

EASTERN CAPE: ALFRED NZO (DC44)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24								2022/23		Q3 of 2022/23 to Q3 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 046 147	1 095 959	342 255	32,7%	293 201	28,0%	227 042	20,7%	862 497	78,7%	233 027	83,3%	(2,6%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	41 664	45 485	6 411	15,4%	10 893	26,1%	8 821	19,4%	26 126	57,4%	8 344	68,0%	5,7%
Service charges - Waste Water Management	9 190	9 295	1 155	12,6%	1 258	13,7%	1 171	12,6%	3 584	38,6%	1 212	60,4%	(3,4%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	908	1 132	78	8,6%	205	22,5%	672	59,4%	955	84,3%	81	85,3%	728,3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	58 927	102 927	27 615	46,9%	28 850	49,0%	28 512	27,7%	84 976	82,6%	13 446	71,8%	112,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	10	-	-	5	-	2	24,6%	8	79,3%	103	99,7%	(97,6%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	160 329	161 586	1 114	,7%	59	-	239	,1%	1 412	,9%	1 256	1,1%	(80,9%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	775 128	775 523	305 882	39,5%	251 931	32,5%	187 623	24,2%	745 436	96,1%	208 585	97,7%	(10,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	913 853	963 583	186 222	20,4%	208 696	22,8%	172 343	17,9%	567 260	58,9%	186 529	60,3%	(7,6%)
Employee related costs	335 713	340 613	76 024	22,6%	74 404	22,2%	74 215	21,8%	224 643	66,0%	69 232	68,0%	7,2%
Remuneration of councillors	15 095	15 095	3 584	23,7%	3 414	22,6%	2 950	19,5%	9 948	65,9%	2 900	60,8%	1,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	65 158	62 607	9 316	14,3%	14 386	22,1%	15 358	24,5%	39 060	62,4%	10 374	54,2%	48,0%
Debt impairment	25 000	22 200	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	110 000	110 000	30 711	27,9%	14 810	13,5%	18 337	16,7%	63 857	58,1%	31 191	67,0%	(41,2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	206 559	242 251	31 742	15,4%	66 447	32,2%	31 735	13,1%	129 923	53,6%	32 562	53,6%	(2,5%)
Transfers and subsidies	23 900	23 900	4 375	18,3%	5 000	20,9%	5 920	24,8%	15 294	64,0%	12 644	59,3%	(53,2%)
Irrecoverable debts written off	-	-	-	-	-	-	309	-	309	-	-	-	(100,0%)
Operational costs	132 429	146 917	30 470	23,0%	30 236	22,8%	23 519	16,0%	84 225	57,3%	27 626	59,6%	(14,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	132 294	132 376	156 033		84 505		54 699		295 237		46 499		
Transfers and subsidies - capital (monetary allocations)	603 885	521 781	24 160	4,0%	126 083	20,9%	112 495	21,6%	262 738	50,4%	(143 619)	52,8%	(178,3%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	736 179	654 156	180 193		210 588		167 194		557 975		(97 120)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	736 179	654 156	180 193		210 588		167 194		557 975		(97 120)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	736 179	654 156	180 193		210 588		167 194		557 975		(97 120)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	736 179	654 156	180 193		210 588		167 194		557 975		(97 120)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	724 649	644 059	53 284	7,4%	143 390	19,8%	73 559	11,4%	270 233	42,0%	97 488	53,4%	(24,5%)
National Government	603 885	521 781	47 624	7,9%	131 753	21,8%	53 417	10,2%	232 794	44,6%	89 863	55,5%	(40,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	603 885	521 781	47 624	7,9%	131 753	21,8%	53 417	10,2%	232 794	44,6%	89 863	55,5%	(40,6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	120 764	122 279	5 660	4,7%	11 637	9,6%	20 142	16,5%	37 439	30,6%	7 625	39,8%	164,1%
Capital Expenditure Functional	724 649	644 059	53 284	7,4%	143 390	19,8%	73 559	11,4%	270 233	42,0%	97 488	53,4%	(24,5%)
Municipal governance and administration	45 336	52 186	532	1,2%	1 774	3,9%	11 510	22,1%	13 816	26,5%	1 416	18,9%	713,1%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	45 336	52 186	532	1,2%	1 774	3,9%	11 510	22,1%	13 816	26,5%	1 416	18,9%	713,1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	18 430	18 094	-	-	-	-	-	-	-	-	98	1,7%	(100,0%)
Community and Social Services	330	330	-	-	-	-	-	-	-	-	98	12,2%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	16 100	16 214	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	2 000	1 550	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	45 523	18 823	-	-	491	1,1%	9 849	52,3%	10 340	54,9%	197	4,4%	4 891,0%
Planning and Development	45 523	18 823	-	-	491	1,1%	9 849	52,3%	10 340	54,9%	197	4,4%	4 891,0%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	615 360	554 956	52 752	8,6%	141 124	22,9%	52 200	9,4%	246 077	44,3%	95 778	56,0%	(45,5%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	610 554	540 150	52 752	8,6%	134 677	22,1%	52 200	9,7%	239 630	44,4%	95 784	56,4%	(45,5%)
Waste Water Management	4 806	14 806	-	-	6 447	134,1%	-	-	6 447	43,5%	(6)	30,4%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 796 922	1 754 024	154 410	8,6%	391 645	21,8%	337 279	19,2%	883 333	50,4%	396 481	87,4%	(14,9%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	55 534	59 067	2 869	5,2%	9 982	18,0%	4 531	7,7%	17 382	29,4%	4 439	31,7%	2,1%
Other revenue	303 449	294 727	1 351	4%	770	3%	4 632	1,6%	6 752	2,3%	346	8%	1 237,7%
Transfers and Subsidies - Operational	775 128	775 523	5 815	8%	245 513	31,7%	191 844	24,7%	443 172	57,1%	207 744	98,7%	(7,7%)
Transfers and Subsidies - Capital	603 885	521 781	116 938	19,4%	106 707	17,7%	107 935	20,7%	331 581	63,5%	165 748	98,5%	(34,9%)
Interest	58 927	102 927	27 437	46,6%	28 673	48,7%	28 336	27,5%	84 446	82,0%	18 204	44,3%	55,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(819 610)	(889 998)	(95 996)	11,7%	(132 949)	16,2%	(78 811)	8,9%	(307 757)	34,6%	(110 373)	69,4%	(28,6%)
Suppliers and employees	(795 710)	(866 098)	(95 996)	12,1%	(132 949)	16,7%	(78 811)	9,1%	(307 757)	35,5%	(110 373)	69,4%	(28,6%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(23 900)	(23 900)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	977 312	864 026	58 414	6,0%	258 695	28,5%	258 468	29,9%	575 577	66,6%	286 109	104,4%	(9,7%)
Cash Flow from Investing Activities													
Receipts	-	-	(177)	-	(177)	-	(175)	-	(530)	-	(173)	-	1,1%
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	-	-	(177)	-	(177)	-	(175)	-	(530)	-	(173)	-	1,1%
Payments	(833 346)	(740 668)	(87 554)	10,5%	(162 575)	19,5%	(82 698)	11,2%	(332 828)	44,9%	(118 500)	62,9%	(30,2%)
Capital assets	(833 346)	(740 668)	(87 554)	10,5%	(162 575)	19,5%	(82 698)	11,2%	(332 828)	44,9%	(118 500)	62,9%	(30,2%)
Net Cash from/(used) Investing Activities	(833 346)	(740 668)	(87 731)	10,5%	(162 753)	19,5%	(82 874)	11,2%	(333 358)	45,0%	(118 674)	62,9%	(30,2%)
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	143 966	123 358	(29 318)	(20,4%)	95 943	66,6%	175 594	142,3%	242 219	196,4%	167 435	295,7%	4,9%
Cash/cash equivalents at the year begin:	966 839	966 839	1 110 929	114,9%	1 081 611	111,9%	1 177 554	121,8%	1 110 929	114,9%	1 214 336	120,0%	(3,0%)
Cash/cash equivalents at the year end:	1 110 805	1 090 197	1 081 611	97,4%	1 177 554	106,0%	1 353 148	124,1%	1 353 148	124,1%	1 381 771	146,0%	(2,1%)

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	3 650	2,3%	3 785	2,4%	3 445	2,1%	149 752	93,2%	160 632	84,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	443	1,6%	426	1,5%	417	1,5%	26 296	95,3%	27 582	14,6%	-	-	-	-
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	-	-	-	-	-	-	1 329	100,0%	1 329	,7%	-	-	-	-
Total By Income Source	4 093	2,2%	4 211	2,2%	3 862	2,0%	177 377	93,6%	189 543	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 801	4,8%	1 590	4,3%	1 621	4,4%	32 206	86,5%	37 218	19,6%	-	-	-	-
Commercial	1 104	2,2%	1 250	2,5%	854	1,7%	46 609	93,6%	49 817	26,3%	-	-	-	-
Households	1 187	1,2%	1 372	1,3%	1 388	1,4%	98 561	96,2%	102 508	54,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 093	2,2%	4 211	2,2%	3 862	2,0%	177 377	93,6%	189 543	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 675	94,9%	314	3,1%	-	-	208	2,0%	10 197	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	9 675	94,9%	314	3,1%	-	-	208	2,0%	10 197	100,0%

Contact Details

Municipal Manager	Mr Zamilé Sikhundla	039 254 5002
Chief Financial Officer	Mrs Up Mahlasela	039 254 5016

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMAHLATHI (EC124)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	240 449	250 078	82 819	34,4%	71 315	29,7%	64 011	25,6%	218 145	87,2%	22 430	68,6%	185,4%
Exchange Revenue													
Service charges - Electricity	41 674	45 307	10 629	25,5%	9 405	22,6%	14 416	31,8%	34 450	76,0%	7 935	64,2%	81,7%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	12 320	12 707	2 894	23,5%	2 909	23,6%	2 876	22,6%	8 678	68,3%	2 771	65,8%	3,8%
Sale of Goods and Rendering of Services	5 634	5 841	1 410	25,0%	1 377	24,4%	1 541	26,4%	4 328	74,1%	1 304	70,8%	18,2%
Agency services	1 829	1 829	333	18,2%	261	14,3%	307	16,8%	901	49,3%	324	29,3%	(5,1%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 531	7 338	1 773	32,1%	1 895	34,3%	1 974	26,9%	5 642	76,9%	1 512	80,2%	30,6%
Interest earned from Current and Non Current Assets	1 158	3 710	8	,7%	-	-	43	1,2%	50	1,4%	3	,2%	1 543,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	196	347	121	61,6%	48	24,5%	39	11,1%	207	59,6%	68	65,1%	(43,6%)
Licence and permits	2 252	2 922	743	33,0%	538	23,9%	697	23,8%	1 978	67,7%	626	38,8%	11,3%
Operational Revenue	667	127	0	-	0	-	1	,6%	1	1,0%	6	84,9%	(86,4%)
Non-Exchange Revenue													
Property rates	24 424	24 424	8 353	34,2%	5 244	21,5%	5 277	21,6%	18 875	77,3%	6 268	74,0%	(15,8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	27	27	5	18,3%	2	9,1%	3	11,3%	11	38,6%	2	48,8%	31,5%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	138 420	138 309	54 805	39,6%	47 769	34,5%	34 921	25,2%	137 495	99,4%	62	69,7%	56 452,4%
Interest	6 318	7 189	1 747	27,6%	1 865	29,5%	1 916	26,7%	5 528	76,9%	1 551	79,2%	23,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	305 538	309 641	64 023	21,0%	53 586	17,5%	40 175	13,0%	157 784	51,0%	47 903	51,8%	(16,1%)
Employee related costs	134 985	134 985	35 478	26,3%	33 678	24,9%	33 991	25,2%	103 147	76,4%	33 028	87,2%	2,9%
Remuneration of councillors	14 329	14 329	3 876	27,1%	3 286	22,9%	3 256	22,7%	10 418	72,7%	3 252	79,0%	(2%)
Bulk purchases - electricity	51 433	51 433	13 639	26,5%	7 086	13,8%	6 831	13,3%	27 556	53,6%	5 265	44,2%	29,7%
Inventory consumed	247	247	59	24,1%	21	8,4%	15	6,2%	96	38,7%	30	31,9%	(48,7%)
Debt impairment	27 000	27 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	26 000	26 000	-	-	-	-	-	-	-	-	-	-	-
Interest	4 500	14 155	2 236	49,7%	2 711	60,2%	(10 773)	(76,1%)	(5 826)	(41,2%)	1 889	91,2%	(670,4%)
Contracted services	18 230	18 356	4 401	24,1%	3 848	21,1%	2 137	11,6%	10 386	56,6%	1 423	24,7%	50,2%
Transfers and subsidies	-	-	-	-	-	-	10	-	10	-	-	-	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	28 815	23 137	4 333	15,0%	2 956	10,3%	4 708	20,3%	11 997	51,9%	3 006	22,5%	56,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(65 089)	(59 563)	18 796		17 728		23 836		60 360		(25 473)		
Transfers and subsidies - capital (monetary allocations)	31 327	61 970	-	-	16 841	53,8%	15 645	25,2%	32 487	52,4%	11 300	50,9%	38,5%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(33 762)	2 407	18 796		34 569		39 481		92 847		(14 172)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(33 762)	2 407	18 796		34 569		39 481		92 847		(14 172)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(33 762)	2 407	18 796		34 569		39 481		92 847		(14 172)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(33 762)	2 407	18 796		34 569		39 481		92 847		(14 172)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	33 877	65 650	9 053	26,7%	13 002	38,4%	6 830	10,4%	28 886	44,0%	4 296	39,9%	59,0%
National Government	31 327	59 444	9 041	28,9%	11 916	38,0%	6 241	10,5%	27 198	45,8%	3 767	49,9%	65,7%
Provincial Government	-	2 526	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departrm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 327	61 970	9 041	28,9%	11 916	38,0%	6 241	10,1%	27 198	43,9%	3 767	49,9%	65,7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 550	3 680	13	,5%	1 086	42,6%	589	16,0%	1 688	45,9%	529	6,9%	11,3%
Capital Expenditure Functional	33 877	65 650	9 053	26,7%	13 002	38,4%	6 830	10,4%	28 886	44,0%	4 296	39,9%	59,0%
Municipal governance and administration	900	1 609	13	1,4%	723	80,4%	-	-	736	45,7%	529	23,4%	(100,0%)
Executive and Council	750	752	-	-	619	82,5%	-	-	619	82,3%	528	37,7%	(100,0%)
Finance and administration	150	857	13	8,4%	104	69,5%	-	-	117	13,6%	2	,3%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	600	-	-	207	-	254	42,3%	461	76,8%	-	-	(100,0%)
Community and Social Services	-	600	-	-	207	-	254	42,3%	461	76,8%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	31 427	60 690	9 041	28,8%	12 020	38,2%	6 241	10,3%	27 302	45,0%	3 767	48,4%	65,7%
Planning and Development	31 377	60 436	9 041	28,8%	11 968	38,1%	6 241	10,3%	27 250	45,1%	3 767	48,4%	65,7%
Road Transport	50	254	-	-	52	104,2%	-	-	52	20,5%	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 550	2 751	-	-	52	3,4%	336	12,2%	388	14,1%	-	2,7%	(100,0%)
Energy sources	-	173	-	-	-	-	173	100,0%	173	100,0%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 550	2 578	-	-	52	3,4%	163	6,3%	215	8,3%	-	4,2%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	240 576	287 216	(38 403)	(16,0%)	22 008	9,1%	67 730	23,6%	51 335	17,9%	5 192	2,2%	1 204,5%
Property rates	10 284	21 943	(1 059)	(10,3%)	5 677	55,2%	2 997	13,7%	7 614	34,7%	-	-	(100,0%)
Service charges	49 212	52 910	(2 797)	(5,7%)	9 199	18,7%	7 346	13,9%	13 747	26,0%	-	-	(100,0%)
Other revenue	11 756	12 138	(994)	(8,5%)	2 609	22,2%	2 925	24,1%	4 539	37,4%	-	-	(100,0%)
Transfers and Subsidies - Operational	137 997	137 782	(32 340)	(23,4%)	392	,3%	50 368	36,6%	18 420	13,4%	5 192	4,0%	870,1%
Transfers and Subsidies - Capital	31 327	59 444	-	-	-	-	-	-	-	-	-	-	-
Interest	-	3 000	(1 212)	-	4 131	-	4 095	136,5%	7 014	233,8%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(214 139)	(218 212)	409	(,2%)	-	-	-	-	409	(,2%)	-	-	-
Suppliers and employees	(209 639)	(210 966)	409	(,2%)	-	-	-	-	409	(,2%)	-	-	-
Finance charges	(4 500)	(7 247)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	26 437	69 004	(37 994)	(143,7%)	22 008	83,2%	67 730	98,2%	51 744	75,0%	5 192	31,3%	1 204,5%
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	(38 959)	(75 497)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(38 959)	(75 497)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(38 959)	(75 497)	-	-	-	-	-	-	-	-	-	-	-
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	(12 522)	(6 493)	(37 994)	303,4%	22 008	(175,8%)	67 730	(1 043,0%)	51 744	(796,9%)	5 192	(21,0%)	1 204,5%
Cash/cash equivalents at the year begin:	10 232	15 702	-	-	(22 291)	(217,9%)	(283)	(1,8%)	-	-	-	-	(100,0%)
Cash/cash equivalents at the year end:	(2 290)	9 209	(22 291)	973,5%	(283)	12,4%	67 446	732,4%	67 446	732,4%	5 192	(35,9%)	1 199,0%

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	7 637	47,5%	1 453	9,0%	-	-	7 000	43,5%	16 090	8,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 659	2,7%	2 169	3,5%	98	,2%	57 774	93,6%	61 700	33,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 055	1,9%	1 776	3,2%	(4)	-	52 093	94,9%	54 921	30,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	1,2%	11	2,3%	-	-	456	96,5%	473	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	1 318	2,8%	2 618	5,5%	-	-	43 900	91,8%	47 836	26,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	,1%	(16)	(1,5%)	(34)	(3,2%)	1 110	104,6%	1 061	,6%	-	-	-	-
Total By Income Source	11 676	6,4%	8 012	4,4%	60	-	162 334	89,2%	182 082	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 016	7,5%	2 035	7,5%	(3)	-	23 002	85,0%	27 050	14,9%	-	-	-	-
Commercial	6 470	24,4%	1 169	4,4%	(22)	(,1%)	18 876	71,2%	26 493	14,5%	-	-	-	-
Households	3 143	2,5%	4 727	3,7%	83	,1%	119 561	93,8%	127 514	70,0%	-	-	-	-
Other	47	4,6%	81	7,9%	2	,2%	895	87,4%	1 024	,6%	-	-	-	-
Total By Customer Group	11 676	6,4%	8 012	4,4%	60	-	162 334	89,2%	182 082	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	4 586	3,8%	973	,8%	-	-	114 815	95,4%	120 374	73,8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 243	7,5%	799	4,8%	-	-	14 454	87,6%	16 496	10,1%
Auditor-General	23	4,3%	145	27,0%	-	-	371	68,8%	539	,3%
Other	3 126	12,2%	223	,9%	-	-	22 249	86,9%	25 598	15,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 978	5,5%	2 141	1,3%	-	-	151 888	93,2%	163 007	100,0%

Contact Details

Municipal Manager	Dr Zamuxolo Shasha	043 683 5000
Chief Financial Officer	Vacant	

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMATHOLE (DC12)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 881 380	1 884 710	628 898	33,4%	580 006	30,8%	478 994	25,4%	1 687 897	89,6%	369 967	76,6%	29,5%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	438 518	426 118	95 765	21,8%	114 502	26,1%	114 309	26,8%	324 577	76,2%	107 883	53,7%	6,0%
Service charges - Waste Water Management	133 608	133 608	37 348	28,0%	37 443	28,0%	34 612	25,9%	109 403	81,9%	16 156	61,4%	114,2%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	9 109	9 109	2 275	25,0%	2 019	22,2%	2 231	24,5%	6 526	71,6%	2 134	59,6%	4,6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	58 431	58 431	22 795	39,0%	17 886	30,6%	38 451	65,8%	79 132	135,4%	14 388	88,5%	167,2%
Interest earned from Current and Non Current Assets	17 401	24 621	11 074	63,6%	11 363	65,3%	9 093	36,9%	31 529	128,1%	3 552	72,0%	156,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	330	330	78	23,6%	79	23,9%	26	8,0%	183	55,5%	51	45,6%	(48,4%)
Licence and permits	-	-	3	-	5	-	8	-	16	-	1	-	494,5%
Operational Revenue	-	-	226	-	299	-	340	-	865	-	453	-	(24,9%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	48	-	(100,0%)
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	4	-	7	-	11	-	22	-	1	-	1 416,7%
Transfer and subsidies - Operational	726 441	734 951	459 329	63,2%	396 405	54,6%	279 911	38,1%	1 135 645	154,5%	225 301	87,7%	24,2%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	497 543	497 543	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 839 456	1 914 395	263 734	14,3%	283 356	15,4%	291 791	15,2%	838 881	43,8%	244 671	43,1%	19,3%
Employee related costs	778 348	761 328	173 391	22,3%	187 898	24,1%	181 618	23,9%	542 907	71,3%	171 357	66,2%	6,0%
Remuneration of councillors	14 292	15 312	3 789	26,5%	4 498	31,5%	3 985	26,0%	12 272	80,1%	3 650	71,3%	9,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	198 339	271 411	-	-	442	2%	1 231	,5%	1 673	,6%	928	61,7%	32,7%
Debt impairment	383 799	402 522	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	105 442	105 442	-	-	143	,1%	-	-	143	,1%	-	-	-
Interest	108	5 044	1 589	1 474,1%	2 409	2 235,5%	1 322	26,2%	5 320	105,5%	340	803,9%	288,4%
Contracted services	112 910	142 940	31 815	28,2%	45 402	40,2%	57 237	40,0%	134 454	94,1%	24 169	54,7%	136,8%
Transfers and subsidies	10 000	10 109	3 361	33,6%	24	2%	3 532	34,9%	6 917	68,4%	3 333	66,7%	6,0%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	236 218	200 287	49 789	21,1%	42 540	18,0%	42 866	21,4%	135 194	67,5%	40 894	49,9%	4,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	41 924	(29 685)	365 164		296 649		187 203		849 016		125 296		
Transfers and subsidies - capital (monetary allocations)	571 189	480 237	62 091	10,9%	203 751	35,7%	87 457	18,2%	353 300	73,6%	5 235	6,4%	1 570,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	613 113	450 552	427 255		500 401		274 660		1 202 316		130 531		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	613 113	450 552	427 255		500 401		274 660		1 202 316		130 531		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	613 113	450 552	427 255		500 401		274 660		1 202 316		130 531		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	613 113	450 552	427 255		500 401		274 660		1 202 316		130 531		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	571 189	415 590	57 066	10,0%	161 234	28,2%	80 725	19,4%	299 025	72,0%	4 271	7,8%	1 790,2%
National Government	571 189	415 590	57 066	10,0%	161 234	28,2%	80 725	19,4%	299 025	72,0%	4 271	7,8%	1 790,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	571 189	415 590	57 066	10,0%	161 234	28,2%	80 725	19,4%	299 025	72,0%	4 271	7,8%	1 790,2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	612 520	450 552	63 361	10,3%	168 341	27,5%	101 484	22,5%	333 186	74,0%	11 524	13,4%	780,7%
Municipal governance and administration	22 752	17 165	4 060	17,8%	6 240	27,4%	45	,3%	10 346	60,3%	120	4,7%	(62,6%)
Executive and Council	300	300	252	83,9%	-	252	-	-	252	83,9%	-	-	-
Finance and administration	22 452	16 865	3 809	17,0%	6 240	27,8%	45	,3%	10 094	59,9%	120	6,5%	(62,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 900	7 760	-	-	516	6,5%	6 360	82,0%	6 877	88,6%	-	5,0%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	7 300	7 160	-	-	-	-	6 360	88,8%	6 360	88,8%	-	7,0%	(100,0%)
Housing	300	300	-	-	258	86,0%	-	-	258	86,0%	-	-	-
Health	300	300	-	-	258	86,0%	-	-	258	86,0%	-	-	-
Economic and Environmental Services	480	590	56	11,6%	350	72,9%	55	9,4%	461	78,1%	7 133	76,0%	(99,2%)
Planning and Development	480	590	56	11,6%	350	72,9%	55	9,4%	461	78,1%	7 133	76,0%	(99,2%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	581 389	425 037	59 245	10,2%	161 234	27,7%	95 024	22,4%	315 503	74,2%	4 271	11,6%	2 125,1%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	581 139	424 787	59 245	10,2%	161 173	27,7%	85 416	20,1%	305 833	72,0%	4 271	11,6%	1 900,1%
Waste Water Management	250	250	-	-	61	24,5%	9 608	3 843,4%	9 670	3 867,9%	-	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	662 259	1 744 110	266 932	40,3%	261 939	39,6%	236 779	13,6%	765 651	43,9%	226 352	50,3%	4,6%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	239 409	106 718	137 201	57,3%	1 955	8%	68 002	63,7%	207 158	194,1%	180	3%	37 734,3%
Other revenue	486 333	500 847	28 753	5,9%	102 464	21,1%	36 565	7,3%	167 782	33,5%	119 987	37,6%	(69,5%)
Transfers and Subsidies - Operational	516 969	718 245	100 979	19,5%	157 521	30,5%	132 213	18,4%	390 714	54,4%	106 186	615,3%	24,5%
Transfers and Subsidies - Capital	(597 854)	418 300	(1)	-	(1)	-	(1)	-	(3)	-	(1)	-	42,6%
Interest	17 401	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 163 117)	(1 343 461)	(241 788)	20,8%	(394 541)	33,9%	(485 855)	36,2%	(1 122 184)	83,5%	(73 453)	75,0%	561,5%
Suppliers and employees	(1 163 117)	(1 343 461)	(241 788)	20,8%	(394 541)	33,9%	(485 855)	36,2%	(1 122 184)	83,5%	(73 453)	75,0%	(202,9%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(500 858)	400 649	25 144	(5,0%)	(132 602)	26,5%	(249 075)	(62,2%)	(356 533)	(89,0%)	152 899	32,7%	(262,9%)
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	(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)	400 649	25 144	(2,3%)	(132 602)	12,4%	(249 075)	(62,2%)	(356 533)	(89,0%)	152 899	214,9%	(262,9%)
Cash/cash equivalents at the year begin:	84 849	392 919	-	-	25 144	29,6%	(107 458)	(27,3%)	-	-	104 381	-	(202,9%)
Cash/cash equivalents at the year end:	(987 198)	793 568	25 144	(2,5%)	(107 458)	10,9%	(356 533)	(44,9%)	(356 533)	(44,9%)	257 280	74,3%	(238,6%)

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	2 164	,7%	-	-	1 471	,5%	309 874	98,8%	313 509	79,6%
PAYE deductions	-	-	-	-	-	-	1	100,0%	1	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	(7 680)	100,0%	(7 680)	(2,0%)
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 754	19,4%	2 277	2,6%	313	,4%	67 050	77,6%	86 394	21,9%
Auditor-General	-	-	-	-	-	-	1 622	100,0%	1 622	,4%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	18 918	4,8%	2 277	,6%	1 784	,5%	370 867	94,2%	393 845	100,0%

Contact Details

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

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	314 333	307 302	92 700	29,5%	68 224	21,7%	69 086	22,5%	230 010	74,8%	54 751	73,8%	26,2%
Exchange Revenue													
Service charges - Electricity	167 878	150 397	27 067	16,1%	35 193	21,0%	35 545	23,6%	97 805	65,0%	27 939	61,8%	27,2%
Service charges - Water	16 805	16 845	4 542	27,0%	5 087	30,3%	4 564	27,1%	14 193	84,3%	3 528	73,7%	29,4%
Service charges - Waste Water Management	6 616	8 388	2 070	31,3%	1 820	27,5%	1 742	20,8%	5 632	67,1%	1 514	74,9%	15,0%
Service charges - Waste Management	10 519	13 834	3 339	31,7%	2 920	27,8%	2 786	20,1%	9 045	65,4%	2 422	74,9%	15,0%
Sale of Goods and Rendering of Services	601	601	91	15,1%	65	10,8%	87	14,4%	242	40,3%	79	66,4%	10,0%
Agency services	850	850	240	28,3%	165	19,4%	143	16,8%	549	64,6%	175	71,0%	(18,3%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 689	8 973	1 388	20,7%	3 071	45,9%	3 191	35,6%	7 650	85,3%	1 522	75,0%	109,7%
Interest earned from Current and Non Current Assets	950	950	177	18,6%	283	29,7%	358	37,7%	817	86,0%	141	75,5%	154,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	77	129	20	26,0%	20	26,5%	20	15,9%	61	47,3%	19	64,1%	6,0%
Rental from Fixed Assets	575	575	124	21,5%	202	35,1%	132	22,9%	457	79,5%	126	97,8%	4,5%
Licence and permits	-	-	-	-	-	-	2	-	2	-	-	-	(100,0%)
Operational Revenue	2 891	2 891	78	2,7%	123	4,2%	390	13,5%	591	20,4%	390	65,7%	,1%
Non-Exchange Revenue													
Property rates	24 819	25 751	24 054	96,9%	1 005	4,1%	1 707	6,6%	26 767	103,9%	1 353	101,8%	26,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	315	315	17	5,3%	38	11,9%	53	16,8%	107	34,0%	16	73,4%	239,9%
Licences or permits	420	512	133	31,6%	122	29,1%	65	12,7%	320	62,4%	124	77,2%	(47,4%)
Transfer and subsidies - Operational	74 328	76 291	29 362	39,5%	18 110	24,4%	18 300	24,0%	65 772	86,2%	15 404	88,8%	18,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	373 107	352 171	58 978	15,8%	51 470	13,8%	70 023	19,9%	180 471	51,2%	59 766	65,5%	17,2%
Employee related costs	102 713	102 783	23 474	22,9%	27 753	27,0%	23 165	22,5%	74 391	72,4%	22 834	72,8%	1,4%
Remuneration of councillors	4 928	4 928	1 402	28,4%	1 209	24,5%	1 176	23,9%	3 786	76,8%	936	65,5%	25,7%
Bulk purchases - electricity	130 570	109 571	6 957	5,3%	14 084	10,8%	15 972	14,6%	37 013	33,8%	21 950	71,9%	(27,2%)
Inventory consumed	9 053	8 550	243	2,7%	2 331	25,8%	2 175	25,4%	4 748	55,5%	2 728	56,5%	(20,3%)
Debt impairment	27 177	27 177	6 528	24,0%	-	-	6 528	24,0%	13 055	48,0%	-	-	(100,0%)
Depreciation and amortisation	56 304	56 304	14 076	25,0%	-	-	14 076	25,0%	28 152	50,0%	3 479	59,0%	304,6%
Interest	3 489	3 489	-	-	-	-	-	-	-	-	36	1,0%	(100,0%)
Contracted services	11 937	11 210	910	7,6%	1 126	9,4%	1 322	11,8%	3 357	29,9%	2 831	49,9%	(53,3%)
Transfers and subsidies	1 083	1 083	-	-	-	-	-	-	-	-	1 036	100,0%	(100,0%)
Irrecoverable debts written off	-	-	267	-	-	-	267	-	533	-	1 824	49,3%	(85,4%)
Operational costs	25 853	27 075	5 124	19,8%	4 967	19,2%	5 343	19,7%	15 435	57,0%	2 114	59,5%	152,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(58 773)	(44 870)	33 722		16 754		(937)		49 539		(5 015)		
Transfers and subsidies - capital (monetary allocations)	37 259	71 290	5 304	14,2%	(1 100)	(3,0%)	17 409	24,4%	21 613	30,3%	-	32,7%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(21 515)	26 421	39 027		15 654		16 472		71 152		(5 015)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(21 515)	26 421	39 027		15 654		16 472		71 152		(5 015)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(21 515)	26 421	39 027		15 654		16 472		71 152		(5 015)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(21 515)	26 421	39 027		15 654		16 472		71 152		(5 015)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	34 519	65 717	3 939	11,4%	15 781	45,7%	5 963	9,1%	25 683	39,1%	3 774	36,5%	58,0%
National Government	32 399	60 355	3 895	12,0%	14 965	46,2%	4 655	7,7%	23 515	39,0%	2 923	47,7%	59,3%
Provincial Government	-	954	-	-	-	-	131	13,7%	131	13,7%	-	-	(100,0%)
District Municipality	-	683	-	-	326	-	-	-	326	47,7%	237	10,5%	(100,0%)
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 399	61 992	3 895	12,0%	15 290	47,2%	4 786	7,7%	23 971	38,7%	3 160	41,7%	51,5%
Borrowing	-	245	-	-	224	-	-	-	224	91,5%	0	-	(100,0%)
Internally generated funds	2 120	3 480	44	2,1%	267	12,6%	1 177	33,8%	1 488	42,8%	614	26,2%	91,6%
Capital Expenditure Functional	34 519	65 717	3 939	11,4%	15 781	45,7%	5 963	9,1%	25 683	39,1%	3 774	36,5%	58,0%
Municipal governance and administration	1 388	1 742	-	-	281	20,2%	226	13,0%	507	29,1%	0	-	89 668,7%
Executive and Council	15	15	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 373	1 727	-	-	281	20,5%	226	13,1%	507	29,4%	0	-	89 668,7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 228	31 190	-	-	2 510	59,4%	207	,7%	2 717	8,7%	250	38,4%	(17,4%)
Community and Social Services	15	30 542	-	-	2 293	15 289,9%	207	,7%	2 500	8,2%	237	8,8%	(12,7%)
Sport And Recreation	3 913	348	-	-	-	-	-	-	-	-	13	75,5%	(100,0%)
Public Safety	300	300	-	-	217	72,2%	-	-	217	72,2%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 750	14 692	1 210	10,3%	7 961	67,8%	1 848	12,6%	11 019	75,0%	1 573	32,8%	17,5%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 750	14 692	1 210	10,3%	7 961	67,8%	1 848	12,6%	11 019	75,0%	1 573	32,8%	17,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	17 153	18 093	2 729	15,9%	5 029	29,3%	3 682	20,3%	11 440	63,2%	1 951	41,7%	88,7%
Energy sources	4 706	5 167	11	,2%	47	1,0%	2 651	51,3%	2 708	52,4%	614	37,0%	331,8%
Water Management	9 007	8 746	2 574	28,6%	2 511	27,9%	1 031	11,8%	6 116	69,9%	1 048	42,9%	(1,7%)
Waste Water Management	485	579	144	29,8%	531	109,4%	-	-	675	116,6%	288	39,0%	(100,0%)
Waste Management	2 957	3 601	-	-	1 941	65,7%	-	-	1 941	53,9%	0	,1%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	351 967	349 483	49 573	14,1%	61 114	17,4%	64 712	18,5%	175 399	50,2%	25 192	42,9%	156,9%
Property rates	16 132	16 132	968	6,0%	1 118	6,9%	1 111	6,9%	3 197	19,8%	287	33,9%	287,5%
Service charges	190 031	187 702	20 728	10,9%	34 246	18,0%	37 120	19,8%	92 095	49,1%	10 360	39,1%	258,3%
Other revenue	38 575	38 719	2 068	5,4%	2 941	7,6%	3 882	10,0%	8 891	23,0%	14 546	134,5%	(73,3%)
Transfers and Subsidies - Operational	69 020	68 721	25 808	37,4%	20 808	30,1%	17 600	25,6%	64 216	93,4%	-	26,8%	(100,0%)
Transfers and Subsidies - Capital	37 259	37 259	-	-	2 000	5,4%	5 000	13,4%	7 000	18,8%	-	12,5%	(100,0%)
Interest	950	950	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(329 130)	(329 130)	(1 722)	,5%	(3 718)	1,1%	(4 511)	1,4%	(9 951)	3,0%	(3 812)	4,6%	18,4%
Suppliers and employees	(328 741)	(328 741)	(1 722)	,5%	(3 718)	1,1%	(4 511)	1,4%	(9 951)	3,0%	(3 812)	4,2%	18,4%
Finance charges	(389)	(389)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	102,9%	-
Net Cash from/(used) Operating Activities	22 837	20 353	47 851	209,5%	57 396	251,3%	60 201	295,8%	165 448	812,9%	21 381	321,5%	181,6%
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	(34 519)	(65 717)	(503)	1,5%	(15 299)	44,3%	(6 592)	10,0%	(22 394)	34,1%	(4 145)	25,0%	59,0%
Capital assets	(34 519)	(65 717)	(503)	1,5%	(15 299)	44,3%	(6 592)	10,0%	(22 394)	34,1%	(4 145)	25,0%	59,0%
Net Cash from/(used) Investing Activities	(34 519)	(65 717)	(503)	1,5%	(15 299)	44,3%	(6 592)	10,0%	(22 394)	34,1%	(4 145)	25,0%	59,0%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 048)	(1 048)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 048)	(1 048)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 048)	(1 048)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(12 730)	(46 411)	47 348	(371,9%)	42 096	(330,7%)	53 610	(115,5%)	143 054	(308,2%)	17 235	(2 361,6%)	211,0%
Cash/cash equivalents at the year begin:	16 624	16 624	-	-	47 348	284,8%	100 164	602,5%	-	-	96 161	-	4,2%
Cash/cash equivalents at the year end:	3 894	(29 787)	47 348	1 215,9%	100 164	2 572,3%	153 548	(515,5%)	153 548	(515,5%)	113 397	682,1%	35,4%

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	3 578	9,5%	1 658	4,4%	1 301	3,5%	30 982	82,6%	37 520	18,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 181	41,1%	1 976	5,3%	1 659	4,5%	18 133	49,1%	36 949	17,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	565	1,1%	155	,3%	151	,3%	52 307	98,4%	53 179	25,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 392	8,2%	440	2,6%	435	2,6%	14 701	86,6%	16 968	8,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 154	8,4%	683	2,7%	660	2,6%	22 130	86,4%	25 628	12,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	8	4,5%	3	1,6%	3	1,5%	163	92,5%	176	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	407	1,3%	94	,3%	120	,4%	30 526	98,0%	31 146	15,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 486)	(50,0%)	31	,6%	32	,6%	7 392	148,8%	4 969	2,4%	-	-	-	-
Total By Income Source	20 800	10,1%	5 041	2,4%	4 361	2,1%	176 334	85,4%	206 535	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	499	3,5%	411	2,9%	590	4,1%	12 796	89,5%	14 296	6,9%	-	-	-	-
Commercial	2 450	27,1%	208	2,3%	180	2,0%	6 219	68,7%	9 056	4,4%	-	-	-	-
Households	10 523	8,4%	3 811	3,0%	3 045	2,4%	107 865	86,1%	125 243	60,6%	-	-	-	-
Other	7 328	12,6%	611	1,1%	547	,9%	49 454	85,4%	57 940	28,1%	-	-	-	-
Total By Customer Group	20 800	10,1%	5 041	2,4%	4 361	2,1%	176 334	85,4%	206 535	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	15	50,1%	15	49,9%	-	-	31	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	15	50,1%	15	49,9%	-	-	31	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BUFFALO CITY (BUF)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	9 415 557	9 386 530	2 667 023	28,3%	2 420 203	25,7%	2 246 276	23,9%	7 333 502	78,1%	2 058 446	72,9%	9,1%
Exchange Revenue													
Service charges - Electricity	2 614 161	2 459 296	598 847	22,9%	613 676	23,5%	535 263	21,8%	1 747 785	71,1%	513 300	65,2%	4,3%
Service charges - Water	933 423	845 689	200 401	21,5%	214 943	23,0%	195 787	23,2%	611 131	72,3%	169 720	59,7%	15,4%
Service charges - Waste Water Management	493 351	573 555	153 889	31,2%	132 888	26,9%	133 218	23,2%	419 995	73,2%	115 005	77,0%	15,8%
Service charges - Waste Management	406 053	509 293	134 338	33,1%	120 308	29,6%	119 212	23,4%	373 859	73,4%	98 957	77,2%	20,5%
Sale of Goods and Rendering of Services	145 958	145 958	34 562	23,7%	31 336	21,5%	30 092	20,6%	95 991	65,8%	27 711	59,2%	8,6%
Agency services	27 261	27 933	2 802	10,3%	7 472	27,4%	1 102	3,9%	11 376	40,7%	11 076	65,9%	(90,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	211 915	211 915	99 740	47,1%	98 327	46,4%	92 098	43,5%	290 165	136,9%	77 820	103,6%	18,3%
Interest earned from Current and Non Current Assets	24 054	38 553	9 280	38,6%	10 084	41,9%	10 714	27,8%	30 078	78,0%	11 187	90,4%	(4,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	23 129	23 129	6 488	28,0%	5 522	23,9%	5 287	22,9%	17 297	74,8%	6 262	80,4%	(15,6%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	84 138	84 153	11 593	13,8%	16 615	19,7%	16 681	19,8%	44 889	53,3%	14 532	42,3%	14,8%
Non-Exchange Revenue													
Property rates	2 208 577	2 208 577	661 355	29,9%	463 806	21,0%	508 642	23,0%	1 633 803	74,0%	418 458	72,0%	21,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	20 080	9 239	2 272	11,3%	2 347	11,7%	3 089	33,4%	7 708	83,4%	2 355	48,1%	31,2%
Licences or permits	17 667	13 367	2 793	15,8%	3 866	21,9%	3 227	24,1%	9 886	74,0%	3 022	54,6%	6,8%
Transfer and subsidies - Operational	1 463 862	1 493 946	499 138	34,1%	451 651	30,9%	344 428	23,1%	1 295 217	86,7%	349 304	77,7%	(1,4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	741 926	741 926	247 309	33,3%	247 309	33,3%	247 308	33,3%	741 926	100,0%	239 735	100,0%	3,2%
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	2 217	-	52	-	127	-	2 396	-	2	-	5 516,6%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	9 405 342	9 386 293	2 696 083	28,7%	2 378 425	25,3%	2 400 012	25,6%	7 474 520	79,6%	2 538 870	84,9%	(5,5%)
Employee related costs	2 884 448	2 692 162	666 636	23,1%	676 246	23,4%	661 873	24,6%	2 004 755	74,5%	656 896	72,8%	8%
Remuneration of councillors	74 057	74 057	19 880	26,8%	17 260	23,3%	17 260	23,3%	54 401	73,5%	16 738	74,1%	3,1%
Bulk purchases - electricity	2 512 494	2 512 494	689 551	27,4%	488 996	19,5%	482 991	19,2%	1 661 537	66,1%	390 970	68,5%	23,5%
Inventory consumed	286 314	279 053	111 281	38,9%	13 619	4,8%	85 703	30,7%	210 604	75,5%	68 367	79,9%	25,4%
Debt impairment	1 328 917	1 483 891	331 250	24,9%	331 250	24,9%	331 250	22,3%	993 751	67,0%	302 812	75,0%	9,4%
Depreciation and amortisation	609 619	609 619	461 060	75,6%	461 058	75,6%	461 167	75,6%	1 383 284	226,9%	444 473	221,0%	3,8%
Interest	13 567	13 567	3 236	23,9%	3 485	25,7%	2 814	20,7%	9 536	70,3%	3 802	25,3%	(26,0%)
Contracted services	903 924	923 609	165 767	18,3%	189 954	21,0%	143 302	15,5%	499 023	54,0%	159 411	58,0%	(10,1%)
Transfers and subsidies	154 110	143 960	31 659	20,5%	26 346	17,1%	57 325	39,8%	115 329	80,1%	18 983	55,4%	202,0%
Irrecoverable debts written off	-	-	-	-	-	-	491	-	-	-	310 965	-	(99,8%)
Operational costs	545 352	561 341	208 514	38,2%	134 068	24,6%	133 743	23,8%	476 325	84,9%	145 605	87,1%	(8,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	92 540	92 540	7 249	7,8%	36 142	39,1%	22 093	23,9%	65 484	70,8%	19 849	72,9%	11,3%
Surplus/(Deficit)	10 215	236	(29 059)		41 779		(153 737)		(141 017)		(480 424)		
Transfers and subsidies - capital (monetary allocations)	760 580	759 480	32 090	4,2%	171 254	22,5%	204 065	26,9%	407 409	53,6%	169 926	47,2%	20,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	770 796	759 717	3 031		213 033		50 329		266 392		(310 498)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	770 796	759 717	3 031		213 033		50 329		266 392		(310 498)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	770 796	759 717	3 031		213 033		50 329		266 392		(310 498)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	23 123	-	-	-	20 949	-	44 071	-	-	-	(100,0%)
Surplus/(Deficit) for the year	770 796	759 717	26 153		213 033		71 277		310 464		(310 498)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	1 219 326	1 293 895	160 140	13,1%	297 440	24,4%	183 034	14,1%	640 614	49,5%	271 032	47,3%	(32,5%)
National Government	759 472	758 672	100 980	13,3%	200 465	26,4%	74 961	9,9%	376 406	49,6%	141 424	50,4%	(47,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agenc	-	-	212	-	(212)	-	(24)	-	(24)	-	(128)	-	(81,3%)
Transfers recognised - capital	759 472	758 672	101 192	13,3%	200 253	26,4%	74 937	9,9%	376 382	49,6%	141 295	50,4%	(47,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	459 854	535 223	58 948	12,8%	97 187	21,1%	108 097	20,2%	264 232	49,4%	129 736	43,8%	(16,7%)
Capital Expenditure Functional	1 219 326	1 293 895	160 140	13,1%	297 440	24,4%	183 034	14,1%	640 614	49,5%	271 032	47,3%	(32,5%)
Municipal governance and administration	118 178	172 246	5 929	5,0%	11 545	9,8%	21 330	12,4%	38 803	22,5%	41 331	46,3%	(48,4%)
Executive and Council	1 100	1 100	-	-	26	2,3%	-	-	26	2,3%	377	20,7%	(100,0%)
Finance and administration	117 078	171 146	5 929	5,1%	11 519	9,8%	21 330	12,5%	38 777	22,7%	40 954	47,0%	(47,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	379 038	405 175	25 585	6,7%	84 362	22,3%	62 341	15,4%	172 288	42,5%	40 983	39,0%	52,1%
Community and Social Services	45 950	35 950	3 436	7,5%	5 510	12,0%	7 063	19,6%	16 009	44,5%	4 693	66,7%	50,5%
Sport And Recreation	33 200	40 768	1 984	6,0%	12 046	36,3%	4 489	11,0%	18 519	45,4%	10 828	41,1%	(58,5%)
Public Safety	20 688	41 225	82	,4%	5 075	24,5%	(18)	-	5 139	12,5%	441	39,0%	(104,0%)
Housing	278 200	282 400	20 083	7,2%	61 339	22,0%	50 436	17,9%	131 858	46,7%	24 940	36,0%	102,2%
Health	1 000	4 832	-	-	393	39,3%	370	7,7%	763	15,8%	80	5,3%	361,6%
Economic and Environmental Services	287 386	291 267	67 950	23,6%	67 978	23,7%	74 319	25,5%	210 247	72,2%	114 681	54,4%	(35,2%)
Planning and Development	113 550	95 927	17 527	15,4%	19 276	17,0%	11 658	12,2%	48 460	50,5%	12 142	44,7%	(4,0%)
Road Transport	173 837	195 341	50 423	29,0%	48 701	28,0%	62 662	32,1%	161 786	82,8%	102 539	56,0%	(38,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	370 624	347 685	53 355	14,4%	128 129	34,6%	20 319	5,8%	201 802	58,0%	57 829	48,8%	(64,9%)
Energy sources	132 820	116 461	18 652	14,0%	45 384	34,2%	3 029	2,6%	67 066	57,6%	31 211	55,3%	(90,3%)
Water Management	100 205	99 061	17 275	17,2%	37 101	37,0%	476	,5%	54 852	55,4%	18 031	50,2%	(97,4%)
Waste Water Management	103 598	98 598	16 762	16,2%	41 063	39,6%	12 805	13,0%	70 630	71,6%	8 587	56,2%	49,1%
Waste Management	34 000	33 565	665	2,0%	4 580	13,5%	4 009	11,9%	9 254	27,6%	-	-	(100,0%)
Other	64 100	77 522	7 323	11,4%	5 426	8,5%	4 725	6,1%	17 474	22,5%	16 208	33,9%	(70,8%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	8 613 092	8 405 232	2 442 284	28,4%	3 309 542	38,4%	2 759 962	32,8%	8 511 788	101,3%	3 157 019	111,7%	(12,6%)
Property rates	1 777 905	1 722 690	350 478	19,7%	363 492	20,4%	344 853	20,0%	1 058 824	61,5%	342 317	73,4%	,7%
Service charges	3 579 825	3 422 509	731 708	20,4%	759 553	21,2%	725 561	21,2%	2 216 822	64,8%	702 706	72,2%	3,3%
Other revenue	1 006 865	964 726	648 348	64,4%	1 481 361	147,1%	1 039 916	107,8%	3 169 624	328,6%	1 492 012	391,1%	(30,3%)
Transfers and Subsidies - Operational	1 463 862	1 497 273	489 287	33,4%	392 314	26,8%	368 641	24,6%	1 250 242	83,5%	399 025	79,5%	(7,6%)
Transfers and Subsidies - Capital	760 580	759 480	212 546	27,9%	295 149	38,8%	268 559	35,4%	776 254	102,2%	209 772	98,4%	28,0%
Interest	24 054	38 553	9 918	41,2%	17 673	73,5%	12 431	32,2%	40 022	103,8%	11 187	89,9%	11,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(7 466 806)	(7 031 401)	(2 118 905)	28,4%	(1 776 448)	23,8%	(1 739 391)	24,7%	(5 634 745)	80,1%	(1 588 471)	70,0%	9,5%
Suppliers and employees	(7 299 129)	(6 873 777)	(2 082 073)	28,5%	(1 751 637)	24,0%	(1 676 857)	24,4%	(5 510 566)	80,2%	(1 562 564)	70,6%	7,3%
Finance charges	(13 567)	(13 567)	(6 202)	45,7%	(236)	1,7%	(5 669)	41,8%	(12 107)	89,2%	(6 686)	31,6%	(15,2%)
Transfers and grants	(154 110)	(144 057)	(30 630)	19,9%	(24 575)	15,9%	(56 865)	39,5%	(112 071)	77,8%	(19 221)	55,1%	195,9%
Net Cash from/(used) Operating Activities	1 146 286	1 373 831	323 379	28,2%	1 533 093	133,7%	1 020 571	74,3%	2 877 043	209,4%	1 568 548	692,7%	(34,9%)
Cash Flow from Investing Activities													
Receipts	-	-	2 217	-	52	-	130	-	2 399	-	2	-	5 616,6%
Proceeds on disposal of PPE	-	-	2 217	-	52	-	130	-	2 399	-	2	-	5 616,6%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 219 326)	(1 293 895)	(160 140)	13,1%	(297 440)	24,4%	(183 034)	14,1%	(640 614)	49,5%	(271 032)	31,6%	(32,5%)
Capital assets	(1 219 326)	(1 293 895)	(160 140)	13,1%	(297 440)	24,4%	(183 034)	14,1%	(640 614)	49,5%	(271 032)	31,6%	(32,5%)
Net Cash from/(used) Investing Activities	(1 219 326)	(1 293 895)	(157 923)	13,0%	(297 388)	24,4%	(182 905)	14,1%	(638 215)	49,3%	(271 030)	31,6%	(32,5%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(49 141)	(30 246)	(12 993)	26,4%	(3 726)	7,6%	(13 527)	44,7%	(30 246)	100,0%	(12 509)	58,0%	8,1%
Repayment of borrowing	(49 141)	(30 246)	(12 993)	26,4%	(3 726)	7,6%	(13 527)	44,7%	(30 246)	100,0%	(12 509)	58,0%	8,1%
Net Cash from/(used) Financing Activities	(49 141)	(30 246)	(12 993)	26,4%	(3 726)	7,6%	(13 527)	44,7%	(30 246)	100,0%	(12 509)	(5,4%)	8,1%
Net Increase/(Decrease) in cash held													
	(122 181)	49 690	152 462	(124,8%)	1 231 979	(1 008,3%)	824 140	1 658,6%	2 208 582	4 444,7%	1 285 009	(351,2%)	(35,9%)
Cash/cash equivalents at the year begin:	808 648	679 975	679 818	84,1%	832 281	102,9%	2 064 417	303,6%	679 818	100,0%	2 479 797	79,1%	(16,8%)
Cash/cash equivalents at the year end:	686 468	729 665	832 281	121,2%	2 064 260	300,7%	2 888 557	395,9%	2 888 557	395,9%	3 764 806	33 946,2%	(23,3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	113 095	4,8%	71 601	3,0%	58 542	2,5%	2 112 172	89,7%	2 355 410	30,5%	24 726	1,0%	136 513	5,8%
Trade and Other Receivables from Exchange Transactions - Electricity	215 374	23,9%	66 277	7,3%	31 225	3,5%	589 186	65,3%	902 061	11,7%	-	-	382 321	42,4%
Receivables from Non-exchange Transactions - Property Rates	190 841	12,2%	81 462	5,2%	64 258	4,1%	1 227 685	78,5%	1 564 246	20,2%	-	-	323 004	20,6%
Receivables from Exchange Transactions - Waste Water Management	54 768	8,1%	28 950	4,3%	23 126	3,4%	571 424	84,2%	678 269	8,8%	-	-	72 153	10,6%
Receivables from Exchange Transactions - Waste Management	52 221	6,1%	30 771	3,6%	26 637	3,1%	750 455	87,3%	860 084	11,1%	-	-	59 385	6,9%
Receivables from Exchange Transactions - Property Rental Debtors	224	1,8%	167	1,3%	166	1,3%	12 116	95,6%	12 672	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	36 315	3,5%	34 201	3,3%	53 859	5,2%	919 558	88,1%	1 043 933	13,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14 322	4,5%	7 954	2,5%	7 146	2,3%	287 011	90,7%	316 433	4,1%	45 527	14,4%	20 374	6,4%
Total By Income Source	677 159	8,8%	321 383	4,2%	264 961	3,4%	6 469 606	83,7%	7 733 109	100,0%	70 253	,9%	993 751	12,9%
Debtors Age Analysis By Customer Group														
Organs of State	25 581	24,6%	17 194	16,5%	12 742	12,2%	48 573	46,7%	104 090	1,3%	-	-	-	-
Commercial	327 569	20,9%	99 262	6,3%	58 421	3,7%	1 084 717	69,1%	1 569 969	20,3%	2	-	-	-
Households	324 008	5,3%	204 927	3,4%	193 798	3,2%	5 336 316	88,1%	6 059 049	78,4%	70 251	1,2%	993 751	16,4%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	677 159	8,8%	321 383	4,2%	264 961	3,4%	6 469 606	83,7%	7 733 109	100,0%	70 253	,9%	993 751	12,9%

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	371 471	100,0%	-	-	-	-	-	-	371 471	36,8%
Bulk Water	24 967	100,0%	-	-	-	-	-	-	24 967	2,5%
PAYE deductions	33 699	100,0%	-	-	-	-	-	-	33 699	3,3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	37 202	100,0%	-	-	-	-	-	-	37 202	3,7%
Loan repayments	19 196	100,0%	-	-	-	-	-	-	19 196	1,9%
Trade Creditors	224 170	73,1%	82 368	26,9%	-	-	-	-	306 538	30,4%
Auditor-General	444	100,0%	-	-	-	-	-	-	444	-
Other	216 229	100,0%	-	-	-	-	-	-	216 229	21,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	927 378	91,8%	82 368	8,2%	-	-	-	-	1 009 746	100,0%

Contact Details

Municipal Manager	Mr Mxolisi Yawa	043 705 1901
Chief Financial Officer	Mr Ntsikelelo Sigau	043 705 3329

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24								2022/23		Q3 of 2022/23 to Q3 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 638 085	1 705 918	488 619	29,8%	463 926	28,3%	368 520	21,6%	1 321 066	77,4%	320 310	78,6%	15,1%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	340 634	340 634	90 374	26,5%	94 723	27,8%	95 153	27,9%	280 250	82,3%	65 193	84,2%	46,0%
Service charges - Waste Water Management	88 167	88 167	17 686	20,1%	18 132	20,6%	17 925	20,3%	53 743	61,0%	14 900	61,5%	20,3%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	633	633	59	9,4%	79	12,5%	132	20,9%	271	42,8%	11	5,1%	1 126,6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	104 950	134 950	42 796	40,8%	52 651	50,2%	46 475	34,4%	141 923	105,2%	39 048	116,5%	19,0%
Interest earned from Current and Non Current Assets	43 095	43 095	7 591	17,6%	5 286	12,3%	4 111	9,5%	16 988	39,4%	1 258	16,6%	226,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	299	299	18	6,1%	22	7,4%	23	7,8%	64	21,3%	12	15,8%	95,7%
Operational Revenue	274 981	274 981	21 777	7,9%	30 681	11,2%	13 598	4,9%	66 057	24,0%	10 634	23,5%	27,9%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	99	99	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	781 943	819 776	308 317	39,4%	262 352	33,6%	191 102	23,3%	761 770	92,9%	189 255	97,0%	1,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	3 285	3 285	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 419 373	1 428 621	306 664	21,6%	375 831	26,5%	303 656	21,3%	986 151	69,0%	315 013	76,2%	(3,6%)
Employee related costs	421 281	420 124	100 671	23,9%	121 914	28,9%	108 921	25,9%	331 506	78,9%	94 649	77,9%	15,1%
Remuneration of councillors	13 223	13 223	3 178	24,0%	3 914	29,6%	3 379	25,6%	10 472	79,2%	3 144	74,1%	7,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	57 315	57 310	5 808	10,1%	8 910	15,5%	13 290	23,2%	28 009	48,9%	15 207	89,8%	(12,6%)
Debt impairment	223 935	183 935	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	189 540	189 540	44 534	23,5%	44 534	23,5%	-	-	89 069	47,0%	30 000	66,7%	(100,0%)
Interest	500	500	26	5,1%	56	11,1%	157	31,5%	239	47,8%	228	110,4%	(30,9%)
Contracted services	277 718	310 459	36 138	13,0%	78 523	28,3%	70 478	22,7%	185 139	59,6%	58 769	73,5%	19,9%
Transfers and subsidies	86 808	98 808	20 962	24,1%	19 041	21,9%	12 323	12,5%	52 326	53,0%	13 780	89,7%	(10,6%)
Irrecoverable debts written off	-	-	55 984	-	55 984	-	55 984	-	167 951	-	56 848	78,5%	(1,5%)
Operational costs	149 053	154 419	39 363	26,4%	40 016	26,8%	41 679	27,0%	121 057	78,4%	42 389	75,8%	(1,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	304	-	-	2 939	-	(2 555)	(841,2%)	383	126,2%	-	-	(100,0%)
Surplus/(Deficit)	218 713	277 297	181 955		88 095		64 864		334 914		5 297		
Transfers and subsidies - capital (monetary allocations)	537 114	511 714	157 941	29,4%	219 076	40,8%	96 275	18,8%	473 292	92,5%	109 221	85,1%	(11,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	755 827	789 011	339 896		307 172		161 139		808 207		114 519		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	755 827	789 011	339 896		307 172		161 139		808 207		114 519		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	755 827	789 011	339 896		307 172		161 139		808 207		114 519		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	755 827	789 011	339 896		307 172		161 139		808 207		114 519		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	597 614	610 113	158 832	26,6%	221 091	37,0%	113 130	18,5%	493 054	80,8%	107 372	76,2%	5,4%
National Government	537 114	511 714	157 941	29,4%	218 671	40,7%	105 789	20,7%	482 401	94,3%	103 068	84,3%	2,6%
Provincial Government	-	-	-	-	405	-	-	-	405	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	537 114	511 714	157 941	29,4%	219 076	40,8%	105 789	20,7%	482 806	94,4%	103 068	84,3%	2,6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	60 500	98 400	891	1,5%	2 015	3,3%	7 341	7,5%	10 248	10,4%	4 305	18,2%	70,5%
Capital Expenditure Functional	597 614	610 113	158 832	26,6%	221 091	37,0%	113 130	18,5%	493 054	80,8%	107 372	76,2%	5,4%
Municipal governance and administration	60 500	36 500	971	1,6%	2 015	3,3%	665	1,8%	3 651	10,0%	12 834	22,3%	(94,8%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	60 500	36 500	971	1,6%	2 015	3,3%	665	1,8%	3 651	10,0%	12 834	22,3%	(94,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 700	7 700	5 641	64,8%	2 873	33,0%	(1 000)	(13,0%)	7 514	97,6%	(8 530)	5,6%	(88,3%)
Planning and Development	8 700	7 700	5 641	64,8%	2 873	33,0%	(1 000)	(13,0%)	7 514	97,6%	(8 530)	5,6%	(88,3%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	528 414	565 913	152 220	28,8%	216 203	40,9%	113 465	20,0%	481 889	85,2%	103 068	84,3%	10,1%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	494 764	533 013	149 994	30,3%	202 572	40,9%	105 920	19,9%	458 486	86,0%	101 937	85,4%	3,9%
Waste Water Management	33 650	32 900	2 226	6,6%	13 631	40,5%	7 545	22,9%	23 402	71,1%	1 131	49,1%	567,2%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 951 751	1 954 851	651 951	33,4%	409 795	21,0%	460 223	23,5%	1 521 969	77,9%	623 470	85,2%	(26,2%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	257 281	257 281	11 295	4,4%	12 851	5,0%	12 542	4,9%	36 688	14,3%	10 399	12,2%	20,6%
Other revenue	275 379	303 879	33 690	12,2%	33 024	12,0%	93 171	30,7%	159 885	52,6%	10 657	23,4%	774,3%
Transfers and Subsidies - Operational	781 943	781 943	294 025	37,6%	233 195	29,8%	203 038	26,0%	730 258	93,4%	186 129	90,8%	9,1%
Transfers and Subsidies - Capital	537 114	511 714	305 513	56,9%	125 491	23,4%	147 361	28,8%	578 365	113,0%	415 028	144,1%	(64,5%)
Interest	100 035	100 035	7 428	7,4%	5 234	5,2%	4 111	4,1%	16 773	16,8%	1 258	16,6%	226,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(911 983)	(946 653)	(264 505)	29,0%	(276 002)	30,3%	(192 851)	20,4%	(733 358)	77,5%	(232 944)	92,0%	(17,2%)
Suppliers and employees	(833 406)	(868 076)	(243 517)	29,2%	(256 905)	30,8%	(180 370)	20,8%	(680 793)	78,4%	(218 936)	92,1%	(17,6%)
Finance charges	(450)	(450)	(26)	5,7%	(56)	12,4%	(157)	35,0%	(239)	53,1%	(228)	110,4%	(30,9%)
Transfers and grants	(78 127)	(78 127)	(20 962)	26,8%	(19 041)	24,4%	(12 323)	15,8%	(52 326)	67,0%	(13 780)	89,7%	(10,6%)
Net Cash from/(used) Operating Activities	1 039 768	1 008 198	387 447	37,3%	133 793	12,9%	267 372	26,5%	788 612	78,2%	390 527	80,3%	(31,5%)
Cash Flow from Investing Activities													
Receipts	3 285	3 285	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	3 285	3 285	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(597 614)	(610 113)	(158 832)	26,6%	(221 091)	37,0%	(113 130)	18,5%	(493 054)	80,8%	(107 372)	76,2%	5,4%
Capital assets	(597 614)	(610 113)	(158 832)	26,6%	(221 091)	37,0%	(113 130)	18,5%	(493 054)	80,8%	(107 372)	76,2%	5,4%
Net Cash from/(used) Investing Activities	(594 329)	(606 828)	(158 832)	26,7%	(221 091)	37,2%	(113 130)	18,6%	(493 054)	81,3%	(107 372)	76,5%	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	445 439	401 370	228 615	51,3%	(87 298)	(19,6%)	154 242	38,4%	295 558	73,6%	283 154	86,1%	(45,5%)
Cash/cash equivalents at the year begin:	179 300	179 300	111 937	62,4%	334 292	186,4%	246 994	137,8%	111 937	62,4%	1 119 957	177,8%	(77,9%)
Cash/cash equivalents at the year end:	624 739	580 669	334 292	53,5%	246 994	39,5%	401 236	69,1%	401 236	69,1%	731 525	98,6%	(45,2%)

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	54 160	2.9%	62 974	3.4%	49 286	2.7%	1 674 169	91.0%	1 840 588	83.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 510	2.4%	8 614	2.4%	9 369	2.6%	328 669	92.5%	355 163	16.2%	-	-	-	-
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	62 670	2.9%	71 588	3.3%	58 656	2.7%	2 002 837	91.2%	2 195 751	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 499	2.9%	5 868	3.8%	4 485	2.9%	138 001	90.3%	152 853	7.0%	-	-	-	-
Commercial	6 462	4.1%	6 039	3.9%	5 132	3.3%	138 434	88.7%	156 067	7.1%	-	-	-	-
Households	51 495	2.7%	59 503	3.2%	48 845	2.6%	1 716 452	91.5%	1 876 294	85.5%	-	-	-	-
Other	214	2.0%	179	1.7%	195	1.8%	9 950	94.4%	10 537	.5%	-	-	-	-
Total By Customer Group	62 670	2.9%	71 588	3.3%	58 656	2.7%	2 002 837	91.2%	2 195 751	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 503	32,1%	1 539	5,2%	2 063	7,0%	16 510	55,7%	29 614	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	9 503	32,1%	1 539	5,2%	2 063	7,0%	16 510	55,7%	29 614	100,0%

Contact Details

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

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	453 136	533 363	206 804	45,6%	109 825	24,2%	111 403	20,9%	428 032	80,3%	100 676	66,0%	10,7%
Exchange Revenue													
Service charges - Electricity	141 120	142 179	35 308	25,0%	31 237	22,1%	40 822	28,7%	107 367	75,5%	37 953	54,8%	7,6%
Service charges - Water	40 832	56 426	13 778	33,7%	13 818	33,8%	16 640	29,5%	44 236	78,4%	10 484	54,4%	58,7%
Service charges - Waste Water Management	59 557	71 016	26 129	43,9%	8 395	14,1%	7 690	10,8%	42 214	59,4%	5 065	47,6%	51,8%
Service charges - Waste Management	6 686	41 588	13 008	194,5%	5 355	80,1%	5 080	12,2%	23 443	56,4%	4 859	77,9%	4,5%
Sale of Goods and Rendering of Services	2 819	2 153	209	7,4%	219	7,8%	309	14,3%	736	34,2%	435	64,2%	(29,0%)
Agency services	6 134	5 841	835	13,6%	612	10,0%	350	6,0%	1 797	30,8%	419	24,9%	(16,4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 481	13 234	3 218	71,8%	3 311	73,9%	3 828	28,9%	10 357	78,3%	2 202	186,9%	73,8%
Interest earned from Current and Non Current Assets	616	1 196	413	67,0%	232	37,6%	218	18,2%	862	72,1%	133	32,5%	53,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 727	2 127	243	6,5%	307	8,2%	244	11,5%	794	37,3%	182	183,9%	34,2%
Licence and permits	1 144	964	198	17,3%	212	18,5%	244	25,3%	654	67,9%	263	38,4%	(7,3%)
Operational Revenue	8 557	8 453	16 738	195,6%	90	1,1%	439	5,2%	17 267	204,3%	1 178	3,2%	(62,7%)
Non-Exchange Revenue													
Property rates	45 043	51 761	45 508	101,0%	2 173	4,8%	35	,1%	47 715	92,2%	(13)	98,9%	(371,5%)
Surcharges and Taxes	4 176	10 033	1 760	42,2%	3 889	93,1%	1 694	16,9%	7 343	73,2%	3 933	308,9%	(56,9%)
Fines, penalties and forfeits	720	94	22	3,1%	5	,6%	6	6,0%	33	34,8%	31	(1 556,4%)	(82,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	125 659	123 639	48 888	38,9%	39 277	31,3%	33 063	26,7%	121 229	98,1%	32 884	96,1%	,5%
Interest	1 865	2 661	548	29,4%	693	37,2%	742	27,9%	1 983	74,5%	666	72,8%	11,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	554 298	654 318	126 347	22,8%	146 263	26,4%	130 211	19,9%	402 821	61,6%	116 705	63,4%	11,6%
Employee related costs	184 072	191 893	40 996	22,3%	51 020	27,7%	42 101	21,9%	134 117	69,9%	39 736	69,2%	6,0%
Remuneration of councillors	9 276	10 255	2 303	24,8%	2 876	31,0%	2 411	23,5%	7 590	74,0%	2 297	74,8%	5,0%
Bulk purchases - electricity	130 815	133 107	31 910	24,4%	27 359	20,9%	30 051	22,6%	89 320	67,1%	21 987	61,5%	36,7%
Inventory consumed	5 582	4 753	1 419	25,4%	330	5,9%	508	10,7%	2 257	47,5%	1 104	77,2%	(54,0%)
Debt impairment	8 969	8 969	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	65 308	65 308	15 186	23,3%	15 189	23,3%	15 206	23,3%	45 581	69,8%	15 368	71,6%	(1,1%)
Interest	10 452	72 387	9 919	94,9%	16 051	153,6%	11 169	15,4%	37 139	51,3%	10 686	78,7%	4,5%
Contracted services	19 285	26 376	3 662	19,0%	2 520	13,1%	6 157	23,3%	12 339	46,8%	4 219	33,0%	46,0%
Transfers and subsidies	150	150	-	-	120	80,0%	-	-	120	80,0%	-	13,3%	-
Irrecoverable debts written off	4 829	4 829	-	-	-	-	-	-	-	-	-	(252,1%)	-
Operational costs	115 560	136 290	20 952	18,1%	30 798	26,7%	22 607	16,6%	74 357	54,6%	21 308	65,0%	6,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(101 162)	(120 954)	80 457		(36 439)		(18 807)		25 210		(16 029)		
Transfers and subsidies - capital (monetary allocations)	74 871	75 753	9 808	13,1%	23 126	30,9%	9 129	12,1%	42 063	55,5%	21 063	70,5%	(56,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(26 291)	(45 201)	90 264		(13 312)		(9 679)		67 273		5 033		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(26 291)	(45 201)	90 264		(13 312)		(9 679)		67 273		5 033		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(26 291)	(45 201)	90 264		(13 312)		(9 679)		67 273		5 033		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(26 291)	(45 201)	90 264		(13 312)		(9 679)		67 273		5 033		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	73 800	76 441	79 990	108,4%	22 987	31,1%	10 131	13,3%	113 108	148,0%	17 118	67,3%	(40,8%)
National Government	70 164	72 735	78 497	111,9%	20 073	28,6%	8 807	12,1%	107 377	147,6%	16 287	67,9%	(45,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	1 302	-	1 302	-	-	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	70 164	72 735	78 497	111,9%	20 073	28,6%	10 109	13,9%	108 679	149,4%	16 287	67,9%	(37,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 637	3 707	1 493	41,1%	2 913	80,1%	22	,6%	4 428	119,5%	831	45,9%	(97,4%)
Capital Expenditure Functional	74 050	76 661	80 082	108,1%	22 987	31,0%	10 131	13,2%	113 199	147,7%	17 118	67,3%	(40,8%)
Municipal governance and administration	370	410	699	188,9%	104	28,0%	1 324	322,9%	2 126	518,6%	50	20,2%	2 523,3%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	370	410	699	188,9%	104	28,0%	1 324	322,9%	2 126	518,6%	50	20,2%	2 523,3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	6 616	2 400	10 971	165,8%	1 913	28,9%	-	-	12 884	536,8%	-	42,0%	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	6 616	2 400	10 971	165,8%	1 913	28,9%	-	-	12 884	536,8%	-	42,0%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	6 581	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	6 581	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	67 064	67 270	68 412	102,0%	20 970	31,3%	8 807	13,1%	98 189	146,0%	17 068	72,8%	(48,4%)
Energy sources	3 517	3 517	886	25,2%	2 810	79,9%	-	-	3 696	105,1%	780	78,0%	(100,0%)
Water Management	50 792	41 401	56 346	110,9%	10 439	20,6%	6 670	16,1%	73 455	177,4%	16 287	73,1%	(59,0%)
Waste Water Management	8 467	10 733	5 701	67,3%	5 994	70,8%	11 694	-	109,0%	-	-	56,7%	-
Waste Management	4 288	11 620	5 480	127,8%	1 727	40,3%	2 137	18,4%	9 344	80,4%	-	87,0%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	527 231	582 977	156 544	29,7%	126 013	23,9%	117 207	20,1%	399 764	68,6%	109 971	52,7%	6,6%
Property rates	49 500	51 551	14 999	30,3%	5 150	10,4%	4 466	8,7%	24 615	47,7%	6 258	33,4%	(28,6%)
Service charges	307 044	330 191	5 808	1,9%	14 646	4,8%	9 855	3,0%	30 308	9,2%	36 491	27,5%	(73,0%)
Other revenue	25 830	22 506	21 904	84,8%	4 324	16,7%	5 467	24,3%	31 695	140,8%	3 847	29,5%	42,1%
Transfers and Subsidies - Operational	69 370	95 903	96 000	138,4%	84 940	122,4%	82 994	86,5%	263 933	275,2%	34 796	131,0%	138,5%
Transfers and Subsidies - Capital	74 871	81 631	17 668	23,6%	16 877	22,5%	14 380	17,6%	48 925	59,9%	28 543	102,9%	(49,6%)
Interest	616	1 196	166	27,0%	77	12,5%	45	3,7%	288	24,1%	37	19,3%	22,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(467 994)	(568 862)	(69 532)	14,9%	(77 240)	16,5%	(69 286)	12,2%	(216 058)	38,0%	(67 311)	53,8%	2,9%
Suppliers and employees	(467 994)	(568 862)	(69 532)	14,9%	(77 240)	16,5%	(69 286)	12,2%	(216 058)	38,0%	(67 311)	53,8%	2,9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	59 237	14 116	87 012	146,9%	48 773	82,3%	47 920	339,5%	183 706	1 301,4%	42 660	51,1%	12,3%
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	(73 800)	(76 441)	2 755	(3,7%)	3 421	(4,6%)	1 549	(2,0%)	7 725	(10,1%)	2 784	20,2%	(44,4%)
Capital assets	(73 800)	(76 441)	2 755	(3,7%)	3 421	(4,6%)	1 549	(2,0%)	7 725	(10,1%)	2 784	20,2%	(44,4%)
Net Cash from/(used) Investing Activities	(73 800)	(76 441)	2 755	(3,7%)	3 421	(4,6%)	1 549	(2,0%)	7 725	(10,1%)	2 784	20,2%	(44,4%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	1 148	-	1 148	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	1 148	-	1 148	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	1 148	-	1 148	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(14 563)	(62 326)	89 768	(616,4%)	52 194	(358,4%)	50 617	(81,2%)	192 579	(309,0%)	45 443	67,0%	11,4%
Cash/cash equivalents at the year begin:	924	996	996	107,7%	90 763	9 818,7%	142 958	14 354,6%	996	100,0%	63 459	70,9%	125,3%
Cash/cash equivalents at the year end:	(13 639)	(61 330)	90 763	(665,5%)	142 958	(1 048,2%)	193 575	(315,6%)	193 575	(315,6%)	108 900	68,9%	77,8%

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	5 577	6,0%	5 269	5,6%	4 910	5,2%	77 830	83,2%	93 586	29,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 506	42,1%	1 477	11,3%	951	7,3%	5 161	39,4%	13 095	4,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 707	15,1%	824	1,6%	751	1,5%	41 848	81,8%	51 130	16,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 808	9,9%	3 697	4,7%	3 582	4,5%	63 677	80,8%	78 763	24,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 965	5,1%	2 322	3,0%	2 239	2,9%	69 747	89,1%	78 273	24,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	(1)	100,0%	(1)	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	155	2,8%	140	2,5%	78	1,4%	5 254	93,4%	5 627	1,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	30 718	9,6%	13 729	4,3%	12 511	3,9%	263 516	82,2%	320 474	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	10 681	26,2%	2 850	7,0%	1 433	3,5%	25 801	63,3%	40 766	12,7%	-	-	-	-
Households	20 037	7,2%	10 878	3,9%	11 078	4,0%	237 715	85,0%	279 708	87,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	30 718	9,6%	13 729	4,3%	12 511	3,9%	263 516	82,2%	320 474	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	-	-	7 419	1,3%	17 258	3,0%	553 730	95,7%	578 407	93,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 028	11,8%	(4 153)	(24,3%)	1 102	6,4%	18 136	106,0%	17 113	2,8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	2 518	50,7%	(9 707)	(195,4%)	2 420	48,7%	9 735	196,0%	4 967	,8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	843	6,5%	682	5,2%	(2 010)	(15,4%)	13 557	103,7%	13 073	2,1%
Auditor-General	(494)	(20,5%)	(3 332)	(138,2%)	(407)	(16,9%)	6 644	275,6%	2 410	,4%
Other	(9)	100,0%	-	-	-	-	-	-	(9)	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 886	,8%	(9 091)	(1,5%)	18 364	3,0%	601 802	97,7%	615 961	100,0%

Contact Details

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

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	255 565	281 734	85 320	33,4%	78 168	30,6%	58 131	20,6%	221 618	78,7%	49 482	79,1%	17,5%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 071	1 061	290	27,1%	303	28,3%	301	28,3%	893	84,2%	382	69,3%	(21,2%)
Sale of Goods and Rendering of Services	628	732	(120)	(19,1%)	46	7,3%	186	25,4%	112	15,3%	(106)	67,5%	(275,8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 396	322	51	3,7%	107	7,7%	84	26,0%	242	75,0%	75	14,9%	11,0%
Interest earned from Current and Non Current Assets	6 185	6 185	1 379	22,3%	957	15,5%	930	15,0%	3 266	52,8%	1 365	67,1%	(31,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	485	310	88	18,2%	84	17,3%	64	20,7%	237	76,2%	26	27,4%	148,8%
Licence and permits	2 435	2 718	596	24,5%	769	31,6%	691	25,4%	2 055	75,6%	691	85,6%	(,1%)
Operational Revenue	1 160	1 680	550	47,4%	77	6,6%	34	2,0%	661	39,3%	-	7,3%	(100,0%)
Non-Exchange Revenue													
Property rates	7 529	7 529	8 780	116,6%	(264)	(3,5%)	(655)	(8,7%)	7 860	104,4%	25	100,3%	(2 746,9%)
Surcharges and Taxes	38 848	63 848	998	2,6%	7 726	19,9%	7 783	12,2%	16 507	25,9%	1 933	19,9%	302,6%
Fines, penalties and forfeits	70	50	12	17,3%	9	12,2%	15	29,3%	35	70,7%	12	29,7%	18,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	195 758	195 758	72 498	37,0%	67 869	34,7%	48 276	24,7%	188 642	96,4%	44 748	92,7%	7,9%
Interest	-	1 540	198	-	486	-	423	27,5%	1 107	71,9%	330	-	28,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	273 170	293 256	51 065	18,7%	58 158	21,3%	51 275	17,5%	160 498	54,7%	56 209	58,1%	(8,8%)
Employee related costs	106 601	106 150	25 108	23,6%	25 739	24,1%	25 926	24,4%	76 773	72,3%	24 918	73,3%	4,0%
Remuneration of councillors	18 560	18 918	3 745	20,2%	4 857	26,2%	4 080	21,6%	12 682	67,0%	3 881	66,3%	5,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	6 502	5 772	891	13,7%	1 713	26,4%	1 114	19,3%	3 718	64,4%	1 504	98,0%	(25,9%)
Debt impairment	1 020	53	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	38 484	38 484	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	39 722	59 186	9 787	24,6%	12 044	30,3%	10 458	17,7%	32 289	54,6%	10 185	79,8%	2,7%
Transfers and subsidies	4 226	3 226	410	9,7%	661	15,6%	677	21,0%	1 749	54,2%	1 630	72,3%	(58,5%)
Irrecoverable debts written off	4 500	4 500	-	-	-	-	-	-	-	-	-	-	-
Operational costs	53 557	56 968	11 123	20,8%	13 143	24,5%	9 020	15,8%	33 286	58,4%	14 092	71,9%	(36,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(17 605)	(11 522)	34 255		20 010		6 856		61 121		(6 727)		
Transfers and subsidies - capital (monetary allocations)	129 421	165 403	5 761	4,5%	49 214	38,0%	21 847	13,2%	76 822	46,4%	12 848	70,3%	70,0%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	111 816	153 880	40 016		69 224		28 703		137 943		6 121		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	111 816	153 880	40 016		69 224		28 703		137 943		6 121		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	111 816	153 880	40 016		69 224		28 703		137 943		6 121		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	111 816	153 880	40 016		69 224		28 703		137 943		6 121		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	155 876	196 964	27 431	17,6%	52 562	33,7%	38 144	19,4%	118 137	60,0%	26 889	74,0%	41,9%
National Government	73 764	125 051	12 461	16,9%	12 630	17,1%	6 897	5,5%	31 988	25,6%	12 556	70,3%	(45,1%)
Provincial Government	30 000	31 852	3 886	13,0%	17 426	58,1%	13 084	41,1%	34 395	108,0%	1 867	72,2%	600,7%
District Municipality	-	8 500	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agents)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	103 764	165 403	16 346	15,8%	30 056	29,0%	19 981	12,1%	66 384	40,1%	14 423	70,8%	38,5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	52 112	31 562	11 085	21,3%	22 506	43,2%	18 162	57,5%	51 753	164,0%	12 466	82,6%	45,7%
Capital Expenditure Functional	155 876	196 964	27 431	17,6%	52 562	33,7%	38 144	19,4%	118 137	60,0%	26 889	74,0%	41,9%
Municipal governance and administration	11 872	4 484	601	5,1%	934	7,9%	214	4,8%	1 749	39,0%	3 800	66,5%	(94,4%)
Executive and Council	-	336	25	-	336	-	-	-	361	107,3%	(0)	67,6%	(100,0%)
Finance and administration	11 872	4 147	576	4,9%	597	5,0%	214	5,2%	1 388	33,5%	3 776	66,5%	(94,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	25	27,4%	(100,0%)
Community and Public Safety	37 367	37 367	-	-	-	-	348	,9%	348	,9%	755	88,4%	(53,9%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	755	88,4%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	348	-	348	-	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	37 367	37 367	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	88 256	129 452	21 798	24,7%	42 995	48,7%	33 787	26,1%	98 581	76,2%	20 158	82,2%	67,6%
Planning and Development	15 000	15 000	2 446	16,3%	3 659	24,4%	926	6,2%	7 031	46,9%	(778)	-	(219,0%)
Road Transport	73 256	114 452	19 352	26,4%	39 336	53,7%	32 861	28,7%	91 550	80,0%	20 937	83,3%	57,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	18 381	25 662	5 031	27,4%	8 633	47,0%	3 794	14,8%	17 459	68,0%	2 175	48,8%	74,4%
Energy sources	18 381	24 581	4 093	22,3%	8 501	46,2%	3 794	15,4%	16 388	66,7%	2 832	48,2%	34,0%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	1 081	939	-	133	-	-	-	1 071	99,1%	(657)	57,0%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	376 479	438 667	85 352	22,7%	73 375	19,5%	78 346	17,9%	237 072	54,0%	49 328	61,3%	58,8%
Property rates	6 942	7 529	1 384	19,9%	426	6,1%	149	2,0%	1 960	26,0%	199	29,7%	(24,8%)
Service charges	732	1 159	268	36,6%	185	25,3%	356	30,8%	809	69,8%	142	57,1%	150,6%
Other revenue	42 263	67 525	9 111	21,6%	11 069	26,2%	6 295	9,3%	26 475	39,2%	1 052	6,8%	498,6%
Transfers and Subsidies - Operational	197 121	197 051	71 080	36,1%	61 695	31,3%	71 544	36,3%	204 319	103,7%	43 194	89,4%	65,6%
Transfers and Subsidies - Capital	129 421	165 403	3 509	2,7%	-	-	-	-	3 509	2,1%	4 741	28,9%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(213 523)	(246 994)	(49 108)	23,0%	(59 257)	27,8%	(43 710)	17,7%	(152 074)	61,6%	(53 700)	81,2%	(18,6%)
Suppliers and employees	(213 523)	(246 994)	(49 108)	23,0%	(59 257)	27,8%	(43 710)	17,7%	(152 074)	61,6%	(53 700)	81,2%	(18,6%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	162 956	191 673	36 244	22,2%	14 118	8,7%	34 636	18,1%	84 998	44,3%	(4 372)	2 608,3%	(892,2%)
Cash Flow from Investing Activities													
Receipts	-	520	520	-	-	-	-	-	520	100,0%	-	-	-
Proceeds on disposal of PPE	-	520	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)	(196 964)	(24 390)	15,6%	(53 685)	34,4%	(39 291)	19,9%	(117 366)	59,6%	(27 588)	77,8%	42,4%
Capital assets	(155 876)	(196 964)	(24 390)	15,6%	(53 685)	34,4%	(39 291)	19,9%	(117 366)	59,6%	(27 588)	77,8%	42,4%
Net Cash from/(used) Investing Activities	(155 876)	(196 444)	(23 870)	15,3%	(53 685)	34,4%	(39 291)	20,0%	(116 846)	59,5%	(27 588)	78,8%	42,4%
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	7 081	(4 771)	12 374	174,8%	(39 567)	(558,8%)	(4 655)	97,6%	(31 848)	667,5%	(31 961)	134,2%	(85,4%)
Cash/cash equivalents at the year begin:	94 396	94 396	(1)	-	12 368	13,1%	(27 203)	(28,8%)	(1)	-	(24 553)	97,8%	10,8%
Cash/cash equivalents at the year end:	101 476	89 624	12 369	12,2%	(27 202)	(26,8%)	(31 863)	(35,6%)	(31 863)	(35,6%)	(56 517)	313,5%	(43,6%)

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)	100,0%	(1)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	274	1,3%	131	,6%	131	,6%	20 259	97,4%	20 796	82,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	265	6,0%	111	2,5%	105	2,3%	3 976	89,2%	4 457	17,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	13	7,2%	13	7,2%	13	7,2%	142	78,4%	181	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	(252)	100,0%	(252)	(1,0%)	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	552	2,2%	256	1,0%	249	1,0%	24 124	95,8%	25 181	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	93	1,8%	42	,8%	41	,8%	4 959	96,6%	5 136	20,4%	-	-	-	-
Commercial	226	2,9%	102	1,3%	99	1,3%	7 321	94,5%	7 748	30,8%	-	-	-	-
Households	233	1,9%	112	,9%	108	,9%	11 844	96,3%	12 297	48,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	552	2,2%	256	1,0%	249	1,0%	24 124	95,8%	25 181	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 086	98,9%	54	1,1%	-	-	-	-	5 141	96,9%
Auditor-General	162	100,0%	-	-	-	-	-	-	162	3,1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 249	99,0%	54	1,0%	-	-	-	-	5 303	100,0%

Contact Details

Municipal Manager	Mr Khathutshelo Lucky Mulaudzi	047 548 5602
Chief Financial Officer	Mr Avire Jazile	047 548 5630

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ELUNDINI (EC141)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	416 083	412 988	102 168	24,6%	95 205	22,9%	75 061	18,2%	272 433	66,0%	74 511	64,5%	,7%
Exchange Revenue													
Service charges - Electricity	48 169	32 778	5 423	11,3%	13 421	27,9%	9 979	30,4%	28 823	87,9%	9 572	64,2%	4,2%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	3	-	4	-	-	-	7	-	2	-	(100,0%)
Service charges - Waste Management	3 957	7 024	1 753	44,3%	1 753	44,3%	1 757	25,0%	5 263	74,9%	285	22,8%	516,4%
Sale of Goods and Rendering of Services	1 774	1 774	124	7,0%	109	6,2%	276	15,6%	510	28,7%	38	17,8%	631,4%
Agency services	624	624	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 941	1 941	-	-	-	-	-	-	-	-	1 379	224,6%	(100,0%)
Interest earned from Current and Non Current Assets	5 397	5 397	1 865	34,6%	2 121	39,3%	954	17,7%	4 940	91,5%	1 612	90,2%	(40,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 363	2 363	466	19,7%	468	19,8%	514	21,7%	1 448	61,3%	428	58,7%	20,0%
Licence and permits	2 658	2 658	330	12,4%	494	18,6%	393	14,8%	1 217	45,8%	319	44,1%	23,4%
Operational Revenue	109 644	123 463	2 699	2,5%	2 878	2,6%	(232)	(,2%)	5 345	4,3%	1 243	7,7%	(118,6%)
Non-Exchange Revenue													
Property rates	35 898	31 443	9 017	25,1%	7 003	19,5%	8 768	27,9%	24 788	78,8%	6 670	64,2%	31,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	379	379	42	11,1%	20	5,2%	235	62,1%	297	78,4%	107	38,2%	120,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	202 177	202 042	80 445	39,8%	66 934	33,1%	49 222	24,4%	196 601	97,3%	51 456	97,2%	(4,3%)
Interest	-	-	-	-	-	-	3 118	-	3 118	-	1 400	-	122,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 101	1 101	-	-	-	-	76	6,9%	76	6,9%	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	416 084	412 988	72 284	17,4%	70 814	17,0%	66 408	16,1%	209 506	50,7%	53 658	48,5%	23,8%
Employee related costs	154 996	152 639	34 077	22,0%	31 787	20,5%	32 514	21,3%	98 378	64,5%	20 381	61,5%	59,5%
Remuneration of councillors	14 939	14 939	3 835	25,7%	3 374	22,6%	2 848	19,1%	10 056	67,3%	2 102	60,3%	35,5%
Bulk purchases - electricity	36 723	28 761	11 517	31,4%	4 698	12,8%	8 436	29,3%	24 652	85,7%	6 306	68,8%	33,8%
Inventory consumed	1 410	1 299	221	15,7%	333	23,6%	88	6,8%	643	49,4%	247	28,9%	(64,2%)
Debt impairment	6 655	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	54 564	51 672	282	,5%	-	-	(35)	(,1%)	247	,5%	6 500	17,3%	(100,5%)
Interest	65	5 688	-	-	-	-	1 225	21,5%	1 225	21,5%	(66)	14,0%	(1 946,3%)
Contracted services	79 320	67 762	7 442	9,4%	13 305	16,8%	7 827	11,6%	28 573	42,2%	6 096	31,3%	28,4%
Transfers and subsidies	12 090	7 639	1 028	8,5%	1 011	8,4%	1 676	21,9%	3 715	48,6%	-	-	(100,0%)
Irrecoverable debts written off	-	19 001	-	-	1 394	-	1 347	7,1%	2 741	14,4%	320	14,4%	321,6%
Operational costs	55 321	63 589	13 882	25,1%	14 912	27,0%	10 482	16,5%	39 276	61,8%	11 772	57,6%	(11,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2)	0	29 884		24 391		8 653		62 928		20 854		
Transfers and subsidies - capital (monetary allocations)	69 102	60 620	12 539	18,1%	18 045	26,1%	9 226	15,2%	39 811	65,7%	10 965	33,2%	(15,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	69 100	60 620	42 423		42 436		17 879		102 739		31 818		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	69 100	60 620	42 423		42 436		17 879		102 739		31 818		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	69 100	60 620	42 423		42 436		17 879		102 739		31 818		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	69 100	60 620	42 423		42 436		17 879		102 739		31 818		

Part 2: Capital Revenue and Expenditure

	2023/24								2022/23		Q3 of 2022/23 to Q3 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	133 614	129 664	17 636	13,2%	27 620	20,7%	15 479	11,9%	60 735	46,8%	19 627	32,1%	(21,1%)
National Government	69 102	60 620	12 539	18,1%	18 045	26,1%	9 226	15,2%	39 811	65,7%	10 965	33,2%	(15,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm A	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	69 102	60 620	12 539	18,1%	18 045	26,1%	9 226	15,2%	39 811	65,7%	10 965	33,2%	(15,9%)
Borrowing	30 000	30 000	1 066	3,6%	2 610	8,7%	(3 675)	(12,3%)	-	-	4 521	22,6%	(181,3%)
Internally generated funds	34 512	39 044	4 031	11,7%	6 965	20,2%	9 929	25,4%	20 924	53,6%	4 142	35,3%	139,7%
Capital Expenditure Functional	133 614	129 664	17 636	13,2%	27 620	20,7%	15 479	11,9%	60 735	46,8%	19 733	32,2%	(21,6%)
Municipal governance and administration	3 050	4 182	124	4,1%	1 516	49,7%	2 441	58,4%	4 081	97,6%	(360)	28,0%	(777,9%)
Executive and Council	250	832	22	8,8%	151	60,5%	(22)	(2,7%)	151	18,2%	131	59,9%	(116,9%)
Finance and administration	2 800	3 350	102	3,7%	1 365	48,7%	2 463	73,5%	3 930	117,3%	(491)	22,3%	(601,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12 400	12 400	562	4,5%	84	,7%	-	-	647	5,2%	(282)	17,6%	(100,0%)
Community and Social Services	4 900	847	-	-	-	-	-	-	-	-	(263)	62,2%	(100,0%)
Sport And Recreation	4 000	953	-	-	-	-	-	-	-	-	(0)	37,5%	(100,0%)
Public Safety	3 500	10 600	562	16,1%	84	2,4%	-	-	647	6,1%	(18)	(1,5%)	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	61 105	59 923	13 703	22,4%	19 997	32,7%	11 064	18,5%	44 764	74,7%	10 832	36,1%	2,1%
Planning and Development	1 150	1 650	-	-	-	-	-	-	-	-	-	-	-
Road Transport	59 955	58 273	13 703	22,9%	19 997	33,4%	11 064	19,0%	44 764	76,8%	10 832	36,7%	2,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	57 059	53 159	3 246	5,7%	6 023	10,6%	1 975	3,7%	11 243	21,1%	9 542	28,8%	(79,3%)
Energy sources	54 059	51 659	3 246	6,0%	6 023	11,1%	1 975	3,8%	11 243	21,8%	9 542	29,0%	(79,3%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 000	1 500	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	493 087	458 426	114 227	23,2%	106 126	21,5%	86 582	18,9%	306 935	67,0%	74 875	64,3%	15,6%
Property rates	30 514	26 504	4 197	13,8%	5 246	17,2%	4 360	16,4%	13 803	52,1%	3 143	9,2%	38,7%
Service charges	51 004	34 472	3 646	7,1%	3 373	6,6%	5 000	14,5%	12 020	34,9%	4 271	29,5%	17,1%
Other revenue	134 893	129 392	5 098	3,8%	3 654	2,7%	4 814	3,7%	13 567	10,5%	4 443	16,9%	8,4%
Transfers and Subsidies - Operational	202 177	202 042	81 251	40,2%	64 779	32,0%	54 470	27,0%	200 500	99,2%	51 045	97,6%	6,7%
Transfers and Subsidies - Capital	69 102	60 620	19 907	28,8%	28 897	41,8%	17 085	28,2%	65 889	108,7%	11 898	96,7%	43,6%
Interest	5 397	5 397	128	2,4%	176	3,3%	852	15,8%	1 156	21,4%	75	5,0%	1 036,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(354 864)	(342 315)	(71 768)	20,2%	(45 640)	12,9%	(29 506)	8,6%	(146 914)	42,9%	(42 369)	41,1%	(30,4%)
Suppliers and employees	(342 709)	(328 988)	(71 768)	20,9%	(45 640)	13,3%	(29 506)	9,0%	(146 914)	44,7%	(42 369)	41,1%	(30,4%)
Finance charges	(65)	(5 688)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(12 090)	(7 639)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	138 223	116 111	42 459	30,7%	60 486	43,8%	57 076	49,2%	160 020	137,8%	32 507	158,0%	75,6%
Cash Flow from Investing Activities													
Receipts	517	517	-	-	-	-	920	177,9%	920	177,9%	-	-	(100,0%)
Proceeds on disposal of PPE	517	517	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	920	-	920	-	-	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(133 614)	(129 664)	(23 019)	17,2%	(31 688)	23,7%	(14 489)	11,2%	(69 196)	53,4%	(15 295)	25,5%	(5,3%)
Capital assets	(133 614)	(129 664)	(23 019)	17,2%	(31 688)	23,7%	(14 489)	11,2%	(69 196)	53,4%	(15 295)	25,5%	(5,3%)
Net Cash from/(used) Investing Activities	(133 097)	(129 147)	(23 019)	17,3%	(31 688)	23,8%	(13 569)	10,5%	(68 276)	52,9%	(15 295)	33,6%	(11,3%)
Cash Flow from Financing Activities													
Receipts	30 000	30 000	-	-	-	-	30 000	100,0%	30 000	100,0%	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	30 000	30 000	-	-	-	-	30 000	100,0%	30 000	100,0%	-	-	(100,0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	13 445	-	13 445	-	-	-	(100,0%)
Repayment of borrowing	-	-	-	-	-	-	13 445	-	13 445	-	-	-	(100,0%)
Net Cash from/(used) Financing Activities	30 000	30 000	-	-	-	-	43 445	144,8%	43 445	144,8%	-	-	(100,0%)
Net Increase/(Decrease) in cash held	35 126	16 964	19 440	55,3%	28 797	82,0%	86 951	512,6%	135 189	796,9%	17 211	(1 207,9%)	405,2%
Cash/cash equivalents at the year begin:	51 674	78 807	45 752	88,5%	65 193	126,2%	93 990	119,3%	45 752	58,1%	154 565	28,5%	(39,2%)
Cash/cash equivalents at the year end:	86 801	95 771	65 193	75,1%	93 990	108,3%	180 941	188,9%	180 941	188,9%	171 777	65,5%	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	1 735	5,0%	1 363	3,9%	2 329	6,7%	29 129	84,3%	34 556	32,2%	(305)	(,9%)	-	-
Receivables from Non-exchange Transactions - Property Rates	2 072	4,2%	1 308	2,7%	1 598	3,3%	43 868	89,8%	48 846	45,5%	(126)	(,3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	602	3,7%	505	3,1%	592	3,7%	14 368	89,4%	16 066	15,0%	(61)	(,4%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	810	10,9%	797	10,7%	56	,7%	5 787	77,7%	7 449	6,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	3	,6%	534	99,4%	537	,5%	(21)	(3,9%)	-	-
Total By Income Source	5 218	4,9%	3 973	3,7%	4 577	4,3%	93 686	87,2%	107 454	100,0%	(514)	(,5%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 066	4,6%	1 037	4,5%	1 530	6,6%	19 480	84,3%	23 114	21,5%	24	,1%	-	-
Commercial	1 669	9,9%	830	4,9%	1 026	6,1%	13 344	79,1%	16 870	15,7%	(217)	(1,3%)	-	-
Households	2 483	3,7%	2 105	3,1%	2 020	3,0%	60 862	90,2%	67 471	62,8%	(321)	(,5%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 218	4,9%	3 973	3,7%	4 577	4,3%	93 686	87,2%	107 454	100,0%	(514)	(,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	2 326	100,0%	-	-	-	-	-	-	2 326	33,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 192	68,5%	99	2,1%	0	-	1 370	29,4%	4 662	66,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 518	79,0%	99	1,4%	0	-	1 370	19,6%	6 987	100,0%

Contact Details

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

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	218 512	267 438	80 275	36,7%	16 102	7,4%	58 443	21,9%	154 820	57,9%	56 820	86,6%	2,9%
Exchange Revenue													
Service charges - Electricity	20 217	20 217	5 689	28,1%	5 066	25,1%	4 013	19,9%	14 769	73,1%	3 370	58,6%	19,1%
Service charges - Water	0	0	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	0	0	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	5 315	5 315	(471)	(8,9%)	2 033	38,3%	3 505	66,0%	5 068	95,4%	3 124	144,5%	12,2%
Sale of Goods and Rendering of Services	149	149	50	33,8%	24	16,2%	21	14,1%	96	64,2%	41	-	(49,0%)
Agency services	1 600	1 600	475	29,7%	291	18,2%	285	17,8%	1 051	65,7%	364	88,0%	(21,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	391	391	(419)	(106,9%)	1 145	292,5%	3 645	931,1%	4 371	1 116,7%	1 406	83,9%	159,3%
Interest earned from Current and Non Current Assets	4 579	10 579	3 157	68,9%	1 801	39,3%	2 706	25,6%	7 664	72,4%	2 312	109,8%	17,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	125	125	-	-	-	-	0	,1%	0	,1%	1	-	(83,3%)
Rental from Fixed Assets	585	585	93	15,8%	57	9,8%	108	18,4%	258	44,1%	118	51,6%	(8,6%)
Licence and permits	3 400	3 400	109	3,2%	161	4,7%	145	4,3%	415	12,2%	71	11,5%	106,0%
Operational Revenue	1 903	1 903	68	3,6%	836	43,9%	29	1,5%	933	49,0%	26	10,9%	10,0%
Non-Exchange Revenue													
Property rates	15 573	15 573	5 278	33,9%	1 398	9,0%	3 100	19,9%	9 775	62,8%	2 062	31,8%	50,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	480	480	87	18,2%	14	3,0%	40	8,3%	141	29,4%	57	63,4%	(30,9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	162 516	205 442	65 779	40,5%	2 676	1,6%	39 482	19,2%	107 937	52,5%	43 110	98,9%	(8,4%)
Interest	1 679	1 679	379	22,6%	599	35,7%	1 364	81,3%	2 342	139,5%	758	102,9%	79,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	0	0	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	216 124	229 562	61 264	28,3%	37 705	17,4%	49 459	21,5%	148 428	64,7%	45 949	74,7%	7,6%
Employee related costs	98 051	94 201	23 290	23,8%	15 738	16,1%	24 025	25,5%	63 053	66,9%	21 943	79,8%	9,5%
Remuneration of councillors	14 243	15 093	3 984	28,0%	3 614	25,4%	2 390	15,8%	9 988	66,2%	3 467	86,2%	(31,0%)
Bulk purchases - electricity	15 000	20 000	8 896	59,3%	1 301	8,7%	3 771	18,9%	13 968	69,8%	3 903	100,3%	(3,4%)
Inventory consumed	3 714	3 536	182	4,9%	1 440	38,8%	199	5,6%	1 821	51,5%	233	54,7%	(14,7%)
Debt impairment	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	16 000	16 000	4 368	27,3%	2 879	18,0%	4 367	27,3%	11 613	72,6%	4 339	74,1%	,6%
Interest	10	10	1	13,3%	(0)	(2,7%)	22	208,5%	23	219,2%	2	181,5%	933,9%
Contracted services	21 344	31 621	6 591	30,9%	4 941	23,1%	4 969	15,7%	16 501	52,2%	6 493	56,9%	(23,5%)
Transfers and subsidies	2 183	2 410	184	8,4%	461	21,1%	461	19,1%	1 106	45,9%	125	62,3%	267,8%
Irrecoverable debts written off	0	0	46	574 387,5%	-	-	70	874 162,5%	116	1 448 550,0%	-	-	(100,0%)
Operational costs	43 578	44 690	13 721	31,5%	7 332	16,8%	9 186	20,6%	30 239	67,7%	5 445	66,6%	68,7%
Losses on disposal of Assets	0	0	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 388	37 876	19 011		(21 603)		8 984		6 392		10 871		
Transfers and subsidies - capital (monetary allocations)	62 394	69 537	4 905	7,9%	13 463	21,6%	9 446	13,6%	27 814	40,0%	6 332	38,7%	49,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	64 782	107 413	23 916		(8 140)		18 430		34 206		17 203		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	64 782	107 413	23 916		(8 140)		18 430		34 206		17 203		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	64 782	107 413	23 916		(8 140)		18 430		34 206		17 203		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	64 782	107 413	23 916		(8 140)		18 430		34 206		17 203		

Part 2: Capital Revenue and Expenditure

	2023/24								2022/23		Q3 of 2022/23 to Q3 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	66 194	74 188	23 720	35,8%	21 456	32,4%	9 381	12,6%	54 557	73,5%	6 857	34,8%	36,8%
National Government	62 394	65 066	22 052	35,3%	19 969	32,0%	8 409	12,9%	50 430	77,5%	6 342	34,9%	32,6%
Provincial Government	0	2 720	1 668	41 690 725,0%	422	10 557 050,0%	-	-	2 090	76,8%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	62 394	67 786	23 720	38,0%	20 391	32,7%	8 409	12,4%	52 520	77,5%	6 342	34,9%	32,6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 800	6 402	-	-	1 065	28,0%	972	15,2%	2 036	31,8%	515	33,6%	88,5%
Capital Expenditure Functional	66 194	79 816	27 317	41,3%	22 355	33,8%	11 583	14,5%	61 255	76,7%	6 857	34,8%	68,9%
Municipal governance and administration	650	650	-	-	-	-	1 478	227,4%	1 478	227,4%	515	47,1%	186,8%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	650	650	-	-	-	-	1 478	227,4%	1 478	227,4%	515	47,1%	186,8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	100	100	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	0	0	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	0	0	-	-	-	-	-	-	-	-	-	-	-
Public Safety	100	100	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	39 763	52 430	24 009	60,4%	13 589	34,2%	6 819	13,0%	44 417	84,7%	4 930	45,6%	38,3%
Planning and Development	2 250	4 572	-	-	1 065	47,3%	972	21,3%	2 036	44,5%	-	-	(100,0%)
Road Transport	37 513	47 858	24 009	64,0%	12 524	33,4%	5 848	12,2%	42 380	88,6%	4 930	45,6%	18,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	25 681	26 636	3 309	12,9%	8 766	34,1%	3 285	12,3%	15 360	57,7%	1 412	14,1%	132,7%
Energy sources	25 581	26 536	3 309	12,9%	8 766	34,3%	3 285	12,4%	15 360	57,9%	1 412	14,1%	132,7%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	0	0	-	-	-	-	-	-	-	-	-	-	-
Waste Management	100	100	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	272 960	272 960	623 525	228,4%	91 892	33,7%	438 453	160,6%	1 153 870	422,7%	366 395	322,1%	19,7%
Property rates	13 237	13 237	5 143	38,8%	14 757	111,5%	15 059	113,8%	34 959	264,1%	4 785	167,5%	214,7%
Service charges	21 702	21 702	33 271	153,3%	20 827	96,0%	38 428	177,1%	92 527	426,4%	12 620	236,2%	204,5%
Other revenue	8 532	8 532	5 993	70,2%	7 486	87,7%	3 437	40,3%	16 916	198,3%	2 304	76,9%	49,2%
Transfers and Subsidies - Operational	162 516	162 516	417 112	256,7%	3 822	2,4%	278 998	171,7%	699 932	430,7%	211 659	221,9%	31,8%
Transfers and Subsidies - Capital	62 393	62 393	162 006	259,7%	45 000	72,1%	102 530	164,3%	309 536	496,1%	135 027	30 123,6%	(24,1%)
Interest	4 579	4 579	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(195 941)	(195 941)	(27 787)	14,2%	(20 052)	10,2%	(27 476)	14,0%	(75 316)	38,4%	(26 486)	-	3,7%
Suppliers and employees	(195 930)	(195 930)	(27 787)	14,2%	(20 052)	10,2%	(27 476)	14,0%	(75 316)	38,4%	(26 486)	-	(58,1%)
Finance charges	(10)	(10)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	77 019	77 019	595 738	773,5%	71 840	93,3%	410 977	533,6%	1 078 554	1 400,4%	339 909	270,3%	20,9%
Cash Flow from Investing Activities													
Receipts	0	0	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	0	0	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(62 394)	(62 394)	(5 535)	8,9%	(7 018)	11,2%	(2 687)	4,3%	(15 240)	24,4%	(6 409)	-	(58,1%)
Capital assets	(62 394)	(62 394)	(5 535)	8,9%	(7 018)	11,2%	(2 687)	4,3%	(15 240)	24,4%	(6 409)	-	(58,1%)
Net Cash from/(used) Investing Activities	(62 394)	(62 394)	(5 535)	8,9%	(7 018)	11,2%	(2 687)	4,3%	(15 240)	24,4%	(6 409)	-	(58,1%)
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	14 626	14 626	590 203	4 035,4%	64 821	443,2%	408 290	2 791,6%	1 063 314	7 270,2%	333 499	257,6%	22,4%
Cash/cash equivalents at the year begin:	76 351	76 351	-	-	590 203	773,0%	655 024	857,9%	-	-	174 927	-	274,5%
Cash/cash equivalents at the year end:	90 977	90 977	590 203	648,7%	655 024	720,0%	1 063 314	1 168,8%	1 063 314	1 168,8%	508 426	303,0%	109,1%

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	1 242	7,7%	547	3,4%	653	4,0%	13 795	85,0%	16 237	13,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 810	4,5%	836	2,1%	819	2,0%	36 481	91,3%	39 945	33,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 954	4,7%	1 399	2,2%	1 518	2,4%	57 239	90,7%	63 110	52,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	54	6,6%	27	3,2%	27	3,2%	711	86,9%	818	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	17	100,0%	17	-	-	-	-	-
Total By Income Source	6 060	5,0%	2 809	2,3%	3 016	2,5%	108 243	90,1%	120 127	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 203	5,9%	1 093	2,9%	1 351	3,6%	32 767	87,6%	37 413	31,1%	-	-	-	-
Commercial	920	6,6%	315	2,3%	290	2,1%	12 341	89,0%	13 867	11,5%	-	-	-	-
Households	2 817	4,2%	1 335	2,0%	1 314	2,0%	61 251	91,8%	66 718	55,5%	-	-	-	-
Other	119	5,6%	66	3,1%	60	2,8%	1 883	88,5%	2 129	1,8%	-	-	-	-
Total By Customer Group	6 060	5,0%	2 809	2,3%	3 016	2,5%	108 243	90,1%	120 127	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	708	100,0%	-	-	-	-	-	-	708	12,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 755	99,6%	18	,4%	-	-	-	-	4 773	87,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 464	99,7%	18	,3%	-	-	-	-	5 481	100,0%

Contact Details

Municipal Manager	Ms Pumele OB Makoma	047 878 2011
Chief Financial Officer	Mr Xolani Sikobi	047 878 2011

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ENOCH MGJIMA (EC139)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	977 920	1 015 165	388 389	39,7%	186 696	19,1%	192 604	19,0%	767 689	75,6%	230 652	71,4%	(16,5%)
Exchange Revenue													
Service charges - Electricity	376 583	368 183	58 595	15,6%	64 145	17,0%	78 491	21,3%	201 232	54,7%	43 538	46,6%	80,3%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	82 521	86 989	21 866	26,5%	21 629	26,2%	21 844	25,1%	65 339	75,1%	20 079	72,4%	8,8%
Sale of Goods and Rendering of Services	3 169	3 169	950	30,0%	548	17,3%	1 168	36,9%	2 667	84,1%	773	66,8%	51,2%
Agency services	4 582	5 789	36	,8%	27	,6%	49	,8%	112	1,9%	184	5,3%	(73,5%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	36 927	65 953	16 041	43,4%	16 509	44,7%	16 792	25,5%	49 342	74,8%	13 578	66,9%	23,7%
Interest earned from Current and Non Current Assets	4 794	5 345	2 077	43,3%	1 268	26,4%	1 291	24,2%	4 636	86,7%	839	65,6%	53,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 759	4 759	910	19,1%	958	20,1%	919	19,3%	2 786	58,6%	962	58,5%	(4,5%)
Licence and permits	3 695	4 328	1 090	29,5%	1 074	29,1%	1 016	23,5%	3 180	73,5%	957	81,8%	6,2%
Operational Revenue	9 444	3 257	1 789	18,9%	2 297	24,3%	246	7,5%	4 333	133,0%	1 484	1 419,9%	(83,4%)
Non-Exchange Revenue													
Property rates	151 492	151 492	162 471	107,2%	(11 605)	(7,7%)	(4 284)	(2,8%)	146 581	96,8%	(77)	99,9%	5 474,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 667	3 219	325	5,7%	784	13,8%	461	14,3%	1 571	48,8%	276	48,2%	67,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	246 920	256 752	110 884	44,9%	77 225	31,3%	62 722	24,4%	250 831	97,7%	138 388	98,1%	(54,7%)
Interest	20 369	28 930	11 355	55,7%	11 837	58,1%	11 845	40,9%	35 037	121,1%	9 672	124,6%	22,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	27 000	27 000	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	44	-	44	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	975 596	1 013 572	227 898	23,4%	280 091	28,7%	223 601	22,1%	731 591	72,2%	196 111	69,0%	14,0%
Employee related costs	363 814	363 599	83 149	22,9%	81 189	22,3%	79 405	21,8%	243 743	67,0%	83 329	74,9%	(4,7%)
Remuneration of councillors	26 544	27 824	6 173	23,3%	7 739	29,2%	6 729	24,2%	20 640	74,2%	6 431	74,7%	4,6%
Bulk purchases - electricity	317 945	330 759	79 707	25,1%	128 294	40,4%	93 787	28,4%	301 788	91,2%	51 767	76,5%	81,2%
Inventory consumed	8 338	12 213	2 867	34,4%	2 626	31,5%	4 030	33,0%	9 523	78,0%	1 886	54,1%	113,6%
Debt impairment	50 570	50 570	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	53 678	53 678	-	-	-	-	-	-	-	-	-	-	-
Interest	52 195	60 467	22 970	44,0%	22 263	42,7%	2 872	4,7%	48 105	79,6%	21 644	104,5%	(86,7%)
Contracted services	52 269	48 672	20 565	39,3%	22 666	43,4%	22 411	46,0%	65 643	134,9%	19 123	83,6%	17,2%
Transfers and subsidies	2 200	2 200	412	18,7%	410	18,7%	286	13,0%	1 109	50,4%	525	51,4%	(45,6%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	48 041	63 589	12 054	25,1%	14 904	31,0%	14 082	22,1%	41 040	64,5%	11 404	94,9%	23,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 325	1 593	160 491		(93 395)		(30 998)		36 098		34 541		
Transfers and subsidies - capital (monetary allocations)	113 159	182 860	-	-	68 215	60,3%	50 147	27,4%	118 362	64,7%	18 487	24,7%	171,3%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	115 484	184 453	160 491		(25 181)		19 149		154 460		53 028		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	115 484	184 453	160 491		(25 181)		19 149		154 460		53 028		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	115 484	184 453	160 491		(25 181)		19 149		154 460		53 028		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	115 484	184 453	160 491		(25 181)		19 149		154 460		53 028		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	117 409	183 860	36 489	31,1%	59 794	50,9%	17 157	9,3%	113 441	61,7%	15 138	27,3%	13,3%
National Government	61 159	60 160	7 902	12,9%	19 255	31,5%	7 237	12,0%	34 394	57,2%	8 406	27,0%	(13,9%)
Provincial Government	52 000	122 700	28 558	54,9%	39 956	76,8%	9 920	8,1%	78 434	63,9%	6 732	28,2%	47,3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	113 159	182 860	36 460	32,2%	59 211	52,3%	17 157	9,4%	112 828	61,7%	15 138	27,7%	13,3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 250	1 000	29	,7%	583	13,7%	-	-	612	61,2%	-	16,0%	-
Capital Expenditure Functional	117 409	183 860	36 489	31,1%	59 794	50,9%	17 157	9,3%	113 441	61,7%	15 138	27,3%	13,3%
Municipal governance and administration	1 000	1 000	29	2,9%	142	14,2%	-	-	171	17,1%	-	114,8%	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 000	1 000	29	2,9%	142	14,2%	-	-	171	17,1%	-	114,8%	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 000	22 600	2 136	19,4%	9 015	82,0%	4 094	18,1%	15 245	67,5%	2 374	15,9%	72,4%
Community and Social Services	11 000	22 600	2 136	19,4%	9 015	82,0%	4 094	18,1%	15 245	67,5%	2 374	15,7%	72,4%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	22,0%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	102 409	152 661	30 938	30,2%	48 854	47,7%	13 063	8,6%	92 855	60,8%	8 810	25,9%	48,3%
Planning and Development	47 000	47 000	12 033	25,6%	11 024	23,5%	2 471	5,3%	25 527	54,3%	2 561	45,2%	(3,5%)
Road Transport	55 409	105 661	18 906	34,1%	37 830	68,3%	10 592	10,0%	67 328	63,7%	6 249	20,9%	69,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 000	7 599	3 386	112,9%	1 783	59,4%	-	-	5 169	68,0%	3 954	38,7%	(100,0%)
Energy sources	500	1 980	1 116	223,2%	-	-	-	-	1 116	56,4%	1 768	38,4%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 500	5 619	2 270	90,8%	1 783	71,3%	-	-	4 053	72,1%	2 186	39,6%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	948 921	1 035 986	586 718	61,8%	492 361	51,9%	704 721	68,0%	1 783 800	172,2%	433 642	99,1%	62,5%
Property rates	136 342	136 342	18 347	13,5%	25 012	18,3%	24 033	17,6%	67 393	49,4%	17 127	50,1%	40,3%
Service charges	396 689	391 417	46 497	11,7%	78 121	19,7%	84 988	21,7%	209 606	53,6%	51 416	44,6%	65,3%
Other revenue	51 016	63 270	365 522	716,5%	329 643	646,2%	401 866	635,2%	1 097 031	1 733,9%	250 800	1 105,9%	60,2%
Transfers and Subsidies - Operational	246 920	256 752	99 508	40,3%	90 299	36,6%	100 755	39,2%	290 562	113,2%	68 652	31,2%	46,8%
Transfers and Subsidies - Capital	113 159	182 860	54 767	48,4%	(31 983)	(28,3%)	91 788	50,2%	114 572	62,7%	44 806	21,7%	104,9%
Interest	4 794	5 345	2 077	43,3%	1 268	26,4%	1 291	24,2%	4 636	86,7%	839	65,6%	53,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(854 347)	(873 226)	(331 389)	38,8%	(324 482)	38,0%	(304 348)	34,9%	(960 220)	110,0%	(281 972)	103,9%	7,9%
Suppliers and employees	(799 952)	(816 831)	(331 389)	41,4%	(324 482)	40,6%	(304 348)	37,3%	(960 220)	117,6%	(281 972)	112,4%	7,9%
Finance charges	(52 195)	(54 195)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 200)	(2 200)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	94 574	162 760	255 329	270,0%	167 879	177,5%	400 373	246,0%	823 581	506,0%	151 670	81,8%	164,0%
Cash Flow from Investing Activities													
Receipts	27 000	27 000	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	27 000	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)	(183 860)	(36 489)	31,1%	(59 794)	50,9%	(17 157)	9,3%	(113 441)	61,7%	(15 138)	27,3%	13,3%
Capital assets	(117 409)	(183 860)	(36 489)	31,1%	(59 794)	50,9%	(17 157)	9,3%	(113 441)	61,7%	(15 138)	27,3%	13,3%
Net Cash from/(used) Investing Activities	(90 409)	(156 860)	(36 489)	40,4%	(59 794)	66,1%	(17 157)	10,9%	(113 441)	72,3%	(15 138)	30,7%	13,3%
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	4 164	5 900	218 840	5 254,9%	108 084	2 595,4%	383 216	6 495,4%	710 140	12 036,7%	136 531	3 177,3%	180,7%
Cash/cash equivalents at the year begin:	1 214	1 214	(27 167)	(2 238,1%)	256 037	21 093,0%	364 122	29 997,3%	(27 167)	(2 238,1%)	41 811	-	770,9%
Cash/cash equivalents at the year end:	5 378	7 114	218 439	4 061,5%	364 122	6 770,2%	747 338	10 505,7%	747 338	10 505,7%	178 342	376,2%	319,0%

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	16 052	10,4%	8 887	5,8%	6 075	3,9%	123 044	79,9%	154 057	10,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 952	2,7%	8 589	2,1%	7 959	2,0%	377 070	93,2%	404 569	27,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 710	1,6%	7 621	1,6%	7 386	1,6%	451 999	95,2%	474 716	32,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 616	2,2%	9 485	2,2%	9 381	2,2%	407 098	93,5%	435 581	30,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	441	(2,9%)	283	(1,8%)	250	(1,6%)	(16 398)	106,3%	(15 424)	(1,1%)	-	-	-	-
Total By Income Source	44 770	3,1%	34 865	2,4%	31 051	2,1%	1 342 812	92,4%	1 453 498	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 184	11,2%	1 134	10,8%	1 146	10,9%	7 066	67,1%	10 530	,7%	-	-	-	-
Commercial	14 775	15,6%	5 739	6,0%	4 075	4,3%	70 286	74,1%	94 875	6,5%	-	-	-	-
Households	24 869	2,0%	23 599	1,9%	21 667	1,7%	1 190 852	94,4%	1 260 987	86,8%	-	-	-	-
Other	3 942	4,5%	4 394	5,0%	4 162	4,8%	74 608	85,7%	87 107	6,0%	-	-	-	-
Total By Customer Group	44 770	3,1%	34 865	2,4%	31 051	2,1%	1 342 812	92,4%	1 453 498	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	26 053	2,0%	563	-	2 305	2%	1 277 178	97,8%	1 306 098	98,8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 713	55,7%	1 301	8,3%	1 323	8,5%	4 299	27,5%	15 635	1,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	34 765	2,6%	1 863	,1%	3 628	,3%	1 281 477	97,0%	1 321 733	100,0%

Contact Details

Municipal Manager	Ms Ayakha Ntengenyane	045 807 2606
Chief Financial Officer	Mr Mqopheli Paul Mahlasela	045 807 2007

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	139 085	142 128	41 978	30,2%	36 137	26,0%	31 717	22,3%	109 833	77,3%	29 964	78,5%	5,9%
Exchange Revenue													
Service charges - Electricity	12 293	12 293	2 591	21,1%	2 776	22,6%	2 335	19,0%	7 701	62,6%	2 480	69,6%	(5,9%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	8 489	8 489	1 153	13,6%	1 572	18,5%	1 349	15,9%	4 074	48,0%	1 722	43,6%	(21,7%)
Sale of Goods and Rendering of Services	908	908	207	22,8%	88	9,7%	198	21,8%	494	54,4%	139	56,1%	42,0%
Agency services	316	316	61	19,2%	-	-	100	31,8%	161	51,0%	16	134,8%	534,9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 404	1 404	396	28,2%	417	29,7%	417	29,7%	1 230	87,7%	348	23,7%	19,9%
Interest earned from Current and Non Current Assets	1 200	1 200	939	78,3%	757	63,1%	1 092	91,0%	2 788	232,4%	488	223,2%	123,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	437	437	31	7,2%	399	91,2%	81	18,4%	511	116,8%	4	14,0%	1 760,8%
Licence and permits	558	558	182	32,6%	125	22,3%	92	16,6%	399	71,5%	148	75,8%	(37,8%)
Operational Revenue	250	3 293	7	2,9%	351	140,6%	(278)	(8,4%)	81	2,5%	-	4,2%	(100,0%)
Non-Exchange Revenue													
Property rates	46 569	46 569	10 912	23,4%	8 673	18,6%	7 777	16,7%	27 362	58,8%	8 848	67,4%	(12,1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	187	187	78	41,8%	227	121,8%	(168)	(90,0%)	137	73,6%	149	212,6%	(212,7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	59 465	59 465	23 549	39,6%	19 062	32,1%	13 944	23,4%	56 556	95,1%	13 850	96,4%	,7%
Interest	7 009	7 009	1 872	26,7%	1 689	24,1%	1 735	24,7%	5 295	75,5%	1 771	222,0%	(2,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	3 043	-	3 043	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	120 253	120 263	24 295	20,2%	27 225	22,6%	26 162	21,8%	77 682	64,6%	20 580	54,1%	27,1%
Employee related costs	46 979	46 979	11 122	23,7%	11 520	24,5%	11 048	23,5%	33 691	71,7%	10 339	66,8%	6,9%
Remuneration of councillors	5 526	5 526	1 337	24,2%	1 375	24,9%	1 405	25,4%	4 118	74,5%	1 323	74,7%	6,2%
Bulk purchases - electricity	12 500	12 500	4 143	33,1%	2 779	22,2%	2 528	20,2%	9 449	75,6%	1 515	55,6%	66,9%
Inventory consumed	2 180	2 185	2	,1%	123	5,6%	274	12,5%	399	18,3%	294	18,0%	(6,9%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	13 300	13 300	2 858	21,5%	3 312	24,9%	3 362	25,3%	9 532	71,7%	2 234	51,1%	50,5%
Interest	280	280	4	1,5%	(97)	(34,5%)	5	1,6%	(88)	(31,5%)	(69)	16,0%	(106,5%)
Contracted services	11 186	11 146	1 396	12,5%	1 413	12,6%	1 058	9,5%	3 867	34,7%	1 248	39,1%	(15,3%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	9 000	8 900	-	-	1 319	14,7%	3 684	41,4%	5 003	56,2%	-	-	(100,0%)
Operational costs	19 303	19 448	3 431	17,8%	5 481	28,4%	2 799	14,4%	11 711	60,2%	3 697	59,7%	(24,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	18 832	21 865	17 684		8 913		5 555		32 151		9 383		
Transfers and subsidies - capital (monetary allocations)	46 557	47 355	6 824	14,7%	9 147	19,6%	2 829	6,0%	18 800	39,7%	12 012	58,4%	(76,5%)
Transfers and subsidies - capital (in-kind)	66 677	66 677	-	-	-	-	2 981	4,5%	2 981	4,5%	-	37,9%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	132 066	135 897	24 508		18 060		11 364		53 932		21 395		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	132 066	135 897	24 508		18 060		11 364		53 932		21 395		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	132 066	135 897	24 508		18 060		11 364		53 932		21 395		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	132 066	135 897	24 508		18 060		11 364		53 932		21 395		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	112 998	116 804	6 786	6,0%	6 447	5,7%	7 030	6,0%	20 263	17,3%	10 093	57,1%	(30,3%)
National Government	17 584	19 847	3 699	21,0%	3 823	21,7%	2 379	12,0%	9 901	49,9%	7 941	66,9%	(70,0%)
Provincial Government	25 217	25 217	2 912	11,5%	1 499	5,9%	-	-	4 411	17,5%	1 376	49,2%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agem	57 980	57 980	-	-	-	-	2 414	4,2%	2 414	4,2%	-	-	(100,0%)
Transfers recognised - capital	100 781	103 044	6 611	6,6%	5 322	5,3%	4 793	4,7%	16 726	16,2%	9 317	58,5%	(48,6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 217	13 760	174	1,4%	1 125	9,2%	2 237	16,3%	3 537	25,7%	776	51,2%	188,2%
Capital Expenditure Functional	113 048	116 854	6 786	6,0%	6 447	5,7%	7 030	6,0%	20 263	17,3%	10 093	50,9%	(30,3%)
Municipal governance and administration	2 210	1 960	-	-	294	13,3%	395	20,1%	689	35,1%	76	6,9%	422,0%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 210	1 960	-	-	294	13,3%	395	20,1%	689	35,1%	76	6,9%	422,0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	500	500	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	50	50	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	450	450	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	99 213	103 110	6 676	6,7%	5 333	5,4%	5 091	4,9%	17 100	16,6%	9 744	52,0%	(47,8%)
Planning and Development	915	1 065	-	-	746	81,5%	-	-	746	70,0%	-	-	-
Road Transport	98 298	102 045	6 676	6,8%	4 588	4,7%	5 091	5,0%	16 354	16,0%	9 744	52,2%	(47,8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	11 125	11 284	110	1,0%	819	7,4%	1 545	13,7%	2 474	21,9%	274	57,1%	463,4%
Energy sources	6 225	6 384	-	-	734	11,8%	1 545	24,2%	2 279	35,7%	274	12,3%	463,4%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 900	4 900	110	2,2%	85	1,7%	-	-	195	4,0%	-	93,2%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	224 455	226 718	63 668	28,4%	87 594	39,0%	85 366	37,7%	236 629	104,4%	59 399	123,3%	43,7%
Property rates	33 682	33 682	29 405	87,3%	49 562	147,1%	43 869	130,2%	122 836	364,7%	26 576	169,6%	65,1%
Service charges	17 762	17 762	34 263	192,9%	38 032	214,1%	41 497	233,6%	113 793	640,7%	24 346	238,1%	70,4%
Other revenue	1 722	1 722	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	56 733	56 733	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	113 862	116 125	-	-	-	-	-	-	-	-	8 477	230,6%	(100,0%)
Interest	694	694	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(86 537)	(86 537)	(32 859)	38,0%	(45 790)	52,9%	(43 924)	50,8%	(122 573)	141,6%	(34 143)	120,6%	28,6%
Suppliers and employees	(86 257)	(86 257)	(32 859)	38,1%	(45 790)	53,1%	(43 924)	50,9%	(122 573)	142,1%	(34 143)	120,6%	28,6%
Finance charges	(280)	(280)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	137 918	140 181	30 810	22,3%	41 804	30,3%	41 442	29,6%	114 056	81,4%	25 256	128,0%	64,1%
Cash Flow from Investing Activities													
Receipts	-	3 043	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	3 043	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(113 048)	(118 354)	(1 215)	1,1%	(2 231)	2,0%	(1 573)	1,3%	(5 019)	4,2%	(6 777)	20,5%	(76,8%)
Capital assets	(113 048)	(118 354)	(1 215)	1,1%	(2 231)	2,0%	(1 573)	1,3%	(5 019)	4,2%	(6 777)	20,5%	(76,8%)
Net Cash from/(used) Investing Activities	(113 048)	(115 311)	(1 215)	1,1%	(2 231)	2,0%	(1 573)	1,4%	(5 019)	4,4%	(6 777)	23,1%	(76,8%)
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	24 870	24 870	29 595	119,0%	39 573	159,1%	39 869	160,3%	109 037	438,4%	18 480	448,1%	115,7%
Cash/cash equivalents at the year begin:	16 610	16 610	-	-	63 264	380,9%	102 987	620,0%	-	-	38 474	-	167,7%
Cash/cash equivalents at the year end:	41 480	41 480	63 142	152,2%	102 987	248,3%	143 206	345,2%	143 206	345,2%	56 954	313,7%	151,4%

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	338	12,5%	78	2,9%	81	3,0%	2 202	81,6%	2 699	2,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 416	7,1%	2 094	2,7%	2 009	2,6%	66 818	87,5%	76 337	81,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	838	5,7%	336	2,3%	316	2,2%	13 111	89,8%	14 602	15,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	18	31,9%	8	14,0%	4	7,9%	26	46,2%	56	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	4,0%	0	,3%	0	,3%	6	95,4%	6	-	-	-	-	-
Total By Income Source	6 611	7,1%	2 516	2,7%	2 411	2,6%	82 163	87,7%	93 700	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	381	5,3%	140	1,9%	141	2,0%	6 537	90,8%	7 199	7,7%	-	-	-	-
Commercial	520	11,7%	159	3,6%	150	3,4%	3 618	81,4%	4 446	4,7%	-	-	-	-
Households	5 557	7,0%	2 153	2,7%	2 058	2,6%	70 124	87,8%	79 892	85,3%	-	-	-	-
Other	153	7,1%	63	2,9%	62	2,9%	1 884	87,1%	2 163	2,3%	-	-	-	-
Total By Customer Group	6 611	7,1%	2 516	2,7%	2 411	2,6%	82 163	87,7%	93 700	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	1 027	66,0%	14	,9%	-	-	516	33,1%	1 557	17,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	154	2,2%	13	,2%	98	1,4%	6 861	96,3%	7 126	78,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	148	38,4%	-	-	-	-	237	61,6%	384	4,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 329	14,7%	27	,3%	98	1,1%	7 614	84,0%	9 067	100,0%

Contact Details

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

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	252 640	255 611	98 273	38,9%	75 904	30,0%	61 946	24,2%	236 123	92,4%	63 530	87,1%	(2,5%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 514	2 214	364	14,5%	363	14,5%	364	16,4%	1 090	49,3%	345	67,1%	5,4%
Sale of Goods and Rendering of Services	2 253	1 323	35	1,6%	22	1,0%	115	8,7%	172	13,0%	50	13,8%	129,9%
Agency services	1 204	1 204	-	-	145	12,0%	259	21,5%	404	33,6%	178	71,4%	46,1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 035	1 435	0	-	0	-	0	-	1	,1%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	4 222	5 022	1 972	46,7%	1 246	29,5%	911	18,1%	4 128	82,2%	1 436	94,7%	(36,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	931	931	313	33,6%	313	33,7%	267	28,6%	893	96,8%	348	129,2%	(23,3%)
Licence and permits	3 200	3 200	653	20,4%	619	19,3%	559	17,5%	1 831	57,2%	296	66,2%	89,1%
Operational Revenue	14 500	17 500	-	-	-	-	157	,9%	157	,9%	21	-	654,4%
Non-Exchange Revenue													
Property rates	13 263	13 263	6 392	48,2%	3 443	26,0%	3 439	25,9%	13 274	100,1%	2 650	60,2%	29,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 120	820	28	2,5%	14	1,2%	35	4,2%	76	9,3%	7	27,4%	362,7%
Licences or permits	173	231	52	29,9%	19	10,8%	70	30,2%	140	60,6%	145	105,5%	(51,8%)
Transfer and subsidies - Operational	206 096	205 539	86 960	42,2%	68 189	33,1%	54 127	26,3%	209 277	101,8%	57 047	96,4%	(5,1%)
Interest	2 130	2 930	1 504	70,6%	1 531	71,9%	1 644	56,1%	4 678	159,7%	1 008	75,6%	63,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	272 817	278 873	59 868	21,9%	59 939	22,0%	55 885	20,0%	175 692	63,0%	51 792	67,1%	7,9%
Employee related costs	140 416	140 416	35 132	25,0%	35 302	25,1%	36 588	26,1%	107 022	76,2%	34 094	75,1%	7,3%
Remuneration of councillors	20 330	20 330	5 336	26,2%	4 621	22,7%	4 621	22,7%	14 578	71,7%	4 454	68,6%	3,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 920	2 620	487	25,4%	124	6,4%	135	5,1%	746	28,5%	2 003	154,5%	(93,3%)
Debt impairment	5 051	5 051	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	45 000	33 757	-	-	-	-	-	-	-	-	-	67,1%	-
Interest	-	5	1	-	-	-	2	35,5%	3	64,7%	0	-	1 964,0%
Contracted services	24 113	31 584	6 059	25,1%	6 409	26,6%	4 909	15,5%	17 377	55,0%	3 821	52,6%	28,5%
Transfers and subsidies	4 700	4 700	1 288	27,4%	948	20,2%	104	2,2%	2 339	49,8%	1 308	88,2%	(92,1%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	31 287	40 410	11 565	37,0%	12 536	40,1%	9 527	23,6%	33 628	83,2%	6 112	68,6%	55,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(20 177)	(23 262)	38 405		15 965		6 061		60 430		11 738		
Transfers and subsidies - capital (monetary allocations)	78 616	110 455	13 713	17,4%	7 301	9,3%	10 800	9,8%	31 814	28,8%	20 595	72,2%	(47,6%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	58 438	87 193	52 117		23 266		16 861		92 244		32 333		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	58 438	87 193	52 117		23 266		16 861		92 244		32 333		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	58 438	87 193	52 117		23 266		16 861		92 244		32 333		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	58 438	87 193	52 117		23 266		16 861		92 244		32 333		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	72 032	116 769	16 588	23,0%	22 083	30,7%	9 419	8,1%	48 090	41,2%	15 022	44,2%	(37,3%)
National Government	68 736	102 712	14 475	21,1%	17 979	26,2%	6 399	6,2%	38 852	37,8%	11 283	43,5%	(43,3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	68 736	102 712	14 475	21,1%	17 979	26,2%	6 399	6,2%	38 852	37,8%	11 283	43,5%	(43,3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 296	14 058	2 113	64,1%	4 105	124,5%	3 020	21,5%	9 238	65,7%	3 739	49,5%	(19,2%)
Capital Expenditure Functional	72 032	116 769	16 588	23,0%	22 083	30,7%	9 419	8,1%	48 090	41,2%	15 022	44,2%	(37,3%)
Municipal governance and administration	1 991	13 023	87	4,4%	965	48,5%	1 833	14,1%	2 886	22,2%	297	27,5%	516,5%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 991	13 023	87	4,4%	965	48,5%	1 833	14,1%	2 886	22,2%	297	27,5%	516,5%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	435	435	134	30,9%	407	93,5%	-	-	541	124,4%	173	43,4%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	435	435	134	30,9%	407	93,5%	-	-	541	124,4%	173	43,4%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	42 979	76 777	15 742	36,6%	12 095	28,1%	5 053	6,6%	32 890	42,8%	13 469	48,1%	(62,5%)
Planning and Development	870	4 625	618	71,1%	1 262	145,1%	1 390	30,1%	3 270	70,7%	3 245	93,3%	(57,1%)
Road Transport	42 110	72 152	15 124	35,9%	10 834	25,7%	3 662	5,1%	29 619	41,1%	10 225	44,9%	(64,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	26 626	26 535	625	2,3%	8 616	32,4%	2 533	9,5%	11 774	44,4%	1 082	26,8%	134,1%
Energy sources	26 626	26 370	186	,7%	8 375	31,5%	2 533	9,6%	11 095	42,1%	1 082	28,6%	134,1%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	165	-	-	241	-	-	-	241	145,8%	-	-	-
Waste Management	-	-	439	-	-	-	-	-	439	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	326 748	360 496	(2 408)	(,7%)	17 204	5,3%	103 015	28,6%	117 810	32,7%	4 328	3,0%	2 280,0%
Property rates	10 611	10 611	(383)	(3,6%)	3 977	37,5%	1 073	10,1%	4 667	44,0%	-	-	(100,0%)
Service charges	2 313	2 313	(82)	(3,5%)	182	7,9%	166	7,2%	266	11,5%	-	-	(100,0%)
Other revenue	24 891	26 872	(494)	(2,0%)	1 869	7,5%	2 483	9,2%	3 858	14,4%	-	-	(100,0%)
Transfers and Subsidies - Operational	206 096	205 224	(1 449)	(,7%)	11 176	5,4%	41 456	20,2%	51 183	24,9%	4 328	4,6%	857,8%
Transfers and Subsidies - Capital	78 616	110 455	-	-	-	-	57 837	52,4%	57 837	52,4%	-	-	(100,0%)
Interest	4 222	5 022	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(230 667)	(247 486)	(221)	,1%	(12 955)	5,6%	20 226	(8,2%)	7 050	(2,8%)	(2 666)	10,5%	(858,7%)
Suppliers and employees	(225 967)	(242 781)	(221)	,1%	(12 955)	5,7%	20 226	(8,3%)	7 050	(2,9%)	(2 666)	10,8%	(858,7%)
Finance charges	-	(5)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 700)	(4 700)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	96 081	113 011	(2 630)	(2,7%)	4 249	4,4%	123 241	109,1%	124 860	110,5%	1 662	(15,3%)	7 314,0%
Cash Flow from Investing Activities													
Receipts	1 323	1 323	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 323	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)	(124 693)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(82 836)	(124 693)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(81 514)	(123 371)	-	-	-	-	-	-	-	-	-	-	-
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	14 567	(10 360)	(2 630)	(18,1%)	4 249	29,2%	123 241	(1 189,6%)	124 860	(1 205,2%)	1 662	(37,7%)	7 314,0%
Cash/cash equivalents at the year begin:	60 995	60 995	60 976	100,0%	58 346	95,7%	62 595	102,6%	60 976	100,0%	(15 082)	-	(515,0%)
Cash/cash equivalents at the year end:	75 562	50 635	58 346	77,2%	62 595	82,8%	185 835	367,0%	185 835	367,0%	(13 419)	(13,7%)	(1 484,8%)

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
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	1 102	3,6%	1 902	6,2%	(6)	-	27 810	90,3%	30 808	50,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	30	100,0%	30	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	118	1,9%	181	2,9%	(0)	-	5 887	95,2%	6 185	10,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	49	1,8%	95	3,4%	-	-	2 622	94,8%	2 765	4,5%	-	-	-	-
Interest on Arrear Debtor Accounts	561	2,6%	1 084	5,1%	-	-	19 730	92,3%	21 375	35,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(18)	7,7%	(17)	7,2%	-	-	(195)	85,1%	(229)	(,4%)	-	-	-	-
Total By Income Source	1 811	3,0%	3 245	5,3%	(6)	-	55 883	91,7%	60 934	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	815	3,0%	1 597	5,9%	-	-	24 546	91,1%	26 958	44,2%	-	-	-	-
Commercial	590	3,7%	878	5,5%	(7)	-	14 466	90,8%	15 927	26,1%	-	-	-	-
Households	370	2,1%	703	4,0%	1	-	16 398	93,9%	17 472	28,7%	-	-	-	-
Other	36	6,2%	68	11,8%	-	-	473	82,0%	577	,9%	-	-	-	-
Total By Customer Group	1 811	3,0%	3 245	5,3%	(6)	-	55 883	91,7%	60 934	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	(63)	21,6%	(230)	78,4%	-	-	0	-	(294)	3,8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(1 224)	35,5%	(1 230)	35,6%	235	(6,8%)	(1 232)	35,7%	(3 450)	44,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(2 553)	63,4%	(989)	24,6%	3	(,1%)	(487)	12,1%	(4 026)	51,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(3 841)	49,4%	(2 449)	31,5%	238	(3,1%)	(1 718)	22,1%	(7 770)	100,0%

Contact Details

Municipal Manager	Mr Mthembu Mabono	047 874 8708
Chief Financial Officer	Mrs Lwana-Xashimba Nondyabo	047 874 8739

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	420 877	404 248	116 664	27,7%	71 250	16,9%	62 891	15,6%	250 806	62,0%	56 634	58,9%	11,0%
Exchange Revenue													
Service charges - Electricity	199 689	179 689	34 046	17,0%	32 605	16,3%	31 357	17,5%	98 009	54,5%	27 053	45,9%	15,9%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	39 837	39 837	7 762	19,5%	7 587	19,0%	7 023	17,6%	22 372	56,2%	6 585	52,9%	6,6%
Sale of Goods and Rendering of Services	2 979	1 979	327	11,0%	225	7,6%	253	12,8%	806	40,7%	231	32,1%	9,5%
Agency services	2 487	2 487	-	-	-	-	213	8,6%	213	8,6%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	39 135	39 135	3 846	9,8%	4 040	10,3%	4 270	10,9%	12 156	31,1%	2 384	22,0%	79,1%
Interest earned from Current and Non Current Assets	1 720	1 720	96	5,6%	64	3,7%	59	3,4%	219	12,7%	26	5,9%	124,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 888	1 888	435	23,0%	452	23,9%	324	17,2%	1 211	64,1%	569	75,7%	(43,0%)
Licence and permits	9	58	1	8,8%	14	152,3%	-	-	14	25,0%	-	-	-
Operational Revenue	1 260	360	35	2,8%	18	1,5%	640	177,9%	694	192,8%	41	14,8%	1 456,8%
Non-Exchange Revenue													
Property rates	52 657	52 657	41 861	79,5%	(6)	-	(287)	(,5%)	41 568	78,9%	(33)	99,9%	761,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	350	350	105	30,2%	18	5,2%	28	8,0%	152	43,3%	19	21,9%	47,4%
Licences or permits	4 577	4 577	790	17,3%	701	15,3%	776	16,9%	2 267	49,5%	904	54,3%	(14,2%)
Transfer and subsidies - Operational	63 000	62 912	24 297	38,6%	22 275	35,4%	14 927	23,7%	61 499	97,8%	16 803	96,6%	(11,2%)
Interest	3 789	5 500	3 043	80,3%	3 232	85,3%	3 284	59,7%	9 559	173,8%	2 010	158,3%	63,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	7 500	11 100	19	,3%	26	,4%	23	,2%	69	,6%	40	,7%	(41,9%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	373 321	401 834	111 872	30,0%	93 223	25,0%	51 710	12,9%	256 805	63,9%	148 198	73,1%	(65,1%)
Employee related costs	111 032	111 032	30 491	27,5%	29 996	27,0%	29 845	26,9%	90 332	81,4%	28 062	80,7%	6,4%
Remuneration of councillors	9 126	9 126	1 979	21,7%	2 456	26,9%	2 058	22,5%	6 493	71,1%	1 955	68,5%	5,2%
Bulk purchases - electricity	47 047	65 000	43 157	91,7%	23 129	49,2%	22 625	34,8%	88 911	136,8%	66 926	182,5%	(66,2%)
Inventory consumed	14 527	12 527	1 911	13,2%	2 178	15,0%	778	6,2%	4 868	38,9%	6 849	95,2%	(88,6%)
Debt impairment	50 763	50 763	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	76 404	76 404	-	-	-	-	-	-	-	-	-	-	-
Interest	10 484	14 500	14 065	134,2%	13 524	129,0%	(39 209)	(270,4%)	(11 620)	(80,1%)	22 601	227,2%	(273,5%)
Contracted services	27 175	27 175	5 110	18,8%	7 055	26,0%	15 640	57,6%	27 804	102,3%	5 353	112,2%	192,2%
Transfers and subsidies	2 306	1 306	-	-	515	22,3%	345	26,4%	860	65,9%	-	-	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	24 458	34 000	15 159	62,0%	14 371	58,8%	19 627	57,7%	49 158	144,6%	16 452	159,8%	19,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	47 555	2 414	4 792		(21 973)		11 182		(5 999)		(91 564)		
Transfers and subsidies - capital (monetary allocations)	30 104	39 658	6 870	22,8%	13 200	43,8%	1 910	4,8%	21 981	55,4%	5 239	47,0%	(63,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	77 659	42 072	11 663		(8 772)		13 092		15 982		(86 325)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	77 659	42 072	11 663		(8 772)		13 092		15 982		(86 325)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	77 659	42 072	11 663		(8 772)		13 092		15 982		(86 325)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	77 659	42 072	11 663		(8 772)		13 092		15 982		(86 325)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	30 104	32 104	63 523	211,0%	7 728	25,7%	10 054	31,3%	81 306	253,3%	12 746	227,4%	(21,1%)
National Government	30 104	30 104	62 936	209,1%	6 541	21,7%	7 556	25,1%	77 033	255,9%	12 746	227,4%	(40,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 104	30 104	62 936	209,1%	6 541	21,7%	7 556	25,1%	77 033	255,9%	12 746	227,4%	(40,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	2 000	588	-	1 187	-	2 498	124,9%	4 272	213,6%	-	-	(100,0%)
Capital Expenditure Functional	30 104	32 104	63 523	211,0%	7 728	25,7%	10 054	31,3%	81 306	253,3%	12 746	227,4%	(21,1%)
Municipal governance and administration	-	2 000	-	-	691	-	-	-	691	34,6%	-	-	-
Executive and Council	-	2 000	-	-	691	-	-	-	691	34,6%	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	1 017	-	412	-	2 498	-	3 927	-	430	39,7%	481,3%
Community and Social Services	-	-	430	-	-	-	-	-	430	-	430	39,7%	(100,0%)
Sport And Recreation	-	-	588	-	412	-	2 498	-	3 497	-	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 104	25 104	61 014	202,7%	6 541	21,7%	7 556	30,1%	75 112	299,2%	12 316	183,1%	(38,6%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	30 104	25 104	61 014	202,7%	6 541	21,7%	7 556	30,1%	75 112	299,2%	12 316	183,1%	(38,6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	5 000	1 492	-	84	-	-	-	1 576	31,5%	-	-	-
Energy sources	-	5 000	1 492	-	-	-	-	-	1 492	29,8%	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	84	-	-	-	84	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	349 794	337 408	68 953	19,7%	68 062	19,5%	76 086	22,6%	213 101	63,2%	58 377	47,7%	30,3%
Property rates	55 160	55 160	7 446	13,5%	9 412	17,1%	6 847	12,4%	23 706	43,0%	10 759	57,2%	(36,4%)
Service charges	191 382	171 382	24 540	12,8%	26 150	13,7%	27 223	15,9%	77 913	45,5%	27 613	30,1%	(1,4%)
Other revenue	13 549	11 698	6 079	44,9%	3 832	28,3%	6 112	52,3%	16 024	137,0%	3 942	106,5%	55,1%
Transfers and Subsidies - Operational	57 878	57 790	22 679	39,2%	21 481	37,1%	27 625	47,8%	71 785	124,2%	14 563	92,1%	89,7%
Transfers and Subsidies - Capital	30 104	39 658	8 208	27,3%	7 187	23,9%	8 279	20,9%	23 673	59,7%	1 500	53,7%	451,9%
Interest	1 720	1 720	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(245 872)	(274 384)	(75 878)	30,9%	(70 999)	28,9%	(71 528)	26,1%	(218 405)	79,6%	(63 989)	93,9%	11,8%
Suppliers and employees	(235 388)	(259 884)	(75 878)	32,2%	(70 999)	30,2%	(71 528)	27,5%	(218 405)	84,0%	(63 989)	101,0%	11,8%
Finance charges	(10 484)	(14 500)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	103 922	63 024	(6 925)	(6,7%)	(2 937)	(2,8%)	4 558	7,2%	(5 304)	(8,4%)	(5 612)	1,7%	(181,2%)
Cash Flow from Investing Activities													
Receipts	7 500	11 100	19	,3%	26	,4%	23	,2%	69	,6%	-	-	(100,0%)
Proceeds on disposal of PPE	7 500	11 100	19	,3%	26	,4%	23	,2%	69	,6%	-	-	(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)	(32 104)	(16 823)	55,9%	(7 427)	24,7%	(9 956)	31,0%	(34 206)	106,5%	(8 155)	74,1%	22,1%
Capital assets	(30 104)	(32 104)	(16 823)	55,9%	(7 427)	24,7%	(9 956)	31,0%	(34 206)	106,5%	(8 155)	74,1%	22,1%
Net Cash from/(used) Investing Activities	(22 604)	(21 004)	(16 804)	74,3%	(7 400)	32,7%	(9 932)	47,3%	(34 137)	162,5%	(8 155)	134,1%	21,8%
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	81 318	42 021	(23 729)	(29,2%)	(10 338)	(12,7%)	(5 375)	(12,8%)	(39 441)	(93,9%)	(13 767)	(7,8%)	(61,0%)
Cash/cash equivalents at the year begin:	975	1 767	47	4,8%	(23 682)	(2 429,8%)	(34 019)	(1 925,4%)	47	2,7%	(2 840)	(361,7%)	1 097,9%
Cash/cash equivalents at the year end:	82 293	43 788	(23 682)	(28,8%)	(34 019)	(41,3%)	(39 394)	(90,0%)	(39 394)	(90,0%)	(15 227)	(9,2%)	158,7%

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	8 465	17,0%	4 141	8,3%	3 461	6,9%	33 806	67,8%	49 873	14,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 031	5,8%	1 926	1,2%	1 765	1,1%	141 898	91,8%	154 621	43,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 365	2,3%	3 103	2,1%	3 095	2,1%	135 107	93,4%	144 669	40,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	230	3,9%	152	2,6%	134	2,3%	5 323	91,2%	5 839	1,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	21 091	5,9%	9 323	2,6%	8 455	2,4%	316 134	89,1%	355 002	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 325	6,9%	2 742	5,7%	2 443	5,1%	39 541	82,3%	48 052	13,5%	-	-	-	-
Commercial	4 415	27,7%	664	4,2%	396	2,5%	10 467	65,7%	15 942	4,5%	-	-	-	-
Households	13 350	4,6%	5 917	2,0%	5 615	1,9%	266 126	91,4%	291 009	82,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	21 091	5,9%	9 323	2,6%	8 455	2,4%	316 134	89,1%	355 002	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	9 566	1,7%	(36 946)	(6,6%)	7 595	1,4%	576 913	103,6%	557 128	97,6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(3 591)	(70,0%)	(1 789)	(34,9%)	(1 468)	(28,6%)	11 976	233,5%	5 129	,9%
Auditor-General	(1 000)	(11,5%)	64	,7%	(738)	(8,5%)	10 392	119,2%	8 717	1,5%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 975	,9%	(38 671)	(6,8%)	5 390	,9%	599 280	105,0%	570 974	100,0%

Contact Details

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

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	747 033	750 427	193 830	25,9%	77 083	10,3%	202 719	27,0%	473 633	63,1%	31 205	33,5%	549,6%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	198 307	192 038	21 619	10,9%	43 636	22,0%	43 591	22,7%	108 846	56,7%	13 661	24,9%	219,1%
Service charges - Waste Water Management	46 923	31 807	3 003	6,4%	9 819	20,9%	9 619	30,2%	22 440	70,6%	(481)	1,2%	(2 101,4%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	2 862	360	45	1,6%	72	2,5%	(351)	(97,5%)	(233)	(64,9%)	29	(10,8%)	(1 320,0%)
Agency services	486	500	70	14,5%	-	-	-	-	70	14,1%	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	57 973	90 053	14 862	25,6%	20 591	35,5%	29 343	32,6%	64 796	72,0%	14 183	68,1%	106,9%
Interest earned from Current and Non Current Assets	9 230	9 230	67	,7%	32	,3%	54	,6%	153	1,7%	92	1,7%	(41,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 300	9	3	,1%	0	-	(1)	(13,1%)	2	22,6%	-	-	(100,0%)
Licence and permits	94	280	63	66,6%	78	82,6%	52	18,5%	192	68,7%	39	96,2%	34,0%
Operational Revenue	1 124	3	448	39,9%	157	13,9%	158	6 175,0%	763	29 639,6%	93	29,5%	70,2%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	33	4	-	11	-	11	31,8%	25	75,8%	-	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	417 379	420 052	153 646	36,8%	2 688	,6%	120 244	28,6%	276 578	65,8%	3 589	38,6%	3 250,1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	0	0	-	-	-	-	-	-	-	-	-	-	-
Other Gains	7 354	6 061	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	680 571	672 471	124 342	18,3%	139 406	20,5%	95 277	14,2%	359 024	53,4%	107 367	54,3%	(11,3%)
Employee related costs	256 584	252 741	59 152	23,1%	64 148	25,0%	61 563	24,4%	184 864	73,1%	71 476	78,8%	(13,9%)
Remuneration of councillors	7 656	6 958	1 792	23,4%	1 676	21,9%	1 639	23,6%	5 107	73,4%	1 581	66,0%	3,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	28 925	33 957	4 323	14,9%	7 553	26,1%	6 810	20,1%	18 686	55,0%	3 974	47,9%	71,4%
Debt impairment	94 388	94 388	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	87 964	83 488	18 088	20,6%	18 088	20,6%	-	-	36 176	43,3%	386	32,8%	(100,0%)
Interest	3 636	5 130	-	-	-	-	-	-	-	-	-	5,0%	-
Contracted services	71 921	67 545	12 738	17,7%	16 985	23,6%	9 715	14,4%	39 438	58,4%	11 332	54,3%	(14,3%)
Transfers and subsidies	5 837	13 837	5 035	86,3%	4 750	81,4%	8	,1%	9 793	70,8%	54	59,2%	(85,3%)
Irrecoverable debts written off	614	4 667	638	104,0%	1 375	223,9%	739	15,8%	2 752	59,0%	670	321,9%	10,2%
Operational costs	123 037	103 697	22 575	18,3%	24 831	20,2%	14 802	14,3%	62 208	60,0%	17 894	59,6%	(17,3%)
Losses on disposal of Assets	1	1	-	-	-	-	-	-	-	-	-	-	-
Other Losses	9	6 064	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	66 462	77 956	69 489		(62 322)		107 443		114 609		(76 162)		
Transfers and subsidies - capital (monetary allocations)	246 183	226 595	37 932	15,4%	110 861	45,0%	42 654	18,8%	191 448	84,5%	455	77,3%	9 280,1%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	312 645	304 551	107 421		48 539		150 097		306 056		(75 707)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	312 645	304 551	107 421		48 539		150 097		306 056		(75 707)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	312 645	304 551	107 421		48 539		150 097		306 056		(75 707)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	312 645	304 551	107 421		48 539		150 097		306 056		(75 707)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	287 902	262 463	26 351	9,2%	81 528	28,3%	43 148	16,4%	151 026	57,5%	21 242	54,8%	103,1%
National Government	246 333	227 595	26 351	10,7%	81 528	33,1%	43 148	19,0%	151 026	66,4%	19 533	54,9%	120,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	246 333	227 595	26 351	10,7%	81 528	33,1%	43 148	19,0%	151 026	66,4%	19 533	54,9%	120,9%
Borrowing	30 000	30 000	-	-	-	-	-	-	-	-	644	-	(100,0%)
Internally generated funds	11 569	4 869	-	-	-	-	-	-	-	-	1 064	33,9%	(100,0%)
Capital Expenditure Functional	287 902	262 463	26 351	9,2%	81 528	28,3%	43 148	16,4%	151 026	57,5%	21 242	54,8%	103,1%
Municipal governance and administration	39 300	33 350	-	-	-	-	-	-	-	-	1 709	51,7%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	39 300	33 350	-	-	-	-	-	-	-	-	1 709	51,7%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 269	1 519	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	769	769	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	1 500	750	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	179 333	165 595	26 351	14,7%	76 102	42,4%	25 347	15,3%	127 799	77,2%	14 058	51,6%	80,3%
Planning and Development	179 333	165 595	26 351	14,7%	76 102	42,4%	25 347	15,3%	127 799	77,2%	14 058	51,6%	80,3%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	67 000	62 000	-	-	5 427	8,1%	17 800	28,7%	23 227	37,5%	5 475	63,0%	225,1%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	67 000	62 000	-	-	5 427	8,1%	17 800	28,7%	23 227	37,5%	5 475	63,0%	225,1%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	853 964	691 557	446 513	52,3%	302 119	35,4%	406 537	58,8%	1 155 169	167,0%	-	-	(100,0%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	171 972	35 320	13 734	8,0%	128 577	74,8%	208 798	591,2%	351 108	994,1%	-	-	(100,0%)
Other revenue	5 266	1 184	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	421 313	418 948	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	246 183	227 699	432 712	175,8%	173 510	70,5%	197 685	86,8%	803 908	353,1%	-	-	(100,0%)
Interest	9 230	8 406	67	,7%	32	,3%	54	,6%	153	1,8%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(601 732)	(441 148)	(119 483)	19,9%	(250 912)	41,7%	(153 696)	34,8%	(524 091)	118,8%	(70 124)	66,8%	119,2%
Suppliers and employees	(598 096)	(427 137)	(119 483)	20,0%	(250 912)	42,0%	(153 696)	36,0%	(524 091)	122,7%	(70 124)	68,5%	119,2%
Finance charges	(3 636)	(174)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(13 837)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	252 232	250 409	327 030	129,7%	51 207	20,3%	252 841	101,0%	631 078	252,0%	(70 124)	(161,6%)	(460,6%)
Cash Flow from Investing Activities													
Receipts	(62)	-	-	-	-	-	-	-	-	-	-	-	-
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)	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(287 902)	(263 568)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(287 902)	(263 568)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(287 963)	(263 568)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	30 000	30 000	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	30 000	30 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(864)	-	-	-	-	-	-	-	-	(484)	1,4%	(100,0%)
Repayment of borrowing	-	(864)	-	-	-	-	-	-	-	-	(484)	1,4%	(100,0%)
Net Cash from/(used) Financing Activities	30 000	29 136	-	-	-	-	-	-	-	-	(484)	1,4%	(100,0%)
Net Increase/(Decrease) in cash held	(5 731)	15 977	327 030	(5 706,4%)	51 207	(893,5%)	252 841	1 582,5%	631 078	3 949,8%	(70 608)	874,7%	(458,1%)
Cash/cash equivalents at the year begin:	26 167	8 137	-	-	327 030	1 249,8%	378 237	4 648,2%	-	-	(304 252)	-	(224,3%)
Cash/cash equivalents at the year end:	20 436	24 115	327 030	1 600,2%	378 237	1 850,8%	639 215	2 650,7%	639 215	2 650,7%	(374 860)	2 091,4%	(270,5%)

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	24 197	2,1%	25 304	2,2%	22 338	2,0%	1 060 629	93,7%	1 132 468	79,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 845	1,7%	4 877	1,7%	4 572	1,6%	278 286	95,1%	292 580	20,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	,7%	1	,7%	1	,7%	76	97,9%	77	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	209	3,4%	111	1,8%	110	1,8%	5 741	93,0%	6 171	,4%	-	-	-	-
Total By Income Source	29 251	2,0%	30 292	2,1%	27 021	1,9%	1 344 732	94,0%	1 431 296	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 071	6,0%	835	4,7%	583	3,3%	15 401	86,1%	17 890	1,2%	-	-	-	-
Commercial	183	1,8%	173	1,7%	157	1,5%	9 761	95,0%	10 274	,7%	-	-	-	-
Households	25 339	2,0%	26 098	2,1%	22 862	1,8%	1 176 095	94,1%	1 250 493	87,4%	-	-	-	-
Other	2 658	1,7%	3 187	2,1%	3 319	2,2%	143 475	94,0%	152 639	10,7%	-	-	-	-
Total By Customer Group	29 251	2,0%	30 292	2,1%	27 021	1,9%	1 344 732	94,0%	1 431 296	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 009	8,5%	13 499	38,2%	671	1,9%	18 195	51,4%	35 375	98,9%
Auditor-General	-	-	11	34,6%	-	-	20	65,4%	31	,1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 009	8,5%	13 510	38,2%	671	1,9%	18 215	51,4%	35 406	100,0%

Contact Details

Municipal Manager	Mr Zolile Albert Williams	045 979 3006
Chief Financial Officer	Ms Sulene Du Toit	045 979 3017

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 671 030	1 689 619	816 135	48,8%	328 614	19,7%	287 686	17,0%	1 432 435	84,8%	274 937	84,2%	4,6%
Exchange Revenue													
Service charges - Electricity	640 141	660 032	227 971	35,6%	143 595	22,4%	138 128	20,9%	509 694	77,2%	123 956	68,0%	11,4%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	68 241	67 046	60 406	88,5%	1 269	1,9%	1 982	3,0%	63 656	94,9%	(492)	99,0%	(502,6%)
Sale of Goods and Rendering of Services	20 623	23 136	9 441	45,8%	2 055	10,0%	1 982	8,6%	13 478	58,3%	1 092	69,7%	81,5%
Agency services	19 891	19 891	3 028	15,2%	3 750	18,9%	3 189	16,0%	9 967	50,1%	3 438	66,7%	(7,2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	19 752	34 800	10 614	53,7%	11 221	56,8%	11 749	33,8%	33 584	96,5%	9 926	139,6%	18,4%
Interest earned from Current and Non Current Assets	1 380	5 027	1 305	94,6%	1 162	84,2%	1 241	24,7%	3 707	73,7%	1 339	235,1%	(7,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	20 669	28 337	5 819	28,2%	5 733	27,7%	5 683	20,1%	17 234	60,8%	6 158	86,1%	(7,7%)
Licence and permits	479	601	139	29,0%	138	28,8%	253	42,1%	530	88,2%	191	89,2%	32,4%
Operational Revenue	21 256	19 444	203	1,0%	248	1,2%	4 379	22,5%	4 829	24,8%	2 970	21,7%	47,5%
Non-Exchange Revenue													
Property rates	331 582	293 599	297 082	89,6%	(2 894)	(,9%)	(3 079)	(1,0%)	291 110	99,2%	(2 596)	89,7%	18,6%
Surcharges and Taxes	-	-	5 217	-	(999)	-	(1 138)	-	3 080	-	3 311	-	(134,4%)
Fines, penalties and forfeits	46 705	47 305	1 020	2,2%	1 426	3,1%	1 486	3,1%	3 932	8,3%	1 197	45,8%	24,2%
Licences or permits	2 743	1 648	365	13,3%	242	8,8%	232	14,1%	839	50,9%	270	37,1%	(14,1%)
Transfer and subsidies - Operational	458 457	455 374	186 934	40,8%	151 578	33,1%	111 724	24,5%	450 236	98,9%	116 019	98,2%	(3,7%)
Interest	19 110	33 387	6 593	34,5%	10 100	52,9%	9 874	29,6%	26 567	79,6%	8 160	118,9%	21,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	(9)	-	-	(9)	-	-	-	(9)	100,0%	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 585 196	1 668 954	452 773	28,6%	372 362	23,5%	421 261	25,2%	1 246 396	74,7%	312 329	72,7%	34,9%
Employee related costs	570 608	580 514	140 133	24,6%	147 235	25,8%	149 501	25,8%	436 870	75,3%	135 399	76,7%	10,4%
Remuneration of councillors	35 149	33 106	7 312	20,8%	9 044	25,7%	7 600	23,0%	23 956	72,4%	7 374	65,7%	3,1%
Bulk purchases - electricity	479 989	479 989	171 259	35,7%	98 265	20,5%	91 361	19,0%	360 884	75,2%	77 448	62,4%	18,0%
Inventory consumed	29 161	35 413	8 364	28,7%	6 755	23,2%	3 911	11,0%	19 030	53,7%	5 109	60,8%	(23,5%)
Debt impairment	21 153	21 153	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	157 347	197 847	66 262	42,1%	44 339	28,2%	89 380	45,2%	199 980	101,1%	26 171	66,6%	241,5%
Interest	16 000	3 878	4 856	30,3%	(3 059)	(19,1%)	10 427	268,9%	12 224	315,2%	4 766	238,5%	118,8%
Contracted services	121 709	143 003	20 780	17,1%	29 501	24,2%	31 911	22,3%	82 192	57,5%	17 982	103,9%	77,5%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	223	69,4%	(100,0%)
Irrecoverable debts written off	-	2 098	855	-	1 243	-	1 628	77,6%	3 726	177,6%	748	29,8%	117,6%
Operational costs	154 079	170 745	33 965	22,0%	39 039	25,3%	35 542	20,8%	108 546	63,6%	37 109	87,5%	(4,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	1 208	(1 012)	-	-	-	-	-	(1 012)	(83,8%)	-	-	-
Surplus/(Deficit)	85 834	20 665	363 362		(43 748)		(133 575)		186 039		(37 392)		
Transfers and subsidies - capital (monetary allocations)	196 106	253 361	34 819	17,8%	61 221	31,2%	35 366	14,0%	131 406	51,9%	16 427	22,4%	115,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	281 940	274 026	398 181		17 473		(98 209)		317 445		(20 965)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	281 940	274 026	398 181		17 473		(98 209)		317 445		(20 965)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	281 940	274 026	398 181		17 473		(98 209)		317 445		(20 965)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	281 940	274 026	398 181		17 473		(98 209)		317 445		(20 965)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	222 176	274 294	215 859	97,2%	59 686	26,9%	42 683	15,6%	318 227	116,0%	25 218	68,6%	69,3%
National Government	98 106	137 119	71 401	72,8%	29 376	29,9%	17 203	12,5%	117 980	86,0%	14 118	123,1%	21,9%
Provincial Government	98 000	98 000	139 600	142,4%	21 803	22,2%	21 105	21,5%	182 508	186,2%	10 920	54,1%	93,3%
District Municipality	-	8 032	-	-	-	-	954	11,9%	954	11,9%	-	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)/Departm A	-	10 210	4 040	-	2 545	-	1 475	14,4%	8 060	78,9%	-	-	(100,0%)
Transfers recognised - capital	196 106	253 361	215 041	109,7%	53 724	27,4%	40 738	16,1%	309 502	122,2%	25 038	74,2%	62,7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	26 071	20 932	818	3,1%	5 962	22,9%	1 945	9,3%	8 725	41,7%	180	1,3%	981,8%
Capital Expenditure Functional	222 426	274 815	215 859	97,0%	59 808	26,9%	42 729	15,5%	318 395	115,9%	25 231	67,5%	69,3%
Municipal governance and administration	7 971	7 087	496	6,2%	2 008	25,2%	1 819	25,7%	4 324	61,0%	25	,6%	7 074,5%
Executive and Council	1 200	150	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 741	6 877	496	7,4%	2 008	29,8%	1 819	26,5%	4 324	62,9%	25	,6%	7 074,5%
Internal audit	30	60	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	75 761	69 804	107 053	141,3%	7 735	10,2%	14 876	21,3%	129 663	185,8%	7 387	51,3%	101,4%
Community and Social Services	311	88	1 972	633,5%	-	-	1 972	2 249,7%	-	-	-	897,3%	-
Sport And Recreation	1 000	1 000	61	6,1%	-	-	172	17,2%	233	23,3%	168	41,2%	2,4%
Public Safety	6 450	716	-	-	-	-	-	-	-	-	-	-	-
Housing	68 000	68 000	105 020	154,4%	7 735	11,4%	14 704	21,6%	127 458	187,4%	7 219	50,4%	103,7%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	129 694	180 541	105 271	81,2%	47 340	36,5%	25 080	13,9%	177 691	98,4%	15 858	92,7%	58,2%
Planning and Development	5 217	13 066	13 106	251,2%	2 705	51,9%	1 475	11,3%	17 286	132,3%	986	21,8%	49,6%
Road Transport	124 478	167 476	92 165	74,0%	44 635	35,9%	23 605	14,1%	160 405	95,8%	14 871	104,7%	58,7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	9 000	17 382	3 039	33,8%	2 725	30,3%	954	5,5%	6 718	38,6%	1 962	45,8%	(51,3%)
Energy sources	5 000	13 942	3 039	60,8%	2 346	46,9%	954	6,8%	6 339	45,5%	1 962	47,8%	(51,3%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 000	3 441	-	-	379	9,5%	-	-	379	11,0%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 817 235	1 825 049	424 522	23,4%	420 692	23,2%	323 573	17,7%	1 168 787	64,0%	310 330	49,2%	4,3%
Property rates	324 123	286 617	85 960	26,5%	86 143	26,6%	45 659	15,9%	217 762	76,0%	49 193	54,1%	(7,2%)
Service charges	730 941	720 479	132 316	18,1%	173 183	23,7%	137 390	19,1%	442 889	61,5%	119 093	39,2%	15,4%
Other revenue	133 209	139 681	11 016	8,3%	11 434	8,6%	12 499	8,9%	34 950	25,0%	17 473	44,5%	(28,5%)
Transfers and Subsidies - Operational	431 376	427 816	194 334	45,0%	146 099	33,9%	109 922	25,7%	450 355	105,3%	116 391	94,0%	(5,6%)
Transfers and Subsidies - Capital	196 206	245 429	-	-	2 985	1,5%	17 131	7,0%	20 116	8,2%	6 992	2,2%	145,0%
Interest	1 380	5 027	895	64,9%	849	61,5%	971	19,3%	2 715	54,0%	1 189	204,4%	(18,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 404 096)	(1 417 948)	(422 633)	30,1%	(376 847)	26,8%	(308 713)	21,8%	(1 108 193)	78,2%	(296 284)	78,9%	4,2%
Suppliers and employees	(1 388 096)	(1 414 070)	(422 633)	30,4%	(376 847)	27,1%	(308 713)	21,8%	(1 108 193)	78,4%	(296 067)	79,3%	4,2%
Finance charges	(16 000)	(3 878)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	413 139	407 101	1 889	,5%	43 845	10,6%	14 860	3,7%	60 594	14,9%	14 046	(25,5%)	5,8%
Cash Flow from Investing Activities													
Receipts	-	(9)	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	(9)	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(222 176)	(274 294)	(45 294)	20,4%	(63 799)	28,7%	(47 450)	17,3%	(156 543)	57,1%	(26 067)	28,0%	82,0%
Capital assets	(222 176)	(274 294)	(45 294)	20,4%	(63 799)	28,7%	(47 450)	17,3%	(156 543)	57,1%	(26 067)	28,0%	82,0%
Net Cash from/(used) Investing Activities	(222 176)	(274 303)	(45 294)	20,4%	(63 799)	28,7%	(47 450)	17,3%	(156 543)	57,1%	(26 067)	28,1%	82,0%
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	190 963	132 798	(43 405)	(22,7%)	(19 955)	(10,4%)	(32 590)	(24,5%)	(95 950)	(72,3%)	(12 021)	(144,8%)	171,1%
Cash/cash equivalents at the year begin:	16 750	16 750	59 604	355,8%	23 940	142,9%	10 815	64,6%	59 604	355,8%	(158 453)	(16,5%)	(106,8%)
Cash/cash equivalents at the year end:	207 712	149 548	20 967	10,1%	9 227	4,4%	(17 846)	(11,9%)	(17 846)	(11,9%)	(159 125)	(430,6%)	(88,8%)

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	38 212	35,7%	12 304	11,5%	8 811	8,2%	47 651	44,5%	106 977	10,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	54 166	11,5%	13 327	2,8%	8 866	1,9%	396 451	83,9%	472 809	44,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	17 160	5,5%	7 380	2,4%	5 003	1,6%	282 475	90,5%	312 018	29,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 881	1,6%	2 958	1,6%	2 533	1,4%	173 338	95,4%	181 710	16,9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	(1 384)	100,0%	(1 384)	(,1%)	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	112 418	10,5%	35 969	3,4%	25 212	2,4%	898 532	83,8%	1 072 131	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	17 978	9,8%	9 683	5,3%	8 830	4,8%	146 137	80,0%	182 628	17,0%	-	-	-	-
Commercial	50 757	21,3%	10 436	4,4%	4 743	2,0%	171 869	72,3%	237 805	22,2%	-	-	-	-
Households	43 684	6,7%	15 849	2,4%	11 639	1,8%	580 526	89,1%	651 698	60,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	112 418	10,5%	35 969	3,4%	25 212	2,4%	898 532	83,8%	1 072 131	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	48 787	33,6%	52 564	36,2%	34 092	23,5%	9 691	6,7%	145 136	98,8%
Auditor-General	323	97,2%	2	,6%	-	-	8	2,3%	332	,2%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	49 110	33,8%	52 566	36,1%	34 092	23,4%	9 699	6,7%	145 468	100,0%

Contact Details

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

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24								2022/23		2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	189 766	221 122	74 837	39,4%	51 301	27,0%	40 179	18,2%	166 317	75,2%	4 743	289,5%	747,1%
Exchange Revenue													
Service charges - Electricity	3 668	2 933	537	14,6%	697	19,0%	730	24,9%	1 964	67,0%	698	64,7%	4,7%
Service charges - Water	21 233	28 441	5 379	25,3%	8 854	41,7%	5 440	19,1%	19 673	69,2%	(21 224)	(4,6%)	(125,6%)
Service charges - Waste Water Management	8 481	16 716	2 778	32,8%	5 569	65,7%	3 681	22,0%	12 028	72,0%	1 915	74,3%	92,2%
Service charges - Waste Management	4 999	8 030	1 336	26,7%	2 679	53,6%	1 792	22,3%	5 807	72,3%	1 145	74,9%	56,5%
Sale of Goods and Rendering of Services	485	485	55	11,3%	166	34,3%	92	19,1%	314	64,7%	43	59,7%	112,7%
Agency services	2 153	2 153	491	22,8%	(38)	(1,8%)	202	9,4%	655	30,4%	235	59,1%	(13,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 956	7 833	1 921	13,8%	1 713	12,3%	2 003	25,6%	5 637	72,0%	3 406	43,1%	(41,2%)
Interest earned from Current and Non Current Assets	167	669	154	92,1%	95	56,8%	48	7,2%	297	44,4%	101	159,7%	(52,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	235	406	63	26,8%	131	55,9%	86	21,2%	280	69,1%	53	75,8%	61,8%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	361	150	24	6,5%	10	2,7%	0	-	33	22,3%	49	8,7%	(100,0%)
Non-Exchange Revenue													
Property rates	28 077	32 625	32 605	116,1%	0	-	(85)	(,3%)	32 520	99,7%	0	1 459,5%	(184 839,1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26 660	45 145	1 825	6,8%	11 286	42,3%	8 301	18,4%	21 412	47,4%	851	209,1%	875,7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	72 369	72 298	26 798	37,0%	19 391	26,8%	17 092	23,6%	63 281	87,5%	17 472	94,5%	(2,2%)
Interest	6 923	3 237	871	12,6%	748	10,8%	795	24,6%	2 414	74,6%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	219 363	253 227	35 109	16,0%	39 661	18,1%	67 020	26,5%	141 791	56,0%	33 521	61,7%	99,9%
Employee related costs	79 880	77 062	18 707	23,4%	18 395	23,0%	24 983	32,4%	62 086	80,6%	19 970	81,2%	25,1%
Remuneration of councillors	5 046	5 337	1 485	29,4%	1 296	25,7%	1 924	36,0%	4 704	88,1%	1 193	74,8%	61,2%
Bulk purchases - electricity	6 765	5 072	1 388	20,5%	1 249	18,5%	1 792	35,3%	4 429	87,3%	1 135	65,2%	58,0%
Inventory consumed	6 669	7 780	1 327	19,9%	1 536	23,0%	1 796	23,1%	4 659	59,9%	2 044	82,1%	(12,2%)
Debt impairment	50 618	87 512	4 218	8,3%	-	-	12 655	14,5%	16 873	19,3%	3	32,3%	472 262,5%
Depreciation and amortisation	24 305	24 305	2 031	8,4%	6 076	25,0%	16 203	66,7%	24 310	100,0%	-	24,0%	(100,0%)
Interest	274	899	13	4,6%	309	112,6%	183	20,4%	505	56,1%	132	67,8%	38,4%
Contracted services	14 839	15 208	1 753	11,8%	2 592	17,5%	1 895	12,5%	6 240	41,0%	1 704	61,7%	11,2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	30 967	30 052	4 188	13,5%	8 208	26,5%	5 589	18,6%	17 986	59,8%	7 340	65,9%	(23,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(29 597)	(32 105)	39 728		11 640		(26 842)		24 526		(28 778)		
Transfers and subsidies - capital (monetary allocations)	57 949	55 361	3 148	5,4%	6 743	11,6%	18 430	33,3%	28 322	51,2%	4 784	2,5%	285,3%
Transfers and subsidies - capital (n-kind)	11 067	11 971	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	39 418	35 227	42 876		18 384		(8 412)		52 848		(23 995)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	39 418	35 227	42 876		18 384		(8 412)		52 848		(23 995)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	39 418	35 227	42 876		18 384		(8 412)		52 848		(23 995)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	39 418	35 227	42 876		18 384		(8 412)		52 848		(23 995)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	54 114	50 091	36 577	67,6%	7 898	14,6%	12 500	25,0%	56 976	113,7%	2 737	126,1%	356,7%
National Government	23 210	20 533	28 680	123,6%	4 061	17,5%	1 253	6,1%	33 994	165,6%	1 674	28,1%	(25,2%)
Provincial Government	26 187	26 187	4 338	16,6%	3 691	14,1%	11 207	42,8%	19 236	73,5%	-	-	(100,0%)
District Municipality	800	1 100	-	-	-	-	-	-	-	-	576	287,8%	(100,0%)
Transfers and subsidies - capital (monetary alloc)/Deparmt Agents	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	50 197	47 820	33 018	65,8%	7 753	15,4%	12 460	26,1%	53 230	111,3%	2 250	145,9%	453,8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 917	2 271	3 559	90,9%	146	3,7%	41	1,8%	3 745	164,9%	487	36,2%	(91,7%)
Capital Expenditure Functional	63 737	57 725	37 849	59,4%	7 898	12,4%	12 500	21,7%	58 247	100,9%	2 737	31,6%	356,7%
Municipal governance and administration	27 054	26 764	5 713	21,1%	3 837	14,2%	11 247	42,0%	20 797	77,7%	487	2,7%	2 207,3%
Executive and Council	26 087	26 087	4 487	17,2%	3 691	14,1%	11 207	43,0%	19 385	74,3%	(20)	51,0%	(56 461,1%)
Finance and administration	967	677	1 226	126,8%	146	15,1%	41	6,0%	1 412	208,6%	507	2,6%	(92,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 250	3 554	5 039	403,1%	-	-	377	10,6%	5 417	152,4%	1 688	44,4%	(77,6%)
Community and Social Services	150	2 399	4 171	2 781,0%	-	-	377	15,7%	4 549	189,6%	1 113	32,8%	(66,1%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 100	1 155	868	78,9%	-	-	-	-	868	75,1%	576	366,0%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 259	7 884	17 590	281,0%	-	-	-	-	17 590	223,1%	561	63,9%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 259	7 884	17 590	281,0%	-	-	-	-	17 590	223,1%	561	63,9%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	29 174	19 523	9 507	32,6%	4 061	13,9%	875	4,5%	14 444	74,0%	-	-	(100,0%)
Energy sources	9 623	7 634	1 272	13,2%	-	-	-	-	1 272	16,7%	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	19 551	11 700	7 439	38,1%	4 061	20,8%	875	7,5%	12 376	105,8%	-	-	(100,0%)
Waste Management	-	189	796	-	-	-	-	-	796	421,6%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	198 090	202 432	45 107	22,8%	51 869	26,2%	45 067	22,3%	142 044	70,2%	37 609	57,5%	19,8%
Property rates	18 250	22 429	4 238	23,2%	5 715	31,3%	4 932	22,0%	14 884	66,4%	3 023	30,8%	63,1%
Service charges	29 223	22 088	2 585	8,8%	3 751	12,8%	2 463	11,2%	8 799	39,8%	1 748	19,1%	40,9%
Other revenue	10 385	25 507	224	2,2%	381	3,7%	256	1,0%	861	3,4%	(477)	4%	(153,6%)
Transfers and Subsidies - Operational	72 369	72 298	28 372	39,2%	19 235	26,6%	21 493	29,7%	69 100	95,6%	21 923	101,5%	(2,0%)
Transfers and Subsidies - Capital	57 949	55 361	9 579	16,5%	22 706	39,2%	15 915	28,7%	48 199	87,1%	11 387	100,0%	39,8%
Interest	9 914	4 749	108	1,1%	82	8%	9	2%	200	4,2%	5	34,1%	101,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(153 326)	(153 745)	(38 120)	24,9%	(50 531)	33,0%	(44 428)	28,9%	(133 078)	86,6%	(31 866)	88,7%	39,4%
Suppliers and employees	(153 052)	(152 845)	(39 324)	25,7%	(50 731)	33,1%	(44 428)	29,1%	(134 483)	88,0%	(31 878)	89,4%	39,4%
Finance charges	(274)	(899)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	1 204	-	200	-	-	-	1 404	-	12	(13 244,7%)	(100,0%)
Net Cash from/(used) Operating Activities	44 763	48 687	6 987	15,6%	1 338	3,0%	640	1,3%	8 965	18,4%	5 743	20,1%	(88,9%)
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	-	(50 166)	(5 729)	-	-	-	-	-	(5 729)	11,4%	-	-	-
Capital assets	-	(50 166)	(5 729)	-	-	-	-	-	(5 729)	11,4%	-	-	-
Net Cash from/(used) Investing Activities	-	(50 166)	(5 729)	-	-	-	-	-	(5 729)	11,4%	-	-	-
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	44 763	(1 479)	1 259	2,8%	1 338	3,0%	640	(43,3%)	3 237	(218,8%)	5 743	26,3%	(88,9%)
Cash/cash equivalents at the year begin:	14 284	4 258	36 412	254,9%	10 551	73,9%	(21 484)	(504,5%)	36 412	855,1%	(34 710)	14,0%	(38,1%)
Cash/cash equivalents at the year end:	59 047	2 779	18 313	31,0%	(14 978)	(25,4%)	(38 967)	(1 402,1%)	(38 967)	(1 402,1%)	(42 699)	820,1%	(8,7%)

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	2 483	2,8%	2 418	2,7%	2 407	2,7%	80 609	91,7%	87 916	35,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	(48)	100,0%	(48)	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 135	2,3%	1 795	2,0%	1 598	1,7%	86 423	94,0%	91 951	36,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 601	3,4%	1 544	3,3%	1 524	3,3%	42 165	90,0%	46 834	18,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	785	3,6%	731	3,3%	706	3,2%	19 870	89,9%	22 092	8,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	22	6,5%	19	5,4%	19	5,4%	283	82,7%	343	1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6	13,8%	4	8,9%	4	8,5%	30	68,9%	44	-	-	-	-	-
Total By Income Source	7 031	2,8%	6 511	2,6%	6 256	2,5%	229 333	92,1%	249 131	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	212	3,8%	159	2,9%	143	2,6%	5 041	90,7%	5 555	2,2%	-	-	-	-
Commercial	605	4,4%	458	3,3%	291	2,1%	12 526	90,2%	13 880	5,6%	-	-	-	-
Households	5 621	3,1%	5 364	2,9%	5 312	2,9%	165 981	91,1%	182 279	73,2%	-	-	-	-
Other	593	1,3%	530	1,1%	510	1,1%	45 785	96,6%	47 418	19,0%	-	-	-	-
Total By Customer Group	7 031	2,8%	6 511	2,6%	6 256	2,5%	229 333	92,1%	249 131	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	142	28,7%	180	36,2%	174	35,1%	-	-	496	8,2%
Bulk Water	-	-	-	-	-	-	12	100,0%	12	2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(438)	(742,9%)	128	217,4%	265	450,5%	103	175,1%	59	1,0%
Auditor-General	(1 268)	(23,1%)	759	13,8%	(527)	(9,6%)	6 532	118,8%	5 496	90,6%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(1 563)	(25,8%)	1 067	17,6%	(87)	(1,4%)	6 648	109,6%	6 064	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOUGA (EC108)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 158 957	1 297 411	368 241	31,8%	272 262	23,5%	288 678	22,3%	929 181	71,6%	222 002	77,7%	30,0%
Exchange Revenue													
Service charges - Electricity	390 731	352 780	90 533	23,2%	81 177	20,8%	93 109	26,4%	264 820	75,1%	42 869	64,4%	117,1%
Service charges - Water	101 425	118 603	28 942	28,5%	27 073	26,7%	22 949	19,3%	78 964	66,6%	29 981	81,0%	(23,5%)
Service charges - Waste Water Management	63 314	64 268	16 057	25,4%	13 211	20,9%	16 195	25,2%	45 462	70,7%	16 570	78,0%	(2,3%)
Service charges - Waste Management	66 396	66 782	17 064	25,7%	11 157	16,8%	15 524	23,2%	43 745	65,5%	15 097	75,3%	2,8%
Sale of Goods and Rendering of Services	7 790	9 000	1 713	22,0%	1 473	18,9%	1 369	15,2%	4 555	50,6%	2 229	73,5%	(38,6%)
Agency services	1 000	4 276	1 048	104,8%	1 053	105,3%	697	16,3%	2 798	65,4%	-	12,5%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 595	30 145	7 141	38,4%	9 005	48,4%	6 166	20,5%	22 311	74,0%	5 728	85,4%	7,6%
Interest earned from Current and Non Current Assets	4 598	11 674	3 819	83,1%	3 506	76,2%	3 525	30,2%	10 850	92,9%	2 395	122,5%	47,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 295	2 999	760	23,1%	974	29,6%	954	31,8%	2 688	89,6%	893	73,6%	6,8%
Licence and permits	3 021	2 677	664	22,0%	681	22,5%	542	20,2%	1 886	70,4%	652	72,7%	(16,9%)
Operational Revenue	2 174	4 116	2 652	122,0%	(2 292)	(105,4%)	19 254	467,8%	19 614	476,6%	288	3,5%	6 588,8%
Non-Exchange Revenue													
Property rates	281 488	281 488	112 862	40,1%	54 904	19,5%	54 867	19,5%	222 633	79,1%	48 598	88,4%	12,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10 334	134 597	4 650	45,0%	370	3,6%	53	-	5 073	3,8%	3 346	120,6%	(98,4%)
Licences or permits	10 668	11 053	2 896	27,1%	2 839	26,6%	1 563	14,1%	7 298	66,0%	2 182	115,5%	(28,4%)
Transfer and subsidies - Operational	190 883	197 730	76 386	40,0%	64 951	34,0%	50 324	25,5%	191 661	96,9%	50 195	96,8%	,3%
Interest	3 244	5 223	1 054	32,5%	2 182	67,3%	1 587	30,4%	4 824	92,4%	979	108,3%	62,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	(0)	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 268 316	1 436 791	288 512	22,7%	291 717	23,0%	270 488	18,8%	850 717	59,2%	239 116	63,3%	13,1%
Employee related costs	447 813	441 256	88 332	19,7%	104 822	23,4%	93 719	21,2%	286 872	65,0%	86 740	64,5%	8,0%
Remuneration of councillors	15 140	15 140	4 114	27,2%	3 649	24,1%	3 588	23,7%	11 350	75,0%	3 420	74,7%	4,9%
Bulk purchases - electricity	364 280	354 710	111 921	30,7%	77 422	21,3%	76 606	21,6%	265 949	75,0%	63 140	67,7%	21,3%
Inventory consumed	94 345	103 156	22 564	23,9%	23 236	24,6%	25 910	25,1%	71 711	69,5%	15 982	71,2%	62,1%
Debt impairment	28 314	173 540	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	109 663	109 663	27 416	25,0%	27 417	25,0%	27 416	25,0%	82 248	75,0%	34 682	75,0%	(21,0%)
Interest	2 090	5 750	1 462	70,0%	1 394	66,7%	1 321	23,0%	4 176	72,6%	658	62,1%	100,6%
Contracted services	104 476	128 147	11 451	11,0%	30 984	29,7%	23 674	18,5%	66 109	51,6%	15 833	47,4%	49,5%
Transfers and subsidies	924	1 124	100	10,8%	-	-	300	26,7%	400	35,6%	425	58,6%	(29,4%)
Irrecoverable debts written off	7 305	13 835	1 941	26,6%	2 227	30,5%	1 434	10,4%	5 601	40,5%	1 653	83,2%	(13,3%)
Operational costs	93 964	90 470	19 212	20,4%	20 568	21,9%	16 521	18,3%	56 301	62,2%	16 583	57,1%	(4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(109 359)	(139 380)	79 729		(19 455)		18 190		78 464		(17 114)		
Transfers and subsidies - capital (monetary allocations)	75 561	94 462	5 993	7,9%	19 434	25,7%	23 157	24,5%	48 583	51,4%	5 486	35,4%	322,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(33 798)	(44 919)	85 721		(21)		41 347		127 047		(11 628)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(33 798)	(44 919)	85 721		(21)		41 347		127 047		(11 628)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(33 798)	(44 919)	85 721		(21)		41 347		127 047		(11 628)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(33 798)	(44 919)	85 721		(21)		41 347		127 047		(11 628)		

Part 2: Capital Revenue and Expenditure

	2022/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	79 343	121 690	6 090	7,7%	23 206	29,2%	20 413	16,8%	49 709	40,8%	32 313	56,2%	(36,8%)
National Government	64 521	63 703	5 028	7,8%	19 031	29,5%	17 915	28,1%	41 975	65,9%	22 329	56,0%	(19,8%)
Provincial Government	-	19 841	-	-	-	-	-	-	-	-	-	-	-
District Municipality	1 362	3 000	-	-	1 590	116,7%	-	-	1 590	53,0%	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	65 883	86 544	5 028	7,6%	20 621	31,3%	17 915	20,7%	43 564	50,3%	22 329	54,9%	(19,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	8 786	87,0%	(100,0%)
Internally generated funds	13 460	35 146	1 061	7,9%	2 586	19,2%	2 498	7,1%	6 145	17,5%	1 197	43,9%	108,6%
Capital Expenditure Functional	79 343	121 690	6 090	7,7%	23 206	29,2%	20 413	16,8%	49 709	40,8%	32 313	56,2%	(36,8%)
Municipal governance and administration	760	4 960	1 061	139,6%	904	119,0%	645	13,0%	2 611	52,6%	441	32,2%	46,4%
Executive and Council	760	1 096	98	12,8%	527	69,4%	231	21,0%	855	78,0%	107	8,8%	115,0%
Finance and administration	-	3 808	964	-	377	-	415	10,9%	1 755	46,1%	328	40,4%	26,5%
Internal audit	-	55	-	-	-	-	-	-	-	-	6	93,9%	(100,0%)
Community and Public Safety	1 362	23 041	-	-	1 590	116,7%	-	-	1 590	6,9%	59	8,3%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	200	-	-	-	-	-	-	-	-	59	19,3%	(100,0%)
Public Safety	1 362	3 000	-	-	1 590	116,7%	-	-	1 590	53,0%	-	-	-
Housing	-	19 841	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 497	16 297	2 906	44,7%	5 795	89,2%	2 876	17,6%	11 577	71,0%	2 612	66,4%	10,1%
Planning and Development	3 157	9 127	1 479	46,8%	1 646	52,1%	2 093	22,9%	5 218	57,2%	817	16,3%	156,1%
Road Transport	3 339	6 771	1 426	42,7%	4 149	124,3%	783	11,6%	6 359	93,9%	1 794	97,9%	(56,4%)
Environmental Protection	-	400	-	-	-	-	-	-	-	-	-	-	-
Trading Services	70 124	77 392	2 123	3,0%	14 908	21,3%	16 901	21,8%	33 932	43,8%	29 201	56,8%	(42,1%)
Energy sources	19 652	6 117	-	-	2 891	14,7%	1 130	18,5%	4 020	65,7%	452	66,9%	149,8%
Water Management	26 087	32 608	19	,1%	4 424	17,0%	8 188	25,1%	12 631	38,7%	19 901	56,5%	(58,9%)
Waste Water Management	24 385	36 867	2 104	8,6%	7 593	31,1%	7 583	20,6%	17 280	46,9%	61	35,9%	12 283,4%
Waste Management	-	1 800	-	-	-	-	-	-	-	-	8 786	87,0%	(100,0%)
Other	600	-	-	-	9	1,5%	(9)	-	-	-	-	-	(100,0%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 306 014	1 300 556	216 192	16,6%	218 770	16,8%	211 246	16,2%	646 208	49,7%	156 397	32,3%	35,1%
Property rates	270 495	263 774	72 029	26,6%	93 315	34,5%	98 982	37,5%	264 326	100,2%	17 429	23,2%	467,9%
Service charges	697 055	672 771	64 022	9,2%	63 169	9,1%	63 876	9,5%	191 067	28,4%	58 957	21,1%	8,3%
Other revenue	67 422	89 140	4 174	6,2%	335	,5%	1 077	1,2%	5 586	6,3%	8 047	16,3%	(86,6%)
Transfers and Subsidies - Operational	190 883	194 472	75 967	39,8%	61 951	32,5%	45 725	23,5%	183 644	94,4%	45 722	91,8%	-
Transfers and Subsidies - Capital	75 561	68 726	-	-	-	-	1 586	2,3%	1 586	2,3%	26 243	34,4%	(94,0%)
Interest	4 598	11 674	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 219 527)	(1 245 351)	206 977	(17,0%)	196 030	(16,1%)	176 347	(14,2%)	579 354	(46,5%)	165 972	(44,1%)	6,3%
Suppliers and employees	(1 219 527)	(1 237 615)	206 977	(17,0%)	196 030	(16,1%)	176 347	(14,2%)	579 354	(46,8%)	165 972	(44,1%)	6,3%
Finance charges	-	(6 612)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(1 124)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	86 487	55 205	423 169	489,3%	414 800	479,6%	387 593	702,1%	1 225 562	2 220,0%	322 369	992,9%	20,2%
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	(79 343)	(121 690)	(11 055)	13,9%	(25 126)	31,7%	(21 874)	18,0%	(58 055)	47,7%	(12 822)	43,7%	70,6%
Capital assets	(79 343)	(121 690)	(11 055)	13,9%	(25 126)	31,7%	(21 874)	18,0%	(58 055)	47,7%	(12 822)	43,7%	70,6%
Net Cash from(used) Investing Activities	(79 343)	(121 690)	(11 055)	13,9%	(25 126)	31,7%	(21 874)	18,0%	(58 055)	47,7%	(12 822)	43,7%	70,6%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(10 091)	(12 169)	(2 935)	29,1%	(3 249)	32,2%	(3 076)	25,3%	(9 259)	76,1%	(3 634)	76,4%	(15,4%)
Repayment of borrowing	(10 091)	(12 169)	(2 935)	29,1%	(3 249)	32,2%	(3 076)	25,3%	(9 259)	76,1%	(3 634)	76,4%	(15,4%)
Net Cash from(used) Financing Activities	(10 091)	(12 169)	(2 935)	29,1%	(3 249)	32,2%	(3 076)	25,3%	(9 259)	76,1%	(3 634)	76,4%	(15,4%)
Net Increase/(Decrease) in cash held	(2 947)	(78 653)	409 180	(13 885,8%)	386 425	(13 113,6%)	362 643	(461,1%)	1 158 249	(1 472,6%)	305 913	(4 396,2%)	18,5%
Cash/cash equivalents at the year begin:	8 542	104 935	-	-	514 115	6 018,5%	900 546	858,2%	-	-	542 914	-	65,9%
Cash/cash equivalents at the year end:	5 596	26 282	409 180	7 312,6%	900 540	16 093,8%	1 263 189	4 806,3%	1 263 189	4 806,3%	848 828	9 936,7%	48,8%

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	23 055	13,3%	5 562	3,2%	6 308	3,6%	138 077	79,8%	173 002	36,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	28 872	55,2%	2 562	4,9%	2 202	4,2%	18 691	35,7%	52 327	11,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 115	28,4%	2 534	3,8%	2 213	3,3%	43 486	64,6%	67 349	14,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 985	15,7%	1 751	3,1%	2 235	3,9%	44 197	77,3%	57 167	12,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 213	9,9%	1 420	2,3%	1 610	2,6%	53 321	85,2%	62 565	13,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 011	1,4%	312	,4%	669	,9%	69 833	97,2%	71 826	15,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(29 120)	393,9%	508	(6,9%)	479	(6,5%)	20 740	(280,5%)	(7 393)	(1,6%)	-	-	-	-
Total By Income Source	58 131	12,2%	14 650	3,1%	15 715	3,3%	388 346	81,4%	476 843	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 603	13,1%	705	5,8%	757	6,2%	9 133	74,9%	12 197	2,6%	-	-	-	-
Commercial	9 703	49,5%	566	2,9%	549	2,8%	8 778	44,8%	19 596	4,1%	-	-	-	-
Households	46 824	10,5%	13 379	3,0%	14 409	3,2%	370 423	83,2%	445 035	93,3%	-	-	-	-
Other	2	14,3%	1	5,1%	1	5,2%	12	75,4%	16	-	-	-	-	-
Total By Customer Group	58 131	12,2%	14 650	3,1%	15 715	3,3%	388 346	81,4%	476 843	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	27 134	100,6%	4	-	6	-	(180)	(,7%)	26 965	24,0%
Bulk Water	731	(283,2%)	40	(15,5%)	20	(7,7%)	(1 050)	406,5%	(258)	(,2%)
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	75 412	100,0%	-	-	-	-	-	-	75 412	67,0%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 871	64,2%	105	1,4%	415	5,5%	2 199	29,0%	7 580	6,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2 799	100,0%	2 799	2,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	108 149	96,1%	149	,1%	441	,4%	3 769	3,3%	112 507	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MAKANA (EC104)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	741 972	788 453	136 365	18,4%	159 885	21,5%	290 679	36,9%	586 929	74,4%	155 931	71,6%	86,4%
Exchange Revenue													
Service charges - Electricity	171 132	184 187	16 191	9,5%	40 507	23,7%	69 195	37,6%	125 893	68,4%	30 999	59,1%	123,2%
Service charges - Water	175 295	180 987	20 996	12,0%	39 876	22,7%	71 927	39,7%	132 799	73,4%	48 762	87,3%	47,5%
Service charges - Waste Water Management	40 536	43 479	12 763	31,5%	8 119	20,0%	13 283	30,6%	34 165	78,6%	5 952	55,5%	123,2%
Service charges - Waste Management	15 551	24 578	2 054	13,2%	6 144	39,5%	10 196	41,5%	18 394	74,8%	4 124	54,6%	147,2%
Sale of Goods and Rendering of Services	-	1 387	57	-	363	-	780	56,2%	1 201	86,6%	408	63,2%	91,3%
Agency services	3 700	3 932	-	-	336	9,1%	2 235	56,8%	2 571	65,4%	453	77,1%	393,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	77 685	64 317	5 441	7,0%	13 073	16,8%	28 202	43,8%	46 717	72,6%	6 290	36,6%	348,4%
Interest earned from Current and Non Current Assets	3 800	6 512	40	1,0%	126	3,3%	201	3,1%	366	5,6%	1 950	53,8%	(89,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	150	216	18	11,9%	52	35,0%	124	57,4%	194	90,1%	47	77,8%	160,8%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	10 000	449	27	,3%	72	,7%	435	96,9%	534	118,9%	155	8,8%	180,7%
Non-Exchange Revenue													
Property rates	114 122	124 334	27 851	24,4%	22 354	19,6%	34 447	27,7%	84 652	68,1%	22 450	77,4%	53,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 800	3 600	-	-	35	2,0%	947	26,3%	982	27,3%	14	23,7%	6 906,6%
Licences or permits	545	545	-	-	1	,3%	4	,7%	6	1,0%	1	(1,5%)	374,5%
Transfer and subsidies - Operational	127 657	138 637	50 927	39,9%	23 331	18,3%	55 970	40,4%	130 228	93,9%	34 327	96,9%	63,0%
Interest	-	11 294	-	-	5 494	-	2 731	24,2%	8 225	72,8%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	2	-	2	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	684 903	764 152	41 773	6,1%	126 356	18,4%	181 480	23,7%	349 609	45,8%	123 320	49,9%	47,2%
Employee related costs	247 243	247 723	17 210	7,0%	57 703	23,3%	83 868	33,9%	158 781	64,1%	65 133	63,6%	28,8%
Remuneration of councillors	14 389	14 389	989	6,9%	3 133	21,8%	5 674	39,4%	9 795	68,1%	3 977	63,3%	42,7%
Bulk purchases - electricity	183 744	183 744	20 060	10,9%	36 339	19,8%	50 034	27,2%	106 433	57,9%	24 892	63,9%	101,0%
Inventory consumed	14 565	29 102	400	2,7%	895	6,1%	2 215	7,6%	3 510	12,1%	2 703	22,5%	(18,1%)
Debt impairment	-	121 092	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	35 275	35 275	-	-	-	-	-	-	-	-	-	-	-
Interest	6 969	6 969	1 265	18,1%	5 904	84,7%	(3 315)	(47,6%)	3 853	55,3%	518	50,8%	(740,1%)
Contracted services	51 828	62 452	253	,5%	9 443	18,2%	17 807	28,5%	27 503	44,0%	5 160	43,7%	245,1%
Transfers and subsidies	992	500	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	73 920	-	256	,3%	-	-	20	-	276	-	8 754	,2%	(99,8%)
Operational costs	55 978	62 905	1 340	2,4%	12 939	23,1%	25 178	40,0%	39 457	62,7%	12 182	52,2%	106,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	57 069	24 301	94 592		33 529		109 199		237 320		32 612		
Transfers and subsidies - capital (monetary allocations)	67 378	47 171	-	-	13 158	19,5%	24 091	51,1%	37 249	79,0%	5 716	25,3%	321,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	124 447	71 472	94 592		46 687		133 290		274 569		38 328		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	124 447	71 472	94 592		46 687		133 290		274 569		38 328		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	124 447	71 472	94 592		46 687		133 290		274 569		38 328		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	124 447	71 472	94 592		46 687		133 290		274 569		38 328		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	67 378	62 872	1 810	2,7%	13 569	20,1%	24 785	39,4%	40 164	63,9%	3 280	19,1%	655,7%
National Government	57 029	40 805	1 810	3,2%	14 387	25,2%	16 962	41,6%	33 159	81,3%	2 996	21,1%	466,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	89	-	35	-	124	-	-	-	(100,0%)
Transfers recognised - capital	57 029	40 805	1 810	3,2%	14 477	25,4%	16 997	41,7%	33 283	81,6%	2 996	21,1%	467,2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 349	22 067	-	-	(907)	(8,8%)	7 788	35,3%	6 881	31,2%	283	12,7%	2 648,9%
Capital Expenditure Functional	67 378	62 872	1 810	2,7%	13 569	20,1%	24 785	39,4%	40 164	63,9%	3 280	20,3%	655,7%
Municipal governance and administration	5 020	7 888	-	-	(1 479)	(29,5%)	2 714	34,4%	1 235	15,7%	28	2,6%	9 680,8%
Executive and Council	1 270	1 170	-	-	-	-	7	,6%	7	,6%	-	-	(100,0%)
Finance and administration	3 750	6 718	-	-	(1 479)	(39,4%)	2 707	40,3%	1 228	18,3%	28	3,9%	9 654,5%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 597	3 071	-	-	689	7,2%	1 913	62,3%	2 602	84,7%	255	20,9%	650,1%
Community and Social Services	5 329	-	-	-	-	-	439	-	439	-	255	52,0%	72,2%
Sport And Recreation	4 268	3 071	-	-	689	16,1%	1 474	48,0%	2 163	70,4%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 097	15 009	65	,4%	4 564	26,7%	5 835	38,9%	10 464	69,7%	726	19,4%	704,1%
Planning and Development	-	880	-	-	-	-	-	-	-	-	-	-	-
Road Transport	17 097	14 129	65	,4%	4 564	26,7%	5 835	41,3%	10 464	74,1%	726	19,4%	704,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	35 664	36 904	1 744	4,9%	9 795	27,5%	14 323	38,8%	25 863	70,1%	2 271	21,5%	530,6%
Energy sources	500	2 500	-	-	89	17,9%	816	32,6%	905	36,2%	-	-	(100,0%)
Water Management	18 417	8 957	1 744	9,5%	9 184	49,9%	10 780	120,4%	21 709	242,4%	2 271	21,5%	374,8%
Waste Water Management	16 747	22 947	-	-	1 081	-	1 081	4,7%	1 081	4,7%	-	-	(100,0%)
Waste Management	-	2 500	-	-	522	-	1 645	65,8%	2 167	86,7%	1	,1%	315 119,0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	746 559	712 200	61 421	8,2%	63 192	8,5%	106 919	15,0%	231 532	32,5%	47 218	24,0%	126,4%
Property rates	91 298	91 298	5 580	6,1%	28 401	31,1%	38 028	41,7%	72 008	78,9%	287	4%	13 164,1%
Service charges	362 547	322 022	4 275	1,2%	11 070	3,1%	19 035	5,9%	34 380	10,7%	8 052	7,9%	136,4%
Other revenue	93 880	93 880	743	,8%	1 514	1,6%	8 094	8,6%	10 351	11,0%	3 928	46,8%	106,1%
Transfers and Subsidies - Operational	127 657	131 657	50 823	39,8%	22 162	17,4%	41 762	31,7%	114 747	87,2%	34 951	98,0%	19,5%
Transfers and Subsidies - Capital	67 378	67 378	-	-	-	-	-	-	-	-	-	-	-
Interest	3 800	5 965	-	-	46	1,2%	-	-	46	,8%	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(574 716)	(547 438)	(23 577)	4,1%	(129 847)	22,6%	(202 991)	37,1%	(356 416)	65,1%	(62 743)	26,5%	223,5%
Suppliers and employees	(567 747)	(540 469)	(23 577)	4,2%	(129 847)	22,9%	(202 991)	37,6%	(356 416)	65,9%	(62 743)	26,9%	223,5%
Finance charges	(6 969)	(6 969)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	171 843	164 762	37 844	22,0%	(66 655)	(38,8%)	(96 073)	(58,3%)	(124 884)	(75,8%)	(15 525)	12,1%	518,8%
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	(67 378)	(67 378)	(2 081)	3,1%	(17 356)	25,8%	(28 117)	41,7%	(47 554)	70,6%	(3 380)	29,0%	731,8%
Capital assets	(67 378)	(67 378)	(2 081)	3,1%	(17 356)	25,8%	(28 117)	41,7%	(47 554)	70,6%	(3 380)	29,0%	731,8%
Net Cash from/(used) Investing Activities	(67 378)	(67 378)	(2 081)	3,1%	(17 356)	25,8%	(28 115)	41,7%	(47 553)	70,6%	(3 380)	29,6%	731,8%
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	104 465	97 384	35 762	34,2%	(84 012)	(80,4%)	(124 188)	(127,5%)	(172 437)	(177,1%)	(18 905)	,9%	556,9%
Cash/cash equivalents at the year begin:	280 817	280 817	65 050	23,2%	100 812	35,9%	16 801	6,0%	65 050	23,2%	67 677	17,4%	(75,2%)
Cash/cash equivalents at the year end:	385 282	378 201	100 812	26,2%	16 801	4,4%	(107 387)	(28,4%)	(107 387)	(28,4%)	48 772	13,8%	(320,2%)

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	21 516	4,1%	23 744	4,5%	14 582	2,8%	468 820	88,7%	528 663	45,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 007	13,9%	4 238	5,9%	3 252	4,5%	54 586	75,7%	72 083	6,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 681	6,0%	2 164	3,6%	1 010	1,7%	54 099	88,8%	60 954	5,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 048	2,9%	2 226	2,2%	2 087	2,0%	96 113	92,9%	103 474	9,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 277	3,0%	1 990	2,6%	1 914	2,5%	70 210	91,9%	76 391	6,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 088	3,3%	8 776	2,9%	8 257	2,7%	280 794	91,2%	307 916	26,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	,1%	5	,2%	2	,1%	3 004	99,6%	3 015	,3%	-	-	-	-
Total By Income Source	50 620	4,4%	43 144	3,7%	31 105	2,7%	1 027 627	89,2%	1 152 496	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 842	8,9%	3 671	6,8%	1 600	3,0%	44 046	81,3%	54 160	4,7%	-	-	-	-
Commercial	10 978	9,6%	3 887	3,4%	3 230	2,8%	96 154	84,2%	114 249	9,9%	-	-	-	-
Households	34 800	3,5%	35 586	3,6%	26 275	2,7%	887 426	90,2%	984 087	85,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	50 620	4,4%	43 144	3,7%	31 105	2,7%	1 027 627	89,2%	1 152 496	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	-	-	6 377	9,4%	-	-	61 793	90,6%	68 170	35,1%
Bulk Water	-	-	1 217	46,5%	-	-	1 399	53,5%	2 615	1,3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	463	,4%	203	,2%	7	-	122 812	99,5%	123 484	63,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	463	,2%	7 796	4,0%	7	-	186 003	95,7%	194 269	100,0%

Contact Details

Municipal Manager	Mr Pumelele Kate	046 603 6131
Chief Financial Officer	Ms Nomfundo Ntsangani	046 603 6007

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MATATIELE (EC441)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24								2022/23		Q3 of 2022/23 to Q3 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	514 753	525 668	199 037	38,7%	141 712	27,5%	140 231	26,7%	480 981	91,5%	122 631	87,8%	14,4%
Exchange Revenue													
Service charges - Electricity	71 416	71 416	14 757	20,7%	16 911	23,7%	16 072	22,5%	47 740	66,8%	21 046	56,3%	(23,6%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	15 526	15 526	2 919	18,8%	2 921	18,8%	2 723	17,5%	8 563	55,2%	2 918	56,5%	(6,7%)
Sale of Goods and Rendering of Services	3 930	3 649	273	7,0%	188	4,8%	136	3,7%	597	16,4%	233	68,8%	(41,6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 500	6 500	318	4,9%	423	6,5%	521	8,0%	1 262	19,4%	354	21,8%	47,2%
Interest earned from Current and Non Current Assets	17 200	28 813	6 519	37,9%	4 488	26,1%	5 796	20,1%	16 802	58,3%	5 115	85,4%	13,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	3	-	(100,0%)
Rental from Fixed Assets	2 028	2 028	363	17,9%	318	15,7%	519	25,6%	1 200	59,2%	729	61,7%	(28,8%)
Licence and permits	4 094	4 094	926	22,6%	587	14,3%	1 360	33,2%	2 872	70,2%	(133)	50,9%	(1 124,5%)
Operational Revenue	965	965	47	4,9%	152	15,8%	27	2,8%	226	23,4%	44	22,0%	(40,1%)
Non-Exchange Revenue													
Property rates	54 360	54 360	39 711	73,1%	5 099	9,4%	4 701	8,6%	49 512	91,1%	5 028	87,9%	(6,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 769	1 769	584	33,0%	551	31,2%	778	44,0%	1 913	108,2%	946	110,8%	(17,8%)
Licences or permits	25	25	11	44,0%	5	19,2%	8	30,6%	23	93,7%	15	233,3%	(48,0%)
Transfer and subsidies - Operational	318 510	318 093	128 453	40,3%	105 811	33,2%	103 503	32,5%	337 766	106,2%	82 321	99,3%	25,7%
Interest	18 431	18 431	4 033	21,9%	4 258	23,1%	4 090	22,2%	12 381	67,2%	4 011	81,2%	2,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	123	-	-	-	-	-	123	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	514 751	564 066	99 639	19,4%	127 119	24,7%	127 474	22,6%	354 232	62,8%	95 603	50,3%	33,3%
Employee related costs	161 717	168 730	38 901	24,1%	38 498	23,8%	38 390	22,8%	115 789	68,6%	41 951	69,0%	(8,5%)
Remuneration of councillors	25 320	25 320	6 639	26,2%	4 914	19,4%	5 714	22,6%	17 267	68,2%	5 322	74,5%	7,4%
Bulk purchases - electricity	71 075	71 075	19 508	27,4%	17 548	24,7%	14 031	19,7%	51 087	71,9%	10 896	67,3%	28,8%
Inventory consumed	7 629	7 191	518	6,8%	1 995	26,2%	1 682	23,4%	4 196	58,3%	1 911	47,1%	(12,0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	53 300	53 300	-	-	18 282	34,3%	-	-	18 282	34,3%	-	41,3%	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	113 385	159 484	21 833	19,3%	26 576	23,4%	51 791	32,5%	100 200	62,8%	23 627	61,7%	119,2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	6 000	7 000	-	-	-	-	-	-	-	-	-	-	-
Operational costs	76 325	71 965	11 982	15,7%	19 305	25,3%	15 867	22,0%	47 154	65,5%	11 895	57,4%	33,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	258	-	-	-	-	-	258	-	-	-	-
Surplus/(Deficit)	2	(38 398)	99 399		14 593		12 757		126 749		27 028		
Transfers and subsidies - capital (monetary allocations)	95 481	181 254	21 756	22,8%	38 985	40,8%	(223)	(,1%)	60 519	33,4%	25 251	67,2%	(100,9%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	95 483	142 856	121 155		53 579		12 534		187 268		52 279		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	95 483	142 856	121 155		53 579		12 534		187 268		52 279		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	95 483	142 856	121 155		53 579		12 534		187 268		52 279		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	95 483	142 856	121 155		53 579		12 534		187 268		52 279		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	181 717	230 090	21 497	11,8%	50 761	27,9%	10 102	4,4%	82 359	35,8%	29 684	45,8%	(66,0%)
National Government	95 481	86 820	18 238	19,1%	31 246	32,7%	(7 381)	(8,5%)	42 103	48,5%	21 332	58,4%	(134,6%)
Provincial Government	-	57 034	-	-	3 841	-	4 041	7,1%	7 881	13,8%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	95 481	143 854	18 238	19,1%	35 087	36,7%	(3 340)	(2,3%)	49 985	34,7%	21 332	58,4%	(115,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	86 236	86 236	3 258	3,8%	15 674	18,2%	13 442	15,6%	32 375	37,5%	8 352	27,2%	60,9%
Capital Expenditure Functional	181 717	230 090	21 497	11,8%	50 761	27,9%	10 102	4,4%	82 359	35,8%	29 833	45,9%	(66,1%)
Municipal governance and administration	8 440	8 290	309	3,7%	3 241	38,4%	392	4,7%	3 942	47,5%	99	40,3%	296,2%
Executive and Council	70	70	-	-	20	28,7%	-	-	20	28,7%	-	-	-
Finance and administration	6 510	6 660	263	4,0%	3 221	49,5%	392	5,9%	3 876	58,2%	99	40,3%	296,2%
Internal audit	1 860	1 560	46	2,4%	-	-	-	-	46	2,9%	-	-	-
Community and Public Safety	4 600	5 050	388	8,4%	243	5,3%	151	3,0%	781	15,5%	360	11,7%	(58,0%)
Community and Social Services	910	1 360	40	4,4%	203	22,3%	151	11,1%	394	28,9%	360	26,8%	(58,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	3 690	3 690	347	9,4%	40	1,1%	-	-	388	10,5%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	99 791	189 921	10 920	10,9%	29 186	29,2%	28 383	14,9%	68 489	36,1%	18 458	39,1%	53,8%
Planning and Development	130	57 164	25	19,6%	3 921	3 016,3%	4 051	7,1%	7 998	14,0%	-	-	(100,0%)
Road Transport	99 661	132 758	10 895	10,9%	25 265	25,4%	24 332	18,3%	60 492	45,6%	18 458	39,3%	31,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	68 886	26 829	9 880	14,3%	18 090	26,3%	(18 824)	(70,2%)	9 147	34,1%	10 916	63,4%	(272,4%)
Energy sources	64 356	22 599	9 860	15,3%	18 042	28,0%	(19 217)	(85,0%)	8 686	38,4%	10 760	66,8%	(278,6%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 530	4 230	20	,4%	48	1,1%	393	9,3%	461	10,9%	156	6,4%	152,3%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	603 368	700 057	234 521	38,9%	176 735	29,3%	174 252	24,9%	585 508	83,6%	138 035	95,4%	26,2%
Property rates	43 488	43 488	26 738	61,5%	11 405	26,2%	4 193	9,6%	42 337	97,4%	4 354	87,3%	(3,7%)
Service charges	76 730	76 730	17 497	22,8%	19 223	25,1%	17 369	22,6%	54 089	70,5%	11 248	81,8%	54,4%
Other revenue	51 959	51 679	6 880	13,2%	5 941	11,4%	4 997	9,7%	17 817	34,5%	3 464	46,8%	44,2%
Transfers and Subsidies - Operational	318 510	318 093	130 312	40,9%	105 471	33,1%	110 719	34,8%	346 502	108,9%	81 638	99,4%	35,6%
Transfers and Subsidies - Capital	95 481	181 254	45 978	48,2%	30 208	31,6%	31 129	17,2%	107 315	59,2%	32 216	110,6%	(3,4%)
Interest	17 200	28 813	7 117	41,4%	4 488	26,1%	5 845	20,3%	17 449	60,6%	5 115	88,3%	14,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(455 171)	(501 936)	(55 709)	12,2%	(66 446)	14,6%	(64 676)	12,9%	(186 830)	37,2%	(54 840)	38,5%	17,9%
Suppliers and employees	(455 171)	(501 936)	(55 709)	12,2%	(66 446)	14,6%	(64 676)	12,9%	(186 830)	37,2%	(54 840)	38,5%	17,9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	148 198	198 121	178 813	120,7%	110 290	74,4%	109 576	55,3%	398 678	201,2%	83 195	283,8%	31,7%
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	(181 717)	(230 090)	(24 720)	13,6%	(56 547)	31,1%	(32 913)	14,3%	(114 181)	49,6%	(34 240)	51,0%	(3,9%)
Capital assets	(181 717)	(230 090)	(24 720)	13,6%	(56 547)	31,1%	(32 913)	14,3%	(114 181)	49,6%	(34 240)	51,0%	(3,9%)
Net Cash from/(used) Investing Activities	(181 717)	(230 090)	(24 720)	13,6%	(56 547)	31,1%	(32 913)	14,3%	(114 181)	49,6%	(34 240)	51,0%	(3,9%)
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	(33 519)	(31 969)	154 092	(459,7%)	53 742	(160,3%)	76 663	(239,8%)	284 497	(889,9%)	48 955	(574,9%)	56,6%
Cash/cash equivalents at the year begin:	360 723	319 099	254 787	70,6%	408 880	113,4%	462 622	145,0%	254 787	79,8%	464 098	80,5%	(3,9%)
Cash/cash equivalents at the year end:	327 204	287 130	408 880	125,0%	462 622	141,4%	539 284	187,8%	539 284	187,8%	513 053	208,5%	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	7 318	37,5%	1 137	5,8%	1 351	6,9%	9 707	49,7%	19 512	7,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 420	2,5%	615	,6%	550	,6%	93 722	96,3%	97 308	39,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 513	5,0%	462	1,5%	424	1,4%	28 111	92,1%	30 510	12,2%	0	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	7	100,0%	7	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 196	4,9%	1 564	2,4%	1 538	2,3%	59 281	90,4%	65 580	26,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	737	2,0%	211	,6%	135	,4%	35 066	97,0%	36 148	14,5%	(17)	-	-	-
Total By Income Source	15 185	6,1%	3 989	1,6%	3 998	1,6%	225 894	90,7%	249 066	100,0%	(17)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 688	4,8%	2 034	1,7%	2 406	2,0%	107 615	91,4%	117 743	47,3%	-	-	-	-
Commercial	7 196	14,8%	783	1,6%	500	1,0%	40 251	82,6%	48 730	19,6%	(6)	-	-	-
Households	2 301	2,8%	1 173	1,4%	1 092	1,3%	76 028	94,5%	82 593	33,2%	(11)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	15 185	6,1%	3 989	1,6%	3 998	1,6%	225 894	90,7%	249 066	100,0%	(17)	-	-	-

Part 5: Creditor Age Analysis

R 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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8	100,0%	-	-	-	-	-	-	8	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8	100,0%	-	-	-	-	-	-	8	100,0%

Contact Details

Municipal Manager	Mr L Mafwane	039 737 8104
Chief Financial Officer	Mr Khaluwa Mehlomakhulu	039 737 8199

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MBHASHE (EC121)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	371 178	422 531	59 914	16,1%	132 088	35,6%	62 560	14,8%	254 562	60,2%	100 238	92,6%	(37,6%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	500	500	255	51,0%	518	103,7%	613	122,6%	1 387	277,3%	764	397,0%	(19,7%)
Sale of Goods and Rendering of Services	550	550	364	66,2%	212	38,5%	76	13,8%	652	118,6%	68	68,1%	12,3%
Agency services	600	1 200	2 654	442,3%	2 770	461,6%	2 094	174,5%	7 518	626,5%	2 534	798,3%	(17,3%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	(764)	-	(100,0%)
Interest earned from Current and Non Current Assets	15 000	30 000	542	3,6%	535	3,6%	20 548	68,5%	21 625	72,1%	1 814	25,1%	1 033,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 770	2 270	672	38,0%	873	49,3%	386	17,0%	1 931	85,1%	516	129,0%	(25,3%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	520	520	768	147,8%	86	16,6%	223	42,9%	1 078	207,2%	128	67,9%	74,5%
Non-Exchange Revenue													
Property rates	8 000	8 000	633	7,9%	1 232	15,4%	1 477	18,5%	3 342	41,8%	1 863	59,3%	(20,7%)
Surcharges and Taxes	15 000	25 000	19 478	129,9%	7 696	51,3%	1 926	7,7%	29 101	116,4%	8 417	82,8%	(77,1%)
Fines, penalties and forfeits	650	1 150	347	53,4%	500	76,9%	432	37,6%	1 280	111,3%	603	131,3%	(28,3%)
Licences or permits	500	900	262	52,3%	233	46,5%	201	22,4%	696	77,3%	232	91,9%	(13,3%)
Transfer and subsidies - Operational	328 088	352 441	33 939	10,3%	117 432	35,8%	34 583	9,8%	185 954	52,8%	84 064	95,2%	(58,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	355 778	379 588	15 965	4,5%	37 881	10,6%	34 128	9,0%	87 975	23,2%	45 780	41,9%	(25,5%)
Employee related costs	140 867	140 838	463	,3%	598	,4%	8 630	6,1%	9 691	6,9%	19 874	51,2%	(56,6%)
Remuneration of councillors	27 750	27 750	-	-	-	-	1 572	5,7%	1 572	5,7%	3 492	52,9%	(55,0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	55 000	55 000	-	-	-	-	-	-	-	-	-	9%	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	73 995	88 100	10 511	14,2%	23 983	32,4%	12 173	13,8%	46 667	53,0%	13 839	43,0%	(12,0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	56 166	65 900	4 991	8,9%	13 300	23,7%	11 753	17,8%	30 045	45,6%	8 574	54,1%	37,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	15 400	42 943	43 948		94 207		28 432		166 587		54 458		
Transfers and subsidies - capital (monetary allocations)	92 913	88 132	34 177	36,8%	34 900	37,6%	1 414	1,6%	70 491	80,0%	9 046	73,9%	(84,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	108 313	131 075	78 125		129 107		29 845		237 078		63 504		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	108 313	131 075	78 125		129 107		29 845		237 078		63 504		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	108 313	131 075	78 125		129 107		29 845		237 078		63 504		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	108 313	131 075	78 125		129 107		29 845		237 078		63 504		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	99 402	123 287	32 244	32,4%	36 453	36,7%	26 759	21,7%	95 455	77,4%	23 880	46,8%	12,1%
National Government	59 054	71 411	20 756	35,1%	22 672	38,4%	15 680	22,0%	59 108	82,8%	12 387	45,2%	26,6%
Provincial Government	21 739	21 739	6 391	29,4%	6 346	29,2%	5 824	26,8%	18 562	85,4%	3 979	34,2%	46,4%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	80 794	93 150	27 147	33,6%	29 018	35,9%	21 504	23,1%	77 669	83,4%	16 365	43,2%	31,4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 609	30 137	5 096	27,4%	7 435	40,0%	5 255	17,4%	17 786	59,0%	7 515	66,6%	(30,1%)
Capital Expenditure Functional	99 402	125 026	32 244	32,4%	36 453	36,7%	26 759	21,4%	95 455	76,3%	23 880	46,8%	12,1%
Municipal governance and administration	6 609	9 174	248	3,8%	5 087	77,0%	1 029	11,2%	6 364	69,4%	7 106	62,8%	(85,5%)
Executive and Council	304	350	-	-	14	4,7%	221	63,0%	235	67,1%	-	-	(100,0%)
Finance and administration	6 304	8 824	248	3,9%	5 073	80,5%	808	9,2%	6 129	69,5%	7 106	65,1%	(88,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	22 071	19 326	8 553	38,8%	1 702	7,7%	4 979	25,8%	15 233	78,8%	5 568	42,0%	(10,6%)
Community and Social Services	4 320	5 327	-	-	305	7,0%	1 868	35,1%	2 173	40,8%	125	34,5%	1 389,2%
Sport And Recreation	17 750	14 000	8 553	48,2%	1 397	7,9%	3 111	22,2%	13 061	93,3%	5 443	42,1%	(42,9%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	69 854	76 575	20 015	28,7%	24 528	35,1%	17 820	23,3%	62 363	81,4%	11 205	46,0%	59,0%
Planning and Development	-	-	-	-	-	-	-	-	-	-	408	85,1%	(100,0%)
Road Transport	69 854	76 575	20 015	28,7%	24 528	35,1%	17 820	23,3%	62 363	81,4%	10 797	45,8%	65,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	870	19 951	3 428	394,2%	5 136	590,7%	2 932	14,7%	11 496	57,6%	-	60,7%	(100,0%)
Energy sources	-	15 756	3 428	-	3 690	-	1 295	8,2%	8 413	53,4%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	870	4 195	-	-	1 446	166,3%	1 637	39,0%	3 083	73,5%	-	60,7%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	465 271	513 457	(2 706)	(,6%)	5 365	1,2%	24 272	4,7%	26 931	5,2%	(5 000)	(1,0%)	(585,4%)
Property rates	6 400	6 400	(10)	(,2%)	101	1,6%	188	2,9%	279	4,4%	-	-	(100,0%)
Service charges	460	460	(2)	(,5%)	44	9,5%	96	20,8%	137	29,8%	-	-	(100,0%)
Other revenue	22 410	31 590	(2 576)	(11,5%)	4 674	20,9%	3 413	10,8%	5 511	17,4%	-	2,1%	(100,0%)
Transfers and Subsidies - Operational	328 088	356 876	-	-	-	-	-	-	-	-	(5 000)	(1,5%)	(100,0%)
Transfers and Subsidies - Capital	92 913	88 132	-	-	-	-	-	-	-	-	-	-	-
Interest	15 000	30 000	(118)	(,8%)	547	3,6%	20 575	68,6%	21 004	70,0%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(321 815)	(321 501)	-	-	-	-	-	-	-	-	5 358	(1,0%)	(100,0%)
Suppliers and employees	(321 815)	(321 501)	-	-	-	-	-	-	-	-	5 358	(1,0%)	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	143 456	191 957	(2 706)	(1,9%)	5 365	3,7%	24 272	12,6%	26 931	14,0%	358	(,7%)	6 678,9%
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	(114 313)	(123 967)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(114 313)	(123 967)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(114 313)	(123 967)	-	-	-	-	-	-	-	-	-	-	-
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	67 989	(2 706)	(9,3%)	5 365	18,4%	24 272	35,7%	26 931	39,6%	358	(18,1%)	6 678,9%
Cash/cash equivalents at the year begin:	-	-	34 181	-	31 476	-	36 841	-	34 181	-	(1 344)	-	(2 841,6%)
Cash/cash equivalents at the year end:	29 143	67 989	31 476	108,0%	36 841	126,4%	61 113	89,9%	61 113	89,9%	(986)	(,3%)	(6 299,8%)

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
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	655	1,3%	816	1,7%	443	,9%	47 380	96,1%	49 295	62,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	345	2,6%	679	5,2%	2	-	12 146	92,2%	13 171	16,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	1 034	6,0%	-	-	16 067	94,0%	17 101	21,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5)	12,8%	(1)	1,6%	(0)	2%	(35)	85,4%	(41)	(,1%)	-	-	-	-
Total By Income Source	994	1,3%	2 528	3,2%	446	,6%	75 558	95,0%	79 526	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	246	1,1%	702	3,1%	226	1,0%	21 570	94,8%	22 743	28,6%	-	-	-	-
Commercial	305	2,1%	636	4,3%	74	,5%	13 746	93,1%	14 762	18,6%	-	-	-	-
Households	317	1,1%	955	3,4%	116	,4%	27 026	95,1%	28 413	35,7%	-	-	-	-
Other	127	,9%	235	1,7%	30	,2%	13 217	97,1%	13 608	17,1%	-	-	-	-
Total By Customer Group	994	1,3%	2 528	3,2%	446	,6%	75 558	95,0%	79 526	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 086	141,3%	(399)	(51,9%)	299	38,9%	(217)	(28,2%)	768	45,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 234	136,4%	47	5,2%	(499)	(55,2%)	123	13,6%	905	54,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 320	138,6%	(352)	(21,0%)	(200)	(12,0%)	(94)	(5,6%)	1 673	100,0%

Contact Details

Municipal Manager	Mr Mkhululi Nako	047 489 5808
Chief Financial Officer	Mr Vuyo Jam,Jam	047 489 5815

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MHLONTLO (EC156)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	285 072	290 396	137 030	48,1%	82 275	28,9%	63 892	22,0%	283 196	97,5%	65 767	91,7%	(2,9%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 981	1 981	643	32,4%	643	32,4%	643	32,4%	1 928	97,3%	610	150,0%	5,3%
Sale of Goods and Rendering of Services	29	29	29	100,2%	33	115,2%	36	125,8%	98	341,2%	32	145,0%	12,9%
Agency services	1 728	1 728	326	18,9%	366	21,2%	290	16,8%	982	56,8%	370	77,3%	(21,7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	80	80	-	-	-	-	-	-	-	-	(9)	67,1%	(100,0%)
Interest earned from Current and Non Current Assets	6 148	11 648	3 460	56,3%	2 475	40,3%	2 594	22,3%	8 529	73,2%	2 546	149,0%	1,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	16	16	10	66,7%	13	84,2%	18	117,0%	42	267,9%	10	115,3%	89,4%
Licence and permits	-	-	61	-	44	-	9	-	114	-	5	108,5%	68,7%
Operational Revenue	-	-	(0)	-	-	-	0	-	-	-	0	-	100,0%
Non-Exchange Revenue													
Property rates	36 791	36 791	35 589	96,7%	-	-	62	,2%	35 652	96,9%	-	100,0%	(100,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	76	76	34	45,1%	181	238,1%	1 764	2 317,7%	1 980	2 600,8%	43	116,6%	3 989,3%
Licences or permits	1 578	1 578	273	17,3%	283	17,9%	300	19,0%	856	54,2%	294	62,4%	1,9%
Transfer and subsidies - Operational	236 646	236 471	96 605	40,8%	78 237	33,1%	58 175	24,6%	233 017	98,5%	61 865	89,1%	(6,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	363 718	453 390	108 041	29,7%	80 774	22,2%	73 560	16,2%	262 375	57,9%	65 802	66,0%	11,8%
Employee related costs	97 827	148 846	28 024	28,6%	25 982	26,6%	26 269	17,6%	80 274	53,9%	25 356	71,4%	3,6%
Remuneration of councillors	20 690	25 662	7 179	34,7%	5 165	25,0%	5 143	20,0%	17 488	68,1%	5 142	74,3%	-
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	12 086	12 166	1 969	16,3%	4 941	40,9%	867	7,1%	7 778	63,9%	2 554	62,8%	(66,0%)
Debt impairment	15 121	15 121	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	49 421	49 421	18 932	38,3%	-	-	1 492	3,0%	20 424	41,3%	11 565	108,7%	(87,1%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	58 567	59 881	10 402	17,8%	16 083	27,5%	10 034	16,8%	36 518	61,0%	6 034	63,0%	66,3%
Transfers and subsidies	2 402	2 402	5	,2%	-	-	565	23,5%	570	23,7%	332	11,7%	70,2%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	107 604	139 890	41 529	38,6%	28 603	26,6%	29 190	20,9%	99 322	71,0%	14 819	49,4%	97,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(78 646)	(162 994)	28 989		1 501		(9 668)		20 821		(35)		
Transfers and subsidies - capital (monetary allocations)	63 193	98 149	17 285	27,4%	32 978	52,2%	14 142	14,4%	64 405	66,6%	17 371	87,3%	(18,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(15 453)	(64 844)	46 274		34 479		4 474		85 226		17 336		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(15 453)	(64 844)	46 274		34 479		4 474		85 226		17 336		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(15 453)	(64 844)	46 274		34 479		4 474		85 226		17 336		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(15 453)	(64 844)	46 274		34 479		4 474		85 226		17 336		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	101 714	133 361	94 308	92,7%	27 211	26,8%	13 507	10,1%	135 025	101,2%	17 014	115,4%	(20,6%)
National Government	65 122	109 332	75 498	115,9%	25 813	39,6%	12 270	11,2%	113 580	103,9%	14 745	136,2%	(16,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	65 122	109 332	75 498	115,9%	25 813	39,6%	12 270	11,2%	113 580	103,9%	14 745	136,2%	(16,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	36 592	24 030	18 810	51,4%	1 398	3,8%	1 237	5,1%	21 445	89,2%	2 269	77,1%	(45,5%)
Capital Expenditure Functional	101 714	134 961	95 703	94,1%	27 406	26,9%	13 507	10,0%	136 616	101,2%	17 014	119,3%	(20,6%)
Municipal governance and administration	22 250	14 650	5 386	24,2%	-	-	1 237	8,4%	6 623	45,2%	765	46,4%	61,7%
Executive and Council	-	300	1 242	-	-	-	-	-	1 242	414,0%	-	-	-
Finance and administration	22 250	14 350	4 144	18,6%	-	-	1 237	8,6%	5 381	37,5%	765	35,3%	61,7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 050	2 748	9 113	298,8%	1 593	52,2%	-	-	10 706	389,5%	237	148,8%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 120	544	6 573	310,1%	537	25,3%	-	-	7 111	1 307,8%	-	475,5%	-
Public Safety	930	2 205	2 540	273,1%	1 056	113,5%	-	-	3 596	163,1%	237	51,7%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	58 653	100 562	53 932	92,0%	21 544	36,7%	11 634	11,6%	87 110	86,6%	11 138	124,7%	4,5%
Planning and Development	36 772	42 746	8 475	23,0%	16 066	43,7%	9 061	21,2%	33 602	78,6%	8 666	73,4%	4,6%
Road Transport	21 881	57 817	45 457	207,7%	5 478	25,0%	2 573	4,5%	53 508	92,5%	2 472	236,8%	4,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	17 761	17 001	27 272	153,5%	4 269	24,0%	635	3,7%	32 176	189,3%	4 874	130,4%	(87,0%)
Energy sources	13 361	13 361	26 099	195,3%	4 269	31,9%	635	4,8%	31 003	232,0%	4 874	157,1%	(87,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 400	3 640	1 173	26,7%	-	-	-	-	1 173	32,2%	-	9,9%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	330 662	373 345	136 627	41,3%	105 938	32,0%	105 054	28,1%	347 619	93,1%	67 472	74,5%	55,7%
Property rates	22 443	22 443	14 869	66,3%	682	3,0%	785	3,5%	16 336	72,8%	524	151,2%	49,9%
Service charges	1 208	1 208	175	14,5%	131	10,8%	173	14,3%	478	39,6%	112	64,6%	54,0%
Other revenue	3 425	3 425	733	21,4%	928	27,1%	2 419	70,6%	4 080	119,1%	3 221	127,4%	(24,9%)
Transfers and Subsidies - Operational	247 605	236 471	100 105	40,4%	77 103	31,1%	58 674	24,8%	235 893	99,8%	61 075	87,9%	(3,9%)
Transfers and Subsidies - Capital	49 832	98 149	17 285	34,7%	24 618	49,4%	40 408	41,2%	82 311	83,9%	-	-	(100,0%)
Interest	6 148	11 648	3 460	56,3%	2 477	40,3%	2 594	22,3%	8 532	73,2%	2 541	148,9%	2,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(257 273)	(228 871)	(95 037)	36,9%	(85 037)	33,1%	(61 090)	26,7%	(241 163)	105,4%	(38 348)	63,3%	59,3%
Suppliers and employees	(257 273)	(228 871)	(95 037)	36,9%	(85 037)	33,1%	(61 090)	26,7%	(241 163)	105,4%	(38 262)	63,3%	59,7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	(87)	-	(100,0%)
Net Cash from/(used) Operating Activities	73 389	144 473	41 590	56,7%	20 901	28,5%	43 964	30,4%	106 456	73,7%	29 123	295,3%	51,0%
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)	(133 361)	(16 232)	15,9%	(29 849)	29,3%	(12 440)	9,3%	(58 521)	43,9%	(15 203)	44,3%	(18,2%)
Capital assets	(101 969)	(133 361)	(16 232)	15,9%	(29 849)	29,3%	(12 440)	9,3%	(58 521)	43,9%	(15 203)	44,3%	(18,2%)
Net Cash from/(used) Investing Activities	(101 969)	(133 361)	(16 232)	15,9%	(29 849)	29,3%	(12 440)	9,3%	(58 521)	43,9%	(15 203)	44,3%	(18,2%)
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	(28 580)	11 112	25 358	(88,7%)	(8 948)	31,3%	31 524	283,7%	47 935	431,4%	13 920	3,8%	126,5%
Cash/cash equivalents at the year begin:	170 390	124 982	128 759	75,6%	154 117	90,4%	145 169	116,2%	128 759	103,0%	152 751	100,7%	(5,0%)
Cash/cash equivalents at the year end:	141 809	136 094	154 117	108,7%	145 169	102,4%	176 694	129,8%	176 694	129,8%	166 671	229,5%	6,0%

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
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	2 410	2,6%	505	,5%	493	,5%	89 092	96,3%	92 500	85,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	216	1,4%	207	1,3%	204	1,3%	15 330	96,1%	15 958	14,7%	-	-	-	-
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	2 626	2,4%	712	,7%	697	,6%	104 423	96,3%	108 458	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	139	,4%	31	,1%	31	,1%	37 660	99,5%	37 861	34,9%	-	-	-	-
Commercial	1 105	3,8%	242	,8%	236	,8%	27 382	94,5%	28 965	26,7%	-	-	-	-
Households	1 382	3,3%	440	1,1%	430	1,0%	39 380	94,6%	41 632	38,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 626	2,4%	712	,7%	697	,6%	104 423	96,3%	108 458	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	17	2,0%	(211)	(25,8%)	279	34,1%	732	89,6%	817	135,5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	64	59,9%	21	19,3%	(258)	(239,9%)	281	260,7%	108	17,9%
Auditor-General	-	-	(26)	8,0%	-	-	(296)	92,0%	(322)	(53,4%)
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	81	13,4%	(216)	(35,8%)	20	3,4%	717	119,0%	603	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MNQUMA (EC122)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	442 587	460 790	200 541	45,3%	132 603	30,0%	108 641	23,6%	441 786	95,9%	105 720	90,0%	2,8%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	5 232	5 232	1 928	36,8%	2 162	41,3%	2 140	40,9%	6 230	119,1%	1 581	72,8%	35,4%
Sale of Goods and Rendering of Services	633	633	190	30,1%	193	30,5%	157	24,7%	540	85,3%	172	564 491,0%	(9,0%)
Agency services	2 616	2 616	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	15 280	15 280	831	5,4%	910	6,0%	974	6,4%	2 715	17,8%	748	13,3%	30,1%
Interest earned from Current and Non Current Assets	9 000	9 000	5 878	65,3%	5 145	57,2%	5 268	58,5%	16 292	181,0%	3 929	114,6%	34,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 985	4 985	1 437	28,8%	1 457	29,2%	1 424	28,6%	4 319	86,6%	1 452	85,3%	(1,9%)
Licence and permits	103	103	313	302,0%	381	368,1%	638	616,7%	1 332	1 286,8%	351	1 327 160,7%	81,8%
Operational Revenue	153	153	823	537,5%	921	601,6%	1 279	834,9%	3 023	1 974,0%	824	102,7%	55,2%
Non-Exchange Revenue													
Property rates	64 061	64 061	46 955	73,3%	7 000	10,9%	6 985	10,9%	60 941	95,1%	5 173	75,7%	35,0%
Surcharges and Taxes	-	-	4	-	102	-	36	-	142	-	85	709 175,0%	(57,8%)
Fines, penalties and forfeits	7 198	7 198	-	-	-	-	3 435	47,7%	3 435	47,7%	-	-	(100,0%)
Licences or permits	1 217	1 217	27	2,2%	29	2,4%	41	3,3%	97	8,0%	23	7,5%	73,2%
Transfer and subsidies - Operational	331 808	348 991	138 883	41,9%	110 952	33,4%	82 967	23,8%	332 802	95,4%	88 228	97,4%	(6,0%)
Interest	0	0	3 271	327 149 800,0%	3 349	334 923 100,0%	3 298	329 828 300,0%	9 919	991 901 200,0%	3 144	70 842 908,3%	4,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	300	1 315	-	-	-	-	-	-	-	-	-	-	-
Other Gains	0	5	-	-	-	-	-	-	-	-	9	3%	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	523 870	750 675	87 865	16,8%	90 660	17,3%	96 336	12,8%	274 860	36,6%	81 969	45,3%	17,5%
Employee related costs	229 794	235 064	53 612	23,3%	55 594	24,2%	52 660	22,4%	161 866	68,9%	49 613	71,5%	6,1%
Remuneration of councillors	25 246	25 246	6 126	24,3%	7 937	31,4%	6 432	25,5%	20 495	81,2%	6 094	72,9%	5,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	7 314	5 852	1 571	21,5%	940	12,9%	951	16,3%	3 462	59,2%	497	37,6%	91,3%
Debt impairment	13 542	13 542	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	125 942	283 615	-	-	-	-	-	-	-	-	-	-	-
Interest	1 649	1 831	-	-	-	-	64	3,5%	64	3,5%	-	-	(100,0%)
Contracted services	25 615	60 494	9 556	37,3%	11 232	43,8%	19 024	31,4%	39 812	65,8%	9 662	46,1%	96,9%
Transfers and subsidies	12 876	14 124	1 777	13,8%	690	5,4%	2 034	14,4%	4 501	31,9%	2 440	33,6%	(16,6%)
Irrecoverable debts written off	13 044	13 044	1 184	9,1%	1	-	(21)	(2,2%)	1 164	8,9%	(1 649)	4,0%	(98,7%)
Operational costs	68 847	71 618	14 039	20,4%	14 265	20,7%	14 968	20,9%	43 272	60,4%	15 301	61,9%	(2,2%)
Losses on disposal of Assets	0	26 245	-	-	-	-	-	-	-	-	-	-	-
Other Losses	(0)	-	-	-	-	-	224	-	224	-	10	48,3%	2 239,5%
Surplus/(Deficit)	(81 282)	(289 885)	112 676		41 943		12 306		166 925		23 751		
Transfers and subsidies - capital (monetary allocations)	115 702	128 025	24 398	21,1%	33 301	28,8%	26 968	21,1%	84 667	66,1%	21 542	73,5%	25,2%
Transfers and subsidies - capital (in-kind)	0	0	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	34 419	(161 859)	137 074		75 245		39 274		251 592		45 293		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	34 419	(161 859)	137 074		75 245		39 274		251 592		45 293		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	34 419	(161 859)	137 074		75 245		39 274		251 592		45 293		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	34 419	(161 859)	137 074		75 245		39 274		251 592		45 293		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	244 669	263 722	35 793	14,6%	59 909	24,5%	37 133	14,1%	132 834	50,4%	24 834	43,5%	49,5%
National Government	89 396	89 645	25 328	28,3%	29 310	32,8%	10 658	11,9%	65 296	72,8%	13 946	64,7%	(23,6%)
Provincial Government	26 482	27 681	-	-	1 413	5,3%	5 901	21,3%	7 314	26,4%	6 617	69,2%	(10,8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparmt Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	115 878	117 325	25 328	21,9%	30 723	26,5%	16 559	14,1%	72 610	61,9%	20 563	65,6%	(19,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	128 791	146 397	10 465	8,1%	29 186	22,7%	20 574	14,1%	60 225	41,1%	4 271	24,7%	381,7%
Capital Expenditure Functional	244 669	263 722	35 793	14,6%	59 909	24,5%	37 133	14,1%	132 834	50,4%	24 845	43,5%	49,5%
Municipal governance and administration	13 632	19 711	2 953	21,7%	714	5,2%	3 661	18,6%	7 328	37,2%	557	34,4%	556,9%
Executive and Council	400	231	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	13 232	19 480	2 953	22,3%	714	5,4%	3 661	18,8%	7 328	37,6%	557	35,3%	556,9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	944	4 668	-	-	1 340	141,9%	197	4,2%	1 537	32,9%	-	21,7%	(100,0%)
Community and Social Services	295	1 547	-	-	281	95,1%	27	1,7%	308	19,9%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	649	2 371	-	-	1 059	163,1%	171	7,2%	1 230	51,9%	-	22,4%	(100,0%)
Housing	0	750	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	209 865	228 369	31 134	14,8%	54 484	26,0%	37 655	16,5%	123 273	54,0%	20 750	43,8%	81,5%
Planning and Development	3 850	5 124	135	3,5%	104	2,7%	85	1,7%	324	6,3%	48	10,0%	76,0%
Road Transport	206 015	223 245	30 999	15,0%	54 380	26,4%	37 570	16,8%	122 948	55,1%	20 702	45,7%	81,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	20 227	10 974	1 705	8,4%	3 371	16,7%	(4 381)	(39,9%)	696	6,3%	3 538	85,2%	(223,8%)
Energy sources	20 177	10 894	1 705	8,5%	3 371	16,7%	(4 381)	(40,2%)	696	6,4%	3 339	396,2%	(231,2%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	50	80	-	-	-	-	-	-	-	-	199	6,0%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	544 443	544 443	1 267 169	232,7%	840 687	154,4%	854 243	156,9%	2 962 100	544,1%	620 080	197,0%	37,8%
Property rates	55 093	55 093	86 367	156,8%	37 144	67,4%	44 490	80,8%	168 000	304,9%	21 212	139,5%	109,7%
Service charges	17 641	17 641	3 951	22,4%	2 586	14,7%	4 042	22,9%	10 578	60,0%	2 214	78,2%	82,6%
Other revenue	15 200	15 200	26 916	177,1%	16 266	107,0%	51 849	341,1%	95 030	625,2%	20 556	220,9%	152,2%
Transfers and Subsidies - Operational	331 808	331 808	854 530	257,5%	654 125	197,1%	571 994	172,4%	2 080 650	627,1%	434 581	207,1%	31,6%
Transfers and Subsidies - Capital	115 702	115 702	295 406	255,3%	130 566	112,8%	181 869	157,2%	607 841	525,4%	141 517	215,0%	28,5%
Interest	9 000	9 000	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(371 581)	(371 582)	(105 341)	28,3%	(116 632)	31,4%	(106 841)	28,8%	(328 813)	88,5%	(98 571)	73,2%	8,4%
Suppliers and employees	(358 705)	(358 706)	(105 341)	29,4%	(116 632)	32,5%	(106 841)	29,8%	(328 813)	91,7%	(98 571)	76,3%	8,4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(12 876)	(12 876)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	172 862	172 861	1 161 828	672,1%	724 056	418,9%	747 402	432,4%	2 633 286	1 523,4%	521 509	683,4%	43,3%
Cash Flow from Investing Activities													
Receipts	300	300	12	4,0%	8	2,7%	12	4,0%	32	10,7%	12	12,0%	-
Proceeds on disposal of PPE	300	300	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	12	-	8	-	12	-	32	-	12	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(244 669)	(244 669)	(3 213)	1,3%	(10 188)	4,2%	(13 423)	5,5%	(26 824)	11,0%	31 915	20,8%	(142,1%)
Capital assets	(244 669)	(244 669)	(3 213)	1,3%	(10 188)	4,2%	(13 423)	5,5%	(26 824)	11,0%	31 915	20,8%	(142,1%)
Net Cash from/(used) Investing Activities	(244 369)	(244 369)	(3 201)	1,3%	(10 180)	4,2%	(13 411)	5,5%	(26 792)	11,0%	31 927	20,8%	(142,0%)
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	(71 507)	(71 508)	1 158 627	(1 620,3%)	713 876	(998,3%)	733 991	(1 026,4%)	2 606 494	(3 645,0%)	553 436	(636,5%)	32,6%
Cash/cash equivalents at the year begin:	160 435	160 435	-	-	1 352 866	843,2%	2 066 742	1 288,2%	-	-	94 117	-	2 095,9%
Cash/cash equivalents at the year end:	88 928	88 927	1 352 866	1 521,3%	2 066 742	2 324,1%	2 800 734	3 149,5%	2 800 734	3 149,5%	647 554	1 946,5%	332,5%

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
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	6 397	3,9%	3 243	2,0%	2 799	1,7%	150 039	92,3%	162 478	76,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 071	5,0%	1 017	2,5%	1 003	2,4%	37 252	90,1%	41 343	19,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	945	30,2%	156	5,0%	156	5,0%	1 870	59,8%	3 127	1,5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	631	10,7%	289	4,9%	274	4,6%	4 722	79,8%	5 917	2,8%	-	-	-	-
Total By Income Source	10 043	4,7%	4 705	2,2%	4 232	2,0%	193 883	91,1%	212 864	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	662	3,8%	363	2,1%	276	1,6%	16 129	92,5%	17 430	8,2%	-	-	-	-
Commercial	1 204	3,8%	841	2,7%	589	1,9%	28 905	91,6%	31 539	14,8%	-	-	-	-
Households	7 235	4,8%	3 104	2,1%	2 983	2,0%	136 039	91,1%	149 361	70,2%	-	-	-	-
Other	942	6,5%	398	2,7%	385	2,6%	12 810	88,1%	14 534	6,8%	-	-	-	-
Total By Customer Group	10 043	4,7%	4 705	2,2%	4 232	2,0%	193 883	91,1%	212 864	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 822	25,7%	4 329	61,0%	25	,3%	922	13,0%	7 098	96,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	308	100,0%	-	-	-	-	-	-	308	4,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 130	28,8%	4 329	58,5%	25	,3%	922	12,5%	7 406	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NDLAMBE (EC105)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	549 852	637 118	169 789	30,9%	158 528	28,8%	145 775	22,9%	474 092	74,4%	127 358	77,8%	14,5%
Exchange Revenue													
Service charges - Electricity	92 700	92 499	20 858	22,5%	21 729	23,4%	24 537	26,5%	67 124	72,6%	20 588	66,8%	19,1%
Service charges - Water	66 182	69 474	14 585	22,0%	16 314	24,6%	15 253	22,0%	46 152	66,4%	16 726	58,5%	(8,8%)
Service charges - Waste Water Management	18 102	18 974	4 673	25,8%	4 727	26,1%	4 744	25,0%	14 143	74,5%	4 137	84,6%	14,7%
Service charges - Waste Management	29 442	25 479	5 742	19,5%	5 418	18,4%	5 495	21,6%	16 655	65,4%	4 943	80,8%	11,2%
Sale of Goods and Rendering of Services	3 076	3 076	904	29,4%	946	30,7%	956	31,1%	2 806	91,2%	786	63,7%	21,7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 389	8 389	2 441	29,1%	2 175	25,9%	2 447	29,2%	7 064	84,2%	2 168	105,3%	12,9%
Interest earned from Current and Non Current Assets	6 893	6 893	2 268	32,9%	2 644	38,4%	2 779	40,3%	7 691	111,6%	1 764	71,6%	57,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 092	1 092	281	25,7%	265	24,2%	271	24,8%	816	74,7%	260	81,2%	4,3%
Licence and permits	14 765	14 765	135	,9%	806	5,5%	2 534	17,2%	3 475	23,5%	3 789	84,4%	(33,1%)
Operational Revenue	2 136	2 161	641	30,0%	951	44,5%	460	21,3%	2 051	94,9%	281	78,6%	63,4%
Non-Exchange Revenue													
Property rates	154 154	154 154	37 945	24,6%	36 531	23,7%	36 108	23,4%	110 584	71,7%	33 802	75,8%	6,8%
Surcharges and Taxes	9 110	9 110	2 129	23,4%	2 042	22,4%	2 067	22,7%	6 237	68,5%	1 842	49,7%	12,2%
Fines, penalties and forfeits	328	328	126	38,2%	90	27,3%	67	20,5%	283	86,0%	76	30,4%	(11,5%)
Licences or permits	1 927	1 927	253	13,1%	945	49,0%	88	4,6%	1 286	66,7%	313	(71,8%)	3,9%
Transfer and subsidies - Operational	137 300	224 552	75 727	55,2%	61 588	44,9%	46 491	20,7%	183 806	81,9%	35 026	96,7%	32,7%
Interest	4 254	4 254	896	21,1%	1 230	28,9%	1 285	30,2%	3 411	80,2%	850	51,2%	51,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	184	-	105	-	192	-	482	-	-	-	(100,0%)
Other Gains	-	(10)	3	-	24	-	0	(2,5%)	27	(269,4%)	8	-	(97,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	560 770	648 245	147 587	26,3%	158 476	28,3%	142 419	22,0%	448 482	69,2%	112 431	70,9%	26,7%
Employee related costs	196 957	196 578	44 834	22,8%	52 807	26,8%	45 053	22,9%	142 694	72,6%	33 003	72,4%	36,5%
Remuneration of councillors	8 464	9 084	2 436	28,8%	2 015	23,8%	2 015	22,2%	6 466	71,2%	1 918	71,8%	5,1%
Bulk purchases - electricity	79 082	77 772	15 944	20,2%	24 288	30,7%	21 660	27,9%	61 892	79,6%	17 925	99,8%	20,8%
Inventory consumed	42 747	42 922	13 896	32,5%	8 068	18,9%	13 499	31,4%	35 463	82,6%	12 987	75,8%	3,9%
Debt impairment	9 961	9 961	4 357	43,7%	-	-	5 352	53,7%	9 709	97,5%	7 485	24,2%	(28,5%)
Depreciation and amortisation	49 076	49 076	12 749	26,0%	12 729	25,9%	12 658	25,8%	38 136	77,7%	12 037	78,2%	5,2%
Interest	196	196	69	35,2%	-	-	85	43,7%	154	78,8%	185	111,4%	(53,8%)
Contracted services	88 806	175 621	38 659	43,5%	43 032	48,5%	31 481	17,9%	113 172	64,4%	15 052	74,1%	109,2%
Transfers and subsidies	3 980	4 497	1 454	36,5%	1 302	32,7%	1 058	23,5%	3 813	84,8%	2 225	89,4%	(52,5%)
Irrecoverable debts written off	29 039	29 039	-	-	-	-	-	-	-	-	-	-	-
Operational costs	52 463	53 490	13 186	25,1%	14 233	27,1%	9 538	17,8%	36 956	69,1%	9 608	67,2%	(,7%)
Losses on disposal of Assets	-	-	-	-	-	-	18	-	18	-	-	-	(100,0%)
Other Losses	-	8	3	-	1	-	3	37,2%	7	87,1%	5	-	(41,0%)
Surplus/(Deficit)	(10 918)	(11 126)	22 202		52		3 356		25 610		14 927		
Transfers and subsidies - capital (monetary allocations)	63 644	169 766	11 472	18,0%	38 179	60,0%	21 134	12,4%	70 785	41,7%	24 253	44,6%	(12,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	411	-	411	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	52 726	158 640	33 674		38 232		24 901		96 807		39 180		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	52 726	158 640	33 674		38 232		24 901		96 807		39 180		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	52 726	158 640	33 674		38 232		24 901		96 807		39 180		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	52 726	158 640	33 674		38 232		24 901		96 807		39 180		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	79 930	186 052	10 368	13,0%	37 549	47,0%	21 814	11,7%	69 731	37,5%	22 813	35,3%	(4,4%)
National Government	60 358	86 295	9 977	16,5%	19 267	31,9%	8 595	10,0%	37 838	43,8%	11 270	33,8%	(23,7%)
Provincial Government	-	79 075	-	-	13 158	-	10 832	13,7%	23 990	30,3%	7 507	69,1%	44,3%
District Municipality	1 800	2 910	-	-	1 762	97,9%	313	10,8%	2 075	71,3%	-	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)/Departm Agency	1 486	1 486	154	10,4%	1 064	71,6%	108	7,2%	1 325	89,2%	23	78,8%	362,9%
Transfers recognised - capital	63 644	169 766	10 131	15,9%	35 250	55,4%	19 848	11,7%	65 229	38,4%	18 801	37,6%	5,6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 285	16 285	237	1,5%	2 298	14,1%	1 966	12,1%	4 501	27,6%	4 012	23,4%	(51,0%)
Capital Expenditure Functional	79 930	186 052	10 368	13,0%	37 549	47,0%	22 170	11,9%	70 087	37,7%	22 813	35,3%	(2,8%)
Municipal governance and administration	4 315	3 914	111	2,6%	807	18,7%	757	19,3%	1 675	42,8%	896	53,3%	(15,5%)
Executive and Council	1 262	1 112	32	2,5%	631	50,0%	319	28,7%	981	88,2%	808	66,2%	(60,6%)
Finance and administration	3 003	2 751	63	2,1%	169	5,6%	438	15,9%	670	24,3%	88	33,7%	397,8%
Internal audit	51	51	16	32,6%	7	14,7%	-	-	24	47,3%	-	-	-
Community and Public Safety	17 245	19 367	3 301	19,1%	6 758	39,2%	2 052	10,6%	12 111	62,5%	2 360	12,7%	(13,1%)
Community and Social Services	37	342	35	95,3%	56	150,4%	384	112,3%	476	139,0%	2 230	15,9%	(82,8%)
Sport And Recreation	13 215	13 105	3 256	24,6%	4 389	33,2%	1 369	10,4%	9 015	68,8%	130	14,1%	952,1%
Public Safety	3 958	5 034	1	-	2 313	58,4%	298	5,9%	2 612	51,9%	-	-	(100,0%)
Housing	-	851	-	-	-	-	-	-	-	-	-	-	-
Health	35	35	9	25,5%	-	-	-	-	9	25,5%	-	-	48,0%
Economic and Environmental Services	15 752	20 136	2 986	19,0%	6 456	41,0%	1 123	5,6%	10 566	52,5%	1 283	39,9%	(12,5%)
Planning and Development	860	571	22	2,5%	18	2,1%	131	22,9%	171	29,9%	44	98,1%	197,0%
Road Transport	14 892	19 565	2 965	19,9%	6 438	43,2%	992	5,1%	10 395	53,1%	1 239	40,0%	(19,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	42 617	142 455	3 970	9,3%	23 506	55,2%	18 174	12,8%	45 649	32,0%	18 274	37,1%	(,5%)
Energy sources	500	511	-	-	-	-	668	130,9%	668	130,9%	-	-	(100,0%)
Water Management	1 340	58 402	59	4,4%	3 920	292,5%	9 845	16,9%	13 825	23,7%	7 839	67,5%	25,6%
Waste Water Management	39 257	82 022	3 910	10,0%	19 586	49,9%	7 660	9,3%	31 156	38,0%	10 186	37,8%	(24,8%)
Waste Management	1 520	1 520	-	-	-	-	-	-	-	-	248	7,6%	(100,0%)
Other	-	180	-	-	21	-	65	35,9%	86	47,8%	-	-	(100,0%)

Part 3: Cash Receipts and Payments

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	592 246	806 935	237 628	40,1%	198 829	33,6%	247 266	30,6%	683 724	84,7%	199 221	88,4%	24,1%
Property rates	135 655	135 655	35 649	26,3%	36 233	26,7%	34 714	25,6%	106 596	78,6%	34 322	87,9%	1,1%
Service charges	208 903	208 903	40 124	19,2%	42 709	20,4%	40 828	19,5%	123 661	59,2%	38 551	67,8%	5,9%
Other revenue	39 850	39 875	21 225	53,3%	29 514	74,1%	2 417	6,1%	53 156	133,3%	19 139	246,0%	(87,4%)
Transfers and Subsidies - Operational	137 300	216 144	119 043	86,7%	62 572	45,6%	89 418	41,4%	271 034	125,4%	40 963	89,3%	118,3%
Transfers and Subsidies - Capital	63 644	199 465	19 467	30,6%	25 157	39,5%	77 110	38,7%	121 734	61,0%	64 522	92,1%	19,5%
Interest	6 893	6 893	2 120	30,8%	2 644	38,4%	2 779	40,3%	7 543	109,4%	1 724	71,1%	61,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(504 976)	(600 208)	(181 254)	35,9%	(159 278)	31,5%	(137 343)	22,9%	(477 875)	79,6%	(153 425)	113,1%	(10,5%)
Suppliers and employees	(504 780)	(595 899)	(180 980)	35,9%	(159 278)	31,6%	(137 394)	23,1%	(477 653)	80,2%	(140 687)	120,6%	(2,3%)
Finance charges	(196)	(196)	(273)	139,9%	-	-	51	(26,3%)	(222)	113,6%	(185)	98,8%	(127,8%)
Transfers and grants	-	(4 114)	-	-	-	-	-	-	-	-	(12 553)	47,4%	(100,0%)
Net Cash from/(used) Operating Activities	87 270	206 727	56 374	64,6%	39 552	45,3%	109 923	53,2%	205 849	99,6%	45 796	28,6%	140,0%
Cash Flow from Investing Activities													
Receipts	-	18	185	-	104	-	195	1 061,6%	484	2 631,0%	(5)	-	(4 096,1%)
Proceeds on disposal of PPE	-	-	184	-	105	-	192	-	482	-	-	-	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	18	1	-	(1)	-	3	17,0%	2	12,8%	(5)	-	(163,9%)
Payments	(91 919)	(189 405)	(12 647)	13,8%	(44 639)	48,6%	(24 752)	13,1%	(82 037)	43,3%	(25 568)	41,2%	(3,2%)
Capital assets	(91 919)	(189 405)	(12 647)	13,8%	(44 639)	48,6%	(24 752)	13,1%	(82 037)	43,3%	(25 568)	41,2%	(3,2%)
Net Cash from/(used) Investing Activities	(91 919)	(189 386)	(12 462)	13,6%	(44 535)	48,4%	(24 556)	13,0%	(81 553)	43,1%	(25 573)	41,1%	(4,0%)
Cash Flow from Financing Activities													
Receipts	59	59	50	84,1%	40	68,3%	56	94,7%	146	247,2%	(5)	78,6%	(1 198,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	59	59	50	84,1%	40	68,3%	56	94,7%	146	247,2%	(5)	78,6%	(1 198,0%)
Payments	(1 477)	(1 477)	(1 008)	68,2%	-	-	(431)	29,2%	(1 439)	97,4%	-	61,1%	(100,0%)
Repayment of borrowing	(1 477)	(1 477)	(1 008)	68,2%	-	-	(431)	29,2%	(1 439)	97,4%	-	61,1%	(100,0%)
Net Cash from/(used) Financing Activities	(1 419)	(1 419)	(958)	67,6%	40	(2,8%)	(375)	26,4%	(1 293)	91,2%	(5)	60,6%	7 280,4%
Net Increase/(Decrease) in cash held	(6 068)	15 922	42 953	(707,9%)	(4 943)	81,5%	84 992	533,8%	123 003	772,5%	20 218	893,0%	320,4%
Cash/cash equivalents at the year begin:	28 747	67 235	63 992	222,6%	110 189	383,3%	105 246	156,5%	63 992	95,2%	32 866	89,0%	220,2%
Cash/cash equivalents at the year end:	22 679	83 158	110 189	485,9%	105 246	464,1%	190 238	228,8%	190 238	228,8%	53 083	59,5%	258,4%

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	6 535	8,7%	3 744	5,0%	4 221	5,6%	60 735	80,7%	75 235	27,2%	332	4%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 857	30,3%	2 786	9,5%	1 547	5,3%	15 997	54,8%	29 187	10,6%	114	4%	-	-
Receivables from Non-exchange Transactions - Property Rates	11 509	20,4%	4 583	8,1%	2 655	4,7%	37 643	66,8%	56 389	20,4%	5	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 639	6,7%	1 176	4,8%	1 093	4,5%	20 517	84,0%	24 425	8,8%	5	-	-	-
Receivables from Exchange Transactions - Waste Management	1 965	6,9%	1 216	4,3%	1 006	3,5%	24 147	85,2%	28 333	10,3%	3	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	202	2,1%	197	2,1%	198	2,1%	9 014	93,8%	9 611	3,5%	0	-	-	-
Interest on Arrear Debtor Accounts	1 461	3,5%	1 417	3,4%	1 321	3,2%	37 713	90,0%	41 913	15,2%	1	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	683	6,0%	410	3,6%	338	3,0%	9 861	87,3%	11 292	4,1%	6	,1%	-	-
Total By Income Source	32 851	11,9%	15 529	5,6%	12 378	4,5%	215 627	78,0%	276 386	100,0%	466	,2%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	596	10,9%	271	4,9%	492	9,0%	4 109	75,2%	5 467	2,0%	5	,1%	-	-
Commercial	7 998	16,6%	3 079	6,4%	1 689	3,5%	35 320	73,5%	48 085	17,4%	12	-	-	-
Households	24 257	10,9%	12 180	5,5%	10 198	4,6%	176 199	79,1%	222 834	80,6%	449	,2%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	32 851	11,9%	15 529	5,6%	12 378	4,5%	215 627	78,0%	276 386	100,0%	466	,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	21	100,0%	-	-	-	-	-	-	21	6,0%
Bulk Water	33	100,0%	-	-	-	-	-	-	33	9,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	298	100,0%	-	-	-	-	-	-	298	84,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	353	100,0%	-	-	-	-	-	-	353	100,0%

Contact Details

Municipal Manager	Mr Rolly Dumszwani	046 604 5566
Chief Financial Officer	Mr Mlungisi Michael Klaas	046 604 5580

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	16 055 280	16 421 778	13 402 956	83,5%	(3 967 073)	(24,7%)	2 931 039	17,8%	12 366 923	75,3%	3 192 677	87,0%	(8,2%)
Exchange Revenue													
Service charges - Electricity	5 159 121	5 171 943	1 466 691	28,4%	1 140 891	22,1%	1 088 321	21,0%	3 695 903	71,5%	554 602	76,5%	96,3%
Service charges - Water	2 943 776	2 912 999	553 183	18,8%	483 825	16,4%	533 587	18,3%	1 570 595	53,9%	1 100 314	95,1%	(51,5%)
Service charges - Waste Water Management	837 553	868 502	193 195	23,1%	191 462	22,9%	200 037	23,0%	584 694	67,3%	196 623	75,2%	1,7%
Service charges - Waste Management	311 829	311 829	73 361	23,5%	72 227	23,2%	72 556	23,3%	218 144	70,0%	80 976	83,5%	(10,4%)
Sale of Goods and Rendering of Services	117 720	113 104	(14 089)	(12,0%)	21 882	18,6%	20 373	18,0%	28 166	24,9%	63 486	48,7%	(67,9%)
Agency services	3 716	3 870	1 067	28,7%	960	25,8%	931	24,1%	2 958	76,4%	1 096	93,3%	(15,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	573 984	883 722	295 588	51,5%	295 987	51,6%	290 485	32,9%	882 060	99,8%	237 933	116,0%	22,1%
Interest earned from Current and Non Current Assets	208 088	207 878	6 839	3,3%	64 224	30,9%	76 034	36,6%	147 096	70,8%	62 843	62,4%	21,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	31 021	37 584	9 565	30,8%	13 713	44,2%	7 547	20,1%	30 825	82,0%	6 207	75,6%	21,6%
Licence and permits	18 157	18 221	5 601	30,8%	5 628	31,0%	5 428	29,8%	16 658	91,4%	5 545	97,9%	(2,1%)
Operational Revenue	38 583	32 796	7 902	20,5%	7 359	19,1%	10 411	31,7%	25 671	78,3%	7 208	67,1%	44,4%
Non-Exchange Revenue													
Property rates	2 980 757	2 944 079	9 927 686	333,1%	(6 974 331)	(234,0%)	(34 217)	(1,2%)	2 919 138	99,2%	(25 626)	98,7%	33,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	82 843	46 185	7 354	8,9%	9 291	11,2%	15 912	34,5%	32 567	70,5%	7 725	43,7%	106,0%
Licences or permits	1	1	-	-	0	35,4%	-	-	0	35,4%	-	30,5%	-
Transfer and subsidies - Operational	1 964 652	2 085 586	607 856	30,9%	699 808	35,6%	643 634	30,9%	1 951 297	93,6%	390 764	74,6%	64,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	783 478	783 478	261 159	33,3%	-	-	-	-	261 159	33,3%	502 982	100,0%	(100,0%)
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	80,0%	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	17 272 542	16 891 317	6 404 834	37,1%	2 810 010	16,3%	3 467 518	20,5%	12 682 362	75,1%	3 237 284	48,0%	7,1%
Employee related costs	4 558 182	4 419 187	881 984	19,3%	1 058 765	23,2%	942 054	21,3%	2 882 803	65,2%	879 610	64,4%	7,1%
Remuneration of councillors	91 089	90 829	23 711	26,0%	20 675	22,7%	20 629	22,7%	65 016	71,6%	20 388	70,6%	1,2%
Bulk purchases - electricity	5 632 329	5 632 845	1 784 875	31,7%	1 171 674	20,8%	1 178 670	20,9%	4 135 220	73,4%	1 536 375	65,3%	(23,3%)
Inventory consumed	359 733	371 214	71 166	19,8%	50 850	14,1%	57 442	15,5%	179 458	48,3%	40 363	51,2%	42,3%
Debt impairment	1 874 177	1 872 117	-	-	-	-	-	-	-	-	170 223	12,1%	(100,0%)
Depreciation and amortisation	1 334 327	999 907	-	-	-	-	603 306	60,3%	603 306	60,3%	161 168	12,5%	274,3%
Interest	128 228	130 278	11 694	9,1%	16 444	12,8%	46 766	35,9%	74 904	57,5%	47 493	62,0%	(1,5%)
Contracted services	1 564 811	1 635 589	147 277	9,4%	253 267	16,2%	189 143	11,6%	589 687	36,1%	149 036	33,8%	26,9%
Transfers and subsidies	62 687	84 625	3 450	5,5%	6 348	10,1%	124 577	147,2%	134 375	158,8%	60 461	179,6%	106,0%
Irrecoverable debts written off	561 361	561 361	3 280 250	584,3%	109 400	19,5%	188 067	33,5%	3 577 717	637,3%	16 822	-	1 018,0%
Operational costs	866 955	854 703	200 426	23,1%	122 587	14,1%	116 865	13,7%	439 877	51,5%	155 343	54,6%	(24,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	238 662	238 662	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 217 262)	(469 540)	6 998 123		(6 777 083)		(536 479)		(315 439)		(44 607)		
Transfers and subsidies - capital (monetary allocations)	1 434 548	1 283 531	(885)	(,1%)	23 080	1,6%	260 513	20,3%	282 709	22,0%	50 546	13,2%	415,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	217 286	813 992	6 997 238		(6 754 003)		(275 966)		(32 731)		5 939		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	217 286	813 992	6 997 238		(6 754 003)		(275 966)		(32 731)		5 939		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	217 286	813 992	6 997 238		(6 754 003)		(275 966)		(32 731)		5 939		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	217 286	813 992	6 997 238		(6 754 003)		(275 966)		(32 731)		5 939		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	1 941 550	1 807 477	1 699 488	87,5%	(1 385 557)	(71,4%)	333 471	18,4%	647 402	35,8%	327 119	125,6%	1,9%
National Government	1 307 960	1 187 427	1 661 778	127,1%	(1 467 015)	(112,2%)	259 473	21,9%	454 236	38,3%	205 475	199,1%	26,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	40 000	55 000	3 547	8,9%	14 751	36,9%	12 070	21,9%	30 367	55,2%	6 572	36,5%	83,7%
Transfers recognised - capital	1 347 960	1 242 427	1 665 325	123,5%	(1 452 264)	(107,7%)	271 542	21,9%	484 603	39,0%	212 046	193,2%	28,1%
Borrowing	76 338	58 865	4 345	5,7%	7 845	10,3%	13 287	22,6%	25 477	43,3%	52 540	40,7%	(74,7%)
Internally generated funds	517 253	506 184	29 818	5,8%	58 862	11,4%	48 641	9,6%	137 321	27,1%	62 533	35,0%	(22,2%)
Capital Expenditure Functional	1 995 957	1 807 477	32 126 890	1 609,6%	(31 773 791)	(1 591,9%)	333 471	18,4%	686 570	38,0%	327 123	72,6%	1,9%
Municipal governance and administration	243 158	185 037	14 314 311	5 886,8%	(14 268 883)	(5 868,2%)	3 524	1,9%	48 952	26,5%	5 141	19 795,9%	(31,5%)
Executive and Council	-	-	17 536	-	(17 536)	-	-	-	-	-	-	222 265,0%	-
Finance and administration	243 158	185 037	14 296 775	5 879,6%	(14 251 347)	(5 861,0%)	3 524	1,9%	48 952	26,5%	5 141	19 780,4%	(31,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	128 758	97 051	3 233 632	2 511,4%	(3 221 125)	(2 501,7%)	19 992	20,6%	32 498	33,5%	48 282	833,7%	(58,6%)
Community and Social Services	40 230	23 300	2 327 474	5 785,4%	(2 322 334)	(5 772,6%)	484	2,1%	5 624	24,1%	6 066	1 474,0%	(92,0%)
Sport And Recreation	51 739	41 485	303 295	586,2%	(296 648)	(573,4%)	9 949	24,0%	16 596	40,0%	7 273	588,6%	36,8%
Public Safety	30 422	27 589	(21 624)	(71,1%)	23 327	76,7%	6 074	22,0%	7 776	28,2%	4 509	(183,9%)	34,7%
Housing	4 417	3 726	556 250	12 594,8%	(556 250)	(12 594,8%)	3 429	92,0%	30 435	92,0%	30 435	1 602,3%	(88,7%)
Health	1 950	950	68 236	3 499,3%	(69 219)	(3 549,7%)	56	5,9%	(927)	(97,6%)	-	3 845,8%	(100,0%)
Economic and Environmental Services	574 965	527 767	4 706 636	818,6%	(4 582 422)	(797,0%)	116 870	22,1%	241 085	45,7%	75 867	(4 344,7%)	54,0%
Planning and Development	54 407	57 590	931 825	1 712,7%	(931 825)	(1 712,7%)	-	-	-	-	-	1 484,4%	-
Road Transport	520 557	470 178	3 572 321	686,2%	(3 448 107)	(662,4%)	116 870	24,9%	241 085	51,3%	75 867	(4 926,6%)	54,0%
Environmental Protection	-	-	202 491	-	(202 491)	-	-	-	0	-	-	-	-
Trading Services	1 049 078	997 622	9 846 759	938,6%	(9 675 809)	(922,3%)	193 085	19,4%	364 035	36,5%	197 832	543,6%	(2,4%)
Energy sources	315 211	300 783	4 808 486	1 525,5%	(4 731 934)	(1 501,2%)	82 709	27,5%	159 261	52,9%	77 154	500,3%	7,2%
Water Management	481 371	476 327	3 560 549	739,7%	(3 491 707)	(725,4%)	82 475	17,3%	151 317	31,8%	101 641	534,6%	(18,9%)
Waste Water Management	244 716	215 732	999 224	408,3%	(973 668)	(397,9%)	27 901	12,9%	53 457	24,8%	19 038	433,5%	46,6%
Waste Management	7 780	4 780	478 499	6 150,4%	(478 499)	(6 150,4%)	-	-	-	-	-	3 451,8%	-
Other	-	-	25 552	-	(25 552)	-	-	-	-	-	-	-	-

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	17 513 799	17 863 849	3 880 563	22,2%	(4 139 552)	(23,6%)	341 380	1,9%	82 391	,5%	1 064 253	3,1%	(67,9%)
Property rates	5 503 910	5 889 173	3 854 034	70,0%	(10 385 081)	(188,7%)	157 400	2,7%	(6 373 648)	(108,2%)	1 031 828	10,9%	(84,7%)
Service charges	10 874 226	7 483 250	26 427	,2%	6 245 631	57,4%	183 980	2,5%	6 456 038	86,3%	32 426	,5%	467,4%
Other revenue	37 436	3 669 111	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	1 098 227	822 315	103	-	(103)	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(13 301 423)	(17 082 897)	(43 964)	,3%	(509 904)	3,8%	22 188	(,1%)	(531 680)	3,1%	526 144	,6%	(95,8%)
Suppliers and employees	(13 301 423)	(17 082 897)	(43 964)	,3%	(509 904)	3,8%	22 188	(,1%)	(531 680)	3,1%	526 144	,6%	(95,8%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	4 212 376	780 952	3 836 599	91,1%	(4 649 457)	(110,4%)	363 568	46,6%	(449 289)	(57,5%)	1 590 397	(68,4%)	(77,1%)
Cash Flow from Investing Activities													
Receipts	(55 000)	(158 668)	(331 288)	602,3%	331 662	(603,0%)	120 917	(76,2%)	121 291	(76,4%)	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(55 000)	(158 668)	(331 288)	602,3%	331 662	(603,0%)	120 917	(76,2%)	121 291	(76,4%)	-	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(55 000)	(158 668)	(331 288)	602,3%	331 662	(603,0%)	120 917	(76,2%)	121 291	(76,4%)	-	-	(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	4 157 376	622 284	3 505 311	84,3%	(4 317 794)	(103,9%)	484 485	77,9%	(327 998)	(52,7%)	1 590 397	(52,6%)	(69,5%)
Cash/cash equivalents at the year begin:	967 646	994 635	-	-	3 505 311	362,3%	4 002 547	402,4%	-	-	(1 137 611)	-	(451,8%)
Cash/cash equivalents at the year end:	5 125 022	1 616 919	3 505 311	68,4%	4 002 547	78,1%	4 487 032	277,5%	4 487 032	277,5%	452 786	743,7%	891,0%

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	476 595	6,7%	372 707	5,2%	306 490	4,3%	6 004 736	83,9%	7 160 529	46,4%	1 824 756	25,5%	60 929 050	850,9%
Trade and Other Receivables from Exchange Transactions - Electricity	348 457	33,0%	91 355	8,6%	35 428	3,4%	581 204	55,0%	1 056 444	6,8%	13 181	1,2%	6 473 974	612,8%
Receivables from Non-exchange Transactions - Property Rates	863 696	35,6%	37 003	1,5%	106 178	4,4%	1 417 354	58,5%	2 424 231	15,7%	104 255	4,3%	18 797 529	775,4%
Receivables from Exchange Transactions - Waste Water Management	100 277	7,9%	64 629	5,1%	48 358	3,8%	1 048 499	83,1%	1 261 763	8,2%	288 654	22,9%	11 077 931	878,0%
Receivables from Exchange Transactions - Waste Management	49 071	7,8%	17 738	2,8%	13 684	2,2%	549 712	87,2%	630 205	4,1%	185 203	29,4%	6 873 623	1 090,7%
Receivables from Exchange Transactions - Property Rental Debtors	1 921	4,4%	678	1,6%	600	1,4%	40 483	92,7%	43 683	,3%	-	-	488 005	1 117,1%
Interest on Arrear Debtor Accounts	128 466	5,2%	102 588	4,2%	93 015	3,8%	2 123 916	86,8%	2 447 985	15,9%	281 906	11,5%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14 213	3,6%	4 877	1,2%	3 000	,8%	375 864	94,4%	397 954	2,6%	52 162	13,1%	-	-
Total By Income Source	1 982 698	12,9%	691 576	4,5%	606 753	3,9%	12 141 767	78,7%	15 422 795	100,0%	2 750 116	17,8%	104 640 112	678,5%
Debtors Age Analysis By Customer Group														
Organs of State	42 456	12,6%	27 005	8,0%	24 568	7,3%	241 883	72,0%	335 912	2,2%	-	-	-	-
Commercial	775 155	28,7%	142 663	5,3%	122 559	4,5%	1 663 690	61,5%	2 704 067	17,5%	-	-	-	-
Households	1 165 087	9,4%	521 908	4,2%	459 626	3,7%	10 236 195	82,7%	12 382 816	80,3%	2 750 116	22,2%	104 640 112	845,0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 982 698	12,9%	691 576	4,5%	606 753	3,9%	12 141 767	78,7%	15 422 795	100,0%	2 750 116	17,8%	104 640 112	678,5%

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	441 553	100,0%	-	-	-	-	-	-	441 553	24,5%
Bulk Water	3 429	89,1%	420	10,9%	-	-	-	-	3 848	,2%
PAYE deductions	53 636	100,0%	-	-	-	-	-	-	53 636	3,0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	47 269	100,0%	-	-	-	-	-	-	47 269	2,6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 127	1,0%	894	,1%	28 796	2,3%	1 212 553	96,6%	1 255 370	69,7%
Auditor-General	682	100,0%	-	-	-	-	-	-	682	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	559 696	31,1%	1 314	,1%	28 796	1,6%	1 212 553	67,3%	1 802 358	100,0%

Contact Details

Municipal Manager	Mr Luvuyo Magalela (Acting City Manager)	041 506 3209
Chief Financial Officer	Mr S Thyis	041 506 1201

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUSHWA (EC126)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	174 499	200 942	67 710	38,8%	44 865	25,7%	32 689	16,3%	145 264	72,3%	34 466	79,6%	(5,2%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 582	1 582	585	37,0%	426	26,9%	426	26,9%	1 437	90,8%	342	80,3%	24,5%
Sale of Goods and Rendering of Services	4 761	4 761	9	,2%	6	,1%	16	,3%	31	,7%	7	,9%	121,7%
Agency services	582	582	125	21,5%	114	19,6%	103	17,7%	342	58,8%	119	60,5%	(13,4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 224	6 224	1 166	18,7%	1 912	30,7%	1 836	29,5%	4 914	78,9%	1 246	54,5%	47,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	755	755	147	19,4%	150	19,9%	157	20,8%	454	60,1%	128	52,0%	22,2%
Licence and permits	2 569	2 569	371	14,5%	378	14,7%	339	13,2%	1 089	42,4%	70	32,2%	382,5%
Operational Revenue	53	53	675	1 278,4%	234	443,9%	45	84,5%	953	1 806,8%	38	312,5%	18,1%
Non-Exchange Revenue													
Property rates	42 562	42 562	17 219	40,5%	1 194	2,8%	1 326	3,1%	19 738	46,4%	1 642	55,4%	(19,3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	653	653	22	3,3%	16	2,5%	29	4,5%	67	10,3%	30	8,7%	(1,9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	109 296	135 738	46 744	42,8%	39 645	36,3%	27 597	20,3%	113 986	84,0%	30 059	97,9%	(8,2%)
Interest	5 463	5 463	649	11,9%	789	14,4%	815	14,9%	2 253	41,2%	784	40,2%	3,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	201 801	218 032	37 609	18,6%	48 577	24,1%	42 398	19,4%	128 584	59,0%	36 852	58,6%	15,0%
Employee related costs	85 676	85 636	20 943	24,4%	21 879	25,5%	21 863	25,5%	64 685	75,5%	19 555	75,0%	11,8%
Remuneration of councillors	11 273	11 273	2 351	20,9%	2 351	20,9%	2 316	20,5%	7 018	62,3%	2 261	64,9%	2,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	1 800	2 200	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	41 366	21 204	4 011	9,7%	3 998	9,7%	4 307	20,3%	12 316	58,1%	4 288	31,9%	,4%
Interest	-	650	0	-	-	-	1	,1%	1	,1%	1	-	(50,6%)
Contracted services	26 535	62 489	6 266	23,6%	12 527	47,2%	6 283	10,1%	25 077	40,1%	4 819	60,6%	30,4%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 100	2 100	-	-	97	4,6%	28	1,3%	125	5,9%	-	-	(100,0%)
Operational costs	33 050	32 480	4 037	12,2%	7 724	23,4%	7 601	23,4%	19 362	59,6%	5 928	58,1%	28,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(27 302)	(17 091)	30 102		(3 712)		(9 709)		16 681		(2 386)		
Transfers and subsidies - capital (monetary allocations)	28 607	30 478	9 564	33,4%	9 891	34,6%	4 938	16,2%	24 394	80,0%	2 899	47,2%	70,3%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 305	13 387	39 666		6 180		(4 771)		41 074		513		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 305	13 387	39 666		6 180		(4 771)		41 074		513		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 305	13 387	39 666		6 180		(4 771)		41 074		513		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 305	13 387	39 666		6 180		(4 771)		41 074		513		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	34 353	37 181	8 588	25,0%	8 652	25,2%	5 454	14,7%	22 694	61,0%	3 221	36,4%	69,3%
National Government	24 876	26 663	8 317	33,4%	8 652	34,8%	4 481	16,8%	21 450	80,4%	2 521	41,0%	77,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	24 876	26 663	8 317	33,4%	8 652	34,8%	4 481	16,8%	21 450	80,4%	2 521	41,0%	77,8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 477	10 518	271	2,9%	-	-	973	9,2%	1 244	11,8%	700	20,7%	39,0%
Capital Expenditure Functional	34 353	37 181	8 588	25,0%	8 652	25,2%	5 454	14,7%	22 694	61,0%	3 221	36,4%	69,3%
Municipal governance and administration	6 398	6 939	271	4,2%	29	,4%	678	9,8%	978	14,1%	700	30,3%	(3,2%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 398	6 939	271	4,2%	29	,4%	678	9,8%	978	14,1%	700	30,3%	(3,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 412	14 132	3 348	32,2%	4 013	38,5%	1 981	14,0%	9 341	66,1%	1 958	29,0%	1,2%
Community and Social Services	8 355	10 336	3 348	40,1%	3 757	45,0%	1 529	14,8%	8 634	83,5%	1 211	36,0%	26,3%
Sport And Recreation	1 988	3 726	-	-	256	12,9%	451	12,1%	708	19,0%	747	22,7%	(39,6%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	70	70	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 049	12 343	4 623	41,8%	3 405	30,8%	1 577	12,8%	9 605	77,8%	460	53,7%	242,6%
Planning and Development	1 748	2 309	-	-	301	-	-	13,0%	301	13,0%	-	-	(100,0%)
Road Transport	9 302	10 034	4 623	49,7%	3 405	36,6%	1 276	12,7%	9 304	92,7%	460	58,0%	177,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	6 494	3 767	346	5,3%	1 205	18,6%	1 219	32,4%	2 770	73,5%	103	15,6%	1 087,8%
Energy sources	6 109	3 767	346	5,7%	1 205	19,7%	1 219	32,4%	2 770	73,5%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	384	-	-	-	-	-	-	-	-	-	103	25,2%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	191 454	214 455	(43 787)	(22,9%)	29 672	15,5%	55 509	25,9%	41 395	19,3%	-	-	(100,0%)
Property rates	40 434	35 169	(23 631)	(58,4%)	8 319	20,6%	1 344	3,8%	(13 967)	(39,7%)	-	-	(100,0%)
Service charges	1 503	1 456	(171)	(11,3%)	688	45,8%	400	27,5%	918	63,1%	-	-	(100,0%)
Other revenue	5 390	5 390	(648)	(12,0%)	1 430	26,5%	790	14,7%	1 572	29,2%	-	-	(100,0%)
Transfers and Subsidies - Operational	109 296	135 738	-	-	2 388	2,2%	42 756	31,5%	45 144	33,3%	-	-	(100,0%)
Transfers and Subsidies - Capital	28 607	30 478	(17 756)	(62,1%)	12 330	43,1%	7 438	24,4%	2 012	6,6%	-	-	(100,0%)
Interest	6 224	6 224	(1 582)	(25,4%)	4 516	72,6%	2 781	44,7%	5 716	91,8%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(164 493)	(205 682)	1 133	(,7%)	419	(,3%)	161	(,1%)	1 712	(,8%)	(216)	,1%	(174,5%)
Suppliers and employees	(164 493)	(205 032)	1 133	(,7%)	419	(,3%)	161	(,1%)	1 712	(,8%)	(216)	,1%	(174,5%)
Finance charges	-	(650)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	26 961	8 773	(42 654)	(158,2%)	30 091	111,6%	55 670	634,5%	43 107	491,3%	(216)	(,2%)	(25 898,8%)
Cash Flow from Investing Activities													
Receipts	4 904	4 904	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	4 904	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)	(42 758)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(39 506)	(42 758)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(34 602)	(37 854)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(7 641)	(29 081)	(42 654)	555,3%	30 091	(393,8%)	55 670	(191,4%)	43 107	(148,2%)	(216)	(4,4%)	(25 898,8%)
Cash/cash equivalents at the year begin:	60 490	80 490	67 048	110,8%	24 394	40,3%	54 484	67,7%	67 048	83,3%	110	-	49 642,0%
Cash/cash equivalents at the year end:	52 849	51 409	24 394	46,2%	54 484	103,1%	110 155	214,3%	110 155	214,3%	(106)	(,2%)	(103 773,0%)

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
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	393	2,9%	437	3,2%	(3)	-	12 835	93,9%	13 662	46,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	140	6,6%	163	7,7%	0	-	1 802	85,6%	2 104	7,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	35	19,3%	15	8,4%	(1)	(,8%)	133	73,1%	181	,6%	-	-	-	-
Interest on Arrear Debtor Accounts	275	2,0%	538	4,0%	-	-	12 811	94,0%	13 624	46,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(15)	4,6%	(26)	7,8%	(21)	6,3%	(273)	81,3%	(335)	(1,1%)	-	-	-	-
Total By Income Source	827	2,8%	1 127	3,9%	(26)	(,1%)	27 307	93,4%	29 236	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	111	1,6%	202	2,9%	(11)	(,2%)	6 625	95,6%	6 927	23,7%	-	-	-	-
Commercial	246	6,3%	236	6,1%	(1)	-	3 449	87,7%	3 932	13,4%	-	-	-	-
Households	327	3,3%	474	4,7%	(11)	(,1%)	9 252	92,1%	10 043	34,4%	-	-	-	-
Other	143	1,7%	213	2,6%	(3)	-	7 981	95,8%	8 334	28,5%	-	-	-	-
Total By Customer Group	827	2,8%	1 127	3,9%	(26)	(,1%)	27 307	93,4%	29 236	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	774	99,8%	2	,2%	-	-	(0)	-	776	53,8%
Auditor-General	187	100,0%	-	-	-	-	-	-	187	12,9%
Other	479	100,0%	-	-	-	-	-	-	479	33,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 440	99,9%	2	,1%	-	-	(0)	-	1 442	100,0%

Contact Details

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

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	410 172	436 988	165 785	40,4%	126 727	30,9%	105 492	24,1%	398 005	91,1%	99 523	92,7%	6,0%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 600	1 600	142	8,9%	261	16,3%	584	36,5%	987	61,7%	325	67,2%	79,8%
Sale of Goods and Rendering of Services	793	793	57	7,2%	71	8,9%	105	13,2%	233	29,4%	118	50,6%	(11,3%)
Agency services	7 000	7 000	1 159	16,6%	1 116	15,9%	1 096	15,7%	3 371	48,2%	1 078	63,9%	1,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	314	634	161	51,3%	241	76,6%	246	38,8%	648	102,2%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	14 000	22 000	6 379	45,6%	5 927	42,3%	6 000	27,3%	18 305	83,2%	2 147	62,9%	179,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 859	1 859	232	12,5%	229	12,3%	217	11,7%	679	36,5%	222	79,9%	(2,2%)
Licence and permits	150	150	17	11,0%	34	22,4%	15	10,2%	66	43,7%	11	25,4%	34,5%
Operational Revenue	152	152	18	11,5%	18	12,1%	79	51,6%	115	75,2%	110	57,8%	(28,7%)
Non-Exchange Revenue													
Property rates	41 483	41 483	16 144	38,9%	3 509	8,5%	11 866	28,6%	31 518	76,0%	3 949	73,9%	200,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 251	1 251	12	,9%	306	24,4%	651	52,0%	968	77,4%	107	78,8%	508,7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	337 487	352 382	138 803	41,1%	112 986	33,5%	82 565	23,4%	334 355	94,9%	91 455	98,6%	(9,7%)
Interest	4 083	6 683	2 233	54,7%	1 991	48,8%	2 069	31,0%	6 293	94,2%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	1 000	429	-	38	-	-	-	467	46,7%	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	532 728	524 356	82 874	15,6%	98 345	18,5%	91 125	17,4%	272 343	51,9%	84 994	54,3%	7,2%
Employee related costs	168 942	165 928	37 801	22,4%	37 439	22,2%	40 699	24,5%	115 939	69,9%	40 564	66,5%	,3%
Remuneration of councillors	29 721	29 721	7 283	24,5%	6 974	23,5%	6 397	21,5%	20 654	69,5%	5 940	64,4%	7,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	14 770	30	573	3,9%	4 932	33,4%	(5 505)	(18 349,1%)	-	-	1 689	39,2%	(425,9%)
Debt impairment	16 363	16 363	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	70 000	46 034	11 995	17,1%	12 022	17,2%	11 846	25,7%	35 863	77,9%	12 994	63,0%	(8,8%)
Interest	-	3 800	-	-	-	-	-	-	-	-	-	-	-
Contracted services	63 345	90 360	8 499	13,4%	13 919	22,0%	3 906	4,3%	26 324	29,1%	5 656	51,6%	(30,9%)
Transfers and subsidies	2 110	10 110	-	-	1 163	55,1%	4 752	47,0%	5 915	58,5%	24	25,6%	19 698,0%
Irrecoverable debts written off	53 000	33 000	-	-	-	-	6 373	19,3%	6 373	19,3%	-	-	(100,0%)
Operational costs	114 476	129 010	16 723	14,6%	21 895	19,1%	22 657	17,6%	61 276	47,5%	18 127	56,6%	25,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(122 555)	(87 368)	82 911		28 382		14 368		125 661		14 529		
Transfers and subsidies - capital (monetary allocations)	64 404	60 283	16 251	25,2%	20 158	31,3%	16 678	27,7%	53 087	88,1%	6 281	59,0%	165,5%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	2 250	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	(58 151)	(27 085)	99 163		48 540		31 045		178 748		23 060		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(58 151)	(27 085)	99 163		48 540		31 045		178 748		23 060		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(58 151)	(27 085)	99 163		48 540		31 045		178 748		23 060		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(58 151)	(27 085)	99 163		48 540		31 045		178 748		23 060		

Part 2: Capital Revenue and Expenditure

	2023/24									2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	132 684	137 022	15 280	11.5%	27 418	20.7%	28 647	20.9%	71 344	52.1%	17 347	42.3%	65.1%
National Government	64 404	60 512	13 517	21.0%	14 486	22.5%	15 070	24.9%	43 073	71.2%	7 848	50.5%	92.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	9	344.8%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	64 404	60 512	13 517	21.0%	14 486	22.5%	15 070	24.9%	43 073	71.2%	7 857	54.9%	91.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	68 280	76 510	1 762	2.6%	12 932	18.9%	13 577	17.7%	28 271	37.0%	9 490	29.9%	43.1%
Capital Expenditure Functional	132 684	137 022	15 280	11.5%	31 803	24.0%	28 764	21.0%	75 847	55.4%	17 347	42.9%	65.8%
Municipal governance and administration	13 725	14 754	1	-	9 459	68.9%	(5 370)	(36.4%)	4 090	27.7%	2 440	37.7%	(320.1%)
Executive and Council	300	300	-	-	5 400	1 800.1%	(5 370)	(1 790.1%)	30	10.0%	-	-	(100.0%)
Finance and administration	13 425	14 454	1	-	4 059	30.2%	-	-	4 060	28.1%	2 440	42.5%	(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	107 940	15 031	14.0%	19 999	18.7%	32 995	30.6%	68 025	63.0%	12 649	43.2%	160.8%
Planning and Development	500	1 600	-	-	-	-	-	-	-	-	675	56.4%	(100.0%)
Road Transport	106 561	106 340	15 031	14.1%	19 999	18.8%	32 995	31.0%	68 025	64.0%	11 974	42.4%	175.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	11 898	14 328	248	2.1%	2 345	19.7%	1 139	8.0%	3 732	26.0%	2 258	44.2%	(49.5%)
Energy sources	4 118	4 563	248	6.0%	1 584	38.5%	1 743	38.2%	3 576	78.4%	2 198	62.8%	(20.7%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	7 780	9 765	-	-	760	9.8%	(604)	(6.2%)	156	1.6%	60	3.3%	(1 111.9%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	462 780	482 354	152 876	33,0%	130 450	28,2%	87 585	18,2%	370 912	76,9%	105 144	80,6%	(16,7%)
Property rates	35 260	35 260	12 464	35,3%	16 893	47,9%	2 844	8,1%	32 200	91,3%	15 321	105,3%	(81,4%)
Service charges	1 674	1 674	475	28,4%	209	12,5%	163	9,7%	847	50,6%	192	38,7%	(15,0%)
Other revenue	9 954	9 954	2 327	23,4%	1 797	18,0%	1 579	15,9%	5 703	57,3%	1 655	147,1%	(4,6%)
Transfers and Subsidies - Operational	337 487	353 182	137 611	40,8%	111 552	33,1%	83 000	23,5%	332 162	94,0%	87 977	97,6%	(5,7%)
Transfers and Subsidies - Capital	64 404	60 283	-	-	-	-	-	-	-	-	-	-	-
Interest	14 000	22 000	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(393 365)	(396 067)	(30 623)	7,8%	(51 506)	13,1%	(28 687)	7,2%	(110 816)	28,0%	(35 424)	57,0%	(19,0%)
Suppliers and employees	(393 365)	(396 067)	(30 623)	7,8%	(51 506)	13,1%	(28 687)	7,2%	(110 816)	28,0%	(35 424)	57,0%	(19,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	69 415	86 287	122 253	176,1%	78 945	113,7%	58 898	68,3%	260 096	301,4%	69 720	178,4%	(15,5%)
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)	(132 684)	(17 592)	13,3%	(24 673)	18,6%	(24 451)	18,4%	(66 716)	50,3%	(26 822)	45,7%	(8,8%)
Capital assets	(132 684)	(132 684)	(17 592)	13,3%	(24 673)	18,6%	(24 451)	18,4%	(66 716)	50,3%	(26 822)	45,7%	(8,8%)
Net Cash from/(used) Investing Activities	(132 684)	(132 684)	(17 592)	13,3%	(24 673)	18,6%	(24 451)	18,4%	(66 716)	50,3%	(26 822)	45,7%	(8,8%)
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	(63 269)	(46 397)	104 661	(165,4%)	54 272	(85,8%)	34 447	(74,2%)	193 380	(416,8%)	42 898	(139,5%)	(19,7%)
Cash/cash equivalents at the year begin:	216 840	216 840	226 076	104,3%	330 318	152,3%	384 590	177,4%	226 076	104,3%	249 433	88,1%	54,2%
Cash/cash equivalents at the year end:	153 570	170 442	330 318	215,1%	384 590	250,4%	419 037	245,9%	419 037	245,9%	292 331	164,9%	43,3%

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	3 013	3,4%	1 198	1,4%	1 159	1,3%	82 071	93,9%	87 442	81,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	240	2,0%	111	,9%	107	,9%	11 486	96,2%	11 943	11,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 543	20,7%	761	10,2%	753	10,1%	4 389	58,9%	7 446	7,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1	100,0%	1	-	-	-	-	-
Total By Income Source	4 796	4,5%	2 070	1,9%	2 020	1,9%	97 947	91,7%	106 832	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	244	3,5%	68	1,0%	70	1,0%	6 560	94,5%	6 942	6,5%	-	-	-	-
Commercial	3 273	5,4%	1 379	2,3%	1 330	2,2%	55 078	90,2%	61 060	57,2%	-	-	-	-
Households	1 279	3,3%	623	1,6%	620	1,6%	36 308	93,5%	38 830	36,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 796	4,5%	2 070	1,9%	2 020	1,9%	97 947	91,7%	106 832	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)	33	43,2%	44	56,8%	-	-	-	-	77	72,0%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	30	100,0%	-	-	-	-	-	-	30	28,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	63	59,1%	44	40,9%	-	-	-	-	107	100,0%

Contact Details

Municipal Manager	Mr Velle Castro Makedama	039 252 0131
Chief Financial Officer	Mr Buhle Fikeni	039 252 0131

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NTABANKULU (EC444)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	360 896	321 666	71 130	19,7%	58 581	16,2%	45 916	14,3%	175 626	54,6%	48 308	45,5%	(5,0%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	600	660	165	27,6%	165	27,5%	165	25,0%	495	75,0%	165	65,9%	-
Sale of Goods and Rendering of Services	3 729	17 157	106	2,8%	7	2%	13	,1%	126	,7%	27	4%	(52,6%)
Agency services	85 360	95 959	-	-	15	-	-	-	15	-	2	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	380	200	175	46,1%	74	19,4%	-	-	249	124,5%	175	165,8%	(100,0%)
Interest earned from Current and Non Current Assets	2 000	4 500	770	38,5%	965	48,2%	1 086	24,1%	2 820	62,7%	566	97,0%	91,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	780	960	10	1,3%	9	1,2%	18	1,9%	38	3,9%	12	5,8%	45,9%
Licence and permits	870	670	158	18,2%	151	17,4%	128	19,1%	438	65,3%	116	49,9%	10,7%
Operational Revenue	60 574	270	20	-	13	-	38	14,2%	72	26,5%	19	69,0%	106,1%
Non-Exchange Revenue													
Property rates	21 000	21 000	2 659	12,7%	4 009	19,1%	4 117	19,6%	10 785	51,4%	4 326	64,2%	(4,8%)
Surcharges and Taxes	19 000	20 995	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	200	260	66	33,2%	39	19,4%	17	6,6%	122	47,0%	31	83,6%	(45,2%)
Licences or permits	1 200	1 352	55	4,6%	51	4,2%	58	4,3%	163	12,1%	61	20,5%	(5,0%)
Transfer and subsidies - Operational	164 677	164 541	66 943	40,7%	53 084	32,2%	40 284	24,5%	160 311	97,4%	42 636	59,6%	(5,5%)
Interest	527	450	-	-	-	-	(7)	(1,6%)	(7)	(1,6%)	172	58,8%	(104,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	(7 308)	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	258 043	246 247	43 663	16,9%	51 474	19,9%	44 181	17,9%	139 319	56,6%	39 892	50,2%	10,8%
Employee related costs	99 245	98 125	23 626	23,8%	22 636	22,8%	23 092	23,5%	69 355	70,7%	21 374	70,2%	8,0%
Remuneration of councillors	15 233	15 233	3 101	20,4%	3 693	24,2%	3 201	21,0%	9 995	65,6%	3 099	61,8%	3,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4 381	(45)	74	1,7%	34	,8%	112	(248,7%)	220	(488,3%)	388	130,7%	(71,1%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	43 487	43 985	1 551	3,6%	-	-	1 674	3,8%	3 225	7,3%	-	-	(100,0%)
Interest	100	2 174	163	163,2%	708	707,6%	450	20,7%	1 321	60,7%	-	-	(100,0%)
Contracted services	39 342	41 981	5 964	15,2%	13 016	33,1%	7 719	18,4%	26 699	63,6%	6 946	61,6%	11,1%
Transfers and subsidies	2 506	2 261	508	20,3%	278	11,1%	211	9,3%	997	44,1%	471	22,9%	(55,2%)
Irrecoverable debts written off	1 086	1 118	-	-	-	-	40	3,6%	40	3,6%	86	8,3%	(53,4%)
Operational costs	45 530	40 589	8 658	19,0%	11 109	24,4%	7 681	18,9%	27 449	67,6%	7 528	55,6%	2,0%
Losses on disposal of Assets	7 134	326	18	,3%	-	-	-	-	18	5,5%	-	-	-
Other Losses	-	500	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	102 853	75 419	27 466		7 107		1 735		36 308		8 416		
Transfers and subsidies - capital (monetary allocations)	74 571	102 650	809	1,1%	6 601	8,9%	6 396	6,2%	13 806	13,4%	2 578	11,0%	148,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	177 424	178 069	28 275		13 708		8 130		50 114		10 994		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	177 424	178 069	28 275		13 708		8 130		50 114		10 994		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	177 424	178 069	28 275		13 708		8 130		50 114		10 994		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	60 324	-	-	-	-	-	-	-	-	220	,3%	(100,0%)
Surplus/(Deficit) for the year	177 424	238 393	28 275		13 708		8 130		50 114		11 214		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	136 116	182 795	13 340	9,8%	35 077	25,8%	16 632	9,1%	65 048	35,6%	15 149	28,6%	9,8%
National Government	116 977	152 353	7 770	6,6%	19 917	17,0%	8 550	5,6%	36 237	23,8%	7 418	26,3%	15,3%
Provincial Government	17 391	17 391	3 267	18,8%	7 701	44,3%	3 558	20,5%	14 525	83,5%	3 327	41,9%	6,9%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	134 368	169 745	11 036	8,2%	27 618	20,6%	12 108	7,1%	50 762	29,9%	10 745	29,2%	12,7%
Borrowing	-	9 565	2 164	-	6 239	-	3 640	38,1%	12 043	125,9%	3 778	15,0%	(3,6%)
Internally generated funds	1 748	3 485	139	8,0%	1 220	69,8%	883	25,3%	2 242	64,3%	626	86,4%	41,2%
Capital Expenditure Functional	136 116	182 795	13 340	9,8%	35 077	25,8%	16 632	9,1%	65 048	35,6%	15 149	28,6%	9,8%
Municipal governance and administration	1 191	12 435	2 303	193,4%	7 111	596,9%	4 331	34,8%	13 745	110,5%	139	10,2%	3 009,5%
Executive and Council	87	261	(18)	(20,7%)	-	-	-	-	(18)	(6,9%)	-	-	-
Finance and administration	1 104	12 174	2 321	210,2%	7 111	643,9%	4 331	35,6%	13 763	113,1%	139	10,3%	3 009,5%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	71 376	71 835	-	-	-	-	193	,3%	193	,3%	405	2,9%	(52,4%)
Community and Social Services	296	700	-	-	-	-	53	7,6%	53	7,6%	405	11,7%	(87,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	174	174	-	-	-	-	140	80,5%	140	80,5%	-	-	(100,0%)
Housing	70 906	70 960	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	57 038	92 015	11 036	19,3%	24 216	42,5%	11 336	12,3%	46 588	50,6%	13 193	35,1%	(14,1%)
Planning and Development	25 732	37 829	3 488	13,6%	12 510	48,6%	7 649	20,2%	23 646	62,5%	7 186	42,0%	6,4%
Road Transport	31 306	54 185	7 549	24,1%	11 706	37,4%	3 687	6,8%	22 942	42,3%	6 007	31,2%	(38,6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	6 511	6 511	-	-	3 750	57,6%	772	11,9%	4 522	69,5%	1 411	55,6%	(45,3%)
Energy sources	6 511	6 511	-	-	3 750	57,6%	772	11,9%	4 522	69,5%	1 411	55,6%	(45,3%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	362 195	476 089	46 274	12,8%	(8 920)	(2,5%)	(4 856)	(1,0%)	32 498	6,8%	30 800	7,2%	(115,8%)
Property rates	16 800	16 560	(239)	(1,4%)	391	2,3%	385	2,3%	536	3,2%	-	-	(100,0%)
Service charges	600	528	(4)	(,6%)	24	4,0%	18	3,5%	39	7,3%	-	-	(100,0%)
Other revenue	116 790	80 851	(133)	(,1%)	(6 619)	(5,7%)	(2 525)	(3,1%)	(9 277)	(11,5%)	(4 956)	(28,8%)	(49,1%)
Transfers and Subsidies - Operational	154 043	271 000	37 725	24,5%	8 159	5,3%	2 647	1,0%	48 530	17,9%	11 721	4,9%	(77,4%)
Transfers and Subsidies - Capital	71 962	102 650	8 925	12,4%	(10 874)	(15,1%)	(5 382)	(5,2%)	(7 331)	(7,1%)	24 035	19,9%	(122,4%)
Interest	2 000	4 500	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(216 795)	(146 713)	1 364	(,6%)	182	(,1%)	127	(,1%)	1 673	(1,1%)	1 270	,9%	(90,0%)
Suppliers and employees	(214 595)	(144 626)	1 364	(,6%)	182	(,1%)	127	(,1%)	1 673	(1,2%)	1 270	,9%	(90,0%)
Finance charges	(100)	(174)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 100)	(1 913)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	145 400	329 376	47 638	32,8%	(8 738)	(6,0%)	(4 729)	(1,4%)	34 171	10,4%	32 070	19,0%	(114,7%)
Cash Flow from Investing Activities													
Receipts	3 500	5 938	2	-	769	22,0%	28 571	481,1%	29 342	494,1%	1	,8%	2 269 238,2%
Proceeds on disposal of PPE	3 500	5 938	2	-	769	22,0%	28 571	481,1%	29 342	494,1%	1	,8%	2 269 238,2%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(156 533)	(210 214)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(156 533)	(210 214)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(153 033)	(204 276)	2	-	769	(,5%)	28 571	(14,0%)	29 342	(14,4%)	1	-	2 269 238,2%
Cash Flow from Financing Activities													
Receipts	-	(9 000)	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	(9 000)	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(11 000)	-	(369)	3,4%	(309)	2,8%	-	-	(678)	-	-	-	-
Repayment of borrowing	(11 000)	-	(369)	3,4%	(309)	2,8%	-	-	(678)	-	-	-	-
Net Cash from/(used) Financing Activities	(11 000)	(9 000)	(369)	3,4%	(309)	2,8%	-	-	(678)	7,5%	-	,9%	-
Net Increase/(Decrease) in cash held	(18 634)	116 100	47 270	(253,7%)	(8 277)	44,4%	23 842	20,5%	62 835	54,1%	32 072	(1 455,3%)	(25,7%)
Cash/cash equivalents at the year begin:	10 161	23 109	23 051	226,9%	69 674	685,7%	62 684	271,3%	23 051	99,7%	(11 898)	-	(626,8%)
Cash/cash equivalents at the year end:	(8 473)	139 209	70 882	(836,6%)	61 589	(726,9%)	85 352	61,3%	85 352	61,3%	20 178	60,0%	323,0%

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	1 402	4,0%	2 023	5,8%	(26)	(,1%)	31 333	90,2%	34 732	82,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	(2)	100,0%	(2)	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	61	1,5%	119	2,9%	(0)	-	3 967	95,6%	4 148	9,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	152	12,0%	-	-	1 111	88,0%	1 263	3,0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 688	100,0%	1 688	4,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	49	100,0%	49	,1%	-	-	-	-
Total By Income Source	1 463	3,5%	2 294	5,5%	(26)	(,1%)	38 147	91,1%	41 879	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 038	11,3%	1 411	15,3%	(0)	-	6 771	73,4%	9 219	22,0%	-	-	-	-
Commercial	117	,9%	309	2,3%	-	-	12 866	96,8%	13 291	31,7%	-	-	-	-
Households	166	1,3%	264	2,0%	(3)	-	12 699	96,8%	13 125	31,3%	-	-	-	-
Other	142	2,3%	311	5,0%	(22)	(,4%)	5 812	93,1%	6 243	14,9%	-	-	-	-
Total By Customer Group	1 463	3,5%	2 294	5,5%	(26)	(,1%)	38 147	91,1%	41 879	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	0	100,0%	0	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(15)	(103,8%)	66	455,8%	(3)	(19,1%)	(34)	(232,9%)	15	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(15)	(103,8%)	66	455,7%	(3)	(19,1%)	(34)	(232,8%)	15	100,0%

Contact Details

Municipal Manager	Ms Ivy Sikhulu Ngweni	039 258 0056
Chief Financial Officer	Mr Mzukisi Mthifisi	039 258 0056

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NYANDENI (EC155)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	386 916	443 481	184 860	47,8%	164 783	42,6%	112 393	25,3%	462 036	104,2%	107 123	104,0%	4,9%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	413	413	108	26,1%	216	52,2%	162	39,2%	485	117,5%	212	120,9%	(23,7%)
Sale of Goods and Rendering of Services	710	710	16	2,2%	228	32,0%	124	17,4%	367	51,7%	134	31,2%	(7,8%)
Agency services	1 660	1 660	259	15,6%	287	17,3%	282	17,0%	828	49,9%	(4)	35,0%	(7 736,4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	105	105	33	31,6%	67	63,9%	73	69,5%	174	164,9%	85	151,9%	(14,4%)
Interest earned from Current and Non Current Assets	18 082	40 000	10 767	59,5%	10 989	60,8%	14 073	35,2%	35 829	89,6%	5 944	85,8%	136,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	200	200	-	-	-	-	-	-	-	-	-	258,1%	-
Rental from Fixed Assets	20	20	7	34,4%	10	49,8%	13	65,6%	30	149,7%	57	329,0%	(76,8%)
Licence and permits	4 412	4 412	766	17,4%	772	17,5%	146	3,3%	1 684	38,2%	738	46,0%	(80,2%)
Operational Revenue	300	1 482	1 305	434,9%	151	50,3%	245	16,5%	1 701	114,8%	82	298,5%	200,9%
Non-Exchange Revenue													
Property rates	20 052	20 052	20 165	100,6%	-	-	-	-	20 165	100,6%	-	95,3%	-
Surcharges and Taxes	-	-	1 404	-	5 366	-	1 412	-	8 182	-	1 657	(14,8%)	-
Fines, penalties and forfeits	440	440	60	13,6%	44	10,0%	49	11,1%	152	34,6%	40	33,2%	20,5%
Licences or permits	126	126	22	17,8%	43	34,3%	18	14,0%	83	66,1%	(56)	2,1%	(131,7%)
Transfer and subsidies - Operational	339 234	372 308	149 468	44,1%	145 537	42,9%	94 550	25,4%	389 555	104,6%	96 743	105,5%	(2,3%)
Interest	1 162	1 552	480	41,3%	1 073	92,3%	1 246	80,3%	2 799	180,3%	1 490	82,2%	(16,3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	504 019	552 389	81 007	16,1%	86 782	17,2%	83 422	15,1%	251 211	45,5%	70 636	47,1%	18,1%
Employee related costs	197 707	198 737	41 323	20,9%	40 206	20,3%	40 496	20,4%	122 026	61,4%	38 811	60,9%	4,3%
Remuneration of councillors	29 153	29 153	7 368	25,3%	6 290	21,6%	6 379	21,9%	20 037	68,7%	6 122	73,6%	4,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	10 732	12 668	1 246	11,6%	1 415	13,2%	1 965	15,5%	4 626	36,5%	610	56,9%	222,3%
Debt impairment	7 132	7 132	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	61 717	61 717	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	90 157	130 349	12 941	14,4%	20 068	22,3%	14 126	10,8%	47 135	36,2%	9 634	37,9%	46,6%
Transfers and subsidies	13 664	14 032	1 083	7,9%	896	6,6%	3 347	23,9%	5 326	38,0%	2 142	41,3%	56,2%
Irrecoverable debts written off	7 114	7 114	-	-	-	-	-	-	-	-	-	-	-
Operational costs	86 643	91 486	17 046	19,7%	17 907	20,7%	17 108	18,7%	52 061	56,9%	13 316	57,1%	28,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(117 102)	(108 908)	103 853		78 001		28 970		210 825		36 487		
Transfers and subsidies - capital (monetary allocations)	173 773	210 095	-	-	24 096	13,9%	425	,2%	24 521	11,7%	(34 884)	1,2%	(101,2%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	56 670	101 187	103 853		102 098		29 395		235 346		1 603		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	56 670	101 187	103 853		102 098		29 395		235 346		1 603		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	56 670	101 187	103 853		102 098		29 395		235 346		1 603		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	56 670	101 187	103 853		102 098		29 395		235 346		1 603		

Part 2: Capital Revenue and Expenditure

	2023/24								2022/23		Q3 of 2022/23 to Q3 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	243 959	300 451	111 737	45,8%	54 491	22,3%	19 775	6,6%	186 003	61,9%	14 913	36,2%	32,6%
National Government	94 204	132 100	65 105	69,1%	39 370	41,8%	16 296	12,3%	120 771	91,4%	6 952	45,0%	134,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	8,3%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Argen	79 569	78 538	-	-	-	-	425	,5%	425	,5%	-	-	(100,0%)
Transfers recognised - capital	173 773	210 638	65 105	37,5%	39 370	22,7%	16 721	7,9%	121 196	57,5%	6 952	44,7%	140,5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	70 186	89 813	46 632	66,4%	15 120	21,5%	3 054	3,4%	64 807	72,2%	7 961	27,6%	(61,6%)
Capital Expenditure Functional	243 959	300 451	111 737	45,8%	54 491	22,3%	19 775	6,6%	186 003	61,9%	14 913	36,8%	32,6%
Municipal governance and administration	14 910	21 436	10 688	71,7%	6 287	42,2%	1 222	5,7%	18 197	84,9%	2 198	34,4%	(44,4%)
Executive and Council	2 110	2 865	64	3,0%	-	-	637	22,3%	701	24,5%	-	20,9%	(100,0%)
Finance and administration	12 800	18 571	10 625	83,0%	6 287	49,1%	585	3,1%	17 496	94,2%	2 198	36,5%	(73,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	89 272	90 086	1 626	1,8%	-	-	480	,5%	2 106	2,3%	24	27,3%	1 941,3%
Community and Social Services	9 703	11 548	1 334	13,8%	-	-	55	,5%	1 389	12,0%	24	36,7%	133,6%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	79 569	78 538	-	-	-	-	425	,5%	425	,5%	-	-	(100,0%)
Health	-	-	292	-	-	-	-	-	292	-	-	-	-
Economic and Environmental Services	101 075	167 002	93 408	92,4%	36 656	36,3%	16 765	10,0%	146 828	87,9%	12 691	41,1%	32,1%
Planning and Development	9 371	28 200	4 571	48,8%	1 624	17,3%	-	-	6 195	22,0%	-	22,2%	-
Road Transport	91 704	138 801	88 837	96,9%	35 032	38,2%	16 765	12,1%	140 633	101,3%	12 691	43,5%	32,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	38 702	21 927	6 015	15,5%	11 548	29,8%	1 309	6,0%	18 871	86,1%	-	2,4%	(100,0%)
Energy sources	28 813	5 500	-	-	11 435	39,7%	1 256	22,8%	12 691	230,8%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	9 889	16 427	6 015	60,8%	113	1,1%	52	,3%	6 180	37,6%	-	2,4%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	534 220	604 798	183 200	34,3%	153 892	28,8%	159 731	26,4%	496 823	82,1%	102 513	92,4%	55,8%
Property rates	13 070	13 070	1 555	11,9%	8 729	66,8%	1 657	12,7%	11 941	91,4%	939	44,8%	76,5%
Service charges	366	366	46	12,6%	70	19,1%	20	5,4%	136	37,1%	42	52,4%	(52,9%)
Other revenue	7 869	9 051	2 341	29,7%	1 467	18,6%	802	8,9%	4 609	50,9%	887	1 606,7%	(9,6%)
Transfers and Subsidies - Operational	339 143	372 217	140 098	41,3%	108 335	31,9%	142 592	38,3%	391 025	105,1%	88 367	63,8%	61,4%
Transfers and Subsidies - Capital	173 773	210 095	39 160	22,5%	35 292	20,3%	14 661	7,0%	89 113	42,4%	12 279	71,2%	19,4%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(428 020)	(476 391)	(62 496)	14,6%	(65 657)	15,3%	(60 957)	12,8%	(189 111)	39,7%	(48 931)	39,4%	24,6%
Suppliers and employees	(417 288)	(463 722)	(61 251)	14,7%	(64 256)	15,4%	(58 993)	12,7%	(184 500)	39,8%	(48 322)	39,0%	22,1%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(10 732)	(12 668)	(1 246)	11,6%	(1 401)	13,1%	(1 965)	15,5%	(4 612)	36,4%	(609)	56,8%	222,7%
Net Cash from/(used) Operating Activities	106 200	128 408	120 704	113,7%	88 235	83,1%	98 774	76,9%	307 712	239,6%	53 583	1 242,5%	84,3%
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	(243 259)	(300 451)	(18 357)	7,5%	(54 491)	22,4%	(19 548)	6,5%	(92 395)	30,8%	(14 437)	36,0%	35,4%
Capital assets	(243 259)	(300 451)	(18 357)	7,5%	(54 491)	22,4%	(19 548)	6,5%	(92 395)	30,8%	(14 437)	36,0%	35,4%
Net Cash from/(used) Investing Activities	(243 259)	(300 451)	(18 357)	7,5%	(54 491)	22,4%	(19 548)	6,5%	(92 395)	30,8%	(14 437)	36,1%	35,4%
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	(137 059)	(172 044)	102 347	(74,7%)	33 744	(24,6%)	79 226	(46,0%)	215 317	(125,2%)	39 145	(149,8%)	102,4%
Cash/cash equivalents at the year begin:	336 893	336 893	376 763	111,8%	479 110	142,2%	512 854	152,2%	376 763	111,8%	486 826	97,3%	5,3%
Cash/cash equivalents at the year end:	199 833	164 849	479 110	239,8%	512 854	256,6%	592 080	359,2%	592 080	359,2%	525 971	237,0%	12,6%

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	1 841	3,8%	586	1,2%	1 163	2,4%	44 984	92,6%	48 575	94,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	99	3,3%	78	2,6%	147	4,9%	2 657	89,1%	2 982	5,8%	-	-	-	-
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	1 941	3,8%	665	1,3%	1 310	2,5%	47 641	92,4%	51 557	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	442	1,7%	207	,8%	427	1,7%	24 690	95,8%	25 765	50,0%	-	-	-	-
Commercial	429	7,0%	116	1,9%	223	3,6%	5 358	87,5%	6 125	11,9%	-	-	-	-
Households	1 070	5,4%	342	1,7%	661	3,4%	17 594	89,5%	19 666	38,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 941	3,8%	665	1,3%	1 310	2,5%	47 641	92,4%	51 557	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	917	100,0%	-	-	-	-	-	-	917	87,2%
Auditor-General	135	100,0%	-	-	-	-	-	-	135	12,8%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 052	100,0%	-	-	-	-	-	-	1 052	100,0%

Contact Details

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

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 813 181	1 821 849	507 937	28,0%	436 585	24,1%	498 165	27,3%	1 442 687	79,2%	385 221	72,6%	29,3%
Exchange Revenue													
Service charges - Electricity	-	280 555	23 527	8,4%	109 816	39,1%	54 570	19,5%	187 913	67,0%	52 190	61,3%	4,6%
Service charges - Water	130 587	130 587	5 841	4,5%	29 237	22,4%	14 738	11,3%	49 816	38,1%	16 426	40,6%	(10,3%)
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	38 520	31 691	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	22 030	22 230	3 742	17,0%	12 469	56,6%	13 551	61,0%	29 762	133,9%	10 737	147,3%	26,2%
Interest earned from Receivables	30 000	40 500	6 162	20,5%	21 568	71,9%	19 256	47,5%	46 987	116,0%	7 703	85,3%	150,0%
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	40	1 500	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	231	231	13	5,7%	61	26,5%	24	10,4%	98	42,5%	44	1,5%	(45,8%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	128 546	128 546	216	,2%	840	,7%	373	,3%	1 430	1,1%	319	,9%	17,1%
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 182 672	1 186 010	468 435	39,6%	262 594	22,2%	395 653	33,4%	1 126 682	95,0%	297 801	89,8%	32,9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 705 819	1 710 097	82 064	4,8%	502 131	29,4%	284 865	16,7%	869 060	50,8%	311 100	56,2%	(8,4%)
Employee related costs	770 920	768 903	53 823	7,0%	286 956	37,2%	167 485	21,8%	508 264	66,1%	167 415	69,0%	-
Remuneration of councillors	25 514	25 514	1 525	6,0%	8 855	34,7%	5 635	22,1%	16 014	62,8%	7 136	63,4%	(21,0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	105 455	106 599	-	-	34 713	32,9%	19 921	18,7%	54 634	51,3%	33 201	61,6%	(40,0%)
Debt impairment	127 508	127 508	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	239 349	233 360	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	656	-	290	-	1 291	-	2 237	-	375	-	244,4%
Contracted services	157 453	158 006	(426)	(,3%)	60 725	38,6%	26 579	16,8%	86 878	55,0%	39 331	63,5%	(32,4%)
Transfers and subsidies	67 113	68 706	14 350	21,4%	16 944	25,2%	15 592	22,7%	46 886	68,2%	15 297	69,1%	1,9%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	212 407	221 502	12 136	5,7%	93 649	44,1%	48 361	21,8%	154 146	69,6%	48 345	74,3%	-
Losses on disposal of Assets	100	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	107 362	111 751	425 873		(65 546)		213 300		573 627		74 121		
Transfers and subsidies - capital (monetary allocations)	1 190 909	1 111 611	-	-	-	-	-	-	-	-	3 143	,8%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 298 270	1 223 362	425 873		(65 546)		213 300		573 627		77 264		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 298 270	1 223 362	425 873		(65 546)		213 300		573 627		77 264		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 298 270	1 223 362	425 873		(65 546)		213 300		573 627		77 264		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 298 270	1 223 362	425 873		(65 546)		213 300		573 627		77 264		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	1 266 106	1 185 758	4 982	,4%	478 505	37,8%	179 467	15,1%	662 954	55,9%	144 138	45,7%	24,5%
National Government	1 190 909	1 111 611	837	,1%	473 210	39,7%	164 626	14,8%	638 673	57,5%	139 211	48,6%	18,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	1 190 909	1 111 611	837	,1%	473 210	39,7%	164 626	14,8%	638 673	57,5%	139 211	45,2%	18,3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	75 197	74 147	4 145	5,5%	5 295	7,0%	14 840	20,0%	24 281	32,7%	4 928	65,1%	201,2%
Capital Expenditure Functional	1 266 106	1 185 758	4 982	,4%	478 505	37,8%	179 467	15,1%	662 954	55,9%	144 138	45,7%	24,5%
Municipal governance and administration	27 250	21 250	-	-	2 424	8,9%	1 710	8,0%	4 134	19,5%	4	,1%	44 911,0%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	27 250	21 250	-	-	2 424	8,9%	1 710	8,0%	4 134	19,5%	4	,1%	44 911,0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	199 503	196 953	(0)	-	50 119	25,1%	27 172	13,8%	77 291	39,2%	12 507	54,9%	117,2%
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	17 000	14 800	-	-	-	-	8 064	54,5%	8 064	54,5%	-	-	(100,0%)
Housing	182 503	182 153	(0)	-	50 119	27,5%	19 108	10,5%	69 227	38,0%	12 507	56,0%	52,8%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 650	14 650	4 145	28,3%	2 737	18,7%	3 387	23,1%	10 269	70,1%	1 065	10,6%	218,0%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	14 650	14 650	4 145	28,3%	2 737	18,7%	3 387	23,1%	10 269	70,1%	1 065	70,9%	218,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 024 704	952 906	837	,1%	423 225	41,3%	147 198	15,4%	571 260	59,9%	130 562	48,7%	12,7%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	1 024 704	952 906	837	,1%	423 225	41,3%	147 198	15,4%	571 260	59,9%	130 562	48,7%	12,7%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	2 616 547	2 547 369	704 979	26,9%	834 508	31,9%	604 812	23,7%	2 144 299	84,2%	821 783	79,3%	(26,4%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	308 097	308 097	12 533	4,1%	89 970	29,2%	47 206	15,3%	149 709	48,6%	30 753	46,6%	53,5%
Other revenue	136 575	136 575	2 872	2,1%	12 794	9,4%	(112 091)	(82,1%)	(96 426)	(70,6%)	331 037	80,0%	(133,9%)
Transfers and Subsidies - Operational	1 133 119	1 132 739	468 435	41,3%	266 090	23,5%	398 924	35,2%	1 133 449	100,1%	-	360,9%	(100,0%)
Transfers and Subsidies - Capital	1 008 756	929 458	213 855	21,2%	444 087	44,0%	251 516	27,1%	909 458	97,8%	452 290	84,0%	(44,4%)
Interest	30 000	40 500	7 284	24,3%	21 568	71,9%	19 256	47,5%	48 108	118,8%	7 703	85,3%	150,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 291 481)	(1 285 648)	(247 357)	19,2%	(988 419)	76,5%	(506 587)	39,4%	(1 742 963)	135,5%	(464 868)	128,2%	9,0%
Suppliers and employees	(1 291 481)	(1 285 648)	(247 357)	19,2%	(988 419)	76,5%	(506 587)	39,4%	(1 742 963)	135,5%	(464 868)	128,2%	9,0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 325 067	1 261 722	457 622	34,5%	(153 911)	(11,6%)	98 224	7,8%	401 936	31,9%	356 916	28,1%	(72,5%)
Cash Flow from Investing Activities													
Receipts	-	-	1 121	-	-	-	-	-	1 121	-	(41)	4,7%	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	1 121	-	-	-	-	-	1 121	-	(41)	4,7%	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 266 106)	(1 185 758)	(4 982)	4%	(478 505)	37,8%	(179 467)	15,1%	(662 954)	55,9%	(144 138)	33,6%	24,5%
Capital assets	(1 266 106)	(1 185 758)	(4 982)	4%	(478 505)	37,8%	(179 467)	15,1%	(662 954)	55,9%	(144 138)	33,6%	24,5%
Net Cash from/(used) Investing Activities	(1 266 106)	(1 185 758)	(3 861)	3%	(478 505)	37,8%	(179 467)	15,1%	(661 833)	55,8%	(144 179)	33,6%	24,5%
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	58 961	75 964	453 761	769,6%	(632 416)	(1 072,6%)	(81 242)	(106,9%)	(259 897)	(342,1%)	212 736	(25,9%)	(138,2%)
Cash/cash equivalents at the year begin:	252 213	252 213	464 155	184,0%	917 917	363,9%	285 501	113,2%	464 155	184,0%	141 633	1 351,4%	101,6%
Cash/cash equivalents at the year end:	311 173	328 176	917 917	295,0%	285 501	91,7%	204 258	62,2%	204 258	62,2%	354 369	249,5%	(42,4%)

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	54 493	6,5%	34 948	4,2%	22 895	2,7%	728 391	86,6%	840 727	94,0%	-	-	-	-
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	7 899	14,6%	2 708	5,0%	1 685	3,1%	41 639	77,2%	53 931	6,0%	-	-	-	-
Total By Income Source	62 393	7,0%	37 656	4,2%	24 580	2,7%	770 030	86,1%	894 659	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	17 479	14,9%	13 441	11,4%	7 568	6,4%	79 181	67,3%	117 669	13,2%	-	-	-	-
Commercial	13 966	7,8%	6 348	3,5%	4 429	2,5%	154 722	86,2%	179 465	20,1%	-	-	-	-
Households	23 048	4,2%	15 159	2,8%	10 898	2,0%	494 489	91,0%	543 593	60,8%	-	-	-	-
Other	7 899	14,6%	2 708	5,0%	1 685	3,1%	41 639	77,2%	53 931	6,0%	-	-	-	-
Total By Customer Group	62 393	7,0%	37 656	4,2%	24 580	2,7%	770 030	86,1%	894 659	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	4 417	7,4%	-	-	-	-	55 648	92,6%	60 065	63,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 091	6,4%	5 085	15,5%	1 601	4,9%	23 987	73,2%	32 764	34,8%
Auditor-General	366	100,0%	-	-	-	-	-	-	366	4%
Other	-	-	-	-	-	-	858	100,0%	858	9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	6 874	7,3%	5 085	5,4%	1 601	1,7%	80 493	85,6%	94 053	100,0%

Contact Details

Municipal Manager	Mr Bongani Matomela	047 501 6407
Chief Financial Officer	Mr Sakhwo Hopa	047 501 6446

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	272 991	296 776	103 518	37,9%	66 954	24,5%	95 897	32,3%	266 368	89,8%	59 101	89,8%	62,3%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 500	2 800	284	18,9%	191	12,7%	379	13,5%	854	30,5%	270	40,7%	40,3%
Sale of Goods and Rendering of Services	130	130	12	9,6%	8	6,4%	2 390	1 838,5%	2 411	1 854,6%	-	3,5%	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 030	5 565	264	5,2%	182	3,6%	369	6,6%	815	14,6%	285	27,8%	29,6%
Interest earned from Current and Non Current Assets	49 201	68 301	4 652	9,5%	196	4%	5 092	7,5%	9 941	14,6%	3 486	72,7%	46,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	200	200	36	17,9%	21	10,7%	44	21,9%	101	50,5%	25	52,8%	74,0%
Licence and permits	120	120	-	-	22	18,7%	1	1,1%	24	19,8%	17	78,1%	(91,9%)
Operational Revenue	1 557	1 570	157	10,1%	124	7,9%	1 118	71,2%	1 399	89,1%	126	31,5%	786,9%
Non-Exchange Revenue													
Property rates	11 965	14 965	15 646	130,8%	228	1,9%	(6)	-	15 868	106,0%	23	70,6%	(125,8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	100	100	-	-	-	-	229	229,2%	229	229,2%	-	(4,8%)	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	200 917	200 753	81 014	40,3%	64 770	32,2%	70 367	35,1%	216 151	107,7%	53 325	92,6%	32,0%
Interest	1 970	1 970	1 453	73,8%	1 211	61,5%	2 280	115,7%	4 943	250,9%	1 543	378,5%	47,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	302	302	-	-	-	-	13 633	4 508,5%	13 633	4 508,5%	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	300 406	326 357	51 827	17,3%	38 020	12,7%	167 300	51,3%	257 148	78,8%	46 313	50,7%	261,2%
Employee related costs	95 990	116 216	25 400	26,5%	17 927	18,7%	39 731	34,2%	83 058	71,5%	20 970	72,5%	89,5%
Remuneration of councillors	14 101	16 791	3 734	26,5%	2 535	18,0%	4 465	26,6%	10 734	63,9%	3 242	63,6%	37,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 946	3 536	184	6,2%	77	2,6%	672	19,0%	934	26,4%	267	27,6%	151,3%
Debt impairment	1 456	3 451	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	57 414	57 114	-	-	22	-	96 089	168,2%	96 111	168,3%	-	-	(100,0%)
Interest	274	274	40	14,4%	11	3,9%	1 723	628,0%	1 774	646,3%	37	64,3%	4 516,2%
Contracted services	25 739	25 982	4 966	19,3%	4 096	15,9%	3 039	11,7%	12 100	46,6%	2 296	80,1%	32,3%
Transfers and subsidies	15 130	16 230	4 153	27,5%	4 094	27,1%	4 336	26,7%	12 584	77,5%	2 917	45,3%	48,7%
Irrecoverable debts written off	4 867	4 867	1 685	34,6%	-	-	9 235	189,8%	10 919	224,4%	-	-	(100,0%)
Operational costs	82 488	81 895	11 666	14,1%	9 258	11,2%	8 010	9,8%	28 935	35,3%	16 584	60,6%	(51,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(27 415)	(29 581)	51 690		28 934		(71 403)		9 221		12 787		
Transfers and subsidies - capital (monetary allocations)	88 298	137 477	8 729	9,9%	25 742	29,2%	32 364	23,5%	66 834	48,6%	4 307	56,3%	651,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	60 883	107 896	60 419		54 675		(39 039)		76 055		17 095		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	60 883	107 896	60 419		54 675		(39 039)		76 055		17 095		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	60 883	107 896	60 419		54 675		(39 039)		76 055		17 095		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	60 883	107 896	60 419		54 675		(39 039)		76 055		17 095		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	124 551	170 778	83 821	67.3%	27 724	22.3%	(30 384)	(17,8%)	81 161	47.5%	13 228	54.8%	(329,7%)
National Government	73 804	122 477	55 280	74.9%	17 179	23.3%	(15 149)	(12,4%)	57 309	46.8%	7 069	56,7%	(314,3%)
Provincial Government	15 000	15 000	13 913	92.8%	4 237	28.2%	(139)	(,9%)	18 010	120,1%	1 457	-	(109,6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	88 804	137 477	69 193	77.9%	21 416	24,1%	(15 289)	(11,1%)	75 320	54,8%	8 526	71,5%	(279,3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	35 748	33 301	14 628	40,9%	6 309	17,6%	(15 095)	(45,3%)	5 841	17,5%	4 702	29,7%	(421,1%)
Capital Expenditure Functional	124 551	170 805	83 849	67.3%	27 724	22.3%	13 989	8.2%	125 561	73,5%	13 228	54,8%	5,8%
Municipal governance and administration	5 190	5 053	2 750	53,0%	598	11,5%	44 743	885,4%	48 091	951,7%	1 104	47,3%	3 952,7%
Executive and Council	2 674	2 637	346	13,0%	581	21,7%	426	16,1%	1 353	51,3%	56	6,8%	654,3%
Finance and administration	2 517	2 417	2 403	95,5%	17	,7%	44 317	1 833,9%	46 738	1 934,0%	1 048	81,2%	4 130,3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 650	17 299	706	5,2%	5 245	38,4%	(4 013)	(23,2%)	1 938	11,2%	164	5,8%	(2 549,3%)
Community and Social Services	13 650	17 299	706	5,2%	5 245	38,4%	(4 013)	(23,2%)	1 938	11,2%	164	5,8%	(2 549,3%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	105 711	148 452	80 393	76,0%	21 881	20,7%	(26 741)	(18,0%)	75 533	50,9%	11 960	56,5%	(323,6%)
Planning and Development	2 000	2 097	552	27,6%	-	-	(56)	(2,7%)	496	23,7%	213	35,0%	(126,3%)
Road Transport	103 711	146 355	79 841	77,0%	21 881	21,1%	(26 685)	(18,2%)	75 036	51,3%	11 747	56,7%	(327,2%)
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		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	305 881	363 087	103 243	33,8%	78 206	25,6%	104 776	28,9%	286 226	78,8%	63 331	71,5%	65,4%
Property rates	6 047	6 970	3 892	64,4%	744	12,3%	1 827	26,2%	6 462	92,7%	437	25,5%	317,9%
Service charges	1 011	1 267	1 296	128,2%	90	8,9%	168	13,3%	1 554	122,7%	97	33,2%	73,3%
Other revenue	2 107	2 120	193	9,2%	143	6,8%	250	11,8%	586	27,6%	140	408,9%	77,9%
Transfers and Subsidies - Operational	200 917	200 753	83 495	41,6%	63 440	31,6%	48 385	24,1%	195 320	97,3%	47 379	89,9%	2,1%
Transfers and Subsidies - Capital	88 298	137 477	9 715	11,0%	13 593	15,4%	49 054	35,7%	72 362	52,6%	11 927	21,7%	311,3%
Interest	7 500	14 500	4 652	62,0%	196	2,6%	5 092	35,1%	9 941	68,6%	3 351	70,4%	52,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(236 669)	(260 925)	5 453	(2,3%)	(27 498)	11,6%	14 234	(5,5%)	(7 811)	3,0%	(24 770)	33,7%	(157,5%)
Suppliers and employees	(221 265)	(244 421)	5 453	(2,5%)	(27 498)	12,4%	14 234	(5,8%)	(7 811)	3,2%	(24 770)	36,5%	(157,5%)
Finance charges	(274)	(274)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(15 130)	(16 230)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	69 211	102 162	108 697	157,1%	50 709	73,3%	119 010	116,5%	278 415	272,5%	38 561	203,8%	208,6%
Cash Flow from Investing Activities													
Receipts	302	302	-	-	-	-	1	,3%	1	,3%	-	-	(100,0%)
Proceeds on disposal of PPE	302	302	-	-	-	-	1	,3%	1	,3%	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(124 551)	(169 278)	(6 680)	5,4%	(4 716)	3,8%	(2 793)	1,7%	(14 190)	8,4%	(5 884)	24,8%	(52,5%)
Capital assets	(124 551)	(169 278)	(6 680)	5,4%	(4 716)	3,8%	(2 793)	1,7%	(14 190)	8,4%	(5 884)	24,8%	(52,5%)
Net Cash from/(used) Investing Activities	(124 250)	(168 976)	(6 680)	5,4%	(4 716)	3,8%	(2 792)	1,7%	(14 189)	8,4%	(5 884)	24,9%	(52,5%)
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	(55 038)	(66 814)	102 016	(185,4%)	45 993	(83,6%)	116 217	(173,9%)	264 226	(395,5%)	32 678	(211,6%)	255,6%
Cash/cash equivalents at the year begin:	121 987	121 987	153 597	125,9%	255 613	209,5%	301 606	247,2%	153 597	125,9%	67 808	-	344,8%
Cash/cash equivalents at the year end:	66 949	55 174	255 613	381,8%	301 606	450,5%	417 820	757,3%	417 820	757,3%	100 485	134,9%	315,8%

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	1 481	2,5%	807	1,4%	801	1,4%	56 149	94,8%	59 238	80,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	203	1,4%	200	1,4%	199	1,4%	13 531	95,7%	14 133	19,2%	-	-	-	-
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	1 684	2,3%	1 007	1,4%	1 000	1,4%	69 842	95,0%	73 533	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	384	1,4%	378	1,4%	377	1,4%	26 629	95,9%	27 768	37,8%	-	-	-	-
Commercial	384	2,7%	229	1,6%	229	1,6%	13 219	94,0%	14 061	19,1%	-	-	-	-
Households	916	2,9%	400	1,3%	394	1,2%	29 994	94,6%	31 705	43,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 684	2,3%	1 007	1,4%	1 000	1,4%	69 842	95,0%	73 533	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(4 098)	63,5%	1 992	(30,9%)	1 592	(24,7%)	(5 941)	92,0%	(6 456)	100,7%
Auditor-General	-	-	-	-	-	-	21	100,0%	21	(,3%)
Other	22	100,0%	-	-	-	-	-	-	22	(,3%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(4 076)	63,6%	1 992	(31,1%)	1 592	(24,8%)	(5 920)	92,3%	(6 412)	100,0%

Contact Details

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

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	518 967	591 612	211 551	40,8%	120 087	23,1%	97 666	16,5%	429 304	72,6%	104 710	84,6%	(6,7%)
Exchange Revenue													
Service charges - Electricity	99 066	99 066	17 696	17,9%	16 480	16,6%	12 766	12,9%	46 943	47,4%	13 004	61,7%	(1,8%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	29 250	29 250	8 161	27,9%	11 390	38,9%	7 535	25,8%	27 085	92,6%	6 424	75,6%	17,3%
Sale of Goods and Rendering of Services	526	526	105	20,1%	181	34,5%	40	7,5%	326	62,1%	74	50,7%	(46,6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	14 095	14 095	5 890	41,8%	6 338	45,0%	4 490	31,9%	16 719	118,6%	5 223	76,6%	(14,0%)
Interest earned from Current and Non Current Assets	2 300	2 300	192	8,3%	284	12,3%	518	22,5%	993	43,2%	20	3,5%	2 501,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	852	852	542	63,6%	245	28,8%	158	18,6%	945	110,9%	177	167,1%	(10,6%)
Licence and permits	7 200	7 200	3 951	54,9%	3 322	46,1%	545	7,6%	7 818	108,6%	2 598	90,1%	(79,0%)
Operational Revenue	10 781	10 781	729	6,8%	265	2,5%	107	1,0%	1 101	10,2%	294	50,9%	(63,7%)
Non-Exchange Revenue													
Property rates	113 533	122 033	71 832	63,3%	14 662	12,9%	9 771	8,0%	96 264	78,9%	13 841	89,6%	(29,4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	200	200	23	11,3%	18	8,9%	2	,9%	42	21,0%	6	8,6%	(72,3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	226 164	290 309	92 802	41,0%	56 437	25,0%	55 030	19,0%	204 269	70,4%	57 294	95,5%	(4,0%)
Interest	15 000	15 000	9 629	64,2%	10 465	69,8%	6 704	44,7%	26 799	178,7%	5 756	75,1%	16,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	514 346	583 292	107 963	21,0%	91 903	17,9%	69 706	12,0%	269 571	46,2%	76 018	60,2%	(8,3%)
Employee related costs	210 366	211 515	52 606	25,0%	52 481	24,9%	33 697	15,9%	138 784	65,6%	51 094	77,2%	(34,0%)
Remuneration of councillors	20 240	20 240	6 579	32,5%	6 517	32,2%	3 313	16,4%	16 408	81,1%	4 758	72,8%	(30,4%)
Bulk purchases - electricity	98 521	98 521	32 223	32,7%	3 495	3,5%	11 808	12,0%	47 526	48,2%	7 087	99,4%	66,6%
Inventory consumed	-	1 000	58	-	-	-	-	-	58	5,8%	136	190,0%	(100,0%)
Debt impairment	63 612	63 612	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	30 337	30 337	1 886	6,2%	12 437	41,0%	5 143	17,0%	19 466	64,2%	-	13,0%	(100,0%)
Interest	19 350	15 000	1 987	10,3%	263	1,4%	355	2,4%	2 604	17,4%	13	,1%	2 530,6%
Contracted services	30 347	39 911	6 713	22,1%	11 602	38,2%	5 259	13,2%	23 574	59,1%	5 161	61,2%	1,9%
Transfers and subsidies	2 500	65 145	939	37,6%	1 402	56,1%	1 118	1,7%	3 459	5,3%	500	128,4%	123,7%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	39 074	38 011	4 972	12,7%	3 707	9,5%	9 013	23,7%	17 692	46,5%	7 269	57,0%	24,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 621	8 320	103 589		28 184		27 960		159 733		28 692		
Transfers and subsidies - capital (monetary allocations)	49 900	85 720	8 412	16,9%	15 694	31,5%	8 091	9,4%	32 197	37,6%	-	-	(100,0%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	54 522	94 040	112 000		43 878		36 051		191 930		28 692		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	54 522	94 040	112 000		43 878		36 051		191 930		28 692		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	54 522	94 040	112 000		43 878		36 051		191 930		28 692		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	54 522	94 040	112 000		43 878		36 051		191 930		28 692		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	43 391	75 250	7 545	17,4%	23 716	54,7%	7 151	9,5%	38 412	51,0%	5 265	42,2%	35,8%
National Government	43 391	72 641	7 523	17,3%	23 339	53,8%	7 151	9,8%	38 014	52,3%	5 185	32,0%	37,9%
Provincial Government	-	-	-	-	377	-	-	-	377	-	-	2 906 022,2%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	43 391	72 641	7 523	17,3%	23 716	54,7%	7 151	9,8%	38 390	52,8%	5 185	42,0%	37,9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	2 609	22	-	-	-	-	-	22	,8%	80	-	(100,0%)
Capital Expenditure Functional	43 391	75 250	7 567	17,4%	23 715	54,7%	7 152	9,5%	38 434	51,1%	5 265	37,8%	35,8%
Municipal governance and administration	-	-	22	-	(0)	-	0	-	22	-	-	-	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	22	-	(0)	-	0	-	22	-	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	22	-	-	-	-	-	22	-	80	151,0%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	22	-	-	-	-	-	22	-	80	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	38 261	70 119	5 623	14,7%	22 345	58,4%	6 439	9,2%	34 407	49,1%	5 175	43,5%	24,4%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	38 261	70 119	5 623	14,7%	22 345	58,4%	6 439	9,2%	34 407	49,1%	5 175	43,5%	24,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 130	5 130	1 900	37,0%	1 371	26,7%	712	13,9%	3 983	77,6%	10	,3%	7 030,7%
Energy sources	5 130	5 130	1 900	37,0%	1 371	26,7%	712	13,9%	3 983	77,6%	10	,3%	7 030,7%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	489 491	596 256	(34 956)	(7,1%)	40 762	8,3%	40 708	6,8%	46 513	7,8%	-	-	(100,0%)
Property rates	90 827	97 627	(34)	-	99	,1%	58	,1%	123	,1%	-	-	(100,0%)
Service charges	98 946	98 946	(96)	(,1%)	302	,3%	329	,3%	535	,5%	-	-	(100,0%)
Other revenue	21 355	21 355	(1 830)	(8,6%)	4 051	19,0%	940	4,4%	3 161	14,8%	-	-	(100,0%)
Transfers and Subsidies - Operational	226 164	290 309	(32 996)	(14,6%)	(5 194)	(2,3%)	(825)	(,3%)	(39 016)	(13,4%)	-	-	(100,0%)
Transfers and Subsidies - Capital	49 900	85 720	-	-	41 504	83,2%	40 206	46,9%	81 710	95,3%	-	-	(100,0%)
Interest	2 300	2 300	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(440 791)	(507 761)	(101 794)	23,1%	(177 807)	40,3%	(87 075)	17,1%	(366 676)	72,2%	(107 313)	51,8%	(18,9%)
Suppliers and employees	(421 991)	(432 116)	(101 794)	24,1%	(177 807)	42,1%	(87 075)	20,2%	(366 676)	84,9%	(107 313)	54,9%	(18,9%)
Finance charges	(16 300)	(10 500)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 500)	(65 145)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	48 700	88 495	(136 751)	(280,8%)	(137 045)	(281,4%)	(46 367)	(52,4%)	(320 163)	(361,8%)	(107 313)	111,5%	(56,8%)
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	(49 900)	(86 537)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(49 900)	(86 537)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(49 900)	(86 537)	-	-	-	-	-	-	-	-	-	-	-
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)	1 958	(136 751)	11 399,4%	(137 045)	11 423,9%	(46 367)	(2 367,9%)	(320 163)	(16 350,2%)	(107 313)	87,0%	(56,8%)
Cash/cash equivalents at the year begin:	16 000	16 000	9 713	60,7%	(127 038)	(794,0%)	(264 083)	(1 650,5%)	9 713	60,7%	(105 269)	-	150,9%
Cash/cash equivalents at the year end:	14 800	17 958	(127 038)	(858,3%)	(264 083)	(1 784,3%)	(310 450)	(1 728,7%)	(310 450)	(1 728,7%)	(212 582)	100,1%	46,0%

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 090	8,3%	10 019	13,7%	-	-	57 187	78,0%	73 296	9,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 640	1,3%	8 515	2,3%	-	-	353 306	96,4%	366 461	45,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 271	2,7%	8 208	5,3%	-	-	143 774	92,0%	156 253	19,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	27	2,8%	37	3,8%	-	-	913	93,5%	977	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	5 786	2,6%	10 643	4,7%	-	-	209 529	92,7%	225 957	28,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 319)	23,4%	(2 695)	14,6%	(369)	2,0%	(11 087)	60,0%	(18 471)	(2,3%)	-	-	-	-
Total By Income Source	16 495	2,1%	34 727	4,3%	(369)	-	753 621	93,7%	804 474	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 534	2,3%	4 275	3,9%	(1)	-	102 969	93,8%	109 777	13,6%	-	-	-	-
Commercial	3 188	2,8%	5 177	4,6%	(78)	(,1%)	105 472	92,7%	113 760	14,1%	-	-	-	-
Households	7 012	2,0%	13 628	3,9%	(286)	(,1%)	330 183	94,2%	350 537	43,6%	-	-	-	-
Other	3 761	1,6%	11 646	5,1%	(4)	-	214 997	93,3%	230 400	28,6%	-	-	-	-
Total By Customer Group	16 495	2,1%	34 727	4,3%	(369)	-	753 621	93,7%	804 474	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	31	,8%	-	-	355	8,8%	3 665	90,5%	4 050	1,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(1 920)	(,5%)	233	,1%	5 155	1,4%	376 559	99,1%	380 027	98,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(1 890)	(,5%)	233	,1%	5 510	1,4%	380 224	99,0%	384 076	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SAKHISIZWE (EC138)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	130 962	133 383	49 448	37,8%	40 298	30,8%	32 187	24,1%	121 933	91,4%	34 431	92,0%	(6,5%)
Exchange Revenue													
Service charges - Electricity	17 996	19 194	4 408	24,5%	4 588	25,5%	4 527	23,6%	13 523	70,5%	3 473	64,9%	30,3%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	3	-	(100,0%)
Service charges - Waste Management	5 088	5 088	1 170	23,0%	1 170	23,0%	1 164	22,9%	3 504	68,9%	1 188	75,6%	(2,0%)
Sale of Goods and Rendering of Services	320	320	149	46,6%	71	22,2%	73	22,7%	293	91,5%	21	23,9%	247,5%
Agency services	1 046	1 130	268	25,6%	229	21,9%	204	18,1%	701	62,0%	727	62,0%	(71,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 337	4 337	924	21,3%	983	22,7%	1 029	23,7%	2 936	67,7%	1 558	100,9%	(34,0%)
Interest earned from Current and Non Current Assets	1 872	1 872	570	30,5%	874	46,7%	654	34,9%	2 098	112,1%	523	72,0%	25,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	295	295	13	4,3%	17	5,8%	144	48,8%	173	58,8%	35	26,5%	314,7%
Licence and permits	324	324	39	12,1%	79	24,4%	18	5,6%	136	42,1%	3	42,6%	451,4%
Operational Revenue	5	5	8	154,8%	261	5 388,0%	20	415,8%	289	5 958,6%	1	3,4%	1 914,0%
Non-Exchange Revenue													
Property rates	6 982	8 056	3 114	44,6%	1 529	21,9%	1 458	18,1%	6 101	75,7%	1 490	87,7%	(2,2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	21	21	9	42,7%	9	41,1%	21	97,8%	38	181,6%	5	41,5%	333,7%
Licences or permits	1 544	1 544	348	22,5%	270	17,5%	270	17,5%	888	57,5%	247	148,8%	9,5%
Transfer and subsidies - Operational	88 961	89 026	37 103	41,7%	28 864	32,4%	21 239	23,9%	87 206	98,0%	23 963	97,9%	(11,4%)
Interest	2 172	2 172	1 326	61,0%	1 353	62,3%	1 368	63,0%	4 046	186,3%	1 194	155,9%	14,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	125 616	130 846	29 833	23,7%	38 251	30,5%	32 524	24,9%	100 608	76,9%	25 752	69,0%	26,3%
Employee related costs	44 178	47 633	11 537	26,1%	11 907	27,0%	12 455	26,1%	35 899	75,4%	10 541	80,5%	18,2%
Remuneration of councillors	7 322	7 820	1 877	25,6%	2 415	33,0%	1 968	25,2%	6 260	80,1%	2 066	92,2%	(4,7%)
Bulk purchases - electricity	17 996	18 097	4 622	25,7%	5 206	28,9%	5 858	32,4%	15 687	86,7%	3 632	70,4%	61,3%
Inventory consumed	634	395	2	,3%	205	32,3%	-	-	207	52,4%	46	39,6%	(100,0%)
Debt impairment	5 595	5 595	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	11 701	5 468	2 250	19,2%	3 333	28,5%	2 222	40,6%	7 804	142,7%	2 767	92,8%	(19,7%)
Interest	353	114	72	20,5%	42	11,8%	242	212,8%	356	312,7%	127	457,3%	90,2%
Contracted services	16 334	24 157	5 712	35,0%	8 546	52,3%	4 837	20,0%	19 096	79,1%	2 812	53,8%	72,0%
Transfers and subsidies	500	1 206	79	15,8%	350	70,1%	261	21,6%	691	57,3%	-	-	(100,0%)
Irrecoverable debts written off	4 355	355	-	-	-	-	-	-	-	-	-	-	-
Operational costs	16 650	20 007	3 681	22,1%	6 247	37,5%	4 681	23,4%	14 609	73,0%	3 761	51,5%	24,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 346	2 537	19 615		2 047		(337)		21 325		8 678		
Transfers and subsidies - capital (monetary allocations)	37 543	85 607	1 916	5,1%	22 680	60,4%	9 379	11,0%	33 976	39,7%	4 580	46,0%	104,8%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	42 889	88 144	21 532		24 727		9 042		55 301		13 258		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	42 889	88 144	21 532		24 727		9 042		55 301		13 258		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	42 889	88 144	21 532		24 727		9 042		55 301		13 258		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	42 889	88 144	21 532		24 727		9 042		55 301		13 258		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	39 831	88 039	4 773	12,0%	18 702	47,0%	7 649	8,7%	31 124	35,4%	4 178	39,6%	83,1%
National Government	33 791	81 855	2 437	7,2%	15 945	47,2%	6 867	8,4%	25 249	30,8%	4 116	42,4%	66,8%
Provincial Government	3 752	3 752	2 336	62,3%	2 596	69,2%	-	-	4 932	131,4%	-	15,0%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 543	85 607	4 773	12,7%	18 541	49,4%	6 867	8,0%	30 181	35,3%	4 116	40,1%	66,8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 288	2 432	-	-	161	7,0%	782	32,2%	943	38,8%	62	20,0%	1 169,0%
Capital Expenditure Functional	39 831	88 039	4 773	12,0%	18 702	47,0%	7 649	8,7%	31 124	35,4%	4 178	39,6%	83,1%
Municipal governance and administration	437	587	-	-	161	36,7%	80	13,7%	241	41,0%	62	36,2%	30,1%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	437	587	-	-	161	36,7%	80	13,7%	241	41,0%	62	36,2%	30,1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 306	4 246	2 336	54,3%	2 596	60,3%	3	,1%	4 935	116,2%	-	13,9%	(100,0%)
Community and Social Services	4 306	4 246	2 336	54,3%	2 596	60,3%	3	,1%	4 935	116,2%	-	13,9%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	0	0	-	-	-	-	-	-	-	-	-	-	-
Housing	0	0	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 291	70 209	1 755	8,6%	11 182	55,1%	5 053	7,2%	17 991	25,6%	2 839	39,8%	78,0%
Planning and Development	0	54	-	-	-	-	-	-	-	-	-	-	-
Road Transport	20 291	70 155	1 755	8,6%	11 182	55,1%	5 053	7,2%	17 991	25,6%	2 839	39,8%	78,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	14 797	12 997	682	4,6%	4 763	32,2%	2 513	19,3%	7 958	61,2%	1 277	47,8%	96,7%
Energy sources	13 880	12 080	682	4,9%	4 763	34,3%	1 813	15,0%	7 258	60,1%	1 277	47,8%	41,9%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	917	917	-	-	-	-	699	76,3%	699	76,3%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	171 440	222 569	330 147	192,6%	308 590	180,0%	580 696	260,9%	1 219 433	547,9%	170 141	186,2%	241,3%
Property rates	9 063	9 063	5 540	61,1%	5 245	57,9%	4 003	44,2%	14 788	163,2%	4 033	84,1%	(,8%)
Service charges	25 904	25 904	27 075	104,5%	25 354	97,9%	27 291	105,4%	79 720	307,8%	13 559	256,4%	101,3%
Other revenue	6 553	9 553	4 138	63,1%	3 227	49,3%	2 863	30,0%	10 228	107,1%	3 454	63,8%	(17,1%)
Transfers and Subsidies - Operational	88 961	89 026	223 272	251,0%	170 286	191,4%	157 268	176,7%	550 826	618,7%	114 730	205,2%	37,1%
Transfers and Subsidies - Capital	37 543	85 607	70 122	186,8%	104 478	278,3%	389 271	454,7%	563 871	658,7%	34 365	198,2%	1 032,8%
Interest	3 417	3 417	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(108 320)	(126 769)	(14 176)	13,1%	(19 024)	17,6%	(21 723)	17,1%	(54 923)	43,3%	(15 308)	33,2%	41,9%
Suppliers and employees	(107 467)	(125 449)	(14 176)	13,2%	(19 024)	17,7%	(21 723)	17,3%	(54 923)	43,8%	(15 308)	33,2%	41,9%
Finance charges	(353)	(114)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(500)	(1 206)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	63 120	95 800	315 971	500,6%	289 566	458,8%	558 972	583,5%	1 164 510	1 215,6%	154 833	484,9%	261,0%
Cash Flow from Investing Activities													
Receipts	450	450	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	450	450	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(39 831)	(88 039)	(2 687)	6,7%	(2 965)	7,4%	(897)	1,0%	(6 549)	7,4%	939	17,3%	(195,4%)
Capital assets	(39 831)	(88 039)	(2 687)	6,7%	(2 965)	7,4%	(897)	1,0%	(6 549)	7,4%	939	17,3%	(195,4%)
Net Cash from/(used) Investing Activities	(39 381)	(87 589)	(2 687)	6,8%	(2 965)	7,5%	(897)	1,0%	(6 549)	7,5%	939	16,9%	(195,4%)
Cash Flow from Financing Activities													
Receipts	-	13 000	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	13 000	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	13 000	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	23 739	21 211	313 285	1 319,7%	286 601	1 207,3%	558 076	2 631,1%	1 157 961	5 459,3%	155 773	1 973,5%	258,3%
Cash/cash equivalents at the year begin:	26 301	18 153	-	-	313 285	1 191,2%	599 885	3 304,6%	-	-	82 762	-	624,8%
Cash/cash equivalents at the year end:	50 040	39 364	313 285	626,1%	599 885	1 198,8%	1 157 961	2 941,7%	1 157 961	2 941,7%	238 535	621,4%	385,4%

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 818	8,0%	833	3,7%	649	2,9%	19 483	85,5%	22 783	13,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 835	2,4%	862	1,1%	853	1,1%	72 538	95,3%	76 088	43,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 223	1,6%	593	,8%	584	,8%	73 150	96,8%	75 550	43,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	125	50,7%	12	5,0%	1	,4%	109	44,0%	248	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	1,2%	0	,6%	0	,6%	6	97,7%	6	-	-	-	-	-
Total By Income Source	5 002	2,9%	2 300	1,3%	2 088	1,2%	165 285	94,6%	174 675	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	743	3,0%	307	1,3%	273	1,1%	23 084	94,6%	24 406	14,0%	-	-	-	-
Commercial	1 417	7,8%	628	3,5%	476	2,6%	15 644	86,1%	18 165	10,4%	-	-	-	-
Households	2 773	2,2%	1 331	1,1%	1 305	1,0%	121 077	95,7%	126 485	72,4%	-	-	-	-
Other	70	1,2%	34	,6%	34	,6%	5 480	97,5%	5 619	3,2%	-	-	-	-
Total By Customer Group	5 002	2,9%	2 300	1,3%	2 088	1,2%	165 285	94,6%	174 675	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4	1,8%	4	1,9%	4	1,8%	196	94,5%	207	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4	1,8%	4	1,9%	4	1,8%	196	94,5%	207	100,0%

Contact Details

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

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	180 617	278 986	20 927	11,6%	23 360	12,9%	45 037	16,1%	89 325	32,0%	34 898	46,8%	29,1%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	320	720	92	28,6%	53	16,7%	1 062	147,5%	1 207	167,7%	(85)	97,8%	(1 348,8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	2	0	-	0	-	1	39,7%	1	90,4%	0	-	25,2%
Interest earned from Current and Non Current Assets	10 000	10 280	2 904	29,0%	5 380	53,8%	5 357	52,1%	13 641	132,7%	5 066	113,2%	5,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	100	100	37	37,5%	60	60,4%	39	38,5%	136	136,5%	15	45,2%	164,4%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	120	120	(28 342)	(23 618,1%)	(19 576)	(16 313,0%)	101	84,0%	(47 816)	(39 847,1%)	(4 618)	(21 314,9%)	(102,2%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	300	300	21	7,0%	34	11,5%	25	8,4%	81	26,9%	31	33,1%	(18,2%)
Transfer and subsidies - Operational	144 056	180 356	46 214	32,1%	37 407	26,0%	38 453	21,3%	122 074	67,7%	34 489	76,9%	11,5%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	25 721	87 109	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	180 617	278 986	29 703	16,4%	34 561	19,1%	35 008	12,5%	99 272	35,6%	32 942	46,8%	6,3%
Employee related costs	60 133	63 331	13 774	22,9%	13 744	22,9%	12 566	19,8%	40 083	63,3%	12 849	65,7%	(2,2%)
Remuneration of councillors	7 340	8 409	1 808	24,6%	2 351	32,0%	1 916	22,8%	6 075	72,2%	1 739	64,8%	10,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	3 500	3 500	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 110	5 885	361	11,6%	433	13,9%	933	15,8%	1 727	29,3%	738	39,0%	26,3%
Transfers and subsidies	26 018	34 184	3 201	12,3%	4 053	15,6%	5 915	17,3%	13 169	38,5%	6 362	43,9%	(7,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	80 516	163 677	10 559	13,1%	13 981	17,4%	13 678	8,4%	38 218	23,3%	11 254	35,7%	21,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	-	(8 776)		(11 201)		10 029		(9 947)		1 956		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	-	(8 776)		(11 201)		10 029		(9 947)		1 956		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	-	-	(8 776)		(11 201)		10 029		(9 947)		1 956		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	-	(8 776)		(11 201)		10 029		(9 947)		1 956		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	(8 776)		(11 201)		10 029		(9 947)		1 956		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	10 387	12 032	71	,7%	505	4,9%	1 536	12,8%	2 112	17,6%	1 041	15,4%	47,5%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm A	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 387	12 032	71	,7%	505	4,9%	1 536	12,8%	2 112	17,6%	1 041	15,4%	47,5%
Capital Expenditure Functional	10 387	12 032	71	,7%	512	4,9%	1 529	12,7%	2 112	17,6%	1 046	15,5%	46,2%
Municipal governance and administration	8 757	9 687	71	,8%	490	5,6%	1 255	13,0%	1 816	18,8%	1 030	19,0%	21,9%
Executive and Council	1 294	1 294	4	,3%	-	-	1 067	82,5%	1 071	82,8%	-	1,4%	(100,0%)
Finance and administration	7 464	8 394	68	,9%	490	6,6%	188	2,2%	746	8,9%	1 030	20,9%	(81,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 590	1 990	-	-	9	,6%	271	13,6%	280	14,1%	16	(5,0%)	1 593,3%
Community and Social Services	40	40	-	-	4	9,1%	10	25,1%	14	34,3%	-	(6,6%)	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	327	327	-	-	2	,6%	257	78,6%	259	79,2%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	4	88,2%	(100,0%)
Health	1 223	1 623	-	-	3	,3%	4	,3%	8	,5%	12	14,2%	(64,3%)
Economic and Environmental Services	40	40	-	-	13	32,7%	3	6,5%	16	39,2%	-	22,6%	(100,0%)
Planning and Development	40	40	-	-	13	32,7%	3	6,5%	16	39,2%	-	22,6%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	315	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	170 230	168 585	-	-	-	-	(54)	-	(54)	-	248	-	(121,6%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	18 653	17 008	-	-	-	-	(54)	(,3%)	(54)	(,3%)	248	(,2%)	(121,6%)
Transfers and Subsidies - Operational	141 577	141 577	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	177 117	177 117	3 108	1,8%	(1 090)	(,6%)	(1 286)	(,7%)	732	,4%	(1 311)	1,4%	(1,9%)
Suppliers and employees	151 199	151 199	3 108	2,1%	(1 090)	(,7%)	(1 286)	(,9%)	732	,5%	(1 311)	,3%	(1,9%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	25 918	25 918	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	347 347	345 702	3 108	,9%	(1 090)	(,3%)	(1 340)	(,4%)	678	,2%	(1 063)	,7%	26,1%
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	(10 387)	(10 387)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(10 387)	(10 387)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(10 387)	(10 387)	-	-	-	-	-	-	-	-	-	-	-
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	336 960	335 315	3 108	,9%	(1 090)	(,3%)	(1 340)	(,4%)	678	,2%	(1 063)	,7%	26,1%
Cash/cash equivalents at the year begin:	217 418	217 418	-	-	3 108	1,4%	2 018	,9%	-	-	220 580	-	(99,1%)
Cash/cash equivalents at the year end:	554 377	552 732	3 108	,8%	2 018	,4%	211 211	38,2%	211 211	38,2%	219 517	53,4%	(3,8%)

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	10	21,8%	23	48,4%	10	21,8%	4	8,1%	47	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	0	17,3%	0	32,3%	-	-	1	50,4%	1	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	962	14,4%	-	-	-	-	5 704	85,6%	6 666	99,3%	-	-	-	-
Total By Income Source	972	14,5%	23	,3%	10	,2%	5 709	85,0%	6 714	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	962	14,6%	13	,2%	0	-	5 621	85,2%	6 595	98,2%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10	8,8%	11	8,9%	10	8,6%	88	73,7%	119	1,8%	-	-	-	-
Total By Customer Group	972	14,5%	23	,3%	10	,2%	5 709	85,0%	6 714	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	430	100,0%	-	-	-	-	-	-	430	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	430	100,0%	-	-	-	-	-	-	430	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SENQU (EC142)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	325 573	335 400	124 465	38,2%	85 190	26,2%	80 660	24,0%	290 315	86,6%	70 498	97,8%	14,4%
Exchange Revenue													
Service charges - Electricity	61 638	59 664	15 339	24,9%	11 216	18,2%	8 811	14,8%	35 366	59,3%	9 635	125,8%	(8,5%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 151	10 151	2 474	24,4%	2 485	24,5%	2 284	22,5%	7 244	71,4%	2 276	72,0%	4%
Sale of Goods and Rendering of Services	128	277	41	32,2%	157	123,0%	187	67,5%	385	139,0%	23	60,1%	714,7%
Agency services	1 540	1 465	280	18,2%	371	24,1%	245	16,7%	896	61,2%	302	63,9%	(18,7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 419	5 442	1 291	29,2%	1 528	34,6%	1 644	30,2%	4 463	82,0%	1 185	74,3%	38,7%
Interest earned from Current and Non Current Assets	23 819	33 167	11 541	48,5%	7 023	29,5%	11 285	34,0%	29 850	90,0%	5 556	86,7%	103,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	3	3	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 778	1 668	439	24,7%	416	23,4%	416	24,9%	1 271	76,2%	284	60,1%	46,5%
Licence and permits	1 433	1 437	401	28,0%	477	33,3%	789	54,9%	1 667	116,0%	306	70,5%	157,4%
Operational Revenue	767	767	209	27,2%	215	28,1%	227	29,6%	651	84,9%	165	72,7%	38,0%
Non-Exchange Revenue													
Property rates	17 048	17 048	11 692	68,6%	2 470	14,5%	2 485	14,6%	16 647	97,6%	466	90,2%	433,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	74	589	30	40,5%	12	16,5%	8	1,3%	50	8,5%	8	52,8%	(5,6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	200 984	201 833	80 169	39,9%	58 267	29,0%	51 641	25,6%	190 077	94,2%	49 895	95,2%	3,5%
Interest	1 791	1 791	558	31,2%	553	30,9%	638	35,6%	1 749	97,7%	398	80,1%	60,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	100	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	362 698	379 991	68 283	18,8%	71 366	19,7%	50 925	13,4%	190 573	50,2%	51 898	54,8%	(1,9%)
Employee related costs	130 325	139 519	30 057	23,1%	33 822	26,0%	23 146	16,6%	87 025	62,4%	26 012	69,1%	(11,0%)
Remuneration of councillors	17 055	13 939	4 015	23,5%	3 596	21,1%	3 510	25,2%	11 121	79,8%	3 270	68,7%	7,3%
Bulk purchases - electricity	61 537	61 537	18 086	29,4%	10 477	17,0%	9 899	16,1%	38 462	62,5%	8 402	64,8%	17,8%
Inventory consumed	18 820	21 535	2 736	14,5%	2 963	15,7%	2 997	13,9%	8 695	40,4%	1 985	36,1%	51,0%
Debt impairment	14 562	17 222	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	18 833	18 693	-	-	-	-	-	-	-	-	-	-	-
Interest	3 802	5 476	-	-	304	8,0%	(151)	(2,8%)	153	2,8%	306	17,0%	(149,5%)
Contracted services	59 055	58 993	6 642	11,2%	11 812	20,0%	6 999	11,9%	25 452	43,1%	5 198	48,0%	34,7%
Transfers and subsidies	36	46	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	36 672	41 030	6 747	18,4%	8 393	22,9%	4 525	11,0%	19 665	47,9%	6 727	60,4%	(32,7%)
Losses on disposal of Assets	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(37 125)	(44 591)	56 183		13 824		29 735		99 742		18 600		
Transfers and subsidies - capital (monetary allocations)	37 575	43 140	11 319	30,1%	6 424	17,1%	0	-	17 743	41,1%	-	53,7%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	449	(1 451)	67 502		20 248		29 735		117 485		18 600		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	449	(1 451)	67 502		20 248		29 735		117 485		18 600		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	449	(1 451)	67 502		20 248		29 735		117 485		18 600		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	449	(1 451)	67 502		20 248		29 735		117 485		18 600		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	82 881	131 704	10 724	12,9%	25 190	30,4%	23 311	17,7%	59 225	45,0%	3 700	33,8%	530,1%
National Government	37 575	37 575	9 190	24,5%	12 481	33,2%	20 427	54,4%	42 099	112,0%	4 070	53,5%	401,9%
Provincial Government	-	5 565	-	-	5 256	-	1 252	22,5%	6 509	117,0%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 575	43 140	9 190	24,5%	17 737	47,2%	21 679	50,3%	48 607	112,7%	4 070	53,5%	432,7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	45 307	88 565	1 534	3,4%	7 452	16,4%	1 631	1,8%	10 617	12,0%	(370)	12,3%	(540,4%)
Capital Expenditure Functional	82 881	131 704	10 724	12,9%	25 190	30,4%	23 311	17,7%	59 225	45,0%	3 700	33,8%	530,1%
Municipal governance and administration	15 746	9 546	169	1,1%	682	4,3%	1 195	12,5%	2 047	21,4%	798	8,5%	49,8%
Executive and Council	535	215	-	-	-	-	125	58,3%	125	58,3%	-	-	(100,0%)
Finance and administration	13 861	9 331	169	1,2%	682	4,9%	1 070	11,5%	1 922	20,6%	798	9,7%	34,1%
Internal audit	1 350	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	20 470	22 908	3 250	15,9%	5 572	27,2%	4 280	18,7%	13 102	57,2%	1 573	22,3%	172,1%
Community and Social Services	9 340	3 043	1 199	12,8%	1 357	14,5%	501	16,5%	3 057	100,4%	849	20,1%	(41,0%)
Sport And Recreation	-	4 910	-	-	-	-	-	-	-	-	310	87,0%	(100,0%)
Public Safety	11 130	14 956	2 051	18,4%	4 215	37,9%	3 779	25,3%	10 046	67,2%	414	30,6%	813,3%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 730	73 915	1 054	5,1%	11 195	54,0%	7 372	10,0%	19 621	26,5%	281	58,5%	2 525,2%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	20 730	73 915	1 054	5,1%	11 195	54,0%	7 372	10,0%	19 621	26,5%	281	58,5%	2 525,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	25 835	25 335	6 251	24,2%	7 740	30,0%	10 463	41,3%	24 455	96,5%	1 048	52,0%	898,8%
Energy sources	1 865	365	-	-	55	2,9%	865	237,0%	920	252,1%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	7 200	3 280	839	11,7%	777	10,8%	1 104	33,7%	2 720	82,9%	771	21,2%	43,2%
Waste Management	16 770	21 689	5 412	32,3%	6 909	41,2%	8 494	39,2%	20 815	96,0%	277	66,0%	2 971,4%
Other	100	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	310 163	347 016	155 081	50,0%	161 706	52,1%	149 632	43,1%	466 419	134,4%	119 334	140,6%	25,4%
Property rates	13 029	13 995	10 389	79,7%	12 002	92,1%	26 870	192,0%	49 261	352,0%	9 610	151,5%	179,6%
Service charges	54 863	57 310	94 218	171,7%	64 453	117,5%	73 427	128,1%	232 098	405,0%	50 297	176,9%	46,0%
Other revenue	5 302	5 905	8 669	163,5%	8 956	168,9%	8 730	147,8%	26 355	446,3%	5 947	170,6%	46,8%
Transfers and Subsidies - Operational	199 394	199 064	41 805	21,0%	(46 375)	(23,3%)	(105 261)	(52,9%)	(109 831)	(55,2%)	53 480	157,0%	(296,8%)
Transfers and Subsidies - Capital	37 575	37 575	-	-	122 670	326,5%	145 866	388,2%	268 536	714,7%	-	-	(100,0%)
Interest	-	33 167	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(319 315)	(337 997)	(36 893)	11,6%	(76 138)	23,8%	(56 831)	16,8%	(169 862)	50,3%	-	-	(100,0%)
Suppliers and employees	(315 476)	(332 474)	(36 893)	11,7%	(76 138)	24,1%	(56 831)	17,1%	(169 862)	51,1%	-	-	(100,0%)
Finance charges	(3 802)	(5 476)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(36)	(46)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(9 153)	9 019	118 188	(1 291,3%)	85 568	(934,9%)	92 801	1 028,9%	296 557	3 288,1%	119 334	140,6%	(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	(82 881)	(131 704)	(4 368)	5,3%	(7 181)	8,7%	(10 656)	8,1%	(22 205)	16,9%	(304)	,4%	3 407,4%
Capital assets	(82 881)	(131 704)	(4 368)	5,3%	(7 181)	8,7%	(10 656)	8,1%	(22 205)	16,9%	(304)	,4%	3 407,4%
Net Cash from/(used) Investing Activities	(82 881)	(131 704)	(4 368)	5,3%	(7 181)	8,7%	(10 656)	8,1%	(22 205)	16,9%	(304)	,4%	3 407,4%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(0)	(923)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(0)	(923)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(0)	(923)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(92 034)	(123 608)	113 820	(123,7%)	78 387	(85,2%)	82 145	(66,5%)	274 352	(222,0%)	119 031	196,9%	(31,0%)
Cash/cash equivalents at the year begin:	396 786	497 832	-	-	113 841	28,7%	192 228	38,6%	-	-	745 384	-	(74,2%)
Cash/cash equivalents at the year end:	304 752	374 224	113 841	37,4%	192 228	63,1%	274 373	73,3%	274 373	73,3%	864 415	130,1%	(68,3%)

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 562	15,0%	1 917	5,2%	1 543	4,2%	28 122	75,7%	37 144	28,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 569	4,3%	634	1,8%	596	1,6%	33 403	92,3%	36 202	27,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 480	4,5%	1 134	2,0%	1 126	2,0%	50 617	91,4%	55 358	42,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	276	23,3%	38	3,2%	23	2,0%	845	71,5%	1 183	,9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	3,3%	-	-	-	-	6	96,7%	6	-	-	-	-	-
Total By Income Source	9 887	7,6%	3 724	2,9%	3 288	2,5%	112 993	87,0%	129 892	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 276	5,4%	976	2,3%	853	2,0%	38 114	90,3%	42 219	32,5%	-	-	-	-
Commercial	3 400	16,4%	870	4,2%	678	3,3%	15 787	76,1%	20 735	16,0%	-	-	-	-
Households	4 210	6,3%	1 877	2,8%	1 757	2,6%	59 075	88,3%	66 917	51,5%	-	-	-	-
Other	2	8,2%	1	4,0%	1	3,8%	17	84,0%	20	-	-	-	-	-
Total By Customer Group	9 887	7,6%	3 724	2,9%	3 288	2,5%	112 993	87,0%	129 892	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	11	100,0%	11	,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	848	8,3%	30	,3%	250	2,4%	9 065	88,9%	10 192	93,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	33	5,0%	-	-	13	1,9%	621	93,1%	667	6,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	881	8,1%	30	,3%	263	2,4%	9 696	89,2%	10 870	100,0%

Contact Details

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

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	256 029	256 534	75 329	29,4%	29 381	11,5%	48 170	18,8%	152 880	59,6%	52 569	55,8%	(8,4%)
Exchange Revenue													
Service charges - Electricity	32 067	32 604	7 134	22,2%	8 738	27,2%	4 129	12,7%	20 001	61,3%	4 617	57,6%	(10,6%)
Service charges - Water	18 556	22 726	3 871	20,9%	5 697	30,7%	4 266	18,8%	13 834	60,9%	4 795	45,2%	(11,0%)
Service charges - Waste Water Management	4 508	3 356	1 150	25,5%	1 053	23,4%	784	23,4%	2 987	89,0%	1 000	89,0%	(21,7%)
Service charges - Waste Management	5 920	5 681	1 644	27,8%	1 463	24,7%	956	16,8%	4 063	71,5%	1 967	42,7%	(51,4%)
Sale of Goods and Rendering of Services	545	545	92	16,8%	25	4,6%	55	10,2%	172	31,6%	67	28,4%	(17,2%)
Agency services	2 314	2 314	-	-	379	16,4%	595	25,7%	974	42,1%	717	37,4%	(17,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 317	3 409	732	31,6%	575	24,8%	627	18,4%	1 934	56,7%	3 865	13,2%	(83,8%)
Interest earned from Current and Non Current Assets	1 393	1 789	587	42,1%	330	23,7%	188	10,5%	1 105	61,7%	109	64,7%	71,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	77	77	13	17,4%	17	22,8%	8	11,0%	39	51,3%	16	82,6%	(47,9%)
Licence and permits	1 371	1 371	187	13,7%	142	10,3%	175	12,8%	504	36,8%	340	46,6%	(48,4%)
Operational Revenue	6 605	1 605	(589)	(8,9%)	23	4%	458	28,5%	(108)	(6,7%)	23	31,4%	1 892,1%
Non-Exchange Revenue													
Property rates	46 766	46 766	12 634	27,0%	8 758	18,7%	7 205	15,4%	28 597	61,1%	1 765	37,3%	308,1%
Surcharges and Taxes	5 991	6 152	888	14,8%	1 065	17,8%	-	-	1 953	31,7%	966	39,9%	(100,0%)
Fines, penalties and forfeits	1 762	1 762	27	1,5%	26	1,5%	23	1,3%	76	4,3%	11	2,8%	121,9%
Licences or permits	25	25	1	2,3%	2	8,9%	8	31,0%	11	42,2%	1	119,9%	620,9%
Transfer and subsidies - Operational	117 097	117 101	45 988	39,3%	(68)	(,1%)	27 643	23,6%	73 564	62,8%	28 378	90,2%	(2,6%)
Interest	8 214	7 649	969	11,8%	1 156	14,1%	1 049	13,7%	3 174	41,5%	3 931	75,0%	(73,3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	500	500	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	1 101	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	260 785	305 657	55 737	21,4%	43 216	16,6%	25 302	8,3%	124 255	40,7%	45 282	56,1%	(44,1%)
Employee related costs	92 832	92 832	23 475	25,3%	18 992	20,5%	7 861	8,5%	50 329	54,2%	26 656	82,3%	(70,5%)
Remuneration of councillors	7 092	7 847	1 824	25,7%	1 338	18,9%	292	3,7%	3 455	44,0%	1 205	67,1%	(75,7%)
Bulk purchases - electricity	32 311	28 096	7 007	21,7%	6 589	20,4%	3 749	13,3%	17 345	61,7%	4 022	66,8%	(6,8%)
Inventory consumed	14 150	15 003	2 250	15,9%	999	7,1%	2 005	13,4%	5 253	35,0%	2 824	56,4%	(29,0%)
Debt impairment	1 862	40 179	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	30 451	37 299	-	-	-	-	-	-	-	-	-	-	-
Interest	5 210	7 097	124	2,4%	1 330	25,5%	392	5,5%	1 846	26,0%	206	10,3%	90,1%
Contracted services	36 081	37 266	12 697	35,2%	7 090	19,7%	6 669	17,9%	26 457	71,0%	6 208	75,4%	7,4%
Transfers and subsidies	-	-	-	-	-	-	52	-	52	-	-	-	(100,0%)
Irrecoverable debts written off	13 726	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	25 311	39 937	8 360	33,0%	6 877	27,2%	4 281	10,7%	19 518	48,9%	4 161	64,9%	2,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 760	101	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(4 756)	(49 123)	19 592		(13 835)		22 868		28 625		7 287		
Transfers and subsidies - capital (monetary allocations)	37 764	38 840	5 920	15,7%	7 098	18,8%	-	-	13 018	33,5%	6 605	41,1%	(100,0%)
Transfers and subsidies - capital (n-kind)	-	750	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	33 008	(9 533)	25 512		(6 737)		22 868		41 643		13 892		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	33 008	(9 533)	25 512		(6 737)		22 868		41 643		13 892		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	33 008	(9 533)	25 512		(6 737)		22 868		41 643		13 892		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	33 008	(9 533)	25 512		(6 737)		22 868		41 643		13 892		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	44 338	41 654	55 784	125,8%	10 195	23,0%	2 476	5,9%	68 455	164,3%	13 634	60,5%	(81,8%)
National Government	44 264	38 036	49 075	110,9%	10 181	23,0%	2 213	5,8%	61 469	161,6%	11 952	60,0%	(81,5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	168	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 264	38 204	49 075	110,9%	10 181	23,0%	2 213	5,8%	61 469	160,9%	11 952	59,0%	(81,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	74	3 450	6 709	9 066,1%	14	19,4%	263	7,6%	6 987	202,5%	1 682	76,8%	(84,3%)
Capital Expenditure Functional	44 338	41 654	55 984	126,3%	10 195	23,0%	2 476	5,9%	68 656	164,8%	13 635	62,0%	(81,8%)
Municipal governance and administration	-	3 150	1 847	-	14	-	240	7,6%	2 101	66,7%	104	97,6%	131,2%
Executive and Council	-	1 300	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	1 850	1 847	-	14	-	240	13,0%	2 101	113,5%	104	97,6%	131,2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 095	5 059	6 409	90,3%	2 000	28,2%	162	3,2%	8 571	169,4%	3 957	82,4%	(95,9%)
Community and Social Services	7 021	4 892	6 181	88,0%	2 000	28,5%	162	3,3%	8 342	170,5%	3 956	82,9%	(95,9%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	74	168	229	308,9%	-	-	-	-	229	136,4%	1	53,0%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 601	7 449	5 309	45,8%	-	-	1 331	17,9%	6 640	89,1%	1 647	79,3%	(19,2%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 601	7 449	5 309	45,8%	-	-	1 331	17,9%	6 640	89,1%	1 647	79,3%	(19,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	25 643	25 995	42 420	165,4%	8 181	31,9%	743	2,9%	51 344	197,5%	7 927	50,8%	(90,6%)
Energy sources	-	2 924	1 863	-	-	-	154	5,3%	2 017	69,0%	1 615	41,3%	(90,5%)
Water Management	-	-	6 591	-	-	-	-	-	6 591	-	1 280	41,4%	(100,0%)
Waste Water Management	25 643	23 071	33 965	132,5%	8 181	31,9%	590	2,6%	42 735	185,2%	5 032	65,1%	(88,3%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	269 029	209 286	95 089	35,3%	14 498	5,4%	50 747	24,2%	160 334	76,6%	48 945	57,9%	3,7%
Property rates	54 081	19 170	8 927	16,5%	5 464	10,1%	6 644	34,7%	21 034	109,7%	5 740	23,6%	15,7%
Service charges	67 580	23 166	2 647	3,9%	871	1,3%	1 792	7,7%	5 310	22,9%	1 981	11,1%	(9,5%)
Other revenue	9 775	8 618	6 125	62,7%	3 933	40,2%	6 531	75,8%	16 589	192,5%	5 813	94,2%	12,4%
Transfers and Subsidies - Operational	92 771	114 695	59 724	64,4%	3 941	4,2%	31 632	27,6%	95 297	83,1%	31 868	119,9%	(,7%)
Transfers and Subsidies - Capital	43 429	41 847	17 121	39,4%	-	-	3 999	9,6%	21 120	50,5%	3 500	20,4%	14,3%
Interest	1 393	1 789	545	39,2%	290	20,8%	148	8,3%	983	55,0%	43	56,7%	243,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(204 508)	(225 115)	(77 974)	38,1%	(54 523)	26,7%	(46 493)	20,7%	(178 990)	79,5%	(46 611)	95,0%	(,3%)
Suppliers and employees	(199 298)	(218 018)	(77 974)	39,1%	(54 523)	27,4%	(46 493)	21,3%	(178 990)	82,1%	(46 611)	97,4%	(,3%)
Finance charges	(5 210)	(7 097)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	64 521	(15 829)	17 115	26,5%	(40 025)	(62,0%)	4 254	(26,9%)	(18 656)	117,9%	2 334	5,8%	82,3%
Cash Flow from Investing Activities													
Receipts	500	500	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	500	500	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(44 338)	(41 654)	(14 200)	32,0%	(13 556)	30,6%	(6 999)	16,6%	(34 755)	83,4%	(15 373)	37,9%	(54,5%)
Capital assets	(44 338)	(41 654)	(14 200)	32,0%	(13 556)	30,6%	(6 999)	16,6%	(34 755)	83,4%	(15 373)	37,9%	(54,5%)
Net Cash from/(used) Investing Activities	(43 838)	(41 154)	(14 200)	32,4%	(13 556)	30,9%	(6 999)	17,0%	(34 755)	84,5%	(15 373)	37,9%	(54,5%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(267)	-	(113)	-	(110)	-	(490)	-	(49)	-	122,8%
Repayment of borrowing	-	-	(267)	-	(113)	-	(110)	-	(490)	-	(49)	-	122,8%
Net Cash from/(used) Financing Activities	-	-	(267)	-	(113)	-	(110)	-	(490)	-	(49)	-	122,8%
Net Increase/(Decrease) in cash held	20 683	(56 983)	2 648	12,8%	(53 694)	(259,6%)	(2 855)	5,0%	(53 901)	94,6%	(13 089)	(111,6%)	(78,2%)
Cash/cash equivalents at the year begin:	20 277	20 277	4 367	21,5%	7 015	34,6%	(46 679)	(230,2%)	4 367	21,5%	(2 473)	76,7%	1 787,2%
Cash/cash equivalents at the year end:	40 960	(36 706)	7 015	17,1%	(46 679)	(114,0%)	(49 534)	134,9%	(49 534)	134,9%	(15 813)	(32,9%)	213,3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 214	4,2%	2 168	2,8%	2 043	2,7%	69 619	90,4%	77 043	27,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 501	8,0%	1 367	7,3%	656	3,5%	15 300	81,3%	18 823	6,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 895	12,6%	2 655	2,2%	2 406	2,0%	98 559	83,2%	118 515	41,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 233	6,7%	415	2,3%	405	2,2%	16 303	88,8%	18 356	6,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 524	6,3%	828	2,1%	827	2,1%	35 610	89,5%	39 788	14,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	,8%	0	1,5%	0	1,5%	7	96,1%	7	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	89	,7%	617	4,9%	0	-	11 943	94,4%	12 648	4,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	23 456	8,2%	8 048	2,8%	6 337	2,2%	247 340	86,7%	285 181	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 126	3,6%	555	1,8%	553	1,8%	28 634	92,8%	30 868	10,8%	-	-	-	-
Commercial	3 483	16,1%	1 482	6,9%	714	3,3%	15 893	73,7%	21 572	7,6%	-	-	-	-
Households	18 848	8,1%	6 011	2,6%	5 070	2,2%	202 813	87,1%	232 742	81,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	23 456	8,2%	8 048	2,8%	6 337	2,2%	247 340	86,7%	285 181	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	2 622	52,8%	2 340	47,1%	1	-	4	,1%	4 967	8,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	654	1,4%	891	1,9%	(293)	(,6%)	45 373	97,3%	46 626	81,8%
Auditor-General	-	-	-	-	216	4,0%	5 212	96,0%	5 428	9,5%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 277	5,7%	3 231	5,7%	(75)	(,1%)	50 589	88,7%	57 021	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: UMZIMVUBU (EC442)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	385 653	448 514	163 371	42,4%	102 772	26,6%	90 659	20,2%	356 803	79,6%	75 938	89,6%	19,4%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 298	1 400	1 457	112,3%	335	25,8%	333	23,8%	2 125	151,8%	315	78,8%	5,7%
Sale of Goods and Rendering of Services	485	16 765	92	19,0%	58	12,0%	10 466	62,4%	10 616	63,3%	199	140,8%	5 164,3%
Agency services	2 900	2 900	589	20,3%	407	14,0%	661	22,8%	1 657	57,1%	445	65,9%	48,4%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 200	2 200	632	28,7%	596	27,1%	618	28,1%	1 846	83,9%	668	93,1%	(7,5%)
Interest earned from Current and Non Current Assets	10 200	10 470	2 771	27,2%	2 281	22,4%	2 434	23,2%	7 485	71,5%	2 445	64,0%	(5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 203	4 697	483	15,1%	665	20,8%	528	11,2%	1 676	35,7%	295	31,8%	79,0%
Licence and permits	1 765	1 765	479	27,1%	446	25,2%	480	27,2%	1 405	79,6%	433	78,2%	10,9%
Operational Revenue	-	6 387	30	-	589	-	(442)	(6,9%)	177	2,8%	(1 840)	164,5%	(76,0%)
Non-Exchange Revenue													
Property rates	46 803	47 803	38 778	82,9%	1 776	3,8%	1 720	3,6%	42 273	88,4%	1 800	93,3%	(4,5%)
Surcharges and Taxes	28 000	28 000	-	-	-	-	-	-	-	-	(6 635)	24,9%	(100,0%)
Fines, penalties and forfeits	7 206	3 406	432	6,0%	468	6,5%	814	23,9%	1 714	50,3%	173	12,4%	369,5%
Licences or permits	-	100	16	-	81	-	24	23,9%	121	120,8%	43	41,8%	(44,3%)
Transfer and subsidies - Operational	281 594	322 621	117 117	41,6%	95 071	33,8%	73 023	22,6%	285 212	88,4%	77 597	97,5%	(5,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	496	-	-	-	-	-	496	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	452 617	523 612	91 647	20,2%	109 592	24,2%	87 918	16,8%	289 157	55,2%	26 679	60,9%	229,5%
Employee related costs	90 059	91 063	21 663	24,1%	22 356	24,8%	21 136	23,2%	65 155	71,5%	18 529	72,2%	14,1%
Remuneration of councillors	23 323	23 176	4 926	21,1%	6 041	25,9%	5 114	22,1%	16 082	69,4%	5 140	71,8%	(5%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	9 016	9 089	1 558	17,3%	2 024	22,4%	1 339	14,7%	4 921	54,1%	1 494	42,8%	(10,4%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	80 696	151 271	19 726	24,4%	19 649	24,3%	18 014	11,9%	57 389	37,9%	(34 901)	81,6%	(151,6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	133 490	119 085	22 101	16,6%	25 723	19,3%	22 336	18,8%	70 160	58,9%	16 644	56,2%	34,2%
Transfers and subsidies	25 660	20 090	1 481	5,8%	7 766	30,3%	3 584	17,8%	12 831	63,9%	11 047	31,3%	(67,6%)
Irrecoverable debts written off	2 280	8 780	2 706	118,7%	2 807	123,1%	751	8,6%	6 263	71,3%	-	-	(100,0%)
Operational costs	88 093	101 058	17 485	19,8%	23 194	26,3%	15 632	15,5%	56 311	55,7%	8 726	59,1%	79,1%
Losses on disposal of Assets	-	-	-	-	33	-	12	-	46	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(66 964)	(75 098)	71 724		(6 819)		2 741		67 646		49 259		
Transfers and subsidies - capital (monetary allocations)	211 781	229 584	6 450	3,0%	30 705	14,5%	8 257	3,6%	45 412	19,8%	13 050	48,9%	(36,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	144 817	154 487	78 175		23 886		10 998		113 058		62 309		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	144 817	154 487	78 175		23 886		10 998		113 058		62 309		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	144 817	154 487	78 175		23 886		10 998		113 058		62 309		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	144 817	154 487	78 175		23 886		10 998		113 058		62 309		

Part 2: Capital Revenue and Expenditure

	2023/24									2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	314 687	386 656	9 170	2,9%	43 961	14,0%	39 886	10,3%	93 016	24,1%	24 566	25,1%	62,4%
National Government	72 822	90 661	5 609	7,7%	26 724	36,7%	12 665	14,0%	44 999	49,6%	6 062	46,0%	108,9%
Provincial Government	152 133	178 550	-	-	98	,1%	-	-	98	,1%	4 402	26,4%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm A	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	224 955	269 211	5 609	2,5%	26 822	11,9%	12 665	4,7%	45 096	16,8%	10 465	37,2%	21,0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	89 732	117 445	3 561	4,0%	17 139	19,1%	27 220	23,2%	47 920	40,8%	14 102	16,5%	93,0%
Capital Expenditure Functional	314 687	386 656	9 170	2,9%	43 961	14,0%	39 886	10,3%	93 016	24,1%	24 566	25,1%	62,4%
Municipal governance and administration	8 720	5 535	26	,3%	89	1,0%	1 139	20,6%	1 253	22,6%	552	8,0%	106,3%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	8 720	5 535	26	,3%	89	1,0%	1 139	20,6%	1 253	22,6%	552	8,5%	106,3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	30 471	28 558	2 147	7,0%	6 388	21,0%	1 992	7,0%	10 527	36,9%	711	9,2%	180,3%
Community and Social Services	8 000	8 000	492	6,2%	1 925	24,1%	819	10,2%	3 237	40,5%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	22 471	20 558	1 654	7,4%	4 463	19,9%	1 173	5,7%	7 290	35,5%	711	9,2%	65,0%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	269 396	346 214	6 997	2,6%	35 932	13,3%	36 451	10,5%	79 380	22,9%	22 891	26,9%	59,2%
Planning and Development	183 833	191 080	885	,5%	10 526	5,7%	(3 791)	(2,0%)	7 620	4,0%	934	14,7%	(506,0%)
Road Transport	85 563	155 133	6 112	7,1%	25 406	29,7%	40 242	25,9%	71 760	46,3%	21 957	27,3%	83,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	6 100	6 350	-	-	1 552	25,4%	304	4,8%	1 855	29,2%	413	43,3%	(26,4%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	6 100	6 350	-	-	1 552	25,4%	304	4,8%	1 855	29,2%	413	43,3%	(26,4%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	535 486	671 962	25 230	4,7%	11 679	2,2%	13 923	2,1%	50 832	7,6%	5 527	91,1%	151,9%
Property rates	46 803	43 979	-	-	-	-	-	-	-	-	-	-	84,4%
Service charges	1 298	1 288	-	-	-	-	-	-	-	-	-	-	28,4%
Other revenue	43 559	48 170	859	2,0%	0	-	1 379	2,9%	2 238	4,6%	3 372	52,2%	(59,1%)
Transfers and Subsidies - Operational	281 594	338 471	2 976	1,1%	2 881	1,0%	3 554	1,1%	9 412	2,8%	0	119,8%	7 897 977,8%
Transfers and Subsidies - Capital	152 033	229 584	19 170	12,6%	6 815	4,5%	6 850	3,0%	32 835	14,3%	-	19,7%	(100,0%)
Interest	10 200	10 470	2 225	21,8%	1 983	19,4%	2 140	20,4%	6 347	60,6%	2 155	40,9%	(,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(228 305)	(363 161)	(47 684)	20,9%	(60 531)	26,5%	(42 201)	11,6%	(150 416)	41,4%	(46 937)	55,9%	(10,1%)
Suppliers and employees	(228 305)	(343 472)	(47 684)	20,9%	(60 531)	26,5%	(42 201)	12,3%	(150 416)	43,8%	(46 937)	55,9%	(10,1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(19 690)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	307 182	308 800	(22 454)	(7,3%)	(48 852)	(15,9%)	(28 277)	(9,2%)	(99 584)	(32,2%)	(41 410)	177,2%	(31,7%)
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	(314 687)	(386 656)	(22 250)	7,1%	(51 948)	16,5%	(42 035)	10,9%	(116 233)	30,1%	(30 653)	29,5%	37,1%
Capital assets	(314 687)	(386 656)	(22 250)	7,1%	(51 948)	16,5%	(42 035)	10,9%	(116 233)	30,1%	(30 653)	29,5%	37,1%
Net Cash from/(used) Investing Activities	(314 687)	(386 656)	(22 250)	7,1%	(51 948)	16,5%	(42 035)	10,9%	(116 233)	30,1%	(30 653)	29,5%	37,1%
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	(7 505)	(77 856)	(44 705)	595,6%	(100 800)	1 343,1%	(70 313)	90,3%	(215 817)	277,2%	(72 063)	(172,0%)	(2,4%)
Cash/cash equivalents at the year begin:	138 464	138 464	79 105	57,1%	34 401	24,8%	(66 399)	(48,0%)	79 105	57,1%	339 171	72,8%	(119,6%)
Cash/cash equivalents at the year end:	130 958	60 607	34 401	26,3%	(66 399)	(50,7%)	(136 712)	(225,6%)	(136 712)	(225,6%)	267 108	640,5%	(151,2%)

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	552	1,8%	425	1,4%	378	1,2%	29 580	95,6%	30 935	58,1%	(26)	(,1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	115	1,7%	104	1,5%	96	1,4%	6 577	95,4%	6 893	12,9%	(79)	(1,1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	216	1,5%	212	1,5%	207	1,5%	13 343	95,5%	13 978	26,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	34	2,3%	13	,9%	12	,8%	1 406	96,0%	1 465	2,7%	4	,2%	-	-
Total By Income Source	917	1,7%	754	1,4%	693	1,3%	50 906	95,6%	53 270	100,0%	(102)	(,2%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	79	,8%	78	,8%	77	,8%	9 969	97,7%	10 202	19,2%	-	-	-	-
Commercial	573	1,9%	435	1,5%	391	1,3%	28 503	95,3%	29 903	56,1%	18	,1%	-	-
Households	265	2,0%	241	1,8%	225	1,7%	12 434	94,4%	13 165	24,7%	(120)	(,9%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	917	1,7%	754	1,4%	693	1,3%	50 906	95,6%	53 270	100,0%	(102)	(,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)	631	100,0%	-	-	-	-	0	-	631	90,0%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	70	100,0%	-	-	-	-	-	-	70	10,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	700	100,0%	-	-	-	-	0	-	700	100,0%

Contact Details

Municipal Manager	Mr Gp Tobela Nota	039 255 8508
Chief Financial Officer	Mr Siphosethu Mtshali	039 255 8507

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	399 573	419 127	47 551	11,9%	162 071	40,6%	115 244	27,5%	324 867	77,5%	84 967	81,8%	35,6%
Exchange Revenue													
Service charges - Electricity	189 531	189 531	28 840	15,2%	45 679	24,1%	68 959	36,4%	143 478	75,7%	31 558	74,0%	118,5%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	25 809	32 312	5 436	21,1%	10 719	41,5%	8 707	26,9%	24 862	76,9%	7 329	105,5%	18,8%
Sale of Goods and Rendering of Services	2 537	2 537	288	11,3%	1 085	42,8%	581	22,9%	1 954	77,0%	973	87,1%	(40,3%)
Agency services	2 403	2 403	3	,1%	246	10,2%	624	26,0%	872	36,3%	47	1,7%	1 236,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	24 470	29 452	2 098	8,6%	10 080	41,2%	8 509	28,9%	20 688	70,2%	7 871	81,2%	8,1%
Interest earned from Current and Non Current Assets	1 631	1 631	123	7,6%	206	12,6%	180	11,1%	509	31,2%	360	56,0%	(49,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 361	2 361	(66)	(2,8%)	668	28,3%	470	19,9%	1 071	45,4%	1 103	68,4%	(57,4%)
Licence and permits	911	911	20	2,2%	36	3,9%	26	2,9%	82	9,1%	474	246,1%	(94,4%)
Operational Revenue	6	6	72	1 114,7%	123	1 904,6%	601	9 340,1%	796	12 359,5%	87	33,3%	592,3%
Non-Exchange Revenue													
Property rates	53 922	62 064	5 265	9,8%	25 767	47,8%	2 163	3,5%	33 195	53,5%	9 012	83,0%	(76,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	387	387	25	6,5%	49	12,5%	-	-	74	19,1%	73	49,6%	(100,0%)
Licences or permits	4 255	4 255	2 986	70,2%	3 936	92,5%	2 220	52,2%	9 142	214,9%	2 820	99,2%	(21,3%)
Transfer and subsidies - Operational	82 899	82 826	176	,2%	59 719	72,0%	19 638	23,7%	79 533	96,0%	20 309	89,0%	(3,3%)
Interest	8 451	8 451	2 286	27,0%	3 760	44,5%	2 565	30,4%	8 611	101,9%	2 951	143,9%	(13,1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	425 187	445 548	87 742	20,6%	113 981	26,8%	87 580	19,7%	289 303	64,9%	107 453	73,0%	(18,5%)
Employee related costs	134 819	130 339	21 126	15,7%	32 027	23,8%	32 566	25,0%	85 718	65,8%	(419)	40,5%	(7 867,5%)
Remuneration of councillors	9 037	9 037	2 010	22,2%	2 336	25,9%	2 369	26,2%	6 716	74,3%	737	63,3%	221,3%
Bulk purchases - electricity	163 053	163 053	36 145	22,2%	40 971	25,1%	29 302	18,0%	106 418	65,3%	22 955	68,9%	27,6%
Inventory consumed	-	-	-	-	-	-	174	-	174	-	-	-	(100,0%)
Debt impairment	15 000	15 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	35 256	35 256	7 877	22,3%	7 657	21,7%	7 574	21,5%	23 108	65,5%	6 416	78,0%	18,0%
Interest	15 261	25 261	9 360	61,3%	8 290	54,3%	2 740	10,8%	20 390	80,7%	10 044	86,7%	(72,7%)
Contracted services	26 948	27 530	6 466	24,0%	10 635	39,5%	5 707	20,7%	22 809	82,9%	8 673	60,3%	(34,2%)
Transfers and subsidies	60	60	-	-	-	-	-	-	-	-	-	-	12,1%
Irrecoverable debts written off	-	-	42	-	860	-	1 610	-	2 511	-	54 249	285,5%	(97,0%)
Operational costs	25 754	40 012	4 717	18,3%	11 204	43,5%	5 538	13,8%	21 459	53,6%	4 798	73,0%	15,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(25 614)	(26 421)	(40 191)		48 091		27 664		35 564		(22 486)		
Transfers and subsidies - capital (monetary allocations)	20 683	19 300	4 665	22,6%	15 849	76,6%	-	-	20 513	106,3%	7 085	61,1%	(100,0%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(4 931)	(7 121)	(35 526)		63 939		27 664		56 077		(15 402)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(4 931)	(7 121)	(35 526)		63 939		27 664		56 077		(15 402)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(4 931)	(7 121)	(35 526)		63 939		27 664		56 077		(15 402)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(4 931)	(7 121)	(35 526)		63 939		27 664		56 077		(15 402)		

Part 2: Capital Revenue and Expenditure

	2023/24												2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands															
Capital Revenue and Expenditure															
Source of Finance	33 215	31 055	7 571	22,8%	14 551	43,8%	11 909	38,3%	34 031	109,6%	8 792	48,6%	35,5%		
National Government	20 683	20 683	4 522	21,9%	8 923	43,1%	1 265	6,1%	14 711	71,1%	8 244	55,9%	(84,7%)		
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-		
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers recognised - capital	20 683	20 683	4 522	21,9%	8 923	43,1%	1 265	6,1%	14 711	71,1%	8 244	55,9%	(84,7%)		
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-		
Internally generated funds	12 532	10 372	3 049	24,3%	5 628	44,9%	10 644	102,6%	19 320	186,3%	548	13,4%	1 842,4%		
Capital Expenditure Functional	33 215	31 055	7 571	22,8%	14 551	43,8%	11 909	38,3%	34 031	109,6%	8 792	48,6%	35,5%		
Municipal governance and administration	2 560	1 600	617	24,1%	82	3,2%	6 555	409,7%	7 254	453,4%	53	25,4%	12 194,1%		
Executive and Council	300	200	-	-	-	-	-	-	-	-	-	-	-		
Finance and administration	2 160	1 300	617	28,6%	29	1,3%	6 555	504,3%	7 201	553,9%	53	53,3%	12 194,1%		
Internal audit	100	100	-	-	53	53,2%	-	-	53	53,2%	-	-	-		
Community and Public Safety	4 468	4 468	991	22,2%	1 092	24,4%	-	-	2 084	46,6%	1 417	16,6%	(100,0%)		
Community and Social Services	265	265	-	-	-	-	-	-	-	-	-	-	-		
Sport And Recreation	4 203	4 203	991	23,6%	1 092	26,0%	-	-	2 084	49,6%	1 417	16,7%	(100,0%)		
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-		
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-		
Health	-	-	-	-	-	-	-	-	-	-	-	-	-		
Economic and Environmental Services	21 870	19 810	3 549	16,2%	7 404	33,9%	-	-	10 953	55,3%	754	88,9%	(100,0%)		
Planning and Development	100	100	-	-	-	-	-	-	-	-	-	-	-		
Road Transport	21 770	19 710	3 549	16,3%	7 404	34,0%	-	-	10 953	55,6%	754	88,9%	(100,0%)		
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-		
Trading Services	4 317	5 177	2 413	55,9%	5 973	138,4%	5 354	103,4%	13 740	265,4%	6 567	44,0%	(18,5%)		
Energy sources	4 317	5 177	2 413	55,9%	5 973	138,4%	5 354	103,4%	13 740	265,4%	6 567	46,0%	(18,5%)		
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-		
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-		
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other	-	-	-	-	-	-	-	-	-	-	-	-	-		

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	315 114	320 369	(23 442)	(7,4%)	76 606	24,3%	59 506	18,6%	112 670	35,2%	-	-	(100,0%)
Property rates	41 288	43 619	(3 170)	(7,7%)	14 054	34,0%	20 278	46,5%	31 162	71,4%	-	-	(100,0%)
Service charges	155 865	160 245	(15 397)	(9,9%)	47 760	30,6%	33 077	20,6%	65 440	40,8%	-	-	(100,0%)
Other revenue	12 748	12 748	(2 365)	(18,6%)	6 613	51,9%	4 897	38,4%	9 145	71,7%	-	-	(100,0%)
Transfers and Subsidies - Operational	82 899	82 826	-	-	2 177	2,6%	-	-	2 177	2,6%	-	-	-
Transfers and Subsidies - Capital	20 683	19 300	(2 509)	(12,1%)	3 483	16,8%	-	-	974	5,0%	-	-	-
Interest	1 631	1 631	-	-	2 519	154,5%	1 253	76,8%	3 773	231,3%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(421 392)	(444 298)	(13 335)	3,2%	(43 025)	10,2%	(16 761)	3,8%	(73 121)	16,5%	(10 829)	28,1%	54,8%
Suppliers and employees	(391 131)	(419 037)	(13 335)	3,4%	(43 025)	11,0%	(16 761)	4,0%	(73 121)	17,4%	(10 829)	28,1%	54,8%
Finance charges	(30 261)	(25 261)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(106 278)	(123 929)	(36 777)	34,6%	33 581	(31,6%)	42 745	(34,5%)	39 549	(31,9%)	(10 829)	(135,4%)	(494,7%)
Cash Flow from Investing Activities													
Receipts	-	-	6 235	-	10 532	-	7 529	-	24 296	-	7 622	-	(1,2%)
Proceeds on disposal of PPE	-	-	6 235	-	10 532	-	7 529	-	24 296	-	7 622	-	(1,2%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(38 198)	(35 714)	-	-	-	-	-	-	-	-	-	(,1%)	-
Capital assets	(38 198)	(35 714)	-	-	-	-	-	-	-	-	-	(,1%)	-
Net Cash from/(used) Investing Activities	(38 198)	(35 714)	6 235	(16,3%)	10 532	(27,6%)	7 529	(21,1%)	24 296	(68,0%)	7 622	(51,2%)	(1,2%)
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	(144 476)	(159 643)	(30 542)	21,1%	44 112	(30,5%)	50 274	(31,5%)	63 844	(40,0%)	(3 207)	(294,2%)	(1 667,5%)
Cash/cash equivalents at the year begin:	168 048	168 048	-	-	(73 467)	(43,7%)	(29 436)	(17,5%)	-	-	(54 326)	-	(45,8%)
Cash/cash equivalents at the year end:	23 572	8 405	(30 689)	(130,2%)	(29 429)	(124,8%)	20 044	238,5%	20 044	238,5%	(57 572)	(204,2%)	(134,8%)

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	22 594	21,6%	34 668	33,1%	505	,5%	46 848	44,8%	104 616	26,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 579	4,7%	6 492	12,0%	-	-	45 253	83,3%	54 323	13,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 333	3,5%	15 204	16,0%	-	-	76 740	80,5%	95 277	23,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	155	4,2%	243	6,5%	-	-	3 329	89,3%	3 728	,9%	-	-	-	-
Interest on Arrear Debtor Accounts	2 509	3,4%	6 522	8,9%	-	-	64 552	87,7%	73 583	18,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 444)	(6,6%)	1 962	2,9%	(655)	(1,0%)	70 230	104,7%	67 092	16,8%	-	-	-	-
Total By Income Source	26 726	6,7%	65 091	16,3%	(150)	-	306 952	77,0%	398 619	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	13 744	17,4%	27 184	34,3%	(25)	-	38 249	48,3%	79 151	19,9%	-	-	-	-
Commercial	4 697	13,3%	4 395	12,5%	(77)	(,2%)	26 222	74,4%	35 237	8,8%	-	-	-	-
Households	7 954	3,3%	14 342	5,9%	86	-	220 580	90,8%	242 962	61,0%	-	-	-	-
Other	331	,8%	19 170	46,5%	(134)	(,3%)	21 900	53,1%	41 268	10,4%	-	-	-	-
Total By Customer Group	26 726	6,7%	65 091	16,3%	(150)	-	306 952	77,0%	398 619	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	2 036	,3%	1 539	,2%	5 754	,9%	660 251	98,6%	669 580	99,6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(955)	61,1%	(343)	21,9%	36	(2,3%)	(303)	19,4%	(1 565)	(,2%)
Auditor-General	(800)	(22,0%)	(183)	(5,0%)	-	-	4 627	127,0%	3 644	,5%
Other	(5 914)	(861,9%)	191	27,9%	(1 470)	(214,2%)	7 879	1 148,3%	686	,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(5 633)	(,8%)	1 205	,2%	4 321	,6%	672 453	100,0%	672 345	100,0%

Contact Details

Municipal Manager	Mr Khaya Gashi	051 653 1777
Chief Financial Officer	Mr Y Ngqele	051 633 2441

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	440 094	478 568	186 931	42,5%	145 437	33,0%	113 364	23,7%	445 733	93,1%	224 929	93,5%	(49,6%)
Exchange Revenue													
Service charges - Electricity	32 243	44 450	11 106	34,4%	13 236	41,1%	11 059	24,9%	35 401	79,6%	13 052	82,1%	(15,3%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	5 661	4 661	1 063	18,8%	1 059	18,7%	1 046	22,4%	3 168	68,0%	1 097	74,4%	(4,6%)
Sale of Goods and Rendering of Services	201	221	63	31,5%	25	12,7%	72	32,7%	161	72,8%	(1 006)	39,0%	(107,2%)
Agency services	1 266	1 414	394	31,1%	358	28,3%	328	23,2%	1 079	76,3%	355	75,6%	(7,6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 390	3 790	845	24,9%	927	27,3%	1 043	27,5%	2 814	74,3%	679	54,6%	53,5%
Interest earned from Current and Non Current Assets	15 890	31 890	8 269	52,0%	7 617	47,9%	8 925	28,0%	24 811	77,8%	6 047	75,9%	47,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 282	5 402	1 124	21,3%	1 269	24,0%	1 196	22,1%	3 588	66,4%	1 103	74,2%	8,4%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	471	287	72	15,3%	207	43,8%	(36)	(12,4%)	243	84,7%	132	89,9%	(127,0%)
Non-Exchange Revenue													
Property rates	21 250	21 250	16 290	76,7%	1 811	8,5%	1 811	8,5%	19 912	93,7%	1 751	89,3%	3,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	225	225	15	6,5%	3	1,2%	19	8,5%	37	16,2%	19	6,2%	,7%
Licences or permits	2 537	2 537	603	23,8%	511	20,1%	500	19,7%	1 614	63,6%	577	70,3%	(13,4%)
Transfer and subsidies - Operational	349 897	357 060	145 683	41,6%	117 043	33,5%	86 171	24,1%	348 898	97,7%	199 050	96,6%	(56,7%)
Interest	1 780	5 380	1 405	78,9%	1 372	77,1%	1 229	22,8%	4 006	74,5%	1 019	138,5%	20,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	1 055	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	447 697	527 553	88 286	19,7%	98 887	22,1%	100 267	19,0%	287 440	54,5%	109 975	60,2%	(8,8%)
Employee related costs	130 212	130 041	28 388	21,8%	28 853	22,2%	29 435	22,6%	86 676	66,7%	26 340	65,3%	11,8%
Remuneration of councillors	28 481	28 481	6 522	22,9%	6 973	24,5%	6 629	23,3%	20 124	70,7%	6 264	70,9%	5,8%
Bulk purchases - electricity	47 731	47 731	11 043	23,1%	9 879	20,7%	9 506	19,9%	30 428	63,7%	6 307	65,8%	50,7%
Inventory consumed	7 485	7 584	1 196	16,0%	995	13,3%	1 416	18,7%	3 607	47,6%	1 290	41,7%	9,7%
Debt impairment	10 109	10 109	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	54 371	64 536	9 523	17,5%	9 408	17,3%	9 263	14,4%	28 194	43,7%	9 806	61,4%	(5,7%)
Interest	100	100	-	-	-	-	41	40,6%	41	40,6%	-	-	(100,0%)
Contracted services	85 745	131 673	18 327	21,4%	27 023	31,5%	29 324	22,3%	74 673	56,7%	20 937	61,7%	40,1%
Transfers and subsidies	3 431	3 281	-	-	40	1,2%	857	26,1%	897	27,3%	353	27,1%	142,5%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	7	-	(100,0%)
Operational costs	80 034	81 587	13 287	16,6%	15 699	19,6%	13 797	16,9%	42 783	52,4%	12 341	48,8%	11,8%
Losses on disposal of Assets	-	22 432	-	-	18	-	-	-	18	,1%	26 310	72,5%	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(7 603)	(48 986)	98 645		46 550		13 097		158 293		114 954		
Transfers and subsidies - capital (monetary allocations)	76 295	94 040	14 735	19,3%	22 452	29,4%	13 284	14,1%	50 470	53,7%	20 931	30,7%	(36,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	479	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	68 692	45 054	113 380		69 002		26 381		208 763		136 364		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	68 692	45 054	113 380		69 002		26 381		208 763		136 364		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	68 692	45 054	113 380		69 002		26 381		208 763		136 364		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	68 692	45 054	113 380		69 002		26 381		208 763		136 364		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	123 282	154 556	20 392	16,5%	25 478	20,7%	737	,5%	46 607	30,2%	22 808	31,9%	(96,8%)
National Government	66 343	67 860	12 958	19,5%	20 251	30,5%	(1 119)	(1,6%)	32 090	47,3%	18 697	33,4%	(106,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agem	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	66 343	67 860	12 958	19,5%	20 251	30,5%	(1 119)	(1,6%)	32 090	47,3%	18 697	33,4%	(106,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	56 939	86 695	7 434	13,1%	5 226	9,2%	1 856	2,1%	14 517	16,7%	4 111	29,6%	(54,8%)
Capital Expenditure Functional	123 282	154 556	20 392	16,5%	25 478	20,7%	737	,5%	46 607	30,2%	22 808	31,9%	(96,8%)
Municipal governance and administration	11 109	9 269	213	1,9%	179	1,6%	956	10,3%	1 349	14,6%	1 652	31,9%	(42,1%)
Executive and Council	1 304	1 304	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	9 804	7 964	213	2,2%	179	1,8%	956	12,0%	1 349	16,9%	1 652	31,9%	(42,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	907	3 585	-	-	463	51,0%	(373)	(10,4%)	90	2,5%	604	34,7%	(161,7%)
Community and Social Services	770	1 405	-	-	463	60,1%	(463)	(32,9%)	-	-	604	35,3%	(176,7%)
Sport And Recreation	137	137	-	-	-	-	90	65,9%	90	65,9%	-	29,7%	(100,0%)
Public Safety	-	2 043	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	75 731	126 714	13 017	17,2%	19 949	26,3%	12 202	9,6%	45 168	35,6%	16 555	31,2%	(26,3%)
Planning and Development	13 300	33 013	6 504	48,9%	5 047	37,9%	1 177	3,6%	12 728	38,6%	2 786	24,4%	(57,7%)
Road Transport	62 430	93 613	6 513	10,4%	14 902	23,9%	11 025	11,8%	32 440	34,7%	13 769	35,0%	(19,9%)
Environmental Protection	-	87	-	-	-	-	-	-	-	-	-	-	-
Trading Services	35 536	14 988	7 162	20,2%	4 886	13,8%	(12 048)	(80,4%)	0	-	3 997	36,0%	(401,4%)
Energy sources	15 483	3 500	7 162	46,3%	5 381	34,8%	(12 543)	(358,4%)	0	-	3 997	42,7%	(413,8%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	20 054	11 488	-	-	(495)	(2,5%)	495	4,3%	-	-	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	551 545	599 275	181 633	32,9%	171 156	31,0%	154 703	25,8%	507 492	84,7%	281 926	80,8%	(45,1%)
Property rates	29 982	29 982	1 819	6,1%	11 421	38,1%	3 706	12,4%	16 946	56,5%	1 843	53,5%	101,1%
Service charges	32 606	40 606	10 442	32,0%	11 393	34,9%	12 093	29,8%	33 928	83,6%	12 345	72,6%	(2,0%)
Other revenue	51 616	51 770	2 637	5,1%	2 938	5,7%	2 922	5,6%	8 498	16,4%	2 779	15,7%	5,2%
Transfers and Subsidies - Operational	349 897	357 060	145 073	41,5%	115 685	33,1%	105 304	29,5%	366 062	102,5%	230 169	106,3%	(54,2%)
Transfers and Subsidies - Capital	71 555	87 968	21 526	30,1%	29 668	41,5%	30 359	34,5%	81 553	92,7%	34 512	59,9%	(12,0%)
Interest	15 890	31 890	135	,9%	51	,3%	318	1,0%	505	1,6%	278	2,6%	14,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(380 718)	(431 844)	(76 381)	20,1%	(87 322)	22,9%	(69 345)	16,1%	(233 049)	54,0%	(70 473)	58,8%	(1,6%)
Suppliers and employees	(380 618)	(431 744)	(76 381)	20,1%	(87 322)	22,9%	(69 345)	16,1%	(233 049)	54,0%	(70 473)	58,9%	(1,6%)
Finance charges	(100)	(100)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	170 828	167 431	105 251	61,6%	83 834	49,1%	85 358	51,0%	274 443	163,9%	211 453	117,0%	(59,6%)
Cash Flow from Investing Activities													
Receipts	-	-	3 277	-	(3 277)	-	523	-	523	-	(7 048)	-	(107,4%)
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	-	-	3 277	-	(3 277)	-	523	-	523	-	(7 048)	-	(107,4%)
Payments	(141 376)	(164 778)	(28 831)	20,4%	(26 897)	19,0%	(16 293)	9,9%	(72 021)	43,7%	(26 153)	35,7%	(37,7%)
Capital assets	(141 376)	(164 778)	(28 831)	20,4%	(26 897)	19,0%	(16 293)	9,9%	(72 021)	43,7%	(26 153)	35,7%	(37,7%)
Net Cash from/(used) Investing Activities	(141 376)	(164 778)	(25 554)	18,1%	(30 174)	21,3%	(15 770)	9,6%	(71 498)	43,4%	(33 201)	35,1%	(52,5%)
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	29 451	2 653	79 697	270,6%	53 660	182,2%	69 588	2 622,9%	202 945	7 649,2%	178 251	329,2%	(61,0%)
Cash/cash equivalents at the year begin:	277 109	360 015	360 015	129,9%	439 712	158,7%	493 372	137,0%	360 015	100,0%	316 392	100,0%	55,9%
Cash/cash equivalents at the year end:	306 560	362 669	439 712	143,4%	493 372	160,9%	562 960	155,2%	562 960	155,2%	494 643	144,1%	13,8%

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	4 114	13,0%	1 649	5,2%	1 548	4,9%	24 272	76,9%	31 583	29,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	878	2,2%	312	,8%	296	,7%	38 015	96,2%	39 502	36,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	33	1,5%	30	1,3%	14	,6%	2 129	96,5%	2 206	2,1%	5	,2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	384	100,0%	384	,4%	-	-	-	-
Interest on Arrear Debtor Accounts	763	3,3%	754	3,3%	745	3,2%	20 891	90,2%	23 153	21,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	800	7,7%	303	2,9%	217	2,1%	9 120	87,4%	10 441	9,7%	-	-	-	-
Total By Income Source	6 589	6,1%	3 048	2,8%	2 820	2,6%	94 812	88,4%	107 269	100,0%	5	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	918	2,1%	476	1,1%	454	1,0%	42 066	95,8%	43 914	40,9%	-	-	-	-
Commercial	5 315	11,5%	2 268	4,9%	2 064	4,5%	36 691	79,2%	46 338	43,2%	5	-	-	-
Households	355	2,1%	304	1,8%	303	1,8%	16 054	94,3%	17 016	15,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 589	6,1%	3 048	2,8%	2 820	2,6%	94 812	88,4%	107 269	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	939	100,0%	-	-	-	-	-	-	939	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	939	100,0%	-	-	-	-	-	-	939	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: DIHLABENG (FS192)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 047 130	1 043 038	284 634	27,2%	245 029	23,4%	181 420	17,4%	711 083	68,2%	225 444	71,7%	(19,5%)
Exchange Revenue													
Service charges - Electricity	280 454	280 454	69 854	24,9%	58 082	20,7%	57 430	20,5%	185 365	66,1%	47 505	65,9%	20,9%
Service charges - Water	80 560	80 560	17 272	21,4%	18 082	22,4%	19 760	24,5%	55 114	68,4%	15 702	66,3%	25,8%
Service charges - Waste Water Management	69 179	69 179	15 356	22,2%	14 921	21,6%	14 709	21,3%	44 985	65,0%	13 785	73,8%	6,7%
Service charges - Waste Management	69 179	69 179	15 904	23,0%	15 158	21,9%	14 880	21,5%	45 941	66,4%	13 755	65,9%	8,2%
Sale of Goods and Rendering of Services	3 716	3 716	1 095	29,5%	1 369	36,8%	1 062	28,6%	3 526	94,9%	882	68,0%	20,4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	79 072	79 072	23 446	29,7%	24 528	31,0%	25 489	32,2%	73 464	92,9%	20 290	74,0%	25,6%
Interest earned from Current and Non Current Assets	376	376	178	47,3%	85	22,5%	345	91,9%	608	161,7%	51	64,5%	573,3%
Dividends	27	27	13	49,6%	-	-	-	-	13	49,6%	-	50,0%	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 492	6 492	1 873	28,8%	1 391	21,4%	1 473	22,7%	4 737	73,0%	1 367	70,1%	7,8%
Licence and permits	78	78	96	123,7%	30	38,3%	50	64,0%	175	226,0%	32	121,3%	53,7%
Operational Revenue	2 123	2 123	235	11,1%	90	4,2%	864	40,7%	1 189	56,0%	372	41,2%	132,6%
Non-Exchange Revenue													
Property rates	180 611	180 611	45 631	25,3%	36 247	20,1%	36 223	20,1%	118 102	65,4%	34 110	64,3%	6,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 903	1 903	32	1,7%	67	3,5%	40	2,1%	139	7,3%	174	17,8%	(76,8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	241 526	241 526	88 779	36,8%	69 899	28,9%	3 895	1,6%	162 573	67,3%	73 155	91,0%	(94,7%)
Interest	14 588	14 588	4 548	31,2%	4 763	32,6%	4 884	33,5%	14 194	97,3%	3 958	78,8%	23,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	17 246	13 154	323	1,9%	318	1,8%	315	2,4%	956	7,3%	303	6,2%	3,9%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	1	57,8%	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 049 475	1 078 871	182 620	17,4%	283 303	27,0%	217 610	20,2%	683 533	63,4%	200 014	64,3%	8,8%
Employee related costs	374 545	348 982	85 427	22,8%	57 214	15,3%	114 465	32,8%	257 105	73,7%	84 021	74,7%	36,2%
Remuneration of councillors	20 720	23 038	5 572	26,9%	4 376	21,1%	6 970	30,3%	16 918	73,4%	4 983	73,8%	39,9%
Bulk purchases - electricity	175 000	285 685	33 762	19,3%	136 216	77,8%	7 587	2,7%	177 565	62,2%	9 814	44,4%	(22,7%)
Inventory consumed	31 301	27 211	3 408	10,9%	7 819	25,0%	5 742	21,1%	16 970	62,4%	8 312	62,2%	(30,9%)
Debt impairment	56 330	71 330	-	-	-	-	32 859	46,1%	32 859	46,1%	-	-	(100,0%)
Depreciation and amortisation	88 716	89 733	-	-	36 792	41,5%	18 548	20,7%	55 340	61,7%	49 983	59,5%	(62,9%)
Interest	12 355	12 368	9 033	73,1%	68	5%	135	1,1%	9 236	74,7%	685	67,0%	(80,3%)
Contracted services	156 696	138 519	25 665	16,4%	25 772	16,4%	22 444	16,2%	73 881	53,3%	30 524	73,7%	(26,5%)
Transfers and subsidies	3 353	115	47	1,4%	(28)	(8%)	30	25,9%	49	42,1%	97	8,5%	(69,4%)
Irrecoverable debts written off	81 309	2 431	541	7%	424	5%	594	24,4%	1 560	64,2%	196	34,0%	202,5%
Operational costs	49 149	79 459	19 165	39,0%	14 650	29,8%	8 236	10,4%	42 051	52,9%	11 399	66,1%	(27,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 344)	(35 833)	102 014		(38 274)		(36 190)		27 549		25 430		
Transfers and subsidies - capital (monetary allocations)	126 184	131 042	17 069	13,5%	11 566	9,2%	44 373	33,9%	73 007	55,7%	86 814	129,5%	(48,9%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	123 840	95 209	119 083		(26 709)		8 183		100 557		112 244		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	123 840	95 209	119 083		(26 709)		8 183		100 557		112 244		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	123 840	95 209	119 083		(26 709)		8 183		100 557		112 244		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	123 840	95 209	119 083		(26 709)		8 183		100 557		112 244		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	131 484	135 711	5 466	4,2%	26 760	20,4%	20 333	15,0%	52 559	38,7%	16 793	54,6%	21,1%
National Government	126 184	126 548	5 045	4,0%	21 851	17,3%	20 208	16,0%	47 104	37,2%	14 642	63,5%	38,0%
Provincial Government	-	4 858	-	-	4 224	-	-	-	4 224	87,0%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	126 184	131 406	5 045	4,0%	26 075	20,7%	20 208	15,4%	51 329	39,1%	14 642	63,5%	38,0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 300	4 304	421	7,9%	685	12,9%	124	2,9%	1 230	28,6%	2 151	16,6%	(94,2%)
Capital Expenditure Functional	131 484	135 711	5 466	4,2%	26 760	20,4%	20 333	15,0%	52 559	38,7%	16 793	54,6%	21,1%
Municipal governance and administration	3 800	3 296	353	9,3%	331	8,7%	115	3,5%	799	24,2%	2 081	15,0%	(94,5%)
Executive and Council	-	77	41	-	16	-	19	24,3%	75	97,9%	439	69,0%	(95,7%)
Finance and administration	3 800	3 219	312	8,2%	315	8,3%	96	3,0%	724	22,5%	1 642	12,1%	(94,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	2 203	-	-	502	-	382	17,4%	884	40,1%	1 034	23,9%	(63,0%)
Community and Social Services	-	941	-	-	502	-	382	40,6%	884	93,9%	1 034	26,1%	(63,0%)
Sport And Recreation	-	1 261	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 776	21 773	68	4%	9 378	52,8%	-	-	9 445	43,4%	5 489	43,0%	(100,0%)
Planning and Development	17 776	19 873	-	-	7 824	44,0%	-	-	7 824	39,4%	69	54,7%	(100,0%)
Road Transport	-	1 900	68	-	1 554	-	-	-	1 621	85,3%	5 419	42,5%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	109 908	108 440	5 045	4,6%	16 550	15,1%	19 836	18,3%	41 430	38,2%	8 188	69,7%	142,2%
Energy sources	1 500	500	-	-	98	6,5%	-	-	98	19,6%	-	13,9%	-
Water Management	102 142	102 142	4 528	4,4%	16 444	16,1%	19 826	19,4%	40 799	39,9%	8 188	71,4%	142,1%
Waste Water Management	-	100	-	-	-	-	10	9,6%	10	9,6%	-	-	(100,0%)
Waste Management	6 267	5 698	517	8,2%	7	1%	-	-	524	9,2%	-	99,7%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	901 313	901 313	226 274	25,1%	222 542	24,7%	169 783	18,8%	618 599	68,6%	276 596	92,4%	(38,6%)
Property rates	158 160	158 160	26 981	17,1%	26 784	16,9%	30 547	19,3%	84 312	53,3%	30 670	56,9%	(4%)
Service charges	389 557	389 557	71 990	18,5%	71 318	18,3%	70 938	18,2%	214 246	55,0%	62 255	52,4%	13,9%
Other revenue	(14 243)	(14 243)	41 095	(288,5%)	13 281	(93,2%)	55 435	(389,2%)	109 811	(771,0%)	57 825	241,5%	(4,1%)
Transfers and Subsidies - Operational	238 107	238 107	86 029	36,1%	66 823	28,1%	7 608	3,2%	160 460	67,4%	68 962	876,9%	(89,0%)
Transfers and Subsidies - Capital	129 704	129 704	-	-	44 252	34,1%	4 911	3,8%	49 162	37,9%	56 833	53,2%	(91,4%)
Interest	0	0	166	34 261,8%	84	17 311,0%	345	71 293,0%	595	122 865,7%	51	1 125,3%	573,0%
Dividends	27	27	13	49,6%	-	-	-	-	13	49,6%	-	92,3%	-
Payments	(752 677)	(752 677)	(174 475)	23,2%	(189 628)	25,2%	(123 017)	16,3%	(487 121)	64,7%	(148 360)	50,5%	(17,1%)
Suppliers and employees	(752 677)	(752 677)	(174 475)	23,2%	(189 628)	25,2%	(123 017)	16,3%	(487 121)	64,7%	(148 360)	50,5%	(17,1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	148 635	148 635	51 799	34,8%	32 914	22,1%	46 766	31,5%	131 479	88,5%	128 236	(93,3%)	(63,5%)
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	(131 484)	(131 484)	(5 466)	4,2%	(26 760)	20,4%	(20 333)	15,5%	(52 559)	40,0%	(16 793)	54,4%	21,1%
Capital assets	(131 484)	(131 484)	(5 466)	4,2%	(26 760)	20,4%	(20 333)	15,5%	(52 559)	40,0%	(16 793)	54,4%	21,1%
Net Cash from/(used) Investing Activities	(131 484)	(131 484)	(5 466)	4,2%	(26 760)	20,4%	(20 333)	15,5%	(52 559)	40,0%	(16 793)	54,4%	21,1%
Cash Flow from Financing Activities													
Receipts	(7 459)	(7 459)	(1 865)	25,0%	(1 865)	25,0%	(1 865)	25,0%	(5 595)	75,0%	(1 865)	75,0%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	(7 459)	(7 459)	(1 865)	25,0%	(1 865)	25,0%	(1 865)	25,0%	(5 595)	75,0%	(1 865)	75,0%	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(7 459)	(7 459)	(1 865)	25,0%	(1 865)	25,0%	(1 865)	25,0%	(5 595)	75,0%	(1 865)	75,0%	-
Net Increase/(Decrease) in cash held	9 692	9 692	44 469	458,8%	4 289	44,3%	24 568	253,5%	73 326	756,6%	109 578	(36,3%)	(77,6%)
Cash/cash equivalents at the year begin:	11 232	11 232	18 178	161,8%	62 712	558,3%	67 001	596,5%	18 178	161,8%	31 891	(49,6%)	110,1%
Cash/cash equivalents at the year end:	20 924	20 924	62 712	299,7%	67 001	320,2%	91 569	437,6%	91 569	437,6%	141 469	(38,2%)	(35,3%)

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13 770	3,8%	4 857	1,3%	4 676	1,3%	337 001	93,5%	360 304	20,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	18 903	23,0%	2 635	3,2%	2 086	2,5%	58 726	71,3%	82 350	4,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 663	7,8%	3 927	2,1%	3 637	1,9%	166 105	88,2%	188 332	10,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 025	3,7%	3 477	1,4%	3 407	1,4%	224 948	93,4%	240 857	14,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 747	3,2%	4 207	1,4%	4 159	1,4%	288 525	94,1%	306 638	17,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	20 251	4,1%	9 937	2,0%	9 798	2,0%	459 856	92,0%	499 842	29,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 438	3,4%	501	1,2%	447	1,0%	40 529	94,4%	42 916	2,5%	-	-	-	-
Total By Income Source	87 797	5,1%	29 540	1,7%	28 210	1,6%	1 575 691	91,5%	1 721 238	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 342	6,2%	3 294	2,4%	3 519	2,6%	119 398	86,7%	134 554	7,8%	-	-	-	-
Commercial	27 445	12,5%	4 562	2,1%	3 608	1,6%	183 250	83,7%	218 866	12,7%	-	-	-	-
Households	51 877	3,8%	21 618	1,6%	21 019	1,5%	1 268 428	93,1%	1 362 942	79,2%	-	-	-	-
Other	133	2,7%	65	1,3%	64	1,3%	4 614	94,6%	4 875	,3%	-	-	-	-
Total By Customer Group	87 797	5,1%	29 540	1,7%	28 210	1,6%	1 575 691	91,5%	1 721 238	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	22 942	2,0%	-	-	27 129	2,3%	1 118 320	95,7%	1 168 391	86,4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 462	84,9%	1 679	9,9%	722	4,2%	178	1,0%	17 040	1,3%
Auditor-General	83	2,5%	851	25,4%	24	,7%	2 390	71,4%	3 348	,2%
Other	674	,4%	1 217	,7%	13 783	8,4%	148 046	90,4%	163 721	12,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	38 161	2,8%	3 747	,3%	41 658	3,1%	1 268 934	93,8%	1 352 499	100,0%

Contact Details

Municipal Manager	Mr Busa Molatseli	058 303 5732
Chief Financial Officer	Mr Qinimuzi Letlhalala	058 303 5732

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	185 016	186 893	74 566	40,3%	60 020	32,4%	45 707	24,5%	180 293	96,5%	104 225	97,7%	(56,1%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	5	312	5	103,7%	2	37,7%	3	,9%	10	3,2%	4	160,2%	(28,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 000	7 500	1 521	25,3%	3 307	55,1%	1 469	19,6%	6 298	84,0%	306	63,3%	380,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	440	510	92	21,0%	199	45,3%	267	52,3%	558	109,5%	127	84,7%	109,6%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	178 571	178 571	72 947	40,9%	56 512	31,6%	43 968	24,6%	173 427	97,1%	103 788	98,7%	(57,6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	183 597	189 881	39 875	21,7%	42 313	23,0%	36 382	19,2%	118 569	62,4%	35 213	61,3%	3,3%
Employee related costs	132 785	135 051	31 163	23,5%	30 095	22,7%	29 998	22,2%	91 256	67,6%	27 261	68,4%	10,0%
Remuneration of councillors	8 252	8 288	1 990	24,1%	1 999	24,2%	1 993	24,0%	5 981	72,2%	1 953	70,9%	2,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 761	3 051	409	14,8%	938	34,0%	486	15,9%	1 832	60,0%	437	49,9%	11,1%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	4 970	4 970	-	-	-	-	-	-	-	-	-	62,6%	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	11 230	12 311	1 083	9,6%	857	7,6%	622	5,1%	2 562	20,8%	1 468	28,1%	(57,6%)
Transfers and subsidies	1 930	2 555	184	9,5%	245	12,7%	269	10,5%	698	27,3%	671	32,2%	(59,9%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	21 670	23 656	5 046	23,3%	8 180	37,8%	3 014	12,7%	16 241	68,7%	3 424	55,0%	(12,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 419	(2 988)	34 691		17 707		9 325		61 723		69 012		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	703	-	(100,0%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 419	(2 988)	34 691		17 707		9 325		61 723		69 715		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 419	(2 988)	34 691		17 707		9 325		61 723		69 715		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 419	(2 988)	34 691		17 707		9 325		61 723		69 715		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 419	(2 988)	34 691		17 707		9 325		61 723		69 715		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	3 100	4 945	13	,4%	299	9,7%	753	15,2%	1 065	21,5%	140	24,3%	438,6%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 100	4 945	13	,4%	299	9,7%	753	15,2%	1 065	21,5%	140	24,3%	438,6%
Capital Expenditure Functional	3 100	4 945	13	,4%	299	9,7%	753	15,2%	1 065	21,5%	140	24,3%	438,6%
Municipal governance and administration	2 700	4 545	13	,5%	299	11,1%	753	16,6%	1 065	23,4%	140	24,3%	438,6%
Executive and Council	1 400	1 400	2	,1%	16	1,2%	753	53,8%	771	55,0%	-	2,0%	(100,0%)
Finance and administration	1 300	3 145	11	,9%	283	21,7%	-	-	294	9,4%	140	39,2%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	400	400	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	400	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	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	183 422	186 476	77 908	42,5%	60 755	33,1%	58 058	31,1%	196 721	105,5%	107 510	(96,6%)	(46,0%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	(1 149)	405	742	(64,6%)	1 186	(103,2%)	653	161,2%	2 581	637,2%	60 309	(73,4%)	(98,9%)
Transfers and Subsidies - Operational	178 571	178 571	75 645	42,4%	56 262	31,5%	55 936	31,3%	187 843	105,2%	47 201	(1 129,4%)	18,5%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	6 000	7 500	1 521	25,3%	3 307	55,1%	1 469	19,6%	6 298	84,0%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(178 520)	(181 137)	(54 220)	30,4%	(77 282)	43,3%	(72 374)	40,0%	(203 877)	112,6%	498	-	(14 633,1%)
Suppliers and employees	(178 520)	(181 137)	(54 220)	30,4%	(77 282)	43,3%	(72 374)	40,0%	(203 877)	112,6%	498	-	(14 633,1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	4 902	5 339	23 688	483,2%	(16 527)	(337,2%)	(14 316)	(268,1%)	(7 155)	(134,0%)	108 008	(91,5%)	(113,3%)
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	(3 100)	(4 945)	(13)	4%	(299)	9,7%	(753)	15,2%	(1 065)	21,5%	(140)	46,8%	438,6%
Capital assets	(3 100)	(4 945)	(13)	4%	(299)	9,7%	(753)	15,2%	(1 065)	21,5%	(140)	46,8%	438,6%
Net Cash from/(used) Investing Activities	(3 100)	(4 945)	(13)	4%	(299)	9,7%	(753)	15,2%	(1 065)	21,5%	(140)	46,8%	438,6%
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	1 802	394	23 675	1 313,8%	(16 827)	(933,8%)	(15 068)	(3 826,9%)	(8 220)	(2 087,6%)	107 869	(90,4%)	(114,0%)
Cash/cash equivalents at the year begin:	131 488	107 788	103 701	78,9%	127 376	96,9%	110 549	102,6%	103 701	96,2%	143 440	78,7%	(22,9%)
Cash/cash equivalents at the year end:	133 290	108 182	127 376	95,6%	110 549	82,9%	95 481	88,3%	95 481	88,3%	251 309	(327,3%)	(62,0%)

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
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

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: KOPANONG (FS162)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	374 371	376 743	41	-	17	-	19	-	78	-	161 391	141,1%	(100,0%)
Exchange Revenue													
Service charges - Electricity	96 779	79 540	-	-	0	-	-	-	-	-	14 014	66,7%	(100,0%)
Service charges - Water	51 266	77 588	-	-	0	-	-	-	0	-	9 557	68,6%	(100,0%)
Service charges - Waste Water Management	25 525	25 525	-	-	1	-	2	-	3	-	8 531	85,3%	(100,0%)
Service charges - Waste Management	19 838	19 838	-	-	-	-	-	-	-	-	4 317	73,0%	(100,0%)
Sale of Goods and Rendering of Services	-	-	-	-	2	-	8	-	9	-	-	-	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	19 026	6 342	-	-	-	-	-	-	-	-	3 006	133,4%	(100,0%)
Interest earned from Current and Non Current Assets	-	-	41	-	-	-	-	-	41	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 317	1 375	-	-	-	-	-	-	-	-	313	60,3%	(100,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	225	1 400	-	-	15	6,6%	10	,7%	24	1,7%	-	-	(100,0%)
Non-Exchange Revenue													
Property rates	43 591	49 591	-	-	-	-	-	-	-	-	10 155	67,6%	(100,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	13	13	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	439	439	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	115 172	115 093	-	-	-	-	-	-	-	-	111 497	280,1%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 180	0	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	537 691	559 916	24 387	4,5%	33 679	6,3%	11 427	2,0%	69 493	12,4%	45 002	31,8%	(74,6%)
Employee related costs	153 701	157 957	23 805	15,5%	33 573	21,8%	11 427	7,2%	68 805	43,6%	26 379	70,1%	(56,7%)
Remuneration of councillors	6 996	6 900	559	8,0%	106	1,5%	0	-	665	9,6%	10 032	204,5%	(100,0%)
Bulk purchases - electricity	92 705	68 000	-	-	-	-	-	-	-	-	283	1,4%	(100,0%)
Inventory consumed	40 250	26 489	-	-	-	-	-	-	-	-	4 867	59,2%	(100,0%)
Debt impairment	128 511	128 511	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	45 000	53 000	-	-	-	-	-	-	-	-	-	-	-
Interest	50 000	81 000	-	-	-	-	-	-	-	-	3	-	(100,0%)
Contracted services	6 000	9 770	-	-	-	-	-	-	-	-	2 709	147,0%	(100,0%)
Transfers and subsidies	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	12 529	26 290	23	,2%	-	-	-	-	23	,1%	729	19,5%	(100,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(163 320)	(183 173)	(24 346)		(33 662)		(11 408)		(69 415)		116 388		
Transfers and subsidies - capital (monetary allocations)	53 856	52 344	-	-	-	-	-	-	-	-	0	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(109 465)	(130 828)	(24 346)		(33 662)		(11 408)		(69 415)		116 388		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(109 465)	(130 828)	(24 346)		(33 662)		(11 408)		(69 415)		116 388		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(109 465)	(130 828)	(24 346)		(33 662)		(11 408)		(69 415)		116 388		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(109 465)	(130 828)	(24 346)		(33 662)		(11 408)		(69 415)		116 388		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	53 856	52 344	-	-	-	-	-	-	-	-	1 321	6,0%	(100,0%)
National Government	53 856	52 344	-	-	-	-	-	-	-	-	1 321	6,0%	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	53 856	52 344	-	-	-	-	-	-	-	-	1 321	6,0%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	69 267	52 344	-	-	-	-	-	-	-	-	1 321	6,0%	(100,0%)
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	19 200	3 789	-	-	-	-	-	-	-	-	921	12,8%	(100,0%)
Community and Social Services	19 200	3 789	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	921	12,8%	(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	48 555	-	-	-	-	-	-	-	-	400	8,0%	(100,0%)
Energy sources	14 436	14 436	-	-	-	-	-	-	-	-	-	-	-
Water Management	7 820	7 820	-	-	-	-	-	-	-	-	400	8,0%	(100,0%)
Waste Water Management	19 153	17 641	-	-	-	-	-	-	-	-	-	-	-
Waste Management	8 658	8 658	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	298 348	298 348	-	-	549	,2%	912	,3%	1 461	,5%	278 007	320,8%	(99,7%)
Property rates	22 294	22 294	-	-	36	,2%	41	,2%	78	,3%	204 481	1 978,8%	(100,0%)
Service charges	96 704	96 704	-	-	106	,1%	169	,2%	275	,3%	0	-	2 815 566,7%
Other revenue	809	809	-	-	407	50,3%	702	86,8%	1 109	137,1%	0	-	23 405 700,0%
Transfers and Subsidies - Operational	115 172	115 172	-	-	-	-	-	-	-	-	0	-	(100,0%)
Transfers and Subsidies - Capital	53 856	53 856	-	-	-	-	-	-	-	-	73 526	400,8%	(100,0%)
Interest	9 513	9 513	-	-	-	-	-	-	-	-	0	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(275 969)	(275 969)	24 364	(8,8%)	33 679	(12,2%)	11 427	(4,1%)	69 470	(25,2%)	(41 895)	52,9%	(127,3%)
Suppliers and employees	(245 969)	(245 969)	24 364	(9,9%)	33 679	(13,7%)	11 427	(4,6%)	69 470	(28,2%)	(26 681)	45,7%	(142,8%)
Finance charges	(30 000)	(30 000)	-	-	-	-	-	-	-	-	(15 213)	73,6%	(100,0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	22 379	22 379	24 364	108,9%	34 228	152,9%	12 339	55,1%	70 931	317,0%	236 112	3 796,6%	(94,8%)
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	(53 856)	(53 856)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(53 856)	(53 856)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(53 856)	(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)	(31 477)	24 364	(77,4%)	34 228	(108,7%)	12 339	(39,2%)	70 931	(225,3%)	236 112	3 796,6%	(94,8%)
Cash/cash equivalents at the year begin:	127	127	-	-	24 364	19 232,7%	58 592	46 247,5%	-	-	470 325	-	(87,5%)
Cash/cash equivalents at the year end:	(31 350)	(31 350)	24 364	(77,7%)	58 592	(186,9%)	70 931	(226,3%)	70 931	(226,3%)	706 437	3 796,6%	(90,0%)

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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LEJWELEPUTSWA (DC18)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	159 413	161 463	63 665	39,9%	51 541	32,3%	38 950	24,1%	154 156	95,5%	50 049	71,9%	(22,2%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	12	-	5	-	-	-	17	-	12	45,4%	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	165	165	32	19,6%	25	15,0%	16	9,9%	73	44,5%	110	195,5%	(85,2%)
Interest earned from Current and Non Current Assets	5 390	7 340	807	15,0%	1 922	35,7%	314	4,3%	3 043	41,5%	1 837	78,1%	(82,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	100	-	-	-	-	83	83,0%	83	83,0%	-	-	(100,0%)
Operational Revenue	97	97	63	64,7%	132	136,4%	59	60,9%	254	262,0%	126	196,5%	(53,0%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	101,0%	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	153 761	153 761	62 752	40,8%	49 457	32,2%	38 477	25,0%	150 686	98,0%	47 964	71,5%	(19,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	207 703	234 264	48 078	23,1%	48 296	23,3%	52 712	22,5%	149 086	63,6%	45 475	57,0%	15,9%
Employee related costs	120 434	118 008	26 537	22,0%	27 908	23,2%	30 267	25,6%	84 712	71,8%	30 406	61,0%	(,5%)
Remuneration of councillors	11 220	11 220	2 850	25,4%	2 825	25,2%	2 768	24,7%	8 443	75,2%	3 186	71,2%	(13,1%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 462	2 403	377	15,3%	486	19,7%	596	24,8%	1 458	60,7%	353	40,8%	68,6%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	5 871	5 871	-	-	-	-	-	-	-	-	2 947	50,2%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	22 356	25 875	3 999	17,9%	7 685	34,4%	5 025	19,4%	16 710	64,6%	3 027	50,1%	66,0%
Transfers and subsidies	17 135	42 895	9 095	53,1%	2 223	13,0%	8 621	20,1%	19 939	46,5%	1 939	25,7%	344,6%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	28 225	27 992	5 220	18,5%	7 170	25,4%	5 436	19,4%	17 825	63,7%	3 621	54,9%	50,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	(5)	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(48 290)	(72 801)	15 587		3 245		(13 762)		5 070		4 574		
Transfers and subsidies - capital (monetary allocations)	-	24 511	-	-	814	-	369	1,5%	1 183	4,8%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(48 290)	(48 290)	15 587		4 059		(13 393)		6 253		4 574		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(48 290)	(48 290)	15 587		4 059		(13 393)		6 253		4 574		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(48 290)	(48 290)	15 587		4 059		(13 393)		6 253		4 574		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(48 290)	(48 290)	15 587		4 059		(13 393)		6 253		4 574		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	7 400	33 261	942	12,7%	758	10,2%	449	1,4%	2 149	6,5%	399	6,2%	12,4%
National Government	-	24 561	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	24 561	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 400	8 700	942	12,7%	758	10,2%	449	5,2%	2 149	24,7%	399	6,2%	12,4%
Capital Expenditure Functional	7 400	8 750	942	12,7%	758	10,2%	449	5,1%	2 149	24,6%	399	6,2%	12,4%
Municipal governance and administration	6 800	8 450	851	12,5%	565	8,3%	265	3,1%	1 681	19,9%	399	7,5%	(33,6%)
Executive and Council	3 650	2 100	78	2,1%	200	5,5%	12	,6%	290	13,8%	32	2,4%	(62,2%)
Finance and administration	3 150	6 350	774	24,6%	365	11,6%	253	4,0%	1 392	21,9%	368	14,6%	(31,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	500	200	-	-	186	37,2%	184	92,0%	370	185,0%	-	-	(100,0%)
Community and Social Services	100	100	-	-	86	86,0%	184	184,0%	270	270,0%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	400	100	-	-	100	25,0%	-	-	100	100,0%	-	-	-
Economic and Environmental Services	100	100	91	91,0%	7	7,0%	-	-	98	98,0%	-	53,6%	-
Planning and Development	100	100	91	91,0%	7	7,0%	-	-	98	98,0%	-	53,6%	-
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		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	159 248	185 809	66 002	41,4%	51 246	32,2%	61 493	33,1%	178 741	96,2%	53 072	73,9%	15,9%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	97	197	45	46,8%	113	116,6%	121	61,4%	279	141,8%	298	1 054,2%	(59,4%)
Transfers and Subsidies - Operational	153 761	153 761	65 150	42,4%	49 211	32,0%	38 371	25,0%	152 732	99,3%	48 098	72,4%	(20,2%)
Transfers and Subsidies - Capital	-	24 511	-	-	-	-	22 687	92,6%	22 687	92,6%	3 000	100,0%	656,2%
Interest	5 390	7 340	807	15,0%	1 922	35,7%	314	4,3%	3 043	41,5%	1 676	69,2%	(81,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(202 329)	(194 622)	(56 091)	27,7%	(54 644)	27,0%	(53 371)	27,4%	(164 107)	84,3%	(52 137)	68,6%	2,4%
Suppliers and employees	(202 329)	(194 622)	(56 091)	27,7%	(54 644)	27,0%	(53 371)	27,4%	(164 107)	84,3%	(52 137)	68,6%	2,4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(43 081)	(8 813)	9 911	(23,0%)	(3 398)	7,9%	8 122	(92,2%)	14 635	(166,1%)	935	35,5%	768,8%
Cash Flow from Investing Activities													
Receipts	-	-	12	-	5	-	-	-	17	-	-	-	-
Proceeds on disposal of PPE	-	-	12	-	5	-	-	-	17	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(7 400)	(8 750)	-	-	-	-	-	-	-	-	(548)	6,2%	(100,0%)
Capital assets	(7 400)	(8 750)	-	-	-	-	-	-	-	-	(548)	6,2%	(100,0%)
Net Cash from/(used) Investing Activities	(7 400)	(8 750)	12	(,2%)	5	(,1%)	-	-	17	(,2%)	(548)	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	(50 481)	(17 563)	9 922	(19,7%)	(3 393)	6,7%	8 122	(46,2%)	14 651	(83,4%)	387	28,0%	2 000,6%
Cash/cash equivalents at the year begin:	111 526	78 607	106 197	95,2%	116 120	104,1%	112 727	143,4%	106 197	135,1%	101 576	100,0%	11,0%
Cash/cash equivalents at the year end:	61 045	61 045	116 120	190,2%	112 727	184,7%	120 849	198,0%	120 849	198,0%	101 963	131,9%	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	15 491	100,0%	15 491	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)	-	-	-	-	-	31 014	100,0%	31 014	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	-	-	-	-	-	31 014	100,0%	31 014	100,0%	-	-	-	-
Total By Customer Group	(0)	-	-	-	-	-	31 014	100,0%	31 014	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13	100,0%	-	-	-	-	-	-	13	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	13	100,0%	-	-	-	-	-	-	13	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LETSEMENG (FS161)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	231 261	230 481	36 326	15,7%	54 192	23,4%	48 121	20,9%	138 639	60,2%	50 192	66,9%	(4,1%)
Exchange Revenue													
Service charges - Electricity	36 831	36 831	2 948	8,0%	8 061	21,9%	7 739	21,0%	18 748	50,9%	6 721	68,2%	15,3%
Service charges - Water	16 924	19 124	(189)	(1,1%)	1 661	9,8%	1 518	7,9%	2 990	15,6%	618	8,4%	145,5%
Service charges - Waste Water Management	16 249	14 787	973	6,0%	2 924	18,0%	2 878	19,5%	6 775	45,8%	2 813	54,6%	2,3%
Service charges - Waste Management	15 872	14 444	937	5,9%	2 817	17,8%	2 792	19,3%	6 547	45,3%	2 739	54,2%	1,9%
Sale of Goods and Rendering of Services	154	161	17	11,0%	42	27,4%	38	23,4%	97	59,9%	52	92,9%	(27,1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	8	-	53	-	61	-	-	(4 246,2%)	(100,0%)
Interest earned from Receivables	6 486	6 486	994	15,3%	7 310	112,7%	8 890	137,1%	17 194	265,1%	8 310	147,6%	7,0%
Interest earned from Current and Non Current Assets	322	232	12	3,7%	19	5,7%	22	9,3%	52	22,4%	15	-	46,5%
Dividends	12	12	-	-	2	15,4%	-	-	2	15,4%	1	36,7%	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	455	524	49	10,7%	153	33,7%	148	28,3%	350	66,9%	134	97,1%	10,3%
Licence and permits	6	6	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	154	74	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue													
Property rates	27 412	27 412	2 189	8,0%	6 567	24,0%	6 562	23,9%	15 318	55,9%	6 342	73,4%	3,5%
Surcharges and Taxes	-	-	-	-	-	-	99	-	99	-	714	-	(86,2%)
Fines, penalties and forfeits	19	24	6	32,3%	1	6,3%	-	-	7	30,1%	1	39,9%	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	95 791	95 791	28 390	29,6%	22 800	23,8%	15 244	15,9%	66 434	69,4%	17 966	78,3%	(15,1%)
Interest	14 574	14 574	-	-	1 827	12,5%	2 139	14,7%	3 966	27,2%	3 765	101,8%	(43,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	273 219	254 921	5 279	1,9%	(19 815)	(7,3%)	17 101	6,7%	2 565	1,0%	36 034	40,5%	(52,5%)
Employee related costs	79 081	79 081	-	-	-	-	-	-	-	-	17 629	56,4%	(100,0%)
Remuneration of councillors	5 446	5 446	-	-	-	-	-	-	-	-	1 310	60,5%	(100,0%)
Bulk purchases - electricity	38 000	38 000	3 597	9,5%	(45 210)	(119,0%)	7 132	18,8%	(34 481)	(90,7%)	5 955	56,9%	19,8%
Inventory consumed	14 370	10 913	3	-	1 174	8,2%	1 009	9,2%	2 185	20,0%	1 993	44,8%	(49,4%)
Debt impairment	27 589	27 589	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	51 145	51 145	-	-	-	-	-	-	-	-	24	-	(100,0%)
Interest	9 449	10 000	900	9,5%	4 048	42,8%	4 621	46,2%	9 568	95,7%	3 258	94,1%	41,8%
Contracted services	32 235	16 708	176	,5%	1 024	3,2%	2 071	12,4%	3 271	19,6%	1 323	32,6%	56,6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	41	-	14 864	-	9	-	14 913	-	38	,1%	(77,2%)
Operational costs	15 904	16 039	563	3,5%	4 285	26,9%	2 260	14,1%	7 108	44,3%	4 504	97,7%	(49,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(41 958)	(24 440)	31 047		74 007		31 020		136 074		14 159		
Transfers and subsidies - capital (monetary allocations)	51 543	46 543	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	9 585	22 103	31 047		74 007		31 020		136 074		14 159		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	9 585	22 103	31 047		74 007		31 020		136 074		14 159		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	9 585	22 103	31 047		74 007		31 020		136 074		14 159		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	9 585	22 103	31 047		74 007		31 020		136 074		14 159		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	52 209	46 669	4	-	4 008	7,7%	1 789	3,8%	5 801	12,4%	4 221	8,8%	(57,6%)
National Government	50 559	45 559	-	-	3 999	7,9%	1 777	3,9%	5 775	12,7%	4 109	8,1%	(56,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	50 559	45 559	-	-	3 999	7,9%	1 777	3,9%	5 775	12,7%	4 109	8,1%	(56,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 650	1 110	4	,3%	10	,6%	12	1,1%	26	2,3%	113	70,3%	(89,4%)
Capital Expenditure Functional	52 209	46 669	4	-	4 008	7,7%	1 789	3,8%	5 801	12,4%	4 221	8,8%	(57,6%)
Municipal governance and administration	900	360	4	,5%	10	1,1%	12	3,3%	26	7,2%	110	91,7%	(89,1%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	25	-	(100,0%)
Finance and administration	900	360	4	,5%	10	1,1%	12	3,3%	26	7,2%	85	86,9%	(85,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	880	880	-	-	-	-	-	-	-	-	-	10,4%	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	12,9%	-
Sport And Recreation	880	880	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 209	2 209	-	-	1 586	71,8%	395	17,9%	1 981	89,7%	470	7,1%	(15,9%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 209	2 209	-	-	1 586	71,8%	395	17,9%	1 981	89,7%	470	7,1%	(15,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	48 220	43 220	-	-	2 413	5,0%	1 382	3,2%	3 795	8,8%	3 642	8,0%	(62,1%)
Energy sources	8 844	8 844	-	-	173	2,0%	474	5,4%	647	7,3%	-	-	(100,0%)
Water Management	31 477	26 477	-	-	2 139	6,8%	628	2,4%	2 767	10,4%	3 369	16,8%	(81,4%)
Waste Water Management	-	-	-	-	101	-	279	-	381	-	273	21,8%	2,2%
Waste Management	7 899	7 899	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	230 215	221 076	17 900	7,8%	3 854	1,7%	0	-	21 754	9,8%	15 128	8,9%	(100,0%)
Property rates	19 188	19 188	-	-	-	-	-	-	-	-	-	-	-
Service charges	61 006	56 982	-	-	-	-	-	-	-	-	-	-	-
Other revenue	835	809	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	95 791	95 791	17 900	18,7%	3 854	4,0%	-	-	21 754	22,7%	15 128	22,7%	(100,0%)
Transfers and Subsidies - Capital	42 543	37 543	-	-	-	-	-	-	-	-	-	-	-
Interest	10 852	10 762	-	-	-	-	0	-	0	-	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(208 277)	(145 457)	-	-	-	-	-	-	-	-	-	-	-
Suppliers and employees	(198 828)	(135 457)	-	-	-	-	-	-	-	-	-	-	-
Finance charges	(9 449)	(10 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	21 939	75 619	17 900	81,6%	3 854	17,6%	0	-	21 754	28,8%	15 128	33,3%	(100,0%)
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	(52 209)	(46 669)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(52 209)	(46 669)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(52 209)	(46 669)	-	-	-	-	-	-	-	-	-	-	-
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	(30 270)	28 950	17 900	(59,1%)	3 854	(12,7%)	0	-	21 754	75,1%	15 128	440,9%	(100,0%)
Cash/cash equivalents at the year begin:	1 160	1 160	-	-	17 900	1 542,7%	21 754	1 874,9%	-	-	5 500	-	295,5%
Cash/cash equivalents at the year end:	(29 110)	30 111	17 900	(61,5%)	21 754	(74,7%)	21 754	72,2%	21 754	72,2%	20 628	387,4%	5,5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 512	1,9%	3 367	4,2%	(46)	(,1%)	74 579	93,9%	79 413	16,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 724	8,4%	2 854	13,9%	(16)	(,1%)	15 958	77,8%	20 520	4,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 106	2,5%	4 007	4,7%	(41)	-	78 463	92,8%	84 534	17,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 034	1,6%	2 161	3,4%	(30)	-	61 292	95,1%	64 456	13,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 006	1,6%	2 023	3,3%	(55)	(,1%)	58 788	95,2%	61 761	12,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	22	1,6%	38	2,7%	(2)	(,1%)	1 367	95,9%	1 425	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	3 546	2,0%	6 809	3,8%	6	-	170 897	94,3%	181 258	37,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16	(,1%)	37	(,3%)	(0)	-	(13 441)	100,4%	(13 389)	(2,8%)	-	-	-	-
Total By Income Source	10 966	2,3%	21 294	4,4%	(185)	-	447 902	93,3%	479 978	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	265	3,9%	833	12,1%	(1)	-	5 769	84,0%	6 866	1,4%	-	-	-	-
Commercial	1 524	9,1%	2 130	12,7%	(9)	(,1%)	13 081	78,2%	16 726	3,5%	-	-	-	-
Households	8 411	2,0%	16 815	4,0%	(170)	-	394 580	94,0%	419 636	87,4%	-	-	-	-
Other	766	2,1%	1 517	4,1%	(5)	-	34 472	93,8%	36 750	7,7%	-	-	-	-
Total By Customer Group	10 966	2,3%	21 294	4,4%	(185)	-	447 902	93,3%	479 978	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	5 136	2,6%	3 390	1,7%	5 906	3,0%	182 826	92,7%	197 258	86,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	93	,3%	451	1,5%	(621)	(2,1%)	29 200	100,3%	29 123	12,7%
Auditor-General	-	-	(100)	(7,0%)	-	-	1 530	107,0%	1 430	,6%
Other	(582)	(54,7%)	353	33,2%	(1 886)	(177,2%)	3 179	298,7%	1 064	,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 647	2,0%	4 095	1,8%	3 400	1,5%	216 734	94,7%	228 875	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MAFUBE (FS205)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	283 101	317 127	95 915	33,9%	89 027	31,4%	78 800	24,8%	263 742	83,2%	80 242	90,0%	(1,8%)
Exchange Revenue													
Service charges - Electricity	0	0	-	-	4	1 597,4%	0	6,3%	4	1 603,7%	-	58,5%	(100,0%)
Service charges - Water	40 616	44 536	11 551	28,4%	10 201	25,1%	12 031	27,0%	33 783	75,9%	11 418	88,7%	5,4%
Service charges - Waste Water Management	15 089	24 443	6 900	45,7%	5 816	38,5%	4 651	19,0%	17 367	71,0%	3 596	91,4%	29,3%
Service charges - Waste Management	14 855	20 255	5 286	35,6%	4 983	33,5%	4 636	22,9%	14 906	73,6%	4 060	87,3%	14,2%
Sale of Goods and Rendering of Services	2 854	2 854	715	25,1%	1 203	42,2%	706	24,7%	2 624	92,0%	612	81,1%	15,4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	45 233	55 233	15 082	33,3%	18 238	40,3%	18 850	34,1%	52 170	94,5%	14 437	92,0%	30,6%
Interest earned from Current and Non Current Assets	72	111	59	81,6%	3	4,3%	61	54,5%	123	110,3%	18	85,2%	231,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	6 580	6 580	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	312	540	199	63,9%	86	27,6%	88	16,3%	373	69,2%	86	87,5%	2,6%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	0	0	-	-	0	15,9%	0	30,8%	0	46,7%	1	561,4%	(93,5%)
Non-Exchange Revenue													
Property rates	25 078	30 291	7 596	30,3%	7 572	30,2%	7 454	24,6%	22 623	74,7%	4 286	75,9%	73,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	131	3	2	1,3%	0	2%	-	-	2	58,3%	53	101,4%	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	132 281	132 281	46 673	35,3%	38 371	29,0%	27 665	20,9%	112 708	85,2%	40 529	88,9%	(31,7%)
Interest	-	-	1 850	-	2 549	-	2 659	-	7 058	-	1 148	-	131,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	276 899	312 088	28 189	10,2%	44 666	16,1%	38 881	12,5%	111 735	35,8%	39 269	42,6%	(1,0%)
Employee related costs	117 873	104 474	21 860	18,5%	31 060	26,4%	22 706	21,7%	75 627	72,4%	25 113	68,2%	(9,6%)
Remuneration of councillors	6 626	7 685	1 831	27,6%	1 591	24,0%	1 591	20,7%	5 013	65,2%	1 562	66,4%	1,8%
Bulk purchases - electricity	5 300	5 300	-	-	0	-	-	-	0	-	206	5,0%	(100,0%)
Inventory consumed	20 919	20 976	1 302	6,2%	1 739	8,3%	2 993	14,3%	6 035	28,8%	2 983	34,2%	3%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	27 798	40 000	-	-	-	-	-	-	-	-	-	-	-
Interest	25 000	45 000	0	-	0	-	0	-	1	-	123	1,2%	(99,8%)
Contracted services	22 218	22 218	242	1,1%	4 699	21,1%	4 778	21,5%	9 719	43,7%	3 471	39,9%	37,7%
Transfers and subsidies	3 283	3 283	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	9 265	20 731	394	4,3%	1 638	17,7%	724	3,5%	2 756	13,3%	1 252	16,0%	(42,2%)
Operational costs	38 118	41 921	2 559	6,7%	3 938	10,3%	6 084	14,5%	12 582	30,0%	4 558	33,4%	33,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	500	500	-	-	-	-	3	6%	3	6%	-	-	(100,0%)
Surplus/(Deficit)	6 202	5 039	67 725		44 361		39 920		152 007		40 973		
Transfers and subsidies - capital (monetary allocations)	48 511	39 766	376	8%	6 552	13,5%	7 185	18,1%	14 113	35,5%	33 328	79,6%	(78,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	54 713	44 805	68 101		50 914		47 104		166 119		74 301		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	54 713	44 805	68 101		50 914		47 104		166 119		74 301		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	54 713	44 805	68 101		50 914		47 104		166 119		74 301		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	54 713	44 805	68 101		50 914		47 104		166 119		74 301		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	57 907	44 755	167	3%	5 521	9,5%	6 846	15,3%	12 533	28,0%	12 596	36,4%	(45,7%)
National Government	47 206	38 461	151	3%	5 521	11,7%	3 734	9,7%	9 405	24,5%	12 539	43,7%	(70,2%)
Provincial Government	-	-	-	-	-	-	2 356	-	2 356	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	47 206	38 461	151	3%	5 521	11,7%	6 090	15,8%	11 762	30,6%	12 539	40,1%	(51,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 700	6 294	16	1%	-	-	756	12,0%	771	12,3%	57	1,8%	1 222,5%
Capital Expenditure Functional	57 907	44 755	167	3%	5 521	9,5%	6 846	15,3%	12 533	28,0%	12 596	36,4%	(45,7%)
Municipal governance and administration	6 900	3 900	16	2%	-	-	756	19,4%	771	19,8%	57	2,0%	1 222,5%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 900	3 900	16	2%	-	-	756	19,4%	771	19,8%	57	2,0%	1 222,5%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 250	1 250	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	1 250	1 250	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 067	7 615	-	-	1 788	19,7%	430	5,6%	2 218	29,1%	1 104	21,5%	(61,1%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	5 222	5 515	-	-	1 788	34,2%	187	3,4%	1 975	35,8%	98	11,3%	90,1%
Environmental Protection	3 844	2 099	-	-	-	-	243	11,6%	243	11,6%	1 005	34,5%	(75,8%)
Trading Services	40 690	31 990	151	4%	3 733	9,2%	5 660	17,7%	9 544	29,8%	11 435	42,0%	(50,5%)
Energy sources	2 420	1 420	151	6,2%	-	-	217	15,3%	368	25,9%	2 243	48,6%	(90,3%)
Water Management	38 270	30 570	-	-	3 733	9,8%	5 443	17,8%	9 175	30,0%	9 192	40,6%	(40,8%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	119 860	119 860	54 005	45,1%	44 444	37,1%	37 936	31,6%	136 385	113,8%	65 252	183,3%	(41,9%)
Property rates	25 599	25 599	3 090	12,1%	3 795	14,8%	3 924	15,3%	10 809	42,2%	3 402	42,5%	15,3%
Service charges	38 028	38 028	11 978	31,5%	7 530	19,8%	6 780	17,8%	26 287	69,1%	21 653	70,0%	(68,7%)
Other revenue	(118 095)	(118 095)	(19 894)	16,8%	(12 501)	10,6%	(7 503)	6,4%	(39 898)	33,8%	(25 657)	(6,9%)	(70,8%)
Transfers and Subsidies - Operational	128 231	128 231	49 550	38,6%	36 981	28,8%	26 391	20,6%	112 922	88,1%	40 272	92,5%	(34,5%)
Transfers and Subsidies - Capital	46 094	46 094	9 223	20,0%	8 636	18,7%	8 334	18,1%	26 193	56,8%	25 563	97,8%	(67,4%)
Interest	3	3	59	2 169,1%	3	113,5%	10	366,3%	72	2 648,9%	18	290,3%	(45,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(217 891)	(217 891)	(83 964)	38,5%	(43 296)	19,9%	(44 668)	20,5%	(171 928)	78,9%	(48 280)	74,3%	(7,5%)
Suppliers and employees	(217 891)	(217 891)	(83 964)	38,5%	(43 296)	19,9%	(44 668)	20,5%	(171 928)	78,9%	(48 280)	74,3%	(7,5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(98 031)	(98 031)	(29 959)	30,6%	1 147	(1,2%)	(6 732)	6,9%	(35 544)	36,3%	16 972	(66,2%)	(139,7%)
Cash Flow from Investing Activities													
Receipts	(445)	(445)	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(445)	(445)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(57 907)	(57 907)	(167)	,3%	(5 521)	9,5%	(6 846)	11,8%	(12 533)	21,6%	(5 676)	30,5%	20,6%
Capital assets	(57 907)	(57 907)	(167)	,3%	(5 521)	9,5%	(6 846)	11,8%	(12 533)	21,6%	(5 676)	30,5%	20,6%
Net Cash from/(used) Investing Activities	(58 351)	(58 351)	(167)	,3%	(5 521)	9,5%	(6 846)	11,7%	(12 533)	21,5%	(5 676)	30,2%	20,6%
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	(156 383)	(156 383)	(30 125)	19,3%	(4 373)	2,8%	(13 578)	8,7%	(48 077)	30,7%	11 296	(28,9%)	(220,2%)
Cash/cash equivalents at the year begin:	14 646	14 646	-	-	(24 517)	(167,4%)	(179 084)	(1 222,7%)	-	-	(267 887)	64,6%	(33,1%)
Cash/cash equivalents at the year end:	(141 736)	(141 736)	(24 517)	17,3%	(179 084)	126,4%	(193 074)	136,2%	(193 074)	136,2%	(406 786)	296,9%	(52,5%)

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	9 503	2,9%	4 527	1,4%	3 732	1,1%	313 905	94,6%	331 668	29,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11	4%	-	-	2	,1%	2 640	99,5%	2 653	,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(5 476)	(6,8%)	1 803	2,2%	1 732	2,1%	83 016	102,4%	81 075	7,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 565	2,2%	2 245	1,1%	2 290	1,1%	202 482	95,7%	211 582	18,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 507	2,5%	1 725	1,2%	1 763	1,3%	131 632	95,0%	138 626	12,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	14 388	4,2%	7 050	2,0%	6 968	2,0%	317 779	91,8%	346 185	30,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	491	2,4%	238	1,2%	236	1,1%	19 647	95,3%	20 613	1,8%	-	-	-	-
Total By Income Source	26 990	2,4%	17 589	1,6%	16 722	1,5%	1 071 101	94,6%	1 132 401	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(1 808)	(14,0%)	309	2,4%	346	2,7%	14 032	109,0%	12 879	1,1%	-	-	-	-
Commercial	(297)	(,3%)	1 877	2,0%	1 789	1,9%	90 278	96,4%	93 648	8,3%	-	-	-	-
Households	29 095	2,8%	15 402	1,5%	14 587	1,4%	966 790	94,2%	1 025 875	90,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	26 990	2,4%	17 589	1,6%	16 722	1,5%	1 071 101	94,6%	1 132 401	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	-	-	-	-	-	-	202 281	100,0%	202 281	18,2%
Bulk Water	-	-	6 683	1,4%	11 900	2,4%	469 604	96,2%	488 188	43,9%
PAYE deductions	1 546	59,5%	1 189	45,7%	-	-	(135)	(5,2%)	2 601	,2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	1 260	,6%	1 260	,6%	1 267	,6%	216 802	98,3%	220 588	19,8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 743	2,6%	5 886	3,2%	3 492	1,9%	171 196	92,4%	185 317	16,7%
Auditor-General	741	6,2%	1 199	10,1%	786	6,6%	9 163	77,1%	11 889	1,1%
Other	1 210	67,2%	457	25,4%	51	2,8%	82	4,6%	1 800	,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	9 500	,9%	16 674	1,5%	17 496	1,6%	1 068 994	96,1%	1 112 665	100,0%

Contact Details

Municipal Manager	Mr Josie L Ralebenya	072 446 2391
Chief Financial Officer	Mr Gcinumuzi Mgqina	058 813 9757

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 705 903	1 524 295	514 548	30,2%	433 794	25,4%	452 804	29,7%	1 401 146	91,9%	349 400	73,8%	29,6%
Exchange Revenue													
Service charges - Electricity	508 227	356 633	103 132	20,3%	85 609	16,8%	93 496	26,2%	282 237	79,1%	31 686	21,5%	195,1%
Service charges - Water	118 471	117 286	25 794	21,8%	21 924	18,5%	20 152	17,2%	67 870	57,9%	30 795	70,2%	(34,6%)
Service charges - Waste Water Management	48 724	48 724	11 192	23,0%	10 754	22,1%	10 839	22,2%	32 785	67,3%	13 086	75,9%	(17,2%)
Service charges - Waste Management	48 518	48 355	11 561	23,8%	11 101	22,9%	11 063	22,9%	33 725	69,7%	13 018	75,7%	(15,0%)
Sale of Goods and Rendering of Services	5 918	5 367	705	11,9%	654	11,1%	856	15,9%	2 215	41,3%	384	41,5%	123,0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 798	9 063	3 056	22,1%	-	-	9 662	106,6%	12 718	140,3%	(17)	(,3%)	(57 171,5%)
Interest earned from Current and Non Current Assets	4 620	4 620	835	18,1%	886	19,2%	3 241	70,2%	4 962	107,4%	1 618	31,0%	100,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 504	2 004	232	9,3%	631	25,2%	241	12,0%	1 104	55,1%	301	67,7%	(19,8%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 889	3 708	147	5,1%	1 643	56,9%	241	6,5%	2 031	54,8%	9 192	912,2%	(97,4%)
Non-Exchange Revenue													
Property rates	128 537	115 244	21 790	17,0%	25 278	19,7%	28 187	24,5%	75 254	65,3%	34 593	75,6%	(18,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 500	950	94	6,3%	64	4,3%	41	4,3%	199	20,9%	178	26,8%	(77,1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	810 030	809 734	334 746	41,3%	275 246	34,0%	270 908	33,5%	880 899	108,8%	214 568	102,8%	26,3%
Interest	12 163	2 600	1 266	10,4%	-	-	3 877	149,1%	5 143	197,8%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	4	7	-	-	3	84,5%	-	-	3	50,0%	-	-	83,3%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 189 723	2 905 918	554 969	25,3%	423 741	19,4%	418 617	14,4%	1 397 327	48,1%	449 073	47,3%	(6,8%)
Employee related costs	743 437	743 444	173 181	23,3%	156 236	21,0%	172 023	23,1%	501 440	67,4%	174 097	75,0%	(1,2%)
Remuneration of councillors	33 085	33 254	6 607	22,8%	6 607	20,0%	7 075	21,3%	21 236	63,9%	7 197	73,1%	(1,7%)
Bulk purchases - electricity	565 900	877 794	290 225	51,3%	178 082	31,5%	162 115	18,5%	630 422	71,8%	148 589	58,3%	9,1%
Inventory consumed	58 144	60 137	4 699	8,1%	3 596	6,2%	11 433	19,0%	19 728	32,8%	13 527	42,1%	(15,5%)
Debt impairment	60 000	125 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	153 916	284 951	-	-	-	-	-	-	-	-	-	-	-
Interest	15 144	210 944	1	-	952	6,3%	10 505	5,0%	11 459	5,4%	20	16,8%	52 092,3%
Contracted services	210 581	218 634	24 127	11,5%	26 428	12,5%	24 881	11,4%	75 346	34,5%	35 790	31,8%	(30,5%)
Transfers and subsidies	187 200	187 200	38 894	20,8%	35 761	19,1%	12 406	6,6%	87 061	46,5%	50 799	57,7%	(75,6%)
Irrecoverable debts written off	17 000	7 000	348	2,0%	1 914	11,3%	1 578	22,5%	3 840	54,9%	656	73,7%	140,4%
Operational costs	145 300	157 546	15 939	11,0%	14 163	9,7%	16 601	10,5%	46 703	29,6%	18 396	37,2%	(9,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	16	13	-	-	2	13,3%	-	-	2	16,2%	-	-	83,3%
Surplus/(Deficit)	(483 820)	(1 381 622)	(40 421)		10 053		34 187		3 819		(99 673)		
Transfers and subsidies - capital (monetary allocations)	234 059	285 867	19 583	8,4%	37 480	16,0%	32 692	11,4%	89 755	31,4%	(1 930 787)	57,0%	(101,7%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(249 761)	(1 095 755)	(20 838)		47 533		66 879		93 574		(2 030 459)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(249 761)	(1 095 755)	(20 838)		47 533		66 879		93 574		(2 030 459)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(249 761)	(1 095 755)	(20 838)		47 533		66 879		93 574		(2 030 459)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	263 118	276 719	48 406	18,4%	-	-	-	-	48 406	17,5%	51 547	58,3%	(100,0%)
Surplus/(Deficit) for the year	13 357	(819 036)	27 568		47 533		66 879		141 980		(1 978 912)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	280 614	314 352	36 457	13,0%	26 660	9,5%	53 822	17,1%	116 939	37,2%	60 198	51,6%	(10,6%)
National Government	224 272	211 180	31 893	14,2%	23 110	10,3%	38 405	18,2%	93 408	44,2%	45 126	53,9%	(14,9%)
Provincial Government	-	64 900	-	-	-	-	13 895	21,4%	13 895	21,4%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm A	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	224 272	276 080	31 893	14,2%	23 110	10,3%	52 300	18,9%	107 303	38,9%	45 126	53,9%	15,9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	56 342	38 272	4 564	8,1%	3 550	6,3%	1 522	4,0%	9 636	25,2%	15 073	42,4%	(89,9%)
Capital Expenditure Functional	280 614	314 352	36 457	13,0%	26 660	9,5%	53 822	17,1%	116 939	37,2%	60 198	51,6%	(10,6%)
Municipal governance and administration	37 842	19 192	2 605	6,9%	168	,4%	(18)	(,1%)	2 756	14,4%	307	6,1%	(105,8%)
Executive and Council	14 945	12 995	-	-	-	-	(98)	(,8%)	(98)	(,8%)	-	-	13,0%
Finance and administration	22 897	6 197	2 605	11,4%	168	,7%	80	1,3%	2 853	46,0%	307	4,5%	(74,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	40 262	29 233	2 457	6,1%	703	1,7%	2 361	8,1%	5 522	18,9%	2 285	50,3%	3,3%
Community and Social Services	19 407	19 244	2 457	12,7%	-	-	670	3,5%	3 127	16,3%	1 490	58,4%	(55,0%)
Sport And Recreation	17 855	6 908	-	-	703	3,9%	1 691	24,5%	2 394	34,7%	796	15,3%	112,5%
Public Safety	3 000	3 080	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 766	9 359	1 597	10,8%	-	-	3 213	34,3%	4 810	51,4%	3 444	67,4%	(6,7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	14 766	9 359	1 597	10,8%	-	-	3 213	34,3%	4 810	51,4%	3 444	67,4%	(6,7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	187 743	256 568	29 797	15,9%	25 789	13,7%	48 266	18,8%	103 852	40,5%	54 161	53,6%	(10,9%)
Energy sources	16 678	16 678	1 959	11,7%	3 382	20,3%	1 540	9,2%	6 881	41,3%	18 039	56,4%	(91,5%)
Water Management	87 462	119 467	3 399	3,9%	4 574	5,2%	20 491	17,2%	28 464	23,8%	8 880	76,6%	130,8%
Waste Water Management	83 604	120 423	24 439	29,2%	17 833	21,3%	26 235	21,8%	68 507	56,9%	27 243	39,3%	(3,7%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 532 433	1 501 632	433 952	28,3%	358 024	23,4%	379 571	25,3%	1 171 548	78,0%	336 663	60,3%	12,7%
Property rates	74 197	71 306	25 400	34,2%	9 184	12,4%	16 162	22,7%	50 746	71,2%	23 150	80,3%	(30,2%)
Service charges	325 692	456 761	61 960	19,0%	51 326	15,8%	68 597	15,0%	181 883	39,8%	75 410	56,8%	(9,0%)
Other revenue	78 801	(123 242)	(51 278)	(65,1%)	(39 615)	(50,3%)	(23 545)	19,1%	(114 437)	92,9%	(39 497)	(2 084,5%)	(40,4%)
Transfers and Subsidies - Operational	810 030	809 734	337 112	41,6%	266 204	32,9%	201 254	24,9%	804 570	99,4%	208 443	99,6%	(3,4%)
Transfers and Subsidies - Capital	234 059	285 867	60 664	25,9%	70 808	30,3%	116 437	40,7%	247 909	86,7%	68 146	96,5%	70,9%
Interest	9 654	1 206	94	1,0%	117	1,2%	665	55,2%	877	72,8%	1 012	10,0%	(34,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 809 919)	(1 935 803)	(300 949)	16,6%	37 966	(2,1%)	(332 543)	17,2%	(595 527)	30,8%	(360 840)	90,3%	(7,8%)
Suppliers and employees	(1 809 919)	(1 935 803)	(300 949)	16,6%	37 966	(2,1%)	(332 543)	17,2%	(595 527)	30,8%	(360 840)	90,3%	(7,8%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(277 486)	(434 171)	133 003	(47,9%)	395 990	(142,7%)	47 028	(10,8%)	576 020	(132,7%)	(24 177)	48,1%	(294,5%)
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	(280 614)	(314 352)	(36 457)	13,0%	(26 660)	9,5%	(53 822)	17,1%	(116 939)	37,2%	(45 098)	53,4%	19,3%
Capital assets	(280 614)	(314 352)	(36 457)	13,0%	(26 660)	9,5%	(53 822)	17,1%	(116 939)	37,2%	(45 098)	53,4%	19,3%
Net Cash from/(used) Investing Activities	(280 614)	(314 352)	(36 457)	13,0%	(26 660)	9,5%	(53 822)	17,1%	(116 939)	37,2%	(45 098)	53,4%	19,3%
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	(558 100)	(748 523)	96 546	(17,3%)	369 330	(66,2%)	(6 795)	,9%	459 081	(61,3%)	(69 275)	45,8%	(90,2%)
Cash/cash equivalents at the year begin:	-	673 676	118 498	-	770 946	-	1 142 930	169,7%	118 498	17,6%	454 741	-	151,3%
Cash/cash equivalents at the year end:	(558 100)	(74 847)	770 792	(138,1%)	1 140 696	(204,4%)	1 136 135	(1 517,9%)	1 136 135	(1 517,9%)	386 036	54,9%	194,3%

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	11 456	1,5%	14 947	2,0%	12 880	1,7%	722 760	94,8%	762 043	29,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 695	1,4%	3 980	1,2%	3 793	1,2%	316 677	96,2%	329 145	12,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 348	1,3%	8 520	1,4%	7 374	1,2%	595 157	96,1%	619 399	24,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 048	1,4%	3 970	1,3%	3 969	1,3%	283 769	95,9%	295 756	11,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 039	1,4%	3 967	1,3%	3 925	1,3%	285 838	96,0%	297 769	11,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 514	2,0%	4 472	2,0%	4 432	2,0%	213 682	94,1%	227 101	8,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	189	,5%	833	2,4%	276	,8%	33 489	96,3%	34 788	1,4%	-	-	-	-
Total By Income Source	37 288	1,5%	40 690	1,6%	36 650	1,4%	2 451 373	95,5%	2 566 000	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 506	1,5%	8 395	1,7%	6 716	1,4%	470 481	95,4%	493 099	19,2%	-	-	-	-
Commercial	8 674	1,6%	7 670	1,4%	7 501	1,4%	528 949	95,7%	552 794	21,5%	-	-	-	-
Households	21 108	1,4%	24 624	1,6%	22 433	1,5%	1 451 943	95,5%	1 520 107	59,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	37 288	1,5%	40 690	1,6%	36 650	1,4%	2 451 373	95,5%	2 566 000	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	72 673	1,2%	58 082	1,0%	61 807	1,1%	5 664 448	96,7%	5 857 010	98,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	844	1,1%	421	,6%	66	,1%	72 375	98,2%	73 706	1,2%
Auditor-General	-	-	-	-	-	-	4 343	100,0%	4 343	,1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	73 517	1,2%	58 504	1,0%	61 872	1,0%	5 741 166	96,7%	5 935 059	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANGAUNG (MAN)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24											2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	9 311 433	9 297 621	2 669 469	28,7%	1 870 656	20,1%	2 667 643	28,7%	7 207 768	77,5%	2 333 200	77,4%	14,3%	
Exchange Revenue														
Service charges - Electricity	3 584 747	3 584 747	1 034 637	28,9%	742 738	20,7%	728 337	20,3%	2 505 713	69,9%	616 905	66,0%	18,1%	
Service charges - Water	1 308 282	1 308 282	285 708	21,8%	307 736	23,5%	242 003	18,5%	835 447	63,9%	275 312	77,8%	(12,1%)	
Service charges - Waste Water Management	520 600	520 600	125 793	24,2%	123 953	23,8%	128 329	24,7%	378 075	72,6%	117 855	70,0%	8,9%	
Service charges - Waste Management	184 259	184 259	45 280	24,6%	45 147	24,5%	44 657	24,2%	135 085	73,3%	42 344	71,5%	5,5%	
Sale of Goods and Rendering of Services	64 741	64 741	9 250	14,3%	7 187	11,1%	8 857	13,7%	25 294	39,1%	9 150	40,6%	(3,2%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	263 816	263 816	140 360	53,2%	147 003	55,7%	140 593	53,3%	427 956	162,2%	119 985	123,1%	17,2%	
Interest earned from Current and Non Current Assets	26 401	26 401	22 858	86,6%	19 688	74,6%	16 085	60,9%	58 632	222,1%	14 887	156,1%	8,1%	
Dividends	3	3	6	256,0%	-	-	2	61,3%	8	317,4%	-	250,0%	(100,0%)	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	47 004	47 004	9 583	20,4%	9 617	20,5%	9 962	21,2%	29 163	62,0%	9 201	55,1%	8,3%	
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	39 768	39 768	8 247	20,7%	6 059	15,2%	9 984	25,1%	24 289	61,1%	8 546	61,2%	16,8%	
Non-Exchange Revenue														
Property rates	1 541 522	1 541 522	403 984	26,2%	396 394	25,7%	420 698	27,3%	1 221 077	79,2%	374 073	77,6%	12,5%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	30 856	30 856	2 948	9,6%	861	2,8%	33 705	109,2%	37 514	121,6%	2 822	23,3%	1 094,4%	
Licences or permits	579	579	368	63,5%	310	53,6%	322	55,6%	1 000	172,7%	394	200,7%	(18,3%)	
Transfer and subsidies - Operational	1 230 629	1 216 818	406 552	33,0%	21 817	1,8%	569 653	46,8%	998 022	82,0%	588 170	97,6%	(3,1%)	
Interest	52 801	52 801	38 810	73,5%	42 145	79,8%	44 291	83,9%	125 246	237,2%	32 254	173,0%	37,3%	
Fuel Levy	405 247	405 247	135 083	33,3%	-	-	270 165	66,7%	405 248	100,0%	121 145	100,0%	123,0%	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	9 793	9 793	-	-	-	-	-	-	-	-	158	12,3%	(100,0%)	
Other Gains	385	385	-	-	-	-	-	-	-	-	-	80,3%	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	8 746 025	8 724 944	2 231 080	25,5%	1 900 545	21,7%	2 823 626	32,4%	6 955 251	79,7%	1 990 612	77,0%	41,8%	
Employee related costs	2 447 868	2 342 859	588 350	24,0%	595 285	24,3%	675 233	28,8%	1 858 867	79,3%	562 985	76,5%	19,9%	
Remuneration of councillors	76 003	76 457	17 075	22,5%	21 154	27,8%	18 270	23,9%	56 498	73,9%	16 556	70,5%	7,7%	
Bulk purchases - electricity	2 199 932	2 199 932	897 684	40,8%	498 152	22,6%	523 972	23,8%	1 919 808	87,3%	447 192	80,0%	17,2%	
Inventory consumed	632 529	658 854	134 503	21,3%	117 369	18,6%	241 449	36,6%	493 322	74,9%	257 643	91,2%	(6,3%)	
Debt impairment	1 382 590	1 382 590	345 648	25,0%	345 648	25,0%	345 648	25,0%	1 036 943	75,0%	281 263	73,4%	22,9%	
Depreciation and amortisation	382 449	382 449	58 026	15,2%	57 859	15,1%	521 802	136,4%	637 687	166,7%	221 324	191,1%	135,8%	
Interest	45 314	45 314	15 467	34,1%	41 178	90,9%	(8 624)	(19,0%)	48 021	106,0%	17 478	130,9%	(149,3%)	
Contracted services	676 966	703 277	87 314	12,9%	116 758	17,2%	111 621	15,9%	315 694	44,9%	90 904	37,5%	22,8%	
Transfers and subsidies	1 845	1 845	(3 421)	(185,5%)	8 408	455,8%	5	3%	4 992	270,7%	-	-	(100,0%)	
Irrecoverable debts written off	-	-	(925)	-	(660)	-	302 120	-	300 535	-	(268)	-	(112 700,2%)	
Operational costs	518 286	549 126	91 359	17,6%	99 396	19,2%	92 105	16,8%	282 859	51,5%	95 135	50,9%	(3,2%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	382 242	382 242	-	-	0	-	25	-	25	-	-	1%	(100,0%)	
Surplus/(Deficit)	565 408	572 678	438 389		(29 889)		(155 984)		252 517		342 588			
Transfers and subsidies - capital (monetary allocations)	951 365	911 187	18 097	1,9%	148 212	15,6%	201 023	22,1%	367 333	40,3%	118 833	26,8%	69,2%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	1 516 773	1 483 865	456 486		118 324		45 039		619 849		461 422			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	1 516 773	1 483 865	456 486		118 324		45 039		619 849		461 422			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	1 516 773	1 483 865	456 486		118 324		45 039		619 849		461 422			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	120 000	120 000	30 000	25,0%	30 000	25,0%	30 000	25,0%	90 000	75,0%	30 000	75,0%	-	
Surplus/(Deficit) for the year	1 636 773	1 603 865	486 487		148 324		75 039		709 850		491 422			

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	1 154 487	1 054 259	(32 300)	(2,8%)	181 030	15,7%	151 620	14,4%	300 350	28,5%	116 669	29,6%	30,0%
National Government	937 065	896 129	(42 629)	(4,5%)	161 591	17,2%	122 737	13,7%	241 699	27,0%	92 088	26,6%	33,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	14 300	14 300	2 390	16,7%	2 047	14,3%	4 121	28,8%	8 557	59,8%	4 500	68,0%	(8,4%)
Transfers recognised - capital	951 365	910 429	(40 239)	(4,2%)	163 637	17,2%	126 857	13,9%	250 256	27,5%	96 587	27,1%	31,3%
Borrowing	-	-	-	-	-	-	-	-	-	-	1 691	-	(100,0%)
Internally generated funds	203 122	143 830	7 939	3,9%	17 392	8,6%	24 763	17,2%	50 094	34,8%	18 391	38,0%	34,6%
Capital Expenditure Functional	1 154 487	1 054 259	(32 300)	(2,8%)	181 030	15,7%	151 620	14,4%	300 350	28,5%	116 669	29,6%	30,0%
Municipal governance and administration	47 022	89 694	7 346	15,6%	7 234	15,4%	(6 150)	(6,9%)	8 429	9,4%	1 691	21,4%	(463,7%)
Executive and Council	7 000	6 900	-	-	-	-	370	5,4%	370	5,4%	-	-	(100,0%)
Finance and administration	40 022	82 794	7 346	18,4%	7 234	18,1%	(6 520)	(7,9%)	8 060	9,7%	1 691	23,0%	(485,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	355 942	341 505	2 795	,8%	52 560	14,8%	15 531	4,5%	70 886	20,8%	30 364	22,0%	(48,9%)
Community and Social Services	2 500	2 500	-	-	-	-	1 247	49,9%	1 247	49,9%	-	-	(100,0%)
Sport And Recreation	24 734	16 354	-	-	1 065	4,3%	2 233	13,7%	3 298	20,2%	126	8,7%	1 678,9%
Public Safety	3 014	3 014	-	-	-	-	-	-	-	-	20	9%	(100,0%)
Housing	325 694	319 637	2 795	,9%	51 496	15,8%	12 050	3,8%	66 341	20,8%	30 219	23,3%	(60,1%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	292 741	282 560	(22 113)	(7,6%)	46 884	16,0%	44 366	15,7%	69 137	24,5%	34 825	34,6%	27,4%
Planning and Development	54 551	48 151	3 521	6,5%	3 474	6,4%	3 382	7,0%	10 377	21,6%	12 804	47,5%	(73,6%)
Road Transport	238 190	234 409	(25 633)	(10,8%)	43 410	18,2%	40 983	17,5%	58 760	25,1%	22 021	33,0%	86,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	454 782	340 501	(20 328)	(4,5%)	74 351	16,3%	97 874	28,7%	151 898	44,6%	49 510	32,0%	97,7%
Energy sources	207 936	168 352	13 470	6,5%	30 194	14,5%	28 245	16,8%	71 908	42,7%	24 957	40,8%	13,2%
Water Management	162 297	108 995	2 612	1,6%	17 289	10,7%	10 214	9,4%	30 114	27,6%	16 476	33,4%	(38,0%)
Waste Water Management	68 800	53 171	(36 409)	(52,9%)	26 868	39,1%	57 601	108,3%	48 061	90,4%	8 077	14,9%	613,1%
Waste Management	15 750	9 983	-	-	-	-	1 814	18,2%	1 814	18,2%	-	-	(100,0%)
Other	4 000	-	-	-	-	-	-	-	-	-	278	5,6%	(100,0%)

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	9 585 205	9 585 205	4 016 883	41,9%	3 709 862	38,7%	4 215 389	44,0%	11 942 135	124,6%	3 642 106	108,6%	15,7%
Property rates	1 307 345	1 307 345	207 525	15,9%	207 042	15,8%	217 511	16,6%	632 078	48,3%	201 846	43,1%	7,8%
Service charges	3 837 372	3 837 372	1 028 568	26,8%	970 293	25,3%	953 768	24,9%	2 952 629	76,9%	814 405	51,2%	17,1%
Other revenue	2 232 090	2 232 090	2 081 924	93,3%	2 231 518	100,0%	2 170 742	97,3%	6 484 185	290,5%	1 666 156	830,0%	30,3%
Transfers and Subsidies - Operational	1 230 629	1 230 629	403 398	32,8%	7 940	6%	857 406	69,7%	1 268 744	103,1%	599 794	67,0%	43,0%
Transfers and Subsidies - Capital	951 365	951 365	272 228	28,6%	273 460	28,7%	-	-	545 688	57,4%	345 019	88,1%	(100,0%)
Interest	26 401	26 401	23 233	88,0%	19 609	74,3%	15 961	60,5%	58 803	222,7%	14 887	156,1%	7,2%
Dividends	3	3	6	256,0%	-	-	2	61,3%	8	317,4%	-	250,0%	(100,0%)
Payments	(7 461 129)	(7 461 129)	(1 704 725)	22,8%	(2 257 325)	30,3%	(1 798 231)	24,1%	(5 760 281)	77,2%	(1 802 830)	124,3%	(,3%)
Suppliers and employees	(7 459 285)	(7 459 285)	(1 704 725)	22,9%	(2 257 325)	30,3%	(1 798 231)	24,1%	(5 760 281)	77,2%	(1 802 270)	129,4%	(,2%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 845)	(1 845)	-	-	-	-	-	-	-	-	(560)	136,9%	(100,0%)
Net Cash from/(used) Operating Activities	2 124 075	2 124 075	2 312 158	108,9%	1 452 538	68,4%	2 417 159	113,8%	6 181 854	291,0%	1 839 276	93,1%	31,4%
Cash Flow from Investing Activities													
Receipts	9 793	9 793	(26)	(,3%)	7	,1%	(28)	(,3%)	(48)	(,5%)	(25)	-	10,8%
Proceeds on disposal of PPE	9 793	9 793	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(26)	-	7	-	(28)	-	(48)	-	(25)	-	10,8%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 154 487)	(1 154 487)	32 300	(2,8%)	(181 030)	15,7%	(151 620)	13,1%	(300 350)	26,0%	(116 669)	30,3%	30,0%
Capital assets	(1 154 487)	(1 154 487)	32 300	(2,8%)	(181 030)	15,7%	(151 620)	13,1%	(300 350)	26,0%	(116 669)	30,3%	30,0%
Net Cash from/(used) Investing Activities	(1 144 694)	(1 144 694)	32 274	(2,8%)	(181 023)	15,8%	(151 648)	13,2%	(300 397)	26,2%	(116 694)	30,3%	30,0%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(161 857)	(161 857)	(4 717)	2,9%	(73 997)	45,7%	(5 010)	3,1%	(83 725)	51,7%	(4 461)	51,6%	12,3%
Repayment of borrowing	(161 857)	(161 857)	(4 717)	2,9%	(73 997)	45,7%	(5 010)	3,1%	(83 725)	51,7%	(4 461)	51,6%	12,3%
Net Cash from/(used) Financing Activities	(161 857)	(161 857)	(4 717)	2,9%	(73 997)	45,7%	(5 010)	3,1%	(83 725)	51,7%	(4 461)	51,6%	12,3%
Net Increase/(Decrease) in cash held	817 525	817 525	2 339 714	286,2%	1 197 517	146,5%	2 260 501	276,5%	5 797 732	709,2%	1 718 121	119,5%	31,6%
Cash/cash equivalents at the year begin:	740 533	740 533	1 242 772	167,8%	3 582 486	483,8%	4 248 392	573,7%	1 242 772	167,8%	3 768 809	745,4%	12,7%
Cash/cash equivalents at the year end:	1 558 058	1 558 058	3 582 486	229,9%	4 780 003	306,8%	6 508 890	417,8%	6 508 890	417,8%	5 486 930	157,4%	18,6%

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	920 584	26,3%	152 528	4,4%	97 013	2,8%	2 324 524	66,5%	3 494 648	32,8%	259 162	7,4%	733 086	21,0%
Trade and Other Receivables from Exchange Transactions - Electricity	158 406	16,7%	20 030	2,1%	16 719	1,8%	753 541	79,4%	948 697	8,9%	-	-	134 428	14,2%
Receivables from Non-exchange Transactions - Property Rates	309 629	13,4%	100 160	4,3%	59 938	2,6%	1 833 961	79,6%	2 303 688	21,6%	10 545	,5%	-	-
Receivables from Exchange Transactions - Waste Water Management	72 971	7,0%	25 017	2,4%	23 919	2,3%	926 896	88,4%	1 048 802	9,8%	19 035	1,8%	66 956	6,4%
Receivables from Exchange Transactions - Waste Management	25 227	5,3%	10 020	2,1%	9 606	2,0%	427 752	90,5%	472 605	4,4%	14 180	3,0%	48 542	10,3%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	116 473	5,6%	58 038	2,8%	57 150	2,7%	1 859 217	88,9%	2 090 879	19,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 044	3,7%	2 495	,8%	2 427	,8%	281 771	94,6%	297 738	2,8%	410	,1%	53 930	18,1%
Total By Income Source	1 614 335	15,1%	368 286	3,5%	266 772	2,5%	8 407 662	78,9%	10 657 055	100,0%	303 331	2,8%	1 036 943	9,7%
Debtors Age Analysis By Customer Group														
Organs of State	240 954	10,4%	105 640	4,6%	60 957	2,6%	1 902 115	82,4%	2 309 667	21,7%	-	-	15 409	,7%
Commercial	895 394	34,5%	67 124	2,6%	79 244	3,1%	1 550 513	59,8%	2 592 275	24,3%	-	-	-	-
Households	477 986	8,3%	195 523	3,4%	126 571	2,2%	4 955 034	86,1%	5 755 114	54,0%	303 331	5,3%	1 021 534	17,8%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 614 335	15,1%	368 286	3,5%	266 772	2,5%	8 407 662	78,9%	10 657 055	100,0%	303 331	2,8%	1 036 943	9,7%

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	192 228	100,0%	-	-	-	-	-	-	192 228	83,4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	8 409	100,0%	-	-	-	-	-	-	8 409	3,6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26 063	87,4%	1 219	4,1%	1 509	5,1%	1 041	3,5%	29 832	12,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	226 700	98,4%	1 219	,5%	1 509	,7%	1 041	,5%	230 469	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANTSOPA (FS196)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	424 576	366 726	43	-	40 012	9,4%	109 866	30,0%	149 921	40,9%	46 984	24,0%	133,8%
Exchange Revenue													
Service charges - Electricity	79 176	68 000	-	-	6 686	8,4%	10 425	15,3%	17 110	25,2%	7 619	39,1%	36,3%
Service charges - Water	33 249	26 500	(1)	-	4 041	12,2%	8 258	31,2%	12 299	46,4%	4 858	32,9%	70,0%
Service charges - Waste Water Management	35 209	34 700	4	-	5 023	14,3%	7 475	21,5%	12 502	36,0%	7 480	42,1%	(,1%)
Service charges - Waste Management	30 900	23 700	0	-	3 495	11,3%	5 214	22,0%	8 709	36,7%	5 183	42,7%	,6%
Sale of Goods and Rendering of Services	651	651	30	4,6%	216	33,2%	181	27,9%	428	65,7%	98	61,5%	84,4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	93 000	57 600	(1)	-	12 848	13,8%	19 475	33,8%	32 322	56,1%	16 114	45,5%	20,9%
Interest earned from Current and Non Current Assets	270	270	-	-	23	8,5%	444	164,4%	467	172,9%	24	5,0%	1 753,8%
Dividends	39	39	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	100	100	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 080	1 080	-	-	353	32,7%	450	41,7%	804	74,4%	3	,8%	14 699,0%
Licence and permits	100	100	2	2,3%	2	2,2%	2	1,7%	6	6,2%	1	-	207,2%
Operational Revenue	895	895	3	,3%	9	1,0%	22	2,5%	34	3,8%	90	26,8%	(75,2%)
Non-Exchange Revenue													
Property rates	23 833	33 448	-	-	6 664	28,0%	8 452	25,3%	15 117	45,2%	4 654	38,4%	81,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	500	500	5	1,0%	24	4,7%	1	,3%	30	6,0%	36	5,5%	(96,4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	115 574	113 551	-	-	628	,5%	49 466	43,6%	50 094	44,1%	-	-	(100,0%)
Interest	10 000	5 592	(0)	-	-	-	-	-	(0)	-	824	3,9%	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	389 244	417 553	15 364	3,9%	30 279	7,8%	61 316	14,7%	106 958	25,6%	32 514	17,4%	88,6%
Employee related costs	114 545	114 545	9 632	8,4%	17 022	14,9%	26 116	22,8%	52 770	46,1%	28 742	59,7%	(8,1%)
Remuneration of councillors	7 732	7 188	653	8,4%	834	10,8%	1 273	17,7%	2 760	38,4%	1 942	76,0%	(34,5%)
Bulk purchases - electricity	76 000	89 000	536	,7%	4 312	5,7%	9 297	10,4%	14 145	15,9%	-	,9%	(100,0%)
Inventory consumed	10 555	10 555	1 290	12,2%	495	4,7%	4 038	38,3%	5 823	55,2%	726	11,9%	456,5%
Debt impairment	72 886	72 886	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	40 675	40 675	-	-	-	-	-	-	-	-	-	-	-
Interest	3 722	20 195	177	4,8%	2 161	58,1%	5 147	25,5%	7 486	37,1%	-	,3%	(100,0%)
Contracted services	19 156	19 156	2 194	11,5%	897	4,7%	10 486	54,7%	13 576	70,9%	665	11,9%	1 477,3%
Transfers and subsidies	1 722	1 722	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	24 295	24 295	-	-	756	3,1%	1 495	6,2%	2 251	9,3%	-	-	(100,0%)
Operational costs	17 955	16 795	882	4,9%	3 801	21,2%	3 463	20,6%	8 146	48,5%	439	9,9%	688,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	540	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	35 332	(50 827)	(15 321)		9 734		48 550		42 963		14 470		
Transfers and subsidies - capital (monetary allocations)	41 196	34 495	195	,5%	2 294	5,6%	3 690	10,7%	6 179	17,9%	-	1,3%	(100,0%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	76 528	(16 332)	(15 126)		12 028		52 240		49 142		14 470		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	76 528	(16 332)	(15 126)		12 028		52 240		49 142		14 470		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	76 528	(16 332)	(15 126)		12 028		52 240		49 142		14 470		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	76 528	(16 332)	(15 126)		12 028		52 240		49 142		14 470		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	41 196	41 196	-	-	1 995	4,8%	3 208	7,8%	5 204	12,6%	-	9,2%	(100,0%)
National Government	41 196	41 196	-	-	1 995	4,8%	3 208	7,8%	5 204	12,6%	-	9,3%	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	41 196	41 196	-	-	1 995	4,8%	3 208	7,8%	5 204	12,6%	-	9,3%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	41 196	41 196	-	-	1 995	4,8%	3 208	7,8%	5 204	12,6%	-	9,2%	(100,0%)
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	991	991	-	-	992	100,1%	1 187	119,8%	2 179	219,8%	-	-	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	991	991	-	-	992	100,1%	1 187	119,8%	2 179	219,8%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 005	8 005	-	-	-	-	340	4,3%	340	4,3%	-	,1%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	,7%	-
Road Transport	8 005	8 005	-	-	-	-	340	4,3%	340	4,3%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	32 200	32 200	-	-	1 003	3,1%	1 681	5,2%	2 685	8,3%	-	14,7%	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	9,6%	-
Water Management	24 585	24 585	-	-	-	-	(621)	(2,5%)	(621)	(2,5%)	-	25,5%	(100,0%)
Waste Water Management	3 472	3 472	-	-	1 003	28,9%	2 303	66,3%	3 306	95,2%	-	3,1%	(100,0%)
Waste Management	4 143	4 143	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	357 092	359 597	10 308	2,9%	26 956	7,5%	89 129	24,8%	126 393	35,1%	71 410	39,3%	24,8%
Property rates	22 848	23 683	2 169	9,5%	1 123	4,9%	4 190	17,7%	7 482	31,6%	11 875	92,3%	(64,7%)
Service charges	136 602	217 976	7 423	5,4%	6 055	4,4%	12 008	5,5%	25 486	11,7%	57 762	125,1%	(79,2%)
Other revenue	2 519	3 176	716	28,4%	2 862	113,6%	9 001	283,4%	12 578	396,1%	1 772	168,7%	408,0%
Transfers and Subsidies - Operational	115 574	115 574	-	-	2 436	2,1%	52 400	45,3%	54 836	47,4%	-	-	(100,0%)
Transfers and Subsidies - Capital	41 196	(811)	-	-	14 468	35,1%	11 085	(1 366,2%)	25 553	(3 149,3%)	-	-	(100,0%)
Interest	38 354	-	-	-	13	-	444	-	457	-	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(210 441)	(251 007)	(20 699)	9,8%	12 515	(5,9%)	6 465	(2,6%)	(1 719)	,7%	(48 132)	14,9%	(113,4%)
Suppliers and employees	(198 277)	(247 285)	(20 699)	10,4%	12 515	(6,3%)	6 817	(2,8%)	(1 366)	,6%	(48 132)	15,4%	(114,2%)
Finance charges	(12 164)	(3 722)	-	-	-	-	(353)	9,5%	(353)	9,5%	-	-	(100,0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	146 652	108 590	(10 391)	(7,1%)	39 472	26,9%	95 593	88,0%	124 674	114,8%	23 277	(40,9%)	310,7%
Cash Flow from Investing Activities													
Receipts	(668)	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(668)	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	41 196	(9 643)	-	-	(2 524)	(6,1%)	(3 690)	38,3%	(6 213)	64,4%	-	10,1%	(100,0%)
Capital assets	41 196	(9 643)	-	-	(2 524)	(6,1%)	(3 690)	38,3%	(6 213)	64,4%	-	10,1%	(100,0%)
Net Cash from/(used) Investing Activities	40 528	(9 643)	-	-	(2 524)	(6,2%)	(3 690)	38,3%	(6 213)	64,4%	-	9,9%	(100,0%)
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	186 379	98 947	(10 391)	(5,6%)	36 948	19,8%	91 904	92,9%	118 460	119,7%	23 277	(26,7%)	294,8%
Cash/cash equivalents at the year begin:	-	(3 512)	-	-	(10 391)	-	26 557	(756,2%)	-	-	22 656	-	17,2%
Cash/cash equivalents at the year end:	186 379	95 436	(10 391)	(5,6%)	26 557	14,2%	118 459	124,1%	118 459	124,1%	45 933	(27,8%)	157,9%

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	2 480	1,0%	4 420	1,9%	2 058	9%	228 685	96,2%	237 643	22,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 226	10,7%	1 815	6,0%	1 392	4,6%	23 604	78,6%	30 038	2,8%	0	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 986	3,6%	2 564	3,1%	2 369	2,9%	74 980	90,4%	82 899	7,7%	17	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 849	1,3%	2 802	1,3%	2 712	1,2%	209 279	96,2%	217 642	20,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 975	1,3%	1 867	1,3%	1 837	1,2%	142 070	96,2%	147 749	13,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 638	1,9%	6 543	1,8%	6 475	1,8%	336 048	94,5%	355 704	33,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21	1,2%	294	17,4%	16	9%	1 359	80,4%	1 689	,2%	-	-	-	-
Total By Income Source	20 175	1,9%	20 305	1,9%	16 859	1,6%	1 016 025	94,7%	1 073 365	100,0%	17	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	639	7,0%	593	6,5%	351	3,8%	7 548	82,7%	9 130	,9%	17	,2%	-	-
Commercial	2 129	6,2%	1 458	4,3%	1 294	3,8%	29 378	85,8%	34 260	3,2%	-	-	-	-
Households	17 408	1,7%	18 254	1,8%	15 214	1,5%	979 099	95,1%	1 029 975	96,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	20 175	1,9%	20 305	1,9%	16 859	1,6%	1 016 025	94,7%	1 073 365	100,0%	17	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	330	,1%	120	-	10 790	3,0%	353 388	96,9%	364 629	90,1%
Bulk Water	185	5,6%	411	12,4%	191	5,7%	2 533	76,3%	3 320	,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	2 799	100,0%	2 799	,7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 188	5,4%	1 965	8,9%	1 129	5,1%	17 740	80,6%	22 021	5,4%
Auditor-General	-	-	294	2,4%	458	3,8%	11 265	93,7%	12 017	3,0%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 704	,4%	2 790	,7%	12 568	3,1%	387 725	95,8%	404 786	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MASILONYANA (FS181)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	420 211	418 231	45 362	10,8%	(554 035)	(131,8%)	40 300	9,6%	(468 373)	(112,0%)	39 617	23,9%	1,7%
Exchange Revenue													
Service charges - Electricity	62 404	62 404	3 668	5,9%	1 047	1,7%	2 595	4,2%	7 310	11,7%	2 013	12,0%	28,9%
Service charges - Water	52 322	52 322	12 332	23,6%	(575 314)	(1 099,6%)	10 414	19,9%	(552 567)	(1 056,1%)	10 933	85,2%	(4,7%)
Service charges - Waste Water Management	24 414	24 414	7 065	28,9%	2 262	9,3%	6 770	27,7%	16 098	65,9%	6 946	100,2%	(2,5%)
Service charges - Waste Management	21 774	21 774	4 261	19,6%	1 199	5,5%	3 608	16,6%	9 067	41,6%	3 697	(323,3%)	(2,4%)
Sale of Goods and Rendering of Services	1 997	1 997	45	2,3%	23	1,2%	76	3,8%	144	7,2%	39	6,5%	91,6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 454	4 195	32	,5%	2	-	51	1,2%	85	2,0%	12	,9%	324,2%
Interest earned from Current and Non Current Assets	850	850	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	548	826	121	22,1%	64	11,8%	181	21,9%	366	44,4%	142	61,5%	27,0%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue													
Property rates	87 125	87 125	17 838	20,5%	16 681	19,1%	16 606	19,1%	51 124	58,7%	15 834	45,7%	4,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	1,0%	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	162 325	162 325	-	-	-	-	-	-	-	-	-	28,4%	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	448 003	434 002	25	-	190	-	3 938	,9%	4 153	1,0%	173	,2%	2 179,5%
Employee related costs	142 589	142 589	-	-	-	-	4	-	4	-	-	-	(100,0%)
Remuneration of councillors	8 007	8 007	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	74 787	34 787	-	-	-	-	529	1,5%	529	1,5%	-	-	(100,0%)
Inventory consumed	-	31 163	-	-	-	-	29	,1%	29	,1%	-	5%	(100,0%)
Debt impairment	86 481	86 481	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	95 719	80 719	-	-	-	-	-	-	-	-	-	-	-
Interest	3 500	3 500	-	-	-	-	-	-	-	-	-	-	-
Contracted services	17 171	26 928	-	-	-	-	1 099	4,1%	1 099	4,1%	-	2%	(100,0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	19 749	19 828	25	,1%	190	1,0%	2 277	11,5%	2 492	12,6%	173	3,0%	1 218,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(27 792)	(15 771)	45 337		(554 225)		36 362		(472 526)		39 444		
Transfers and subsidies - capital (monetary allocations)	70 000	62 948	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	42 208	47 177	45 337		(554 225)		36 362		(472 526)		39 444		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	42 208	47 177	45 337		(554 225)		36 362		(472 526)		39 444		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	42 208	47 177	45 337		(554 225)		36 362		(472 526)		39 444		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	42 208	47 177	45 337		(554 225)		36 362		(472 526)		39 444		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	74 068	68 308	-	-	-	-	887	1,3%	887	1,3%	-	-	(100,0%)
National Government	74 068	68 308	-	-	-	-	887	1,3%	887	1,3%	-	-	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	74 068	68 308	-	-	-	-	887	1,3%	887	1,3%	-	-	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	74 068	68 308	-	-	-	-	887	1,3%	887	1,3%	-	-	(100,0%)
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 227	1 227	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 227	1 227	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	2%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	72 840	67 080	-	-	-	-	887	1,3%	887	1,3%	-	-	(100,0%)
Energy sources	3 826	3 826	-	-	-	-	-	-	-	-	-	-	-
Water Management	34 809	34 809	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	34 206	28 446	-	-	-	-	887	3,1%	887	3,1%	-	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	297 959	315 768	(1 916)	(,6%)	21 583	7,2%	11 660	3,7%	31 328	9,9%	-	-	(100,0%)
Property rates	21 826	27 752	(1 828)	(8,4%)	5 111	23,4%	10 618	38,3%	13 902	50,1%	-	-	(100,0%)
Service charges	41 685	53 770	(68)	(,2%)	20	-	786	1,5%	738	1,4%	-	-	(100,0%)
Other revenue	1 272	2 823	(20)	(1,6%)	88	6,9%	256	9,1%	323	11,5%	-	-	(100,0%)
Transfers and Subsidies - Operational	162 325	162 325	-	-	648	4%	-	-	648	4%	-	-	-
Transfers and Subsidies - Capital	70 000	68 248	-	-	15 716	22,5%	-	-	15 716	23,0%	-	-	-
Interest	850	850	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(277 397)	(293 476)	-	-	-	-	-	-	-	-	-	-	-
Suppliers and employees	(273 897)	(289 976)	-	-	-	-	-	-	-	-	-	-	-
Finance charges	(3 500)	(3 500)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	20 561	22 292	(1 916)	(9,3%)	21 583	105,0%	11 660	52,3%	31 328	140,5%	-	-	(100,0%)
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	(85 178)	(106 217)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(85 178)	(106 217)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(85 178)	(106 217)	-	-	-	-	-	-	-	-	-	-	-
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	(64 617)	(83 924)	(1 916)	3,0%	21 583	(33,4%)	11 660	(13,9%)	31 328	(37,3%)	-	-	(100,0%)
Cash/cash equivalents at the year begin:	1 571	1 571	-	-	(1 916)	(122,0%)	19 667	1 252,1%	-	-	-	-	(100,0%)
Cash/cash equivalents at the year end:	(63 046)	(82 354)	(1 916)	3,0%	19 667	(31,2%)	31 328	(38,0%)	31 328	(38,0%)	7 592	59,9%	312,6%

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	4 006	,9%	7 918	1,7%	(34)	-	442 658	97,4%	454 547	30,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(603)	(,7%)	2 042	2,2%	(44)	-	91 402	98,5%	92 797	6,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 455	1,7%	10 999	3,4%	(42)	-	303 722	94,9%	320 133	21,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 578	1,0%	5 170	2,0%	-	-	246 521	97,0%	254 268	17,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 354	,9%	2 742	1,8%	-	-	146 025	97,3%	150 121	10,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	64	2,0%	128	4,0%	-	-	3 003	94,0%	3 195	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	116 051	100,0%	116 051	7,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 358)	(3,5%)	(3 366)	(3,5%)	(2 451)	(2,6%)	104 996	109,6%	95 821	6,4%	-	-	-	-
Total By Income Source	9 495	,6%	25 631	1,7%	(2 571)	(,2%)	1 454 377	97,8%	1 486 933	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 122	1,3%	2 294	2,6%	(736)	(,8%)	86 338	97,0%	89 019	6,0%	-	-	-	-
Commercial	130	,3%	1 428	3,0%	(325)	(,7%)	46 221	97,4%	47 455	3,2%	-	-	-	-
Households	8 174	,6%	21 687	1,6%	(1 498)	(,1%)	1 319 208	97,9%	1 347 572	90,6%	-	-	-	-
Other	68	2,4%	222	7,7%	(12)	(,4%)	2 610	90,4%	2 888	,2%	-	-	-	-
Total By Customer Group	9 495	,6%	25 631	1,7%	(2 571)	(,2%)	1 454 377	97,8%	1 486 933	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	21,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 246	1,5%	76	,1%	1	-	84 515	98,5%	85 838	70,0%
Auditor-General	-	-	-	-	-	-	(6 940)	100,0%	(6 940)	(5,7%)
Other	465	2,6%	473	2,6%	1 463	8,1%	15 645	86,7%	18 047	14,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 712	1,4%	549	,4%	1 464	1,2%	118 919	97,0%	122 644	100,0%

Contact Details

Municipal Manager	Mr Mojalefa Matlole	057 733 0106
Chief Financial Officer	Mr D Ntsepe (Acting)	057 733 2842

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MATJHABENG (FS184)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	4 158 412	4 058 207	978 752	23,5%	875 287	21,0%	863 891	21,3%	2 717 930	67,0%	728 042	62,9%	18,7%
Exchange Revenue													
Service charges - Electricity	1 101 361	1 101 361	218 391	19,8%	178 334	16,2%	185 320	16,8%	582 045	52,8%	148 570	54,0%	24,7%
Service charges - Water	627 451	527 451	122 958	19,6%	130 697	20,8%	134 558	25,5%	388 213	73,6%	123 093	81,5%	9,3%
Service charges - Waste Water Management	208 284	208 284	58 702	28,2%	57 545	27,6%	57 000	27,4%	173 247	83,2%	47 013	74,8%	21,2%
Service charges - Waste Management	139 292	139 292	36 365	26,1%	35 400	25,4%	35 234	25,3%	106 999	76,8%	28 492	67,8%	23,7%
Sale of Goods and Rendering of Services	33 907	33 907	1 415	4,2%	1 757	5,2%	11 063	32,6%	14 235	42,0%	3 935	29,1%	181,1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	249 086	249 086	109 209	43,8%	114 357	45,9%	121 140	48,6%	344 706	138,4%	94 635	111,9%	28,0%
Interest earned from Current and Non Current Assets	4 870	4 870	3 451	70,9%	223	4,6%	296	6,1%	3 971	81,5%	2 649	147,6%	(88,8%)
Dividends	38	38	27	71,1%	16	42,5%	6	17,0%	49	130,6%	11	44,4%	(43,6%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	28 183	28 183	5 493	19,5%	5 176	18,4%	5 899	20,9%	16 568	58,8%	5 274	59,2%	11,8%
Licence and permits	218	218	105	48,3%	62	28,5%	78	35,7%	245	112,5%	39	84,2%	96,5%
Operational Revenue	499 213	499 213	626	,1%	1 232	,2%	1 054	,2%	2 913	,6%	863	,6%	22,1%
Non-Exchange Revenue													
Property rates	466 597	466 597	119 233	25,6%	119 665	25,6%	119 438	25,6%	358 336	76,8%	104 061	70,9%	14,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	28 284	28 284	885	3,1%	352	1,2%	86	,3%	1 323	4,7%	416	3,8%	(79,3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	692 171	691 966	285 587	41,3%	213 152	30,8%	174 094	25,2%	672 833	97,2%	154 879	88,2%	12,4%
Interest	19 458	19 458	16 305	83,8%	17 318	89,0%	18 625	95,7%	52 248	268,5%	14 109	199,8%	32,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	60 000	60 000	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 974 219	3 959 838	812 424	20,4%	537 407	13,5%	494 210	12,5%	1 844 040	46,6%	417 173	34,9%	18,5%
Employee related costs	952 980	952 980	244 229	25,6%	231 754	24,3%	220 002	23,1%	695 984	73,0%	229 527	74,1%	(4,2%)
Remuneration of councillors	39 362	39 362	2 556	6,5%	2 373	6,0%	2 372	6,0%	7 301	18,5%	2 355	17,9%	,7%
Bulk purchases - electricity	667 847	667 847	315 762	47,3%	102 966	15,4%	84 801	12,7%	503 529	75,4%	62 959	28,1%	34,7%
Inventory consumed	856 891	838 252	174 249	20,3%	138 866	16,2%	119 819	14,3%	432 935	51,6%	30 423	13,7%	293,8%
Debt impairment	457 798	457 798	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	248 648	248 648	-	-	-	-	-	-	-	-	-	-	-
Interest	183 884	183 884	95	,1%	48	-	134	,1%	278	,2%	612	1,2%	(78,1%)
Contracted services	97 256	123 396	22 064	22,7%	26 402	27,1%	28 530	23,1%	76 996	62,4%	28 335	42,5%	,7%
Transfers and subsidies	1 330	-	(393)	(29,6%)	-	-	-	-	(393)	-	90	82,9%	(100,0%)
Irrecoverable debts written off	218 853	218 853	21 412	9,8%	7 219	3,3%	2 193	1,0%	30 824	14,1%	1 331	1,0%	64,7%
Operational costs	249 371	228 819	32 450	13,0%	27 777	11,1%	36 359	15,9%	96 587	42,2%	61 540	61,1%	(40,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	184 193	98 369	166 328		337 880		369 682		873 890		310 869		
Transfers and subsidies - capital (monetary allocations)	192 914	222 955	-	-	97 943	50,8%	16 423	7,4%	114 366	51,3%	89 202	45,9%	(81,6%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	920	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	377 107	321 324	166 328		435 824		386 104		988 256		400 991		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	377 107	321 324	166 328		435 824		386 104		988 256		400 991		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	377 107	321 324	166 328		435 824		386 104		988 256		400 991		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	377 107	321 324	166 328		435 824		386 104		988 256		400 991		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	202 914	306 072	35 994	17,7%	54 039	26,6%	16 144	5,3%	106 176	34,7%	49 567	37,2%	(67,4%)
National Government	192 914	215 356	25 732	13,3%	42 666	22,1%	12 348	5,7%	80 746	37,5%	15 750	27,6%	(21,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	192 914	215 356	25 732	13,3%	42 666	22,1%	12 348	5,7%	80 746	37,5%	15 750	21,0%	(21,6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 000	90 716	10 262	102,6%	11 372	113,7%	3 795	4,2%	25 430	28,0%	33 817	84,3%	(88,8%)
Capital Expenditure Functional	202 914	306 072	35 994	17,7%	54 039	26,6%	16 144	5,3%	106 176	34,7%	49 567	37,2%	(67,4%)
Municipal governance and administration	10 000	28 721	9 396	94,0%	10 732	107,3%	3 613	12,6%	23 741	82,7%	30 889	90,8%	(88,3%)
Executive and Council	10 000	26 267	9 208	92,1%	10 462	104,6%	2 735	10,4%	22 405	85,3%	30 848	93,0%	(91,1%)
Finance and administration	-	2 455	188	-	271	-	878	35,8%	1 336	54,4%	41	54,2%	2 048,7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	95,0%	-
Community and Public Safety	-	17 358	1 693	-	1 992	-	60	,3%	3 746	21,6%	2 370	68,2%	(97,5%)
Community and Social Services	-	12 107	-	-	93	-	-	-	93	,8%	38	100,0%	(100,0%)
Sport And Recreation	-	4 097	1 670	-	1 899	-	-	-	3 569	87,1%	2 197	68,4%	(100,0%)
Public Safety	-	1 026	23	-	-	-	60	5,9%	83	8,1%	135	22,6%	(55,6%)
Housing	-	30	-	-	-	-	-	-	-	-	-	33,2%	-
Health	-	98	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	89 469	149 134	17 703	19,8%	26 053	29,1%	7 256	4,9%	51 012	34,2%	-	2,2%	(100,0%)
Planning and Development	-	-	(109)	-	-	-	-	-	(109)	-	-	-	-
Road Transport	89 469	149 134	17 811	19,9%	26 053	29,1%	7 256	4,9%	51 121	34,3%	-	2,2%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	103 445	110 461	7 202	7,0%	15 261	14,8%	5 214	4,7%	27 677	25,1%	16 309	29,1%	(68,0%)
Energy sources	30 000	32 989	1 128	3,8%	5 481	18,3%	-	-	6 610	20,0%	2 217	39,4%	(100,0%)
Water Management	-	4 274	755	-	3 022	-	420	9,8%	4 196	98,2%	4 880	72,4%	(91,4%)
Waste Water Management	52 513	67 851	5 319	10,1%	6 758	12,9%	4 795	7,1%	16 871	24,9%	9 212	26,5%	(47,9%)
Waste Management	20 932	5 346	-	-	-	-	-	-	-	-	-	-	-
Other	-	398	-	-	-	-	-	-	-	-	-	97,5%	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	3 611 437	3 613 332	250 313	6,9%	515 218	14,3%	583 664	16,2%	1 349 195	37,3%	351 888	34,3%	65,9%
Property rates	412 014	412 014	55 829	13,6%	59 633	14,5%	52 140	12,7%	167 601	40,7%	55 077	50,1%	(5,3%)
Service charges	1 845 025	1 795 025	199 518	10,8%	220 129	11,9%	176 910	9,9%	596 557	33,2%	230 855	42,8%	(23,4%)
Other revenue	464 475	554 475	(316 636)	(68,2%)	(28 201)	(6,1%)	109 531	19,8%	(235 306)	(42,4%)	(87 691)	30,3%	(224,9%)
Transfers and Subsidies - Operational	692 171	691 966	288 500	41,7%	208 467	30,1%	173 803	25,1%	670 770	96,9%	150 986	23,5%	15,1%
Transfers and Subsidies - Capital	192 914	155 014	19 624	10,2%	54 950	28,5%	71 038	45,8%	145 613	93,9%	-	-	(100,0%)
Interest	4 801	4 801	3 451	71,9%	223	4,6%	236	4,9%	3 911	81,5%	2 649	147,6%	(91,1%)
Dividends	38	38	27	71,1%	16	42,5%	6	17,0%	49	130,6%	11	44,4%	(43,6%)
Payments	(2 898 365)	(2 898 365)	(934 520)	32,2%	(553 273)	19,1%	(494 949)	17,1%	(1 982 741)	68,4%	(619 337)	72,7%	(20,1%)
Suppliers and employees	(2 714 481)	(2 714 481)	(934 520)	34,4%	(553 273)	20,4%	(494 949)	18,2%	(1 982 741)	73,0%	(619 337)	72,7%	(20,1%)
Finance charges	(183 884)	(183 884)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	713 072	714 967	(684 207)	(96,0%)	(38 055)	(5,3%)	88 715	12,4%	(633 546)	(88,6%)	(267 449)	(78,1%)	(133,2%)
Cash Flow from Investing Activities													
Receipts	(199 696)	(199 696)	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	60 000	60 000	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(259 255)	(259 255)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(441)	(441)	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(35 994)	-	(54 039)	-	(16 144)	-	(106 176)	-	(49 567)	37,2%	(67,4%)
Capital assets	-	-	(35 994)	-	(54 039)	-	(16 144)	-	(106 176)	-	(49 567)	37,2%	(67,4%)
Net Cash from/(used) Investing Activities	(199 696)	(199 696)	(35 994)	18,0%	(54 039)	27,1%	(16 144)	8,1%	(106 176)	53,2%	(49 567)	45,4%	(67,4%)
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	513 376	515 271	(720 200)	(140,3%)	(92 094)	(17,9%)	72 572	14,1%	(739 722)	(143,6%)	(317 017)	(146,7%)	(122,9%)
Cash/cash equivalents at the year begin:	-	-	173 088	-	(645 991)	-	(680 916)	-	-	-	(235 038)	-	189,7%
Cash/cash equivalents at the year end:	513 376	515 271	(645 991)	(125,8%)	(738 084)	(143,8%)	(608 344)	(118,1%)	(608 344)	(118,1%)	(552 054)	(107,2%)	10,2%

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	54 300	2,3%	46 918	2,0%	45 774	1,9%	2 255 093	93,9%	2 402 085	31,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	63 802	10,2%	27 845	4,5%	22 346	3,6%	510 027	81,7%	624 020	8,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	35 684	4,5%	25 452	3,2%	21 856	2,8%	708 984	89,5%	791 976	10,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	21 509	2,1%	19 126	1,8%	18 187	1,7%	986 103	94,4%	1 044 925	13,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	13 263	2,0%	11 527	1,8%	11 110	1,7%	613 379	94,5%	649 279	8,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 504	1,0%	1 507	1,0%	1 495	1,0%	146 343	97,0%	150 848	2,0%	-	-	-	-
Interest on Arrear Debtor Accounts	47 523	2,6%	46 561	2,6%	45 617	2,5%	1 663 109	92,3%	1 802 810	23,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	250	,3%	264	,4%	2 542	3,4%	71 254	95,9%	74 310	1,0%	-	-	-	-
Total By Income Source	237 835	3,2%	179 199	2,4%	168 928	2,2%	6 954 291	92,2%	7 540 253	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	12 660	7,1%	10 904	6,1%	8 255	4,6%	146 167	82,1%	177 986	2,4%	-	-	-	-
Commercial	71 244	5,2%	32 136	2,4%	27 329	2,0%	1 234 159	90,4%	1 364 869	18,1%	-	-	-	-
Households	153 930	2,6%	136 158	2,3%	133 344	2,2%	5 573 966	92,9%	5 997 398	79,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	237 835	3,2%	179 199	2,4%	168 928	2,2%	6 954 291	92,2%	7 540 253	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	61 150	1,0%	62 108	1,1%	65 626	1,1%	5 694 484	96,8%	5 883 367	46,8%
Bulk Water	111 608	1,9%	130 678	2,2%	138 818	2,3%	5 641 797	93,7%	6 022 901	47,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	25 196	100,0%	-	-	-	-	-	-	25 196	,2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 269	,4%	14 729	4,8%	2 274	,7%	287 426	94,0%	305 698	2,4%
Auditor-General	27 607	8,4%	24 176	7,3%	64 938	19,7%	213 599	64,7%	330 320	2,6%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	226 831	1,8%	231 690	1,8%	271 655	2,2%	11 837 307	94,2%	12 567 483	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: METSIMAHOLO (FS204)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 789 824	1 947 075	461 464	25,8%	422 339	23,6%	760 788	39,1%	1 644 591	84,5%	363 066	73,7%	109,5%
Exchange Revenue													
Service charges - Electricity	493 443	484 903	87 378	17,7%	87 171	17,7%	129 307	26,7%	303 856	62,7%	72 225	58,5%	79,7%
Service charges - Water	551 182	559 975	126 537	23,0%	122 750	22,3%	435 017	77,7%	684 304	122,2%	108 728	66,2%	300,1%
Service charges - Waste Water Management	85 615	86 593	17 139	20,0%	19 373	22,6%	17 364	20,1%	53 876	62,2%	18 073	59,8%	(3,9%)
Service charges - Waste Management	43 671	30 383	13 466	30,8%	13 784	31,6%	13 785	45,4%	41 035	135,1%	11 318	76,7%	21,8%
Sale of Goods and Rendering of Services	23 882	24 148	1 893	7,9%	808	3,4%	967	4,0%	3 668	15,2%	707	51,7%	36,8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	45 600	108 522	25 727	56,4%	27 808	61,0%	29 549	27,2%	83 083	76,6%	22 783	135,7%	29,7%
Interest earned from Current and Non Current Assets	5 054	11 367	3 390	67,1%	2 422	47,9%	2 113	18,6%	7 926	69,7%	3 071	153,5%	(31,2%)
Dividends	100	100	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 919	7 919	1 728	25,0%	1 735	25,1%	1 644	20,8%	5 107	64,5%	1 606	74,2%	2,3%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	290	290	-	-	37	12,8%	78	26,8%	115	39,6%	33	36,2%	132,9%
Non-Exchange Revenue													
Property rates	234 276	221 391	59 286	25,3%	53 986	23,0%	54 016	24,4%	167 289	75,6%	51 493	81,5%	4,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 296	4 296	49	1,1%	101	2,3%	106	2,5%	255	5,9%	146	8,4%	(27,6%)
Licences or permits	111	111	1	,6%	1	,6%	3	2,3%	4	3,4%	3	6,1%	(19,9%)
Transfer and subsidies - Operational	283 025	283 025	118 572	41,9%	86 021	30,4%	70 210	24,8%	274 802	97,1%	67 615	98,8%	3,8%
Interest	9 841	119 889	5 257	53,4%	5 302	53,9%	5 597	4,7%	16 156	13,5%	4 324	126,6%	29,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 519	4 165	1 043	41,4%	1 040	41,3%	1 033	24,8%	3 116	74,8%	940	73,4%	9,9%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 730 883	1 764 899	291 536	16,8%	375 302	21,7%	462 026	26,2%	1 128 864	64,0%	348 923	63,0%	32,4%
Employee related costs	450 539	455 480	91 460	20,3%	95 957	21,3%	96 014	21,1%	283 431	62,2%	87 801	64,8%	9,4%
Remuneration of councillors	21 705	26 333	5 920	27,3%	5 399	24,9%	5 616	21,3%	16 934	64,3%	4 987	71,6%	12,6%
Bulk purchases - electricity	403 671	403 671	98 559	24,4%	83 811	20,8%	79 471	19,7%	261 841	64,9%	65 638	63,7%	21,1%
Inventory consumed	247 040	246 999	3 350	1,4%	24 382	9,9%	148 518	60,1%	176 249	71,4%	22 086	47,4%	572,5%
Debt impairment	284 001	284 001	69 477	24,5%	72 524	25,5%	71 000	25,0%	213 001	75,0%	68 716	75,0%	3,3%
Depreciation and amortisation	90 287	90 287	-	-	35 771	39,6%	19 708	21,8%	55 480	61,4%	62 751	72,7%	(68,6%)
Interest	5 391	5 391	4	,1%	2	-	-	-	6	,1%	9	2,4%	(100,0%)
Contracted services	121 356	136 350	12 188	10,0%	34 034	28,0%	26 018	19,1%	72 240	53,0%	12 678	29,2%	105,2%
Transfers and subsidies	379	787	155	40,8%	30	7,8%	20	2,5%	204	25,9%	9	8,7%	107,4%
Irrecoverable debts written off	11 244	11 244	-	-	2 743	24,4%	2 350	20,9%	5 093	45,3%	925	57,0%	154,1%
Operational costs	61 631	70 717	10 424	16,9%	20 650	33,5%	13 310	18,8%	44 384	62,8%	6 210	52,3%	114,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	13 646	-	(100,0%)
Other Losses	33 640	33 640	-	-	-	-	-	-	-	-	3 468	90,0%	(100,0%)
Surplus/(Deficit)	58 941	182 176	169 929		47 037		298 762		515 727		14 143		
Transfers and subsidies - capital (monetary allocations)	100 690	94 796	6 680	6,6%	6 167	6,1%	30 204	31,9%	43 051	45,4%	9 392	42,4%	221,6%
Transfers and subsidies - capital (in-kind)	9 000	-	-	-	-	-	-	-	-	-	-	57,3%	-
Surplus/(Deficit) after capital transfers and contributions	168 631	276 972	176 609		53 204		328 966		558 778		23 535		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	168 631	276 972	176 609		53 204		328 966		558 778		23 535		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	168 631	276 972	176 609		53 204		328 966		558 778		23 535		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	168 631	276 972	176 609		53 204		328 966		558 778		23 535		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	208 792	160 568	5 833	2,8%	23 227	11,1%	11 605	7,2%	40 665	25,3%	20 589	35,7%	(43,6%)
National Government	109 690	94 796	5 809	5,3%	22 853	20,8%	10 507	11,1%	39 169	41,3%	19 924	51,5%	(47,3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	109 690	94 796	5 809	5,3%	22 853	20,8%	10 507	11,1%	39 169	41,3%	19 924	51,5%	(47,3%)
Borrowing	38 172	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	60 930	65 772	24	-	374	,6%	1 098	1,7%	1 496	2,3%	665	1 726,0%	65,1%
Capital Expenditure Functional	208 792	160 568	5 833	2,8%	23 227	11,1%	11 605	7,2%	40 665	25,3%	20 589	35,7%	(43,6%)
Municipal governance and administration	12 702	11 942	24	,2%	290	2,3%	1 098	9,2%	1 412	11,8%	(31)	549,0%	(3 678,6%)
Executive and Council	100	700	-	-	67	67,1%	-	-	67	9,6%	-	-	-
Finance and administration	12 602	11 242	24	,2%	223	1,8%	1 098	9,8%	1 345	12,0%	(31)	247,5%	(3 678,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 170	5 911	668	8,2%	113	1,4%	-	-	781	13,2%	209	4,8%	(100,0%)
Community and Social Services	-	948	668	-	113	-	-	-	781	82,4%	209	14,6%	(100,0%)
Sport And Recreation	5 027	4 283	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 599	680	-	-	-	-	-	-	-	-	-	-	(,7%)
Housing	544	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	60 824	49 913	4 480	7,4%	8 162	13,4%	3 454	6,9%	16 095	32,2%	653	11,8%	429,4%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	60 824	49 913	4 480	7,4%	8 162	13,4%	3 454	6,9%	16 095	32,2%	653	11,8%	429,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	127 096	92 802	662	,5%	14 662	11,5%	7 053	7,6%	22 376	24,1%	19 759	47,9%	(64,3%)
Energy sources	46 824	46 030	-	-	7 719	16,5%	3 360	7,3%	11 079	24,1%	6 021	38,9%	(44,2%)
Water Management	33 682	29 515	662	2,0%	6 646	19,7%	3 544	12,0%	10 852	36,8%	1 160	34,5%	205,6%
Waste Water Management	24 661	11 258	-	-	297	1,2%	148	1,3%	445	4,0%	12 590	66,9%	(98,8%)
Waste Management	21 930	6 000	-	-	-	-	-	-	-	-	(12)	1,0%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 529 362	1 529 362	515 931	33,7%	498 834	32,6%	453 051	29,6%	1 467 817	96,0%	468 064	104,8%	(3,2%)
Property rates	159 943	159 943	33 204	20,8%	36 695	22,9%	34 023	21,3%	103 923	65,0%	31 400	63,2%	8,4%
Service charges	969 247	969 247	134 488	13,9%	142 752	14,7%	122 951	12,7%	400 191	41,3%	127 412	41,0%	(3,5%)
Other revenue	32 550	32 550	205 505	631,4%	206 969	635,9%	178 702	549,0%	591 177	1 816,2%	204 318	323,8%	(12,5%)
Transfers and Subsidies - Operational	282 025	282 025	125 564	44,5%	99 995	35,5%	94 081	33,4%	319 640	113,3%	85 698	1 640,2%	9,8%
Transfers and Subsidies - Capital	85 497	85 497	13 780	16,1%	10 000	11,7%	21 617	25,3%	45 397	53,1%	19 236	61,4%	12,4%
Interest	-	-	3 390	-	2 422	-	1 677	-	7 489	-	-	-	(100,0%)
Dividends	100	100	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 168 880)	(1 168 880)	(515 214)	44,1%	(487 551)	41,7%	(434 275)	37,2%	(1 437 040)	122,9%	(406 497)	118,8%	6,8%
Suppliers and employees	(1 151 663)	(1 151 663)	(515 214)	44,7%	(487 551)	42,3%	(434 275)	37,7%	(1 437 040)	124,8%	(406 497)	119,6%	6,8%
Finance charges	(17 217)	(17 217)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	360 482	360 482	717	,2%	11 283	3,1%	18 776	5,2%	30 776	8,5%	61 567	42,1%	(69,5%)
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	(183 237)	(183 237)	(5 833)	3,2%	(20 267)	11,1%	(9 288)	5,1%	(35 388)	19,3%	(20 589)	27,5%	(54,9%)
Capital assets	(183 237)	(183 237)	(5 833)	3,2%	(20 267)	11,1%	(9 288)	5,1%	(35 388)	19,3%	(20 589)	27,5%	(54,9%)
Net Cash from/(used) Investing Activities	(183 237)	(183 237)	(5 833)	3,2%	(20 267)	11,1%	(9 288)	5,1%	(35 388)	19,3%	(20 589)	27,5%	(54,9%)
Cash Flow from Financing Activities													
Receipts	44 000	44 000	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	44 000	44 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 053)	(4 053)	-	-	-	-	-	-	-	-	-	1,3%	-
Repayment of borrowing	(4 053)	(4 053)	-	-	-	-	-	-	-	-	-	1,3%	-
Net Cash from/(used) Financing Activities	39 947	39 947	-	-	-	-	-	-	-	-	-	(,1%)	-
Net Increase/(Decrease) in cash held	217 193	217 193	(5 115)	(2,4%)	(8 984)	(4,1%)	9 488	4,4%	(4 611)	(2,1%)	40 978	119,7%	(76,8%)
Cash/cash equivalents at the year begin:	100 318	100 318	158 041	157,5%	158 098	157,6%	149 292	148,8%	158 041	157,5%	111 891	170,3%	33,4%
Cash/cash equivalents at the year end:	317 511	317 511	158 098	49,8%	149 292	47,0%	158 780	50,0%	158 780	50,0%	152 870	159,9%	3,9%

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	472 783	20,4%	28 071	1,2%	30 231	1,3%	1 782 989	77,0%	2 314 074	62,6%	1 156	-	104 417	4,5%
Trade and Other Receivables from Exchange Transactions - Electricity	89 521	36,0%	7 815	3,1%	8 050	3,2%	142 999	57,6%	248 386	6,7%	592	2%	41 891	16,9%
Receivables from Non-exchange Transactions - Property Rates	25 720	9,5%	7 384	2,7%	6 852	2,5%	229 569	85,2%	269 526	7,3%	2 962	1,1%	40 617	15,1%
Receivables from Exchange Transactions - Waste Water Management	9 816	9,6%	2 220	2,2%	2 137	2,1%	88 343	86,2%	102 515	2,8%	176	,2%	16 859	16,4%
Receivables from Exchange Transactions - Waste Management	8 605	5,6%	3 408	2,2%	3 316	2,2%	138 444	90,0%	153 773	4,2%	209	,1%	8 467	5,5%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	23 686	5,2%	11 481	2,5%	11 172	2,5%	405 839	89,8%	452 179	12,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 337	1,5%	612	,4%	628	,4%	151 358	97,7%	154 936	4,2%	-	-	-	-
Total By Income Source	632 469	17,1%	60 991	1,7%	62 387	1,7%	2 939 541	79,5%	3 695 388	100,0%	5 093	,1%	212 251	5,7%
Debtors Age Analysis By Customer Group														
Organs of State	12 429	10,9%	5 148	4,5%	7 736	6,8%	89 112	77,9%	114 424	3,1%	1 143	1,0%	25 107	21,9%
Commercial	68 254	22,1%	10 927	3,5%	5 898	1,9%	223 117	72,4%	308 195	8,3%	-	-	-	-
Households	551 786	16,9%	44 916	1,4%	48 754	1,5%	2 627 312	80,3%	3 272 769	88,6%	3 950	,1%	187 144	5,7%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	632 469	17,1%	60 991	1,7%	62 387	1,7%	2 939 541	79,5%	3 695 388	100,0%	5 093	,1%	212 251	5,7%

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	2 476	4,9%	2 174	4,3%	788	1,6%	45 328	89,3%	50 766	47,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 082	58,7%	969	4,0%	792	3,3%	8 128	33,9%	23 970	22,3%
Auditor-General	158	100,0%	-	-	-	-	-	-	158	,1%
Other	-	-	-	-	-	-	32 821	100,0%	32 821	30,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	16 716	15,5%	3 143	2,9%	1 580	1,5%	86 277	80,1%	107 715	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOHOKARE (FS163)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	277 321	237 560	38 177	13,8%	26 370	9,5%	14 111	5,9%	78 658	33,1%	26 385	46,5%	(46,5%)
Exchange Revenue													
Service charges - Electricity	44 151	35 831	-	-	8 033	-	-	-	11 858	45,7%	6 368	52,2%	(76,9%)
Service charges - Water	49 180	25 952	2 353	4,8%	8 033	16,3%	1 472	5,7%	6 158	45,7%	6 368	52,2%	(76,9%)
Service charges - Waste Water Management	12 613	11 346	1 029	8,2%	3 087	24,5%	2 041	18,0%	6 158	54,3%	3 281	82,7%	(37,8%)
Service charges - Waste Management	8 301	7 491	609	7,3%	1 826	22,0%	1 215	16,2%	3 649	48,7%	2 005	76,7%	(39,4%)
Sale of Goods and Rendering of Services	267	112	11	4,1%	29	10,8%	35	31,7%	75	67,3%	22	39,7%	58,7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 380	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	265	20	3	1,0%	(5)	(1,9%)	9	46,9%	7	35,8%	8	32,6%	17,3%
Dividends	13	-	-	-	-	-	-	-	-	-	-	161,5%	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	735	742	62	8,5%	185	25,2%	123	16,5%	370	49,9%	175	93,5%	(29,8%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	184	136	12	6,3%	(259)	(140,9%)	31	22,9%	(216)	(158,7%)	42	75,2%	(25,8%)
Non-Exchange Revenue													
Property rates	11 662	16 388	925	7,9%	2 761	23,7%	1 858	11,3%	5 543	33,8%	3 899	114,6%	(52,4%)
Surcharges and Taxes	12 720	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	14 045	2 809	-	-	-	-	-	-	-	-	4	-	(100,0%)
Licences or permits	-	-	-	-	-	-	1	-	1	-	-	-	(100,0%)
Transfer and subsidies - Operational	96 733	96 733	29 701	30,7%	-	-	-	-	29 701	30,7%	-	29,2%	-
Interest	3 073	40 000	3 473	113,0%	10 713	348,7%	7 326	18,3%	21 512	53,8%	10 581	317,7%	(30,8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	282 172	310 721	14 037	5,0%	318 249	112,8%	26 971	8,7%	359 258	115,6%	32 670	42,3%	(17,4%)
Employee related costs	88 588	88 816	7 381	8,3%	68 266	77,1%	22 945	25,8%	98 592	111,0%	21 588	76,1%	6,3%
Remuneration of councillors	5 327	5 520	437	8,2%	3 405	63,9%	1 325	24,0%	5 167	93,6%	1 312	73,7%	1,0%
Bulk purchases - electricity	42 089	48 400	-	-	5 446	12,9%	353	7%	5 798	12,0%	-	1,7%	(100,0%)
Inventory consumed	15 038	11 136	1	-	1 912	12,7%	291	2,6%	2 203	19,8%	182	34,7%	60,1%
Debt impairment	38 716	53 980	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	23 060	23 820	-	-	-	-	-	-	-	-	-	-	-
Interest	19 489	16 000	-	-	572	2,9%	26	2%	598	3,7%	396	9,4%	(93,5%)
Contracted services	12 951	16 946	4 768	36,8%	4 636	35,8%	182	1,1%	9 586	56,6%	2 624	49,3%	(93,1%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	19 489	19 489	-	-	-	-	-	-	-	-	-	-	-
Operational costs	17 426	26 614	1 450	8,3%	234 013	1 342,9%	1 851	7,0%	237 314	891,7%	6 568	69,9%	(71,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(4 851)	(73 161)	24 140		(291 879)		(12 860)		(280 600)		(6 285)		
Transfers and subsidies - capital (monetary allocations)	49 603	47 184	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	44 752	(25 977)	24 140		(291 879)		(12 860)		(280 600)		(6 285)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	44 752	(25 977)	24 140		(291 879)		(12 860)		(280 600)		(6 285)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	44 752	(25 977)	24 140		(291 879)		(12 860)		(280 600)		(6 285)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	44 752	(25 977)	24 140		(291 879)		(12 860)		(280 600)		(6 285)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	50 153	51 433	5 075	10,1%	6 953	13,9%	4 945	9,6%	16 973	33,0%	47	14,9%	10 420,6%
National Government	48 568	48 568	5 046	10,4%	6 149	12,7%	4 796	9,9%	15 991	32,9%	-	13,4%	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Argen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	48 568	48 568	5 046	10,4%	6 149	12,7%	4 796	9,9%	15 991	32,9%	-	13,4%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 585	2 865	30	1,9%	803	50,7%	149	5,2%	982	34,3%	47	76,2%	216,5%
Capital Expenditure Functional	50 153	51 433	5 075	10,1%	8 298	16,5%	4 945	9,6%	18 318	35,6%	47	14,9%	10 420,6%
Municipal governance and administration	820	2 350	6	,8%	2 141	261,1%	-	-	2 147	91,4%	22	88,8%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	820	2 350	6	,8%	2 141	261,1%	-	-	2 147	91,4%	22	88,8%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	932	932	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	932	932	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 183	9 183	1 595	17,4%	1 653	18,0%	2 964	32,3%	6 213	67,7%	-	-	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	9 183	9 183	1 595	17,4%	1 653	18,0%	2 964	32,3%	6 213	67,7%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	39 218	38 968	3 474	8,9%	4 503	11,5%	1 981	5,1%	9 958	25,6%	25	14,0%	7 960,4%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	19 767	19 517	23	,1%	7	-	766	3,9%	797	4,1%	25	,5%	3 018,7%
Waste Water Management	19 451	19 451	3 451	17,7%	4 496	23,1%	1 214	6,2%	9 161	47,1%	-	26,8%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	256 842	196 957	38 352	14,9%	4 156	1,6%	8 549	4,3%	51 056	25,9%	4 126	16,8%	107,2%
Property rates	14 251	15 904	1 177	8,3%	1 965	13,8%	2 299	14,5%	5 441	34,2%	1 997	31,5%	15,1%
Service charges	68 224	33 348	441	,6%	1 778	2,6%	2 318	7,0%	4 537	13,6%	1 781	7,4%	30,2%
Other revenue	27 767	3 768	63	,2%	412	1,5%	3 929	104,3%	4 405	116,9%	337	5,6%	1 065,2%
Transfers and Subsidies - Operational	96 733	96 733	32 701	33,8%	-	-	-	-	32 701	33,8%	-	32,2%	-
Transfers and Subsidies - Capital	49 603	47 184	3 966	8,0%	-	-	-	-	3 966	8,4%	-	-	-
Interest	265	20	3	1,1%	-	-	3	16,0%	6	30,6%	10	-	(68,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	161,5%	-
Payments	(200 908)	(213 289)	(1 844)	,9%	(12 210)	6,1%	(824)	,4%	(14 878)	7,0%	(4 678)	9,9%	(82,4%)
Suppliers and employees	(181 418)	(197 289)	(1 844)	1,0%	(12 210)	6,7%	(824)	,4%	(14 878)	7,5%	(4 678)	9,9%	(82,4%)
Finance charges	(19 489)	(16 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	55 935	(16 331)	36 508	65,3%	(8 055)	(14,4%)	7 725	(47,3%)	36 178	(221,5%)	(552)	30,1%	(1 498,6%)
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	(50 153)	(51 433)	(4 498)	9,0%	(6 225)	12,4%	(4 672)	9,1%	(15 395)	29,9%	(106)	19,5%	4 293,1%
Capital assets	(50 153)	(51 433)	(4 498)	9,0%	(6 225)	12,4%	(4 672)	9,1%	(15 395)	29,9%	(106)	19,5%	4 293,1%
Net Cash from/(used) Investing Activities	(50 153)	(51 433)	(4 498)	9,0%	(6 225)	12,4%	(4 672)	9,1%	(15 395)	29,9%	(106)	19,5%	4 293,1%
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	5 782	(67 764)	32 010	553,6%	(14 279)	(246,9%)	3 053	(4,5%)	20 783	(30,7%)	(659)	42,3%	(563,5%)
Cash/cash equivalents at the year begin:	1 594	1 594	-	-	41 196	2 583,8%	26 917	1 688,2%	-	-	19 446	4,8%	38,4%
Cash/cash equivalents at the year end:	7 377	(66 170)	51 991	704,8%	26 917	364,9%	29 970	(45,3%)	29 970	(45,3%)	18 787	25,3%	59,5%

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	2 100	,7%	5 253	1,9%	3 166	1,1%	270 030	96,3%	280 548	48,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	3	100,0%	3	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	753	1,8%	930	2,2%	625	1,5%	39 628	94,5%	41 937	7,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 166	1,4%	1 166	1,4%	1 159	1,4%	77 301	95,7%	80 792	13,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	692	1,5%	692	1,5%	700	1,5%	43 690	95,4%	45 774	7,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 697	3,1%	3 662	3,1%	3 666	3,1%	107 950	90,7%	118 975	20,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	121	,9%	122	,9%	127	,9%	13 134	97,3%	13 505	2,3%	-	-	-	-
Total By Income Source	8 529	1,5%	11 825	2,0%	9 442	1,6%	551 738	94,9%	581 535	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 844	1,5%	11 054	2,1%	8 763	1,6%	508 287	94,8%	535 948	92,2%	-	-	-	-
Commercial	685	1,5%	772	1,7%	680	1,5%	43 451	95,3%	45 587	7,8%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	8 529	1,5%	11 825	2,0%	9 442	1,6%	551 738	94,9%	581 535	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	1 581	1,0%	1 086	,7%	149 560	98,2%	152 227	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	1 581	1,0%	1 086	,7%	149 560	98,2%	152 227	100,0%

Contact Details

Municipal Manager	Mr Molatelo Kanwendo	051 673 9600
Chief Financial Officer	Mr Thamsanga Mdluli	051 673 9600

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOQHAKA (FS201)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 191 279	1 265 300	-	-	-	-	828 251	65,5%	828 251	65,5%	250 235	70,8%	231,0%
Exchange Revenue													
Service charges - Electricity	450 787	492 121	-	-	-	-	191 964	39,0%	191 964	39,0%	81 520	60,6%	135,3%
Service charges - Water	186 451	186 451	-	-	-	-	130 376	69,9%	130 376	69,9%	42 977	61,6%	203,4%
Service charges - Waste Water Management	66 698	66 748	-	-	-	-	49 074	73,5%	49 074	73,5%	15 744	71,4%	211,7%
Service charges - Waste Management	46 296	46 296	-	-	-	-	35 063	75,7%	35 063	75,7%	11 381	72,9%	208,1%
Sale of Goods and Rendering of Services	8 635	9 786	-	-	-	-	4 570	46,7%	4 570	46,7%	63 637	1 510,6%	(92,8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	33 086	33 086	-	-	-	-	51 188	154,7%	51 188	154,7%	10 235	90,0%	400,1%
Interest earned from Current and Non Current Assets	25	25	-	-	-	-	27	109,8%	27	109,8%	9	113,5%	201,6%
Dividends	1 655	1 655	-	-	-	-	217	13,1%	217	13,1%	394	69,7%	(44,9%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	8 003	8 136	-	-	-	-	5 071	62,3%	5 071	62,3%	1 367	67,3%	270,9%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	10 743	11 734	-	-	-	-	(1 612)	(13,7%)	(1 612)	(13,7%)	299	8,2%	(639,4%)
Non-Exchange Revenue													
Property rates	86 281	86 281	-	-	-	-	66 183	76,7%	66 183	76,7%	20 479	75,1%	223,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 974	5 254	-	-	-	-	1 020	19,4%	1 020	19,4%	570	26,7%	79,0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	284 237	314 237	-	-	-	-	289 006	92,0%	289 006	92,0%	288	66,8%	100 291,1%
Interest	2 843	2 843	-	-	-	-	5 682	199,9%	5 682	199,9%	1 117	-	408,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	565	646	-	-	-	-	629	97,4%	629	97,4%	218	150,4%	188,9%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	(206)	-	(206)	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 126 989	1 204 883	-	-	-	-	517 047	42,9%	517 047	42,9%	162 139	44,1%	218,9%
Employee related costs	396 117	397 715	-	-	-	-	290 832	73,1%	290 832	73,1%	89 145	70,9%	226,2%
Remuneration of councillors	25 032	28 196	-	-	-	-	17 123	60,7%	17 123	60,7%	5 074	66,3%	237,5%
Bulk purchases - electricity	318 545	407 424	-	-	-	-	33 316	8,2%	33 316	8,2%	1 663	3,9%	1 903,2%
Inventory consumed	17 276	20 139	-	-	-	-	17 396	86,4%	17 396	86,4%	5 443	52,5%	219,6%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	9 413	9 409	-	-	-	-	-	-	-	-	-	-	-
Interest	8 600	8 600	-	-	-	-	4 956	57,6%	4 956	57,6%	1 650	59,0%	200,4%
Contracted services	159 894	150 012	-	-	-	-	86 501	57,7%	86 501	57,7%	26 883	50,5%	221,8%
Transfers and subsidies	461	1 000	-	-	-	-	55	5,5%	55	5,5%	15	12,6%	260,1%
Irrecoverable debts written off	58 749	46 275	-	-	-	-	2 572	5,6%	2 572	5,6%	803	21,5%	220,2%
Operational costs	132 846	136 055	-	-	-	-	71 339	52,4%	71 339	52,4%	31 463	65,4%	126,7%
Losses on disposal of Assets	58	58	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	(7 042)	-	(7 042)	-	-	-	(100,0%)
Surplus/(Deficit)	64 290	60 416	-	-	-	-	311 204		311 204		88 096		
Transfers and subsidies - capital (monetary allocations)	70 483	70 483	-	-	-	-	(1)	-	(1)	-	2 997	50,6%	(100,0%)
Transfers and subsidies - capital (in-kind)	1 179	1 179	-	-	-	-	-	-	-	-	-	100,0%	-
Surplus/(Deficit) after capital transfers and contributions	135 952	132 078	-	-	-	-	311 203		311 203		91 093		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	135 952	132 078	-	-	-	-	311 203		311 203		91 093		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	135 952	132 078	-	-	-	-	311 203		311 203		91 093		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	135 952	132 078	-	-	-	-	311 203		311 203		91 093		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	133 068	129 648	-	-	-	-	54 080	41,7%	54 080	41,7%	12 853	36,1%	320,7%
National Government	69 481	100 481	-	-	-	-	49 968	49,7%	49 968	49,7%	11 960	47,8%	317,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	69 481	100 481	-	-	-	-	49 968	49,7%	49 968	49,7%	11 960	47,8%	317,8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	63 587	29 167	-	-	-	-	4 111	14,1%	4 111	14,1%	894	10,5%	360,0%
Capital Expenditure Functional	134 568	129 648	-	-	-	-	54 080	41,7%	54 080	41,7%	12 853	36,8%	320,7%
Municipal governance and administration	12 428	5 313	-	-	-	-	1 381	26,0%	1 381	26,0%	389	11,1%	255,3%
Executive and Council	252	70	-	-	-	-	33	46,5%	33	46,5%	1	5%	2 193,0%
Finance and administration	12 067	5 133	-	-	-	-	1 348	26,3%	1 348	26,3%	387	11,4%	248,2%
Internal audit	110	110	-	-	-	-	-	-	-	-	-	32,5%	-
Community and Public Safety	19 454	11 731	-	-	-	-	2 404	20,5%	2 404	20,5%	351	(4%)	584,1%
Community and Social Services	13 368	7 968	-	-	-	-	1 080	13,5%	1 080	13,5%	36	(11,5%)	2 898,8%
Sport And Recreation	4 453	2 063	-	-	-	-	132	6,4%	132	6,4%	217	12,4%	(39,1%)
Public Safety	1 482	1 640	-	-	-	-	1 193	72,7%	1 193	72,7%	98	6,2%	1 120,2%
Housing	150	60	-	-	-	-	-	-	-	-	1	9,9%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	55 315	48 861	-	-	-	-	28 408	58,1%	28 408	58,1%	2 100	45,5%	1 252,7%
Planning and Development	750	630	-	-	-	-	-	-	-	-	86	13,4%	(100,0%)
Road Transport	54 415	48 081	-	-	-	-	28 408	59,1%	28 408	59,1%	2 014	47,3%	1 310,6%
Environmental Protection	150	150	-	-	-	-	-	-	-	-	-	-	-
Trading Services	46 994	63 613	-	-	-	-	21 887	34,4%	21 887	34,4%	10 013	46,3%	118,6%
Energy sources	8 060	4 560	-	-	-	-	1 733	38,0%	1 733	38,0%	286	54,5%	505,8%
Water Management	27 960	23 000	-	-	-	-	19 902	86,5%	19 902	86,5%	1 232	52,9%	1 515,8%
Waste Water Management	4 153	32 553	-	-	-	-	251	,8%	251	,8%	5 132	29,3%	(95,1%)
Waste Management	6 821	3 500	-	-	-	-	-	-	-	-	3 363	55,5%	(100,0%)
Other	377	130	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 299 885	1 299 885	-	-	-	-	850 287	65,4%	850 287	65,4%	248 565	63,2%	242,1%
Property rates	79 851	79 851	-	-	-	-	43 146	54,0%	43 146	54,0%	13 292	57,0%	224,6%
Service charges	864 166	864 166	-	-	-	-	206 625	23,9%	206 625	23,9%	104 106	39,0%	98,5%
Other revenue	(39 235)	(39 235)	-	-	-	-	227 099	(578,8%)	227 099	(578,8%)	121 597	1 892,2%	86,8%
Transfers and Subsidies - Operational	283 908	283 908	-	-	-	-	281 769	99,2%	281 769	99,2%	1 071	1,4%	26 209,0%
Transfers and Subsidies - Capital	109 540	109 540	-	-	-	-	91 430	83,5%	91 430	83,5%	8 104	84,8%	1 028,3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	1 655	1 655	-	-	-	-	217	13,1%	217	13,1%	394	69,7%	(44,9%)
Payments	(858 460)	(858 460)	-	-	-	-	(848 642)	98,9%	(848 642)	98,9%	(200 835)	84,2%	322,6%
Suppliers and employees	(858 460)	(858 460)	-	-	-	-	(848 642)	98,9%	(848 642)	98,9%	(200 835)	84,2%	322,6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	441 425	441 425	-	-	-	-	1 644	,4%	1 644	,4%	47 730	22,5%	(96,6%)
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	-	(69 481)	-	-	-	-	(54 080)	77,8%	(54 080)	77,8%	(12 853)	47,0%	320,7%
Capital assets	-	(69 481)	-	-	-	-	(54 080)	77,8%	(54 080)	77,8%	(12 853)	47,0%	320,7%
Net Cash from/(used) Investing Activities	-	(69 481)	-	-	-	-	(54 080)	77,8%	(54 080)	77,8%	(12 853)	47,0%	320,7%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 937)	(1 937)	-	-	-	-	(2 110)	108,9%	(2 110)	108,9%	(682)	122,7%	209,4%
Repayment of borrowing	(1 937)	(1 937)	-	-	-	-	(2 110)	108,9%	(2 110)	108,9%	(682)	122,7%	209,4%
Net Cash from/(used) Financing Activities	(1 937)	(1 937)	-	-	-	-	(2 110)	108,9%	(2 110)	108,9%	(682)	122,7%	209,4%
Net Increase/(Decrease) in cash held	439 488	370 007	-	-	-	-	(54 545)	(14,7%)	(54 545)	(14,7%)	34 195	16,1%	(259,5%)
Cash/cash equivalents at the year begin:	(10 775)	(10 775)	-	-	-	-	-	-	-	-	6 245	34,8%	(100,0%)
Cash/cash equivalents at the year end:	428 712	359 231	-	-	-	-	(105 325)	(29,3%)	(105 325)	(29,3%)	40 439	12,3%	(360,5%)

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	39 829	6,5%	17 744	2,9%	13 800	2,3%	539 595	88,3%	610 968	41,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	33 697	20,3%	12 066	7,3%	10 613	6,4%	109 850	66,1%	166 226	11,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 561	11,5%	3 499	4,2%	2 402	2,9%	67 489	81,4%	82 951	5,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 375	6,3%	4 902	2,7%	4 586	2,5%	159 880	88,5%	180 743	12,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 892	6,2%	3 415	2,7%	3 206	2,5%	112 677	88,6%	127 190	8,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	12 952	5,4%	6 348	2,7%	6 133	2,6%	213 616	89,4%	239 050	16,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	752	1,2%	244	,4%	455	,7%	63 117	97,8%	64 568	4,4%	-	-	-	-
Total By Income Source	116 058	7,9%	48 218	3,3%	41 195	2,8%	1 266 224	86,0%	1 471 696	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	15 468	14,3%	10 439	9,6%	5 512	5,1%	77 010	71,0%	108 429	7,4%	-	-	-	-
Commercial	38 003	19,2%	13 518	6,8%	11 166	5,6%	134 968	68,3%	197 654	13,4%	-	-	-	-
Households	62 039	5,5%	24 097	2,2%	24 140	2,2%	1 008 630	90,1%	1 118 906	76,0%	-	-	-	-
Other	549	1,2%	165	,4%	378	,8%	45 616	97,7%	46 708	3,2%	-	-	-	-
Total By Customer Group	116 058	7,9%	48 218	3,3%	41 195	2,8%	1 266 224	86,0%	1 471 696	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	36 724	3,0%	71 496	5,8%	1 117	,1%	1 115 477	91,1%	1 224 814	97,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	828	19,5%	520	12,2%	1 243	29,3%	1 655	39,0%	4 246	,3%
Trade Creditors	3 426	23,3%	2 137	14,5%	5 904	40,1%	3 267	22,2%	14 734	1,2%
Auditor-General	3 071	100,0%	-	-	-	-	-	-	3 071	,2%
Other	40	,3%	40	,3%	-	-	13 888	99,4%	13 968	1,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	44 088	3,5%	74 193	5,9%	8 264	,7%	1 134 287	90,0%	1 260 832	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NALA (FS185)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	534 054	525 764	50 694	9,5%	99 930	18,7%	75 971	14,4%	226 596	43,1%	110 458	51,1%	(31,2%)
Exchange Revenue													
Service charges - Electricity	130 443	125 209	19 075	14,6%	18 497	14,2%	20 092	16,0%	57 664	46,1%	20 444	37,4%	(1,7%)
Service charges - Water	64 455	63 099	10 322	16,0%	10 336	16,0%	12 446	19,7%	33 103	52,5%	16 550	64,2%	(24,8%)
Service charges - Waste Water Management	29 725	30 001	7 269	24,5%	7 269	24,5%	(3 472)	(11,6%)	11 066	36,9%	10 281	104,4%	(133,8%)
Service charges - Waste Management	20 462	21 001	4 709	23,0%	4 710	23,0%	(2 466)	(11,7%)	6 952	33,1%	6 654	90,4%	(137,1%)
Sale of Goods and Rendering of Services	4 525	2 712	472	10,4%	250	5,5%	343	12,6%	1 065	39,3%	1 234	41,9%	(72,2%)
Agency services	2	5	1	48,2%	-	-	1	24,5%	2	42,6%	-	26,8%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	84 917	84 917	3 480	4,1%	3 743	4,4%	1 978	2,3%	9 201	10,8%	5 552	27,3%	(64,4%)
Interest earned from Current and Non Current Assets	1 122	2 598	680	60,6%	170	15,2%	539	20,8%	1 390	53,5%	795	145,6%	(32,2%)
Dividends	-	20	8	-	3	-	-	-	11	56,4%	-	119,2%	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	223	131	132	59,0%	(184)	(82,6%)	81	61,7%	28	21,5%	40	88,8%	100,1%
Licence and permits	0	0	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	236	528	69	29,2%	63	26,7%	120	22,7%	252	47,8%	116	105,0%	3,5%
Non-Exchange Revenue													
Property rates	28 099	26 585	4 461	15,9%	4 026	14,3%	4 494	16,9%	12 981	48,8%	6 753	53,1%	(33,4%)
Surcharges and Taxes	5 935	5 006	-	-	1 756	29,6%	1 368	27,3%	3 123	62,4%	976	51,2%	40,1%
Fines, penalties and forfeits	86	127	16	18,8%	18	21,1%	25	19,9%	60	46,9%	46	99,5%	(44,5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	163 824	163 824	-	-	49 276	30,1%	40 421	24,7%	89 697	54,8%	41 017	57,3%	(1,5%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	580 614	683 535	106 903	18,4%	81 633	14,1%	131 519	19,2%	320 055	46,8%	76 823	41,1%	71,2%
Employee related costs	181 573	214 571	39 304	21,6%	35 877	19,8%	33 507	15,6%	108 688	50,7%	46 677	68,3%	(28,2%)
Remuneration of councillors	10 086	10 108	1 996	19,8%	1 565	15,5%	1 557	15,4%	5 119	50,6%	2 297	57,0%	(32,2%)
Bulk purchases - electricity	81 000	90 077	33 834	41,8%	8 890	11,0%	37 505	41,6%	80 228	89,1%	-	13,1%	(100,0%)
Inventory consumed	52 580	81 857	10 991	20,9%	19 795	37,6%	23 697	28,9%	54 483	66,6%	16 558	59,9%	42,3%
Debt impairment	125 364	125 364	-	-	(5)	-	-	-	(5)	-	-	-	-
Depreciation and amortisation	44 150	44 170	-	-	12	-	-	-	12	-	-	-	-
Interest	21 000	40 101	11 112	52,9%	6 155	29,3%	21 476	53,6%	38 742	96,6%	463	47,0%	4 535,7%
Contracted services	26 294	42 756	7 488	28,5%	6 935	26,4%	9 694	22,7%	24 117	56,4%	6 638	64,1%	46,0%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	25 504	21 468	2 178	8,5%	2 409	9,4%	4 084	19,0%	8 671	40,4%	4 089	44,9%	(,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	13 063	13 063	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(46 559)	(157 771)	(56 209)		18 298		(55 548)		(93 459)		33 635		
Transfers and subsidies - capital (monetary allocations)	44 590	45 188	-	-	11 685	26,2%	5 625	12,4%	17 310	38,3%	7 834	48,9%	(28,2%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(1 969)	(112 583)	(56 209)		29 982		(49 923)		(76 150)		41 469		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(1 969)	(112 583)	(56 209)		29 982		(49 923)		(76 150)		41 469		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 969)	(112 583)	(56 209)		29 982		(49 923)		(76 150)		41 469		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 969)	(112 583)	(56 209)		29 982		(49 923)		(76 150)		41 469		

Part 2: Capital Revenue and Expenditure

	2023/24								2022/23		Q3 of 2022/23 to Q3 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	44 590	47 188	11 093	24,9%	10 842	24,3%	7 081	15,0%	29 016	61,5%	10 098	50,4%	(29,9%)
National Government	44 590	45 188	11 093	24,9%	10 842	24,3%	7 081	15,7%	29 016	64,2%	10 098	50,4%	(29,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 590	45 188	11 093	24,9%	10 842	24,3%	7 081	15,7%	29 016	64,2%	10 098	50,4%	(29,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	2 000	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	44 590	47 188	11 737	26,3%	12 013	26,9%	10 474	22,2%	34 223	72,5%	10 156	47,1%	3,1%
Municipal governance and administration	-	7 280	644	-	1 171	-	5 203	71,5%	7 018	96,4%	1 880	56,8%	176,7%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	7 280	644	-	1 171	-	5 203	71,5%	7 018	96,4%	1 880	56,8%	176,7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 411	725	354	25,1%	-	-	4	,6%	358	49,3%	778	66,1%	(99,5%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 411	725	354	25,1%	-	-	4	,6%	358	49,3%	778	66,1%	(99,5%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 956	12 931	2 414	16,1%	5 721	38,3%	2 038	15,8%	10 174	78,7%	4 949	50,0%	(58,8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	14 956	12 931	2 414	16,1%	5 721	38,3%	2 038	15,8%	10 174	78,7%	4 949	50,0%	(58,8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	28 222	26 252	8 325	29,5%	5 121	18,1%	3 228	12,3%	16 675	63,5%	2 549	38,0%	26,6%
Energy sources	-	416	-	-	156	-	523	125,7%	679	163,4%	-	-	(100,0%)
Water Management	20 222	17 743	6 258	30,9%	2 644	13,1%	2 706	15,2%	11 608	65,4%	-	-	(100,0%)
Waste Water Management	8 000	8 093	2 067	25,8%	2 321	29,0%	-	-	4 388	54,2%	2 549	33,7%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
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	9 877	5,0%	5 384	2,7%	5 350	2,7%	175 481	89,5%	196 092	26,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 470	31,5%	1 494	6,3%	1 214	5,1%	13 571	57,1%	23 748	3,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 207	5,4%	1 930	3,3%	1 664	2,8%	52 433	88,5%	59 234	8,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 958	2,8%	2 513	2,4%	2 453	2,3%	96 753	92,4%	104 676	14,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 928	2,1%	1 720	1,8%	1 686	1,8%	88 200	94,3%	93 535	12,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 877	100,0%	1 877	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	3 395	1,8%	3 087	1,7%	3 035	1,6%	176 861	94,9%	186 377	25,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 630	5,0%	1 798	2,5%	1 681	2,3%	65 576	90,2%	72 685	9,8%	-	-	-	-
Total By Income Source	32 465	4,4%	17 927	2,4%	17 082	2,3%	670 752	90,9%	738 226	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 043	7,2%	1 204	2,2%	1 247	2,2%	49 320	88,4%	55 814	7,6%	-	-	-	-
Commercial	8 958	17,5%	1 648	3,2%	1 411	2,8%	39 270	76,6%	51 286	6,9%	-	-	-	-
Households	18 714	3,0%	14 576	2,4%	13 932	2,3%	570 344	92,4%	617 566	83,7%	-	-	-	-
Other	750	5,5%	500	3,7%	492	3,6%	11 819	87,2%	13 559	1,8%	-	-	-	-
Total By Customer Group	32 465	4,4%	17 927	2,4%	17 082	2,3%	670 752	90,9%	738 226	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	12 830	1,5%	51 028	5,9%	-	-	798 408	92,6%	862 267	67,9%
Bulk Water	-	-	-	-	-	-	251 883	100,0%	251 883	19,8%
PAYE deductions	13	100,0%	-	-	-	-	-	-	13	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	4	100,0%	-	-	-	-	-	-	4	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 329	10,3%	14 985	10,0%	6 885	4,6%	111 924	75,1%	149 123	11,7%
Auditor-General	-	-	-	-	-	-	3 206	100,0%	3 206	,3%
Other	1 074	30,5%	1	-	337	9,6%	2 114	59,9%	3 526	,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	29 251	2,3%	66 014	5,2%	7 223	,6%	1 167 536	91,9%	1 270 023	100,0%

Contact Details

Municipal Manager	Mr Sekonyela Joseph Lebloenya	056 514 9200
Chief Financial Officer	Mr MF LEKITLANE	056 514 9200

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NGWATHE (FS203)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 056 344	1 031 411	209 633	19,8%	233 399	22,1%	200 752	19,5%	643 785	62,4%	217 678	67,4%	(7,8%)
Exchange Revenue													
Service charges - Electricity	390 990	366 162	40 278	10,3%	56 184	14,4%	45 251	12,4%	141 713	38,7%	35 588	52,2%	27,2%
Service charges - Water	88 492	88 492	15 566	17,6%	34 358	38,8%	31 440	35,5%	81 364	91,9%	16 115	72,8%	95,1%
Service charges - Waste Water Management	71 812	71 812	14 240	19,8%	14 236	19,8%	14 296	19,9%	42 772	59,6%	13 818	69,6%	3,5%
Service charges - Waste Management	57 561	57 561	10 162	17,7%	10 158	17,6%	10 184	17,7%	30 504	53,0%	9 971	63,1%	2,1%
Sale of Goods and Rendering of Services	1 039	1 264	330	31,8%	495	47,6%	351	27,8%	1 176	93,0%	343	95,7%	2,4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	46 712	46 712	21 492	46,0%	22 416	48,0%	24 193	51,8%	68 101	145,8%	18 595	112,5%	30,1%
Interest earned from Current and Non Current Assets	2 077	2 077	1 878	90,4%	1 602	77,1%	1 462	70,4%	4 942	237,9%	644	83,8%	127,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	286	456	91	31,8%	88	30,6%	84	18,5%	263	57,7%	85	101,1%	(7,7%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	669	669	132	19,7%	81	12,0%	49	7,3%	262	39,1%	124	257,3%	(60,2%)
Non-Exchange Revenue													
Property rates	125 698	125 698	25 300	20,1%	25 173	20,0%	25 360	20,2%	75 834	60,3%	24 236	64,7%	4,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 920	1 129	16	,8%	22	1,2%	19	1,7%	57	5,1%	2	2,2%	804,3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	269 087	269 377	80 148	29,8%	68 587	25,5%	48 062	17,8%	196 797	73,1%	98 158	78,1%	(51,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 133 186	1 082 962	195 608	17,3%	190 442	16,8%	154 588	14,3%	540 638	49,9%	209 728	61,5%	(26,3%)
Employee related costs	280 898	280 898	70 063	24,9%	70 101	25,0%	70 494	25,1%	210 657	75,0%	66 693	75,3%	5,7%
Remuneration of councillors	18 056	18 056	4 074	22,6%	4 892	27,1%	4 263	23,6%	13 229	73,3%	4 074	79,4%	4,6%
Bulk purchases - electricity	341 478	341 478	82 366	24,1%	66 118	19,4%	33 817	9,9%	182 301	53,4%	65 693	69,3%	(48,5%)
Inventory consumed	130 725	111 832	15 427	11,8%	26 294	20,1%	30 329	27,1%	72 050	64,4%	58 507	122,2%	(48,2%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	76 842	51 842	-	-	-	-	-	-	-	-	-	-	-
Interest	22 293	22 293	7 183	32,2%	36	,2%	46	,2%	7 265	32,6%	156	,8%	(70,4%)
Contracted services	36 351	26 147	9 323	25,6%	7 746	21,3%	4 494	17,2%	21 564	82,5%	5 085	82,4%	(11,6%)
Transfers and subsidies	180	180	43	23,9%	45	25,0%	43	23,9%	131	72,8%	45	73,9%	(4,3%)
Irrecoverable debts written off	157 549	157 549	-	-	-	-	-	-	-	-	-	-	-
Operational costs	68 814	72 687	7 129	10,4%	15 209	22,1%	11 103	15,3%	33 441	46,0%	9 476	44,9%	17,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(76 842)	(51 551)	14 025		42 958		46 164		103 147		7 950		
Transfers and subsidies - capital (monetary allocations)	141 235	132 011	848	,6%	24 513	17,4%	27 100	20,5%	52 460	39,7%	11 294	32,6%	139,9%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	64 393	80 460	14 873		67 471		73 264		155 608		19 244		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	64 393	80 460	14 873		67 471		73 264		155 608		19 244		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	64 393	80 460	14 873		67 471		73 264		155 608		19 244		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	64 393	80 460	14 873		67 471		73 264		155 608		19 244		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	153 235	133 371	3 930	2,6%	19 253	12,6%	23 566	17,7%	46 750	35,1%	4 605	22,8%	411,8%
National Government	141 235	132 011	3 930	2,8%	19 253	13,6%	23 566	17,9%	46 750	35,4%	4 408	22,2%	434,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-	-	-	-	99,3%	-
Transfers recognised - capital	141 235	132 011	3 930	2,8%	19 253	13,6%	23 566	17,9%	46 750	35,4%	4 408	22,4%	434,6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 000	1 360	-	-	-	-	-	-	-	-	197	-	(100,0%)
Capital Expenditure Functional	153 235	133 371	3 930	2,6%	19 253	12,6%	23 566	17,7%	46 750	35,1%	4 605	22,8%	411,8%
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	6 500	2 500	-	-	-	-	-	-	-	-	-	12,9%	-
Community and Social Services	6 500	2 500	-	-	-	-	-	-	-	-	-	12,9%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	23 120	23 480	-	-	4 446	19,2%	280	1,2%	4 726	20,1%	435	5,0%	(35,6%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	23 120	23 480	-	-	4 446	19,2%	280	1,2%	4 726	20,1%	435	5,0%	(35,6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	123 615	107 391	3 930	3,2%	14 808	12,0%	23 286	21,7%	42 024	39,1%	4 170	25,5%	458,4%
Energy sources	30 000	24 100	-	-	-	-	-	-	-	-	-	-	-
Water Management	91 615	83 291	3 930	4,3%	14 808	16,2%	23 286	28,0%	42 024	50,5%	4 315	33,6%	439,7%
Waste Water Management	2 000	-	-	-	-	-	-	-	-	-	(145)	2,8%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 027 796	1 027 796	178 606	17,4%	147 217	14,3%	188 526	18,3%	514 349	50,0%	216 819	65,0%	(13,0%)
Property rates	108 287	108 287	20 683	19,1%	15 626	14,4%	18 771	17,3%	55 080	50,9%	16 905	64,8%	11,0%
Service charges	446 996	446 996	59 193	13,2%	789 553	176,6%	99 988	22,4%	948 734	212,2%	49 333	82,8%	102,7%
Other revenue	39 898	39 898	(10 857)	(27,2%)	(751 433)	(1 883,4%)	(25 406)	(63,7%)	(787 696)	(1 974,3%)	3 394	(171,3%)	(848,6%)
Transfers and Subsidies - Operational	269 087	269 087	81 995	30,5%	68 624	25,5%	47 529	17,7%	198 148	73,6%	98 278	79,3%	(51,6%)
Transfers and Subsidies - Capital	141 235	141 235	27 000	19,1%	24 832	17,6%	47 615	33,7%	99 447	70,4%	48 264	90,8%	(1,3%)
Interest	22 293	22 293	592	2,7%	15	,1%	29	,1%	636	2,9%	644	83,8%	(95,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(867 866)	(890 159)	(157 626)	18,2%	(187 703)	21,6%	(175 379)	19,7%	(520 708)	58,5%	(153 379)	75,0%	14,3%
Suppliers and employees	(867 866)	(890 159)	(157 626)	18,2%	(187 703)	21,6%	(175 379)	19,7%	(520 708)	58,5%	(153 379)	75,0%	14,3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	159 931	137 637	20 980	13,1%	(40 487)	(25,3%)	13 147	9,6%	(6 360)	(4,6%)	63 440	19,3%	(79,3%)
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	(153 235)	(133 371)	(3 930)	2,6%	(19 253)	12,6%	(23 566)	17,7%	(46 750)	35,1%	(6 163)	21,5%	282,4%
Capital assets	(153 235)	(133 371)	(3 930)	2,6%	(19 253)	12,6%	(23 566)	17,7%	(46 750)	35,1%	(6 163)	21,5%	282,4%
Net Cash from/(used) Investing Activities	(153 235)	(133 371)	(3 930)	2,6%	(19 253)	12,6%	(23 566)	17,7%	(46 750)	35,1%	(6 163)	21,5%	282,4%
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	6 695	4 266	17 050	254,6%	(59 740)	(892,2%)	(10 419)	(244,2%)	(53 109)	(1 245,0%)	57 277	10,7%	(118,2%)
Cash/cash equivalents at the year begin:	3 495	3 495	46 761	1 338,1%	63 770	1 824,8%	4 031	115,3%	46 761	1 338,1%	(53 587)	-	(107,5%)
Cash/cash equivalents at the year end:	10 190	7 761	63 768	625,8%	4 031	39,6%	(6 388)	(82,3%)	(6 388)	(82,3%)	11 378	12,5%	(156,1%)

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	16 489	5,5%	20 864	6,9%	263 652	87,6%	-	-	301 005	22,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	18 866	10,2%	5 516	3,0%	160 360	86,8%	-	-	184 742	14,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 050	5,8%	4 698	2,1%	208 179	92,1%	-	-	225 927	17,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 689	5,0%	4 408	2,3%	178 790	92,7%	-	-	192 887	14,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 880	4,8%	3 128	2,2%	133 684	93,0%	-	-	143 692	10,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	16 763	5,3%	7 954	2,5%	292 171	92,2%	-	-	316 888	24,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 535)	3,0%	(43)	,1%	(48 938)	96,9%	-	-	(50 517)	(3,8%)	-	-	-	-
Total By Income Source	80 203	6,1%	46 523	3,5%	1 187 898	90,4%	-	-	1 314 624	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 373	5,3%	4 137	2,6%	145 944	92,1%	-	-	158 454	12,1%	-	-	-	-
Commercial	25 108	8,1%	7 541	2,4%	278 881	89,5%	-	-	311 531	23,7%	-	-	-	-
Households	48 312	5,4%	34 913	3,9%	815 184	90,7%	-	-	898 409	68,3%	-	-	-	-
Other	(1 590)	3,0%	(69)	,1%	(52 111)	96,9%	-	-	(53 770)	(4,1%)	-	-	-	-
Total By Customer Group	80 203	6,1%	46 523	3,5%	1 187 898	90,4%	-	-	1 314 624	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	25 816	1,3%	26 870	1,3%	27 418	1,3%	1 954 924	96,1%	2 035 027	85,8%
Bulk Water	4 150	6,0%	3 765	5,4%	4 096	5,9%	57 727	82,8%	69 738	2,9%
PAYE deductions	7 362	56,1%	3 583	27,3%	2 536	19,3%	(347)	(2,6%)	13 134	,6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	3 160	100,0%	-	-	-	-	-	-	3 160	,1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17 204	19,9%	8 058	9,3%	1 081	1,3%	59 961	69,5%	86 304	3,6%
Auditor-General	78	1,0%	136	1,7%	287	3,6%	7 395	93,6%	7 897	,3%
Other	-	-	-	-	-	-	157 518	100,0%	157 518	6,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	57 770	2,4%	42 412	1,8%	35 418	1,5%	2 237 178	94,3%	2 372 778	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NKETOANA (FS193)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	462 441	462 441	162 075	35,0%	155 700	33,7%	161 094	34,8%	478 869	103,6%	125 735	90,3%	28,1%
Exchange Revenue													
Service charges - Electricity	92 548	92 548	24 628	26,6%	22 840	24,7%	27 079	29,3%	74 546	80,5%	17 802	65,5%	52,1%
Service charges - Water	61 626	61 626	20 495	33,3%	25 798	41,9%	26 785	43,5%	73 078	118,6%	16 933	84,6%	58,2%
Service charges - Waste Water Management	29 612	29 612	7 516	25,4%	7 129	24,1%	7 109	24,0%	21 754	73,5%	11 914	108,7%	(40,3%)
Service charges - Waste Management	27 914	27 914	8 274	29,6%	7 858	28,2%	7 832	28,1%	23 963	85,8%	6 921	79,6%	13,2%
Sale of Goods and Rendering of Services	2 580	2 580	222	8,6%	203	7,9%	305	11,8%	730	28,3%	187	30,0%	63,3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	93 880	93 880	45 008	47,9%	48 722	51,9%	52 481	55,9%	146 212	155,7%	36 973	107,0%	41,9%
Interest earned from Current and Non Current Assets	290	290	253	87,1%	37	12,8%	91	31,5%	381	131,4%	168	99,0%	(45,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 870	1 870	482	25,8%	426	22,8%	587	31,4%	1 494	79,9%	351	58,7%	67,1%
Licence and permits	1 138	1 138	-	-	4	4%	1	,1%	5	,5%	16	3,4%	(95,2%)
Operational Revenue	202	202	12	6,0%	19	9,5%	12	5,8%	43	21,3%	15	47,4%	(19,8%)
Non-Exchange Revenue													
Property rates	15 809	15 809	4 614	29,2%	4 581	29,0%	4 576	28,9%	13 772	87,1%	4 328	85,6%	5,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	546	546	81	14,8%	173	31,7%	56	10,3%	310	56,8%	39	1 248,1%	42,8%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	134 425	134 425	50 492	37,6%	37 908	28,2%	34 180	25,4%	122 580	91,2%	30 088	93,6%	13,6%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	631 676	631 676	117 293	18,6%	57 111	9,0%	16 259	2,6%	190 664	30,2%	118 337	56,5%	(86,3%)
Employee related costs	160 534	160 534	40 450	25,2%	27	-	86	,1%	40 564	25,3%	178	40,4%	(51,6%)
Remuneration of councillors	6 841	6 841	1 895	27,7%	-	-	-	-	1 895	27,7%	-	44,2%	-
Bulk purchases - electricity	92 694	92 694	31 874	34,4%	21 181	22,9%	20 760	22,4%	73 815	79,6%	20 006	64,4%	3,8%
Inventory consumed	27 668	27 668	1 140	4,1%	3 884	14,0%	(4 048)	(14,6%)	976	3,5%	3 493	37,8%	(215,9%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	56 000	56 000	-	-	-	-	-	-	-	-	20 159	36,2%	(100,0%)
Interest	32 940	32 940	15 125	45,9%	9 442	28,7%	(19 257)	(58,5%)	5 310	16,1%	14 947	89,1%	(228,8%)
Contracted services	35 000	35 000	13 571	38,8%	2 819	8,1%	7 545	21,6%	23 935	68,4%	4 307	65,0%	75,2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	155 000	155 000	146	,1%	8 477	5,5%	291	,2%	8 914	5,8%	50 159	69,6%	(99,4%)
Operational costs	65 000	65 000	13 092	20,1%	11 281	17,4%	10 883	16,7%	35 255	54,2%	5 088	59,4%	113,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(169 235)	(169 235)	44 782		98 588		144 835		288 205		7 398		
Transfers and subsidies - capital (monetary allocations)	185 718	185 718	20 038	10,8%	9 897	5,3%	8 597	4,6%	38 533	20,7%	20 118	56,7%	(57,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 483	16 483	64 821		108 485		153 432		326 738		27 515		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	16 483	16 483	64 821		108 485		153 432		326 738		27 515		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 483	16 483	64 821		108 485		153 432		326 738		27 515		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 483	16 483	64 821		108 485		153 432		326 738		27 515		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	197 218	197 218	30 766	15,6%	10 619	5,4%	9 858	5,0%	51 243	26,0%	6 740	29,7%	46,3%
National Government	185 718	185 718	30 766	16,6%	10 300	5,5%	8 335	4,5%	49 400	26,6%	6 740	32,6%	23,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	185 718	185 718	30 766	16,6%	10 300	5,5%	8 335	4,5%	49 400	26,6%	6 740	32,6%	23,7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 500	11 500	1	-	319	2,8%	1 523	13,2%	1 843	16,0%	-	-	(100,0%)
Capital Expenditure Functional	197 218	197 218	30 766	15,6%	10 619	5,4%	9 858	5,0%	51 243	26,0%	6 740	30,2%	46,3%
Municipal governance and administration	10 000	10 000	1	-	319	3,2%	1 523	15,2%	1 843	18,4%	-	-	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	10 000	10 000	1	-	319	3,2%	1 523	15,2%	1 843	18,4%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	401	-	345	-	18	-	764	-	2 010	63,8%	(99,1%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	401	-	345	-	18	-	764	-	247	31,0%	(92,8%)
Public Safety	-	-	-	-	-	-	-	-	-	-	1 763	84,7%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	5 052	-	-	-	-	-	5 052	-	1 755	-	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	5 052	-	-	-	-	-	5 052	-	1 755	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	187 218	187 218	25 313	13,5%	9 955	5,3%	8 317	4,4%	43 584	23,3%	2 975	29,3%	179,6%
Energy sources	-	-	-	-	-	-	-	-	-	-	503	99,7%	(100,0%)
Water Management	29 189	29 189	24 250	83,1%	9 955	34,1%	8 317	28,5%	42 522	145,7%	2 427	27,9%	242,6%
Waste Water Management	29 630	29 630	1 062	3,6%	-	-	-	-	1 062	3,6%	45	35,7%	(100,0%)
Waste Management	128 399	128 399	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	417 228	417 228	129 873	31,1%	86 495	20,7%	101 350	24,3%	317 718	76,1%	83 633	97,8%	21,2%
Property rates	22 379	22 379	3 687	16,5%	3 050	13,6%	3 353	15,0%	10 090	45,1%	3 082	216,2%	8,8%
Service charges	68 379	68 379	38 135	55,8%	35 922	52,5%	41 911	61,3%	115 968	169,6%	27 912	104,5%	50,2%
Other revenue	6 328	6 328	1 150	18,2%	4	,1%	1 284	20,3%	2 438	38,5%	2 275	90,5%	(43,6%)
Transfers and Subsidies - Operational	134 425	134 425	50 874	37,8%	37 621	28,0%	33 363	24,8%	121 858	90,7%	30 246	94,6%	10,3%
Transfers and Subsidies - Capital	185 718	185 718	36 028	19,4%	9 897	5,3%	21 439	11,5%	67 364	36,3%	20 118	87,6%	6,6%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(40 696)	-	(15 770)	-	(30 909)	-	(87 375)	-	(47 007)	43,6%	(34,2%)
Suppliers and employees	-	-	(40 696)	-	(15 770)	-	(30 909)	-	(87 375)	-	(47 007)	47,2%	(34,2%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	417 228	417 228	89 177	21,4%	70 725	17,0%	70 441	16,9%	230 343	55,2%	36 626	(185,0%)	92,3%
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	(197 218)	(197 218)	(25 345)	12,9%	(23 758)	12,0%	(13 652)	6,9%	(62 755)	31,8%	(6 683)	24,8%	104,3%
Capital assets	(197 218)	(197 218)	(25 345)	12,9%	(23 758)	12,0%	(13 652)	6,9%	(62 755)	31,8%	(6 683)	24,8%	104,3%
Net Cash from/(used) Investing Activities	(197 218)	(197 218)	(25 345)	12,9%	(23 758)	12,0%	(13 652)	6,9%	(62 755)	31,8%	(6 683)	24,8%	104,3%
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	220 010	220 010	63 832	29,0%	46 967	21,3%	56 789	25,8%	167 588	76,2%	29 943	(53,6%)	89,7%
Cash/cash equivalents at the year begin:	2	2	1 575	63 592,4%	65 778	2 656 623,3%	112 745	4 553 523,8%	1 575	63 592,4%	60 603	(2,1%)	86,0%
Cash/cash equivalents at the year end:	220 013	220 013	65 778	29,9%	112 745	51,2%	169 534	77,1%	169 534	77,1%	90 547	(67,0%)	87,2%

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	9 858	3,3%	9 117	3,0%	9 927	3,3%	270 428	90,3%	299 330	22,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 538	12,0%	6 242	10,0%	6 766	10,8%	42 102	67,2%	62 648	4,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 296	2,2%	939	1,6%	870	1,5%	54 649	94,6%	57 753	4,3%	7	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 584	2,0%	2 285	1,7%	2 239	1,7%	124 239	94,6%	131 347	9,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 858	1,9%	2 546	1,7%	2 495	1,7%	140 396	94,7%	148 295	11,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	311	100,0%	311	-	-	-	-	-
Interest on Arrear Debtor Accounts	17 898	2,9%	17 449	2,9%	17 090	2,8%	558 704	91,4%	611 142	45,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	78	,3%	84	,3%	32	,1%	28 719	99,3%	28 912	2,2%	-	-	-	-
Total By Income Source	42 109	3,1%	38 662	2,9%	39 418	2,9%	1 219 549	91,0%	1 339 739	100,0%	7	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 441	3,7%	5 634	3,3%	5 041	2,9%	156 159	90,1%	173 275	12,9%	3	-	-	-
Commercial	10 215	11,4%	8 664	9,7%	9 038	10,1%	61 361	68,7%	89 278	6,7%	-	-	-	-
Households	25 453	2,4%	24 364	2,3%	25 339	2,4%	1 002 029	93,0%	1 077 185	80,4%	4	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	42 109	3,1%	38 662	2,9%	39 418	2,9%	1 219 549	91,0%	1 339 739	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	-	-	8 147	9,6%	15 693	18,5%	61 014	71,9%	84 854	10,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 534	,4%	1 346	,2%	3 325	,5%	685 419	99,0%	692 624	89,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 534	,3%	9 493	1,2%	19 018	2,4%	746 433	96,0%	777 478	100,0%

Contact Details

Municipal Manager	Mr Solomon Mokeke Nhlapo	058 863 6200
Chief Financial Officer	Mr Jabulani Leonard Makubu	058 863 2811

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: PHUMELELA (FS195)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	249 006	244 589	64 138	25,8%	50 612	20,3%	60 175	24,6%	174 924	71,5%	70 471	72,0%	(14,6%)
Exchange Revenue													
Service charges - Electricity	32 497	32 497	44	,1%	49	,2%	7 193	22,1%	7 286	22,4%	7 968	26,0%	(9,7%)
Service charges - Water	33 051	17 067	4 527	13,7%	4 268	12,9%	6 506	38,1%	15 301	89,7%	2 745	81,4%	137,0%
Service charges - Waste Water Management	12 732	16 141	3 803	29,9%	3 888	30,5%	3 829	23,7%	11 519	71,4%	2 368	82,1%	61,7%
Service charges - Waste Management	11 118	13 959	3 431	30,9%	3 476	31,3%	3 433	24,6%	10 340	74,1%	2 172	87,2%	58,1%
Sale of Goods and Rendering of Services	614	91	25	4,1%	20	3,3%	23	25,4%	68	75,3%	8	(54,7%)	172,4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	31 884	23 260	7 635	23,9%	8 057	25,3%	8 204	35,3%	23 897	102,7%	8 401	76,2%	(2,4%)
Interest earned from Current and Non Current Assets	822	820	2	,2%	2	,2%	1	,2%	5	,6%	10	2,7%	(87,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	889	17 926	437	49,2%	417	46,9%	402	2,2%	1 256	7,0%	73	62,4%	452,1%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 941	2 367	584	30,1%	499	25,7%	249	10,5%	1 332	56,3%	234	37,0%	6,2%
Non-Exchange Revenue													
Property rates	19 219	19 219	9 806	51,0%	2 817	14,7%	2 847	14,8%	15 470	80,5%	2 351	78,4%	21,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	53	54	11	20,1%	21	40,1%	-	-	32	58,3%	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	104 188	101 188	31 952	30,7%	25 157	24,1%	25 523	25,2%	82 632	81,7%	44 141	82,9%	(42,2%)
Interest	-	-	1 882	-	1 939	-	1 965	-	5 787	-	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	250 206	245 800	50 568	20,2%	46 848	18,7%	43 128	17,5%	140 544	57,2%	52 660	64,5%	(18,1%)
Employee related costs	109 292	101 153	23 616	21,6%	22 284	20,4%	22 077	21,8%	67 977	67,2%	21 659	71,9%	1,9%
Remuneration of councillors	7 096	7 231	1 019	14,4%	1 187	16,7%	1 868	25,8%	4 074	56,3%	1 764	78,0%	5,9%
Bulk purchases - electricity	33 556	31 855	12 506	37,3%	4 092	12,2%	3 376	10,6%	19 974	62,7%	11 229	68,4%	(69,9%)
Inventory consumed	5 179	10 445	1 558	30,1%	3 076	59,4%	4 367	41,8%	9 001	86,2%	2 649	106,8%	64,9%
Debt impairment	21 343	18 673	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	22 396	19 182	-	-	-	-	-	-	-	-	-	-	-
Interest	5 897	6 221	2 085	35,4%	1 126	19,1%	646	10,4%	3 857	62,0%	1 517	53,8%	(57,4%)
Contracted services	7 504	14 694	2 704	36,0%	6 667	88,8%	1 776	12,1%	11 147	75,9%	4 764	79,2%	(62,7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	37 941	36 347	7 078	18,7%	8 415	22,2%	9 019	24,8%	24 513	67,4%	9 078	80,1%	(,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 199)	(1 211)	13 570		3 764		17 047		34 381		17 811		
Transfers and subsidies - capital (monetary allocations)	1 220	1 220	-	-	-	-	-	-	-	-	15 823	40,7%	(100,0%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21	10	13 570		3 764		17 047		34 381		33 634		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	21	10	13 570		3 764		17 047		34 381		33 634		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21	10	13 570		3 764		17 047		34 381		33 634		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21	10	13 570		3 764		17 047		34 381		33 634		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	60 180	53 548	6 896	11,5%	7 144	11,9%	9 491	17,7%	23 531	43,9%	5 618	30,3%	68,9%
National Government	60 180	53 548	6 896	11,5%	7 144	11,9%	9 491	17,7%	23 531	43,9%	5 618	42,0%	68,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	60 180	53 548	6 896	11,5%	7 144	11,9%	9 491	17,7%	23 531	43,9%	5 618	42,0%	68,9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	60 180	53 548	6 896	11,5%	7 144	11,9%	9 491	17,7%	23 531	43,9%	5 618	30,3%	68,9%
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	79,1%	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	79,1%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 004	8 463	1 094	27,3%	380	9,5%	1 591	18,8%	3 065	36,2%	4 750	16,6%	(66,5%)
Planning and Development	4 004	8 463	1 094	27,3%	380	9,5%	1 591	18,8%	3 065	36,2%	4 750	16,6%	(66,5%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	56 176	45 085	5 803	10,3%	6 765	12,0%	7 899	17,5%	20 467	45,4%	868	56,3%	810,0%
Energy sources	5 000	5 000	-	-	-	-	1 477	29,5%	1 477	29,5%	-	-	(100,0%)
Water Management	2 949	5 060	1 441	48,8%	1 165	39,5%	531	10,5%	3 137	62,0%	-	-	(100,0%)
Waste Water Management	48 227	35 025	4 362	9,0%	5 599	11,6%	5 891	16,8%	15 853	45,3%	868	56,7%	578,7%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	156 396	147 436	65 205	41,7%	52 003	33,3%	50 958	34,6%	168 166	114,1%	69 264	73,9%	(26,4%)
Property rates	9 626	8 739	1 728	18,0%	2 015	20,9%	1 540	17,6%	5 283	60,4%	1 628	31,4%	(5,4%)
Service charges	44 348	32 302	3 226	7,3%	3 549	8,0%	3 288	10,2%	10 063	31,2%	3 295	25,0%	(2%)
Other revenue	2 281	3 704	3 955	173,4%	1 592	69,8%	876	23,7%	6 423	173,4%	2 614	333,6%	(66,5%)
Transfers and Subsidies - Operational	98 098	99 651	37 369	38,1%	28 420	29,0%	30 681	30,8%	96 471	96,8%	50 761	108,1%	(39,6%)
Transfers and Subsidies - Capital	1 220	2 220	18 927	1 551,2%	16 427	1 346,3%	14 572	656,4%	49 926	2 248,8%	10 965	85,1%	32,9%
Interest	822	820	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(204 716)	(207 074)	(16 195)	7,9%	(10 486)	5,1%	(14 979)	7,2%	(41 660)	20,1%	(10 930)	18,1%	37,1%
Suppliers and employees	(198 819)	(200 853)	(16 195)	8,1%	(10 486)	5,3%	(14 979)	7,5%	(41 660)	20,7%	(10 930)	18,7%	37,1%
Finance charges	(5 897)	(6 221)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(48 321)	(59 638)	49 010	(101,4%)	41 517	(85,9%)	35 979	(60,3%)	126 506	(212,1%)	58 334	498,2%	(38,3%)
Cash Flow from Investing Activities													
Receipts	1 053	227	115	10,9%	29	2,8%	81	35,6%	225	99,0%	158	35,2%	(48,7%)
Proceeds on disposal of PPE	1 053	227	114	10,8%	29	2,8%	81	35,6%	224	98,7%	155	34,6%	(47,9%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	1	-	-	-	-	-	1	-	2	-	(100,0%)
Payments	(60 180)	(53 548)	(8 182)	13,6%	(7 647)	12,7%	(10 255)	19,2%	(26 084)	48,7%	(6 461)	32,0%	58,7%
Capital assets	(60 180)	(53 548)	(8 182)	13,6%	(7 647)	12,7%	(10 255)	19,2%	(26 084)	48,7%	(6 461)	32,0%	58,7%
Net Cash from/(used) Investing Activities	(59 127)	(53 321)	(8 067)	13,6%	(7 618)	12,9%	(10 174)	19,1%	(25 859)	48,5%	(6 303)	31,9%	61,4%
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	(107 448)	(112 959)	40 943	(38,1%)	33 899	(31,5%)	25 805	(22,8%)	100 647	(89,1%)	52 031	(723,8%)	(50,4%)
Cash/cash equivalents at the year begin:	(39 929)	376	-	-	41 319	(103,5%)	75 218	20 025,3%	-	-	50 310	(6%)	49,5%
Cash/cash equivalents at the year end:	(147 377)	(112 583)	41 319	(28,0%)	75 218	(51,0%)	101 022	(89,7%)	101 022	(89,7%)	102 341	(88,0%)	(1,3%)

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	2 113	2,1%	2 907	2,9%	1 885	1,9%	91 816	93,0%	98 721	17,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(538)	(12,1%)	19	,4%	17	,4%	4 939	111,3%	4 437	,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	484	,7%	843	1,2%	821	1,1%	70 945	97,1%	73 093	13,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 250	1,2%	1 436	1,4%	1 406	1,4%	98 711	96,0%	102 802	18,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 087	1,0%	1 298	1,2%	1 279	1,2%	100 549	96,5%	104 213	18,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	128	2,3%	128	2,3%	122	2,2%	5 153	93,2%	5 531	1,0%	-	-	-	-
Interest on Arrear Debtor Accounts	3 296	1,9%	3 461	2,0%	3 403	1,9%	166 936	94,3%	177 097	31,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8 821)	124,6%	16	(2%)	13	(2%)	1 713	(24,2%)	(7 080)	(1,3%)	-	-	-	-
Total By Income Source	(1 002)	(,2%)	10 108	1,8%	8 946	1,6%	540 762	96,8%	558 814	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(3 509)	(31,8%)	304	2,8%	281	2,5%	13 955	126,5%	11 030	2,0%	-	-	-	-
Commercial	56	,3%	641	3,2%	567	2,8%	18 840	93,7%	20 103	3,6%	-	-	-	-
Households	5 359	1,2%	7 848	1,7%	6 945	1,5%	440 852	95,6%	461 004	82,5%	-	-	-	-
Other	(2 907)	(4,4%)	1 316	2,0%	1 153	1,7%	67 115	100,7%	66 677	11,9%	-	-	-	-
Total By Customer Group	(1 002)	(,2%)	10 108	1,8%	8 946	1,6%	540 762	96,8%	558 814	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	177	,1%	1 169	,5%	210	,1%	242 602	99,4%	244 157	61,0%
Bulk Water	-	-	1 248	1,1%	1 248	1,1%	108 004	97,7%	110 500	27,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	94	2,0%	89	1,9%	4 452	96,1%	4 634	1,2%
Auditor-General	68	,3%	61	,3%	97	,4%	21 955	99,0%	22 180	5,5%
Other	4	-	517	2,8%	1 113	6,0%	16 837	91,2%	18 471	4,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	249	,1%	3 089	,8%	2 756	,7%	393 849	98,5%	399 943	100,0%

Contact Details

Municipal Manager	Mrs G.P.N Mhlongo Ntshangase	058 913 8314
Chief Financial Officer	Mr Francis Ralebenya	058 913 8300

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: SETSOTO (FS191)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24											2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	658 565	693 753	218 710	33,2%	196 304	29,8%	181 383	26,1%	596 396	86,0%	96 172	74,0%	88,6%	
Exchange Revenue														
Service charges - Electricity	109 264	111 449	28 349	25,9%	24 708	22,6%	32 579	29,2%	85 636	76,8%	19 794	71,8%	64,6%	
Service charges - Water	70 092	71 494	21 312	30,4%	22 046	31,5%	21 758	30,4%	65 116	91,1%	18 824	83,4%	15,6%	
Service charges - Waste Water Management	40 258	41 063	10 649	26,5%	10 615	26,4%	10 561	25,7%	31 825	77,5%	10 029	76,1%	5,3%	
Service charges - Waste Management	54 253	55 339	13 760	25,4%	13 752	25,3%	13 841	25,0%	41 353	74,7%	12 970	75,8%	6,7%	
Sale of Goods and Rendering of Services	1 765	2 040	468	26,5%	506	28,6%	450	22,1%	1 424	69,8%	980	98,4%	(54,1%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	40 000	55 647	13 646	34,1%	14 178	35,4%	14 943	26,9%	42 767	76,9%	13 196	87,0%	13,2%	
Interest earned from Current and Non Current Assets	3 500	10 909	2 529	72,2%	4 338	123,9%	2 632	24,1%	9 498	87,1%	2 333	105,7%	12,8%	
Dividends	80	81	81	101,2%	-	-	-	-	81	100,0%	-	99,6%	-	
Rent on Land	1 201	1 670	384	32,0%	451	37,6%	448	26,8%	1 283	76,8%	551	63 410,8%	(18,6%)	
Rental from Fixed Assets	75	109	34	45,6%	19	25,0%	24	22,3%	77	71,1%	22	79,9%	8,2%	
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	375	536	101	27,0%	104	27,8%	152	28,3%	358	66,7%	101	3,8%	49,8%	
Non-Exchange Revenue														
Property rates	76 749	81 749	20 471	26,7%	20 826	27,1%	20 994	25,7%	62 291	76,2%	17 138	69,2%	22,5%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	10	300	119	1 192,1%	32	320,5%	12	4,1%	164	54,6%	49	77,9%	(74,9%)	
Licences or permits	6	126	46	763,7%	17	285,7%	22	17,1%	85	67,1%	3	66,8%	677,5%	
Transfer and subsidies - Operational	255 437	255 457	106 647	41,8%	84 655	33,1%	62 937	24,6%	254 238	99,5%	-	71,2%	(100,0%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	5 500	5 610	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	176	114	-	56	-	30	17,3%	201	114,5%	181	-	(83,2%)	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	658 500	835 043	179 343	27,2%	188 977	28,7%	173 860	20,8%	542 180	64,9%	105 699	55,5%	64,5%	
Employee related costs	235 003	238 875	58 207	24,8%	59 371	25,3%	60 669	25,4%	178 248	74,6%	55 165	72,2%	10,0%	
Remuneration of councillors	14 641	15 491	3 441	23,5%	4 305	29,4%	3 575	23,1%	11 320	73,1%	3 469	75,5%	3,1%	
Bulk purchases - electricity	123 272	121 198	32 122	26,1%	22 334	18,1%	21 920	18,1%	76 377	63,0%	18 073	65,2%	21,3%	
Inventory consumed	23 833	25 744	2 790	11,7%	4 001	16,8%	3 987	15,5%	10 778	41,9%	1 061	27,5%	275,9%	
Debt impairment	32 469	53 469	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	110 734	170 631	41 828	37,8%	42 758	38,6%	41 888	24,5%	126 474	74,1%	-	-	(100,0%)	
Interest	2 502	1 349	1	-	73	2,9%	-	-	74	5,5%	134	109,3%	(100,0%)	
Contracted services	25 949	32 436	5 862	22,6%	10 421	40,2%	6 100	18,8%	22 383	69,0%	5 110	75,7%	19,4%	
Transfers and subsidies	38 952	30 609	3 789	9,7%	8 505	21,8%	10 703	35,0%	22 997	75,1%	10 909	130,9%	(1,9%)	
Irrecoverable debts written off	20 182	85 433	17 603	87,2%	25 068	124,2%	13 910	16,3%	56 581	66,2%	3 558	62,4%	290,9%	
Operational costs	30 963	59 808	13 699	44,2%	12 142	39,2%	11 108	18,6%	36 948	61,8%	8 221	90,4%	35,1%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	66	(141 290)	39 367		7 326		7 523		54 216		(9 528)			
Transfers and subsidies - capital (monetary allocations)	220 198	220 198	26 114	11,9%	22 342	10,1%	-	-	48 456	22,0%	40 535	42,8%	(100,0%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	220 264	78 908	65 481		29 668		7 523		102 672		31 007			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	220 264	78 908	65 481		29 668		7 523		102 672		31 007			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	220 264	78 908	65 481		29 668		7 523		102 672		31 007			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	65	50	17	26,9%	17	26,9%	17	35,0%	52	105,0%	18	75,2%	(,3%)	
Surplus/(Deficit) for the year	220 329	78 958	65 499		29 686		7 540		102 724		31 025			

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	231 198	203 503	23 489	10,2%	30 228	13,1%	69 375	34,1%	123 092	60,5%	41 991	54,3%	65,2%
National Government	220 198	179 221	22 363	10,2%	30 054	13,6%	69 263	38,6%	121 679	67,9%	41 906	53,7%	65,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm A	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	220 198	179 221	22 363	10,2%	30 054	13,6%	69 263	38,6%	121 679	67,9%	41 906	53,7%	65,3%
Borrowing	11 000	16 033	1 122	10,2%	11	,1%	61	4%	1 193	7,4%	35	103,7%	74,0%
Internally generated funds	-	8 249	4	-	163	-	52	,6%	219	2,7%	51	5 405,0%	3,5%
Capital Expenditure Functional	231 218	203 516	24 062	10,4%	30 929	13,4%	70 030	34,4%	125 022	61,4%	42 962	52,8%	63,0%
Municipal governance and administration	-	1 595	12	-	137	-	365	22,9%	514	32,2%	150	86,8%	143,8%
Executive and Council	-	187	8	-	39	-	44	23,5%	91	48,7%	26	103,1%	71,0%
Finance and administration	-	1 408	4	-	97	-	321	22,8%	423	30,0%	124	64,6%	159,0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 000	1 163	60	,5%	3	-	180	15,4%	242	20,8%	38	3,6%	378,2%
Community and Social Services	-	60	60	-	-	-	-	-	60	100,0%	-	-	-
Sport And Recreation	11 000	1 103	-	-	3	-	180	16,3%	182	16,5%	2	-	11 472,2%
Public Safety	-	-	-	-	-	-	-	-	-	-	36	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	111,0%	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 000	45 040	110	2,2%	7 257	145,1%	13 675	30,4%	21 043	46,7%	40	1,2%	34 434,3%
Planning and Development	-	47	-	-	-	-	25	54,0%	25	54,0%	40	-	(36,2%)
Road Transport	5 000	44 993	110	2,2%	7 257	145,1%	13 650	30,3%	21 017	46,7%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	215 218	155 718	23 879	11,1%	23 533	10,9%	55 810	35,8%	103 222	66,3%	42 735	54,4%	30,6%
Energy sources	8 000	7 422	1 355	16,9%	-	-	-	-	1 355	18,3%	50	16,7%	(100,0%)
Water Management	184 173	114 102	21 695	11,8%	22 490	12,2%	38 991	34,2%	83 176	72,9%	36 026	55,2%	8,2%
Waste Water Management	12 025	34 148	829	6,9%	1 032	8,6%	16 819	49,3%	18 680	54,7%	5 881	66,5%	186,0%
Waste Management	11 020	46	-	-	11	,1%	-	-	11	24,2%	778	21,6%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	307 691	788 889	245 399	79,8%	170 930	55,6%	168 467	21,4%	584 795	74,1%	144 882	203,6%	16,3%
Property rates	23 852	81 749	11 746	49,2%	9 680	40,6%	19 963	24,4%	41 388	50,6%	12 716	354,5%	57,0%
Service charges	17 042	284 955	36 748	215,6%	30 535	179,2%	30 862	10,8%	98 144	34,4%	27 549	(375,2%)	12,0%
Other revenue	(15 098)	4 755	861	(5,7%)	1 026	(6,8%)	2 329	49,0%	4 216	88,7%	1 847	(13,5%)	26,1%
Transfers and Subsidies - Operational	117 721	253 257	107 429	91,3%	58 103	49,4%	63 410	25,0%	228 942	90,4%	1 646	100,7%	3 752,2%
Transfers and Subsidies - Capital	164 173	164 173	86 373	52,6%	68 455	41,7%	49 442	30,1%	204 270	124,4%	98 978	149,1%	(50,0%)
Interest	-	-	2 243	-	3 132	-	2 461	-	7 835	-	2 147	-	14,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(462 325)	(492 527)	(82 597)	17,9%	(85 815)	18,6%	(48 627)	9,9%	(217 038)	44,1%	(39 615)	58,8%	22,7%
Suppliers and employees	(429 155)	(466 134)	(82 597)	19,2%	(85 815)	20,0%	(48 627)	10,4%	(217 038)	46,6%	(39 615)	58,9%	22,7%
Finance charges	(2 502)	(1 349)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(30 668)	(25 045)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(154 634)	296 361	162 802	(105,3%)	85 115	(55,0%)	119 840	40,4%	367 757	124,1%	105 267	(551,5%)	13,8%
Cash Flow from Investing Activities													
Receipts	-	-	(39 886)	-	40 056	-	30	-	201	-	182	-	(83,3%)
Proceeds on disposal of PPE	-	-	114	-	56	-	30	-	201	-	182	-	(83,3%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(40 000)	-	40 000	-	-	-	-	-	-	-	-
Payments	-	(11 000)	(30 250)	-	(34 725)	-	(79 662)	724,2%	(144 637)	1 314,9%	(48 290)	64,9%	65,0%
Capital assets	-	(11 000)	(30 250)	-	(34 725)	-	(79 662)	724,2%	(144 637)	1 314,9%	(48 290)	64,9%	65,0%
Net Cash from/(used) Investing Activities	-	(11 000)	(70 136)	-	5 331	-	(79 631)	723,9%	(144 436)	1 313,1%	(48 108)	64,7%	65,5%
Cash Flow from Financing Activities													
Receipts	(11 000)	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	(11 000)	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(11 000)	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(165 634)	285 361	92 666	(55,9%)	90 446	(54,6%)	40 209	14,1%	223 321	78,3%	57 160	(91,6%)	(29,7%)
Cash/cash equivalents at the year begin:	93 197	93 197	66 208	71,0%	158 874	170,5%	249 320	267,5%	66 208	71,0%	308 202	196,6%	(19,1%)
Cash/cash equivalents at the year end:	(72 437)	378 559	158 874	(219,3%)	249 320	(344,2%)	289 528	76,5%	289 528	76,5%	365 361	(146,1%)	(20,8%)

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 565	3,9%	6 399	3,3%	6 287	3,2%	175 286	89,6%	195 538	28,4%	(2 138)	(1,1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 721	33,7%	1 990	4,5%	1 215	2,8%	25 804	59,0%	43 729	6,4%	(9)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 290	6,1%	3 231	3,7%	2 616	3,0%	75 335	87,1%	86 471	12,6%	(270)	(,3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 100	3,3%	2 789	2,9%	2 757	2,9%	85 974	90,9%	94 620	13,8%	(844)	(,9%)	-	-
Receivables from Exchange Transactions - Waste Management	4 050	3,2%	3 673	2,9%	3 539	2,8%	115 759	91,1%	127 020	18,5%	(1 192)	(,9%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 093	3,7%	4 953	3,6%	4 790	3,5%	122 012	89,2%	136 849	19,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23	,6%	20	,5%	19	,5%	3 762	98,4%	3 824	,6%	(899)	(23,5%)	-	-
Total By Income Source	39 842	5,8%	23 054	3,4%	21 223	3,1%	603 932	87,8%	688 051	100,0%	(5 352)	(,8%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 181	5,8%	2 052	5,5%	1 804	4,8%	31 511	83,9%	37 548	5,5%	1	-	-	-
Commercial	16 848	15,1%	3 090	2,8%	2 247	2,0%	89 080	80,1%	111 266	16,2%	(29)	-	-	-
Households	20 812	3,9%	17 911	3,3%	17 172	3,2%	483 341	89,6%	539 237	78,4%	(5 323)	(1,0%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	39 842	5,8%	23 054	3,4%	21 223	3,1%	603 932	87,8%	688 051	100,0%	(5 352)	(,8%)	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	7 757	100,0%	-	-	-	-	-	-	7 757	56,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 173	69,2%	609	10,1%	147	2,4%	1 104	18,3%	6 033	43,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	11 929	86,5%	609	4,4%	147	1,1%	1 104	8,0%	13 790	100,0%

Contact Details

Municipal Manager	Mrs N.F. Malejle	051 933 9302
Chief Financial Officer	Mr Nicholas Lefa Moletsane	051 933 9301

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	159 633	156 859	58 683	36,8%	51 526	32,3%	39 208	25,0%	149 417	95,3%	37 621	80,4%	4,2%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	
Sale of Goods and Rendering of Services	10	38	62	615,6%	94	939,8%	819	2 153,9%	974	2 563,5%	40	1 626,1%	1 968,8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	4 131	5 463	1 565	37,9%	1 166	28,2%	1 324	24,2%	4 055	74,2%	1 053	70,8%	25,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	10 172	6 037	550	5,4%	-	-	-	-	550	9,1%	-	5,2%	-
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	145 320	145 320	56 506	38,9%	50 265	34,6%	37 066	25,5%	143 837	99,0%	36 529	85,7%	1,5%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	184 408	186 550	35 866	19,4%	43 875	23,8%	35 781	19,2%	115 522	61,9%	36 651	48,1%	(2,4%)
Employee related costs	102 318	104 889	24 636	24,1%	25 196	24,6%	24 812	23,7%	74 644	71,2%	22 419	67,1%	10,7%
Remuneration of councillors	9 197	9 197	2 112	23,0%	2 754	29,9%	2 922	31,8%	7 789	84,7%	2 170	76,4%	34,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	532	532	42	7,8%	78	14,6%	9	1,7%	128	24,2%	19	33,2%	(52,4%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	4 357	3 672	610	14,0%	578	13,3%	601	16,4%	1 788	48,7%	173	27,7%	247,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services	28 487	28 244	3 688	12,9%	4 765	16,7%	2 730	9,7%	11 183	39,6%	5 281	(30,8%)	(48,3%)
Transfers and subsidies	11 576	11 838	1 482	12,8%	2 427	21,0%	1 430	12,1%	5 340	45,1%	2 023	29,3%	(28,3%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	
Operational costs	27 941	28 178	3 296	11,8%	8 076	28,9%	3 276	11,6%	14 649	52,0%	4 566	65,8%	(28,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(24 775)	(29 691)	22 817		7 651		3 427		33 895		970		
Transfers and subsidies - capital (monetary allocations)	-	500	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(24 775)	(29 191)	22 817		7 651		3 427		33 895		970		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(24 775)	(29 191)	22 817		7 651		3 427		33 895		970		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(24 775)	(29 191)	22 817		7 651		3 427		33 895		970		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(24 775)	(29 191)	22 817		7 651		3 427		33 895		970		

Part 2: Capital Revenue and Expenditure

	2023/24											2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Capital Revenue and Expenditure														
Source of Finance	1 450	1 450	-	-	-	-	-	-	-	-	-	-	-	
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	1 450	1 450	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Functional	14 802	14 802	116	,8%	45	,3%	151	1,0%	313	2,1%	20	21,1%	667,0%	
Municipal governance and administration	3 610	3 610	116	3,2%	27	,8%	151	4,2%	295	8,2%	20	26,5%	667,0%	
Executive and Council	800	800	50	6,3%	-	-	30	3,7%	80	10,0%	-	67,0%	(100,0%)	
Finance and administration	2 810	2 810	66	2,3%	27	1,0%	122	4,3%	215	7,6%	20	11,9%	516,3%	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	1 192	1 192	-	-	18	1,5%	-	-	18	1,5%	-	-	-	
Community and Social Services	800	800	-	-	18	2,3%	-	-	18	2,3%	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	392	392	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	
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		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	144 650	145 178	-	-	-	-	-	-	-	-	-	-	-
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	110	138	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	141 957	142 457	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	2 583	2 583	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(176 074)	(175 994)	2 242	(1,3%)	(3 191)	1,8%	659	(,4%)	(289)	,2%	(3 190)	4,3%	(120,7%)
Suppliers and employees	(176 074)	(175 994)	2 242	(1,3%)	(3 191)	1,8%	659	(,4%)	(289)	,2%	(3 190)	4,3%	(120,7%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(31 424)	(30 816)	2 242	(7,1%)	(3 191)	10,2%	659	(2,1%)	(289)	,9%	(3 190)	2,0%	(120,7%)
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	-	-	-	-	-	-	-	-	-	-	-	-	-
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	(31 424)	(30 816)	2 242	(7,1%)	(3 191)	10,2%	659	(2,1%)	(289)	,9%	(3 190)	2,0%	(120,7%)
Cash/cash equivalents at the year begin:	28 916	28 916	-	-	2 242	7,8%	(948)	(3,3%)	-	-	9 087	-	(110,4%)
Cash/cash equivalents at the year end:	(2 508)	(1 900)	2 242	(89,4%)	(948)	37,8%	(289)	15,2%	(289)	15,2%	5 897	2,0%	(104,9%)

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
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	-	-	-	-	-	-	14 818	100,0%	14 818	100,0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	14 818	100,0%	14 818	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	14 818	100,0%	14 818	100,0%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	14 818	100,0%	14 818	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	2 927	100,0%	2 927	96,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	116	100,0%	116	3,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	3 043	100,0%	3 043	100,0%

Contact Details		
Municipal Manager	Ms Takatso P M Lebenya	058 718 1000
Chief Financial Officer	Mr Duncan Mhlahlo	058 718 1000

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TOKOLOGO (FS182)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24								2022/23		Q3 of 2022/23 to Q3 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	203 697	223 297	17 163	8,4%	41 746	20,5%	27 789	12,4%	86 697	38,8%	26 354	40,9%	5,4%
Exchange Revenue													
Service charges - Electricity	24 203	25 114	(9)	-	86	4%	43	2%	120	5%	(33)	1,1%	(233,0%)
Service charges - Water	1 459	1 577	952	65,3%	794	54,4%	465	29,5%	2 212	140,2%	602	144,3%	(22,7%)
Service charges - Waste Water Management	17 694	17 694	3 745	21,2%	6 704	37,9%	4 298	24,3%	14 747	83,3%	4 855	87,2%	(11,5%)
Service charges - Waste Management	10 605	26 232	2 433	22,9%	4 352	41,0%	2 751	10,5%	9 536	36,4%	3 157	87,0%	(12,9%)
Sale of Goods and Rendering of Services	872	872	118	13,5%	133	15,3%	106	12,2%	357	41,0%	38	60,0%	176,5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	35 577	35 577	6 183	17,4%	12 856	36,1%	9 941	27,9%	28 980	81,5%	8 461	105,8%	17,5%
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	294	-	294	-	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	117	117	31	26,1%	13	10,9%	5	4,0%	48	41,0%	7	19,3%	(30,4%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	27	83	112	410,9%	(26)	(95,1%)	(39)	(47,1%)	47	56,2%	15	-	(357,0%)
Non-Exchange Revenue													
Property rates	21 986	24 873	2 838	12,9%	9 611	43,7%	4 615	18,6%	17 065	68,6%	4 880	99,9%	(5,4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	50	50	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	79 978	79 978	-	-	3 330	4,2%	-	-	3 330	4,2%	-	-	-
Interest	11 129	11 129	760	6,8%	3 892	35,0%	5 309	47,7%	9 961	89,5%	4 371	1 634,2%	21,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	174 297	214 152	56 568	32,5%	46 734	26,8%	53 712	25,1%	157 014	73,3%	35 939	63,4%	49,5%
Employee related costs	67 777	67 777	13 544	20,0%	15 201	22,4%	9 194	13,6%	37 939	56,0%	13 357	54,5%	(31,2%)
Remuneration of councillors	5 345	6 662	1 497	28,0%	1 335	25,0%	942	14,1%	3 774	56,7%	1 512	57,1%	(37,7%)
Bulk purchases - electricity	30 480	4 980	10 354	34,0%	5 820	19,1%	10 081	202,4%	26 256	527,2%	727	82,7%	1 286,4%
Inventory consumed	10 260	9 630	2 549	24,8%	1 846	18,0%	2 696	28,0%	7 091	73,6%	1 197	48,4%	125,2%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	26 167	26 167	-	-	-	-	-	-	-	-	-	-	-
Interest	1 000	1 000	5 247	524,7%	4 901	490,1%	10 609	1 060,9%	20 757	2 075,7%	680	81,0%	1 459,1%
Contracted services	17 400	71 270	18 575	106,8%	14 530	83,5%	16 355	22,9%	49 459	69,4%	14 611	101,0%	11,9%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 000	6 517	-	-	-	-	-	-	-	-	-	-	-
Operational costs	10 868	20 150	4 802	44,2%	3 100	28,5%	3 835	19,0%	11 738	58,3%	3 855	45,1%	(,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	29 401	9 144	(39 405)		(4 988)		(25 924)		(70 317)		(9 585)		
Transfers and subsidies - capital (monetary allocations)	90 708	233 989	90 326	99,6%	67 661	74,6%	39 460	16,9%	197 446	84,4%	57 362	74,6%	(31,2%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	120 108	243 133	50 920		62 673		13 536		127 129		47 777		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	120 108	243 133	50 920		62 673		13 536		127 129		47 777		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	120 108	243 133	50 920		62 673		13 536		127 129		47 777		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	120 108	243 133	50 920		62 673		13 536		127 129		47 777		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	90 708	283 989	57 233	63,1%	60 472	66,7%	37 939	13,4%	155 644	54,8%	49 880	67,8%	(23,9%)
National Government	90 708	283 989	57 233	63,1%	60 472	66,7%	37 939	13,4%	155 644	54,8%	49 880	67,8%	(23,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	90 708	283 989	57 233	63,1%	60 472	66,7%	37 939	13,4%	155 644	54,8%	49 880	67,8%	(23,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	90 708	283 989	57 233	63,1%	60 472	66,7%	37 939	13,4%	155 644	54,8%	49 880	67,8%	(23,9%)
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	854	854	645	75,5%	140	16,4%	-	-	785	92,0%	386	11,2%	(100,0%)
Community and Social Services	854	854	645	75,5%	140	16,4%	-	-	785	92,0%	386	91,0%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 156	10 156	1 139	11,2%	454	4,5%	751	7,4%	2 345	23,1%	2 970	95,8%	(74,7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	10 156	10 156	1 139	11,2%	454	4,5%	751	7,4%	2 345	23,1%	2 970	95,8%	(74,7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	79 698	272 979	55 448	69,6%	59 877	75,1%	37 188	13,6%	152 514	55,9%	46 524	70,7%	(20,1%)
Energy sources	1 960	1 960	-	-	1 400	71,4%	(88)	(4,5%)	1 312	67,0%	-	-	(100,0%)
Water Management	54 666	247 948	53 182	97,3%	54 742	100,1%	36 049	14,5%	143 974	58,1%	41 475	74,2%	(13,1%)
Waste Water Management	23 071	23 071	2 266	9,8%	3 735	16,2%	1 227	5,3%	7 228	31,3%	5 049	53,7%	(75,7%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	262 565	411 410	28 028	10,7%	24 295	9,3%	27 197	6,6%	79 519	19,3%	18 084	13,3%	50,4%
Property rates	21 986	23 401	16 342	74,3%	13 327	60,6%	14 907	63,7%	44 576	190,5%	9 993	285,5%	49,2%
Service charges	21 584	51 771	10 709	49,6%	10 268	47,6%	11 681	22,6%	32 659	63,1%	7 957	36,3%	46,8%
Other revenue	1 603	1 253	977	60,9%	699	43,6%	608	48,5%	2 284	182,3%	134	53,0%	352,7%
Transfers and Subsidies - Operational	79 978	79 978	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	90 708	233 989	-	-	-	-	-	-	-	-	-	-	-
Interest	46 706	21 018	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(143 130)	(143 130)	-	-	-	-	-	-	-	-	-	13,2%	-
Suppliers and employees	(142 130)	(142 130)	-	-	-	-	-	-	-	-	-	13,2%	-
Finance charges	(1 000)	(1 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	119 435	268 280	28 028	23,5%	24 295	20,3%	27 197	10,1%	79 519	29,6%	18 084	13,5%	50,4%
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	(90 708)	(90 708)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(90 708)	(90 708)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(90 708)	(90 708)	-	-	-	-	-	-	-	-	-	-	-
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	28 728	177 573	28 028	97,6%	24 295	84,6%	27 197	15,3%	79 519	44,8%	18 084	108,9%	50,4%
Cash/cash equivalents at the year begin:	2 986	2 986	-	-	28 028	938,8%	52 322	1 752,5%	-	-	(6 648)	-	(887,0%)
Cash/cash equivalents at the year end:	31 714	180 558	28 028	88,4%	52 322	165,0%	79 519	44,0%	79 519	44,0%	11 436	86,6%	595,4%

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	498	1,4%	491	1,4%	493	1,4%	34 131	95,9%	35 603	7,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	219	1,2%	215	1,2%	211	1,2%	17 078	96,4%	17 722	3,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 713	3,8%	2 814	3,9%	2 713	3,8%	63 274	88,5%	71 513	14,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 103	1,8%	3 543	1,6%	3 501	1,5%	215 061	95,1%	226 207	44,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 824	1,9%	2 296	1,6%	2 273	1,5%	140 506	95,0%	147 900	29,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	40	1,1%	40	1,1%	40	1,1%	3 592	96,8%	3 712	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22	3,7%	12	1,9%	7	1,2%	561	93,3%	602	,1%	-	-	-	-
Total By Income Source	10 409	2,1%	9 410	1,9%	9 238	1,8%	474 203	94,2%	503 260	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 107	3,7%	2 263	4,0%	2 164	3,8%	49 795	88,4%	56 328	11,2%	-	-	-	-
Commercial	561	4,0%	456	3,2%	462	3,3%	12 604	89,5%	14 084	2,8%	-	-	-	-
Households	7 684	1,8%	6 628	1,5%	6 558	1,5%	408 800	95,1%	429 671	85,4%	-	-	-	-
Other	57	1,8%	63	2,0%	54	1,7%	3 004	94,6%	3 177	,6%	-	-	-	-
Total By Customer Group	10 409	2,1%	9 410	1,9%	9 238	1,8%	474 203	94,2%	503 260	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	43	100,0%	43	-
Trade Creditors	7 015	7,8%	5 945	6,6%	14 843	16,6%	61 797	69,0%	89 600	96,2%
Auditor-General	-	-	-	-	-	-	198	100,0%	198	,2%
Other	1 119	34,4%	175	5,4%	471	14,5%	1 486	45,7%	3 251	3,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 134	8,7%	6 120	6,6%	15 315	16,5%	63 524	68,2%	93 092	100,0%

Contact Details

Municipal Manager	Mr Caswell Thokwe	053 541 0014
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	214 986	216 181	87 910	40,9%	57 712	26,8%	49 947	23,1%	195 569	90,5%	57 788	91,9%	(13,6%)
Exchange Revenue													
Service charges - Electricity	62 262	62 262	13 013	20,9%	11 419	18,3%	11 828	19,0%	36 259	58,2%	10 403	67,4%	13,3%
Service charges - Water	5 760	5 760	1 635	28,4%	1 777	30,9%	1 790	31,1%	5 203	90,3%	1 384	77,1%	29,3%
Service charges - Waste Water Management	7 011	7 011	938	13,4%	939	13,4%	3 571	50,9%	5 449	77,7%	996	45,9%	258,6%
Service charges - Waste Management	4 048	4 048	1 007	24,9%	1 007	24,9%	1 012	25,0%	3 026	74,8%	945	75,2%	7,1%
Sale of Goods and Rendering of Services	1 140	1 225	99	8,7%	205	18,0%	170	13,9%	474	38,7%	137	56,4%	24,4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 300	2 200	(65)	(5,0%)	1 442	110,9%	837	38,1%	2 215	100,7%	1 170	92,6%	(28,4%)
Dividends	130	190	88	67,9%	53	40,5%	-	-	141	74,2%	20	55,0%	(100,0%)
Rent on Land	600	600	450	75,0%	47	7,9%	69	11,5%	566	94,4%	70	144,4%	(8,%)
Rental from Fixed Assets	490	490	195	39,8%	573	116,9%	138	28,2%	906	184,9%	201	261,5%	(31,2%)
Licence and permits	80	80	29	35,8%	37	46,4%	14	17,2%	80	99,5%	76	136,0%	(81,9%)
Operational Revenue	1 350	1 350	113	8,3%	117	8,7%	99	7,3%	329	24,4%	381	60,1%	(74,1%)
Non-Exchange Revenue													
Property rates	29 557	29 557	27 316	92,4%	4 790	16,2%	4 770	16,1%	36 875	124,8%	11 501	109,3%	(58,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	666	816	18	2,7%	307	46,1%	361	44,2%	686	84,1%	36	14,3%	902,9%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	100 292	100 292	41 391	41,3%	33 285	33,2%	23 568	23,5%	98 243	98,0%	29 016	101,7%	(18,8%)
Interest	300	300	1 684	561,2%	1 713	571,1%	1 720	573,2%	5 117	1 705,5%	1 452	1 560,2%	18,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	244 918	246 864	37 044	15,1%	37 980	15,5%	105 962	42,9%	180 987	73,3%	29 355	34,6%	261,0%
Employee related costs	88 639	89 452	243	,3%	114	,1%	66 748	74,6%	67 104	75,0%	321	,5%	20 668,8%
Remuneration of councillors	6 226	6 226	-	-	-	-	5 256	84,4%	5 256	84,4%	-	-	(100,0%)
Bulk purchases - electricity	49 933	49 933	13 634	27,3%	10 495	21,0%	10 378	20,8%	34 506	69,1%	9 707	61,7%	6,9%
Inventory consumed	8 801	9 133	3 360	38,2%	2 213	25,1%	3 443	37,7%	9 016	98,7%	(2 486)	46,2%	(238,5%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	20 000	20 000	-	-	-	-	-	-	-	-	-	-	-
Interest	2 500	2 500	3 535	141,4%	4 033	161,3%	3 546	141,8%	11 113	444,5%	2 746	131,8%	29,1%
Contracted services	43 174	39 929	9 602	22,2%	10 419	24,1%	11 983	30,0%	32 004	80,2%	15 211	67,5%	(21,2%)
Transfers and subsidies	15	10	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	13 000	13 000	-	-	4	,%	59	,5%	63	,5%	444	3,5%	(86,6%)
Operational costs	12 630	16 681	6 671	52,8%	10 704	84,7%	4 549	27,3%	21 924	131,4%	3 412	82,8%	33,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(29 933)	(30 683)	50 866		19 731		(56 015)		14 582		28 432		
Transfers and subsidies - capital (monetary allocations)	37 968	44 718	(13 939)	(36,7%)	(15 472)	(40,8%)	(7 053)	(15,8%)	(36 464)	(81,5%)	(2 365)	(45,5%)	198,3%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 035	14 035	36 927		4 259		(63 069)		(21 882)		26 068		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	8 035	14 035	36 927		4 259		(63 069)		(21 882)		26 068		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 035	14 035	36 927		4 259		(63 069)		(21 882)		26 068		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 035	14 035	36 927		4 259		(63 069)		(21 882)		26 068		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	40 838	47 018	41	,1%	664	1,6%	1 614	3,4%	2 319	4,9%	173	7,9%	834,4%
National Government	33 868	40 568	-	-	-	-	-	-	-	-	-	1,9%	-
Provincial Government	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Aget)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 868	43 568	-	-	-	-	-	-	-	-	-	1,7%	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 970	3 450	41	1,0%	664	16,7%	1 614	46,8%	2 319	67,2%	173	44,3%	834,4%
Capital Expenditure Functional	40 838	47 018	80	,2%	675	1,7%	1 618	3,4%	2 373	5,0%	215	8,0%	652,9%
Municipal governance and administration	750	845	41	5,5%	84	11,1%	723	85,5%	847	100,3%	68	35,3%	960,5%
Executive and Council	130	130	24	18,4%	42	32,0%	207	159,0%	272	209,3%	(0)	94,7%	(52 153,9%)
Finance and administration	620	715	17	2,8%	42	6,8%	516	72,2%	575	80,5%	69	10,7%	652,9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 376	5 376	-	-	10	,2%	43	,8%	53	1,0%	62	3,6%	(30,5%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	5 376	5 376	-	-	10	,2%	43	,8%	53	1,0%	62	3,6%	(30,5%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 600	1 650	-	-	54	2,1%	740	44,9%	794	48,1%	16	42,2%	4 525,7%
Planning and Development	100	100	-	-	54	54,1%	1	1,2%	55	55,3%	16	64,7%	(92,5%)
Road Transport	2 500	1 550	-	-	-	-	739	47,7%	739	47,7%	-	41,9%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	32 112	39 147	39	,1%	527	1,6%	112	,3%	678	1,7%	69	,2%	62,3%
Energy sources	7 000	7 000	-	-	-	-	-	-	-	-	-	-	-
Water Management	16 662	16 622	39	,2%	10	,1%	25	,2%	75	,4%	47	,3%	(46,8%)
Waste Water Management	8 400	15 475	-	-	510	6,1%	43	,3%	553	3,6%	22	,2%	98,9%
Waste Management	50	50	-	-	7	13,8%	44	87,1%	50	100,9%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	245 912	247 087	179 214	72,9%	145 520	59,2%	91 736	37,1%	416 470	168,6%	68 108	80,1%	34,7%
Property rates	28 079	28 079	8 279	29,5%	5 809	20,7%	6 260	22,3%	20 347	72,5%	5 406	55,8%	15,8%
Service charges	75 126	75 126	16 695	22,2%	15 914	21,2%	17 975	23,9%	50 584	67,3%	17 067	67,1%	5,3%
Other revenue	3 146	3 331	105 740	3 360,7%	78 975	2 510,1%	37 821	1 170,4%	222 536	6 886,8%	58	52,0%	65 654,6%
Transfers and Subsidies - Operational	100 292	100 292	40 842	40,7%	32 962	32,9%	25 873	25,8%	99 677	99,4%	25 689	98,0%	,7%
Transfers and Subsidies - Capital	37 968	37 968	7 616	20,1%	11 823	31,1%	3 764	9,9%	23 203	61,1%	19 835	88,7%	(81,0%)
Interest	1 300	2 390	42	3,3%	37	2,8%	44	1,8%	123	5,1%	53	5,9%	(18,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(208 262)	(207 872)	(46 161)	22,2%	(42 408)	20,4%	32 585	(15,7%)	(55 983)	26,9%	(43 362)	64,0%	(175,1%)
Suppliers and employees	(205 762)	(205 372)	(46 161)	22,4%	(42 408)	20,6%	32 585	(15,9%)	(55 983)	27,3%	(43 362)	64,5%	(175,1%)
Finance charges	(2 500)	(2 500)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	37 650	39 215	133 053	353,4%	103 113	273,9%	124 321	317,0%	360 487	919,3%	24 746	150,4%	402,4%
Cash Flow from Investing Activities													
Receipts	500	500	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	500	500	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(40 448)	(40 838)	(39)	,1%	(480)	1,2%	(954)	2,3%	(1 472)	3,6%	(92)	7,3%	939,1%
Capital assets	(40 448)	(40 838)	(39)	,1%	(480)	1,2%	(954)	2,3%	(1 472)	3,6%	(92)	7,3%	939,1%
Net Cash from/(used) Investing Activities	(39 948)	(40 338)	(39)	,1%	(480)	1,2%	(954)	2,4%	(1 472)	3,7%	(92)	7,4%	939,1%
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	(2 298)	(1 123)	133 014	(5 787,6%)	102 633	(4 465,7%)	123 367	(10 983,0%)	359 015	(31 961,9%)	24 654	855,6%	400,4%
Cash/cash equivalents at the year begin:	21 073	21 073	10 481	49,7%	143 495	680,9%	246 128	1 168,0%	10 481	49,7%	45 725	21,0%	438,3%
Cash/cash equivalents at the year end:	18 775	19 950	143 495	764,3%	246 128	1 311,0%	369 495	1 852,1%	369 495	1 852,1%	70 379	232,6%	425,0%

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	771	3,9%	406	2,1%	443	2,3%	18 054	91,8%	19 674	10,1%	19	,1%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 290	18,3%	1 285	7,2%	826	4,6%	12 561	69,9%	17 962	9,2%	18	,1%	-	-
Receivables from Non-exchange Transactions - Property Rates	1 243	1,4%	666	,7%	460	,5%	88 057	97,4%	90 426	46,5%	(10)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	684	2,4%	594	2,1%	564	2,0%	27 029	93,6%	28 871	14,8%	0	-	-	-
Receivables from Exchange Transactions - Waste Management	422	2,2%	366	1,9%	347	1,8%	18 157	94,1%	19 292	9,9%	33	,2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	573	3,1%	570	3,1%	568	3,1%	16 526	90,6%	18 237	9,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	,3%	-	-	0	-	122	99,7%	123	,1%	(0)	(,3%)	-	-
Total By Income Source	6 983	3,6%	3 886	2,0%	3 209	1,6%	180 507	92,8%	194 585	100,0%	59	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	780	10,4%	507	6,8%	453	6,0%	5 754	76,8%	7 494	3,9%	-	-	-	-
Commercial	3 704	3,2%	1 770	1,5%	1 275	1,1%	108 071	94,1%	114 820	59,0%	3	-	-	-
Households	2 499	3,5%	1 609	2,2%	1 481	2,0%	66 682	92,3%	72 271	37,1%	56	,1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 983	3,6%	3 886	2,0%	3 209	1,6%	180 507	92,8%	194 585	100,0%	59	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	3 896	4,3%	4 283	4,7%	4 794	5,3%	77 452	85,7%	90 426	51,7%
Bulk Water	159	1,4%	213	1,9%	216	1,9%	10 895	94,9%	11 483	6,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	607	,8%	1 087	1,5%	1 043	1,4%	69 250	96,2%	71 987	41,1%
Auditor-General	-	-	-	-	-	-	1 133	100,0%	1 133	,6%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 663	2,7%	5 584	3,2%	6 053	3,5%	158 730	90,7%	175 030	100,0%

Contact Details

Municipal Manager	Mr Boltshoko Percival Dikoko	051 853 1111
Chief Financial Officer	Mr Thabiso Joseph Matyesini	051 853 1111

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: XHARIEP (DC16)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	65 113	66 649	1 223	1,9%	19 239	29,5%	14 762	22,1%	35 224	52,8%	28 248	101,3%	(47,7%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	63	63	9	14,3%	18	28,8%	28	44,6%	55	87,7%	14	26,9%	93,9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	5	0	-	0	-	1	11,1%	1	23,6%	0	-	191,1%
Interest earned from Current and Non Current Assets	1 115	1 550	214	19,2%	208	18,7%	461	29,7%	883	57,0%	151	48,8%	205,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	167	263	102	61,1%	216	129,1%	174	66,1%	491	186,8%	42	16,5%	314,5%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	25	25	5	21,1%	19	75,8%	8	31,2%	32	128,1%	3	65,1%	156,4%
Transfer and subsidies - Operational	63 743	64 743	892	1,4%	18 778	29,5%	14 091	21,8%	33 761	52,1%	28 037	103,1%	(49,7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	65 043	68 263	11 081	17,0%	24 652	37,9%	15 421	22,6%	51 155	74,9%	17 397	82,4%	(11,4%)
Employee related costs	48 165	46 156	7 676	15,9%	12 190	25,3%	11 655	25,3%	31 520	68,3%	11 480	77,5%	1,5%
Remuneration of councillors	4 808	5 409	1 012	21,0%	1 275	26,5%	1 244	23,0%	3 530	65,3%	1 149	75,4%	8,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	24	88,7%	(100,0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	600	600	-	-	50	8,3%	-	-	50	8,3%	-	25,0%	-
Interest	-	68	79	-	20	-	2	3,1%	101	149,4%	170	139,9%	(98,8%)
Contracted services	4 378	6 992	729	16,7%	1 796	41,0%	1 738	24,9%	4 263	61,0%	985	53,9%	76,4%
Transfers and subsidies	161	46	-	-	5 975	3 701,8%	-	-	5 975	12 974,5%	3 446	6 154,1%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	6 931	8 991	1 585	22,9%	3 347	48,3%	782	8,7%	5 714	63,6%	143	109,6%	446,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	70	(1 614)	(9 858)		(5 413)		(659)		(15 931)		10 850		
Transfers and subsidies - capital (monetary allocations)	23 969	63 497	-	-	9 990	41,7%	19 426	30,6%	29 415	46,3%	-	-	(100,0%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	24 039	61 883	(9 858)		4 576		18 767		13 485		10 850		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	24 039	61 883	(9 858)		4 576		18 767		13 485		10 850		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	24 039	61 883	(9 858)		4 576		18 767		13 485		10 850		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	24 039	61 883	(9 858)		4 576		18 767		13 485		10 850		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	24 039	24 069	3 989	16,6%	3 508	14,6%	8 725	36,3%	16 222	67,4%	44	75,7%	19 774,3%
National Government	23 969	23 969	3 900	16,3%	3 491	14,6%	8 725	36,4%	16 117	67,2%	-	-	(100,0%)
Provincial Government	-	-	(0)	-	-	-	-	-	(0)	-	44	5,7%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 969	23 969	3 900	16,3%	3 491	14,6%	8 725	36,4%	16 116	67,2%	44	5,7%	19 774,3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	70	100	89	127,0%	17	24,5%	-	-	106	106,1%	-	375,7%	-
Capital Expenditure Functional	24 039	24 069	3 989	16,6%	3 508	14,6%	8 725	36,3%	16 222	67,4%	44	75,7%	19 774,3%
Municipal governance and administration	70	100	89	127,0%	17	24,5%	-	-	106	106,1%	27	76,7%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	44,1%	-
Finance and administration	70	100	89	127,0%	17	24,5%	-	-	106	106,1%	27	78,7%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	(0)	-	-	-	-	-	(0)	-	17	47,8%	(100,0%)
Planning and Development	-	-	(0)	-	-	-	-	-	(0)	-	17	47,8%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	23 969	23 969	3 900	16,3%	3 491	14,6%	8 725	36,4%	16 117	67,2%	-	-	(100,0%)
Energy sources	23 969	23 969	3 900	16,3%	3 491	14,6%	8 725	36,4%	16 117	67,2%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	87 977	128 615	(2 283)	(2,6%)	461	,5%	671	,5%	(1 150)	(,9%)	-	-	(100,0%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	265	375	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	63 743	64 743	(2 283)	(3,6%)	461	,7%	671	1,0%	(1 150)	(1,8%)	-	-	(100,0%)
Transfers and Subsidies - Capital	23 969	63 497	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(65 967)	(69 791)	5 244	(7,9%)	8 461	(12,8%)	7 762	(11,1%)	21 467	(30,8%)	7 548	-	2,8%
Suppliers and employees	(65 806)	(69 677)	5 244	(8,0%)	8 461	(12,9%)	7 762	(11,1%)	21 467	(30,8%)	7 548	-	2,8%
Finance charges	-	(68)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(161)	(46)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	22 009	58 824	2 961	13,5%	8 922	40,5%	8 434	14,3%	20 317	34,5%	7 548	-	11,7%
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	(27 645)	(27 679)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(27 645)	(27 679)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(27 645)	(27 679)	-	-	-	-	-	-	-	-	-	-	-
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)	31 145	2 961	(52,5%)	8 922	(158,3%)	8 434	27,1%	20 317	65,2%	7 548	-	11,7%
Cash/cash equivalents at the year begin:	-	-	-	-	3 356	-	12 277	-	-	-	5 733	-	114,2%
Cash/cash equivalents at the year end:	(5 636)	31 145	3 356	(59,5%)	12 277	(217,9%)	20 711	66,5%	20 711	66,5%	13 280	-	56,0%

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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(2 369)	(75,5%)	(1 740)	(55,5%)	(39)	(1,2%)	7 286	232,2%	3 139	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(2 369)	(75,5%)	(1 740)	(55,5%)	(39)	(1,2%)	7 286	232,2%	3 139	100,0%

Contact Details

Municipal Manager	Ms Lebohlang Moletsane	051 713 9304
Chief Financial Officer	Mr Vincent Litabe	051 713 9307

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	55 326 542	55 539 198	15 016 369	27,1%	13 073 427	23,6%	12 673 783	22,8%	40 763 580	73,4%	11 833 236	75,1%	7,1%
Exchange Revenue													
Service charges - Electricity	22 877 694	22 881 907	5 980 191	26,1%	4 684 851	20,5%	4 311 591	18,8%	14 976 633	65,5%	4 011 781	71,1%	7,5%
Service charges - Water	6 728 439	6 552 633	1 608 732	23,9%	1 739 993	25,9%	1 756 279	26,8%	5 105 005	77,9%	1 525 966	71,6%	15,1%
Service charges - Waste Water Management	3 276 819	4 687 506	790 727	24,1%	1 392 182	42,5%	1 075 927	23,0%	3 258 837	69,5%	857 969	83,6%	25,4%
Service charges - Waste Management	1 810 355	1 810 348	418 177	23,1%	388 418	21,5%	384 193	21,2%	1 190 789	65,8%	411 195	74,3%	(6,6%)
Sale of Goods and Rendering of Services	1 524 595	187 435	388 414	25,5%	(211 220)	(13,9%)	71 457	38,1%	248 650	132,7%	388 356	75,8%	(81,6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 197 713	1 015 740	278 548	23,3%	242 153	20,2%	256 559	25,3%	777 261	76,5%	252 554	83,2%	1,6%
Interest earned from Current and Non Current Assets	127 166	154 431	45 014	35,4%	38 661	30,4%	39 387	25,5%	123 062	79,7%	33 331	93,4%	18,2%
Dividends	-	-	15	-	10	-	-	-	25	-	21	-	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	141 013	144 691	39 743	28,2%	38 822	27,5%	39 887	27,6%	118 452	81,9%	32 800	77,1%	21,6%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	49 614	96 580	55 359	111,6%	28 387	57,2%	64 226	66,5%	147 972	153,2%	19 324	187,7%	232,4%
Non-Exchange Revenue													
Property rates	8 175 144	8 480 921	2 187 388	26,8%	2 112 055	25,8%	2 221 372	26,2%	6 520 815	76,9%	2 021 607	70,7%	9,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	818 993	814 747	131 694	16,1%	31 907	3,9%	39 670	4,9%	203 271	24,9%	28 761	11,7%	37,9%
Licences or permits	325 612	325 612	94 748	29,1%	82 271	25,3%	78 019	24,0%	255 039	78,3%	77 443	78,8%	,7%
Transfer and subsidies - Operational	6 296 598	6 271 750	2 313 632	36,7%	1 812 379	28,8%	1 655 102	26,4%	5 781 113	92,2%	1 497 629	90,5%	10,5%
Interest	137 773	275 881	70 982	51,5%	67 126	48,7%	67 105	24,3%	205 213	74,4%	63 491	153,7%	5,7%
Fuel Levy	1 839 016	1 839 016	613 005	33,3%	613 005	33,3%	613 006	33,3%	1 839 016	100,0%	610 326	100,0%	,4%
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	12 428	-	-	-	12 428	-	682	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	54 925 439	55 067 894	12 268 055	22,3%	12 383 836	22,5%	9 837 541	17,9%	34 489 431	62,6%	11 422 139	68,3%	(13,9%)
Employee related costs	11 519 348	11 583 753	2 630 089	22,8%	2 643 832	23,0%	2 678 157	23,1%	7 952 077	68,6%	2 492 747	70,1%	7,4%
Remuneration of councillors	157 678	164 361	36 785	23,3%	45 395	28,8%	38 292	23,3%	120 473	73,3%	36 588	72,9%	4,7%
Bulk purchases - electricity	18 143 097	17 943 097	4 946 266	27,3%	3 742 273	20,6%	2 411 989	13,4%	11 100 528	61,9%	2 908 111	68,9%	(17,1%)
Inventory consumed	6 507 739	6 274 671	1 758 481	27,0%	2 136 620	32,8%	1 009 775	16,1%	4 904 877	78,2%	1 726 811	71,1%	(41,5%)
Debt impairment	6 083 068	6 083 068	1 296 579	21,3%	1 231 367	20,2%	1 296 579	21,3%	3 824 524	62,9%	-	-	(100,0%)
Depreciation and amortisation	3 043 465	3 078 889	28 549	,9%	32 634	1,1%	30 061	1,0%	91 244	3,0%	482 737	62,6%	(93,8%)
Interest	1 539 781	1 546 190	44 413	2,9%	505 168	32,8%	55 502	3,6%	605 082	39,1%	112 887	44,8%	(50,8%)
Contracted services	5 810 777	6 111 812	955 477	16,4%	1 559 850	26,8%	1 729 338	28,3%	4 244 665	69,5%	1 375 152	63,4%	25,8%
Transfers and subsidies	726 771	685 601	70 821	9,7%	129 493	17,8%	194 082	28,3%	394 396	57,5%	164 890	74,8%	17,7%
Irrecoverable debts written off	2 238	12 265	117 768	5 262,0%	(90 116)	(4 026,5%)	10 972	89,5%	38 624	314,9%	1 933 694	45 834,3%	(99,4%)
Operational costs	1 391 478	1 584 187	382 807	27,5%	429 292	30,9%	381 846	24,1%	1 193 944	75,4%	186 371	60,2%	104,9%
Losses on disposal of Assets	-	-	17	-	1 508	-	0	-	1 526	-	1 468	-	(100,0%)
Other Losses	-	-	4	-	16 519	-	949	-	17 471	-	682	-	39,1%
Surplus/(Deficit)	401 103	471 303	2 748 314		689 591		2 836 242		6 274 148		411 098		
Transfers and subsidies - capital (monetary allocations)	2 412 000	2 276 528	206 876	8,6%	429 425	17,8%	541 744	23,8%	1 178 045	51,7%	339 003	44,0%	59,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 813 104	2 747 831	2 955 191		1 119 016		3 377 987		7 452 194		750 101		
Income Tax	2 223	2 223	-	-	302	13,6%	-	-	302	13,6%	-	-	-
Surplus/(Deficit) after income tax	2 810 881	2 745 608	2 955 191		1 118 714		3 377 987		7 451 892		750 101		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 810 881	2 745 608	2 955 191		1 118 714		3 377 987		7 451 892		750 101		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 810 881	2 745 608	2 955 191		1 118 714		3 377 987		7 451 892		750 101		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	2 767 670	2 718 720	217 658	7,9%	486 154	17,6%	555 566	20,4%	1 259 377	46,3%	466 529	42,0%	19,1%
National Government	2 320 177	2 184 705	206 829	8,9%	379 335	16,3%	487 553	22,3%	1 073 717	49,1%	339 457	42,8%	43,6%
Provincial Government	11 823	11 823	-	-	6 283	53,1%	2 517	21,3%	8 800	74,4%	5 062	61,5%	(50,3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparmt Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 332 000	2 196 528	206 829	8,9%	385 619	16,5%	490 070	22,3%	1 082 517	49,3%	344 519	43,0%	42,2%
Borrowing	-	-	-	-	-	-	-	-	-	-	79 539	38,5%	(100,0%)
Internally generated funds	435 670	522 193	10 829	2,5%	100 535	23,1%	65 496	12,5%	176 860	33,9%	42 471	43,3%	54,2%
Capital Expenditure Functional	2 767 670	2 718 720	217 658	7,9%	486 154	17,6%	555 566	20,4%	1 259 377	46,3%	466 529	42,0%	19,1%
Municipal governance and administration	302 944	308 275	1 168	,4%	65 854	21,7%	65 110	21,1%	132 131	42,9%	46 857	37,3%	39,0%
Executive and Council	25 000	25 000	-	-	5 376	21,5%	11 263	45,1%	16 638	66,6%	4 222	14,5%	166,8%
Finance and administration	277 944	283 275	1 168	,4%	60 478	21,8%	53 847	19,0%	115 493	40,8%	42 635	38,8%	26,3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	575 293	463 898	23 981	4,2%	78 551	13,7%	97 521	21,0%	200 053	43,1%	158 141	50,1%	(38,3%)
Community and Social Services	32 000	31 169	-	-	3 775	11,8%	3 145	10,1%	6 919	22,2%	11 569	39,0%	(72,8%)
Sport And Recreation	27 575	30 075	84	,3%	9 605	34,8%	8 919	29,7%	18 608	61,9%	17 790	50,3%	(49,9%)
Public Safety	10 000	24 211	-	-	1 354	13,5%	4 935	20,4%	6 289	26,0%	1 858	29,9%	165,6%
Housing	501 470	374 943	23 897	4,8%	63 817	12,7%	80 522	21,5%	168 236	44,9%	126 924	51,9%	(36,6%)
Health	4 248	3 500	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	572 247	583 418	4 959	,9%	52 436	9,2%	112 019	19,2%	169 414	29,0%	109 020	39,5%	2,8%
Planning and Development	24 650	24 650	-	-	4 640	18,8%	4 319	17,5%	8 960	36,3%	2 174	8,9%	98,7%
Road Transport	543 597	544 768	4 509	,8%	47 286	8,7%	107 346	19,7%	159 142	29,2%	102 124	40,7%	5,1%
Environmental Protection	4 000	14 000	450	11,2%	509	12,7%	354	2,5%	1 313	9,4%	4 722	48,2%	(92,5%)
Trading Services	1 317 186	1 363 129	187 550	14,2%	289 313	22,0%	280 916	20,6%	757 778	55,6%	152 511	40,3%	84,2%
Energy sources	555 439	591 011	184 826	33,3%	108 791	19,6%	131 119	22,2%	424 736	71,9%	91 465	64,5%	43,4%
Water Management	587 000	577 000	1 655	,3%	127 275	21,7%	121 755	21,1%	250 685	43,4%	36 709	14,3%	231,7%
Waste Water Management	127 646	135 616	1 068	,8%	42 237	33,1%	20 787	15,3%	64 092	47,3%	5 019	65,0%	314,2%
Waste Management	47 100	59 502	-	-	11 010	23,4%	7 255	12,2%	18 265	30,7%	19 319	30,8%	(62,4%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	51 287 747	51 960 763	14 559 214	28,4%	13 606 725	26,5%	13 174 271	25,4%	41 340 210	79,6%	12 998 947	84,6%	1,3%
Property rates	7 357 629	7 634 864	1 763 725	24,0%	1 900 483	25,8%	1 735 591	22,7%	5 399 800	70,7%	1 663 659	67,5%	4,3%
Service charges	31 487 776	30 954 711	7 705 245	24,5%	6 539 170	20,8%	6 209 408	20,1%	20 453 822	66,1%	5 906 475	81,1%	5,1%
Other revenue	3 739 946	4 614 497	2 180 546	58,3%	2 385 911	63,8%	2 500 163	54,2%	7 066 620	153,1%	2 577 297	155,3%	(3,0%)
Transfers and Subsidies - Operational	5 682 639	5 709 669	2 251 236	39,6%	1 850 903	32,6%	1 443 571	25,3%	5 545 710	97,1%	1 408 274	61,8%	2,5%
Transfers and Subsidies - Capital	2 926 713	2 926 713	613 433	21,0%	891 585	30,5%	1 253 314	42,8%	2 758 333	94,2%	1 417 975	100,3%	(11,6%)
Interest	93 044	120 309	45 014	48,4%	38 661	41,6%	32 224	26,8%	115 899	96,3%	25 266	84,7%	27,5%
Dividends	-	-	15	-	10	-	-	-	25	-	-	-	-
Payments	(47 436 916)	(46 577 995)	(15 044 938)	31,7%	(13 391 859)	28,2%	(15 404 088)	33,1%	(43 840 886)	94,1%	(9 946 616)	81,4%	54,9%
Suppliers and employees	(45 897 135)	(44 400 721)	(15 044 938)	32,8%	(13 391 859)	29,2%	(15 404 088)	34,7%	(43 840 886)	98,7%	(9 917 051)	83,6%	55,3%
Finance charges	(1 539 781)	(1 491 851)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(685 422)	-	-	-	-	-	-	-	-	(29 564)	4,2%	(100,0%)
Net Cash from/(used) Operating Activities	3 850 832	5 382 768	(485 724)	(12,6%)	214 865	5,6%	(2 229 818)	(41,4%)	(2 500 676)	(46,5%)	3 052 332	(207,3%)	(173,1%)
Cash Flow from Investing Activities													
Receipts	610 662	748 693	(6 265)	(1,0%)	(13)	-	(11)	-	(6 289)	(,8%)	(33 344)	11,7%	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(901)	(2 041)	(10)	1,1%	(13)	1,4%	(11)	,5%	(33)	1,6%	(25)	3,6%	(57,4%)
Decrease (increase) in non-current investments	611 563	750 733	(6 255)	(1,0%)	-	-	-	-	(6 255)	(,8%)	(33 319)	11,7%	(100,0%)
Payments	(2 767 670)	(2 718 720)	(217 658)	7,9%	(486 154)	17,6%	(555 566)	20,4%	(1 259 377)	46,3%	(466 529)	42,0%	19,1%
Capital assets	(2 767 670)	(2 718 720)	(217 658)	7,9%	(486 154)	17,6%	(555 566)	20,4%	(1 259 377)	46,3%	(466 529)	42,0%	19,1%
Net Cash from/(used) Investing Activities	(2 157 008)	(1 970 028)	(223 923)	10,4%	(486 166)	22,5%	(555 577)	28,2%	(1 265 666)	64,2%	(499 873)	37,7%	11,1%
Cash Flow from/(Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 725 931)	(1 725 931)	(85 867)	5,0%	(355 148)	20,6%	(75 855)	4,4%	(516 871)	29,9%	-	-	(100,0%)
Repayment of borrowing	(1 725 931)	(1 725 931)	(85 867)	5,0%	(355 148)	20,6%	(75 855)	4,4%	(516 871)	29,9%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	(1 725 931)	(1 725 931)	(85 867)	5,0%	(355 148)	20,6%	(75 855)	4,4%	(516 871)	29,9%	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(32 107)	1 686 810	(795 514)	2 477,7%	(626 449)	1 951,1%	(2 861 250)	(169,6%)	(4 283 212)	(253,9%)	2 552 459	10,3%	(212,1%)
Cash/cash equivalents at the year begin:	1 721 143	895 389	(1 448)	(,1%)	1 217 858	70,8%	806 439	90,1%	(1 448)	(,2%)	(1 823 230)	67,5%	(144,2%)
Cash/cash equivalents at the year end:	1 689 036	2 582 199	318 687	18,9%	806 439	47,7%	(2 054 810)	(79,6%)	(2 054 810)	(79,6%)	717 672	(38,5%)	(386,3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	609 850	6,9%	360 783	4,1%	278 709	3,2%	7 575 103	85,8%	8 824 444	34,4%	2 545 258	28,8%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 351 751	42,7%	204 778	6,5%	118 410	3,7%	1 489 556	47,1%	3 164 495	12,4%	84 611	2,7%	-	-
Receivables from Non-exchange Transactions - Property Rates	630 709	12,0%	253 600	4,8%	178 873	3,4%	4 205 004	79,8%	5 268 187	20,6%	72 552	1,4%	-	-
Receivables from Exchange Transactions - Waste Water Management	222 916	8,6%	113 119	4,4%	87 145	3,4%	2 167 164	83,7%	2 590 344	10,1%	770 472	29,7%	-	-
Receivables from Exchange Transactions - Waste Management	125 908	6,3%	65 366	3,3%	54 312	2,7%	1 750 488	87,7%	1 996 074	7,8%	287 228	14,4%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3 474	1,2%	5 034	1,7%	4 936	1,6%	286 838	95,5%	300 282	1,2%	-	-	-	-
Interest on Arrear Debtor Accounts	110 728	4,1%	107 539	3,9%	103 253	3,8%	2 409 237	88,2%	2 730 756	10,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	58 350	7,8%	19 884	2,7%	17 668	2,4%	649 291	87,1%	745 192	2,9%	-	-	-	-
Total By Income Source	3 113 684	12,2%	1 130 103	4,4%	843 305	3,3%	20 532 682	80,1%	25 619 774	100,0%	3 760 121	14,7%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	82 580	36,3%	41 485	18,3%	20 818	9,2%	82 332	36,2%	227 215	,9%	-	-	-	-
Commercial	1 667 400	29,5%	310 860	5,5%	191 186	3,4%	3 476 055	61,6%	5 645 500	22,0%	-	-	-	-
Households	1 313 253	6,8%	756 832	3,9%	617 826	3,2%	16 556 321	86,0%	19 244 232	75,1%	3 760 121	19,5%	-	-
Other	50 452	10,0%	20 926	4,2%	13 475	2,7%	417 974	83,1%	502 826	2,0%	-	-	-	-
Total By Customer Group	3 113 684	12,2%	1 130 103	4,4%	843 305	3,3%	20 532 682	80,1%	25 619 774	100,0%	3 760 121	14,7%	-	-

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	2 891 533	100,0%	-	-	-	-	-	-	2 891 533	86,1%
Bulk Water	465 478	100,0%	-	-	-	-	-	-	465 478	13,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 357 011	100,0%	-	-	-	-	-	-	3 357 011	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	75 393 870	71 205 653	20 707 711	27,5%	20 933 049	27,8%	20 325 865	28,5%	61 966 625	87,0%	17 589 213	80,4%	15,6%
Exchange Revenue													
Service charges - Electricity	23 097 508	19 155 633	5 174 587	22,4%	4 449 182	19,3%	4 255 369	22,2%	13 879 138	72,5%	3 529 295	66,1%	20,2%
Service charges - Water	9 486 608	9 986 396	2 342 638	24,7%	2 692 093	28,4%	2 436 384	24,4%	7 471 116	74,8%	2 114 277	73,0%	15,2%
Service charges - Waste Water Management	6 893 182	6 893 546	1 734 582	25,2%	1 764 980	25,6%	1 697 521	24,6%	5 197 083	75,4%	1 465 330	69,4%	15,8%
Service charges - Waste Management	2 571 163	2 918 933	720 898	28,0%	730 304	28,4%	737 849	25,3%	2 189 051	75,0%	606 697	76,9%	21,6%
Sale of Goods and Rendering of Services	870 667	595 562	188 674	21,7%	204 740	23,5%	786 616	132,1%	1 180 031	198,1%	264 484	84,1%	197,4%
Agency services	386 492	371 492	87 969	22,8%	95 966	24,8%	95 727	25,8%	279 662	75,3%	84 246	76,5%	13,6%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	332 416	486 829	695 932	209,4%	535 716	161,2%	968 995	199,0%	2 200 642	452,0%	556 246	472,4%	74,2%
Interest earned from Current and Non Current Assets	174 350	185 576	25 453	14,6%	80 395	46,1%	93 851	50,6%	199 699	107,6%	56 220	94,4%	66,9%
Dividends	-	-	-	-	-	-	550	-	550	-	-	-	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	535 867	588 210	72 450	13,5%	78 333	14,6%	76 557	13,0%	227 340	38,6%	77 433	51,9%	(1,1%)
Licence and permits	-	-	696	-	586	-	697	-	1 979	-	317	-	120,2%
Operational Revenue	1 046 832	886 946	204 533	19,5%	586 053	56,0%	(3 375)	(4%)	787 210	88,8%	175 222	38,4%	(101,9%)
Non-Exchange Revenue													
Property rates	16 372 765	16 372 765	3 954 330	24,2%	4 493 646	27,4%	4 337 572	26,5%	12 785 549	78,1%	3 678 682	77,5%	17,9%
Surcharges and Taxes	302 905	302 905	74 606	24,6%	75 032	24,8%	82 914	27,4%	232 552	76,8%	66 232	77,0%	25,2%
Fines, penalties and forfeits	951 574	161 256	106 178	11,2%	58 666	6,2%	(40 530)	(25,1%)	124 314	77,1%	98 455	33,6%	(141,2%)
Licences or permits	10 870	3 433	3 385	31,1%	(2 115)	(19,5%)	596	17,4%	1 867	54,4%	5 225	112,5%	(88,6%)
Transfer and subsidies - Operational	8 281 453	8 334 444	4 601 328	55,6%	4 069 950	49,1%	3 478 791	41,7%	12 150 070	145,8%	3 780 880	165,4%	(8,0%)
Interest	116 245	116 245	63 853	54,9%	61 239	52,7%	51 178	44,0%	176 270	151,6%	37 969	101,2%	34,8%
Fuel Levy	3 838 724	3 838 724	650 487	16,9%	959 681	25,0%	1 268 875	33,1%	2 879 044	75,0%	991 780	25,0%	27,9%
Operational Revenue	118 335	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	5 914	6 758	3 028	51,2%	716	12,1%	(3 142)	(46,5%)	603	8,9%	908	(50,1%)	(446,2%)
Other Gains	-	-	2 103	-	(2 116)	-	2 868	-	2 855	-	(687)	-	(517,6%)
Discontinued Operations	-	-	0	-	-	-	-	-	0	-	2	-	(100,0%)
Operating Expenditure	73 299 518	70 082 618	24 263 227	33,1%	18 177 355	24,8%	20 360 069	29,1%	62 800 651	89,6%	16 295 537	81,9%	24,9%
Employee related costs	19 007 361	19 063 085	4 693 221	24,7%	5 350 585	28,2%	4 754 692	24,9%	14 798 498	77,6%	4 263 007	77,9%	11,5%
Remuneration of councillors	184 542	182 642	42 734	23,2%	45 390	24,6%	45 566	24,9%	133 691	73,2%	49 237	73,5%	(7,5%)
Bulk purchases - electricity	16 403 226	13 639 856	5 514 339	33,6%	3 440 409	21,0%	3 167 728	23,2%	12 122 476	88,9%	2 492 402	74,3%	27,1%
Inventory consumed	6 358 943	5 987 571	5 369 073	84,4%	(1 829 823)	(28,8%)	1 921 714	32,1%	5 460 964	91,2%	1 322 524	79,3%	45,3%
Debt impairment	7 983 550	7 212 505	1 849 175	23,2%	2 290 072	28,7%	2 924 874	40,6%	7 064 121	97,9%	472 216	28,2%	519,4%
Depreciation and amortisation	4 784 336	4 867 246	1 061 482	22,2%	1 066 407	22,3%	1 083 027	22,3%	3 210 916	66,0%	992 222	64,1%	9,2%
Interest	2 171 098	2 396 800	1 015 929	46,8%	1 235 240	56,9%	892 572	37,2%	3 143 742	131,2%	1 037 177	111,0%	(13,9%)
Contracted services	7 575 012	7 407 514	1 179 966	15,6%	2 273 556	30,0%	675 022	9,1%	4 128 544	55,7%	1 169 813	49,9%	(42,3%)
Transfers and subsidies	138 835	84 424	1 150 930	829,0%	1 431 381	1 031,0%	2 381 907	2 821,4%	4 964 218	5 880,1%	1 082 716	2 755,1%	120,0%
Irrecoverable debts written off	-	-	82 987	-	(3 301)	-	3 414	-	83 101	-	1 147 488	41 847,9%	(99,7%)
Operational costs	6 772 269	6 614 616	1 583 987	23,4%	2 174 404	32,1%	1 797 352	27,2%	5 555 744	84,0%	1 436 642	75,0%	25,1%
Losses on disposal of Assets	302	6 847	18 734	6 203,4%	1 074	355,8%	(15 011)	(219,2%)	4 798	70,1%	2 177	1 767,4%	(789,4%)
Other Losses	1 920 044	2 619 512	700 669	36,5%	701 958	36,6%	727 211	27,8%	2 129 838	81,3%	827 916	88,0%	(12,2%)
Surplus/(Deficit)	2 094 352	1 123 035	(3 555 516)		2 755 694		(34 204)		(834 026)		1 293 676		
Transfers and subsidies - capital (monetary allocations)	3 208 307	3 392 438	520 801	16,2%	397 662	12,4%	211 846	6,2%	1 130 310	33,3%	329 629	37,0%	(35,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 302 659	4 515 473	(3 034 715)		3 153 357		177 642		296 284		1 623 305		
Income Tax	80 168	68 977	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	5 222 491	4 446 496	(3 034 715)		3 153 357		177 642		296 284		1 623 305		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 222 491	4 446 496	(3 034 715)		3 153 357		177 642		296 284		1 623 305		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	299 430	-	291 625	-	388 497	-	979 552	-	309 378	-	25,6%
Surplus/(Deficit) for the year	5 222 491	4 446 496	(2 735 286)		3 444 982		566 139		1 275 836		1 932 683		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	7 642 206	6 903 334	924 276	12,1%	1 249 695	16,4%	1 011 589	14,7%	3 185 561	46,1%	667 218	43,3%	51,6%
National Government	2 803 834	2 860 462	207 409	7,4%	394 421	14,1%	362 057	12,7%	963 887	33,7%	169 876	34,5%	113,1%
Provincial Government	-	4 500	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	338 372	338 372	48 966	14,5%	119 850	35,4%	202 943	60,0%	371 759	109,9%	110 901	56,9%	83,0%
Transfers recognised - capital	3 142 206	3 203 334	256 376	8,2%	514 271	16,4%	565 000	17,6%	1 335 646	41,7%	280 776	38,7%	101,2%
Borrowing	2 500 000	2 500 000	378 582	15,1%	436 735	17,5%	417 676	16,7%	1 232 993	49,3%	222 362	42,5%	87,8%
Internally generated funds	2 000 000	1 200 000	289 319	14,5%	298 689	14,9%	28 913	2,4%	616 921	51,4%	164 079	51,4%	(82,4%)
Capital Expenditure Functional	7 642 206	6 903 334	924 276	12,1%	1 249 695	16,4%	1 011 589	14,7%	3 185 561	46,1%	667 218	43,3%	51,6%
Municipal governance and administration	574 752	424 367	5 201	,9%	(13 250)	(2,3%)	14 892	3,5%	6 844	1,6%	(120 592)	26,4%	(112,3%)
Executive and Council	31 771	14 202	154	,5%	695	2,2%	153	1,1%	1 002	7,1%	381	13,1%	(59,8%)
Finance and administration	541 981	409 565	5 047	,9%	(13 945)	(2,6%)	14 657	3,6%	5 760	1,4%	(121 046)	26,8%	(112,1%)
Internal audit	1 000	600	-	-	-	-	82	13,7%	82	13,7%	73	48,7%	12,3%
Community and Public Safety	2 506 239	2 234 968	226 947	9,1%	314 302	12,5%	191 073	8,5%	732 322	32,8%	247 807	34,2%	(22,9%)
Community and Social Services	334 531	245 169	18 837	5,6%	26 628	8,0%	26 610	11,7%	74 075	30,2%	38 506	32,7%	(25,7%)
Sport And Recreation	21 300	19 000	3 117	14,6%	2 311	10,9%	1 983	10,4%	7 411	39,0%	2 860	27,4%	(30,7%)
Public Safety	59 000	59 330	24 234	41,1%	6 523	11,1%	(8 639)	(14,6%)	22 118	37,3%	57 806	84,3%	(114,9%)
Housing	1 959 133	1 813 252	180 759	9,2%	276 844	14,1%	164 761	9,1%	622 364	34,3%	141 490	32,2%	16,4%
Health	132 275	98 218	-	-	1 995	1,5%	4 358	4,4%	6 353	6,5%	7 145	29,3%	(39,0%)
Economic and Environmental Services	2 026 762	1 592 333	150 394	7,4%	247 406	12,2%	233 077	14,6%	630 877	39,6%	201 797	36,5%	15,5%
Planning and Development	451 194	202 856	35 039	7,8%	45 303	10,0%	24 542	12,1%	104 884	51,7%	26 310	48,4%	(6,7%)
Road Transport	1 553 568	1 379 377	115 356	7,4%	202 103	13,0%	208 506	15,1%	525 965	38,1%	175 239	32,8%	19,0%
Environmental Protection	22 000	10 100	-	-	-	-	29	,3%	29	,3%	248	4,1%	(88,4%)
Trading Services	2 411 537	2 562 235	525 577	21,8%	655 043	27,2%	564 754	22,0%	1 745 375	68,1%	324 558	59,6%	74,0%
Energy sources	1 247 285	1 397 654	251 158	20,1%	386 156	31,0%	333 381	23,9%	970 695	69,5%	155 666	48,5%	114,2%
Water Management	758 102	116 131	88 600	11,3%	147 098	19,4%	147 005	23,9%	382 703	62,1%	85 854	73,5%	71,2%
Waste Water Management	307 000	445 848	169 768	55,7%	95 063	31,0%	68 355	15,4%	333 385	74,8%	56 777	75,1%	20,7%
Waste Management	95 150	102 602	16 052	16,2%	26 727	27,0%	15 813	15,4%	58 592	57,1%	26 261	72,7%	(39,8%)
Other	122 916	89 431	16 157	13,1%	68 194	37,6%	7 792	8,7%	70 142	78,4%	13 647	70,7%	(42,9%)

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	70 991 036	66 630 176	21 596 401	30,4%	22 244 228	31,3%	19 865 992	29,8%	63 706 621	95,6%	19 170 188	90,9%	3,6%
Property rates	14 889 119	14 889 119	3 459 456	23,2%	3 651 937	24,5%	3 477 408	23,4%	10 588 801	71,1%	3 096 333	75,1%	12,3%
Service charges	36 255 075	33 441 267	9 037 158	24,9%	9 067 147	25,0%	8 607 781	25,7%	26 712 086	79,9%	7 311 817	72,8%	17,7%
Other revenue	7 964 737	6 572 909	5 075 800	63,7%	6 082 114	76,4%	5 009 090	76,2%	16 167 004	246,0%	5 155 056	226,3%	(2,8%)
Transfers and Subsidies - Operational	8 281 453	8 334 444	3 118 463	37,7%	2 459 014	29,7%	2 024 535	24,3%	7 602 012	91,2%	2 113 425	84,5%	(4,2%)
Transfers and Subsidies - Capital	3 208 307	3 392 438	815 178	25,4%	902 568	28,1%	664 103	19,6%	2 381 849	70,2%	1 386 596	92,2%	(52,1%)
Interest	392 345	-	90 346	23,0%	81 448	20,8%	83 075	-	254 869	-	106 961	61,2%	(22,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(56 616 470)	(55 470 163)	(22 690 441)	40,1%	(19 037 091)	33,6%	(18 790 203)	33,9%	(60 517 736)	109,1%	(14 943 931)	95,5%	25,7%
Suppliers and employees	(54 306 537)	(52 964 261)	(22 571 169)	41,6%	(17 916 965)	33,0%	(18 653 899)	35,2%	(59 142 033)	111,7%	(14 835 300)	98,4%	25,7%
Finance charges	(2 171 098)	(2 396 800)	(119 272)	5,5%	(1 120 127)	51,6%	(136 304)	5,7%	(1 375 703)	57,4%	(108 631)	43,0%	25,5%
Transfers and grants	(138 835)	(109 102)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	14 374 565	11 160 013	(1 094 040)	(7,6%)	3 207 136	22,3%	1 075 789	9,6%	3 188 885	28,6%	4 226 256	62,5%	(74,5%)
Cash Flow from Investing Activities													
Receipts	(642 499)	(431 619)	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	5 582	6 758	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(648 081)	(438 377)	-	-	-	-	-	-	-	-	-	-	-
Payments	(7 642 206)	(6 903 334)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(7 642 206)	(6 903 334)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(8 284 705)	(7 334 953)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	2 500 000	2 500 000	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 500 000	2 500 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 800 606)	(2 802 273)	(102 969)	3,7%	(1 197 703)	42,8%	(102 969)	3,7%	(1 403 641)	50,1%	(742 469)	41,9%	(86,1%)
Repayment of borrowing	(2 800 606)	(2 802 273)	(102 969)	3,7%	(1 197 703)	42,8%	(102 969)	3,7%	(1 403 641)	50,1%	(742 469)	41,9%	(86,1%)
Net Cash from/(used) Financing Activities	(300 606)	(302 273)	(102 969)	34,3%	(1 197 703)	398,4%	(102 969)	34,1%	(1 403 641)	464,4%	(742 469)	84,5%	(86,1%)
Net Increase/(Decrease) in cash held	5 789 254	3 522 787	(1 197 009)	(20,7%)	2 009 433	34,7%	972 820	27,6%	1 785 245	50,7%	3 483 788	466,8%	(72,1%)
Cash/cash equivalents at the year begin:	4 449 510	4 065 310	(2 314 635)	(52,0%)	(3 378 330)	(75,9%)	3 445 288	85,0%	(2 314 635)	(57,1%)	(1 193 898)	(10,6%)	(388,6%)
Cash/cash equivalents at the year end:	10 238 764	7 578 097	(3 838 064)	(37,5%)	606 132	5,9%	3 349 540	44,2%	3 349 540	44,2%	865 745	18,4%	286,9%

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	680 972	3,5%	592 548	3,0%	456 138	2,3%	17 853 891	91,2%	19 583 549	35,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	727 672	8,1%	345 575	3,9%	245 628	2,7%	7 654 118	85,3%	8 972 992	16,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	775 790	6,1%	541 890	4,3%	448 049	3,5%	10 938 502	86,1%	12 704 232	22,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	381 754	4,2%	310 506	3,4%	212 860	2,3%	8 248 243	90,1%	9 153 363	16,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	192 162	3,6%	137 757	2,6%	119 011	2,2%	4 935 673	91,7%	5 384 603	9,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(1 523)	(,1%)	10 855	,9%	10 790	,9%	1 137 833	98,3%	1 157 956	2,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(204 419)	13,5%	(138 593)	9,1%	(55 605)	3,7%	(1 118 225)	73,7%	(1 516 843)	(2,7%)	-	-	-	-
Total By Income Source	2 552 408	4,6%	1 800 538	3,2%	1 436 871	2,6%	49 650 035	89,6%	55 439 852	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	44 074	2,4%	42 474	2,3%	33 131	1,8%	1 731 455	93,5%	1 851 133	3,3%	-	-	-	-
Commercial	609 303	6,9%	379 946	4,3%	263 556	3,0%	7 609 636	85,9%	8 662 440	16,0%	-	-	-	-
Households	1 899 031	4,2%	1 378 119	3,1%	1 140 185	2,5%	40 308 945	90,1%	44 726 279	80,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 552 408	4,6%	1 800 538	3,2%	1 436 871	2,6%	49 650 035	89,6%	55 439 852	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	374 974	100,0%	-	-	-	-	-	-	374 974	10,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 318 126	80,6%	61 895	2,2%	5 913	,2%	489 049	17,0%	2 874 983	77,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	236 507	51,1%	154 083	33,3%	13 478	2,9%	58 606	12,7%	462 674	12,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 929 606	78,9%	215 978	5,8%	19 391	,5%	547 656	14,8%	3 712 631	100,0%

Contact Details

Municipal Manager	Mr Floyd Brink	011 407 7333
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	44 704 931	44 704 931	13 559 215	30,3%	14 545 306	32,5%	11 092 250	24,8%	39 196 771	87,7%	5 660 098	49,3%	96,0%
Exchange Revenue													
Service charges - Electricity	16 648 257	16 648 257	5 051 203	30,3%	4 681 745	28,1%	3 852 642	23,1%	13 585 590	81,6%	2 097 550	46,2%	83,7%
Service charges - Water	5 692 789	5 692 789	1 695 904	29,8%	2 051 152	36,0%	1 362 481	23,9%	5 109 538	89,8%	931 876	48,8%	46,2%
Service charges - Waste Water Management	1 714 501	1 714 501	530 361	30,9%	612 762	35,7%	435 221	25,4%	1 578 344	92,1%	266 326	51,2%	63,4%
Service charges - Waste Management	1 810 370	1 810 370	660 152	36,5%	674 274	37,2%	466 255	25,8%	1 800 682	99,5%	288 477	47,1%	61,6%
Sale of Goods and Rendering of Services	450 542	450 542	27 007	6,0%	69 952	15,5%	58 711	13,0%	155 670	34,6%	82 837	161,5%	(29,1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	558 059	558 059	513 575	92,0%	188 293	33,7%	308 452	55,3%	1 010 320	181,0%	119 346	96,4%	158,5%
Interest earned from Current and Non Current Assets	55 048	55 048	3 575	6,5%	6 573	11,9%	84 207	153,0%	94 355	171,4%	18 181	64,0%	363,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	203 700	203 700	182	,1%	5 399	2,7%	9 192	4,5%	14 774	7,3%	26 845	28,4%	(65,8%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	510 097	510 097	62 768	12,3%	54 201	10,6%	164 488	32,2%	281 457	55,2%	80 860	48,3%	103,4%
Non-Exchange Revenue													
Property rates	9 627 156	9 627 156	2 807 707	29,2%	3 401 955	35,3%	2 449 775	25,4%	8 659 437	89,9%	1 485 675	48,2%	64,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	(29 071)	-	(100,0%)
Fines, penalties and forfeits	291 997	291 997	-	-	69 427	23,8%	17 402	6,0%	86 829	29,7%	12 912	28,1%	34,8%
Licences or permits	43 619	43 619	13	-	29 002	66,5%	4 155	9,5%	33 170	76,0%	6 698	39,7%	(38,0%)
Transfer and subsidies - Operational	5 112 620	5 112 620	1 663 988	32,5%	1 612 122	31,5%	1 114 365	21,8%	4 390 475	85,9%	182 940	67,6%	509,1%
Interest	357 835	357 835	-	-	545 668	152,5%	222 122	62,1%	767 789	214,6%	88 647	34,3%	150,6%
Fuel Levy	1 628 341	1 628 341	542 780	33,3%	542 780	33,3%	542 780	33,3%	1 628 340	100,0%	-	-	(100,0%)
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	44 617 378	44 617 378	4 182 661	9,4%	23 827 175	53,4%	8 705 947	19,5%	36 715 783	82,3%	6 153 690	48,9%	41,5%
Employee related costs	12 640 899	12 640 899	2 828 458	22,4%	3 725 145	29,5%	2 547 810	20,2%	9 101 413	72,0%	1 728 486	52,9%	47,4%
Remuneration of councillors	153 863	153 863	33 299	21,6%	44 243	28,8%	33 457	21,7%	110 998	72,1%	22 140	50,4%	51,1%
Bulk purchases - electricity	14 337 613	14 337 613	-	-	12 335 656	85,8%	2 680 576	18,6%	15 016 232	104,4%	1 453 395	49,9%	84,4%
Inventory consumed	4 428 174	4 428 174	341 135	7,7%	2 372 011	53,6%	733 399	16,6%	3 446 545	77,8%	841 740	42,4%	(12,9%)
Debt impairment	3 073 621	3 073 621	-	-	3 040 963	98,9%	799 152	26,0%	3 840 116	124,9%	384 226	50,0%	108,0%
Depreciation and amortisation	2 911 921	2 911 921	-	-	10 067	,3%	196 066	6,7%	206 134	7,1%	396 853	51,7%	(50,6%)
Interest	1 498 589	1 498 589	9	-	(6)	-	716 871	47,8%	716 874	47,8%	475 291	36,6%	50,8%
Contracted services	3 776 939	3 776 939	504 079	13,3%	1 502 959	39,8%	772 597	20,5%	2 779 634	73,6%	563 172	37,5%	37,2%
Transfers and subsidies	9 683	9 683	10 522	108,7%	58 373	602,8%	24 450	252,5%	93 346	964,0%	163	1,5%	14 920,1%
Irrecoverable debts written off	1 563	1 563	-	-	-	-	-	-	-	-	-	-	-
Operational costs	1 744 464	1 744 464	465 159	26,7%	737 763	42,3%	201 569	11,6%	1 404 491	80,5%	288 188	61,7%	(30,1%)
Losses on disposal of Assets	48	48	-	-	-	-	-	-	-	-	37	72,6%	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	87 553	87 553	9 376 554		(9 281 869)		2 386 302		2 480 988		(493 593)		
Transfers and subsidies - capital (monetary allocations)	2 010 940	2 010 940	-	-	465 695	23,2%	215 240	10,7%	680 935	33,9%	137 848	9,6%	56,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 098 493	2 098 493	9 376 554		(8 816 174)		2 601 543		3 161 923		(355 745)		
Income Tax	529	529	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	2 097 964	2 097 964	9 376 554		(8 816 174)		2 601 543		3 161 923		(355 745)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 097 964	2 097 964	9 376 554		(8 816 174)		2 601 543		3 161 923		(355 745)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 097 964	2 097 964	9 376 554		(8 816 174)		2 601 543		3 161 923		(355 745)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	2 228 222	2 228 222	82 152	3,7%	464 468	20,8%	403 943	18,1%	950 562	42,7%	175 147	20,6%	130,6%
National Government	1 900 359	1 900 359	74 569	3,9%	458 296	24,1%	388 750	20,5%	921 616	48,5%	128 091	23,5%	203,5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	50 000	50 000	5 932	11,9%	-	-	688	1,4%	6 620	13,2%	2 600	10,0%	(73,5%)
Transfers recognised - capital	1 950 359	1 950 359	80 502	4,1%	458 296	23,5%	389 438	20,0%	928 236	47,6%	130 691	22,0%	198,0%
Borrowing	-	-	-	-	-	-	-	-	-	-	30 924	16,7%	(100,0%)
Internally generated funds	277 863	277 863	1 650	,6%	6 171	2,2%	14 505	5,2%	22 326	8,0%	13 532	10,9%	7,2%
Capital Expenditure Functional	2 228 222	2 228 222	82 152	3,7%	464 468	20,8%	403 943	18,1%	950 562	42,7%	175 147	20,6%	130,6%
Municipal governance and administration	216 211	216 211	-	-	16 671	7,7%	15 349	7,1%	32 020	14,8%	23 689	38,0%	(35,2%)
Executive and Council	26 200	26 200	-	-	9 601	36,6%	-	-	9 601	36,6%	-	-	-
Finance and administration	190 011	190 011	-	-	7 070	3,7%	15 349	8,1%	22 419	11,8%	23 689	38,0%	(35,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	319 746	319 746	27 825	8,7%	62 322	19,5%	64 995	20,3%	155 142	48,5%	26 830	21,8%	142,2%
Community and Social Services	12 294	12 294	-	-	6 205	50,5%	9 897	80,5%	16 103	131,0%	3 528	341,2%	180,5%
Sport And Recreation	2 000	2 000	1 650	82,5%	1 224	61,2%	712	35,6%	3 587	179,3%	2 336	14,7%	(69,5%)
Public Safety	2 000	2 000	-	-	-	-	-	-	-	-	2 812	26,0%	(100,0%)
Housing	295 952	295 952	26 175	8,8%	50 381	17,0%	52 445	17,7%	129 001	43,6%	16 232	14,2%	223,1%
Health	7 500	7 500	-	-	4 511	60,1%	1 940	25,9%	6 451	86,0%	1 922	3,2%	1,0%
Economic and Environmental Services	439 455	439 455	36 347	8,3%	109 298	24,9%	94 081	21,4%	239 726	54,6%	25 500	8,4%	268,9%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	153,4%	-
Road Transport	439 455	439 455	36 347	8,3%	109 298	24,9%	94 081	21,4%	239 726	54,6%	25 500	6,4%	268,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 252 810	1 252 810	17 979	1,4%	276 177	22,0%	229 518	18,3%	523 674	41,8%	99 128	21,9%	131,5%
Energy sources	618 127	618 127	-	-	111 938	18,1%	129 096	20,9%	241 034	39,0%	40 190	22,7%	221,2%
Water Management	297 423	297 423	17 692	5,9%	100 345	33,7%	56 560	19,0%	174 597	58,7%	30 371	17,8%	86,2%
Waste Water Management	319 760	319 760	287	,1%	63 893	20,0%	40 956	12,8%	105 137	32,9%	25 008	24,4%	63,8%
Waste Management	17 500	17 500	-	-	-	-	2 906	16,6%	2 906	16,6%	3 559	71,2%	(18,4%)
Other	-	-	-	-	-	-	-	-	-	-	-	23,0%	-

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

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	627 515	11,1%	190 241	3,4%	130 594	2,3%	4 698 666	83,2%	5 647 015	26,3%	67 755	1,2%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	483 087	20,2%	45 951	1,9%	40 414	1,7%	1 822 767	76,2%	2 392 218	11,1%	11 005	5%	-	-
Receivables from Non-exchange Transactions - Property Rates	796 961	20,0%	96 062	2,4%	93 547	2,3%	2 997 648	75,2%	3 984 418	18,5%	14 574	,4%	-	-
Receivables from Exchange Transactions - Waste Water Management	175 473	15,2%	39 802	3,4%	27 459	2,4%	913 334	79,0%	1 156 068	5,4%	18 698	1,6%	-	-
Receivables from Exchange Transactions - Waste Management	167 323	11,4%	35 625	2,4%	28 007	1,9%	1 234 234	84,2%	1 465 188	6,8%	23 481	1,6%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	457 879	8,5%	190 601	3,5%	143 554	2,7%	4 605 688	85,3%	5 397 723	25,1%	32 876	,6%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(190 940)	(13,1%)	(5 148)	(,4%)	(10 017)	(,7%)	1 668 749	114,1%	1 462 643	6,8%	4 978	,3%	-	-
Total By Income Source	2 517 297	11,7%	593 133	2,8%	453 558	2,1%	17 941 285	83,4%	21 505 274	100,0%	173 366	,8%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	103 391	20,7%	19 131	3,8%	5 869	1,2%	370 615	74,3%	499 007	2,3%	-	-	-	-
Commercial	856 545	15,9%	103 717	1,9%	106 686	2,0%	4 306 207	80,1%	5 373 156	25,0%	56 312	1,0%	-	-
Households	1 557 361	10,0%	470 285	3,0%	341 003	2,2%	13 264 463	84,8%	15 633 111	72,7%	117 055	,7%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 517 297	11,7%	593 133	2,8%	453 558	2,1%	17 941 285	83,4%	21 505 274	100,0%	173 366	,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	1 041 081	35,4%	608 611	20,7%	-	-	1 294 962	44,0%	2 944 655	77,0%
Bulk Water	124 052	100,0%	-	-	-	-	-	-	124 052	3,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	342 879	46,7%	165 855	22,6%	102 644	14,0%	122 853	16,7%	734 231	19,2%
Auditor-General	-	-	-	-	-	-	12	100,0%	12	-
Other	21 060	100,0%	-	-	-	-	-	-	21 060	,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 529 072	40,0%	774 467	20,3%	102 644	2,7%	1 417 827	37,1%	3 824 010	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	7 960 575	7 960 116	2 232 361	28,0%	1 810 400	22,7%	1 922 362	24,1%	5 965 124	74,9%	1 571 716	76,9%	22,3%
Exchange Revenue													
Service charges - Electricity	3 717 875	3 717 875	1 048 783	28,2%	715 541	19,2%	735 806	19,8%	2 500 130	67,2%	598 201	74,8%	23,0%
Service charges - Water	991 315	991 315	219 099	22,1%	264 585	26,7%	235 054	23,7%	718 739	72,5%	212 889	77,5%	10,4%
Service charges - Waste Water Management	322 935	322 935	77 779	24,1%	81 690	25,3%	79 006	24,5%	238 475	73,8%	74 275	75,0%	6,4%
Service charges - Waste Management	229 283	229 283	47 349	20,7%	50 334	22,0%	46 971	20,5%	144 654	63,1%	38 824	63,1%	21,0%
Sale of Goods and Rendering of Services	49 369	49 369	8 310	16,8%	10 872	22,0%	14 327	29,0%	33 510	67,9%	13 599	74,5%	5,4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	128 135	128 135	31 344	24,5%	38 837	30,3%	39 905	31,1%	110 085	85,9%	39 323	79,8%	1,5%
Interest earned from Current and Non Current Assets	89	89	3 844	4 340,9%	1 282	1 448,2%	1 336	1 508,4%	6 462	7 297,5%	967	3 264,8%	38,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	17 448	17 448	4 138	23,7%	4 118	23,6%	4 099	23,5%	12 355	70,8%	3 759	33,7%	9,0%
Licence and permits	157	157	51	32,5%	115	73,1%	135	85,7%	300	191,4%	48	73,0%	182,6%
Operational Revenue	5 105	5 105	3 705	72,6%	(353)	(6,9%)	6 751	132,2%	10 103	197,9%	1 493	184,7%	352,1%
Non-Exchange Revenue													
Property rates	1 209 708	1 209 708	295 441	24,4%	307 978	25,5%	306 176	25,3%	909 595	75,2%	293 916	75,5%	4,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	131 396	131 396	30 753	23,4%	18	-	124 354	94,6%	155 126	118,1%	34	2%	365 444,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 139 415	1 138 956	455 968	40,0%	329 003	28,9%	321 930	28,3%	1 106 901	97,2%	288 387	95,4%	11,6%
Interest	18 345	18 345	5 647	30,8%	6 380	34,8%	6 511	35,5%	18 537	101,0%	6 001	81,7%	8,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	151	-	-	-	-	-	151	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	7 634 265	7 645 790	2 033 613	26,6%	1 866 593	24,5%	1 830 716	23,9%	5 730 921	75,0%	1 297 569	66,1%	41,1%
Employee related costs	1 533 206	1 420 440	315 602	20,6%	321 148	20,9%	311 798	22,0%	948 549	66,8%	303 918	74,2%	2,6%
Remuneration of councillors	70 192	70 192	14 823	21,1%	19 016	27,1%	15 652	22,3%	49 491	70,5%	15 149	73,6%	3,3%
Bulk purchases - electricity	2 440 770	2 440 770	739 389	30,3%	529 449	21,7%	739 548	30,3%	2 008 386	82,3%	496 969	79,6%	48,8%
Inventory consumed	1 099 364	1 105 280	376 365	34,2%	414 686	37,7%	153 928	13,9%	944 979	85,5%	359 634	82,8%	(57,2%)
Debt impairment	1 432 374	1 464 430	292 023	20,4%	287 023	20,0%	297 023	20,3%	876 068	59,8%	(295 619)	-	(200,5%)
Depreciation and amortisation	513 349	600 681	92 105	17,9%	92 105	17,9%	92 105	15,3%	276 316	46,0%	96 763	57,9%	(4,8%)
Interest	-	-	147 344	-	43 653	-	83 687	-	274 684	-	153 228	341,2%	(45,4%)
Contracted services	367 135	371 330	34 187	9,3%	120 517	32,8%	108 463	29,2%	263 168	70,9%	112 749	63,1%	(3,8%)
Transfers and subsidies	2 200	2 600	18	,8%	35	1,6%	348	13,4%	401	15,4%	227	19,0%	53,1%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	175 673	170 066	21 662	12,3%	38 960	22,2%	28 164	16,6%	88 785	52,2%	54 551	59,8%	(48,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	95	-	-	-	-	-	95	-	-	-	-
Surplus/(Deficit)	326 310	314 326	198 748		(56 192)		91 647		234 203		274 147		
Transfers and subsidies - capital (monetary allocations)	215 820	176 389	-	-	1 050	,5%	15 552	8,8%	16 602	9,4%	23 533	23,7%	(33,9%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	542 130	490 715	198 748		(55 142)		107 199		250 805		297 681		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	542 130	490 715	198 748		(55 142)		107 199		250 805		297 681		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	542 130	490 715	198 748		(55 142)		107 199		250 805		297 681		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	542 130	490 715	198 748		(55 142)		107 199		250 805		297 681		

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	-	6 352 598	-	-	1 121 248	-	1 586 503	25,0%	2 707 751	42,6%	1 527 803	72,6%	3,8%
Property rates	-	1 067 160	-	-	136 597	-	201 257	18,9%	337 854	31,7%	191 162	60,4%	5,3%
Service charges	-	4 132 535	-	-	575 810	-	888 354	21,5%	1 464 164	35,4%	764 807	60,0%	16,2%
Other revenue	-	(111 104)	-	-	47 002	-	167 337	(150,6%)	214 340	(192,9%)	157 675	447,0%	6,1%
Transfers and Subsidies - Operational	-	1 099 707	-	-	341 722	-	284 899	25,9%	626 621	57,0%	276 123	61,3%	3,2%
Transfers and Subsidies - Capital	-	164 389	-	-	19 747	-	44 102	26,8%	63 849	38,8%	138 013	73,3%	(68,0%)
Interest	-	(89)	-	-	371	-	553	(624,7%)	924	(1 043,6%)	24	1 219,6%	2 225,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(5 516 494)	-	-	(1 018 812)	-	(1 258 435)	22,8%	(2 277 247)	41,3%	(1 431 464)	80,9%	(12,1%)
Suppliers and employees	-	(5 516 494)	-	-	(1 018 812)	-	(1 258 435)	22,8%	(2 277 247)	41,3%	(1 431 340)	81,0%	(12,1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	(124)	27,7%	(100,0%)
Net Cash from/(used) Operating Activities	-	836 105	-	-	102 437	-	328 067	39,2%	430 504	51,5%	96 339	(12,8%)	240,5%
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	-	(487 513)	-	-	(30 819)	-	(57 536)	11,8%	(88 356)	18,1%	(80 242)	35,4%	(28,3%)
Capital assets	-	(487 513)	-	-	(30 819)	-	(57 536)	11,8%	(88 356)	18,1%	(80 242)	35,4%	(28,3%)
Net Cash from/(used) Investing Activities	-	(487 513)	-	-	(30 819)	-	(57 536)	11,8%	(88 356)	18,1%	(80 242)	35,4%	(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	-	348 592	-	-	71 617	-	270 531	77,6%	342 148	98,2%	16 097	(175,8%)	1 580,6%
Cash/cash equivalents at the year begin:	276 092	85 164	101 320	36,7%	85 164	30,8%	156 781	184,1%	101 320	119,0%	(113 152)	102,0%	(238,6%)
Cash/cash equivalents at the year end:	276 092	433 755	85 164	30,8%	156 781	56,8%	427 312	98,5%	427 312	98,5%	(97 055)	(37,6%)	(540,3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	103 802	3,2%	87 490	2,7%	66 675	2,1%	2 945 786	91,9%	3 203 753	35,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	246 677	11,0%	136 376	6,1%	131 556	5,8%	1 736 599	77,1%	2 251 209	24,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	87 119	7,0%	60 901	4,9%	37 441	3,0%	1 054 724	85,0%	1 240 186	13,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	30 249	3,4%	22 952	2,6%	19 924	2,2%	816 688	91,8%	889 812	9,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	16 874	3,0%	12 930	2,3%	13 521	2,4%	517 449	92,3%	560 774	6,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	16 545	4,0%	16 518	4,0%	19 690	4,8%	356 465	87,1%	409 217	4,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	34 853	6,2%	15 928	2,9%	18 186	3,3%	488 696	87,6%	557 663	6,1%	-	-	-	-
Total By Income Source	536 119	5,9%	353 095	3,9%	306 992	3,4%	7 916 408	86,9%	9 112 614	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	18 927	6,5%	6 369	2,2%	3 856	1,3%	260 883	89,9%	290 035	3,2%	-	-	-	-
Commercial	321 093	12,5%	190 100	7,4%	164 440	6,4%	1 887 989	73,6%	2 563 622	28,1%	-	-	-	-
Households	196 099	3,1%	156 626	2,5%	138 697	2,2%	5 767 536	92,1%	6 258 957	68,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	536 119	5,9%	353 095	3,9%	306 992	3,4%	7 916 408	86,9%	9 112 614	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	234 805	2,8%	103 574	1,2%	-	-	8 130 380	96,0%	8 468 759	86,2%
Bulk Water	-	-	128 609	10,2%	(4 502)	(,4%)	1 131 719	90,1%	1 255 826	12,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	35 187	36,2%	16 368	16,8%	2 535	2,6%	43 202	44,4%	97 291	1,0%
Auditor-General	2 439	82,2%	530	17,8%	-	-	-	-	2 969	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	272 431	2,8%	249 081	2,5%	(1 968)	-	9 305 301	94,7%	9 824 846	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	(86 289)	(89 812)	249 633	(289,3%)	287 991	(333,8%)	281 705	(313,7%)	819 328	(912,3%)	229 951	68,6%	22,5%
Property rates	(140 089)	(139 364)	21 324	(15,2%)	39 067	(27,9%)	34 035	(24,4%)	94 426	(67,8%)	29 420	48,8%	15,7%
Service charges	(148 785)	(157 365)	90 743	(61,0%)	129 897	(87,3%)	126 717	(80,5%)	347 357	(220,7%)	89 711	35,3%	41,2%
Other revenue	(7 290)	(5 399)	16 397	(224,9%)	18 507	(253,9%)	13 028	(241,3%)	47 933	(887,8%)	33 970	967,5%	(61,6%)
Transfers and Subsidies - Operational	143 319	147 721	95 171	66,4%	77 726	54,2%	51 801	35,1%	224 698	152,1%	50 843	98,4%	1,9%
Transfers and Subsidies - Capital	65 057	62 927	25 997	40,0%	22 694	34,9%	56 124	89,2%	104 815	166,6%	26 007	94,0%	115,8%
Interest	1 500	1 669	-	-	99	6,6%	-	-	99	5,9%	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 100 188)	(1 029 717)	(184 300)	16,8%	(133 390)	12,1%	(58 933)	5,7%	(376 623)	36,6%	(116 960)	44,1%	(49,6%)
Suppliers and employees	(1 100 188)	(1 031 851)	(184 300)	16,8%	(133 390)	12,1%	(58 933)	5,7%	(376 623)	36,5%	(116 960)	44,3%	(49,6%)
Finance charges	-	2 133	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(1 186 477)	(1 119 529)	65 333	(5,5%)	154 601	(13,0%)	222 771	(19,9%)	442 705	(39,5%)	112 991	308,6%	97,2%
Cash Flow from Investing Activities													
Receipts	-	26	17	-	-	-	-	-	17	66,1%	-	-	-
Proceeds on disposal of PPE	-	26	17	-	-	-	-	-	17	66,1%	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(24 399)	-	(33 405)	-	(24 873)	-	(82 677)	-	(10 956)	47,8%	127,0%
Capital assets	-	-	(24 399)	-	(33 405)	-	(24 873)	-	(82 677)	-	(10 956)	47,8%	127,0%
Net Cash from/(used) Investing Activities	-	26	(24 382)	-	(33 405)	-	(24 873)	(95 343,4%)	(82 660)	(316 849,6%)	(10 956)	47,8%	127,0%
Cash Flow from Financing Activities													
Receipts	-	-	160	-	238	-	412	-	810	-	154	-	167,4%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	160	-	238	-	412	-	810	-	154	-	167,4%
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	160	-	238	-	412	-	810	-	154	-	167,4%
Net Increase/(Decrease) in cash held	(1 186 477)	(1 119 503)	41 111	(3,5%)	121 434	(10,2%)	198 310	(17,7%)	360 855	(32,2%)	102 189	(1 890,7%)	94,1%
Cash/cash equivalents at the year begin:	-	-	41 470	-	111 662	-	233 095	-	41 470	-	145 088	(146,6%)	60,7%
Cash/cash equivalents at the year end:	(1 186 477)	(1 119 503)	111 662	(9,4%)	233 095	(19,6%)	431 406	(38,5%)	431 406	(38,5%)	247 277	919,5%	74,5%

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	16 144	2,8%	14 258	2,5%	9 787	1,7%	530 059	93,0%	570 248	33,5%	(2 035)	(,4%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	27 844	5,5%	9 434	1,9%	9 424	1,9%	461 453	90,8%	508 155	29,9%	(1 128)	(,2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	11 664	8,2%	4 423	3,1%	3 479	2,4%	123 158	86,3%	142 724	8,4%	(399)	(,3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 173	2,5%	2 131	1,7%	1 924	1,5%	118 127	94,2%	125 354	7,4%	(437)	(,3%)	-	-
Receivables from Exchange Transactions - Waste Management	3 770	2,2%	2 846	1,7%	2 757	1,6%	162 705	94,6%	172 079	10,1%	(493)	(,3%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 407	3,7%	4 335	3,7%	4 249	3,6%	105 352	89,0%	118 342	7,0%	2	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19	-	32	,1%	55	,1%	63 850	99,8%	63 957	3,8%	(572)	(,9%)	-	-
Total By Income Source	67 020	3,9%	37 460	2,2%	31 674	1,9%	1 564 705	92,0%	1 700 860	100,0%	(5 062)	(,3%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 237	6,8%	4 604	3,4%	4 274	3,1%	118 650	86,8%	136 764	8,0%	-	-	-	-
Commercial	21 439	13,4%	3 014	1,9%	2 692	1,7%	132 272	83,0%	159 417	9,4%	-	-	-	-
Households	36 344	2,6%	29 843	2,1%	24 709	1,8%	1 313 783	93,5%	1 404 679	82,6%	(5 062)	(,4%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	67 020	3,9%	37 460	2,2%	31 674	1,9%	1 564 705	92,0%	1 700 860	100,0%	(5 062)	(,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	24 860	17,6%	-	-	-	-	116 327	82,4%	141 187	60,2%
Bulk Water	-	-	-	-	-	-	1 274	100,0%	1 274	,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22 113	24,0%	19 721	21,4%	1 997	2,2%	48 284	52,4%	92 115	39,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	46 973	20,0%	19 721	8,4%	1 997	,9%	165 886	70,7%	234 576	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	2 248 908	2 450 424	619 893	27,6%	377 325	16,8%	-	-	997 218	40,7%	481 942	71,2%	(100,0%)
Exchange Revenue													
Service charges - Electricity	343 066	348 218	77 261	22,5%	51 757	15,1%	-	-	129 018	37,1%	69 887	69,5%	(100,0%)
Service charges - Water	440 356	430 732	90 257	20,5%	89 861	20,4%	-	-	180 119	41,8%	100 409	74,6%	(100,0%)
Service charges - Waste Water Management	85 152	76 118	18 826	22,1%	12 886	15,1%	-	-	31 712	41,7%	18 764	70,8%	(100,0%)
Service charges - Waste Management	87 711	86 627	21 755	24,8%	14 338	16,3%	-	-	36 093	41,7%	20 443	75,0%	(100,0%)
Sale of Goods and Rendering of Services	4 024	4 846	978	24,3%	858	21,3%	-	-	1 836	37,9%	622	55,2%	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	278 362	239 231	72 911	26,2%	74 954	26,9%	-	-	147 865	61,8%	42 490	51,0%	(100,0%)
Interest earned from Current and Non Current Assets	8 140	14 846	3 021	37,1%	3 165	38,9%	-	-	6 186	41,7%	4 184	101,4%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	0	0	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 547	1 523	367	23,7%	240	15,5%	-	-	607	39,8%	349	70,5%	(100,0%)
Licence and permits	20 001	20 002	0	-	1	-	-	-	1	-	0	-	(100,0%)
Operational Revenue	10 163	10 021	65	,6%	70	,7%	-	-	135	1,3%	171	8,1%	(100,0%)
Non-Exchange Revenue													
Property rates	620 246	695 470	173 901	28,0%	105 143	17,0%	-	-	279 044	40,1%	137 769	73,1%	(100,0%)
Surcharges and Taxes	18 842	17 698	3 396	18,0%	3 979	21,1%	-	-	7 374	41,7%	3 854	48,4%	(100,0%)
Fines, penalties and forfeits	5 126	2 092	299	5,8%	477	9,3%	-	-	776	37,1%	889	68,3%	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	326 171	326 170	118 771	36,4%	19 484	6,0%	-	-	138 255	42,4%	81 463	88,0%	(100,0%)
Interest	-	284 493	38 085	-	112	-	-	-	38 197	13,4%	819	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	(107 663)	-	-	-	-	-	-	-	-	(172)	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 249 266	2 222 592	418 610	18,6%	264 454	11,8%	-	-	683 064	30,7%	329 226	48,4%	(100,0%)
Employee related costs	401 696	424 701	99 691	24,8%	64 588	16,1%	-	-	164 279	38,7%	94 702	74,6%	(100,0%)
Remuneration of councillors	27 764	27 420	6 078	21,9%	5 324	19,2%	-	-	11 403	41,6%	6 215	73,6%	(100,0%)
Bulk purchases - electricity	443 612	687 974	157 439	35,5%	66 192	14,9%	-	-	223 630	32,5%	66 000	66,6%	(100,0%)
Inventory consumed	220 819	-	46 103	20,9%	43 180	19,6%	-	-	89 284	-	50 158	73,9%	(100,0%)
Debt impairment	500 000	658 904	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	113 324	156 000	-	-	17	-	-	-	17	-	-	,1%	-
Interest	122 131	79 249	36 860	30,2%	27 264	22,3%	-	-	64 124	80,9%	38 742	80,5%	(100,0%)
Contracted services	91 291	105 552	23 519	25,8%	25 194	27,6%	-	-	48 713	46,2%	21 019	64,6%	(100,0%)
Transfers and subsidies	1 040	1 040	30	2,9%	-	-	-	-	30	2,9%	91	23,4%	(100,0%)
Irrecoverable debts written off	130 664	-	27	-	-	-	-	-	27	-	-	-	-
Operational costs	102 765	81 751	12 770	12,4%	12 927	12,6%	-	-	25 697	31,4%	19 929	60,3%	(100,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	94 159	-	36 091	38,3%	19 768	21,0%	-	-	55 859	-	32 369	87,5%	(100,0%)
Surplus/(Deficit)	(358)	227 833	201 283		112 871		-	-	314 155		152 715		
Transfers and subsidies - capital (monetary allocations)	192 936	144 900	17 254	8,9%	22 202	11,5%	-	-	39 456	27,2%	18 445	17,1%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	192 578	372 733	218 538		135 073		-	-	353 611		171 161		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	192 578	372 733	218 538		135 073		-	-	353 611		171 161		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	192 578	372 733	218 538		135 073		-	-	353 611		171 161		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	192 578	372 733	218 538		135 073		-	-	353 611		171 161		

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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

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	-	-	-	-	-	-	-	-	-	-	-	-	4 920 136	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	638 067	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	8 309 971	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	1 154 787	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	1 420 549	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	3 207	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	4 398 176	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	1 282 347	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	22 127 240	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	12 557 795	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	9 559 783	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	9 661	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	22 127 240	-

Part 5: Creditor Age Analysis

R 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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 694 996	1 645 002	442 089	26,1%	381 633	22,5%	372 453	22,6%	1 196 175	72,7%	318 257	71,3%	17,0%
Exchange Revenue													
Service charges - Electricity	601 337	547 484	138 764	23,1%	112 812	18,8%	118 659	21,7%	370 235	67,6%	90 579	63,7%	31,0%
Service charges - Water	274 372	275 097	64 770	23,6%	68 910	25,1%	69 201	25,2%	202 881	73,7%	60 690	73,1%	14,0%
Service charges - Waste Water Management	58 893	66 988	17 053	29,0%	16 822	28,6%	16 574	24,7%	50 449	75,3%	15 186	82,2%	9,1%
Service charges - Waste Management	59 433	61 962	15 599	26,2%	15 287	25,7%	15 166	24,5%	46 052	74,3%	14 047	75,8%	8,0%
Sale of Goods and Rendering of Services	7 273	7 697	2 832	38,9%	1 844	25,4%	1 546	20,1%	6 222	80,8%	1 849	71,7%	(16,4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	17 662	24 072	5 104	28,9%	6 019	34,1%	6 647	27,6%	17 770	73,8%	6 178	67,7%	7,6%
Interest earned from Current and Non Current Assets	21 144	42 144	9 704	45,9%	11 021	52,1%	7 749	18,4%	28 474	67,6%	8 865	111,0%	(12,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 315	1 095	287	21,8%	263	20,0%	446	40,7%	996	90,9%	266	67,9%	67,8%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 918	4 522	580	14,8%	243	6,2%	135	3,0%	958	21,2%	598	49,2%	(77,3%)
Non-Exchange Revenue													
Property rates	321 362	326 734	80 936	25,2%	79 283	24,7%	81 341	24,9%	241 560	73,9%	68 542	73,2%	18,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	124 813	80 767	15 598	12,5%	13 374	10,7%	9 427	11,7%	38 399	47,5%	4 853	48,6%	94,2%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	193 221	190 043	87 269	45,2%	51 680	26,7%	41 266	21,7%	180 215	94,8%	42 788	94,0%	(3,6%)
Interest	10 254	16 396	3 592	35,0%	4 075	39,7%	4 297	26,2%	11 963	73,0%	3 816	96,0%	12,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 801 035	1 733 013	332 163	18,4%	367 236	20,4%	346 804	20,0%	1 046 203	60,4%	278 098	61,4%	24,7%
Employee related costs	433 982	396 778	89 953	20,7%	90 640	20,9%	91 715	23,1%	272 308	68,6%	85 282	70,4%	7,5%
Remuneration of councillors	13 860	14 904	3 511	25,3%	4 352	31,4%	3 652	24,5%	11 515	77,3%	3 705	74,9%	(1,4%)
Bulk purchases - electricity	507 668	507 668	119 521	23,5%	106 265	20,9%	87 857	17,3%	313 643	61,8%	74 239	70,0%	18,3%
Inventory consumed	162 300	157 559	33 724	20,8%	47 645	29,4%	56 686	36,0%	138 055	87,6%	44 303	90,1%	28,0%
Debt impairment	169 656	130 573	13 326	7,9%	11 049	6,5%	8 234	6,3%	32 609	25,0%	1 073	30,1%	667,3%
Depreciation and amortisation	140 855	115 481	26 053	18,5%	26 730	19,0%	26 904	23,3%	79 687	69,0%	23 423	57,3%	14,9%
Interest	24 212	22 212	650	2,7%	6 872	28,4%	540	2,4%	8 061	36,3%	746	53,3%	(27,7%)
Contracted services	195 539	224 044	25 227	12,9%	44 631	22,8%	49 895	22,3%	119 753	53,5%	30 307	52,2%	64,6%
Transfers and subsidies	1 500	2 337	375	25,0%	109	7,3%	299	12,8%	783	33,5%	100	92,3%	199,2%
Irrecoverable debts written off	6 496	6 496	1 122	17,3%	1 240	19,1%	3 209	49,4%	5 570	85,7%	1 716	79,4%	86,9%
Operational costs	97 301	107 296	18 701	19,2%	27 703	28,5%	17 814	16,6%	64 218	59,9%	13 202	48,7%	34,9%
Losses on disposal of Assets	-	-	-	-	-	-	0	-	0	-	-	-	(100,0%)
Other Losses	47 665	47 665	-	-	-	-	-	-	-	-	0	-	(100,0%)
Surplus/(Deficit)	(106 038)	(88 011)	109 926		14 397		25 649		149 972		40 159		
Transfers and subsidies - capital (monetary allocations)	101 140	106 529	7 465	7,4%	26 156	25,9%	23 610	22,2%	57 230	53,7%	11 906	53,6%	98,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	10 191	100,0%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	(4 899)	18 519	117 391		40 553		49 259		207 203		62 256		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(4 899)	18 519	117 391		40 553		49 259		207 203		62 256		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(4 899)	18 519	117 391		40 553		49 259		207 203		62 256		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(4 899)	18 519	117 391		40 553		49 259		207 203		62 256		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	259 622	270 012	27 769	10,7%	54 197	20,9%	57 545	21,3%	139 512	51,7%	16 836	47,6%	241,8%
National Government	84 307	84 833	13 926	16,5%	30 863	36,6%	19 605	23,1%	64 394	75,9%	3 955	49,9%	395,7%
Provincial Government	8 200	13 413	111	1,4%	2 032	24,8%	4 608	34,4%	6 751	50,3%	1 275	19,5%	261,5%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	4 000	4 000	1 000	25,0%	1 995	49,9%	377	9,4%	3 372	84,3%	3 189	55,9%	(88,2%)
Transfers recognised - capital	96 507	102 246	15 036	15,6%	34 890	36,2%	24 590	24,0%	74 516	72,9%	8 419	46,1%	192,1%
Borrowing	74 780	118 790	4 708	6,3%	8 209	11,0%	27 406	23,1%	40 322	33,9%	2 932	61,7%	834,7%
Internally generated funds	88 335	48 975	8 025	9,1%	11 098	12,6%	5 550	11,3%	24 674	50,4%	5 485	44,3%	1,2%
Capital Expenditure Functional	259 622	270 012	27 769	10,7%	54 197	20,9%	57 545	21,3%	139 512	51,7%	16 836	50,4%	241,8%
Municipal governance and administration	34 620	35 166	7 865	22,7%	6 911	20,0%	4 407	12,5%	19 183	54,6%	451	35,2%	877,3%
Executive and Council	1 130	165	-	-	-	-	60	36,1%	60	36,1%	-	82,6%	(100,0%)
Finance and administration	33 490	35 001	7 865	23,5%	6 911	20,6%	4 348	12,4%	19 124	54,6%	451	35,2%	864,1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	40 823	46 393	4 299	10,5%	10 020	24,5%	13 054	28,1%	27 373	59,0%	4 460	40,1%	192,7%
Community and Social Services	7 500	9 094	111	1,5%	1 823	24,3%	1 088	12,0%	3 022	45,0%	1 723	45,0%	(36,9%)
Sport And Recreation	22 208	22 518	4 164	18,7%	5 972	26,9%	6 447	28,6%	16 583	73,6%	1 571	52,9%	310,4%
Public Safety	11 115	14 781	24	,2%	2 225	20,0%	5 519	37,3%	7 768	52,6%	1 166	32,9%	373,2%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	47 348	52 185	5 164	10,9%	4 757	10,0%	8 665	16,6%	18 586	35,6%	715	40,2%	1 112,0%
Planning and Development	10 500	17 051	4 530	43,1%	4 757	45,3%	5 356	31,4%	14 643	85,9%	(3 224)	20,7%	(266,1%)
Road Transport	36 848	35 134	634	1,7%	-	-	3 308	9,4%	3 943	11,2%	3 939	46,4%	(16,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	136 831	136 267	10 442	7,6%	32 509	23,8%	31 420	23,1%	74 370	54,6%	11 210	58,3%	180,3%
Energy sources	52 912	51 798	5 628	10,6%	13 949	26,4%	2 965	5,7%	22 541	43,5%	2 388	27,9%	24,2%
Water Management	51 899	51 254	4 771	9,2%	14 590	28,1%	18 654	36,4%	38 015	74,2%	1 170	87,7%	1 494,2%
Waste Water Management	15 650	18 800	33	,2%	3 970	25,4%	5 353	28,5%	9 357	49,8%	6 762	52,0%	(20,8%)
Waste Management	16 370	14 415	10	,1%	-	-	4 447	30,8%	4 457	30,9%	889	51,7%	400,1%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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

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	18 450	11,1%	11 510	6,9%	6 838	4,1%	129 282	77,8%	166 080	24,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	21 521	49,1%	7 008	16,0%	975	2,2%	14 311	32,7%	43 815	6,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	20 553	10,1%	8 362	4,1%	6 041	3,0%	168 224	82,8%	203 180	29,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 481	9,7%	1 869	4,0%	1 611	3,5%	38 342	82,8%	46 303	6,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 257	8,9%	1 882	4,0%	1 608	3,4%	39 846	83,7%	47 592	7,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 884	4,4%	3 671	4,1%	3 532	4,0%	78 194	87,6%	89 281	13,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 466	1,7%	1 749	2,0%	1 663	1,9%	81 477	94,4%	86 355	12,7%	-	-	-	-
Total By Income Source	74 612	10,9%	36 052	5,3%	22 267	3,3%	549 676	80,5%	682 607	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 354	7,7%	771	4,4%	429	2,4%	15 004	85,5%	17 557	2,6%	-	-	-	-
Commercial	25 074	36,5%	8 198	11,9%	2 110	3,1%	33 256	48,5%	68 638	10,1%	-	-	-	-
Households	48 184	8,1%	27 083	4,5%	19 729	3,3%	501 416	84,1%	596 412	87,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	74 612	10,9%	36 052	5,3%	22 267	3,3%	549 676	80,5%	682 607	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	32 768	100,0%	-	-	-	-	-	-	32 768	54,5%
Bulk Water	17 082	100,0%	-	-	-	-	-	-	17 082	28,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 324	100,0%	-	-	-	-	-	-	10 324	17,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	60 175	100,0%	-	-	-	-	-	-	60 175	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	3 942 644	3 876 716	1 056 583	26,8%	1 028 380	26,1%	1 021 897	26,4%	3 106 861	80,1%	881 068	76,2%	16,0%
Exchange Revenue													
Service charges - Electricity	1 454 450	1 384 450	332 012	22,8%	332 873	22,9%	342 140	24,7%	1 007 024	72,7%	277 475	68,8%	23,3%
Service charges - Water	454 562	476 260	112 202	24,7%	125 928	27,7%	145 235	30,5%	383 365	80,5%	115 803	74,6%	25,4%
Service charges - Waste Water Management	281 183	316 504	81 440	29,0%	76 812	27,3%	101 811	32,2%	260 064	82,2%	71 114	70,9%	43,2%
Service charges - Waste Management	127 499	135 958	34 103	26,7%	33 876	26,6%	34 790	25,6%	102 769	75,6%	32 737	117,9%	6,3%
Sale of Goods and Rendering of Services	27 455	16 063	2 674	9,7%	6 258	22,8%	1 563	9,7%	10 495	65,3%	4 716	79,7%	(66,9%)
Agency services	32 391	33 728	6 207	19,2%	10 657	32,9%	976	2,9%	17 840	52,9%	6 732	58,0%	(85,5%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	87 236	87 236	38 919	44,6%	41 049	47,1%	39 236	45,0%	119 205	136,6%	22 747	76,6%	72,5%
Interest earned from Current and Non Current Assets	4 128	16 023	3 923	95,0%	4 089	99,0%	4 120	25,7%	12 132	75,7%	1 621	100,0%	154,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	188	365	88	47,1%	94	50,2%	60	16,4%	242	66,4%	73	99,4%	(17,6%)
Rental from Fixed Assets	6 891	4 163	466	6,8%	1 615	23,4%	1 311	31,5%	3 392	81,5%	1 547	81,2%	(15,3%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	37 747	39 138	3 602	9,5%	2 512	6,7%	1 224	3,1%	7 338	18,7%	8 334	58,9%	(85,3%)
Non-Exchange Revenue													
Property rates	647 121	649 368	161 258	24,9%	163 426	25,3%	161 442	24,9%	486 126	74,9%	149 928	73,2%	7,7%
Surcharges and Taxes	21 926	39 466	10 124	46,2%	9 609	43,8%	4 411	11,2%	24 144	61,2%	7 154	80,0%	(38,3%)
Fines, penalties and forfeits	116 268	34 500	7 304	6,3%	8 556	7,4%	15 296	44,3%	31 155	90,3%	19 892	37,6%	(23,1%)
Licences or permits	89	47	5	5,3%	19	21,1%	8	17,3%	32	67,3%	20	70,4%	(58,9%)
Transfer and subsidies - Operational	643 511	643 448	262 257	40,8%	211 008	32,8%	163 768	25,5%	637 033	99,0%	161 174	98,1%	1,6%
Interest	-	-	-	-	-	-	4 506	-	4 506	-	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	4 066 603	3 906 560	908 109	22,3%	793 042	19,5%	1 060 843	27,2%	2 761 993	70,7%	732 657	61,3%	44,8%
Employee related costs	1 012 780	966 310	231 284	22,8%	245 621	24,3%	171 964	17,8%	648 869	67,1%	222 701	68,2%	(22,8%)
Remuneration of councillors	42 958	42 958	9 154	21,3%	11 492	26,8%	7 400	17,2%	28 046	65,3%	9 208	73,4%	(19,6%)
Bulk purchases - electricity	1 207 387	1 106 482	368 427	30,5%	220 141	18,2%	224 779	20,3%	813 345	73,5%	185 530	69,9%	21,2%
Inventory consumed	501 587	499 508	122 977	24,5%	130 104	25,9%	126 317	25,3%	379 398	76,0%	110 759	73,7%	14,0%
Debt impairment	351 265	351 015	-	-	-	-	346 385	98,7%	346 385	98,7%	-	-	(100,0%)
Depreciation and amortisation	271 047	270 767	59 153	21,8%	71 395	26,3%	70 485	26,0%	201 033	74,2%	52 492	58,7%	34,3%
Interest	24 208	23 660	6 297	26,0%	7 068	29,2%	5 004	21,2%	18 368	77,6%	5 737	66,4%	(12,8%)
Contracted services	423 740	400 041	57 522	13,6%	77 693	18,3%	75 609	18,9%	210 825	52,7%	88 494	64,6%	(14,6%)
Transfers and subsidies	5 861	6 937	-	-	194	3,3%	81	1,2%	275	4,0%	788	32,6%	(89,7%)
Irrecoverable debts written off	-	-	-	-	-	-	2	-	2	-	-	-	(100,0%)
Operational costs	225 769	238 881	53 294	23,6%	29 335	13,0%	32 775	13,7%	115 405	48,3%	56 948	19,4%	(42,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1	-	-	-	-	-	41	-	41	-	-	-	(100,0%)
Surplus/(Deficit)	(123 959)	(29 843)	148 475		235 338		(38 945)		344 868		148 411		
Transfers and subsidies - capital (monetary allocations)	375 768	378 601	40 689	10,8%	117 541	31,3%	79 273	20,9%	237 503	62,7%	96 034	43,0%	(16,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	251 809	348 758	189 163		352 879		40 328		582 370		243 446		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	251 809	348 758	189 163		352 879		40 328		582 370		243 446		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	251 809	348 758	189 163		352 879		40 328		582 370		243 446		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	251 809	348 758	189 163		352 879		40 328		582 370		243 446		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	7 159 623	463 683	53 723	,8%	128 005	1,8%	298 785	64,4%	480 513	103,6%	108 731	38,3%	174,8%
National Government	244 067	233 591	32 765	13,4%	94 481	38,7%	200 936	86,0%	328 182	140,5%	64 571	42,9%	211,2%
Provincial Government	131 701	145 010	7 924	6,0%	23 060	17,5%	67 118	46,3%	98 102	67,7%	32 658	26,1%	105,5%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	375 768	378 601	40 689	10,8%	117 541	31,3%	268 054	70,8%	426 284	112,6%	97 229	37,3%	175,7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 783 855	85 082	13 034	,2%	10 464	,2%	30 731	36,1%	54 230	63,7%	11 502	45,0%	167,2%
Capital Expenditure Functional	450 885	463 683	53 723	11,9%	128 005	28,4%	298 785	64,4%	480 513	103,6%	108 731	38,3%	174,8%
Municipal governance and administration	42 857	23 352	3 378	7,9%	5 319	12,4%	16 238	69,5%	24 935	106,8%	22 777	52,1%	(28,7%)
Executive and Council	200	300	-	-	-	-	43	14,3%	43	14,3%	-	11,7%	(100,0%)
Finance and administration	42 557	22 972	3 378	7,9%	5 319	12,5%	16 195	70,5%	24 892	108,4%	22 777	52,5%	(28,9%)
Internal audit	100	80	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	63 161	95 731	2 344	3,7%	33 345	52,8%	73 716	77,0%	109 404	114,3%	11 388	38,8%	547,3%
Community and Social Services	3 190	12 345	-	-	1 032	32,4%	10 967	88,8%	11 999	97,2%	200	2,2%	5 391,9%
Sport And Recreation	21 700	19 676	30	,1%	17 645	81,3%	22 396	113,8%	40 072	203,7%	1 776	40,6%	1 161,0%
Public Safety	1 229	-	-	-	-	-	50	-	50	-	29	27,1%	74,4%
Housing	27 892	63 710	388	1,4%	9 054	32,5%	40 292	63,2%	49 733	78,1%	-	-	(100,0%)
Health	9 150	-	1 926	21,1%	5 613	61,3%	10	-	7 549	-	9 383	68,9%	(99,9%)
Economic and Environmental Services	48 929	45 082	27 073	55,3%	5 166	10,6%	36 951	82,0%	69 190	153,5%	4 677	16,5%	690,0%
Planning and Development	40 450	40 450	27 073	66,9%	3 660	9,0%	36 901	91,2%	67 634	167,2%	109	4%	33 724,0%
Road Transport	8 479	4 540	-	-	1 506	17,8%	50	1,1%	1 556	34,3%	4 568	59,4%	(98,9%)
Environmental Protection	-	92	-	-	-	-	-	-	-	-	-	-	-
Trading Services	295 839	299 419	20 928	7,1%	84 099	28,4%	171 804	57,4%	276 831	92,5%	69 889	43,1%	145,8%
Energy sources	61 744	61 638	1 432	2,3%	20 692	33,5%	23 427	38,0%	45 550	73,9%	1 903	68,2%	1 131,1%
Water Management	162 467	159 286	19 497	12,0%	40 622	25,0%	89 886	56,4%	150 005	94,2%	37 505	34,7%	139,7%
Waste Water Management	30 200	46 800	-	-	16 780	55,6%	45 755	97,8%	62 535	133,6%	7 360	21,5%	521,7%
Waste Management	41 428	31 695	-	-	6 005	14,5%	12 736	40,2%	18 741	59,1%	23 122	66,2%	(44,9%)
Other	100	100	-	-	77	76,9%	77	76,9%	154	153,8%	-	-	(100,0%)

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 555 407	3 403 047	(45 181)	(2,9%)	9 346	,6%	574 851	16,9%	539 017	15,8%	93 796	-	512,9%
Property rates	1 527	(74 519)	-	-	-	-	27 708	(37,2%)	27 708	(37,2%)	-	-	(100,0%)
Service charges	-	2 068 723	-	-	-	-	12 560	,6%	12 560	,6%	-	-	(100,0%)
Other revenue	1 553 880	523 807	(45 181)	(2,9%)	9 346	,6%	235 628	45,0%	199 793	38,1%	93 796	-	151,2%
Transfers and Subsidies - Operational	-	615 780	-	-	-	-	214 590	34,8%	214 590	34,8%	-	-	(100,0%)
Transfers and Subsidies - Capital	-	263 232	-	-	-	-	82 652	31,4%	82 652	31,4%	-	-	(100,0%)
Interest	-	16 023	-	-	-	-	1 714	10,7%	1 714	10,7%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(15 732)	(3 937 903)	-	-	-	-	(107 121)	2,7%	(107 121)	2,7%	-	-	(100,0%)
Suppliers and employees	(15 732)	(3 914 243)	-	-	-	-	(107 121)	2,7%	(107 121)	2,7%	-	-	(100,0%)
Finance charges	-	(23 660)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 539 675	(534 856)	(45 181)	(2,9%)	9 346	,6%	467 730	(87,4%)	431 896	(80,7%)	93 796	-	398,7%
Cash Flow from Investing Activities													
Receipts	-	-	(154 552)	-	71 791	-	21 003	-	(61 758)	-	(147 155)	-	(114,3%)
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	-	-	(154 552)	-	71 791	-	21 003	-	(61 758)	-	(147 155)	-	(114,3%)
Payments	-	(472 563)	-	-	-	-	(33 448)	7,1%	(33 448)	7,1%	-	-	(100,0%)
Capital assets	-	(472 563)	-	-	-	-	(33 448)	7,1%	(33 448)	7,1%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	-	(472 563)	(154 552)	-	71 791	-	(12 445)	2,6%	(95 205)	20,1%	(147 155)	-	(91,5%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	(3 974)	-	(3 974)	-	-	-	(100,0%)
Repayment of borrowing	-	-	-	-	-	-	(3 974)	-	(3 974)	-	-	-	(100,0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	(3 974)	-	(3 974)	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	1 539 675	(1 007 419)	(199 733)	(13,0%)	81 137	5,3%	451 312	(44,8%)	332 716	(33,0%)	(53 359)	-	(945,8%)
Cash/cash equivalents at the year begin:	18 358	145 071	(57 260)	(311,9%)	(353 507)	(1 925,6%)	(278 439)	(191,9%)	(57 260)	(39,5%)	395 664	-	(170,4%)
Cash/cash equivalents at the year end:	1 558 033	(862 347)	(356 330)	(22,9%)	(280 429)	(18,0%)	131 083	(15,2%)	131 083	(15,2%)	326 042	-	(59,8%)

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	72 531	20,9%	17 970	5,2%	11 013	3,2%	246 098	70,8%	347 612	14,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	125 677	41,9%	11 317	3,8%	7 085	2,4%	155 574	51,9%	299 654	12,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	83 441	19,8%	25 478	6,1%	20 293	4,8%	291 513	69,3%	420 724	18,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	61 334	14,5%	10 136	2,4%	8 985	2,1%	341 508	80,9%	421 962	18,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19 210	7,8%	5 415	2,2%	6 072	2,5%	215 799	87,5%	246 496	10,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	559	7,0%	195	2,5%	117	1,5%	7 066	89,0%	7 938	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	30 886	12,0%	12 990	5,0%	12 214	4,7%	202 343	78,3%	258 434	11,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22 699	7,0%	17 523	5,4%	8 897	2,7%	277 424	85,0%	326 543	14,0%	-	-	-	-
Total By Income Source	416 338	17,9%	101 025	4,3%	74 677	3,2%	1 737 324	74,6%	2 329 363	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	20 392	26,7%	6 402	8,4%	3 873	5,1%	45 644	59,8%	76 311	3,3%	-	-	-	-
Commercial	168 447	30,6%	20 764	3,8%	12 049	2,2%	349 161	63,4%	550 420	23,6%	-	-	-	-
Households	215 105	13,6%	69 102	4,4%	54 505	3,4%	1 244 360	78,6%	1 583 073	68,0%	-	-	-	-
Other	12 393	10,4%	4 757	4,0%	4 250	3,6%	98 158	82,1%	119 558	5,1%	-	-	-	-
Total By Customer Group	416 338	17,9%	101 025	4,3%	74 677	3,2%	1 737 324	74,6%	2 329 363	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	87 282	100,0%	-	-	-	-	-	-	87 282	26,5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	78 497	32,4%	133 018	54,9%	4 465	1,8%	26 345	10,9%	242 325	73,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	165 779	50,3%	133 018	40,4%	4 465	1,4%	26 345	8,0%	329 607	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	24 519	5,4%	16 575	3,7%	21 055	4,7%	390 035	86,3%	452 183	25,0%	(149)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	48 046	25,6%	13 707	7,3%	10 099	5,4%	115 743	61,7%	187 594	10,4%	(186)	(,1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	23 791	8,3%	9 396	3,3%	8 177	2,9%	244 341	85,5%	285 705	15,8%	(0)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 543	4,1%	8 254	4,0%	4 774	2,3%	186 478	89,6%	208 049	11,5%	18	-	-	-
Receivables from Exchange Transactions - Waste Management	8 128	4,0%	5 855	2,9%	4 804	2,3%	185 671	90,8%	204 458	11,3%	39	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 035	2,1%	-	-	-	-	48 680	97,9%	49 715	2,7%	(13)	-	-	-
Interest on Arrear Debtor Accounts	10 328	3,1%	10 130	3,1%	9 845	3,0%	298 829	90,8%	329 131	18,2%	(52)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 207	12,1%	833	,9%	815	,9%	79 577	86,1%	92 433	5,1%	11 090	12,0%	-	-
Total By Income Source	135 596	7,5%	64 750	3,6%	59 570	3,3%	1 549 354	85,6%	1 809 269	100,0%	10 746	,6%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 861	8,0%	1 424	2,3%	1 511	2,5%	52 837	87,1%	60 633	3,4%	(838)	(1,4%)	-	-
Commercial	72 961	21,3%	17 706	5,2%	20 310	5,9%	231 627	67,6%	342 603	18,9%	14 276	4,2%	-	-
Households	57 774	4,1%	45 620	3,2%	37 749	2,7%	1 264 890	90,0%	1 406 033	77,7%	(2 691)	(,2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	135 596	7,5%	64 750	3,6%	59 570	3,3%	1 549 354	85,6%	1 809 269	100,0%	10 746	,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	68 396	7,6%	2 591	,3%	-	-	832 946	92,1%	903 932	52,5%
Bulk Water	36 384	12,3%	-	-	-	-	260 361	87,7%	296 745	17,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	45 618	8,8%	19 896	3,8%	21 298	4,1%	430 478	83,2%	517 290	30,1%
Auditor-General	704	27,1%	97	3,7%	455	17,6%	1 336	51,5%	2 592	,2%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	151 101	8,8%	22 584	1,3%	21 754	1,3%	1 525 120	88,6%	1 720 559	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: SEDIBENG (DC42)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	408 337	410 254	144 771	35,5%	129 454	31,7%	98 594	24,0%	372 819	90,9%	103 317	90,8%	(4,6%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	235	224	50	21,5%	48	20,5%	48	21,3%	146	65,1%	49	65,2%	(2,3%)
Agency services	75 239	76 836	13 781	18,3%	20 711	27,5%	17 867	23,3%	52 360	68,1%	16 993	70,5%	5,1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 325	3 561	1 372	59,0%	1 153	49,6%	1 297	36,4%	3 822	107,3%	930	113,2%	39,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	480	530	57	11,8%	253	52,7%	82	15,4%	391	73,8%	53	71,4%	54,6%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 765	4 830	202	4,2%	1 984	41,6%	215	4,5%	2 401	49,7%	206	54,6%	4,4%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	1 680	1 680	95	5,7%	40	2,4%	30	1,8%	165	9,8%	47	10,6%	(36,2%)
Transfer and subsidies - Operational	323 574	322 553	129 214	39,9%	105 233	32,5%	79 055	24,5%	313 502	97,2%	85 039	96,2%	(7,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	40	40	-	-	30	76,2%	-	-	30	76,2%	-	29,9%	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	423 072	424 905	101 032	23,9%	103 742	24,5%	101 323	23,8%	306 096	72,0%	99 837	68,9%	1,5%
Employee related costs	306 391	306 037	76 965	25,1%	75 053	24,5%	76 517	25,0%	228 536	74,7%	72 050	74,2%	6,2%
Remuneration of councillors	14 738	14 270	3 425	23,2%	3 698	25,1%	3 560	24,9%	10 683	74,9%	4 096	74,4%	(13,1%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4 054	4 702	1 166	28,8%	1 015	25,0%	1 687	35,9%	3 868	82,3%	640	60,3%	163,5%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	9 026	8 504	-	-	4 250	47,1%	2 123	25,0%	6 374	75,0%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	42 700	42 696	5 523	12,9%	8 641	20,2%	7 016	16,4%	21 180	49,6%	13 677	52,0%	(48,7%)
Transfers and subsidies	12 390	12 390	2 039	16,5%	3 013	24,3%	2 379	19,2%	7 430	60,0%	2 423	53,0%	(1,8%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	33 733	36 267	11 913	35,3%	8 071	23,9%	8 041	22,2%	28 025	77,3%	6 950	73,4%	15,7%
Losses on disposal of Assets	40	40	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(14 735)	(14 651)	43 740		25 712		(2 729)		66 723		3 480		
Transfers and subsidies - capital (monetary allocations)	367	367	-	-	41	11,3%	-	-	41	11,3%	-	-	-
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(14 368)	(14 284)	43 740		25 754		(2 729)		66 764		3 480		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(14 368)	(14 284)	43 740		25 754		(2 729)		66 764		3 480		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(14 368)	(14 284)	43 740		25 754		(2 729)		66 764		3 480		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(14 368)	(14 284)	43 740		25 754		(2 729)		66 764		3 480		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	2 167	2 167	319	14,7%	92	4,3%	342	15,8%	753	34,8%	264	23,1%	29,7%
National Government	367	367	-	-	41	11,3%	81	22,2%	123	33,4%	-	-	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	367	367	-	-	41	11,3%	81	22,2%	123	33,4%	-	-	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 800	1 800	319	17,7%	51	2,8%	261	14,5%	631	35,0%	264	24,9%	(1,1%)
Capital Expenditure Functional	2 287	2 287	319	13,9%	92	4,0%	342	15,0%	753	32,9%	264	23,1%	29,7%
Municipal governance and administration	1 920	1 920	319	16,6%	51	2,6%	261	13,6%	631	32,8%	264	23,1%	(1,1%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 920	1 920	319	16,6%	51	2,6%	261	13,6%	631	32,8%	264	23,1%	(1,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	367	367	-	-	41	11,3%	81	22,2%	123	33,4%	-	-	(100,0%)
Planning and Development	367	367	-	-	41	11,3%	81	22,2%	123	33,4%	-	-	(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	2022/23

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

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	3	,2%	-	-	-	-	2 092	99,8%	2 096	100,0%	-	-	17 691	844,2%
Total By Income Source	3	,2%	-	-	-	-	2 092	99,8%	2 096	100,0%	-	-	17 691	844,2%
Debtors Age Analysis By Customer Group														
Organs of State	3	,2%	-	-	-	-	2 092	99,8%	2 096	100,0%	-	-	17 691	844,2%
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3	,2%	-	-	-	-	2 092	99,8%	2 096	100,0%	-	-	17 691	844,2%

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)	367	100,0%	-	-	-	-	-	-	367	,2%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	32 400	18,1%	-	-	-	-	146 727	81,9%	179 128	99,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	32 767	18,3%	-	-	-	-	146 727	81,7%	179 495	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	303 828	324 200	104 019	34,2%	96 359	31,7%	66 133	20,4%	266 511	82,2%	72 527	88,6%	(8,8%)
Exchange Revenue													
Service charges - Electricity	610	610	93	15,2%	144	23,5%	107	17,6%	344	56,3%	130	-	(17,8%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	9 583	10 346	261	2,7%	343	3,6%	420	4,1%	1 024	9,9%	431	(20,3%)	(2,5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	355	-	-	-	-	-	-	-	-	-	-	(18,8%)	-
Interest earned from Current and Non Current Assets	3 919	6 454	1 827	46,6%	1 443	36,8%	1 559	24,2%	4 829	74,8%	1 137	121,0%	37,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 606	2 606	376	14,4%	536	20,6%	495	19,0%	1 407	54,0%	529	61,3%	(6,4%)
Licence and permits	1 021	701	184	18,0%	142	13,9%	81	11,6%	407	58,1%	26	52,8%	211,8%
Operational Revenue	15 596	22 626	160	1,0%	55	4%	39	2%	254	1,1%	81	1,7%	(51,5%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	270 138	275 556	101 118	37,4%	93 697	34,7%	63 412	23,0%	258 227	93,7%	70 194	98,8%	(9,7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	5 301	-	-	-	-	-	-	-	-	-	1,6%	-
Other Gains	-	-	-	-	-	-	19	-	19	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	372 141	398 239	68 500	18,4%	100 143	26,9%	92 060	23,1%	260 703	65,5%	52 541	71,7%	75,2%
Employee related costs	223 021	225 621	54 699	24,5%	52 603	23,6%	52 241	23,2%	159 543	70,7%	49 856	72,6%	4,8%
Remuneration of councillors	13 132	14 097	3 050	23,2%	3 691	28,1%	3 176	22,5%	9 917	70,3%	3 090	76,3%	2,8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	429	482	112	26,2%	125	29,1%	109	22,7%	347	71,9%	162	110,9%	(32,6%)
Debt impairment	650	1 650	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	5 800	7 531	-	-	-	-	348	4,6%	348	4,6%	-	-	(100,0%)
Interest	6 135	12 176	307	5,0%	214	3,5%	501	4,1%	1 022	8,4%	3	12,4%	14 460,8%
Contracted services	79 722	84 077	4 146	5,2%	26 360	33,1%	29 527	35,1%	60 033	71,4%	(11 037)	80,0%	(367,5%)
Transfers and subsidies	12 469	11 508	-	-	11 508	92,3%	-	-	11 508	100,0%	5 313	90,4%	(100,0%)
Irrecoverable debts written off	650	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	30 134	40 447	6 186	20,5%	5 641	18,7%	6 155	15,2%	17 983	44,5%	5 153	69,9%	19,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	2	-	2	-	-	-	(100,0%)
Surplus/(Deficit)	(68 314)	(74 040)	35 519		(3 784)		(25 927)		5 808		19 986		
Transfers and subsidies - capital (monetary allocations)	70 000	77 928	-	-	30 555	43,6%	32 417	41,6%	62 972	80,8%	12 670	101,7%	155,9%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 686	3 888	35 519		26 771		6 491		68 780		32 656		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 686	3 888	35 519		26 771		6 491		68 780		32 656		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 686	3 888	35 519		26 771		6 491		68 780		32 656		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 686	3 888	35 519		26 771		6 491		68 780		32 656		

Part 2: Capital Revenue and Expenditure

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

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	349 045	379 244	315 140	90,3%	342 216	98,0%	260 196	68,6%	917 552	241,9%	166 848	198,2%	55,9%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	31 271	41 777	892	2,9%	1 102	3,5%	1 179	2,8%	3 174	7,6%	1 117	21,6%	5,5%
Transfers and Subsidies - Operational	243 855	253 169	274 314	112,5%	305 889	125,4%	254 702	100,6%	834 904	329,8%	140 926	225,7%	80,7%
Transfers and Subsidies - Capital	70 000	78 657	39 934	57,0%	35 016	50,0%	4 265	5,4%	79 215	100,7%	24 805	140,1%	(82,8%)
Interest	3 919	5 641	-	-	208	5,3%	50	,9%	259	4,6%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(274 361)	(292 647)	45 073	(16,4%)	34 434	(12,6%)	46 527	(15,9%)	126 033	(43,1%)	(14 856)	18,0%	(413,2%)
Suppliers and employees	(274 361)	(292 647)	45 073	(16,4%)	34 434	(12,6%)	46 527	(15,9%)	126 033	(43,1%)	(14 856)	18,9%	(413,2%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	74 684	86 598	360 213	482,3%	376 649	504,3%	306 723	354,2%	1 043 585	1 205,1%	151 992	1 977,8%	101,8%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	5,6%	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	5,6%	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 450)	(4 600)	(279)	8,1%	(641)	18,6%	(2 134)	46,4%	(3 053)	66,4%	-	,2%	(100,0%)
Capital assets	(3 450)	(4 600)	(279)	8,1%	(641)	18,6%	(2 134)	46,4%	(3 053)	66,4%	-	,2%	(100,0%)
Net Cash from(used) Investing Activities	(3 450)	(4 600)	(279)	8,1%	(641)	18,6%	(2 134)	46,4%	(3 053)	66,4%	-	,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	71 234	81 998	359 935	505,3%	376 008	527,9%	304 589	371,5%	1 040 532	1 269,0%	151 992	(3 064,4%)	100,4%
Cash/cash equivalents at the year begin:	2 642	2 642	18 466	698,9%	378 458	14 324,4%	754 467	28 556,0%	18 466	698,9%	383 346	100,0%	96,8%
Cash/cash equivalents at the year end:	73 876	84 640	378 458	512,3%	754 467	1 021,3%	1 059 056	1 251,3%	1 059 056	1 251,3%	535 338	(3 631,0%)	97,8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts 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	76	3,9%	34	1,7%	342	17,6%	1 497	76,8%	1 950	15,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	178	8,3%	70	3,3%	70	3,3%	1 837	85,2%	2 156	17,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	65	,8%	32	,4%	31	,4%	7 899	98,4%	8 027	65,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	110	100,0%	110	,9%	-	-	-	-
Total By Income Source	319	2,6%	136	1,1%	444	3,6%	11 344	92,7%	12 243	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	319	2,6%	136	1,1%	444	3,6%	11 344	92,7%	12 243	100,0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	319	2,6%	136	1,1%	444	3,6%	11 344	92,7%	12 243	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	995	3,9%	534	2,1%	969	3,8%	22 855	90,1%	25 353	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	995	3,9%	534	2,1%	969	3,8%	22 855	90,1%	25 353	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ABAQULUSI (KZN263)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	786 412	828 688	220 400	28,0%	214 689	27,3%	178 548	21,5%	613 638	74,0%	162 803	75,9%	9,7%
Exchange Revenue													
Service charges - Electricity	266 529	266 529	54 190	20,3%	57 746	21,7%	60 103	22,6%	172 039	64,5%	48 483	72,1%	24,0%
Service charges - Water	62 253	62 253	16 539	26,6%	15 136	24,3%	15 713	25,2%	47 388	76,1%	10 973	54,2%	43,2%
Service charges - Waste Water Management	36 734	36 734	9 656	26,3%	9 715	26,4%	8 279	22,5%	27 649	75,3%	9 137	78,0%	(9,4%)
Service charges - Waste Management	28 588	28 588	7 822	27,4%	6 781	23,7%	7 828	27,4%	22 430	78,5%	5 210	62,7%	50,2%
Sale of Goods and Rendering of Services	513	2 513	334	65,2%	547	106,7%	476	19,0%	1 358	54,0%	533	193,4%	(10,6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	35 088	35 088	3 650	10,4%	3 753	10,7%	3 755	10,7%	11 157	31,8%	3 289	15,2%	14,2%
Interest earned from Current and Non Current Assets	1 706	4 706	837	49,1%	690	40,5%	294	6,3%	1 821	38,7%	749	78,8%	(60,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 667	1 667	229	13,8%	240	14,4%	335	20,1%	805	48,3%	415	11,0%	(19,2%)
Licence and permits	2 643	2 643	669	25,3%	2 049	77,5%	687	26,0%	3 405	128,8%	1 583	41,5%	(56,6%)
Operational Revenue	-	40 000	377	-	5 423	-	385	1,0%	6 186	15,5%	43	169,2%	788,1%
Non-Exchange Revenue													
Property rates	120 645	120 645	30 074	24,9%	29 897	24,8%	22 002	18,2%	81 973	67,9%	23 983	76,2%	(8,3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 531	5 531	9 229	166,8%	7 829	141,5%	6 072	109,8%	23 129	418,1%	4 881	286,2%	24,4%
Licences or permits	4 844	4 844	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	219 671	216 947	86 794	39,5%	74 882	34,1%	48 749	22,5%	210 424	97,0%	53 524	104,9%	(8,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	3 871	-	3 871	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	720 495	699 271	159 919	22,2%	246 154	34,2%	213 036	30,5%	619 109	88,5%	135 044	66,3%	57,8%
Employee related costs	188 376	208 923	47 078	25,0%	58 124	30,9%	39 906	19,1%	145 109	69,5%	44 197	73,0%	(9,7%)
Remuneration of councillors	19 305	17 960	4 266	22,1%	4 231	21,9%	5 032	28,0%	13 529	75,3%	4 225	66,2%	19,1%
Bulk purchases - electricity	263 142	225 326	33 862	12,9%	89 018	33,8%	55 196	24,5%	178 077	79,0%	36 538	62,5%	51,1%
Inventory consumed	40 210	47 467	11 436	28,4%	16 297	40,5%	16 697	35,2%	44 430	93,6%	4 913	79,6%	239,8%
Debt impairment	7 363	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	42 503	42 503	27 484	64,7%	27 480	64,7%	46 208	108,7%	101 172	238,0%	488	1,5%	9 369,3%
Interest	-	5 474	329	-	3 054	-	3 015	55,1%	6 398	116,9%	467	113,7%	545,6%
Contracted services	95 641	95 506	23 089	24,1%	27 939	29,2%	28 080	29,4%	79 109	82,8%	27 650	70,4%	1,6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	(769)	-	(100,0%)
Irrecoverable debts written off	-	-	(20)	-	(39)	-	(153)	-	(211)	-	(148)	-	3,2%
Operational costs	63 954	56 112	12 394	19,4%	20 049	31,3%	10 575	18,8%	43 018	76,7%	17 483	85,9%	(39,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	8 479	-	8 479	-	-	-	(100,0%)
Surplus/(Deficit)	65 917	129 418	60 482		(31 465)		(34 487)		(5 471)		27 759		
Transfers and subsidies - capital (monetary allocations)	76 440	73 885	2 706	3,5%	6 989	9,1%	15 591	21,1%	25 286	34,2%	8 596	60,6%	81,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	0	-	-	-	0	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	142 357	203 303	63 188		(24 477)		(18 897)		19 815		36 355		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	142 357	203 303	63 188		(24 477)		(18 897)		19 815		36 355		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	142 357	203 303	63 188		(24 477)		(18 897)		19 815		36 355		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	142 357	203 303	63 188		(24 477)		(18 897)		19 815		36 355		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	83 440	80 885	5 510	6,6%	11 085	13,3%	20 767	25,7%	37 361	46,2%	10 343	56,6%	100,8%
National Government	65 940	63 385	2 353	3,6%	10 908	16,5%	17 178	27,1%	30 439	48,0%	9 142	65,1%	87,9%
Provincial Government	10 500	10 500	-	-	-	-	371	3,5%	371	3,5%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	76 440	73 885	2 353	3,1%	10 908	14,3%	17 549	23,8%	30 810	41,7%	9 142	62,8%	92,0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 000	7 000	3 156	45,1%	177	2,5%	3 218	46,0%	6 551	93,6%	1 201	32,0%	167,9%
Capital Expenditure Functional	83 440	80 885	5 510	6,6%	11 085	13,3%	20 767	25,7%	37 361	46,2%	10 656	57,2%	94,9%
Municipal governance and administration	1 000	1 250	675	67,5%	159	15,9%	48	3,8%	883	70,6%	400	99,1%	(88,1%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	407,5%	-
Finance and administration	1 000	1 250	675	67,5%	159	15,9%	48	3,8%	883	70,6%	400	26,9%	(88,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	32 417	32 417	564	1,7%	1 652	5,1%	9 001	27,8%	11 217	34,6%	-	73,0%	(100,0%)
Community and Social Services	15 917	15 917	564	3,5%	1 652	10,4%	5 008	31,5%	7 224	45,4%	-	73,0%	(100,0%)
Sport And Recreation	16 500	16 500	-	-	-	-	3 993	24,2%	3 993	24,2%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	32 343	31 468	4 270	13,2%	5 307	16,4%	10 203	32,4%	19 781	62,9%	7 806	51,2%	30,7%
Planning and Development	2 000	2 000	-	-	-	-	371	18,6%	371	18,6%	-	-	(100,0%)
Road Transport	30 343	29 468	4 270	14,1%	5 307	17,5%	9 832	33,4%	19 410	65,9%	7 806	52,9%	26,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	17 680	15 750	-	-	3 966	22,4%	1 515	9,6%	5 481	34,8%	2 450	111,2%	(38,2%)
Energy sources	17 680	15 000	-	-	3 966	22,4%	1 410	9,4%	5 376	35,8%	2 450	111,2%	(42,4%)
Water Management	-	750	-	-	-	-	105	14,0%	105	14,0%	-	-	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	786 833	786 554	209 865	26,7%	202 734	25,8%	201 381	25,6%	613 980	78,1%	179 900	74,6%	11,9%
Property rates	115 013	115 013	21 312	18,5%	29 220	25,4%	26 847	23,3%	77 379	67,3%	23 546	79,1%	14,0%
Service charges	365 334	365 334	72 447	19,8%	82 012	22,4%	84 170	23,0%	238 629	65,3%	73 410	58,6%	14,7%
Other revenue	8 670	10 670	13 826	159,5%	4 567	52,7%	1 260	11,8%	19 653	184,2%	(93)	41,6%	(1 453,4%)
Transfers and Subsidies - Operational	219 671	216 947	87 775	40,0%	80 475	36,6%	51 597	23,8%	219 847	101,3%	52 262	101,9%	(1,3%)
Transfers and Subsidies - Capital	76 440	73 885	14 000	18,3%	6 000	7,8%	37 385	50,6%	57 385	77,7%	30 116	91,8%	24,1%
Interest	1 706	4 706	505	29,6%	460	26,9%	123	2,6%	1 087	23,1%	658	58,5%	(81,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(672 629)	(657 429)	(145 438)	21,6%	(131 164)	19,5%	(130 292)	19,8%	(406 695)	61,9%	(113 598)	63,1%	14,7%
Suppliers and employees	(672 629)	(657 429)	(145 438)	21,6%	(131 164)	19,5%	(130 292)	19,8%	(406 695)	61,9%	(113 598)	63,1%	14,7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	114 205	129 126	64 427	56,4%	71 570	62,7%	71 088	55,1%	207 085	160,4%	66 302	139,3%	7,2%
Cash Flow from Investing Activities													
Receipts	-	40 000	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	40 000	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(83 440)	(80 885)	(7 728)	9,3%	(14 137)	16,9%	(22 834)	28,2%	(44 698)	55,3%	(10 498)	48,2%	117,5%
Capital assets	(83 440)	(80 885)	(7 728)	9,3%	(14 137)	16,9%	(22 834)	28,2%	(44 698)	55,3%	(10 498)	48,2%	117,5%
Net Cash from/(used) Investing Activities	(83 440)	(40 885)	(7 728)	9,3%	(14 137)	16,9%	(22 834)	55,8%	(44 698)	109,3%	(10 498)	48,9%	117,5%
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	30 765	88 241	56 700	184,3%	57 433	186,7%	48 254	54,7%	162 387	184,0%	55 804	283,8%	(13,5%)
Cash/cash equivalents at the year begin:	29 031	20 113	21 365	73,6%	76 810	264,6%	135 076	671,6%	21 365	106,2%	96 709	103,8%	39,7%
Cash/cash equivalents at the year end:	59 796	108 354	76 813	128,5%	134 243	224,5%	183 330	169,2%	183 330	169,2%	152 513	210,3%	20,2%

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	6 400	9,1%	3 956	5,6%	4 029	5,7%	55 724	79,5%	70 109	16,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 329	30,8%	4 796	8,5%	2 872	5,1%	31 212	55,5%	56 209	13,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 610	7,1%	2 981	2,8%	2 444	2,3%	93 651	87,8%	106 687	25,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 258	5,7%	2 004	3,5%	1 734	3,1%	49 697	87,7%	56 693	13,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 437	7,6%	2 008	4,4%	1 721	3,8%	38 314	84,2%	45 480	10,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 193	3,7%	1 973	3,3%	1 927	3,2%	53 338	89,7%	59 431	14,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	501	2,2%	317	1,4%	335	1,5%	21 613	94,9%	22 767	5,5%	96	4%	-	-
Total By Income Source	40 727	9,8%	18 035	4,3%	15 062	3,6%	343 551	82,3%	417 376	100,0%	96	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 672	7,9%	3 464	4,1%	2 410	2,9%	71 532	85,1%	84 078	20,1%	-	-	-	-
Commercial	19 200	23,0%	5 127	6,2%	3 997	4,8%	54 979	66,0%	83 303	20,0%	-	-	-	-
Households	14 856	5,9%	9 444	3,8%	8 655	3,5%	217 040	86,8%	249 995	59,9%	96	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	40 727	9,8%	18 035	4,3%	15 062	3,6%	343 551	82,3%	417 376	100,0%	96	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	20 419	27,8%	-	-	-	-	53 034	72,2%	73 453	81,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 184	65,5%	4 797	28,1%	2	-	1 093	6,4%	17 076	18,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	31 603	34,9%	4 797	5,3%	2	-	54 127	59,8%	90 529	100,0%

Contact Details

Municipal Manager	Mr ZG Dhlamini	034 982 2133
Chief Financial Officer	Mr MPE Mthembu	034 982 2133

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 289 873	1 333 015	414 585	32,1%	364 410	28,3%	297 012	22,3%	1 076 007	80,7%	298 274	80,0%	(,4%)
Exchange Revenue													
Service charges - Electricity	520 081	521 287	135 993	26,1%	129 221	24,8%	105 237	20,2%	370 451	71,1%	102 162	71,5%	3,0%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	32 151	34 002	10 677	33,2%	8 789	27,3%	8 336	24,5%	27 802	81,8%	7 692	83,7%	8,4%
Sale of Goods and Rendering of Services	1 621	3 141	480	29,6%	405	25,0%	1 723	54,9%	2 609	83,0%	470	77,3%	266,3%
Agency services	3 532	3 749	1 009	28,6%	865	24,5%	950	25,4%	2 825	75,4%	782	73,3%	21,6%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 898	11 987	2 919	26,8%	3 075	28,2%	3 316	27,7%	9 309	77,7%	2 780	76,5%	19,3%
Interest earned from Current and Non Current Assets	27 296	31 582	8 815	32,3%	6 976	25,6%	12 594	39,9%	28 385	89,9%	8 089	76,8%	55,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 556	2 421	550	21,5%	660	25,8%	2 357	97,4%	3 567	147,3%	517	82,0%	356,4%
Licence and permits	3 137	3 281	902	28,8%	697	22,2%	1 172	35,7%	2 771	84,4%	927	81,1%	26,4%
Operational Revenue	2 919	4 163	1 039	35,6%	928	31,8%	864	20,8%	2 831	68,0%	1 635	108,1%	(47,2%)
Non-Exchange Revenue													
Property rates	288 299	303 525	106 539	37,0%	82 490	28,6%	68 126	22,4%	257 155	84,7%	52 785	83,4%	29,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	58 191	58 598	13 952	24,0%	14 905	25,6%	12 435	21,2%	41 292	70,5%	29 159	77,8%	(57,4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	328 677	343 380	130 803	39,8%	114 576	34,9%	79 107	23,0%	324 486	94,5%	91 277	91,8%	(13,3%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 141	3 463	908	28,9%	823	26,2%	795	22,9%	2 526	72,9%	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	7 375	8 436	-	-	-	-	-	-	-	-	-	(12,6%)	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 369 887	1 384 536	288 637	21,1%	249 885	18,2%	271 449	19,6%	809 971	58,5%	234 683	57,5%	15,7%
Employee related costs	424 204	415 356	95 122	22,4%	98 833	23,3%	98 404	23,7%	292 359	70,4%	93 092	68,7%	5,7%
Remuneration of councillors	32 347	32 449	8 616	26,6%	7 123	22,0%	7 092	21,9%	22 831	70,4%	6 904	68,4%	2,7%
Bulk purchases - electricity	433 733	434 482	110 331	25,4%	92 055	21,2%	80 842	18,6%	283 228	65,2%	66 402	64,9%	21,7%
Inventory consumed	38 259	38 086	5 244	13,7%	8 012	20,9%	7 303	19,2%	20 559	54,0%	3 402	66,5%	114,7%
Debt impairment	98 700	100 952	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	121 889	96 012	18 373	15,1%	-	-	41 176	42,9%	59 549	62,0%	25 809	44,4%	59,5%
Interest	8 772	12 648	89	1,0%	43	,5%	80	,6%	211	1,7%	321	5,7%	(75,2%)
Contracted services	61 858	91 900	18 034	29,2%	19 014	30,7%	15 294	16,6%	52 342	57,0%	23 084	53,3%	(33,7%)
Transfers and subsidies	3 602	5 764	-	-	-	-	785	13,6%	785	13,6%	(713)	51,1%	(210,1%)
Irrecoverable debts written off	19 778	20 004	-	-	-	-	-	-	4	-	1	-	571,9%
Operational costs	121 215	127 250	32 829	27,1%	24 805	20,5%	20 470	16,1%	78 104	61,4%	16 382	60,2%	25,0%
Losses on disposal of Assets	3 900	7 933	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 631	1 700	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(80 014)	(51 522)	125 948		114 525		25 563		266 036		63 590		
Transfers and subsidies - capital (monetary allocations)	84 711	93 512	27 264	32,2%	23 360	27,6%	6 897	7,4%	57 521	61,5%	16 320	62,8%	(57,7%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 698	41 990	153 212		137 885		32 460		323 557		79 911		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	4 698	41 990	153 212		137 885		32 460		323 557		79 911		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 698	41 990	153 212		137 885		32 460		323 557		79 911		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 698	41 990	153 212		137 885		32 460		323 557		79 911		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	131 661	162 148	20 031	15,2%	24 374	18,5%	30 389	18,7%	74 794	46,1%	24 698	47,9%	23,0%
National Government	71 714	71 777	19 071	26,6%	19 676	27,4%	6 687	9,3%	45 434	63,3%	7 205	51,5%	(7,2%)
Provincial Government	12 997	21 735	220	1,7%	808	6,2%	5 390	24,8%	6 418	29,5%	2 610	44,1%	106,5%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	84 711	93 512	19 291	22,8%	20 484	24,2%	12 077	12,9%	51 852	55,4%	9 815	50,3%	23,0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	46 950	68 636	740	1,6%	3 890	8,3%	18 312	26,7%	22 942	33,4%	14 883	44,9%	23,0%
Capital Expenditure Functional	131 661	162 148	20 031	15,2%	24 374	18,5%	30 389	18,7%	74 794	46,1%	24 794	47,9%	22,6%
Municipal governance and administration	26 495	30 282	75	,3%	3 258	12,3%	8 277	27,3%	11 610	38,3%	7 119	52,3%	16,3%
Executive and Council	125	165	15	11,6%	-	-	23	13,8%	37	22,6%	-	85,9%	(100,0%)
Finance and administration	26 370	30 017	60	,2%	3 258	12,4%	8 254	27,5%	11 573	38,6%	7 119	49,5%	15,9%
Internal audit	-	100	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	56 346	60 887	12 594	22,4%	9 139	16,2%	8 123	13,3%	29 856	49,0%	2 014	55,1%	303,3%
Community and Social Services	43 821	46 572	12 573	28,7%	8 838	20,2%	7 026	15,1%	28 438	61,1%	317	57,3%	2 116,8%
Sport And Recreation	10 000	10 589	-	-	-	-	-	-	-	-	249	24,5%	(100,0%)
Public Safety	2 225	2 225	20	,9%	301	13,5%	1 095	49,2%	1 416	63,6%	1 449	69,6%	(24,4%)
Housing	300	1 500	-	-	-	-	2	,1%	2	,1%	-	46,5%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 100	20 401	3 277	18,1%	2 354	13,0%	3 010	14,8%	8 641	42,4%	9 665	55,2%	(68,9%)
Planning and Development	600	1 022	2 518	419,6%	(2 344)	(390,6%)	49	4,8%	223	21,9%	9 665	55,2%	(99,5%)
Road Transport	17 500	19 379	760	4,3%	4 697	26,8%	2 961	15,3%	8 418	43,4%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	30 621	50 512	4 085	13,3%	9 603	31,4%	10 955	21,7%	24 642	48,8%	5 995	31,7%	82,7%
Energy sources	13 621	27 273	3 287	24,1%	3 865	28,4%	8 868	32,5%	16 020	58,7%	5 995	31,7%	47,9%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	15 000	21 239	798	5,3%	5 738	38,3%	2 087	9,8%	8 622	40,6%	-	-	(100,0%)
Waste Management	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Other	100	66	-	-	21	20,9%	24	36,4%	45	68,0%	-	64,8%	(100,0%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 253 544	1 253 049	344 881	27,5%	387 770	30,9%	394 463	31,5%	1 127 114	89,9%	349 600	104,6%	12,8%
Property rates	172 979	194 256	58 510	33,8%	37 853	21,9%	66 618	34,3%	162 981	83,9%	35 254	79,7%	89,0%
Service charges	557 519	536 115	203 130	36,4%	183 048	32,8%	169 786	31,7%	555 964	103,7%	146 795	106,1%	15,7%
Other revenue	81 118	66 991	(115 453)	(142,3%)	14 868	18,3%	23 891	35,7%	(76 693)	(114,5%)	5 527	86,7%	332,3%
Transfers and Subsidies - Operational	329 921	330 594	142 065	43,1%	129 034	39,1%	99 972	30,2%	371 071	112,2%	113 854	117,7%	(12,2%)
Transfers and Subsidies - Capital	84 711	93 512	49 059	57,9%	15 992	18,9%	21 603	23,1%	86 653	92,7%	42 336	108,8%	(49,0%)
Interest	27 296	31 582	7 570	27,7%	6 976	25,6%	12 594	39,9%	27 139	85,9%	5 834	57,6%	115,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 200 434)	(1 211 605)	(186 027)	15,5%	(168 120)	14,0%	(147 157)	12,1%	(501 304)	41,4%	(154 169)	50,7%	(4,5%)
Suppliers and employees	(1 196 602)	(1 205 602)	(186 027)	15,5%	(168 120)	14,0%	(147 157)	12,2%	(501 304)	41,6%	(154 123)	50,7%	(4,5%)
Finance charges	(230)	(239)	-	-	-	-	-	-	-	-	(46)	-	(100,0%)
Transfers and grants	(3 602)	(5 764)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	53 110	41 444	158 854	299,1%	219 649	413,6%	247 306	596,7%	625 810	1 510,0%	195 431	926,8%	26,5%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	822	-	-	-	822	-	936	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	822	-	-	-	822	-	936	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(146 083)	(196 508)	(29 367)	20,1%	(25 119)	17,2%	(32 298)	16,4%	(86 784)	44,2%	(27 457)	67,6%	17,6%
Capital assets	(146 083)	(196 508)	(29 367)	20,1%	(25 119)	17,2%	(32 298)	16,4%	(86 784)	44,2%	(27 457)	67,6%	17,6%
Net Cash from/(used) Investing Activities	(146 083)	(196 508)	(29 367)	20,1%	(24 297)	16,6%	(32 298)	16,4%	(85 962)	43,7%	(26 521)	66,9%	21,8%
Cash Flow from Financing Activities													
Receipts	976	976	21	2,2%	431	44,2%	1 287	131,9%	1 739	178,3%	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	976	976	21	2,2%	431	44,2%	1 287	131,9%	1 739	178,3%	-	-	(100,0%)
Payments	(1 770)	(1 770)	(333)	18,8%	(299)	16,9%	(203)	11,5%	(835)	47,2%	(680)	-	(70,2%)
Repayment of borrowing	(1 770)	(1 770)	(333)	18,8%	(299)	16,9%	(203)	11,5%	(835)	47,2%	(680)	-	(70,2%)
Net Cash from/(used) Financing Activities	(794)	(794)	(312)	39,3%	132	(16,7%)	1 084	(136,5%)	905	(113,9%)	(680)	-	(259,4%)
Net Increase/(Decrease) in cash held	(93 767)	(155 857)	129 176	(137,8%)	195 485	(208,5%)	216 093	(138,6%)	540 753	(347,0%)	168 230	(742,4%)	28,5%
Cash/cash equivalents at the year begin:	426 328	528 674	657 861	123,4%	657 861	154,3%	853 213	161,4%	526 001	99,5%	842 653	129,4%	1,3%
Cash/cash equivalents at the year end:	332 561	372 816	657 861	197,8%	853 213	256,6%	1 069 306	286,8%	1 069 306	286,8%	1 011 472	319,4%	5,7%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	31 379	38.9%	6 935	8.6%	3 366	4.2%	39 064	48.4%	80 743	8.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	22 361	4.2%	14 545	2.7%	12 501	2.3%	487 181	90.8%	536 589	54.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 961	2.4%	2 464	2.0%	2 234	1.8%	113 261	93.7%	120 920	12.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 063	2.2%	5 140	2.2%	4 997	2.1%	217 302	93.5%	232 502	23.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 228	10.9%	235	1.2%	79	4%	17 872	87.6%	20 413	2.1%	-	-	-	-
Total By Income Source	63 992	6.5%	29 319	3.0%	23 177	2.3%	874 679	88.2%	991 167	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	18 542	6.2%	10 321	3.5%	8 711	2.9%	261 126	87.4%	298 700	30.1%	-	-	-	-
Commercial	29 087	13.3%	8 268	3.8%	5 751	2.6%	176 011	80.3%	219 117	22.1%	-	-	-	-
Households	16 364	3.5%	10 730	2.3%	8 715	1.8%	437 542	92.4%	473 351	47.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	63 992	6.5%	29 319	3.0%	23 177	2.3%	874 679	88.2%	991 167	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 161	89,4%	105	4,3%	-	-	152	6,3%	2 417	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 161	89,4%	105	4,3%	-	-	152	6,3%	2 417	100,0%

Contact Details

Municipal Manager	Ms Sibusiswe Sixolile Ngiba	036 637 2231
Chief Financial Officer	Mr Monde Thulasizwe Nkosi	036 637 2231

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: AMAJUBA (DC25)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	284 392	338 296	109 247	38,4%	84 312	29,6%	68 837	20,3%	262 397	77,6%	69 829	86,3%	(1,4%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	33 515	33 515	8 616	25,7%	5 562	16,6%	5 652	16,9%	19 830	59,2%	3 787	76,9%	49,2%
Service charges - Waste Water Management	9 394	9 394	2 716	28,9%	1 532	16,3%	1 384	14,7%	5 632	59,9%	928	70,8%	49,1%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	216	385	98	45,4%	94	43,6%	34	8,9%	227	58,9%	108	106,9%	(68,3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 708	22 280	5 157	53,1%	8 282	85,3%	5 536	24,8%	18 974	85,2%	4 227	92,5%	31,0%
Interest earned from Current and Non Current Assets	5 338	7 152	2 189	41,0%	2 050	38,4%	2 678	37,4%	6 916	96,7%	1 527	95,3%	75,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	55	55	6	10,2%	6	11,3%	6	11,3%	18	32,8%	7	56,8%	(13,9%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	822	10 333	0	-	7 373	897,0%	48	,5%	7 422	71,8%	517	100,8%	(90,7%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	225 344	255 182	90 466	40,1%	59 414	26,4%	53 499	21,0%	203 378	79,7%	58 728	87,5%	(8,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	244 217	324 943	63 087	25,8%	69 504	28,5%	75 757	23,3%	208 348	64,1%	71 863	71,1%	5,4%
Employee related costs	125 546	133 083	33 943	27,0%	34 434	27,4%	36 263	27,2%	104 640	78,6%	32 486	77,7%	11,6%
Remuneration of councillors	9 441	11 241	2 849	30,2%	3 321	35,2%	1 895	16,9%	8 065	71,8%	2 020	70,3%	(6,2%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	20 842	21 051	4 054	19,5%	4 164	20,0%	5 974	28,4%	14 192	67,4%	5 200	40,4%	14,9%
Debt impairment	4 027	8 272	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	17 759	17 759	4 156	23,4%	4 264	24,0%	4 264	24,0%	12 683	71,4%	3 938	69,8%	8,3%
Interest	218	218	43	19,7%	113	52,0%	59	27,3%	215	99,0%	72	30,8%	(17,4%)
Contracted services	33 044	83 431	11 104	33,6%	13 171	39,9%	15 669	18,8%	39 944	47,9%	15 905	82,0%	(1,5%)
Transfers and subsidies	-	-	6	-	-	-	-	-	6	-	-	-	-
Irrecoverable debts written off	-	-	105	-	42	-	37	-	183	-	67	1,4%	(45,6%)
Operational costs	33 339	49 888	6 827	20,5%	9 995	30,0%	11 597	23,2%	28 419	57,0%	12 174	68,9%	(4,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	40 175	13 353	46 161		14 808		(6 920)		54 049		(2 034)		
Transfers and subsidies - capital (monetary allocations)	96 247	99 776	7 187	7,5%	-	-	-	-	7 187	7,2%	7 313	28,3%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	136 422	113 129	53 348		14 808		(6 920)		61 237		5 279		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	136 422	113 129	53 348		14 808		(6 920)		61 237		5 279		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	136 422	113 129	53 348		14 808		(6 920)		61 237		5 279		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	136 422	113 129	53 348		14 808		(6 920)		61 237		5 279		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	83 693	88 152	7 985	9,5%	21 457	25,6%	31 134	35,3%	60 576	68,7%	12 638	36,3%	146,4%
National Government	83 693	86 762	7 880	9,4%	20 860	24,9%	31 403	36,2%	60 143	69,3%	7 411	34,9%	323,8%
Provincial Government	-	-	-	-	272	-	-	-	-	-	3 658	-	(107,4%)
District Municipality	-	-	-	-	-	-	(272)	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	316	-	-	-	316	-	-	-	-
Transfers recognised - capital	83 693	86 762	7 880	9,4%	21 448	25,6%	31 131	35,9%	60 459	69,7%	11 068	35,7%	181,3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1 390	105	-	9	-	4	,3%	117	8,4%	1 569	47,5%	(99,8%)
Capital Expenditure Functional	83 693	88 272	7 985	9,5%	21 457	25,6%	31 134	35,3%	60 576	68,6%	12 638	36,3%	146,4%
Municipal governance and administration	617	2 007	105	17,0%	9	1,5%	4	,2%	117	5,8%	181	59,2%	(98,1%)
Executive and Council	-	205	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	617	1 802	105	17,0%	9	1,5%	4	,2%	117	6,5%	181	59,2%	(98,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 739	1 739	-	-	5 498	316,1%	3 612	207,7%	9 110	523,8%	1 713	30,2%	110,8%
Community and Social Services	1 739	1 739	-	-	5 498	316,1%	3 612	207,7%	9 110	523,8%	1 713	30,2%	110,8%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 696	14 709	365	4,2%	1 309	15,1%	-	-	1 673	11,4%	1 849	76,5%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	15,7%	-
Road Transport	8 696	14 709	365	4,2%	1 309	15,1%	-	-	1 673	11,4%	1 849	92,8%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	72 642	69 817	7 515	10,3%	14 642	20,2%	27 518	39,4%	49 675	71,2%	8 895	31,2%	209,4%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	44 535	44 535	5 890	13,2%	11 655	26,2%	25 758	57,8%	43 303	97,2%	8 774	33,6%	193,6%
Waste Water Management	28 107	25 282	1 626	5,8%	2 986	10,6%	1 760	7,0%	6 372	25,2%	121	14,5%	1 352,6%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	378 634	436 081	59 150	15,6%	68 311	18,0%	8 545	2,0%	136 006	31,2%	15 960	29,4%	(46,5%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	26 809	39 476	-	-	1 979	7,4%	221	,6%	2 200	5,6%	-	-	(100,0%)
Other revenue	1 127	10 712	-	-	7 474	663,4%	88	,8%	7 562	70,6%	-	-	(100,0%)
Transfers and Subsidies - Operational	249 113	278 964	59 150	23,7%	48 500	19,5%	-	-	107 650	38,6%	15 960	50,6%	(100,0%)
Transfers and Subsidies - Capital	96 247	99 776	-	-	-	-	-	-	-	-	-	-	-
Interest	5 338	7 152	-	-	10 358	194,1%	8 236	115,2%	18 594	260,0%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(232 676)	(267 014)	(26 245)	11,3%	(36 518)	15,7%	(37 088)	13,9%	(99 850)	37,4%	(36 619)	40,3%	1,3%
Suppliers and employees	(232 458)	(266 796)	(26 245)	11,3%	(36 518)	15,7%	(37 088)	13,9%	(99 850)	37,4%	(36 619)	40,3%	1,3%
Finance charges	(218)	(218)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	145 958	169 067	32 905	22,5%	31 793	21,8%	(28 543)	(16,9%)	36 156	21,4%	(20 659)	7,7%	38,2%
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	(96 247)	(101 202)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(96 247)	(101 202)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(96 247)	(101 202)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 529)	(1 529)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 529)	(1 529)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 529)	(1 529)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	48 183	66 337	32 905	65,3%	31 793	66,0%	(28 543)	(43,0%)	36 156	54,5%	(20 659)	(123,9%)	38,2%
Cash/cash equivalents at the year begin:	71 223	76 944	-	-	32 905	46,2%	64 698	84,1%	-	-	30 100	-	114,9%
Cash/cash equivalents at the year end:	119 406	143 281	32 905	27,8%	64 698	54,2%	36 156	25,2%	36 156	25,2%	9 441	14,8%	283,0%

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 154	4,8%	6 461	5,0%	(1)	-	116 070	90,2%	128 684	52,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 083	4,2%	2 123	4,3%	-	-	45 032	91,5%	49 239	20,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 831	2,8%	3 706	5,6%	-	-	60 365	91,6%	65 902	27,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(47)	47,9%	(29)	30,0%	(20)	20,8%	(1)	1,2%	(98)	-	-	-	-	-
Total By Income Source	10 021	4,1%	12 261	5,0%	(21)	-	221 466	90,9%	243 727	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	300	2,4%	546	4,4%	-	-	11 426	93,1%	12 272	5,0%	-	-	-	-
Commercial	407	2,9%	664	4,8%	(2)	-	12 897	92,3%	13 966	5,7%	-	-	-	-
Households	8 356	4,0%	9 319	4,4%	(19)	-	193 134	91,6%	210 790	86,5%	-	-	-	-
Other	958	14,3%	1 732	25,9%	(1)	-	4 010	59,9%	6 700	2,7%	-	-	-	-
Total By Customer Group	10 021	4,1%	12 261	5,0%	(21)	-	221 466	90,9%	243 727	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	6 703	14,1%	-	-	40 893	85,9%	47 596	54,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 864	19,5%	538	5,6%	223	2,3%	6 945	72,6%	9 570	10,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 137	13,4%	3 549	11,5%	902	2,9%	22 371	72,3%	30 959	35,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	6 001	6,8%	10 790	12,2%	1 125	1,3%	70 209	79,7%	88 125	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DANNHAUSER (KZN254)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	199 869	212 157	60 954	30,5%	51 081	25,6%	43 002	20,3%	155 037	73,1%	42 076	81,8%	2,2%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 967	1 967	317	16,1%	349	17,8%	332	16,9%	998	50,8%	278	50,5%	19,5%
Sale of Goods and Rendering of Services	3 510	3 510	103	2,9%	45	1,3%	21	,6%	169	4,8%	63	3,7%	(65,7%)
Agency services	-	-	395	-	260	-	318	-	972	-	457	59 746 800,0%	(30,5%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 848	1 848	393	21,2%	438	23,7%	396	21,4%	1 227	66,4%	170	69,0%	133,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	12	12	9	79,2%	1 582	13 626,9%	(1 553)	(13 378,2%)	38	327,8%	6	75,3%	(24 481,1%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	35,8%	-
Non-Exchange Revenue													
Property rates	42 228	44 516	11 335	26,8%	10 806	25,6%	11 576	26,0%	33 717	75,7%	7 274	72,7%	59,1%
Surcharges and Taxes	20 643	30 643	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	425	425	3	,7%	1	,2%	2	,6%	6	1,5%	1	6,6%	116,3%
Licences or permits	2 402	2 402	127	5,3%	92	3,8%	125	5,2%	345	14,4%	111	16,4%	13,3%
Transfer and subsidies - Operational	126 835	126 835	48 273	38,1%	37 508	29,6%	31 784	25,1%	117 564	92,7%	33 716	116,6%	(5,7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	179 073	191 570	38 136	21,3%	36 197	20,2%	42 915	22,4%	117 248	61,2%	35 765	78,6%	20,0%
Employee related costs	49 638	53 739	14 264	28,7%	11 031	22,2%	8 172	15,2%	33 467	62,3%	12 717	64,3%	(35,7%)
Remuneration of councillors	11 360	13 289	3 839	33,8%	2 943	25,9%	4 120	31,0%	10 902	82,0%	3 693	84,2%	11,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	500	200	-	-	17	3,4%	41	20,4%	58	29,0%	(8)	31,6%	(632,8%)
Debt impairment	3 500	3 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	37 760	37 760	6 206	16,4%	6 200	16,4%	4 761	12,6%	17 167	45,5%	-	41,7%	(100,0%)
Interest	3 500	3 500	623	17,8%	401	11,5%	394	11,3%	1 418	40,5%	692	58,5%	(43,0%)
Contracted services	44 342	45 509	8 629	19,5%	9 793	22,1%	18 074	39,7%	36 495	80,2%	11 890	127,0%	52,0%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	28 473	34 074	4 574	16,1%	5 813	20,4%	7 354	21,6%	17 741	52,1%	6 781	71,0%	8,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	20 796	20 587	22 818		14 883		87		37 789		6 312		
Transfers and subsidies - capital (monetary allocations)	27 617	23 581	8 000	29,0%	1 588	5,7%	7 098	30,1%	16 686	70,8%	14 271	54,4%	(50,3%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	48 413	44 168	30 818		16 471		7 185		54 474		20 583		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	48 413	44 168	30 818		16 471		7 185		54 474		20 583		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	48 413	44 168	30 818		16 471		7 185		54 474		20 583		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	48 413	44 168	30 818		16 471		7 185		54 474		20 583		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	52 996	38 262	5 326	10,1%	9 890	18,7%	2 373	6,2%	17 590	46,0%	15 559	52,6%	(84,7%)
National Government	30 846	23 810	2 009	6,5%	9 844	31,9%	2 373	10,0%	14 227	59,8%	8 302	30,7%	(71,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 846	23 810	2 009	6,5%	9 844	31,9%	2 373	10,0%	14 227	59,8%	8 302	30,7%	(71,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	22 150	14 452	3 317	15,0%	46	,2%	-	-	3 363	23,3%	7 258	80,2%	(100,0%)
Capital Expenditure Functional	74 656	53 051	5 567	7,5%	10 290	13,8%	3 590	6,8%	19 447	36,7%	16 218	53,7%	(77,9%)
Municipal governance and administration	10 596	4 619	270	2,5%	45	,4%	1 158	25,1%	1 473	31,9%	3 300	15,7%	(64,9%)
Executive and Council	-	0	-	-	0	-	-	-	0	91,8%	1	13,8%	(100,0%)
Finance and administration	10 596	4 619	270	2,5%	45	,4%	1 158	25,1%	1 472	31,9%	3 299	15,8%	(64,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	59 200	44 072	5 297	8,9%	9 972	16,8%	2 419	5,5%	17 688	40,1%	13 186	57,4%	(81,7%)
Planning and Development	59 200	44 072	5 297	8,9%	9 972	16,8%	2 419	5,5%	17 688	40,1%	13 186	57,4%	(81,7%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 860	4 360	-	-	272	5,6%	13	,3%	286	6,6%	(268)	19,8%	(105,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 860	4 360	-	-	272	5,6%	13	,3%	286	6,6%	(268)	19,8%	(105,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	267 675	275 927	2 798	1,0%	2 855	1,1%	19 762	7,2%	25 415	9,2%	73 196	95,5%	(73,0%)
Property rates	84 456	86 744	492	,8%	1 879	2,2%	15 663	18,1%	18 035	20,8%	5 308	54,4%	195,1%
Service charges	1 967	1 967	109	5,5%	68	3,5%	106	5,4%	282	14,4%	159	-	(33,5%)
Other revenue	26 951	36 951	(189)	(,7%)	316	1,2%	3 739	10,1%	3 865	10,5%	(1 834)	17,5%	(303,9%)
Transfers and Subsidies - Operational	119 137	119 137	2 188	1,8%	191	,2%	-	-	2 379	2,0%	58 111	133,3%	(100,0%)
Transfers and Subsidies - Capital	33 317	29 281	-	-	12	-	-	-	12	-	11 347	63,4%	(100,0%)
Interest	1 848	1 848	199	10,7%	389	21,0%	254	13,8%	842	45,6%	105	-	142,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(141 016)	(158 903)	(9 073)	6,4%	(3 165)	2,2%	(6 481)	4,1%	(18 719)	11,8%	(1 080)	10,4%	500,3%
Suppliers and employees	(137 516)	(155 403)	(7 827)	5,7%	(3 165)	2,3%	(5 832)	3,8%	(16 825)	10,8%	(388)	7,2%	1 404,8%
Finance charges	(3 500)	(3 500)	(1 246)	35,6%	-	-	(649)	18,5%	(1 895)	54,1%	(692)	-	(6,2%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	126 659	117 024	(6 275)	(5,0%)	(310)	(,2%)	13 281	11,3%	6 696	5,7%	72 116	137,4%	(81,6%)
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)	(38 262)	(6 487)	12,2%	(11 655)	22,0%	(2 759)	7,2%	(20 900)	54,6%	(14 778)	-	(81,3%)
Capital assets	(52 996)	(38 262)	(6 487)	12,2%	(11 655)	22,0%	(2 759)	7,2%	(20 900)	54,6%	(14 778)	-	(81,3%)
Net Cash from/(used) Investing Activities	(52 996)	(38 262)	(6 487)	12,2%	(11 655)	22,0%	(2 759)	7,2%	(20 900)	54,6%	(14 778)	-	(81,3%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(1 299)	-	-	-	(1 299)	-	(2 598)	-	-	-	(100,0%)
Repayment of borrowing	-	-	(1 299)	-	-	-	(1 299)	-	(2 598)	-	-	-	(100,0%)
Net Cash from/(used) Financing Activities	-	-	(1 299)	-	-	-	(1 299)	-	(2 598)	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	73 663	78 763	(14 060)	(19,1%)	(11 965)	(16,2%)	9 223	11,7%	(16 802)	(21,3%)	57 338	111,7%	(83,9%)
Cash/cash equivalents at the year begin:	36 586	7 788	7 857	21,5%	(6 272)	(17,1%)	(18 237)	(234,2%)	7 857	100,9%	115 272	68,4%	(115,8%)
Cash/cash equivalents at the year end:	110 249	86 551	(6 272)	(5,7%)	(18 237)	(16,5%)	(9 014)	(10,4%)	(9 014)	(10,4%)	172 611	110,5%	(105,2%)

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	100,0%	0	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 842	3,9%	1 611	3,4%	1 531	3,2%	42 698	89,5%	47 682	64,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	130	1,8%	122	1,7%	116	1,6%	6 756	94,8%	7 125	9,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	581	3,2%	536	2,9%	514	2,8%	16 723	91,1%	18 354	25,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	0	-	-	-	291	100,0%	291	,4%	-	-	-	-
Total By Income Source	2 553	3,5%	2 270	3,1%	2 160	2,9%	66 468	90,5%	73 451	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	779	3,5%	700	3,2%	681	3,1%	19 856	90,2%	22 016	30,0%	-	-	-	-
Commercial	884	5,0%	746	4,3%	690	3,9%	15 233	86,8%	17 554	23,9%	-	-	-	-
Households	890	2,6%	823	2,4%	789	2,3%	31 379	92,6%	33 881	46,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 553	3,5%	2 270	3,1%	2 160	2,9%	66 468	90,5%	73 451	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	179	32,8%	338	61,8%	29	5,4%	-	-	546	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	179	32,8%	338	61,8%	29	5,4%	-	-	546	100,0%

Contact Details

Municipal Manager	Mr Shaka Cele	034 621 2666
Chief Financial Officer	Ms Sborgile P Hlatshwayo	034 621 2666

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	244 799	252 708	77 135	31,5%	-	-	72 358	28,6%	149 493	59,2%	59 367	90,2%	21,9%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 421	4 421	736	16,7%	-	-	1 471	33,3%	2 208	49,9%	1 050	75,0%	40,2%
Sale of Goods and Rendering of Services	603	7 178	121	20,0%	-	-	144	2,0%	265	3,7%	126	62,4%	14,3%
Agency services	688	688	47	6,9%	-	-	48	7,0%	96	13,9%	91	76,8%	(46,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	11 491	15 278	899	7,8%	-	-	5 624	36,8%	6 524	42,7%	3 052	76,7%	84,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 509	1 509	121	8,0%	-	-	647	42,9%	768	50,9%	314	71,3%	105,8%
Licence and permits	406	408	66	16,1%	-	-	153	37,5%	219	53,6%	106	76,5%	44,9%
Operational Revenue	164	755	23	13,8%	-	-	554	73,3%	576	76,3%	35	66,8%	1 474,7%
Non-Exchange Revenue													
Property rates	45 404	42 329	6 996	15,4%	-	-	17 791	42,0%	24 787	58,6%	10 397	75,1%	71,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	876	876	116	13,2%	-	-	140	16,0%	256	29,2%	236	63,5%	(40,7%)
Licences or permits	18	18	-	-	-	-	50	272,6%	50	272,6%	0	14,9%	11 464,4%
Transfer and subsidies - Operational	170 568	171 099	67 613	39,6%	-	-	43 351	25,3%	110 964	64,9%	43 942	98,6%	(1,3%)
Interest	6 160	5 660	397	6,4%	-	-	2 383	42,1%	2 780	49,1%	1 644	81,2%	45,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 488	2 488	-	-	-	-	-	-	-	-	(1 627)	(65,4%)	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	264 793	279 182	31 410	11,9%	16 285	6,2%	81 481	29,2%	129 177	46,3%	54 584	59,6%	49,3%
Employee related costs	92 616	92 491	13 048	14,1%	-	-	31 692	34,3%	44 740	48,4%	17 946	67,5%	76,6%
Remuneration of councillors	12 484	12 484	1 948	15,6%	-	-	3 974	31,8%	5 922	47,4%	2 922	74,6%	36,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4 817	6 635	246	5,1%	653	13,5%	1 167	17,6%	2 065	31,1%	281	41,6%	315,6%
Debt impairment	5 040	2 040	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	57 349	44 248	6 614	11,5%	-	-	14 993	33,9%	21 607	48,8%	12 868	60,2%	16,5%
Interest	1 618	1 618	95	5,9%	-	-	263	16,3%	358	22,1%	320	40,3%	(17,7%)
Contracted services	49 514	69 827	4 090	8,3%	10 094	20,4%	11 460	16,4%	25 644	36,7%	10 400	51,6%	10,2%
Transfers and subsidies	700	1 750	114	16,2%	203	29,1%	840	48,0%	1 157	66,1%	107	18,7%	685,4%
Irrecoverable debts written off	3 400	2 400	65	1,9%	-	-	-	-	65	1,2%	-	1,2%	-
Operational costs	37 255	45 690	5 191	13,9%	5 336	14,3%	17 092	37,4%	27 619	60,4%	9 741	63,8%	75,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(19 994)	(26 474)	45 724		(16 285)		(9 123)		20 316		4 783		
Transfers and subsidies - capital (monetary allocations)	31 779	31 854	149	,5%	-	-	5 977	18,8%	6 127	19,2%	11 002	44,2%	(45,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	11 785	5 380	45 874		(16 285)		(3 145)		26 443		15 785		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	11 785	5 380	45 874		(16 285)		(3 145)		26 443		15 785		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	11 785	5 380	45 874		(16 285)		(3 145)		26 443		15 785		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	11 785	5 380	45 874		(16 285)		(3 145)		26 443		15 785		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	91 794	84 661	7 447	8,1%	19 946	21,7%	10 580	12,5%	37 973	44,9%	16 892	40,5%	(37,4%)
National Government	31 779	29 654	2 990	9,4%	13 369	42,1%	7 035	23,7%	23 393	78,9%	9 222	43,8%	(23,7%)
Provincial Government	-	2 200	-	-	-	-	-	-	-	-	(4 131)	7,6%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 779	31 854	2 990	9,4%	13 369	42,1%	7 035	22,1%	23 393	73,4%	5 091	38,6%	38,2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	60 015	52 807	4 457	7,4%	6 577	11,0%	3 545	6,7%	14 579	27,6%	11 802	41,7%	(70,0%)
Capital Expenditure Functional	91 794	84 661	7 447	8,1%	19 946	21,7%	10 580	12,5%	37 973	44,9%	16 892	40,5%	(37,4%)
Municipal governance and administration	6 450	5 952	62	1,0%	681	10,6%	581	9,8%	1 324	22,2%	(214)	37,9%	(371,0%)
Executive and Council	1 070	1 061	-	-	20	1,8%	30	2,8%	49	4,6%	-	93,8%	(100,0%)
Finance and administration	5 380	4 891	62	1,2%	661	12,3%	552	11,3%	1 275	26,1%	(214)	22,0%	(357,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	14 850	13 879	33	,2%	861	5,8%	289	2,1%	1 182	8,5%	2 838	76,0%	(89,8%)
Community and Social Services	5 500	3 929	33	,6%	302	5,5%	58	1,5%	392	10,0%	1 009	86,9%	(94,3%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	9 350	9 950	-	-	559	6,0%	231	2,3%	790	7,9%	1 830	74,4%	(87,4%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	69 344	63 895	7 352	10,6%	18 404	26,5%	9 710	15,2%	35 466	55,5%	14 077	34,2%	(31,0%)
Planning and Development	57 144	54 782	5 886	10,3%	18 003	31,5%	8 980	16,4%	32 869	60,0%	12 786	31,1%	(29,8%)
Road Transport	12 200	9 112	1 465	12,0%	402	3,3%	730	8,0%	2 597	28,5%	1 291	57,7%	(43,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 150	935	-	-	-	-	-	-	-	-	191	134,4%	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	500	500	-	-	-	-	-	-	-	-	-	-	-
Waste Management	650	435	-	-	-	-	-	-	-	-	191	161,3%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	295 196	301 122	83 469	28,3%	-	-	122 902	40,8%	206 372	68,5%	58 299	51,2%	110,8%
Property rates	40 365	40 365	5 233	13,0%	-	-	11 085	27,5%	16 318	40,4%	5 286	54,8%	109,7%
Service charges	3 915	3 915	430	11,0%	-	-	598	15,3%	1 027	26,2%	553	32,6%	8,1%
Other revenue	29 518	32 567	197	,7%	-	-	1 009	3,1%	1 206	3,7%	598	37,0%	68,6%
Transfers and Subsidies - Operational	178 129	177 143	72 109	40,5%	-	-	110 211	62,2%	182 320	102,9%	47 279	59,3%	133,1%
Transfers and Subsidies - Capital	31 779	31 854	5 500	17,3%	-	-	-	-	5 500	17,3%	4 582	38,5%	(100,0%)
Interest	11 491	15 278	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(216 633)	(268 338)	(6 151)	2,8%	(19 877)	9,2%	(17 211)	6,4%	(43 240)	16,1%	(14 281)	16,0%	20,5%
Suppliers and employees	(214 315)	(266 020)	(6 151)	2,9%	(19 877)	9,3%	(17 211)	6,5%	(43 240)	16,3%	(14 281)	16,2%	20,5%
Finance charges	(1 618)	(1 618)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(700)	(700)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	78 563	32 784	77 318	98,4%	(19 877)	(25,3%)	105 691	322,4%	163 132	497,6%	44 018	198,6%	140,1%
Cash Flow from Investing Activities													
Receipts	2 488	2 488	-	-	-	-	-	-	-	-	1 182	95,1%	(100,0%)
Proceeds on disposal of PPE	2 488	2 488	-	-	-	-	-	-	-	-	1 182	95,1%	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(105 563)	(97 360)	(6 004)	5,7%	(25 176)	23,8%	(7 351)	7,6%	(38 531)	39,6%	(17 772)	45,8%	(58,6%)
Capital assets	(105 563)	(97 360)	(6 004)	5,7%	(25 176)	23,8%	(7 351)	7,6%	(38 531)	39,6%	(17 772)	45,8%	(58,6%)
Net Cash from/(used) Investing Activities	(103 075)	(94 872)	(6 004)	5,8%	(25 176)	24,4%	(7 351)	7,7%	(38 531)	40,6%	(16 589)	45,1%	(55,7%)
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	(24 512)	(62 089)	71 314	(290,9%)	(45 053)	183,8%	98 340	(158,4%)	124 601	(200,7%)	27 428	(182,8%)	258,5%
Cash/cash equivalents at the year begin:	113 640	159 256	-	-	71 314	62,8%	185 517	116,5%	-	-	220 929	120,0%	(16,0%)
Cash/cash equivalents at the year end:	89 128	97 167	71 314	80,0%	185 517	208,1%	283 857	292,1%	283 857	292,1%	248 357	218,5%	14,3%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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)	(7.7%)	-	-	-	-
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

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	345	11,3%	436	14,2%	373	12,2%	1 907	62,3%	3 062	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	345	11,3%	436	14,2%	373	12,2%	1 907	62,3%	3 062	100,0%

Contact Details

Municipal Manager	Mr Nkosiyezwe Cyprian Veei	039 833 1038
Chief Financial Officer	Mr Philip Mlungwa	039 833 1038

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EDUMBE (KZN261)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	210 761	303 647	94 614	44,9%	74 560	35,4%	64 464	21,2%	233 638	76,9%	65 646	78,0%	(1,8%)
Exchange Revenue													
Service charges - Electricity	53 445	53 453	8 880	16,6%	8 651	16,2%	9 271	17,3%	26 802	50,1%	11 357	49,3%	(18,4%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 468	2 468	437	29,8%	721	49,1%	814	33,0%	1 972	79,9%	549	42,2%	48,3%
Sale of Goods and Rendering of Services	272	272	25	9,2%	13	5,0%	29	10,6%	67	24,7%	18	16,6%	62,1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 235	6 235	1 367	21,9%	1 379	22,1%	1 386	22,2%	4 132	66,3%	2 685	71,5%	(48,4%)
Interest earned from Current and Non Current Assets	1 249	2 955	584	46,7%	331	26,5%	159	5,4%	1 073	36,3%	248	55,3%	(36,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 522	1 522	296	19,5%	416	27,3%	424	27,9%	1 137	74,7%	428	54,7%	(9%)
Licence and permits	734	734	83	11,3%	41	5,6%	89	12,2%	213	29,1%	129	39,7%	(30,7%)
Operational Revenue	980	9 264	108	11,0%	204	20,8%	47	,5%	360	3,9%	30	2,7%	57,1%
Non-Exchange Revenue													
Property rates	32 541	32 839	18 141	55,7%	4 418	13,6%	4 425	13,5%	26 985	82,2%	10 028	73,3%	(55,9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 244	3 244	399	12,3%	423	13,0%	603	18,6%	1 425	43,9%	787	36,0%	(23,3%)
Licences or permits	1 248	1 248	183	14,7%	152	12,2%	252	20,2%	587	47,0%	234	55,0%	7,5%
Transfer and subsidies - Operational	107 057	185 634	61 691	57,6%	56 666	52,9%	46 026	24,8%	164 382	88,6%	37 531	98,1%	22,6%
Interest	767	3 779	886	115,5%	1 004	130,9%	986	26,1%	2 875	76,1%	1 622	71,9%	(39,2%)
Fuel Levy	-	-	1 539	-	-	-	-	-	1 539	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	(4)	-	139	-	(46)	-	88	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	209 180	228 724	44 908	21,5%	46 243	22,1%	41 717	18,2%	132 867	58,1%	56 301	71,2%	(25,9%)
Employee related costs	78 210	84 858	20 212	25,8%	21 255	27,2%	20 133	23,7%	61 599	72,6%	19 447	79,8%	3,5%
Remuneration of councillors	8 533	9 928	1 959	23,0%	2 536	29,7%	1 997	20,1%	6 492	65,4%	2 026	74,6%	(1,4%)
Bulk purchases - electricity	48 090	48 090	14 230	29,6%	8 663	18,0%	8 153	17,0%	31 046	64,6%	11 610	75,5%	(29,8%)
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	-	7 099	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	12 642	17 642	-	-	-	-	-	-	-	-	10 305	85,8%	(100,0%)
Interest	1 282	1 282	0	-	1	,1%	1	,1%	2	,1%	1	7,0%	(46,6%)
Contracted services	34 224	35 497	5 396	15,8%	7 840	22,9%	5 912	16,7%	19 148	53,9%	6 198	60,2%	(4,6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	7 099	4 082	-	-	606	8,5%	1 006	24,6%	1 612	39,5%	776	8,8%	29,6%
Operational costs	19 101	20 247	3 111	16,3%	5 343	28,0%	4 515	22,3%	12 968	64,1%	5 938	66,0%	(24,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 581	74 922	49 706		28 317		22 747		100 770		9 345		
Transfers and subsidies - capital (monetary allocations)	42 079	37 390	5 861	13,9%	15 036	35,7%	13 255	35,5%	34 153	91,3%	14 115	78,5%	(6,1%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	43 660	112 312	55 568		43 353		36 002		134 924		23 460		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	43 660	112 312	55 568		43 353		36 002		134 924		23 460		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	43 660	112 312	55 568		43 353		36 002		134 924		23 460		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	43 660	112 312	55 568		43 353		36 002		134 924		23 460		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	36 938	102 910	15 781	42,7%	34 318	92,9%	24 378	23,7%	74 478	72,4%	1 716	86,4%	1 320,5%
National Government	35 570	33 004	6 673	18,8%	13 700	38,5%	7 124	21,6%	27 497	83,3%	5 654	94,9%	26,0%
Provincial Government	-	68 137	9 108	-	18 953	-	17 207	25,3%	45 268	66,4%	210	108,4%	8 099,4%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 570	101 142	15 781	44,4%	32 653	91,8%	24 331	24,1%	72 765	71,9%	5 864	98,2%	314,9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 369	1 769	-	-	1 665	121,7%	47	2,7%	1 713	96,8%	(4 148)	(77,8%)	(101,1%)
Capital Expenditure Functional	36 938	102 910	15 781	42,7%	34 318	92,9%	24 378	23,7%	74 478	72,4%	1 716	86,4%	1 320,5%
Municipal governance and administration	1 369	1 769	-	-	1 665	121,7%	47	2,7%	1 713	96,8%	(4 148)	(77,8%)	(101,1%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 369	1 769	-	-	1 665	121,7%	47	2,7%	1 713	96,8%	(4 148)	(81,1%)	(101,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	25 043	87 942	12 051	48,1%	28 122	112,3%	21 929	24,9%	62 102	70,6%	3 144	110,7%	597,5%
Planning and Development	16 957	13 106	2 943	17,4%	9 169	54,1%	4 723	36,0%	16 834	128,4%	2 799	78,3%	68,7%
Road Transport	8 087	74 835	9 108	112,6%	18 953	234,4%	17 207	23,0%	45 268	60,5%	345	-	4 887,7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	10 526	13 200	3 731	35,4%	4 531	43,0%	2 402	18,2%	10 664	80,8%	2 720	69,5%	(11,7%)
Energy sources	10 526	13 200	3 731	35,4%	4 531	43,0%	2 402	18,2%	10 664	80,8%	2 720	69,5%	(11,7%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	240 213	332 504	-	-	-	-	-	-	-	-	-	-	-
Property rates	26 098	27 200	-	-	-	-	-	-	-	-	-	-	-
Service charges	37 968	50 434	-	-	-	-	-	-	-	-	-	-	-
Other revenue	25 303	28 441	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	107 516	107 506	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	42 079	115 967	-	-	-	-	-	-	-	-	-	-	-
Interest	1 249	2 955	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(201 396)	(213 336)	(70 140)	34,8%	(76 650)	38,1%	(62 806)	29,4%	(209 596)	98,2%	(37 116)	62,1%	69,2%
Suppliers and employees	(201 376)	(213 336)	(70 140)	34,8%	(76 650)	38,1%	(62 806)	29,4%	(209 596)	98,2%	(37 116)	62,1%	69,2%
Finance charges	(20)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	38 817	119 168	(70 140)	(180,7%)	(76 650)	(197,5%)	(62 806)	(52,7%)	(209 596)	(175,9%)	(37 116)	(296,2%)	69,2%
Cash Flow from Investing Activities													
Receipts	-	8 060	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	8 060	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(42 479)	(118 347)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(42 479)	(118 347)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(42 479)	(110 287)	-	-	-	-	-	-	-	-	-	-	-
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)	8 881	(70 140)	1 915,7%	(76 650)	2 093,5%	(62 806)	(707,2%)	(209 596)	(2 360,1%)	(37 116)	654,5%	69,2%
Cash/cash equivalents at the year begin:	24 700	24 700	14	,1%	(70 118)	(283,9%)	(146 770)	(594,2%)	14	,1%	(99 253)	2,0%	47,9%
Cash/cash equivalents at the year end:	21 039	33 581	(70 118)	(333,3%)	(146 768)	(697,6%)	(209 577)	(624,1%)	(209 577)	(624,1%)	(136 280)	1 794,0%	53,8%

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	3 424	29,0%	682	5,8%	(12)	(,1%)	7 721	65,4%	11 815	5,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 384	2,0%	2 118	3,0%	(5)	-	66 413	95,0%	69 910	32,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	255	,3%	530	,6%	(1)	-	84 927	99,1%	85 712	40,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	7,5%	19	12,8%	-	-	115	79,7%	144	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	797	1,8%	1 568	3,5%	-	-	42 804	94,8%	45 169	21,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	12	100,0%	12	-	-	-	-	-
Total By Income Source	5 870	2,8%	4 917	2,3%	(19)	-	201 993	94,9%	212 762	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 326	4,0%	1 003	3,0%	-	-	30 605	92,9%	32 933	15,5%	-	-	-	-
Commercial	1 794	5,2%	1 376	4,0%	(13)	-	31 514	90,9%	34 671	16,3%	-	-	-	-
Households	1 076	,8%	1 994	1,5%	(5)	-	127 798	97,7%	130 862	61,5%	-	-	-	-
Other	1 675	11,7%	545	3,8%	(1)	-	12 078	84,5%	14 297	6,7%	-	-	-	-
Total By Customer Group	5 870	2,8%	4 917	2,3%	(19)	-	201 993	94,9%	212 762	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	207	44,7%	-	-	0	-	256	55,3%	463	12,5%
Auditor-General	-	-	-	-	-	-	0	100,0%	0	-
Other	3 224	100,0%	-	-	-	-	-	-	3 224	87,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 431	93,1%	-	-	0	-	256	6,9%	3 687	100,0%

Contact Details

Municipal Manager	Mr J. F. K Khumalo	034 995 1650
Chief Financial Officer	Mr Z. Thusi	034 995 1650

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EMADLANGENI (KZN253)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	124 667	125 416	49 758	39,9%	39 905	32,0%	34 397	27,4%	124 060	98,9%	22 828	78,9%	50,7%
Exchange Revenue													
Service charges - Electricity	19 227	19 226	13 094	68,1%	4 187	21,8%	5 325	27,7%	22 606	117,6%	3 437	70,7%	54,9%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 434	2 434	505	20,7%	503	20,7%	499	20,5%	1 507	61,9%	480	74,3%	4,1%
Sale of Goods and Rendering of Services	527	265	100	19,1%	53	10,0%	56	21,1%	209	78,8%	55	48,2%	1,5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	0	-	-	-	0	-	-	-	-
Interest earned from Current and Non Current Assets	493	905	202	40,9%	210	42,6%	403	44,5%	814	90,0%	123	51,7%	227,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 082	1 244	418	38,6%	431	39,9%	443	35,6%	1 292	103,8%	361	99,2%	22,6%
Licence and permits	1 673	1 613	358	21,4%	409	24,5%	543	33,6%	1 310	81,2%	478	77,2%	13,6%
Operational Revenue	142	639	16	11,3%	3	2,1%	689	107,8%	708	110,8%	(36)	(,8%)	(2 007,8%)
Non-Exchange Revenue													
Property rates	45 345	45 345	9 694	21,4%	9 347	20,6%	9 395	20,7%	28 436	62,7%	6 407	59,9%	46,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6 275	604	152	2,4%	300	4,8%	289	47,8%	741	122,5%	225	3,5%	28,6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	47 469	47 469	25 170	53,0%	21 818	46,0%	14 874	31,3%	61 861	130,3%	10 770	101,5%	38,1%
Interest	-	5 671	50	-	2 644	-	1 882	33,2%	4 576	80,7%	529	-	255,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	130 136	129 046	20 194	15,5%	29 516	22,7%	29 492	22,9%	79 201	61,4%	28 251	66,9%	4,4%
Employee related costs	47 879	51 995	8 869	18,5%	14 559	30,4%	11 543	22,2%	34 971	67,3%	10 522	75,3%	9,7%
Remuneration of councillors	4 858	4 473	775	15,9%	1 162	23,9%	1 162	26,0%	3 098	69,3%	1 159	73,1%	,3%
Bulk purchases - electricity	20 301	20 249	4 966	24,5%	5 494	27,1%	3 882	19,2%	14 342	70,8%	4 020	71,7%	(3,4%)
Inventory consumed	6 029	3 291	379	6,3%	636	10,6%	1 118	34,0%	2 133	64,8%	790	52,2%	41,5%
Debt impairment	10 400	10 400	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	9 864	9 864	-	-	-	-	4 419	44,8%	4 419	44,8%	6 822	72,4%	(35,2%)
Interest	300	164	17	5,7%	146	48,7%	1	9%	165	100,4%	254	180,1%	(99,4%)
Contracted services	18 485	16 849	3 809	20,6%	4 330	23,4%	4 278	25,4%	12 417	73,7%	1 750	47,1%	144,4%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	108	-	108	-	-	-	(100,0%)
Operational costs	12 019	11 761	1 379	11,5%	3 188	26,5%	2 980	25,3%	7 548	64,2%	2 934	62,0%	1,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(5 469)	(3 630)	29 564		10 390		4 905		44 859		(5 423)		
Transfers and subsidies - capital (monetary allocations)	42 737	60 039	1 101	2,6%	2 435	5,7%	4 954	8,3%	8 490	14,1%	-	16,7%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	37 268	56 409	30 666		12 824		9 859		53 349		(5 423)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	37 268	56 409	30 666		12 824		9 859		53 349		(5 423)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	37 268	56 409	30 666		12 824		9 859		53 349		(5 423)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	37 268	56 409	30 666		12 824		9 859		53 349		(5 423)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	39 051	55 241	9 067	23.2%	8 859	22.7%	8 715	15.8%	26 641	48.2%	841	49.4%	936.6%
National Government	37 163	52 450	8 933	24.0%	7 681	20.7%	7 035	13.4%	23 649	45.1%	709	40.9%	892.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 163	52 450	8 933	24.0%	7 681	20.7%	7 035	13.4%	23 649	45.1%	709	42.7%	892.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 888	2 791	135	7.1%	1 177	62.4%	1 680	60.2%	2 992	107.2%	132	176.7%	1 171.9%
Capital Expenditure Functional	39 051	55 241	9 067	23.2%	8 859	22.7%	8 715	15.8%	26 641	48.2%	841	49.4%	936.6%
Municipal governance and administration	512	669	-	-	-	-	202	30.3%	202	30.3%	19	16.0%	963.3%
Executive and Council	43	11	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	469	658	-	-	-	-	202	30.8%	202	30.8%	19	19.5%	963.3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	526	7 229	451	85.8%	-	-	902	12.5%	1 353	18.7%	-	227.6%	(100.0%)
Community and Social Services	526	273	-	-	-	-	15	5.5%	15	5.5%	-	227.6%	(100.0%)
Sport And Recreation	-	6 957	451	-	-	-	887	12.8%	1 338	19.2%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 294	23 958	592	2.8%	1 977	9.3%	3 421	14.3%	5 990	25.0%	(27)	27.1%	(12 543.2%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	21 294	23 958	592	2.8%	1 977	9.3%	3 421	14.3%	5 990	25.0%	(27)	27.1%	(12 543.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	16 719	23 385	8 024	48.0%	6 482	38.8%	4 164	17.8%	18 670	79.8%	736	48.1%	465.7%
Energy sources	16 719	23 385	8 024	48.0%	6 482	38.8%	4 164	17.8%	18 670	79.8%	736	48.1%	465.7%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	399	-	26	-	425	-	113	-	(77.0%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	160 174	183 565	4 396	2,7%	(7 739)	(4,8%)	13 065	7,1%	9 723	5,3%	6 837	4,3%	91,1%
Property rates	34 009	38 543	-	-	(8 162)	(24,0%)	(11 365)	(29,5%)	(19 526)	(50,7%)	-	-	(100,0%)
Service charges	18 789	18 789	193	1,0%	(2 193)	(11,7%)	(1 630)	(8,7%)	(3 630)	(19,3%)	9 275	(15,0%)	(117,6%)
Other revenue	16 678	17 821	0	-	(1 356)	(8,1%)	(2 248)	(12,6%)	(3 603)	(20,2%)	0	-	(2 614 010,5%)
Transfers and Subsidies - Operational	47 469	47 469	4 204	8,9%	6 826	14,4%	30 592	64,4%	41 622	87,7%	(2 438)	14,7%	(1 354,8%)
Transfers and Subsidies - Capital	42 737	60 039	-	-	-	-	-	-	-	-	-	-	-
Interest	493	905	-	-	(2 854)	(578,8%)	(2 284)	(252,6%)	(5 139)	(568,1%)	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(109 872)	(113 697)	(36)	-	(54)	-	(59)	,1%	(149)	,1%	(55)	,2%	7,0%
Suppliers and employees	(109 572)	(113 533)	(36)	-	(54)	-	(59)	,1%	(149)	,1%	(55)	,2%	7,0%
Finance charges	(300)	(164)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	50 303	69 868	4 360	8,7%	(7 793)	(15,5%)	13 007	18,6%	9 574	13,7%	6 782	19,5%	91,8%
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	(44 908)	(63 527)	-	-	-	-	-	-	-	-	(4 465)	16,1%	(100,0%)
Capital assets	(44 908)	(63 527)	-	-	-	-	-	-	-	-	(4 465)	16,1%	(100,0%)
Net Cash from/(used) Investing Activities	(44 908)	(63 527)	-	-	-	-	-	-	-	-	(4 465)	16,1%	(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	5 394	6 340	4 360	80,8%	(7 793)	(144,5%)	13 007	205,1%	9 574	151,0%	2 317	(26,2%)	461,4%
Cash/cash equivalents at the year begin:	3 408	2 925	22	,7%	7 084	207,9%	(1 096)	(37,5%)	22	,8%	(1 517)	(1,0%)	(27,8%)
Cash/cash equivalents at the year end:	8 802	9 266	7 086	80,5%	(975)	(11,1%)	11 647	125,7%	11 647	125,7%	984	108,5%	1 084,0%

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	-	-	-	-	-	-	(0)	100,0%	(0)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 307	9,4%	933	6,7%	2 005	14,5%	9 625	69,4%	13 870	18,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(471)	(1,4%)	2 882	8,7%	(2)	-	30 624	92,7%	33 033	43,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	167	3,6%	266	5,8%	(2)	-	4 183	90,7%	4 615	6,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	96	(11,9%)	118	(14,7%)	(27)	3,3%	(990)	123,3%	(802)	(1,1%)	-	-	-	-
Interest on Arrear Debtor Accounts	528	2,1%	1 276	5,2%	-	-	22 797	92,7%	24 601	32,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	,3%	-	-	-	-	671	99,7%	672	,9%	-	-	-	-
Total By Income Source	1 629	2,1%	5 476	7,2%	1 975	2,6%	66 910	88,1%	75 989	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(868)	(4,2%)	1 726	8,3%	-	-	19 892	95,9%	20 751	27,3%	-	-	-	-
Commercial	517	12,3%	509	12,1%	(11)	(,3%)	3 179	75,8%	4 195	5,5%	-	-	-	-
Households	837	4,4%	1 280	6,8%	(17)	(,1%)	16 803	88,9%	18 903	24,9%	-	-	-	-
Other	1 142	3,6%	1 960	6,1%	2 003	6,2%	27 035	84,1%	32 140	42,3%	-	-	-	-
Total By Customer Group	1 629	2,1%	5 476	7,2%	1 975	2,6%	66 910	88,1%	75 989	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	(121)	(8,9%)	7	,5%	171	12,5%	1 314	95,9%	1 370	37,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(141)	(6,5%)	(1 142)	(52,8%)	1 502	69,4%	1 947	89,9%	2 165	58,6%
Auditor-General	(226)	-	(569)	-	289	-	506	-	-	-
Other	(737)	(471,4%)	(252)	(160,9%)	1 145	732,3%	0	-	156	4,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(1 226)	(33,2%)	(1 956)	(53,0%)	3 108	84,2%	3 766	102,0%	3 692	100,0%

Contact Details

Municipal Manager	Mrs Grace Mavundla	034 331 3041
Chief Financial Officer	Mrs Philiwe Sithole	034 331 3041

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ENDUMENI (KZN241)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	435 205	441 490	113 754	26,1%	93 897	21,6%	87 648	19,9%	295 300	66,9%	66 455	60,5%	31,9%
Exchange Revenue													
Service charges - Electricity	182 816	193 456	31 499	17,2%	32 964	18,0%	28 527	14,7%	92 990	48,1%	22 831	48,8%	24,9%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	24 105	26 305	6 748	28,0%	6 731	27,9%	6 696	25,5%	20 175	76,7%	5 643	70,9%	18,7%
Sale of Goods and Rendering of Services	640	750	188	29,4%	100	15,6%	112	15,0%	400	53,4%	93	-	21,2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 211	2 211	124	2,4%	1 058	20,3%	1 005	45,5%	2 188	98,9%	(0)	16,4%	(2 394 050,0%)
Interest earned from Current and Non Current Assets	2 000	2 000	446	22,3%	479	24,0%	505	25,3%	1 431	71,5%	386	65,1%	30,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 305	1 375	145	11,1%	185	14,1%	212	15,4%	541	39,4%	191	55,9%	11,2%
Licence and permits	400	411	65	16,3%	60	15,1%	80	19,6%	206	50,2%	75	52,6%	6,8%
Operational Revenue	789	881	105	13,2%	193	24,4%	53	6,0%	350	39,7%	56	(19,8%)	(5,8%)
Non-Exchange Revenue													
Property rates	106 712	106 712	43 209	40,5%	20 814	19,5%	21 027	19,7%	85 051	79,7%	19 227	78,3%	9,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	25 601	17 051	2 632	10,3%	6 068	23,7%	4 655	27,3%	13 356	78,3%	205	6,4%	2 173,6%
Licences or permits	4 058	4 268	423	10,4%	1 570	38,7%	873	20,4%	2 865	67,1%	743	76,1%	17,4%
Transfer and subsidies - Operational	76 568	81 070	28 170	36,8%	23 675	30,9%	22 644	27,9%	74 489	91,9%	17 029	73,0%	33,0%
Interest	-	-	-	-	-	-	-	-	-	-	(25)	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	5 000	5 000	-	-	-	-	1 258	25,2%	1 258	25,2%	-	2,4%	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	452 596	440 913	64 058	14,2%	132 137	29,2%	74 671	16,9%	270 866	61,4%	71 192	43,5%	4,9%
Employee related costs	159 359	148 254	36 944	23,2%	37 031	23,2%	35 254	23,8%	109 229	73,7%	36 002	72,7%	(2,1%)
Remuneration of councillors	6 413	6 413	1 161	18,1%	1 339	20,9%	1 220	19,0%	3 720	58,0%	1 161	56,0%	5,1%
Bulk purchases - electricity	175 126	175 126	7 077	4,0%	70 635	40,3%	20 171	11,5%	97 883	55,9%	19 636	17,0%	2,7%
Inventory consumed	3 478	3 545	997	28,7%	356	10,3%	51	1,4%	1 404	39,6%	429	90,5%	(88,1%)
Debt impairment	17 547	9 373	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	16 705	13 920	-	-	-	-	-	-	-	-	3	-	(100,0%)
Interest	-	-	1 862	-	4 748	-	395	-	7 005	-	2 075	-	(80,9%)
Contracted services	41 367	50 210	9 370	22,7%	11 066	26,8%	10 493	20,9%	30 930	61,6%	8 262	41,2%	27,0%
Transfers and subsidies	310	610	137	44,1%	89	28,8%	367	60,2%	593	97,2%	132	52,0%	178,7%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	32 293	33 463	6 511	20,2%	6 872	21,3%	6 720	20,1%	20 103	60,1%	3 491	64,7%	92,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(17 391)	577	49 696		(38 240)		12 978		24 434		(4 738)		
Transfers and subsidies - capital (monetary allocations)	25 669	30 647	2 010	7,8%	2 444	9,5%	6 948	22,7%	11 403	37,2%	3 395	47,0%	104,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 278	31 223	51 706		(35 796)		19 926		35 837		(1 343)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	8 278	31 223	51 706		(35 796)		19 926		35 837		(1 343)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 278	31 223	51 706		(35 796)		19 926		35 837		(1 343)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 278	31 223	51 706		(35 796)		19 926		35 837		(1 343)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	25 669	31 544	1 787	7,0%	2 217	8,6%	9 608	30,5%	13 611	43,1%	2 162	58,2%	344,5%
National Government	25 669	30 647	1 787	7,0%	2 217	8,6%	9 608	31,4%	13 611	44,4%	2 162	54,1%	344,5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	25 669	30 647	1 787	7,0%	2 217	8,6%	9 608	31,4%	13 611	44,4%	2 162	54,1%	344,5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	898	-	-	-	-	-	-	-	-	-	96,6%	-
Capital Expenditure Functional	25 669	31 544	1 787	7,0%	2 217	8,6%	9 794	31,0%	13 798	43,7%	2 162	58,2%	353,1%
Municipal governance and administration	-	231	-	-	81	-	-	-	81	35,0%	29	38,1%	(100,0%)
Executive and Council	-	18	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	213	-	-	81	-	-	-	81	37,9%	29	38,1%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	15 314	11 853	745	4,9%	-	-	7 303	61,6%	8 048	67,9%	-	-	(100,0%)
Community and Social Services	11 314	8 289	492	4,4%	-	5 953	71,8%	6 445	77,8%	-	-	-	(100,0%)
Sport And Recreation	4 000	3 564	253	6,3%	-	-	1 350	37,9%	1 603	45,0%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 355	14 460	1 042	19,5%	2 136	39,9%	944	6,5%	4 122	28,5%	2 132	145,5%	(55,7%)
Planning and Development	-	18	-	-	-	-	-	-	-	-	-	-	-
Road Transport	5 355	14 442	1 042	19,5%	2 136	39,9%	944	6,5%	4 122	28,5%	2 132	145,5%	(55,7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 000	5 000	-	-	-	-	1 547	30,9%	1 547	30,9%	-	59,3%	(100,0%)
Energy sources	5 000	5 000	-	-	-	-	1 547	30,9%	1 547	30,9%	-	59,3%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	438 432	449 584	140 378	32,0%	99 357	22,7%	92 682	20,6%	332 416	73,9%	34 336	8,0%	169,9%
Property rates	90 705	90 705	33 080	36,5%	20 641	22,8%	18 620	20,5%	72 341	79,8%	1 175	1,3%	1 484,5%
Service charges	199 404	209 039	40 025	20,1%	38 719	19,4%	42 789	20,5%	121 534	58,1%	6 413	3,2%	567,3%
Other revenue	44 085	36 273	29 560	67,1%	4 940	11,2%	3 258	9,0%	37 758	104,1%	10 020	41,9%	(67,5%)
Transfers and Subsidies - Operational	76 568	81 070	30 672	40,1%	23 932	31,3%	17 176	21,2%	71 780	88,5%	16 728	23,3%	2,7%
Transfers and Subsidies - Capital	25 669	30 497	7 040	27,4%	11 125	43,3%	10 838	35,5%	29 003	95,1%	-	-	(100,0%)
Interest	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(443 649)	(448 874)	(10 970)	2,5%	(44 862)	10,1%	(46 600)	10,4%	(102 432)	22,8%	(31 162)	9,4%	49,5%
Suppliers and employees	(443 339)	(448 264)	(10 970)	2,5%	(44 862)	10,1%	(46 600)	10,4%	(102 432)	22,9%	(31 162)	9,5%	49,5%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(310)	(610)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(5 217)	711	129 407	(2 480,3%)	54 495	(1 044,5%)	46 082	6 484,7%	229 984	32 363,8%	3 174	(222,5%)	1 352,0%
Cash Flow from Investing Activities													
Receipts	5 000	12 000	-	-	-	-	1 258	10,5%	1 258	10,5%	-	-	(100,0%)
Proceeds on disposal of PPE	5 000	5 000	-	-	-	-	1 258	25,2%	1 258	25,2%	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	7 000	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(25 669)	(31 544)	(1 969)	7,7%	(2 495)	9,7%	(11 252)	35,7%	(15 716)	49,8%	(2 196)	11,4%	412,5%
Capital assets	(25 669)	(31 544)	(1 969)	7,7%	(2 495)	9,7%	(11 252)	35,7%	(15 716)	49,8%	(2 196)	11,4%	412,5%
Net Cash from/(used) Investing Activities	(20 669)	(19 544)	(1 969)	9,5%	(2 495)	12,1%	(9 994)	51,1%	(14 458)	74,0%	(2 196)	17,6%	355,2%
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	(25 886)	(18 834)	127 438	(492,3%)	52 000	(200,9%)	36 088	(191,6%)	215 526	(1 144,4%)	978	84,7%	3 589,1%
Cash/cash equivalents at the year begin:	26 114	26 957	9 781	37,5%	141 711	542,7%	181 010	671,5%	9 781	36,3%	(9 214)	-	(2 064,4%)
Cash/cash equivalents at the year end:	228	8 123	141 711	62 110,6%	181 010	79 334,8%	217 098	2 672,7%	217 098	2 672,7%	(8 236)	(59,3%)	(2 735,9%)

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 509	42,2%	2 913	18,9%	1 040	6,7%	4 957	32,1%	15 420	7,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 498	6,3%	4 936	4,2%	3 755	3,2%	102 527	86,4%	118 715	58,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 381	6,2%	1 671	4,4%	1 659	4,3%	32 621	85,1%	38 332	18,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	330	16,5%	325	16,3%	326	16,3%	1 020	50,9%	2 001	1,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	-	20	,1%	63	2%	28 167	99,7%	28 250	13,9%	-	-	-	-
Total By Income Source	16 719	8,2%	9 865	4,9%	6 842	3,4%	169 291	83,5%	202 718	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 829	9,9%	1 184	6,4%	696	3,8%	14 815	80,0%	18 525	9,1%	-	-	-	-
Commercial	8 025	17,7%	3 963	8,7%	2 374	5,2%	30 970	68,3%	45 332	22,4%	-	-	-	-
Households	6 865	4,9%	4 718	3,4%	3 772	2,7%	123 506	88,9%	138 861	68,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	16 719	8,2%	9 865	4,9%	6 842	3,4%	169 291	83,5%	202 718	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	8 925	7,5%	25 515	21,5%	-	-	84 027	70,9%	118 467	85,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	20 493	100,0%	20 493	14,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 925	6,4%	25 515	18,4%	-	-	104 521	75,2%	138 960	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	52 562 916	53 001 668	14 408 216	27,4%	13 522 605	25,7%	13 825 732	26,1%	41 756 553	78,8%	12 200 301	80,2%	13,3%
Exchange Revenue													
Service charges - Electricity	18 257 740	18 257 740	4 646 521	25,4%	4 102 989	22,5%	4 044 344	22,2%	12 793 854	70,1%	3 724 583	70,4%	8,6%
Service charges - Water	7 917 968	7 917 968	1 377 889	17,4%	1 878 113	23,7%	1 984 457	25,1%	5 240 460	66,2%	1 401 057	74,4%	41,6%
Service charges - Waste Water Management	1 594 452	1 594 452	312 924	19,6%	400 669	25,1%	448 795	28,1%	1 162 388	72,9%	376 497	73,5%	19,2%
Service charges - Waste Management	1 019 623	1 019 623	252 153	24,7%	252 160	24,7%	256 404	25,1%	760 716	74,6%	242 229	85,4%	5,9%
Sale of Goods and Rendering of Services	389 657	364 727	62 865	16,1%	111 857	28,7%	66 530	18,2%	241 252	66,1%	50 126	62,7%	32,7%
Agency services	28 366	28 366	5 894	20,8%	7 849	27,7%	6 964	24,6%	20 707	73,0%	7 127	70,4%	(2,3%)
Interest	984	984	346	35,2%	41	4,2%	82	8,4%	470	47,7%	291	80,5%	(71,7%)
Interest earned from Receivables	567 271	567 271	332 461	58,6%	343 722	60,6%	382 101	67,4%	1 058 285	186,6%	261 023	185,4%	46,4%
Interest earned from Current and Non Current Assets	538 728	899 929	241 744	44,9%	213 388	39,6%	210 855	23,4%	665 988	74,0%	172 303	95,8%	22,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	500	500	-	-	-	-	22	4,4%	22	4,4%	42	9,9%	(47,6%)
Rental from Fixed Assets	1 050 133	1 032 941	227 123	21,6%	218 796	20,8%	230 390	22,3%	676 309	65,5%	191 263	66,0%	20,5%
Licence and permits	10 197	10 197	1 582	15,5%	1 366	13,4%	1 331	13,1%	4 280	42,0%	2 420	905,8%	(45,0%)
Operational Revenue	198 737	198 837	45 690	23,0%	54 154	27,2%	74 156	37,3%	173 999	87,5%	61 593	78,3%	20,4%
Non-Exchange Revenue													
Property rates	11 000 000	11 000 000	3 498 983	31,8%	3 028 746	27,5%	2 943 424	26,8%	9 471 153	86,1%	2 885 742	87,1%	2,0%
Surcharges and Taxes	372 670	372 670	1 304	,4%	150 483	40,4%	129 416	34,7%	281 204	75,5%	164 970	60,4%	(21,6%)
Fines, penalties and forfeits	42 734	42 718	1 717	4,0%	2 444	5,7%	2 188	5,1%	6 350	14,9%	8 487	40,8%	(74,2%)
Licences or permits	46 710	46 710	8 495	18,2%	12 379	26,5%	13 100	28,0%	33 975	72,7%	12 219	125,8%	7,2%
Transfer and subsidies - Operational	5 578 892	5 698 481	2 056 506	36,9%	1 392 652	25,0%	1 691 299	29,7%	5 140 457	90,2%	1 364 862	85,7%	23,9%
Interest	315 000	315 000	148 188	47,0%	152 462	48,4%	148 031	47,0%	448 681	142,4%	120 613	100,1%	22,7%
Fuel Levy	3 557 475	3 557 475	1 185 825	33,3%	1 185 825	33,3%	1 185 825	33,3%	3 557 475	100,0%	1 126 599	100,0%	5,3%
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	10 500	10 500	-	-	11 664	111,1%	2 595	24,7%	14 259	135,8%	9 129	203,8%	(71,6%)
Other Gains	64 582	64 582	4	-	844	1,3%	3 423	5,3%	4 271	6,6%	17 125	1 814,5%	(80,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	52 289 469	52 921 652	12 244 283	23,4%	12 810 015	24,5%	10 707 216	20,2%	35 761 513	67,6%	9 995 560	69,3%	7,1%
Employee related costs	13 645 967	13 417 691	2 809 653	20,6%	3 480 710	25,5%	2 937 069	21,9%	9 227 431	68,8%	2 834 037	69,6%	3,6%
Remuneration of councillors	145 266	145 404	34 272	23,6%	41 385	28,5%	35 861	24,7%	111 518	76,7%	34 003	73,2%	5,5%
Bulk purchases - electricity	15 147 655	14 827 655	4 477 246	29,6%	3 308 687	21,8%	3 131 228	21,1%	10 917 162	73,6%	2 563 330	72,3%	22,2%
Inventory consumed	4 352 846	4 417 729	683 467	15,7%	900 464	20,7%	803 293	18,2%	2 387 224	54,0%	855 064	65,5%	(6,1%)
Debt impairment	2 944 533	2 547 184	748 710	25,4%	747 063	25,4%	246 540	9,7%	1 742 313	68,4%	376 404	60,4%	(34,5%)
Depreciation and amortisation	3 066 229	3 066 229	690 093	22,5%	701 165	22,9%	675 371	22,0%	2 066 628	67,4%	680 310	67,6%	(7,7%)
Interest	994 596	982 666	259 045	26,0%	258 174	26,0%	244 338	24,9%	761 558	77,5%	217 824	75,9%	12,2%
Contracted services	6 480 262	7 278 790	1 250 330	19,3%	1 648 081	25,4%	1 513 507	20,8%	4 411 918	60,6%	1 266 015	67,0%	19,5%
Transfers and subsidies	710 214	751 898	151 167	21,3%	161 189	22,7%	123 036	16,4%	435 391	57,9%	109 364	53,0%	12,5%
Irrecoverable debts written off	-	397 349	(41)	-	-	-	14 442	3,6%	14 401	3,6%	(40)	-	(35 829,6%)
Operational costs	3 103 298	3 390 526	572 623	18,5%	831 727	26,8%	653 771	19,3%	2 058 122	60,7%	552 984	59,6%	18,2%
Losses on disposal of Assets	420	420	0	-	(9)	(2,2%)	512	122,0%	503	119,8%	2 598	-	(80,3%)
Other Losses	1 698 183	1 698 111	567 717	33,4%	731 379	43,1%	328 248	19,3%	1 627 344	95,8%	503 666	97,7%	(34,8%)
Surplus/(Deficit)	273 447	80 016	2 163 934		712 591		3 118 516		5 995 040		2 204 740		
Transfers and subsidies - capital (monetary allocations)	4 674 106	4 390 236	394 784	8,4%	730 892	15,6%	1 052 529	24,0%	2 178 206	49,6%	898 205	40,7%	17,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	3 478	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	4 947 553	4 470 252	2 558 718		1 443 483		4 171 045		8 173 246		3 106 423		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	4 947 553	4 470 252	2 558 718		1 443 483		4 171 045		8 173 246		3 106 423		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 947 553	4 470 252	2 558 718		1 443 483		4 171 045		8 173 246		3 106 423		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	135 945	149 565	34 296	25,2%	23 085	17,0%	27 499	18,4%	84 880	56,8%	56 296	88,3%	(51,2%)
Surplus/(Deficit) for the year	5 083 498	4 619 817	2 593 014		1 466 568		4 198 544		8 258 126		3 162 719		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	8 143 224	7 630 469	520 517	6,4%	1 008 865	12,4%	1 047 405	13,7%	2 576 787	33,8%	598 486	32,3%	75,0%
National Government	4 130 022	3 869 239	367 397	8,9%	646 125	15,6%	896 153	23,2%	1 909 674	49,4%	694 506	43,6%	29,0%
Provincial Government	540 241	514 588	9 276	1,7%	11 883	2,2%	12 989	2,5%	34 148	6,6%	10 989	4,6%	18,2%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Aget)	3 844	3 864	-	-	-	-	190	4,9%	190	4,9%	-	-	(100,0%)
Transfers recognised - capital	4 674 107	4 387 691	376 673	8,1%	658 007	14,1%	909 332	20,7%	1 944 012	44,3%	705 495	36,4%	28,9%
Borrowing	1 500 000	1 500 000	39 400	2,6%	159 694	10,6%	169 853	11,3%	368 947	24,6%	(42 381)	23,8%	(500,8%)
Internally generated funds	1 969 117	1 742 778	104 444	5,3%	191 163	9,7%	(31 780)	(1,8%)	263 828	15,1%	(64 628)	26,5%	(50,8%)
Capital Expenditure Functional	8 143 224	7 633 015	520 517	6,4%	1 008 865	12,4%	1 047 405	13,7%	2 576 787	33,8%	598 535	32,3%	75,0%
Municipal governance and administration	799 341	720 929	16 035	2,0%	23 626	3,0%	28 991	4,0%	68 652	9,5%	(111 611)	(5,2%)	(126,0%)
Executive and Council	350 954	261 651	(116)	-	9 450	2,7%	7 164	2,7%	16 499	6,3%	(12 544)	44,1%	(157,1%)
Finance and administration	448 108	458 899	16 151	3,6%	14 176	3,2%	21 877	4,8%	52 204	11,4%	(99 520)	(8,4%)	(122,0%)
Internal audit	279	378	-	-	-	-	(51)	(13,5%)	(51)	(13,5%)	452	-	(111,2%)
Community and Public Safety	1 328 902	1 351 558	118 338	8,9%	182 441	13,7%	87 096	6,4%	387 875	28,7%	121 717	18,0%	(28,4%)
Community and Social Services	145 044	119 507	5 164	3,6%	25 404	17,5%	19 656	16,4%	50 224	42,0%	11 453	18,3%	71,6%
Sport And Recreation	157 843	232 536	14 904	9,4%	64 844	41,1%	20 818	9,0%	100 566	43,2%	24 058	24,9%	(13,5%)
Public Safety	46 182	50 514	893	1,9%	5 307	11,5%	655	1,3%	6 855	13,6%	(8 809)	(16,5%)	(107,4%)
Housing	952 833	922 176	95 619	10,0%	84 052	8,8%	42 317	4,6%	221 988	24,1%	91 863	17,9%	(53,9%)
Health	27 000	26 825	1 759	6,5%	2 833	10,5%	3 651	13,6%	8 243	30,7%	3 151	21,9%	15,9%
Economic and Environmental Services	2 219 662	1 990 633	171 440	7,7%	307 186	13,8%	270 393	13,6%	749 020	37,6%	258 956	46,9%	4,4%
Planning and Development	416 135	447 120	70 616	17,0%	91 119	21,9%	88 733	19,8%	250 467	56,0%	44 861	30,6%	97,8%
Road Transport	1 793 031	1 528 152	100 816	5,6%	210 575	11,7%	181 661	11,9%	493 052	32,3%	213 837	50,7%	(15,0%)
Environmental Protection	10 496	15 361	8	,1%	5 492	52,3%	-	-	5 500	35,8%	258	20,9%	(100,0%)
Trading Services	3 768 800	3 531 804	214 703	5,7%	483 348	12,8%	654 602	18,5%	1 352 652	38,3%	322 433	38,4%	103,0%
Energy sources	699 900	655 131	72 536	10,4%	103 245	14,8%	96 941	14,8%	272 722	41,6%	108 399	47,9%	(10,6%)
Water Management	1 004 414	864 782	67 309	6,7%	129 801	12,9%	161 845	18,7%	358 955	41,5%	101 204	39,9%	59,9%
Waste Water Management	1 828 637	1 805 213	65 770	3,6%	241 851	13,2%	381 388	21,1%	689 010	38,2%	95 731	30,6%	298,4%
Waste Management	235 489	206 678	9 088	3,9%	8 450	3,6%	14 428	7,0%	31 965	15,5%	17 099	39,4%	(15,6%)
Other	26 519	38 091	(0)	-	12 264	46,2%	6 323	16,6%	18 588	48,8%	7 041	15,7%	(10,2%)

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	52 960 970	53 195 671	2 427 549	4,6%	1 743 655	3,3%	2 099 409	3,9%	6 270 613	11,8%	1 830 139	12,5%	14,7%
Property rates	10 120 000	10 120 000	2 449 983	24,2%	2 038 986	20,1%	2 067 816	20,4%	6 556 784	64,8%	1 666 265	60,6%	24,1%
Service charges	26 486 599	26 486 599	(35 564)	(,1)%	(298 560)	(1,1)%	7 121	-	(327 003)	(1,2)%	166 957	(,2)%	(95,7%)
Other revenue	5 645 186	5 627 975	13 130	,2%	3 511	,1%	24 472	,4%	41 114	,7%	(3 084)	(1,0)%	(893,6%)
Transfers and Subsidies - Operational	5 489 687	5 621 899	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	4 648 786	4 407 768	-	-	-	-	-	-	-	-	-	-	-
Interest	570 712	931 429	-	-	(282)	-	-	-	(282)	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(47 629 689)	(39 976 751)	-	-	-	-	(7 141 701)	17,9%	(7 141 701)	17,9%	(62 700)	,2%	11 290,3%
Suppliers and employees	(46 635 053)	(38 970 186)	-	-	-	-	(7 141 701)	18,3%	(7 141 701)	18,3%	(62 700)	,2%	11 290,3%
Finance charges	(994 636)	(1 006 565)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	5 331 281	13 218 920	2 427 549	45,5%	1 743 655	32,7%	(5 042 293)	(38,1)%	(871 088)	(6,6)%	1 767 439	102,1%	(385,3%)
Cash Flow from Investing Activities													
Receipts	-	-	(31 785)	-	(43 671)	-	(32 715)	-	(108 172)	-	(48 292)	-	(32,3%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(31 785)	-	(43 671)	-	(32 715)	-	(108 172)	-	(48 292)	-	(32,3%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(8 090 153)	(7 561 168)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(8 090 153)	(7 561 168)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(8 090 153)	(7 561 168)	(31 785)	,4%	(43 671)	,5%	(32 715)	,4%	(108 172)	1,4%	(48 292)	2,7%	(32,3%)
Cash Flow from Financing Activities													
Receipts	1 500 000	1 500 000	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 500 000	1 500 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(980 685)	(874 255)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(980 685)	(874 255)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	519 315	625 745	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(2 239 557)	6 283 497	2 395 764	(107,0)%	1 699 984	(75,9)%	(5 075 008)	(80,8)%	(979 260)	(15,6)%	1 719 147	1 907,8%	(395,2)%
Cash/cash equivalents at the year begin:	8 991 705	8 812 400	2 395 764	-	2 395 764	26,6%	4 095 748	46,5%	-	-	3 929 572	-	4,2%
Cash/cash equivalents at the year end:	6 752 148	15 095 897	2 395 764	35,5%	4 095 748	60,7%	(979 260)	(6,5)%	(979 260)	(6,5)%	5 648 719	86,8%	(117,3%)

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	903 998	7,6%	882 813	7,4%	706 761	6,0%	9 380 207	79,0%	11 873 779	39,3%	-	-	5 104 152	43,0%
Trade and Other Receivables from Exchange Transactions - Electricity	963 939	21,6%	332 112	7,5%	130 698	2,9%	3 029 473	68,0%	4 456 223	14,7%	-	-	2 080 753	46,7%
Receivables from Non-exchange Transactions - Property Rates	751 912	9,9%	342 743	4,5%	223 707	2,9%	6 314 068	82,7%	7 632 431	25,3%	-	-	3 584 624	47,0%
Receivables from Exchange Transactions - Waste Water Management	182 639	9,2%	162 923	8,2%	132 817	6,7%	1 515 835	76,0%	1 994 214	6,6%	-	-	851 272	42,7%
Receivables from Exchange Transactions - Waste Management	80 484	9,0%	41 859	4,7%	27 583	3,1%	742 572	83,2%	892 497	3,0%	-	-	397 882	44,6%
Receivables from Exchange Transactions - Property Rental Debtors	17 599	4,2%	16 804	4,0%	13 173	3,1%	372 460	88,7%	420 035	1,4%	-	-	186 954	44,5%
Interest on Arrear Debtor Accounts	53 057	7,2%	11 928	1,6%	3 564	,5%	672 517	90,7%	741 065	2,5%	-	-	357 139	48,2%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	139 995	6,3%	55 699	2,5%	31 050	1,4%	1 979 389	89,7%	2 206 133	7,3%	-	-	1 054 187	47,8%
Total By Income Source	3 093 622	10,2%	1 846 882	6,1%	1 269 353	4,2%	24 006 521	79,4%	30 216 378	100,0%	-	-	13 616 963	45,1%
Debtors Age Analysis By Customer Group														
Organs of State	248 484	20,1%	141 576	11,4%	44 434	3,6%	802 582	64,9%	1 237 076	4,1%	-	-	623 137	50,4%
Commercial	1 167 061	17,2%	402 287	5,9%	193 359	2,9%	5 020 386	74,0%	6 783 093	22,4%	-	-	3 129 262	46,1%
Households	1 665 855	7,5%	1 291 405	5,8%	1 021 235	4,6%	18 119 186	82,0%	22 097 680	73,1%	-	-	9 745 234	44,1%
Other	12 223	12,4%	11 614	11,8%	10 326	10,5%	64 367	65,3%	98 529	,3%	-	-	119 330	121,1%
Total By Customer Group	3 093 622	10,2%	1 846 882	6,1%	1 269 353	4,2%	24 006 521	79,4%	30 216 378	100,0%	-	-	13 616 963	45,1%

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	153 394	100,0%	-	-	-	-	-	-	153 394	9,2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	152 480	100,0%	-	-	-	-	-	-	152 480	9,1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 329 972	97,2%	10 401	,8%	11 250	,8%	-	-	1 367 736	81,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 635 846	97,7%	10 401	,6%	11 250	,7%	16 114	1,0%	1 673 610	100,0%

Contact Details

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

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	471 842	484 722	172 539	36,6%	116 723	24,7%	112 355	23,2%	401 618	82,9%	95 033	73,7%	18,2%
Exchange Revenue													
Service charges - Electricity	185 555	186 175	56 923	30,7%	43 780	23,6%	40 179	21,6%	140 883	75,7%	38 882	65,9%	3,3%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	20 252	20 252	8 381	41,4%	6 143	30,3%	5 853	28,9%	20 376	100,6%	4 857	70,1%	20,5%
Sale of Goods and Rendering of Services	11 966	21 954	821	6,9%	1 063	8,9%	8 123	37,0%	10 007	45,6%	724	17,4%	1 021,5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	1 473	-	1 609	-	(2 180)	-	903	-	1 183	71,5%	(284,2%)
Interest earned from Current and Non Current Assets	4 778	6 278	2 175	45,5%	1 569	32,8%	2 055	32,7%	5 800	92,4%	1 676	77,8%	22,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 376	3 295	605	25,4%	741	31,2%	657	19,9%	2 003	60,8%	(1 874)	(33,0%)	(135,1%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 330	4 330	-	-	0	-	0	-	0	-	0	2%	(82,2%)
Non-Exchange Revenue													
Property rates	141 738	141 738	64 715	45,7%	30 251	21,3%	27 757	19,6%	122 724	86,6%	24 654	79,0%	12,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	227	227	85	37,5%	12	5,3%	(14)	(6,1%)	83	36,7%	44	71,7%	(131,8%)
Licences or permits	5 182	5 182	1 268	24,5%	1 481	28,6%	1 405	27,1%	4 154	80,2%	1 226	74,9%	14,6%
Transfer and subsidies - Operational	89 623	89 475	36 093	40,3%	30 074	33,6%	25 438	28,4%	91 604	102,4%	23 660	97,3%	7,5%
Interest	5 814	5 814	-	-	-	-	3 082	53,0%	3 082	53,0%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	442 228	457 894	139 801	31,6%	120 783	27,3%	105 889	23,1%	366 473	80,0%	79 912	67,8%	32,5%
Employee related costs	158 875	155 993	37 657	23,7%	39 067	24,6%	39 047	25,0%	115 772	74,2%	34 114	72,4%	14,5%
Remuneration of councillors	8 842	8 736	2 363	26,7%	2 057	23,3%	1 887	21,6%	6 307	72,2%	1 978	73,0%	(4,6%)
Bulk purchases - electricity	142 993	142 993	56 242	39,3%	31 541	22,1%	29 395	20,6%	117 178	81,9%	23 618	80,4%	24,5%
Inventory consumed	11 514	14 032	1 645	14,3%	3 914	34,0%	4 273	30,5%	9 833	70,1%	2 223	61,1%	92,2%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	30 236	27 995	11 644	38,5%	11 625	38,4%	11 484	41,0%	34 753	124,1%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	44 698	54 278	12 801	28,6%	15 576	34,8%	11 173	20,6%	39 550	72,9%	10 739	67,0%	4,0%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	8 500	9 064	7 049	82,9%	2 016	23,7%	1 131	12,5%	10 196	112,5%	716	52,9%	58,0%
Operational costs	36 570	44 803	10 399	28,4%	14 988	41,0%	7 498	16,7%	32 885	73,4%	6 524	73,4%	14,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	29 614	26 828	32 738		(4 060)		6 466		35 145		15 121		
Transfers and subsidies - capital (monetary allocations)	82 290	108 959	24 581	29,9%	37 353	45,4%	3 897	3,6%	65 831	60,4%	4 338	39,7%	(10,2%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	111 904	135 787	57 319		33 294		10 363		100 976		19 459		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	111 904	135 787	57 319		33 294		10 363		100 976		19 459		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	111 904	135 787	57 319		33 294		10 363		100 976		19 459		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	111 904	135 787	57 319		33 294		10 363		100 976		19 459		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	111 109	135 619	26 791	24,1%	39 730	35,8%	10 156	7,5%	76 677	56,5%	5 016	38,0%	102,5%
National Government	51 453	48 122	12 199	23,7%	17 871	34,7%	3 441	7,2%	33 511	69,6%	2 503	50,5%	37,5%
Provincial Government	21 317	52 274	10 667	50,0%	15 337	71,9%	289	6%	26 293	50,3%	1 835	39,0%	(84,3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	72 770	100 396	22 866	31,4%	33 208	45,6%	3 730	3,7%	59 804	59,6%	4 338	44,7%	(14,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	38 339	35 223	3 924	10,2%	6 522	17,0%	6 426	18,2%	16 873	47,9%	678	21,9%	847,8%
Capital Expenditure Functional	111 109	135 619	26 791	24,1%	39 730	35,8%	10 156	7,5%	76 677	56,5%	5 016	38,0%	102,5%
Municipal governance and administration	2 100	2 015	15	,7%	1 044	49,7%	-	-	1 059	52,6%	264	70,7%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 100	2 015	15	,7%	1 044	49,7%	-	-	1 059	52,6%	264	49,0%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 688	41 830	10 667	91,3%	4 908	42,0%	3 313	7,9%	18 888	45,2%	1 829	39,5%	81,2%
Community and Social Services	788	780	-	-	-	-	-	-	-	-	(6)	86,7%	(100,0%)
Sport And Recreation	-	150	-	-	-	-	-	-	-	-	-	-	-
Public Safety	900	900	-	-	-	-	648	71,9%	648	71,9%	-	(2,2%)	(100,0%)
Housing	10 000	40 000	10 667	106,7%	4 908	49,1%	2 666	6,7%	18 241	45,6%	1 835	40,7%	45,3%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	50 011	49 981	8 870	17,7%	18 778	37,5%	4 435	8,9%	32 084	64,2%	430	17,9%	930,8%
Planning and Development	17 767	18 407	1 398	7,9%	10 489	59,0%	975	5,3%	12 863	69,9%	-	15,6%	(100,0%)
Road Transport	32 244	31 574	7 472	23,2%	8 289	25,7%	3 460	11,0%	19 221	60,9%	430	18,2%	704,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	47 310	41 794	7 239	15,3%	15 000	31,7%	2 408	5,8%	24 646	59,0%	2 493	46,6%	(3,4%)
Energy sources	46 910	41 394	7 058	15,0%	15 000	32,0%	2 589	6,3%	24 646	59,5%	2 493	47,5%	3,9%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	400	400	181	45,2%	-	-	(181)	(45,2%)	-	-	-	26,9%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	658 302	699 922	180 707	27,5%	160 539	24,4%	123 912	17,7%	465 159	66,5%	124 656	77,4%	(,6%)
Property rates	177 147	184 989	32 618	18,4%	51 833	29,3%	36 869	19,9%	121 321	65,6%	43 353	133,1%	(15,0%)
Service charges	260 451	260 451	70 570	27,1%	64 887	24,9%	52 008	20,0%	187 465	72,0%	32 645	44,6%	59,3%
Other revenue	44 012	50 478	6 060	13,8%	2 273	5,2%	2 679	5,3%	11 012	21,8%	4 956	41,7%	(45,9%)
Transfers and Subsidies - Operational	89 623	88 766	34 466	38,5%	31 692	35,4%	21 047	23,7%	87 204	98,2%	23 222	100,2%	(9,4%)
Transfers and Subsidies - Capital	82 290	108 959	36 267	44,1%	9 468	11,5%	11 387	10,5%	57 123	52,4%	19 324	68,9%	(41,1%)
Interest	4 778	6 278	725	15,2%	386	8,1%	(78)	(1,2%)	1 033	16,5%	1 155	49,5%	(106,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(433 410)	(450 752)	(106 627)	24,6%	(75 625)	17,4%	(64 895)	14,4%	(247 147)	54,8%	(47 770)	55,0%	35,8%
Suppliers and employees	(433 410)	(450 752)	(106 627)	24,6%	(75 625)	17,4%	(64 895)	14,4%	(247 147)	54,8%	(47 770)	54,9%	36,1%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	(105)	-	(100,0%)
Net Cash from/(used) Operating Activities	224 892	249 169	74 080	32,9%	84 914	37,8%	59 018	23,7%	218 012	87,5%	76 886	124,6%	(23,2%)
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	(127 775)	(152 286)	(35 852)	28,1%	(44 869)	35,1%	(14 357)	9,4%	(95 077)	62,4%	(7 866)	41,9%	82,5%
Capital assets	(127 775)	(152 286)	(35 852)	28,1%	(44 869)	35,1%	(14 357)	9,4%	(95 077)	62,4%	(7 866)	41,9%	82,5%
Net Cash from/(used) Investing Activities	(127 775)	(152 286)	(35 852)	28,1%	(44 869)	35,1%	(14 357)	9,4%	(95 077)	62,4%	(7 866)	41,9%	82,5%
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	97 117	96 884	38 228	39,4%	40 045	41,2%	44 661	46,1%	122 934	126,9%	69 020	338,9%	(35,3%)
Cash/cash equivalents at the year begin:	25 588	25 588	131 310	513,2%	170 436	666,1%	210 481	822,6%	131 310	513,2%	177 976	278,4%	18,3%
Cash/cash equivalents at the year end:	122 705	122 472	170 436	138,9%	210 481	171,5%	255 142	208,3%	255 142	208,3%	246 996	318,6%	3,3%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 794	73.6%	1 815	13.6%	262	2.0%	1 438	10.8%	13 309	16.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 534	19.0%	2 600	7.6%	1 331	3.9%	23 903	69.6%	34 368	43.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 998	12.4%	1 368	8.5%	998	6.2%	11 807	73.0%	16 171	20.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	598	4.0%	533	3.6%	512	3.5%	13 144	88.9%	14 788	18.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	93	9.5%	69	7.0%	53	5.3%	772	78.3%	987	1.2%	-	-	-	-
Total By Income Source	19 017	23.9%	6 385	8.0%	3 155	4.0%	51 065	64.1%	79 622	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 015	13.2%	810	3.5%	444	1.9%	18 624	81.4%	22 892	28.8%	-	-	-	-
Commercial	11 290	50.5%	2 568	11.5%	612	2.7%	7 886	35.3%	22 356	28.1%	-	-	-	-
Households	4 713	13.7%	3 006	8.7%	2 100	6.1%	24 554	71.4%	34 374	43.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	19 017	23.9%	6 385	8.0%	3 155	4.0%	51 065	64.1%	79 622	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	707	70,9%	65	6,5%	-	-	225	22,5%	997	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	707	70,9%	65	6,5%	-	-	225	22,5%	997	100,0%

Contact Details

Municipal Manager	Mr Sipho Raynold Zwane	039 797 6603
Chief Financial Officer	Mr Siyabonga Khoza	083 375 9758

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	588 970	582 513	223 084	37,9%	183 764	31,2%	147 636	25,3%	554 483	95,2%	154 555	95,0%	(4,5%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	61 123	53 721	13 008	21,3%	11 922	19,5%	12 821	23,9%	37 752	70,3%	18 234	86,0%	(29,7%)
Service charges - Waste Water Management	15 069	13 445	3 430	22,8%	3 319	22,0%	3 317	24,7%	10 066	74,9%	3 302	67,8%	4%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	876	585	73	8,3%	77	8,8%	20	3,5%	170	29,1%	55	67,9%	(62,7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	11 960	15 713	4 257	35,6%	4 247	35,5%	4 221	26,9%	12 726	81,0%	3 743	88,5%	12,8%
Interest earned from Current and Non Current Assets	5 713	19 570	5 596	97,9%	5 163	90,4%	8 922	45,6%	19 681	100,6%	2 847	90,1%	213,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	388	388	75	19,2%	204	52,5%	75	19,3%	354	91,1%	43	116,4%	75,5%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	493 840	479 090	196 645	39,8%	158 831	32,2%	118 259	24,7%	473 735	98,9%	126 331	97,2%	(6,4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	684 154	706 578	121 643	17,8%	134 255	19,6%	191 971	27,2%	447 868	63,4%	150 028	68,2%	28,0%
Employee related costs	256 783	256 783	61 149	23,8%	62 483	24,3%	63 293	24,6%	186 924	72,8%	59 046	73,3%	7,2%
Remuneration of councillors	8 119	8 119	1 597	19,7%	2 582	31,8%	1 081	13,3%	5 260	64,8%	1 558	68,3%	(30,6%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	28 431	35 246	6 494	22,8%	8 395	29,5%	8 574	24,3%	23 463	66,6%	9 006	71,5%	(4,8%)
Debt impairment	28 300	28 300	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	97 007	97 007	-	-	-	-	71 092	73,3%	71 092	73,3%	20 425	66,6%	248,1%
Interest	100	104	2	2,2%	-	-	-	-	2	2,1%	5	1,0%	(100,0%)
Contracted services	140 220	150 085	26 379	18,8%	35 003	25,0%	26 642	17,8%	88 025	58,6%	31 340	72,6%	(15,0%)
Transfers and subsidies	2 500	2 500	-	-	-	-	-	-	-	-	9 200	70,4%	(100,0%)
Irrecoverable debts written off	30 418	30 418	-	-	-	-	-	-	-	-	-	-	-
Operational costs	92 277	98 016	26 022	28,2%	25 792	28,0%	21 288	21,7%	73 102	74,6%	16 572	65,9%	28,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	2 875	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(95 185)	(124 066)	101 441		49 509		(44 335)		106 615		4 527		
Transfers and subsidies - capital (monetary allocations)	321 352	351 938	79 878	24,9%	118 808	37,0%	78 749	22,4%	277 435	78,8%	115 895	58,7%	(32,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	226 167	227 872	181 319		168 317		34 414		384 050		120 422		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	226 167	227 872	181 319		168 317		34 414		384 050		120 422		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	226 167	227 872	181 319		168 317		34 414		384 050		120 422		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	17 000	17 000	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	243 167	244 872	181 319		168 317		34 414		384 050		120 422		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	306 141	316 868	78 335	25,6%	103 571	33,8%	71 775	22,7%	253 681	80,1%	38 181	56,2%	88,0%
National Government	277 584	287 510	77 786	28,0%	101 073	36,4%	69 044	24,0%	247 903	86,2%	37 919	59,0%	82,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	277 584	287 510	77 786	28,0%	101 073	36,4%	69 044	24,0%	247 903	86,2%	37 919	58,9%	82,1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 557	29 358	549	1,9%	2 499	8,7%	2 730	9,3%	5 778	19,7%	261	12,6%	945,2%
Capital Expenditure Functional	306 141	316 868	78 335	25,6%	103 571	33,8%	71 775	22,7%	253 681	80,1%	38 181	56,1%	88,0%
Municipal governance and administration	10 308	14 372	549	5,3%	1 630	15,8%	853	5,9%	3 032	21,1%	472	8,8%	80,9%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	10 308	14 372	549	5,3%	1 630	15,8%	853	5,9%	3 032	21,1%	472	8,8%	80,9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 600	1 600	-	-	-	-	-	-	-	-	270	23,9%	(100,0%)
Community and Social Services	1 600	1 600	-	-	-	-	-	-	-	-	270	23,9%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	27 618	60 240	22 946	83,1%	19 886	72,0%	10 685	17,7%	53 517	88,8%	955	20,6%	1 019,4%
Planning and Development	27 618	60 240	22 946	83,1%	19 886	72,0%	10 685	17,7%	53 517	88,8%	955	20,6%	1 019,4%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	266 615	240 656	54 840	20,6%	82 056	30,8%	60 236	25,0%	197 132	81,9%	36 484	62,2%	65,1%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	198 174	186 078	41 750	21,1%	63 529	32,1%	41 532	22,3%	146 810	78,9%	42 823	68,3%	(3,0%)
Waste Water Management	68 441	54 578	13 090	19,1%	18 527	27,1%	18 704	34,3%	50 321	92,2%	(6 339)	38,1%	(395,1%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	935 993	952 199	1 026 830	109,7%	869 282	92,9%	480 366	50,4%	2 376 478	249,6%	811 009	231,7%	(40,8%)
Property rates	-	-	2	-	2	-	2	-	5	-	-	-	(100,0%)
Service charges	61 100	61 100	15 542	25,4%	15 081	24,7%	14 336	23,5%	44 958	73,6%	14 002	58,7%	2,4%
Other revenue	53 987	53 987	646 095	1 196,8%	571 717	1 059,0%	306 064	566,9%	1 523 876	2 822,7%	517 170	1 545,1%	(40,8%)
Transfers and Subsidies - Operational	493 840	493 840	197 596	40,0%	157 320	31,9%	117 412	23,8%	472 328	95,6%	146 979	186,7%	(20,1%)
Transfers and Subsidies - Capital	321 352	321 352	162 000	50,4%	120 000	37,3%	33 630	10,5%	315 630	98,2%	130 011	98,7%	(74,1%)
Interest	5 713	21 920	5 596	97,9%	5 163	90,4%	8 922	40,7%	19 681	89,8%	2 847	90,1%	213,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(611 217)	(627 704)	(237 295)	38,8%	(264 126)	43,2%	(205 547)	32,7%	(706 969)	112,6%	(160 540)	96,8%	28,0%
Suppliers and employees	(611 117)	(627 704)	(237 295)	38,8%	(264 126)	43,2%	(205 547)	32,7%	(706 969)	112,6%	(160 540)	96,8%	28,0%
Finance charges	(100)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	324 776	324 495	789 535	243,1%	605 156	186,3%	274 819	84,7%	1 669 510	514,5%	650 469	526,2%	(57,8%)
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	(306 141)	(316 868)	(78 335)	25,6%	(103 571)	33,8%	(71 775)	22,7%	(253 681)	80,1%	(38 181)	56,2%	88,0%
Capital assets	(306 141)	(316 868)	(78 335)	25,6%	(103 571)	33,8%	(71 775)	22,7%	(253 681)	80,1%	(38 181)	56,2%	88,0%
Net Cash from/(used) Investing Activities	(306 141)	(316 868)	(78 335)	25,6%	(103 571)	33,8%	(71 775)	22,7%	(253 681)	80,1%	(38 181)	56,2%	88,0%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 400)	(2 400)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(2 400)	(2 400)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(2 400)	(2 400)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	16 235	5 227	711 200	4 380,7%	501 585	3 089,6%	203 044	3 884,9%	1 415 829	27 089,4%	612 288	999 772,1%	(66,8%)
Cash/cash equivalents at the year begin:	67 907	139 006	124 641	183,5%	835 840	1 230,9%	1 337 425	962,1%	124 641	89,7%	762 316	77,8%	75,4%
Cash/cash equivalents at the year end:	84 141	144 233	835 840	993,4%	1 337 425	1 589,5%	1 540 469	1 068,0%	1 540 469	1 068,0%	1 374 604	2 123,8%	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	9 104	3,2%	24 039	8,5%	6 384	2,3%	243 935	86,1%	283 462	64,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 557	3,2%	9 391	8,5%	2 494	2,3%	95 296	86,1%	110 737	25,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 522	3,2%	4 018	8,5%	1 067	2,3%	40 775	86,1%	47 383	10,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	14 183	3,2%	37 448	8,5%	9 945	2,3%	380 006	86,1%	441 582	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 414	4,8%	34 280	15,7%	6 408	2,9%	166 733	76,5%	217 834	49,3%	-	-	-	-
Commercial	739	4,5%	499	3,1%	517	3,2%	14 543	89,2%	16 298	3,7%	-	-	-	-
Households	3 031	1,5%	2 669	1,3%	3 020	1,5%	198 730	95,8%	207 450	47,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	14 183	3,2%	37 448	8,5%	9 945	2,3%	380 006	86,1%	441 582	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 174	58,4%	401	5,6%	2 353	32,9%	222	3,1%	7 150	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 174	58,4%	401	5,6%	2 353	32,9%	222	3,1%	7 150	100,0%

Contact Details

Municipal Manager	Mr Gamakhulu Ma-art Sineke	039 834 8706
Chief Financial Officer	Mr Khumbulani Mthembeni Brian Mzimela	039 834 8702

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	196 504	200 626	81 240	41,3%	59 840	30,5%	47 138	23,5%	188 218	93,8%	45 934	93,3%	2,6%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	2	-	1	-	1	-	4	-	-	-	(100,0%)
Service charges - Waste Management	1 890	1 890	532	28,2%	543	28,7%	554	29,3%	1 630	86,3%	493	85,8%	12,5%
Sale of Goods and Rendering of Services	753	2 964	71	9,4%	49	6,4%	84	2,8%	204	6,9%	51	17,0%	64,5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 100	7 000	2 497	118,9%	2 263	107,8%	2 438	34,8%	7 198	102,8%	1 554	119,2%	56,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	592	592	73	12,4%	91	15,4%	48	8,2%	213	36,0%	52	34,8%	(7,8%)
Licence and permits	2 750	1 400	391	14,2%	357	13,0%	398	28,4%	1 147	81,9%	416	47,6%	(4,4%)
Operational Revenue	-	-	18	-	30	-	501	-	550	-	18	103,5%	2 659,5%
Non-Exchange Revenue													
Property rates	29 438	29 438	14 014	47,6%	4 511	15,3%	4 443	15,1%	22 968	78,0%	3 185	76,1%	39,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	400	400	22	5,4%	22	5,4%	392	97,9%	435	108,7%	21	15,6%	1 780,4%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	158 381	156 742	63 620	40,2%	51 972	32,8%	38 278	24,4%	153 870	98,2%	40 144	97,6%	(4,6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	200	200	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	211 946	219 808	41 423	19,5%	55 762	26,3%	40 753	18,5%	137 938	62,8%	35 406	61,7%	15,1%
Employee related costs	92 653	92 653	20 517	22,1%	25 093	27,1%	21 042	22,7%	66 652	71,9%	19 710	73,7%	6,8%
Remuneration of councillors	11 164	11 164	2 171	19,4%	2 746	24,6%	2 256	20,2%	7 173	64,3%	2 171	61,5%	3,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	8 127	8 127	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	20 600	20 600	-	-	8 732	42,4%	-	-	8 732	42,4%	-	16,7%	-
Interest	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Contracted services	36 705	41 502	6 418	17,5%	7 603	20,7%	12 940	31,2%	26 961	65,0%	6 172	62,9%	109,7%
Transfers and subsidies	3 147	3 162	298	9,5%	530	16,8%	247	7,8%	1 075	34,0%	363	27,4%	(31,8%)
Irrecoverable debts written off	-	500	6	-	188	-	436	87,2%	630	126,1%	344	3,0%	26,7%
Operational costs	38 550	41 099	12 012	31,2%	10 871	28,2%	3 831	9,3%	26 714	65,0%	6 645	84,9%	(42,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(15 442)	(19 183)	39 817		4 079		6 385		50 280		10 528		
Transfers and subsidies - capital (monetary allocations)	31 137	30 584	4 222	13,6%	10 212	32,8%	5 987	19,6%	20 420	66,8%	4 713	67,2%	27,0%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	15 695	11 401	44 039		14 290		12 371		70 701		15 241		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	15 695	11 401	44 039		14 290		12 371		70 701		15 241		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	15 695	11 401	44 039		14 290		12 371		70 701		15 241		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	15 695	11 401	44 039		14 290		12 371		70 701		15 241		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	35 190	33 825	4 555	12,9%	10 553	30,0%	9 575	28,3%	24 684	73,0%	6 650	44,7%	44,0%
National Government	26 668	25 303	4 154	15,6%	7 652	28,7%	6 438	25,4%	18 244	72,1%	6 071	37,7%	6,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	26 668	25 303	4 154	15,6%	7 652	28,7%	6 438	25,4%	18 244	72,1%	6 071	39,8%	6,0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 522	8 522	401	4,7%	2 901	34,0%	3 137	36,8%	6 440	75,6%	579	56,9%	442,0%
Capital Expenditure Functional	35 190	33 825	4 555	12,9%	10 553	30,0%	9 575	28,3%	24 684	73,0%	6 650	47,9%	44,0%
Municipal governance and administration	7 304	7 304	-	-	2 901	39,7%	3 137	42,9%	6 038	82,7%	587	78,4%	434,5%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	7 304	7 304	-	-	2 901	39,7%	3 137	42,9%	6 038	82,7%	587	78,4%	434,5%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	22 884	21 519	3 366	14,7%	5 038	22,0%	7 313	34,0%	15 718	73,0%	2 969	56,9%	146,4%
Community and Social Services	11 279	11 279	2 838	25,2%	4 339	38,5%	1 466	13,0%	8 644	76,6%	2 082	78,1%	(29,6%)
Sport And Recreation	9 144	7 334	120	1,3%	623	6,8%	4 272	58,3%	5 015	68,4%	768	51,3%	456,5%
Public Safety	2 461	2 907	408	16,6%	76	3,1%	1 575	54,2%	2 059	70,8%	119	5,7%	1 226,8%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 828	4 828	1 106	22,9%	2 613	54,1%	(875)	(18,1%)	2 844	58,9%	3 094	32,7%	(128,3%)
Planning and Development	1 739	1 739	862	49,6%	2 768	159,1%	(875)	(50,3%)	2 755	158,4%	1 393	29,0%	(162,8%)
Road Transport	3 089	3 089	244	7,9%	(155)	(5,0%)	-	-	89	2,9%	1 702	39,1%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	174	174	83	47,7%	-	-	-	-	83	47,7%	-	6,3%	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	174	174	83	47,7%	-	-	-	-	83	47,7%	-	6,3%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	220 476	221 368	41 368	18,8%	115 405	52,3%	40 064	18,1%	196 837	88,9%	30 042	56,8%	33,4%
Property rates	20 607	20 607	(925)	(4,5%)	14 175	68,8%	-	-	13 250	64,3%	-	-	-
Service charges	1 323	1 323	(41)	(3,1%)	609	46,0%	-	-	568	42,9%	-	-	-
Other revenue	4 329	2 512	(53 159)	(1 228,1%)	55 384	1 279,5%	-	-	2 225	88,6%	-	1 244,1%	-
Transfers and Subsidies - Operational	160 981	159 342	54 945	34,1%	60 296	37,5%	6	-	115 246	72,3%	4	2%	56,0%
Transfers and Subsidies - Capital	31 137	30 584	41 500	133,3%	(20 800)	(66,8%)	40 000	130,8%	60 700	198,5%	30 000	276,9%	33,3%
Interest	2 100	7 000	(951)	(45,3%)	5 741	273,4%	59	,8%	4 849	69,3%	38	1,1%	52,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(195 451)	(201 129)	(21 588)	11,0%	(54 170)	27,7%	(45 398)	22,6%	(121 156)	60,2%	(16 991)	7,8%	167,2%
Suppliers and employees	(189 505)	(197 767)	(21 588)	11,4%	(54 170)	28,6%	(45 398)	23,0%	(121 156)	61,3%	(16 991)	7,0%	167,2%
Finance charges	(200)	(200)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 747)	(3 162)	-	-	-	-	-	-	-	-	-	25,1%	-
Net Cash from/(used) Operating Activities	25 024	20 239	19 780	79,0%	61 235	244,7%	(5 334)	(26,4%)	75 681	373,9%	13 051	1 953,0%	(140,9%)
Cash Flow from Investing Activities													
Receipts	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(40 469)	(38 899)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(40 469)	(38 899)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(37 469)	(35 899)	-	-	-	-	-	-	-	-	-	-	-
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	(12 444)	(15 660)	19 780	(159,0%)	61 235	(492,1%)	(5 334)	34,1%	75 681	(483,3%)	13 051	(563,0%)	(140,9%)
Cash/cash equivalents at the year begin:	69 141	80 969	-	-	116 899	169,1%	178 133	220,0%	-	-	87 052	-	104,6%
Cash/cash equivalents at the year end:	56 697	65 309	116 899	206,2%	178 133	314,2%	172 800	264,6%	172 800	264,6%	100 103	205,6%	72,6%

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
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	1 186	3,0%	1 323	3,3%	(13)	-	37 102	93,7%	39 598	64,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	228	1,4%	352	2,1%	-	-	16 142	96,5%	16 721	27,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	39	100,0%	39	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	5 458	100,0%	5 458	8,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	23,4%	-	-	-	-	0	76,6%	1	-	-	-	-	-
Total By Income Source	1 414	2,3%	1 675	2,7%	(13)	-	58 741	95,0%	61 817	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	615	3,8%	670	4,2%	(5)	-	14 855	92,1%	16 135	26,1%	-	-	-	-
Commercial	481	3,2%	294	1,9%	(7)	-	14 316	94,9%	15 084	24,4%	-	-	-	-
Households	283	1,0%	644	2,3%	(1)	-	27 635	96,8%	28 561	46,2%	-	-	-	-
Other	35	1,7%	67	3,3%	-	-	1 935	95,0%	2 036	3,3%	-	-	-	-
Total By Customer Group	1 414	2,3%	1 675	2,7%	(13)	-	58 741	95,0%	61 817	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(1 457)	(723,2%)	1 450	720,1%	125	62,0%	83	41,1%	201	7,9%
Auditor-General	689	99,4%	4	,6%	-	-	-	-	694	27,3%
Other	662	40,3%	1 150	70,0%	-	-	(170)	(10,3%)	1 642	64,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(106)	(4,2%)	2 605	102,7%	125	4,9%	(87)	(3,4%)	2 537	100,0%

Contact Details

Municipal Manager	Dr Vusumuzi Joseph Mthembu	035 838 8500
Chief Financial Officer	Mr Jabulani Million Nkosi	035 838 8510

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ILEMBE (DC29)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 518 509	1 565 874	447 620	29,5%	216 545	14,3%	637 442	40,7%	1 301 607	83,1%	322 880	74,5%	97,4%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	299 943	283 733	68 868	23,0%	71 792	23,9%	74 147	26,1%	214 807	75,7%	61 545	72,1%	20,5%
Service charges - Waste Water Management	76 772	80 417	20 602	26,8%	19 472	25,4%	25 597	31,8%	65 671	81,7%	14 338	66,5%	78,5%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	147 424	56 282	2 454	1,7%	41 513	28,2%	(4 747)	(8,4%)	39 220	69,7%	5 219	9,9%	(191,0%)
Agency services	2 238	2 238	-	-	-	-	1 686	75,3%	1 686	75,3%	(79)	54,7%	(2 242,1%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	59 466	90 896	22 157	37,3%	23 410	39,4%	24 940	27,4%	70 507	77,6%	16 286	76,2%	53,1%
Interest earned from Current and Non Current Assets	15 910	34 878	11 474	72,1%	9 053	56,9%	10 896	31,2%	31 423	90,1%	7 184	97,1%	51,7%
Dividends	-	35 000	-	-	-	-	35 000	100,0%	35 000	100,0%	-	-	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 360	6 040	1 146	18,0%	89	1,4%	631	10,5%	1 866	30,9%	560	49,5%	12,7%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	795	821	(10)	(1,2%)	11	1,4%	141	17,2%	142	17,3%	65	45,6%	119,0%
Licences or permits	44	44	18	40,0%	6	13,7%	5	10,3%	28	64,0%	1	13,7%	228,4%
Transfer and subsidies - Operational	832 052	897 852	320 911	38,6%	40 020	4,8%	469 147	52,3%	830 079	92,5%	217 685	92,7%	115,5%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	77 505	77 674	-	-	11 178	14,4%	-	-	11 178	14,4%	75	2%	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 493 069	1 554 366	207 744	13,9%	412 487	27,6%	226 240	14,6%	846 471	54,5%	286 520	58,5%	(21,0%)
Employee related costs	312 628	306 478	72 186	23,1%	69 230	22,1%	64 415	21,0%	205 831	67,2%	66 267	69,1%	(2,8%)
Remuneration of councillors	11 842	12 867	2 560	21,6%	2 954	24,9%	2 543	19,8%	8 057	62,6%	2 504	69,1%	1,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	264 146	189 366	4 477	1,7%	125 866	47,7%	3 794	2,0%	134 137	70,8%	72 738	75,8%	(94,8%)
Debt impairment	60 197	(131 703)	-	-	30 014	49,9%	-	-	30 014	(22,8%)	13 409	57,3%	(100,0%)
Depreciation and amortisation	154 080	152 380	31 185	20,2%	31 197	20,2%	32 448	21,3%	94 830	62,2%	31 221	84,0%	3,9%
Interest	10 942	1 997	472	4,3%	504	4,6%	353	17,7%	1 330	66,6%	722	63,0%	(51,1%)
Contracted services	201 669	382 068	39 816	19,7%	75 375	37,4%	68 395	17,9%	183 585	48,1%	53 168	55,7%	28,6%
Transfers and subsidies	41 432	41 443	10 080	24,3%	10 328	24,9%	10 080	24,3%	30 488	73,6%	9 572	75,0%	5,3%
Irrecoverable debts written off	8	224 924	-	-	2 517	30 108,7%	2 468	1,1%	4 985	2,2%	-	-	(100,0%)
Operational costs	329 967	253 348	46 968	14,2%	61 590	18,7%	41 743	16,5%	150 302	59,3%	36 653	43,2%	13,9%
Losses on disposal of Assets	5 277	4 337	-	-	31	6%	-	-	31	7%	96	1,8%	(100,0%)
Other Losses	100 882	116 861	-	-	2 880	2,9%	-	-	2 880	2,5%	169	7%	(100,0%)
Surplus/(Deficit)	25 440	11 507	239 876		(195 942)		411 202		455 136		36 359		
Transfers and subsidies - capital (monetary allocations)	337 294	297 017	21 866	6,5%	45 542	13,5%	60 517	20,4%	127 925	43,1%	29 946	64,4%	102,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	362 734	308 525	261 742		(150 399)		471 718		583 061		66 305		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	362 734	308 525	261 742		(150 399)		471 718		583 061		66 305		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	362 734	308 525	261 742		(150 399)		471 718		583 061		66 305		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	362 734	308 525	261 742		(150 399)		471 718		583 061		66 305		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	452 465	420 342	21 831	4,8%	47 900	10,6%	85 152	20,3%	154 883	36,8%	30 248	56,6%	181,5%
National Government	293 299	244 020	14 654	5,0%	39 602	13,5%	49 756	20,4%	104 012	42,6%	26 043	66,7%	91,1%
Provincial Government	-	14 256	4 360	-	-	-	3 556	24,9%	7 915	55,5%	5	47,5%	72 630,1%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departrm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	293 299	258 276	19 014	6,5%	39 602	13,5%	53 312	20,6%	111 928	43,3%	26 048	64,7%	104,7%
Borrowing	58 000	1 327	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	101 166	160 739	2 818	2,8%	8 298	8,2%	31 840	19,8%	42 956	26,7%	4 199	18,8%	658,2%
Capital Expenditure Functional	452 465	420 342	21 831	4,8%	47 900	10,6%	85 246	20,3%	154 977	36,9%	30 248	56,6%	181,8%
Municipal governance and administration	114 959	119 775	1 335	1,2%	3 195	2,8%	30 097	25,1%	34 626	28,9%	103	10,0%	29 068,5%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	114 959	119 775	1 335	1,2%	3 195	2,8%	30 097	25,1%	34 626	28,9%	103	10,0%	29 068,5%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	350	1 659	582	166,2%	64	18,3%	93	5,6%	739	44,6%	540	19,0%	(82,7%)
Planning and Development	350	1 659	582	166,2%	64	18,3%	93	5,6%	739	44,6%	540	19,0%	(82,7%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	337 156	298 908	19 915	5,9%	44 641	13,2%	55 056	18,4%	119 612	40,0%	29 605	59,3%	86,0%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	224 024	214 811	12 798	5,7%	26 828	12,0%	38 330	17,8%	77 956	36,3%	23 583	58,8%	62,5%
Waste Water Management	113 132	84 097	7 117	6,3%	17 813	15,7%	16 725	19,9%	41 655	49,5%	6 022	60,4%	177,7%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 569 603	1 498 521	551 017	35,1%	166 884	10,6%	764 811	51,0%	1 482 712	98,9%	387 042	82,9%	97,6%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	248 860	239 697	64 270	25,8%	77 836	31,3%	68 351	28,5%	210 457	87,8%	65 922	77,2%	3,7%
Other revenue	135 488	43 996	24 566	18,1%	60 119	44,4%	73 819	167,8%	158 505	360,3%	43 630	34,5%	69,2%
Transfers and Subsidies - Operational	832 052	872 921	321 763	38,7%	20 098	2,4%	500 374	57,3%	842 235	96,5%	222 820	96,3%	124,6%
Transfers and Subsidies - Capital	337 294	272 030	129 000	38,2%	-	-	111 496	41,0%	240 496	88,4%	47 549	96,3%	134,5%
Interest	15 910	34 878	11 417	71,8%	8 831	55,5%	10 771	30,9%	31 019	88,9%	7 121	96,9%	51,3%
Dividends	-	35 000	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 097 144)	(1 162 471)	(319 360)	29,1%	(342 170)	31,2%	(295 856)	25,5%	(957 387)	82,4%	(307 202)	82,4%	(3,7%)
Suppliers and employees	(1 085 201)	(1 159 410)	(318 219)	29,3%	(341 476)	31,5%	(295 856)	25,5%	(955 551)	82,4%	(307 202)	85,6%	(3,7%)
Finance charges	(10 830)	(1 937)	(1 141)	10,5%	(694)	6,4%	-	-	(1 835)	94,8%	-	58,2%	-
Transfers and grants	(1 113)	(1 124)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	472 459	336 050	231 657	49,0%	(175 286)	(37,1%)	468 955	139,5%	525 325	156,3%	79 840	83,9%	487,4%
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	(479 680)	(480 396)	(28 286)	5,9%	(54 360)	11,3%	(86 707)	18,0%	(169 353)	35,3%	(29 222)	57,1%	196,7%
Capital assets	(479 680)	(480 396)	(28 286)	5,9%	(54 360)	11,3%	(86 707)	18,0%	(169 353)	35,3%	(29 222)	57,1%	196,7%
Net Cash from/(used) Investing Activities	(479 680)	(480 396)	(28 286)	5,9%	(54 360)	11,3%	(86 707)	18,0%	(169 353)	35,3%	(29 222)	57,1%	196,7%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(22 695)	(8 752)	(4 831)	21,3%	(7 406)	32,6%	(1 310)	15,0%	(13 547)	154,8%	(17 244)	106,6%	(92,4%)
Repayment of borrowing	(22 695)	(8 752)	(4 831)	21,3%	(7 406)	32,6%	(1 310)	15,0%	(13 547)	154,8%	(17 244)	106,6%	(92,4%)
Net Cash from/(used) Financing Activities	(22 695)	(8 752)	(4 831)	21,3%	(7 406)	32,6%	(1 310)	15,0%	(13 547)	154,8%	(17 244)	106,6%	(92,4%)
Net Increase/(Decrease) in cash held	(29 916)	(153 098)	198 540	(663,7%)	(237 052)	792,4%	380 937	(248,8%)	342 425	(223,7%)	33 374	153,6%	1 041,4%
Cash/cash equivalents at the year begin:	333 095	278 185	266 913	80,1%	476 917	143,2%	239 673	86,2%	266 913	95,9%	367 059	107,0%	(34,7%)
Cash/cash equivalents at the year end:	303 179	125 087	476 917	157,3%	239 673	78,1%	620 611	496,1%	620 611	496,1%	400 433	120,2%	55,0%

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	26 600	3,9%	29 862	4,4%	19 922	2,9%	602 912	88,8%	679 296	64,4%	-	-	-	-
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	13 090	11,7%	4 395	3,9%	2 967	2,7%	91 234	81,7%	111 687	10,6%	8	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 635	3,5%	8 446	3,4%	8 400	3,4%	220 180	89,6%	245 660	23,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 878	41,6%	460	2,8%	4	-	9 186	55,6%	16 528	1,6%	-	-	-	-
Total By Income Source	55 202	5,2%	43 164	4,1%	31 293	3,0%	924 511	87,7%	1 054 170	100,0%	8	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	13 338	25,5%	3 863	7,4%	2 329	4,4%	32 862	62,7%	52 392	5,0%	-	-	-	-
Commercial	7 952	15,7%	2 813	5,5%	2 247	4,4%	37 687	74,3%	50 700	4,8%	-	-	-	-
Households	33 912	3,6%	36 488	3,8%	26 717	2,8%	853 961	89,8%	951 078	90,2%	8	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	55 202	5,2%	43 164	4,1%	31 293	3,0%	924 511	87,7%	1 054 170	100,0%	8	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	22 055	100,0%	-	-	-	-	-	-	22 055	64,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 379	86,0%	27	,2%	5	-	1 657	13,7%	12 068	35,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	32 434	95,1%	27	,1%	5	-	1 657	4,9%	34 123	100,0%

Contact Details

Municipal Manager	Mr Sazi Mbhele	032 551 9501
Chief Financial Officer	Dr Emmanuel Ngizobo	032 437 9503

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: IMPENDLE (KZN224)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	64 448	66 610	24 538	38,1%	23 246	36,1%	13 258	19,9%	61 042	91,6%	16 933	93,4%	(21,7%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	102	99	25	24,2%	25	24,3%	8	8,4%	58	58,4%	24	66,7%	(65,4%)
Sale of Goods and Rendering of Services	56	54	2	3,2%	9	16,1%	84	155,7%	95	175,7%	6	23,5%	1 413,2%
Agency services	220	185	59	26,8%	24	10,7%	208	112,6%	291	157,2%	107	103,3%	94,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	(908)	-	2 514	-	(1 603)	-	3	-	507	-	(416,1%)
Interest earned from Current and Non Current Assets	500	1 360	127	25,4%	55	10,9%	50	3,7%	231	17,0%	84	63,6%	(40,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	798	809	204	25,5%	203	25,5%	227	28,0%	634	78,4%	161	58,1%	40,6%
Licence and permits	75	56	14	18,6%	11	15,2%	6	11,5%	32	56,8%	10	56,6%	(35,9%)
Operational Revenue	60	86	-	-	22	37,0%	13	14,6%	35	40,4%	-	-	(100,0%)
Non-Exchange Revenue													
Property rates	8 365	8 365	1 590	19,0%	1 694	20,3%	2 620	31,3%	5 905	70,6%	1 638	82,6%	59,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	53 971	55 381	23 378	43,3%	18 638	34,5%	11 607	21,0%	53 622	96,8%	14 350	98,9%	(19,1%)
Interest	300	215	48	16,1%	51	16,9%	39	18,0%	138	64,1%	46	61,9%	(15,9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	68 400	79 781	22 658	33,1%	19 982	29,2%	22 870	28,7%	65 510	82,1%	15 399	74,1%	48,5%
Employee related costs	39 989	40 040	11 514	28,8%	13 293	33,2%	11 253	28,1%	36 060	90,1%	10 244	84,2%	9,9%
Remuneration of councillors	4 423	4 423	948	21,4%	1 333	30,1%	1 125	25,4%	3 406	77,0%	1 071	77,5%	5,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	62	-	23	-	9	-	94	-	173	168,5%	(95,0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	13 884	13 884	-	-	-	-	6 243	45,0%	6 243	45,0%	-	43,6%	(100,0%)
Interest	-	155	2	-	115	-	66	42,5%	182	117,5%	12	64,9%	447,8%
Contracted services	4 558	9 281	7 456	163,6%	1 706	37,4%	1 193	12,9%	10 355	111,6%	1 628	93,0%	(26,7%)
Transfers and subsidies	1 500	1 500	434	28,9%	333	22,2%	489	32,6%	1 256	83,7%	251	72,6%	95,0%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	4 047	10 499	2 233	55,2%	3 189	78,8%	2 514	23,9%	7 936	75,6%	1 996	75,9%	26,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	10	-	(10)	-	(22)	-	(22)	-	24	-	(191,9%)
Surplus/(Deficit)	(3 952)	(13 172)	1 879		3 265		(9 611)		(4 468)		1 534		
Transfers and subsidies - capital (monetary allocations)	13 125	58 874	4 030	30,7%	1 248	9,5%	4 699	8,0%	9 978	16,9%	1 820	186,1%	158,2%
Transfers and subsidies - capital (in-kind)	900	900	-	-	900	100,0%	-	-	900	100,0%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	10 073	46 602	5 910		5 413		(4 912)		6 410		3 354		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	10 073	46 602	5 910		5 413		(4 912)		6 410		3 354		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	10 073	46 602	5 910		5 413		(4 912)		6 410		3 354		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	10 073	46 602	5 910		5 413		(4 912)		6 410		3 354		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	13 369	57 842	4 515	33,8%	2 491	18,6%	6 748	11,7%	13 754	23,8%	1 972	81,9%	242,2%
National Government	12 469	56 942	4 477	35,9%	1 671	13,4%	5 913	10,4%	12 061	21,2%	1 897	83,3%	211,7%
Provincial Government	-	-	-	-	194	-	833	-	1 026	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	12 469	56 942	4 477	35,9%	1 865	15,0%	6 746	11,8%	13 088	23,0%	1 897	83,3%	255,6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	900	900	37	4,2%	626	69,6%	3	,3%	666	74,0%	75	30,9%	(96,7%)
Capital Expenditure Functional	13 369	57 842	4 515	33,8%	2 491	18,6%	6 748	11,7%	13 754	23,8%	1 972	81,9%	242,2%
Municipal governance and administration	-	-	17	-	130	-	3	-	150	-	40	-	(93,8%)
Executive and Council	-	-	-	-	-	-	3	-	3	-	-	-	(100,0%)
Finance and administration	-	-	17	-	130	-	-	-	148	-	40	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	900	900	412	45,8%	777	86,3%	833	92,5%	2 022	224,7%	234	174,5%	255,7%
Community and Social Services	900	900	-	-	583	64,8%	-	-	583	64,8%	35	501,6%	(100,0%)
Sport And Recreation	-	-	412	-	194	-	833	-	1 439	-	200	98,3%	317,5%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 469	56 942	4 085	32,8%	1 584	12,7%	5 913	10,4%	11 582	20,3%	1 697	62,0%	248,4%
Planning and Development	-	-	425	-	96	-	-	-	521	-	217	45,0%	(100,0%)
Road Transport	12 469	56 942	3 660	29,4%	1 488	11,9%	5 913	10,4%	11 061	19,4%	1 480	74,3%	299,5%
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		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	67 955	128 210	24 783	36,5%	10 961	16,1%	43 794	34,2%	79 538	62,0%	8 176	51,6%	435,6%
Property rates	-	-	-	-	90	-	103	-	194	-	-	-	(100,0%)
Service charges	-	-	-	-	11	-	3	-	14	-	-	-	(100,0%)
Other revenue	106	137	-	-	273	257,1%	541	394,5%	814	593,5%	-	-	(100,0%)
Transfers and Subsidies - Operational	67 349	67 839	18 232	27,1%	(7 916)	(11,8%)	44 037	64,9%	54 353	80,1%	6 532	66,4%	574,2%
Transfers and Subsidies - Capital	-	58 874	6 551	-	15 874	-	557	,9%	22 982	39,0%	1 644	61,3%	(66,1%)
Interest	500	1 360	-	-	2 628	525,5%	(1 448)	(106,4%)	1 180	86,8%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(55 632)	(57 916)	-	-	2 218	(4,0%)	-	-	2 218	(3,8%)	(0)	-	(100,0%)
Suppliers and employees	(54 132)	(56 416)	-	-	2 218	(4,1%)	-	-	2 218	(3,9%)	(0)	-	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 500)	(1 500)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	12 323	70 294	24 783	201,1%	13 179	106,9%	43 794	62,3%	81 756	116,3%	8 176	207,8%	435,6%
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	(15 374)	(59 503)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(15 374)	(59 503)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(15 374)	(59 503)	-	-	-	-	-	-	-	-	-	-	-
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)	10 791	24 783	(812,4%)	13 179	(432,0%)	43 794	405,8%	81 756	757,6%	8 176	489,7%	435,6%
Cash/cash equivalents at the year begin:	(3 838)	(41)	-	-	24 109	(628,1%)	37 287	(91 302,9%)	-	-	30 384	-	22,7%
Cash/cash equivalents at the year end:	(6 889)	10 750	24 109	(350,0%)	37 287	(541,3%)	81 081	754,2%	81 081	754,2%	38 560	248,0%	110,3%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	64	100,0%	-	-	-	-	64	,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	593	3,3%	999	5,5%	(5)	-	16 522	91,2%	18 108	88,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	0	-	18	7,4%	-	-	226	92,6%	244	1,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	108	23,3%	84	18,0%	-	-	273	58,7%	465	2,3%	-	-	-	-
Interest on Arrear Debtor Accounts	15	1,2%	51	4,2%	-	-	1 158	94,6%	1 224	6,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	177	62,3%	-	-	107	37,7%	284	1,4%	-	-	-	-
Total By Income Source	716	3,5%	1 392	6,8%	(5)	-	18 285	89,7%	20 388	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	110	1,5%	652	8,6%	-	-	6 845	90,0%	7 607	37,3%	-	-	-	-
Commercial	41	3,2%	67	5,3%	(0)	-	1 148	91,4%	1 256	6,2%	-	-	-	-
Households	43	4,0%	62	5,7%	-	-	985	90,4%	1 090	5,3%	-	-	-	-
Other	521	5,0%	611	5,9%	(5)	(,1%)	9 308	89,2%	10 435	51,2%	-	-	-	-
Total By Customer Group	716	3,5%	1 392	6,8%	(5)	-	18 285	89,7%	20 388	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	(0)	-	0	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	(0)	-	0	-	-	-	-	-

Contact Details

Municipal Manager	Mr Zakhele C. Tshabalala	033 996 6001
Chief Financial Officer	Mr Nkosinorusa Mkhize	033 996 6051

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	718 038	724 641	245 901	34,2%	131 141	18,3%	237 265	32,7%	614 308	84,8%	159 369	83,2%	48,9%
Exchange Revenue													
Service charges - Electricity	280 467	284 004	76 089	27,1%	87 349	31,1%	46 777	16,5%	210 215	74,0%	60 098	74,1%	(22,2%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 190	9 989	2 461	24,1%	2 521	24,7%	2 520	25,2%	7 502	75,1%	2 316	73,9%	8,8%
Sale of Goods and Rendering of Services	377	452	77	20,4%	133	35,3%	270	59,7%	480	106,1%	212	120,9%	27,6%
Agency services	29	40	10	32,4%	11	36,3%	4	10,7%	24	60,5%	(8)	36,1%	(156,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	30 535	37 126	8 282	27,1%	10 247	33,6%	9 808	26,4%	28 337	76,3%	8 307	82,4%	18,1%
Interest earned from Current and Non Current Assets	7 895	10 225	3 394	43,0%	2 636	33,4%	2 915	28,5%	8 945	87,5%	2 305	78,4%	26,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	624	674	174	27,8%	163	26,1%	174	25,8%	510	75,7%	162	79,8%	7,4%
Licence and permits	1 618	288	70	4,3%	50	3,1%	107	37,2%	227	79,0%	83	19,8%	29,5%
Operational Revenue	2 109	1 717	405	19,2%	476	22,6%	369	21,5%	1 250	72,8%	391	66,6%	(5,6%)
Non-Exchange Revenue													
Property rates	118 972	115 353	49 185	41,3%	20 299	17,1%	20 160	17,5%	89 644	77,7%	15 989	82,5%	26,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 874	3 861	190	10,1%	594	31,7%	1 901	49,2%	2 685	69,5%	1 245	62,5%	52,7%
Licences or permits	617	1 852	433	70,2%	324	52,6%	720	38,9%	1 477	79,7%	692	232,3%	4,1%
Transfer and subsidies - Operational	246 785	245 295	102 363	41,5%	2 598	1,1%	147 125	60,0%	252 086	102,8%	64 071	95,1%	129,6%
Interest	15 944	13 765	2 770	17,4%	3 739	23,5%	4 415	32,1%	10 924	79,4%	3 506	70,1%	25,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	756 798	788 314	154 472	20,4%	154 342	20,4%	152 254	19,3%	461 067	58,5%	93 214	55,8%	63,3%
Employee related costs	192 209	200 073	48 190	25,1%	50 166	26,1%	50 862	25,4%	149 218	74,6%	46 915	75,3%	8,4%
Remuneration of councillors	18 270	23 133	3 514	19,2%	10 282	56,3%	4 633	20,0%	18 429	79,7%	6 083	74,5%	(23,8%)
Bulk purchases - electricity	249 454	241 724	65 633	26,3%	57 683	23,1%	55 095	22,8%	178 411	73,8%	20 381	71,4%	170,3%
Inventory consumed	17 950	20 168	4 691	26,1%	4 264	23,8%	4 610	22,9%	13 565	67,3%	3 846	55,2%	19,9%
Debt impairment	11 970	11 970	-	-	-	-	1 849	15,5%	1 849	15,5%	(1 405)	-	(231,6%)
Depreciation and amortisation	144 734	130 349	-	-	-	-	-	-	-	-	-	-	-
Interest	512	1 704	0	1%	390	76,1%	134	7,9%	525	30,8%	78	62,6%	72,8%
Contracted services	77 009	100 924	25 877	33,6%	21 629	28,1%	25 912	25,7%	73 418	72,7%	12 486	70,3%	107,5%
Transfers and subsidies	100	200	-	-	-	-	200	99,9%	200	99,9%	234	58,6%	(14,7%)
Irrecoverable debts written off	16 299	23 407	-	-	-	-	-	-	-	-	-	-	-
Operational costs	28 293	34 662	6 566	23,2%	9 927	35,1%	8 959	25,8%	25 452	73,4%	4 595	67,4%	95,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(38 761)	(63 673)	91 430		(23 200)		85 011		153 240		66 155		
Transfers and subsidies - capital (monetary allocations)	60 265	66 779	36 971	61,3%	31 811	52,8%	19 330	28,9%	88 113	131,9%	22 131	52,2%	(12,7%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21 504	3 105	128 401		8 611		104 341		241 353		88 286		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	21 504	3 105	128 401		8 611		104 341		241 353		88 286		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 504	3 105	128 401		8 611		104 341		241 353		88 286		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 504	3 105	128 401		8 611		104 341		241 353		88 286		

Part 2: Capital Revenue and Expenditure

	2023/24								2022/23		Q3 of 2022/23 to Q3 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	54 004	93 524	32 590	60,3%	28 503	52,8%	17 007	18,2%	78 100	83,5%	19 587	41,5%	(13,2%)
National Government	52 404	91 434	32 523	62,1%	28 153	53,7%	16 985	18,6%	77 660	84,9%	19 328	44,5%	(12,1%)
Provincial Government	-	390	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	52 404	91 824	32 523	62,1%	28 153	53,7%	16 985	18,5%	77 660	84,6%	19 328	41,3%	(12,1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 600	1 700	67	4,2%	351	21,9%	22	1,3%	440	25,9%	259	65,9%	(91,4%)
Capital Expenditure Functional	54 004	93 524	32 590	60,3%	28 503	52,8%	17 007	18,2%	78 100	83,5%	19 659	41,5%	(13,5%)
Municipal governance and administration	1 300	1 320	67	5,1%	252	19,4%	22	1,7%	341	25,8%	310	83,0%	(92,8%)
Executive and Council	100	120	-	-	100	99,8%	-	-	100	83,2%	170	124,2%	(100,0%)
Finance and administration	1 200	1 200	67	5,6%	152	12,7%	22	1,9%	241	20,1%	140	59,5%	(84,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	100	390	-	-	94	93,9%	-	-	94	24,1%	-	8%	-
Community and Social Services	100	390	-	-	94	93,9%	-	-	94	24,1%	-	100,0%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	36 952	76 162	29 333	79,4%	23 056	62,4%	11 688	15,3%	64 077	84,1%	10 784	42,7%	8,4%
Planning and Development	100	40 925	16 706	16 705,6%	11 183	11 183,4%	5 459	13,3%	33 348	81,5%	5 089	30,5%	7,3%
Road Transport	36 852	35 237	12 628	34,3%	11 872	32,2%	6 229	17,7%	30 729	87,2%	5 695	79,1%	9,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	15 652	15 652	3 190	20,4%	5 101	32,6%	5 297	33,8%	13 588	86,8%	8 565	55,8%	(38,2%)
Energy sources	15 652	15 652	3 190	20,4%	5 101	32,6%	5 297	33,8%	13 588	86,8%	8 565	55,8%	(38,2%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	670 281	714 928	249 138	37,2%	108 530	16,2%	284 595	39,8%	642 263	89,8%	172 993	64,1%	64,5%
Property rates	40 569	63 444	10 277	25,3%	8 992	22,2%	29 033	45,8%	48 302	76,1%	8 836	42,0%	228,6%
Service charges	286 785	290 997	85 580	29,8%	69 588	24,3%	74 343	25,5%	229 511	78,9%	57 190	61,9%	30,0%
Other revenue	27 982	38 189	15 203	54,3%	9 240	33,0%	12 773	33,4%	37 215	97,5%	24 693	287,0%	(48,3%)
Transfers and Subsidies - Operational	246 785	245 295	105 523	42,8%	-	-	146 223	59,6%	251 746	102,6%	66 514	68,0%	119,8%
Transfers and Subsidies - Capital	60 265	66 779	29 400	48,8%	18 500	30,7%	19 613	29,4%	67 513	101,1%	15 760	30,0%	24,4%
Interest	7 895	10 225	3 156	40,0%	2 210	28,0%	2 611	25,5%	7 977	78,0%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(583 796)	(621 614)	(127 098)	21,8%	(135 512)	23,2%	(105 388)	17,0%	(367 998)	59,2%	(155 115)	56,1%	(32,1%)
Suppliers and employees	(583 184)	(619 809)	(127 098)	21,8%	(135 512)	23,2%	(105 388)	17,0%	(367 998)	59,4%	(155 115)	56,2%	(32,1%)
Finance charges	(512)	(1 704)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(100)	(100)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	86 485	93 315	122 040	141,1%	(26 982)	(31,2%)	179 208	192,0%	274 266	293,9%	17 878	89,7%	902,4%
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	(54 004)	(93 524)	(35 564)	65,9%	(30 923)	57,3%	(22 041)	23,6%	(88 528)	94,7%	(21 697)	45,1%	1,6%
Capital assets	(54 004)	(93 524)	(35 564)	65,9%	(30 923)	57,3%	(22 041)	23,6%	(88 528)	94,7%	(21 697)	45,1%	1,6%
Net Cash from/(used) Investing Activities	(54 004)	(93 524)	(35 564)	65,9%	(30 923)	57,3%	(22 041)	23,6%	(88 528)	94,7%	(21 697)	45,1%	1,6%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(152)	(268)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(152)	(268)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(152)	(268)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	32 329	(477)	86 475	267,5%	(57 905)	(179,1%)	157 167	(32 938,5%)	185 737	(38 926,1%)	(3 819)	(859,4%)	(4 215,2%)
Cash/cash equivalents at the year begin:	93 354	125 352	79 313	85,0%	180 881	193,8%	153 922	122,8%	79 313	63,3%	69 297	6,8%	122,1%
Cash/cash equivalents at the year end:	125 683	124 875	180 881	143,9%	153 922	122,5%	311 089	249,1%	311 089	249,1%	65 478	70,1%	375,1%

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 983	12,4%	5 698	4,2%	4 154	3,0%	109 741	80,4%	136 576	27,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 336	3,5%	5 411	3,0%	4 313	2,4%	164 697	91,1%	180 757	35,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	913	2,4%	863	2,3%	676	1,8%	35 472	93,5%	37 924	7,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 116	3,5%	5 040	3,4%	4 941	3,3%	132 731	89,8%	147 829	29,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	122	19,1%	-	-	-	-	519	80,9%	641	,1%	-	-	-	-
Total By Income Source	29 471	5,9%	17 012	3,4%	14 084	2,8%	443 160	88,0%	503 728	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 831	4,3%	3 097	4,7%	2 059	3,2%	57 360	87,8%	65 347	13,0%	-	-	-	-
Commercial	20 298	8,3%	8 195	3,4%	6 777	2,8%	208 707	85,5%	243 978	48,4%	-	-	-	-
Households	6 342	3,3%	5 720	2,9%	5 249	2,7%	177 093	91,1%	194 403	38,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	29 471	5,9%	17 012	3,4%	14 084	2,8%	443 160	88,0%	503 728	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	201	30,8%	444	68,0%	-	-	8	1,2%	653	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	201	30,8%	444	68,0%	-	-	8	1,2%	653	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: JOZINI (KZN272)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	318 514	335 492	123 222	38,7%	98 927	31,1%	79 823	23,8%	301 972	90,0%	77 555	95,2%	2,9%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 168	4 793	1 058	25,4%	1 063	25,5%	1 063	22,2%	3 184	66,4%	911	63,2%	16,7%
Sale of Goods and Rendering of Services	286	336	71	24,7%	117	41,0%	189	56,4%	377	112,3%	74	121,3%	154,7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 100	6 900	433	8,5%	442	8,7%	512	7,4%	1 387	20,1%	361	225,2%	41,7%
Interest earned from Current and Non Current Assets	3 693	3 693	1 428	38,7%	549	14,9%	940	25,5%	2 917	79,0%	1 069	97,7%	(12,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 383	3 891	881	26,0%	895	26,5%	895	23,0%	2 671	68,7%	839	59,9%	6,6%
Licence and permits	2 030	1 530	62	3,1%	49	2,4%	204	13,3%	315	20,6%	59	13,4%	246,1%
Operational Revenue	430	530	243	56,5%	187	43,5%	543	102,5%	973	183,6%	388	142,1%	40,0%
Non-Exchange Revenue													
Property rates	38 855	38 428	9 688	24,9%	9 649	24,8%	9 710	25,3%	29 046	75,6%	8 122	82,9%	19,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	600	600	229	38,2%	149	24,9%	282	47,0%	660	110,0%	169	295,7%	66,7%
Licences or permits	-	-	273	-	242	-	253	-	768	-	251	51,1%	,8%
Transfer and subsidies - Operational	259 969	274 791	108 236	41,6%	84 956	32,7%	64 558	23,5%	257 749	93,8%	64 472	99,6%	,1%
Interest	-	-	620	-	630	-	673	-	1 924	-	839	34,7%	(19,8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	310 512	364 076	91 510	29,5%	106 129	34,2%	93 956	25,8%	291 595	80,1%	100 961	85,4%	(6,9%)
Employee related costs	135 435	143 198	36 230	26,8%	36 123	26,7%	36 807	25,7%	109 160	76,2%	35 361	75,1%	4,1%
Remuneration of councillors	17 997	17 366	4 324	24,0%	4 359	24,2%	4 359	25,1%	13 042	75,1%	4 392	75,8%	(,8%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	300	-	81	27,1%	199	66,3%	(39)	-	242	-	(68)	139,4%	(43,1%)
Debt impairment	18 539	14 613	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	26 000	29 250	8 369	32,2%	9 991	38,4%	8 923	30,5%	27 283	93,3%	6 031	91,2%	48,0%
Interest	-	-	-	-	-	-	-	-	-	-	(0)	-	(100,0%)
Contracted services	29 247	42 562	8 052	27,5%	15 653	53,5%	10 904	25,6%	34 609	81,3%	12 295	100,1%	(11,3%)
Transfers and subsidies	10 380	29 784	6 206	59,8%	9 626	92,7%	6 296	21,1%	22 129	74,3%	14 086	109,8%	(55,3%)
Irrecoverable debts written off	5 100	12 100	2 578	50,6%	6 534	128,1%	3 809	31,5%	12 921	106,8%	2 787	40,4%	36,7%
Operational costs	67 513	75 203	25 669	38,0%	24 041	35,6%	22 429	29,8%	72 139	95,9%	26 077	100,3%	(14,0%)
Losses on disposal of Assets	-	-	-	-	(397)	-	468	-	70	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 002	(28 584)	31 712		(7 202)		(14 134)		10 377		(23 406)		
Transfers and subsidies - capital (monetary allocations)	44 165	71 014	17 805	40,3%	22 570	51,1%	15 627	22,0%	56 002	78,9%	12 430	63,7%	25,7%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	52 167	42 430	49 517		15 368		1 493		66 379		(10 976)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	52 167	42 430	49 517		15 368		1 493		66 379		(10 976)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	52 167	42 430	49 517		15 368		1 493		66 379		(10 976)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	52 167	42 430	49 517		15 368		1 493		66 379		(10 976)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	44 865	66 817	12 195	27,2%	20 831	46,4%	10 766	16,1%	43 792	65,5%	11 758	63,9%	(8,4%)
National Government	36 484	59 577	11 808	32,4%	14 903	40,8%	7 719	13,0%	34 430	57,8%	9 986	62,4%	(22,7%)
Provincial Government	-	-	170	-	56	-	(56)	-	170	-	158	28,6%	(135,4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 484	59 577	11 978	32,8%	14 959	41,0%	7 663	12,9%	34 600	58,1%	10 144	61,9%	(24,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 381	7 240	217	2,6%	5 872	70,1%	3 103	42,9%	9 192	127,0%	1 614	84,8%	92,2%
Capital Expenditure Functional	44 865	66 817	12 195	27,2%	20 350	45,4%	10 791	16,2%	43 336	64,9%	13 463	64,2%	(19,8%)
Municipal governance and administration	2 174	1 053	29	1,3%	1 055	48,5%	411	39,0%	1 495	141,9%	2 096	207,4%	(80,4%)
Executive and Council	-	-	-	-	31	-	-	-	31	-	-	-	-
Finance and administration	2 174	1 053	29	1,3%	1 024	47,1%	411	39,0%	1 464	139,0%	2 096	207,4%	(80,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 786	9 546	3 311	30,7%	4 639	43,0%	2 782	29,1%	10 732	112,4%	4 143	74,1%	(32,8%)
Community and Social Services	870	1 087	67	7,7%	-	-	25	2,3%	92	8,5%	(415)	19,7%	(106,0%)
Sport And Recreation	9 619	8 436	3 244	33,7%	4 615	48,0%	2 722	32,3%	10 580	125,4%	4 557	107,9%	(40,3%)
Public Safety	298	24	-	-	24	8,0%	35	148,5%	59	248,5%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 523	50 813	8 157	36,2%	11 110	49,3%	6 804	13,4%	26 071	51,3%	6 809	52,8%	(,1%)
Planning and Development	9 240	10 041	2 122	23,0%	5 788	62,6%	4 036	40,2%	11 946	82,2%	7 423	82,2%	(45,6%)
Road Transport	13 283	40 771	6 035	45,4%	5 322	40,1%	2 768	6,8%	14 125	34,6%	(613)	27,0%	(551,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	9 330	5 405	528	5,7%	3 546	38,0%	794	14,7%	4 868	90,1%	414	-	91,9%
Energy sources	870	188	188	21,6%	-	-	140	74,4%	328	174,4%	-	-	(100,0%)
Water Management	7 821	5 217	340	4,3%	3 546	45,3%	655	12,5%	4 540	87,0%	414	-	58,1%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	640	-	-	-	-	-	-	-	-	-	-	-	-
Other	52	-	170	326,1%	-	-	-	-	170	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	377 449	394 853	33 041	8,8%	286 730	76,0%	191 380	48,5%	511 151	129,5%	57 835	51,2%	230,9%
Property rates	29 060	29 060	(10 127)	(34,8%)	33 518	115,3%	20 694	71,2%	44 086	151,7%	-	-	(100,0%)
Service charges	2 000	2 000	(330)	(16,5%)	1 466	73,3%	941	47,0%	2 077	103,8%	-	-	(100,0%)
Other revenue	20 734	14 295	(1 371)	(6,6%)	8 696	41,9%	8 426	58,9%	15 751	110,2%	-	-	(100,0%)
Transfers and Subsidies - Operational	260 069	274 791	45 814	17,6%	193 094	74,2%	119 303	43,4%	358 211	130,4%	57 755	72,1%	106,6%
Transfers and Subsidies - Capital	61 894	71 014	-	-	48 749	78,8%	42 014	59,2%	90 763	127,8%	-	-	(100,0%)
Interest	3 693	3 693	(945)	(25,6%)	1 207	32,7%	2	-	264	7,1%	79	2,4%	(97,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(274 277)	(314 831)	(78 208)	28,5%	(4 512)	1,6%	(60 096)	19,1%	(142 816)	45,4%	(59 808)	91,1%	,5%
Suppliers and employees	(273 027)	(312 889)	(78 208)	28,6%	(4 512)	1,7%	(60 096)	19,2%	(142 816)	45,6%	(59 808)	91,1%	,5%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 250)	(1 942)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	103 171	80 021	(45 166)	(43,8%)	282 218	273,5%	131 284	164,1%	368 336	460,3%	(1 974)	(7,4%)	(6 751,7%)
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	(51 595)	(76 840)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(51 595)	(76 840)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(51 595)	(76 840)	-	-	-	-	-	-	-	-	-	-	-
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	3 181	(45 166)	(87,6%)	282 218	547,2%	131 284	4 126,7%	368 336	11 577,9%	(1 974)	(13,6%)	(6 751,7%)
Cash/cash equivalents at the year begin:	48 025	5 512	-	-	(37 308)	(77,7%)	244 910	4 443,4%	-	-	(8 597)	-	(2 948,8%)
Cash/cash equivalents at the year end:	99 602	8 693	(37 308)	(37,5%)	244 910	245,9%	376 194	4 327,5%	376 194	4 327,5%	32 102	26,7%	1 071,9%

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	1 995	3,1%	2 004	3,1%	(58)	(,1%)	59 703	93,8%	63 644	49,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	405	2,2%	510	2,8%	(0)	-	17 300	95,0%	18 215	14,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	37	9,0%	60	14,8%	-	-	310	76,1%	407	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	(0)	-	-	-	-	-	678	100,0%	678	,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	459	1,0%	716	1,5%	-	-	45 743	97,5%	46 918	36,1%	-	-	-	-
Total By Income Source	2 896	2,2%	3 290	2,5%	(58)	-	123 734	95,3%	129 862	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	586	1,4%	866	2,0%	(56)	(,1%)	41 580	96,8%	42 976	33,1%	-	-	-	-
Commercial	1 565	5,8%	1 165	4,3%	(0)	-	24 070	89,8%	26 800	20,6%	-	-	-	-
Households	488	,9%	818	1,5%	(2)	-	53 068	97,6%	54 372	41,9%	-	-	-	-
Other	256	4,5%	441	7,7%	(0)	-	5 016	87,8%	5 713	4,4%	-	-	-	-
Total By Customer Group	2 896	2,2%	3 290	2,5%	(58)	-	123 734	95,3%	129 862	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	49	100,0%	-	-	(30)	(60,6%)	30	60,6%	49	17,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	227	100,0%	-	-	(460)	(203,3%)	460	203,3%	227	82,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	276	100,0%	-	-	(490)	(177,8%)	490	177,8%	276	100,0%

Contact Details

Municipal Manager	Mr Jaconia Agripa Mngomezulu	035 572 1292
Chief Financial Officer	Mr Vusi Innocent Gumede	035 572 1292

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	875 157	899 786	338 565	38,7%	280 933	32,1%	224 290	24,9%	843 789	93,8%	230 092	90,2%	(2,5%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	74 388	72 893	14 790	19,9%	17 099	23,0%	14 424	19,8%	46 313	63,5%	15 058	72,4%	(4,2%)
Service charges - Waste Water Management	10 007	10 007	2 393	23,9%	2 417	24,2%	2 507	25,1%	7 317	73,1%	2 188	72,7%	14,6%
Service charges - Waste Management	41 675	41 675	8 107	19,5%	7 532	18,1%	8 365	20,1%	24 004	57,6%	8 157	72,9%	2,5%
Sale of Goods and Rendering of Services	784	405	118	15,0%	130	16,6%	94	23,2%	342	84,4%	2 526	72,9%	(96,3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 603	1 603	1 110	69,2%	1 009	63,0%	1 000	62,4%	3 119	194,5%	1 043	108,5%	(4,2%)
Interest earned from Current and Non Current Assets	20 679	28 423	9 059	43,8%	6 102	29,5%	7 763	27,3%	22 924	80,7%	6 743	82,7%	15,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	229	229	283	123,6%	57	24,9%	21	9,0%	361	157,5%	16	125,7%	31,7%
Licence and permits	-	109	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	715	5 184	4 299	601,5%	513	71,7%	(22)	(,4%)	4 790	92,4%	760	8,2%	(102,9%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12	11 627	835	7 031,7%	508	4 276,7%	9 735	83,7%	11 078	95,3%	(398)	(47,9%)	(2 544,6%)
Licences or permits	50	-	64	128,4%	35	70,1%	15	-	115	-	427	1 203,3%	(96,4%)
Transfer and subsidies - Operational	725 015	727 631	297 507	41,0%	245 532	33,9%	180 388	24,8%	723 427	99,4%	193 573	95,1%	(6,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	0	-	(0)	-	0	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 031 642	1 147 462	253 892	24,6%	246 646	23,9%	238 678	20,8%	739 216	64,4%	200 863	62,3%	18,8%
Employee related costs	360 604	349 081	78 489	21,8%	81 557	22,6%	81 186	23,3%	241 232	69,1%	67 450	70,0%	20,4%
Remuneration of councillors	17 097	17 097	3 486	20,4%	6 090	35,6%	1 909	11,2%	11 485	67,2%	3 770	67,3%	(48,4%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	218 845	243 056	59 531	27,2%	64 281	29,4%	68 301	28,1%	192 114	79,0%	43 563	72,8%	56,8%
Debt impairment	9 310	9 310	38	,4%	-	-	-	-	38	,4%	-	-	-
Depreciation and amortisation	145 688	145 688	33 769	23,2%	16 837	11,6%	25 363	17,4%	75 970	52,1%	24 027	52,1%	5,6%
Interest	2 214	8 536	-	-	397	17,9%	102	1,2%	499	5,8%	-	7,1%	(100,0%)
Contracted services	148 847	177 727	46 772	31,4%	43 119	29,0%	38 399	21,6%	128 289	72,2%	40 785	53,4%	(5,9%)
Transfers and subsidies	5 000	5 700	250	5,0%	3 150	63,0%	-	-	3 400	59,6%	2 000	100,0%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	65	1,5%	(100,0%)
Operational costs	124 036	126 039	31 557	25,4%	31 213	25,2%	23 419	18,6%	86 189	68,4%	19 204	65,4%	21,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	65 227	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(156 485)	(247 676)	84 674		34 288		(14 388)		104 573		29 229		
Transfers and subsidies - capital (monetary allocations)	481 637	449 367	92 442	19,2%	173 091	35,9%	86 507	19,3%	352 040	78,3%	79 804	58,0%	8,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	325 152	201 691	177 116		207 379		72 119		456 613		109 033		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	325 152	201 691	177 116		207 379		72 119		456 613		109 033		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	325 152	201 691	177 116		207 379		72 119		456 613		109 033		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	325 152	201 691	177 116		207 379		72 119		456 613		109 033		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	452 538	436 735	91 784	20,3%	152 308	33,7%	86 621	19,8%	330 713	75,7%	79 782	52,4%	8,6%
National Government	418 815	390 688	80 384	19,2%	150 517	35,9%	75 220	19,3%	306 122	78,4%	64 393	50,5%	16,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	76	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	418 815	390 764	80 384	19,2%	150 517	35,9%	75 220	19,2%	306 122	78,3%	64 393	50,5%	16,8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	33 723	45 971	11 399	33,8%	1 790	5,3%	11 401	24,8%	24 591	53,5%	15 388	70,4%	(25,9%)
Capital Expenditure Functional	452 538	436 735	91 784	20,3%	152 308	33,7%	86 621	19,8%	330 713	75,7%	79 782	52,4%	8,6%
Municipal governance and administration	5 750	4 613	514	8,9%	293	5,1%	775	16,8%	1 582	34,3%	793	22,0%	(2,2%)
Executive and Council	1 050	2 141	16	1,5%	41	3,9%	63	3,0%	120	5,6%	27	2,3%	132,4%
Finance and administration	4 700	2 473	498	10,6%	252	5,4%	712	28,8%	1 462	59,1%	765	29,7%	(7,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Community and Public Safety	-	505	-	-	-	-	505	100,0%	505	100,0%	119	13,1%	325,9%
Community and Social Services	-	-	-	-	-	-	-	-	-	-	87	41,5%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	505	-	-	-	-	505	100,0%	505	100,0%	32	4,6%	1 491,7%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 673	662	-	-	27	1,0%	14	2,2%	41	6,2%	-	3,2%	(100,0%)
Planning and Development	2 623	512	-	-	8	,3%	4	,8%	12	2,4%	-	-	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	50	150	-	-	19	37,0%	10	6,9%	29	19,3%	-	42,5%	(100,0%)
Trading Services	444 115	430 955	91 270	20,6%	151 988	34,2%	85 327	19,8%	328 585	76,2%	78 871	53,0%	8,2%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	403 245	394 657	81 095	20,1%	142 415	35,3%	81 330	20,6%	304 840	77,2%	71 368	53,0%	14,0%
Waste Water Management	23 478	12 907	1 758	7,5%	2 793	11,9%	1 320	10,2%	5 871	45,5%	4 023	46,2%	(67,2%)
Waste Management	17 391	23 391	8 416	48,4%	6 781	39,0%	2 676	11,4%	17 874	76,4%	3 480	62,3%	(23,1%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 453 732	1 453 095	884 100	60,8%	899 946	61,9%	663 661	45,7%	2 447 707	168,4%	621 854	117,9%	6,7%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	113 463	115 078	51 867	45,7%	32 330	28,5%	28 518	24,8%	112 715	97,9%	33 574	94,8%	(15,1%)
Other revenue	111 336	134 646	354 614	318,5%	421 620	378,7%	361 479	268,5%	1 137 713	845,0%	172 338	1 733,9%	109,7%
Transfers and Subsidies - Operational	698 145	697 949	290 618	41,6%	233 027	33,4%	174 201	25,0%	697 846	100,0%	180 480	61,4%	(3,5%)
Transfers and Subsidies - Capital	508 507	476 999	180 000	35,4%	205 900	40,5%	91 529	19,2%	477 429	100,1%	228 719	99,1%	(60,0%)
Interest	22 282	28 423	7 002	31,4%	7 069	31,7%	7 934	27,9%	22 004	77,4%	6 743	82,4%	17,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(922 163)	(1 014 712)	(476 344)	51,7%	(436 713)	47,4%	(400 472)	39,5%	(1 313 529)	129,4%	(328 412)	135,2%	21,9%
Suppliers and employees	(919 948)	(1 014 110)	(476 344)	51,8%	(436 713)	47,5%	(400 075)	39,5%	(1 313 132)	129,5%	(328 412)	137,3%	21,8%
Finance charges	(2 214)	(602)	-	-	-	-	(397)	66,0%	(397)	66,0%	-	-	(100,0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	531 570	438 384	407 756	76,7%	463 233	87,1%	263 189	60,0%	1 134 178	258,7%	293 443	78,6%	(10,3%)
Cash Flow from Investing Activities													
Receipts	-	65	-	-	-	-	65	100,1%	65	100,1%	11	210,0%	494,3%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	65	-	-	-	-	65	100,1%	65	100,1%	11	210,0%	494,3%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(452 538)	(436 735)	(91 784)	20,3%	(152 308)	33,7%	(86 621)	19,8%	(330 713)	75,7%	(79 782)	52,4%	8,6%
Capital assets	(452 538)	(436 735)	(91 784)	20,3%	(152 308)	33,7%	(86 621)	19,8%	(330 713)	75,7%	(79 782)	52,4%	8,6%
Net Cash from/(used) Investing Activities	(452 538)	(436 670)	(91 784)	20,3%	(152 308)	33,7%	(86 556)	19,8%	(330 648)	75,7%	(79 771)	52,3%	8,5%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(6 286)	(6 286)	-	-	-	-	(3 047)	48,5%	(3 047)	48,5%	-	-	(100,0%)
Repayment of borrowing	(6 286)	(6 286)	-	-	-	-	(3 047)	48,5%	(3 047)	48,5%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	(6 286)	(6 286)	-	-	-	-	(3 047)	48,5%	(3 047)	48,5%	-	-	(100,0%)
Net Increase/(Decrease) in cash held	72 747	(4 572)	315 972	434,3%	310 925	427,4%	173 586	(3 796,4%)	800 483	(17 506,7%)	213 672	(125,1%)	(18,8%)
Cash/cash equivalents at the year begin:	374 115	153 376	134 828	36,0%	450 998	120,6%	761 273	496,3%	134 828	87,9%	231 638	105,6%	228,6%
Cash/cash equivalents at the year end:	446 861	148 804	450 998	100,9%	761 273	170,4%	934 859	628,2%	934 859	628,2%	445 309	151,6%	109,9%

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	6 623	9,3%	3 537	5,0%	2 030	2,9%	59 033	82,9%	71 223	57,4%	-	-	(12 925)	(18,1%)
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	(42 132)	-
Receivables from Exchange Transactions - Waste Water Management	876	4,6%	628	3,3%	442	2,3%	17 046	89,8%	18 993	15,3%	-	-	19 476	102,5%
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	(19)	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	354	1,9%	350	1,9%	343	1,8%	17 588	94,4%	18 636	15,0%	-	-	(2 766)	(14,8%)
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 489	22,9%	1 605	10,5%	214	1,4%	9 945	65,2%	15 253	12,3%	-	-	88 415	579,7%
Total By Income Source	11 343	9,1%	6 120	4,9%	3 029	2,4%	103 612	83,5%	124 104	100,0%	-	-	50 049	40,3%
Debtors Age Analysis By Customer Group														
Organs of State	3 570	21,4%	2 028	12,2%	867	5,2%	10 191	61,2%	16 656	13,4%	-	-	(3 718)	(22,3%)
Commercial	4 780	24,6%	2 261	11,6%	476	2,5%	11 896	61,3%	19 413	15,6%	-	-	82 883	427,0%
Households	2 990	3,4%	1 825	2,1%	1 684	1,9%	80 949	92,6%	87 448	70,5%	-	-	(29 117)	(33,3%)
Other	4	,7%	6	1,0%	3	,4%	575	97,9%	587	,5%	-	-	-	-
Total By Customer Group	11 343	9,1%	6 120	4,9%	3 029	2,4%	103 612	83,5%	124 104	100,0%	-	-	50 049	40,3%

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	28 129	95,2%	1 414	4,8%	-	-	-	-	29 543	85,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 878	77,7%	330	6,6%	-	-	780	15,6%	4 988	14,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	32 007	92,7%	1 743	5,0%	-	-	780	2,3%	34 531	100,0%

Contact Details

Municipal Manager	Mr Philemon Philani Sibya	035 799 2501
Chief Financial Officer	Mrs Cheryl Reddy	035 799 2508

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KWADUKUZA (KZN292)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	2 573 014	2 618 348	562 643	21,9%	661 469	25,7%	634 875	24,2%	1 858 987	71,0%	550 303	70,4%	15,4%
Exchange Revenue													
Service charges - Electricity	1 234 386	1 256 786	234 254	19,0%	293 181	23,8%	303 164	24,1%	830 598	66,1%	256 536	66,5%	18,2%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	99 660	97 160	25 785	25,9%	27 594	27,7%	18 811	19,4%	72 191	74,3%	24 344	80,0%	(22,7%)
Sale of Goods and Rendering of Services	89 360	44 360	5 100	5,7%	12 025	13,5%	4 891	11,0%	22 016	49,6%	4 958	56,7%	(1,4%)
Agency services	14 124	14 124	3 006	21,3%	3 452	24,4%	2 691	19,0%	9 148	64,8%	2 009	57,4%	33,9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 120	13 120	2 237	22,1%	2 678	26,5%	2 223	16,9%	7 137	54,4%	1 686	52,7%	31,8%
Interest earned from Current and Non Current Assets	79 539	129 017	25 332	31,8%	37 903	47,7%	33 422	25,9%	96 657	74,9%	16 235	54,6%	105,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 333	3 336	610	18,3%	837	25,1%	602	18,0%	2 049	61,4%	879	69,6%	(31,6%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	32 572	23 188	10 348	31,8%	2 539	7,8%	(4 986)	(21,5%)	7 901	34,1%	3 342	67,7%	(249,2%)
Non-Exchange Revenue													
Property rates	688 866	696 866	135 723	19,7%	183 207	26,6%	184 626	26,5%	503 556	72,3%	165 803	70,2%	11,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	33 465	41 065	7 321	21,9%	8 846	26,4%	14 746	35,9%	30 913	75,3%	5 288	47,0%	178,9%
Licences or permits	834	934	448	53,8%	84	10,1%	120	12,9%	653	70,0%	120	55,4%	,1%
Transfer and subsidies - Operational	281 754	293 392	112 479	39,9%	89 123	31,6%	74 565	25,4%	276 167	94,1%	69 103	95,2%	7,9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 572 794	2 618 279	550 173	21,4%	597 558	23,2%	560 958	21,4%	1 708 689	65,3%	501 980	65,4%	11,7%
Employee related costs	585 513	564 981	129 284	22,1%	137 066	23,4%	139 704	24,7%	406 054	71,9%	127 164	71,2%	9,9%
Remuneration of councillors	35 392	35 389	7 066	20,0%	7 178	20,3%	8 993	25,4%	23 238	65,7%	7 109	89,2%	26,5%
Bulk purchases - electricity	1 116 231	1 197 031	286 964	25,7%	267 726	24,0%	272 121	22,7%	826 811	69,1%	228 089	69,2%	19,3%
Inventory consumed	26 528	21 597	5 331	20,1%	5 906	22,3%	(62)	(3,%)	11 175	51,7%	4 033	66,8%	(101,5%)
Debt impairment	7 000	27 848	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	164 407	161 412	27 787	16,9%	28 450	17,3%	30 426	18,8%	86 662	53,7%	23 577	58,8%	29,0%
Interest	22 047	17 701	339	1,5%	8 240	37,4%	297	1,7%	8 877	50,2%	364	37,8%	(18,5%)
Contracted services	357 546	384 939	69 695	19,5%	101 295	28,3%	64 570	16,8%	235 561	61,2%	77 324	61,7%	(16,5%)
Transfers and subsidies	71 506	27 564	2 165	3,0%	6 374	8,9%	3 184	11,6%	11 724	42,5%	5 822	66,3%	(45,3%)
Irrecoverable debts written off	9 340	2 840	57	,6%	190	2,0%	379	13,4%	625	22,0%	516	9,4%	(26,5%)
Operational costs	152 480	153 173	21 485	14,1%	35 132	23,0%	41 344	27,0%	97 962	64,0%	27 981	56,0%	47,8%
Losses on disposal of Assets	10 250	10 250	-	-	-	-	-	-	-	-	-	-	-
Other Losses	14 553	13 553	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	220	69	12 470		63 911		73 917		150 299		48 323		
Transfers and subsidies - capital (monetary allocations)	803 478	1 015 597	25 096	3,1%	196 397	24,4%	139 457	13,7%	360 949	35,5%	20 418	9,9%	583,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	856	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	803 698	1 015 665	37 566		260 307		213 374		511 248		69 597		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	803 698	1 015 665	37 566		260 307		213 374		511 248		69 597		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	803 698	1 015 665	37 566		260 307		213 374		511 248		69 597		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	803 698	1 015 665	37 566		260 307		213 374		511 248		69 597		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	950 898	1 122 175	61 770	6,5%	248 110	26,1%	173 086	15,4%	482 966	43,0%	68 125	20,9%	154,1%
National Government	700 233	880 747	30 502	4,4%	183 274	26,2%	132 666	15,1%	346 441	39,3%	21 665	12,6%	512,4%
Provincial Government	200	3 212	-	-	7	3,7%	-	-	7	,2%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	500	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	700 433	884 460	30 502	4,4%	183 281	26,2%	132 666	15,0%	346 449	39,2%	21 665	12,1%	512,4%
Borrowing	30 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	220 465	227 716	31 268	14,2%	64 829	29,4%	40 420	17,8%	136 517	60,0%	46 460	41,9%	(13,0%)
Capital Expenditure Functional	950 898	1 122 175	61 770	6,5%	248 110	26,1%	173 086	15,4%	482 966	43,0%	68 125	20,9%	154,1%
Municipal governance and administration	27 313	22 439	2 656	9,7%	6 505	23,8%	4 141	18,5%	13 302	59,3%	7 830	25,3%	(47,1%)
Executive and Council	10 400	8 440	-	-	402	3,9%	3 392	40,2%	3 794	45,0%	-	-	(100,0%)
Finance and administration	16 913	13 999	2 656	15,7%	6 103	36,1%	749	5,3%	9 508	67,9%	7 830	25,3%	(90,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	60 624	49 639	3 084	5,1%	12 863	21,2%	10 746	21,6%	26 694	53,8%	12 106	36,7%	(11,2%)
Community and Social Services	11 649	9 813	997	8,6%	3 083	26,5%	663	6,8%	4 743	48,3%	4 288	47,4%	(84,5%)
Sport And Recreation	23 931	23 230	1 860	7,8%	9 108	38,1%	2 524	10,9%	13 491	58,1%	6 825	42,7%	(63,0%)
Public Safety	20 343	11 838	226	1,1%	666	3,3%	7 560	63,9%	8 452	71,4%	279	13,7%	2 607,3%
Housing	4 700	4 757	0	-	7	,2%	(0)	-	7	,2%	714	42,6%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	706 777	879 021	32 277	4,6%	179 763	25,4%	132 507	15,1%	344 547	39,2%	26 025	15,3%	409,2%
Planning and Development	4 186	2 999	35	,8%	203	4,9%	-	-	239	8,0%	2 983	87,5%	(100,0%)
Road Transport	702 591	876 022	32 242	4,6%	179 559	25,6%	132 507	15,1%	344 308	39,3%	23 042	14,9%	475,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	156 184	171 076	23 752	15,2%	48 979	31,4%	25 693	15,0%	98 424	57,5%	22 165	33,0%	15,9%
Energy sources	149 643	165 421	21 540	14,4%	46 037	30,8%	25 693	15,5%	93 269	56,4%	17 532	31,8%	46,6%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	6 541	5 655	2 212	33,8%	2 943	45,0%	-	-	5 155	91,2%	4 633	62,6%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	3 673 175	3 614 279	734 598	20,0%	831 538	22,8%	718 361	19,9%	2 284 497	63,2%	1 839 810	87,1%	(61,0%)
Property rates	648 295	655 395	121 194	18,7%	190 336	29,4%	174 451	26,6%	485 981	74,2%	157 658	72,0%	10,7%
Service charges	1 442 130	1 459 810	346 091	24,0%	400 979	27,8%	367 874	25,2%	1 114 944	76,4%	287 715	87,1%	27,9%
Other revenue	287 986	290 487	86 340	30,0%	60 088	20,9%	45 130	15,5%	191 558	65,9%	28 407	51,7%	58,9%
Transfers and Subsidies - Operational	342 569	298 506	113 719	33,2%	118 319	34,5%	67 618	22,7%	299 656	100,4%	71 032	102,0%	(4,8%)
Transfers and Subsidies - Capital	872 655	781 064	33 836	3,9%	26 931	3,1%	32 267	4,1%	93 033	11,9%	1 280 387	97,3%	(97,5%)
Interest	79 539	129 017	33 418	42,0%	34 884	43,9%	31 021	24,0%	99 324	77,0%	14 611	50,4%	112,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 308 458)	(2 389 915)	(25 996)	1,1%	(2 910 623)	126,1%	1 378 654	(57,7%)	(1 557 965)	65,2%	(418 586)	65,8%	(429,4%)
Suppliers and employees	(2 268 575)	(2 356 499)	(25 656)	1,1%	(2 902 383)	127,9%	1 378 952	(58,5%)	(1 549 088)	65,7%	(418 221)	66,6%	(429,7%)
Finance charges	(22 047)	(17 701)	(339)	1,5%	(8 240)	37,4%	(297)	1,7%	(8 877)	50,2%	(364)	37,8%	(18,5%)
Transfers and grants	(17 837)	(15 715)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 364 716	1 224 363	708 602	51,9%	(2 079 085)	(152,3%)	2 097 015	171,3%	726 532	59,3%	1 421 224	114,8%	47,5%
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	(950 898)	(1 021 922)	(80 527)	8,5%	(266 916)	28,1%	(182 578)	17,9%	(530 021)	51,9%	(70 023)	23,4%	160,7%
Capital assets	(950 898)	(1 021 922)	(80 527)	8,5%	(266 916)	28,1%	(182 578)	17,9%	(530 021)	51,9%	(70 023)	23,4%	160,7%
Net Cash from/(used) Investing Activities	(950 898)	(1 021 922)	(80 527)	8,5%	(266 916)	28,1%	(182 578)	17,9%	(530 021)	51,9%	(70 023)	23,4%	160,7%
Cash Flow from Financing Activities													
Receipts	30 314	10 314	17	,1%	11	-	9	,1%	36	,4%	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	30 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	314	314	17	5,4%	11	3,4%	9	2,9%	36	11,6%	-	-	(100,0%)
Payments	-	(12 219)	-	-	-	-	-	-	-	-	-	-	,4%
Repayment of borrowing	-	(12 219)	-	-	-	-	-	-	-	-	-	-	,4%
Net Cash from/(used) Financing Activities	30 314	(1 906)	17	,1%	11	-	9	(,5%)	36	(1,9%)	-	-	(100,0%)
Net Increase/(Decrease) in cash held	444 132	200 536	628 092	141,4%	(2 345 991)	(528,2%)	1 914 446	954,7%	196 547	98,0%	1 351 201	273,6%	41,7%
Cash/cash equivalents at the year begin:	821 167	821 167	1 883 847	229,4%	2 496 451	304,0%	1 500 460	18,3%	1 883 847	229,4%	1 205 003	98,2%	(87,5%)
Cash/cash equivalents at the year end:	1 265 299	1 021 703	2 496 451	197,3%	150 460	11,9%	2 064 906	202,1%	2 064 906	202,1%	2 556 204	165,6%	(19,2%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	67 877	47.1%	13 716	9.5%	3 814	2.6%	58 786	40.8%	144 193	30.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	39 089	17.4%	14 955	6.7%	10 543	4.7%	159 686	71.2%	224 274	47.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 545	18.1%	2 568	8.4%	1 397	4.6%	21 153	69.0%	30 664	6.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	56	2.1%	24	.9%	24	.9%	2 576	96.1%	2 680	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	889	3.4%	730	2.8%	509	2.0%	23 736	91.8%	25 863	5.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	945	2.0%	188	.4%	143	.3%	45 894	97.3%	47 169	9.9%	-	-	-	-
Total By Income Source	114 401	24.1%	32 182	6.8%	16 429	3.5%	311 832	65.7%	474 844	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 151	16.1%	762	3.9%	330	1.7%	15 355	78.3%	19 598	4.1%	-	-	-	-
Commercial	42 185	32.9%	5 184	4.0%	2 844	2.2%	77 983	60.8%	128 195	27.0%	-	-	-	-
Households	69 065	21.1%	26 236	8.0%	13 255	4.1%	218 494	66.8%	327 051	68.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	114 401	24.1%	32 182	6.8%	16 429	3.5%	311 832	65.7%	474 844	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	53	100,0%	53	,9%
Pensions / Retirement deductions	184	90,5%	11	5,2%	-	-	9	4,3%	203	3,3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 404	75,5%	541	9,3%	27	,5%	858	14,7%	5 830	95,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 587	75,4%	552	9,1%	27	,4%	920	15,1%	6 086	100,0%

Contact Details

Municipal Manager	Mr Nhlanhla Mdakane	032 437 5015
Chief Financial Officer	Mr Sibusiso Chonguene	032 437 5057

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MANDENI (KZN291)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	382 369	418 587	142 573	37,3%	117 457	30,7%	106 580	25,5%	366 611	87,6%	86 773	96,7%	22,8%
Exchange Revenue													
Service charges - Electricity	52 613	61 743	22 309	42,4%	13 171	25,0%	15 354	24,9%	50 835	82,3%	10 378	104,6%	48,0%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	11 044	11 044	2 957	26,8%	3 204	29,0%	3 149	28,5%	9 311	84,3%	2 780	100,4%	13,3%
Sale of Goods and Rendering of Services	618	12 862	205	33,1%	149	24,1%	522	4,1%	875	6,8%	390	147,8%	33,9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	918	918	324	35,3%	446	48,6%	118	12,8%	888	96,7%	208	77,5%	(43,5%)
Interest earned from Current and Non Current Assets	10 500	23 500	7 181	68,4%	6 889	65,6%	6 964	29,6%	21 034	89,5%	2 279	68,0%	205,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	19	-	(23)	-	7	-	3	-	41	-	(82,4%)
Rental from Fixed Assets	192	242	52	27,0%	59	30,9%	108	44,7%	220	90,6%	67	102,0%	61,8%
Licence and permits	-	-	4	-	(4)	-	16	-	16	-	12	180,2%	33,5%
Operational Revenue	396	2 012	828	209,2%	537	135,8%	208	10,3%	1 572	78,2%	923	142,8%	(77,5%)
Non-Exchange Revenue													
Property rates	59 329	59 329	8 659	14,6%	12 951	21,8%	19 304	32,5%	40 913	69,0%	8 039	96,1%	140,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 210	1 210	42	3,4%	30	2,5%	13	1,0%	84	6,9%	29	6,3%	(56,2%)
Licences or permits	737	737	189	25,7%	296	40,2%	225	30,6%	711	96,4%	95	52,9%	136,1%
Transfer and subsidies - Operational	241 975	242 152	99 552	41,1%	78 837	32,6%	60 053	24,8%	238 443	98,5%	61 100	98,6%	(1,7%)
Interest	2 837	2 837	252	8,9%	914	32,2%	541	19,1%	1 707	60,2%	433	55,2%	24,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	402 121	438 379	77 337	19,2%	113 754	28,3%	90 384	20,6%	281 474	64,2%	67 991	66,3%	32,9%
Employee related costs	141 420	141 420	29 609	20,9%	31 205	22,1%	31 948	22,6%	92 762	65,6%	27 401	68,3%	16,6%
Remuneration of councillors	15 460	15 460	4 200	27,2%	3 641	23,6%	3 641	23,6%	11 482	74,3%	3 474	70,3%	4,8%
Bulk purchases - electricity	43 603	51 864	11 631	26,7%	13 100	30,0%	13 972	26,9%	38 702	74,6%	6 491	79,7%	115,2%
Inventory consumed	7 411	3 458	346	4,7%	1 117	15,1%	242	7,0%	1 706	49,3%	275	22,6%	(11,9%)
Debt impairment	37 303	37 303	-	-	18 652	50,0%	-	-	18 652	50,0%	4	-	(100,0%)
Depreciation and amortisation	35 534	35 534	8 198	23,1%	8 284	23,3%	8 494	23,9%	24 977	70,3%	8 268	73,0%	2,7%
Interest	100	3 300	-	-	31	31,3%	2	1%	33	1,0%	-	63,5%	(100,0%)
Contracted services	64 092	84 884	12 592	19,6%	18 126	28,3%	16 801	19,8%	47 520	56,0%	11 680	61,3%	43,8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	7 500	7 500	-	-	3 750	50,0%	-	-	3 750	50,0%	-	311,1%	-
Operational costs	48 198	56 155	10 701	22,2%	15 847	32,9%	15 275	27,2%	41 823	74,5%	10 695	73,1%	42,8%
Losses on disposal of Assets	1 500	1 500	-	-	-	-	-	-	-	-	(314)	(31,4%)	(100,0%)
Other Losses	-	-	60	-	-	-	8	-	69	-	17	-	(51,0%)
Surplus/(Deficit)	(19 752)	(19 792)	65 237		3 703		16 197		85 136		18 782		
Transfers and subsidies - capital (monetary allocations)	48 381	60 292	4 026	8,3%	12 442	25,7%	20 503	34,0%	36 971	61,3%	3 875	46,5%	429,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 629	40 501	69 262		16 145		36 700		122 107		22 657		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	28 629	40 501	69 262		16 145		36 700		122 107		22 657		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 629	40 501	69 262		16 145		36 700		122 107		22 657		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 629	40 501	69 262		16 145		36 700		122 107		22 657		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	143 945	139 784	15 263	10,6%	25 999	18,1%	31 308	22,4%	72 570	51,9%	9 547	48,4%	227,9%
National Government	55 119	51 837	3 802	6,9%	15 667	28,4%	17 394	33,6%	36 863	71,1%	3 998	72,2%	335,0%
Provincial Government	478	591	-	-	91	19,0%	69	11,6%	160	27,0%	26	14,4%	165,0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	55 598	52 428	3 802	6,8%	15 758	28,3%	17 463	33,3%	37 023	70,6%	4 024	71,8%	333,9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	88 347	87 356	11 461	13,0%	10 241	11,6%	13 845	15,8%	35 547	40,7%	5 523	33,3%	150,7%
Capital Expenditure Functional	143 945	139 784	15 263	10,6%	25 999	18,1%	31 308	22,4%	72 570	51,9%	9 547	48,4%	227,9%
Municipal governance and administration	23 069	19 208	2 450	10,6%	3 640	15,8%	2 210	11,5%	8 300	43,2%	193	96,9%	1 045,5%
Executive and Council	1 843	1 878	-	-	93	5,0%	116	6,2%	209	11,1%	-	79,4%	(100,0%)
Finance and administration	21 225	17 330	2 450	11,5%	3 547	16,7%	2 094	12,1%	8 091	46,7%	193	98,9%	985,5%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	17 509	15 850	1 457	8,3%	412	2,4%	2 837	17,9%	4 706	29,7%	1 236	42,6%	129,5%
Community and Social Services	2 304	1 765	372	16,1%	134	5,8%	193	11,0%	699	39,6%	17	43,6%	1 026,7%
Sport And Recreation	15 205	14 084	1 086	7,1%	278	1,8%	2 643	18,8%	4 007	28,4%	1 219	42,1%	116,9%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	95 809	97 111	10 556	11,0%	17 290	18,0%	25 020	25,8%	52 866	54,4%	5 666	40,4%	341,6%
Planning and Development	16 435	18 565	1 835	11,2%	4 682	28,5%	2 822	15,2%	9 339	50,3%	3 355	33,2%	(15,9%)
Road Transport	79 374	78 546	8 721	11,0%	12 608	15,9%	22 198	28,3%	43 526	55,4%	2 311	44,1%	860,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	7 558	7 615	799	10,6%	4 657	61,6%	1 242	16,3%	6 698	88,0%	2 453	66,7%	(49,4%)
Energy sources	2 957	3 710	79	2,7%	513	17,4%	1 152	31,0%	1 744	47,0%	2 453	34,6%	(53,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 602	3 906	720	15,6%	4 144	90,1%	90	2,3%	4 954	126,8%	-	123,5%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	416 376	452 590	230 280	55,3%	212 306	51,0%	262 968	58,1%	705 554	155,9%	116 585	80,6%	125,6%
Property rates	26 698	26 698	85	,3%	9 287	34,8%	9 215	34,5%	18 587	69,6%	11	,5%	86 743,1%
Service charges	62 465	71 633	50 000	80,0%	14 972	24,0%	14 396	20,1%	79 368	110,8%	-	-	(100,0%)
Other revenue	18 972	20 931	33	,2%	1 117	5,9%	1 131	5,4%	2 282	10,9%	17 060	92,5%	(93,4%)
Transfers and Subsidies - Operational	249 359	249 536	147 209	59,0%	177 142	71,0%	195 462	78,3%	519 813	208,3%	89 698	109,7%	117,9%
Transfers and Subsidies - Capital	48 381	60 292	31 000	64,1%	-	-	33 327	55,3%	64 327	106,7%	8 568	71,5%	289,0%
Interest	10 500	23 500	1 952	18,6%	9 789	93,2%	9 437	40,2%	21 178	90,1%	1 249	15,6%	655,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(342 029)	(385 767)	(94 917)	27,8%	(29 084)	8,5%	(106 495)	27,6%	(230 496)	59,8%	(59 795)	46,8%	78,1%
Suppliers and employees	(341 929)	(382 467)	(94 917)	27,8%	(29 084)	8,5%	(106 495)	27,8%	(230 496)	60,3%	(59 795)	46,9%	78,1%
Finance charges	(100)	(3 300)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	74 346	66 823	135 363	182,1%	183 222	246,4%	156 473	234,2%	475 058	710,9%	56 791	166,5%	175,5%
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	(165 536)	(160 666)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(165 536)	(160 666)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(165 536)	(160 666)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	38	-	42	-	28	-	108	-	62	2 518,9%	(55,2%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	38	-	42	-	28	-	108	-	62	2 518,9%	(55,2%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	38	-	42	-	28	-	108	-	62	(57,2%)	(55,2%)
Net Increase/(Decrease) in cash held	(91 190)	(93 844)	135 401	(148,5%)	183 264	(201,0%)	156 501	(166,8%)	475 166	(506,3%)	56 852	2 066,2%	175,3%
Cash/cash equivalents at the year begin:	207 979	254 525	253 744	122,0%	643 757	309,5%	827 021	324,9%	253 744	99,7%	152 443	9,6%	442,5%
Cash/cash equivalents at the year end:	116 789	160 681	643 757	551,2%	827 021	708,1%	983 522	612,1%	983 522	612,1%	209 295	96,5%	369,9%

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	4 188	52,6%	402	5,1%	(1)	(1)	3 367	42,3%	7 957	3,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 508	4,1%	8 729	8,0%	(1 123)	(1,0%)	97 264	88,9%	109 378	48,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 116	1,7%	1 917	2,9%	(7)	-	63 217	95,4%	66 243	29,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	8	2,3%	8	2,5%	-	-	317	95,2%	332	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	373	1,1%	504	1,4%	(0)	-	34 454	97,5%	35 330	15,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	15	,3%	-	-	-	-	5 754	99,7%	5 769	2,6%	-	-	-	-
Total By Income Source	10 208	4,5%	11 561	5,1%	(1 132)	(,5%)	204 373	90,8%	225 010	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	562	2,2%	2 079	8,0%	(1 212)	(4,7%)	24 578	94,5%	26 007	11,6%	-	-	-	-
Commercial	5 386	13,6%	2 216	5,7%	(1)	-	31 342	80,5%	38 942	17,3%	-	-	-	-
Households	4 120	2,7%	5 552	3,6%	82	,1%	144 706	93,7%	154 461	68,6%	-	-	-	-
Other	139	2,5%	1 714	30,6%	(1)	-	3 747	66,9%	5 599	2,5%	-	-	-	-
Total By Customer Group	10 208	4,5%	11 561	5,1%	(1 132)	(,5%)	204 373	90,8%	225 010	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Sizwe Khuzwayo	032 456 8201
Chief Financial Officer	Ms Nozipho Mngomezulu	032 456 8207

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MAPHUMULO (KZN294)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	145 398	173 442	59 975	41,2%	41 344	28,4%	51 173	29,5%	152 492	87,9%	32 538	97,1%	57,3%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	284	253	63	22,2%	63	22,0%	64	25,5%	190	75,2%	61	83,7%	6,3%
Sale of Goods and Rendering of Services	282	23 506	111	39,2%	12	4,4%	20 073	85,4%	20 196	85,9%	31	37,2%	64 382,2%
Agency services	118	223	53	44,9%	62	52,1%	46	20,4%	160	71,7%	46	100,1%	(,6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9	9	2	22,0%	-	-	1	9,0%	3	31,0%	5	-	(84,1%)
Interest earned from Current and Non Current Assets	596	3 241	829	139,1%	813	136,4%	834	25,7%	2 476	76,4%	455	138,8%	83,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	932	1 010	209	22,4%	221	23,7%	222	21,9%	651	64,4%	220	73,2%	,6%
Licence and permits	-	-	-	-	3	-	-	-	3	-	-	-	-
Operational Revenue	69	109	5	7,1%	3	4,7%	7	6,7%	15	14,1%	208	104,6%	(96,5%)
Non-Exchange Revenue													
Property rates	22 775	24 713	8 637	37,9%	770	3,4%	771	3,1%	10 179	41,2%	258	99,2%	198,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	9	9	1	8,2%	1	12,9%	18	210,1%	20	231,3%	8	154,6%	122,4%
Transfer and subsidies - Operational	120 139	120 074	50 065	41,7%	39 396	32,8%	29 059	24,2%	118 521	98,7%	31 591	97,5%	(8,0%)
Interest	184	295	-	-	-	-	77	26,2%	77	26,2%	5	3,9%	1 404,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	(350)	(116,7%)	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	145 289	172 234	35 028	24,1%	31 861	21,9%	55 096	32,0%	121 985	70,8%	30 505	69,0%	80,6%
Employee related costs	56 708	56 333	14 662	25,9%	12 700	22,4%	15 793	28,0%	43 156	76,6%	11 900	69,3%	32,7%
Remuneration of councillors	9 696	9 359	2 316	23,9%	2 702	27,9%	2 363	25,3%	7 381	78,9%	2 255	74,6%	4,8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 310	1 007	368	28,1%	459	35,0%	174	17,3%	1 000	99,3%	228	56,7%	(23,5%)
Debt impairment	1 881	1 881	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	16 536	21 110	1 508	9,1%	1 989	12,0%	3 207	15,2%	6 704	31,8%	3 319	51,3%	(3,4%)
Interest	10	10	0	4,6%	9	89,2%	0	2%	9	94,0%	1	40,3%	(98,4%)
Contracted services	33 330	56 968	8 932	26,8%	7 975	23,9%	27 098	47,6%	44 005	77,2%	6 059	76,3%	347,3%
Transfers and subsidies	3 921	3 220	556	14,2%	600	15,3%	1 328	41,2%	2 484	77,1%	239	48,9%	455,2%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	21 897	22 345	6 686	30,5%	5 427	24,8%	5 133	23,0%	17 245	77,2%	6 505	80,6%	(21,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	109	1 208	24 947		9 483		(3 923)		30 507		2 034		
Transfers and subsidies - capital (monetary allocations)	25 940	31 527	2 180	8,4%	7 795	30,1%	8 801	27,9%	18 776	59,6%	5 098	70,9%	72,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 049	32 735	27 127		17 279		4 878		49 283		7 132		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	26 049	32 735	27 127		17 279		4 878		49 283		7 132		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 049	32 735	27 127		17 279		4 878		49 283		7 132		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26 049	32 735	27 127		17 279		4 878		49 283		7 132		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	26 315	30 873	4 554	17,3%	6 995	26,6%	7 850	25,4%	19 399	62,8%	6 868	71,7%	14,3%
National Government	22 895	26 980	1 925	8,4%	6 818	29,8%	7 740	28,7%	16 484	61,1%	4 542	70,3%	70,4%
Provincial Government	-	-	199	-	(397)	-	-	-	(198)	-	131	28,1%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 895	26 980	2 124	9,3%	6 422	28,0%	7 740	28,7%	16 286	60,4%	4 673	69,4%	65,6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 420	3 893	2 431	71,1%	573	16,8%	110	2,8%	3 113	80,0%	2 195	88,3%	(95,0%)
Capital Expenditure Functional	26 315	30 873	4 554	17,3%	6 995	26,6%	7 850	25,4%	19 399	62,8%	6 868	71,7%	14,3%
Municipal governance and administration	2 680	2 991	2 629	98,1%	78	2,9%	64	2,1%	2 771	92,6%	2 195	89,6%	(97,1%)
Executive and Council	20	-	-	-	-	-	19	-	19	-	-	-	(100,0%)
Finance and administration	2 660	2 991	2 629	98,8%	78	2,9%	45	1,5%	2 752	92,0%	2 195	90,4%	(98,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 624	2 961	1 308	36,1%	1 202	33,2%	534	18,0%	3 044	102,8%	2 943	60,4%	(81,9%)
Community and Social Services	530	23	-	-	-	-	46	198,8%	46	198,8%	-	15,4%	(100,0%)
Sport And Recreation	3 094	2 938	1 308	42,3%	1 202	38,9%	488	16,6%	2 998	102,1%	2 943	132,2%	(83,4%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 011	24 721	617	3,1%	5 715	28,6%	7 252	29,3%	13 584	54,9%	1 730	72,6%	319,2%
Planning and Development	180	659	-	-	99	54,9%	-	-	99	15,0%	-	-	-
Road Transport	19 831	24 062	617	3,1%	5 616	28,3%	7 252	30,1%	13 485	56,0%	1 730	74,6%	319,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	200	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	200	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	172 248	181 458	100 059	58,1%	94 273	54,7%	154 025	84,9%	348 357	192,0%	102 713	170,3%	50,0%
Property rates	23 699	25 316	207	,9%	576	2,4%	12 531	49,5%	13 315	52,6%	6 450	139,3%	94,3%
Service charges	261	202	16	6,2%	96	36,7%	73	35,9%	185	91,3%	69	89,3%	5,6%
Other revenue	1 612	1 596	3 909	242,5%	6 870	426,1%	22 492	1 409,4%	33 271	2 084,9%	730	15,0%	2 979,1%
Transfers and Subsidies - Operational	120 074	120 169	85 927	71,6%	76 918	64,1%	96 990	80,7%	259 834	216,2%	95 464	206,0%	1,6%
Transfers and Subsidies - Capital	26 005	31 027	10 000	38,5%	9 000	34,6%	21 027	67,8%	40 027	129,0%	-	78,1%	(100,0%)
Interest	596	3 148	-	-	813	136,4%	912	29,0%	1 725	54,8%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(158 191)	(152 116)	(35 638)	22,5%	(51 120)	32,3%	(63 909)	42,0%	(150 667)	99,0%	(28 240)	75,3%	126,3%
Suppliers and employees	(158 181)	(152 106)	(35 638)	22,5%	(51 120)	32,3%	(63 909)	42,0%	(150 667)	99,1%	(28 240)	77,2%	126,3%
Finance charges	(10)	(10)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	14 057	29 342	64 421	458,3%	43 153	307,0%	90 115	307,1%	197 689	673,7%	74 473	529,3%	21,0%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	2 100	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	2 100	-	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(30 262)	(35 504)	(1 954)	6,5%	(4 292)	14,2%	(8 061)	22,7%	(14 307)	40,3%	(4 609)	65,4%	74,9%
Capital assets	(30 262)	(35 504)	(1 954)	6,5%	(4 292)	14,2%	(8 061)	22,7%	(14 307)	40,3%	(4 609)	65,4%	74,9%
Net Cash from/(used) Investing Activities	(30 262)	(35 504)	(1 954)	6,5%	(4 292)	14,2%	(8 061)	22,7%	(14 307)	40,3%	(2 509)	59,2%	221,3%
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	(16 205)	(6 162)	62 468	(385,5%)	38 861	(239,8%)	82 054	(1 331,7%)	183 382	(2 976,2%)	71 964	2 202,0%	14,0%
Cash/cash equivalents at the year begin:	15 886	17 081	-	-	79 549	500,7%	118 410	693,2%	-	-	139 185	-	(14,9%)
Cash/cash equivalents at the year end:	(319)	10 920	79 549	(24 975,2%)	118 410	(37 175,9%)	200 463	1 835,8%	200 463	1 835,8%	211 149	1 329,1%	(5,1%)

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
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	193	1,6%	386	3,2%	-	-	11 435	95,2%	12 013	94,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	18	96,0%	1	4,0%	-	-	-	-	18	,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	57	21,9%	42	16,2%	-	-	161	61,9%	260	2,0%	-	-	-	-
Interest on Arrear Debtor Accounts	78	12,3%	165	26,0%	-	-	393	61,7%	636	5,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	37	(16,4%)	(18)	7,9%	(16)	7,3%	(228)	101,3%	(225)	(1,8%)	-	-	-	-
Total By Income Source	382	3,0%	576	4,5%	(16)	(,1%)	11 760	92,6%	12 702	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	66	,7%	141	1,4%	-	-	9 572	97,9%	9 779	77,0%	-	-	-	-
Commercial	243	16,5%	366	25,0%	(2)	(,1%)	861	58,6%	1 468	11,6%	-	-	-	-
Households	13	1,6%	27	3,2%	-	-	803	95,3%	843	6,6%	-	-	-	-
Other	60	9,9%	42	6,8%	(15)	(2,4%)	525	85,7%	612	4,8%	-	-	-	-
Total By Customer Group	382	3,0%	576	4,5%	(16)	(,1%)	11 760	92,6%	12 702	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	174	652,8%	-	-	-	-	(148)	(552,8%)	27	13,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	170	102,5%	0	,3%	0	,3%	(5)	(3,1%)	165	86,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	344	179,0%	0	,2%	0	,2%	(153)	(79,5%)	192	100,0%

Contact Details

Municipal Manager	Mr Thulani Khuluse	032 481 4500
Chief Financial Officer	Ms Lungile Jali	032 481 4500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MFOLOZI (KZN281)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	223 196	224 977	83 924	37,6%	67 169	30,1%	71 881	32,0%	222 975	99,1%	52 398	88,6%	37,2%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	707	707	165	23,4%	117	16,6%	223	31,5%	505	71,4%	168	74,8%	32,7%
Sale of Goods and Rendering of Services	83	71	13	15,0%	25	30,6%	3	3,8%	41	57,0%	115	190,9%	(97,6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	2 327	4 076	1 597	68,6%	562	24,2%	87	2,1%	2 246	55,1%	1 124	110,5%	(92,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	711	980	48	6,7%	98	13,7%	610	62,3%	756	77,1%	206	55,2%	195,7%
Licence and permits	-	2	0	-	1	-	7	399,6%	8	483,5%	2	-	252,9%
Operational Revenue	146	146	-	-	-	-	28	19,3%	28	19,3%	292	219,2%	(90,3%)
Non-Exchange Revenue													
Property rates	30 098	30 098	4 455	14,8%	5 527	18,4%	24 104	80,1%	34 086	113,3%	3 300	34,9%	630,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	480	410	21	4,5%	15	3,0%	439	107,0%	475	115,8%	14	7,0%	3 125,4%
Licences or permits	451	395	59	13,2%	38	8,4%	61	15,5%	158	40,1%	25	54,8%	143,4%
Transfer and subsidies - Operational	186 846	186 743	77 281	41,4%	60 467	32,4%	45 986	24,6%	183 735	98,4%	46 814	97,6%	(1,8%)
Interest	1 348	1 348	284	21,1%	320	23,8%	332	24,7%	937	69,5%	339	-	(1,8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	222 246	227 342	51 113	23,0%	56 976	25,6%	76 415	33,6%	184 504	81,2%	45 296	72,6%	68,7%
Employee related costs	90 855	93 269	19 789	21,8%	22 255	24,5%	20 534	22,0%	62 578	67,1%	18 071	74,3%	13,6%
Remuneration of councillors	13 457	13 457	3 272	24,3%	4 311	32,0%	3 490	25,9%	11 072	82,3%	3 277	75,5%	6,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	1 099	1 151	445	40,5%	723	65,8%	866	75,3%	2 034	176,8%	1 007	112,8%	(14,0%)
Debt impairment	-	1 077	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	23 603	23 603	-	-	-	-	20 636	87,4%	20 636	87,4%	-	44,4%	(100,0%)
Interest	357	357	-	-	2	4%	1	4%	3	8%	1	3%	97,7%
Contracted services	47 430	46 780	13 251	27,9%	12 847	27,1%	15 343	32,8%	41 440	88,6%	11 374	77,1%	34,9%
Transfers and subsidies	2 420	2 744	806	33,3%	1 673	69,1%	1 157	42,1%	3 636	132,5%	1 217	109,0%	(5,0%)
Irrecoverable debts written off	1 577	-	-	-	-	-	-	-	-	-	-	-	
Operational costs	41 446	44 903	13 551	32,7%	15 166	36,6%	14 389	32,0%	43 105	96,0%	10 350	75,8%	39,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	950	(2 365)	32 811		10 194		(4 534)		38 470		7 102		
Transfers and subsidies - capital (monetary allocations)	32 127	30 179	6 997	21,8%	19 060	59,3%	1 224	4,1%	27 281	90,4%	3 093	66,5%	(60,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	33 077	27 814	39 808		29 254		(3 310)		65 751		10 195		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	33 077	27 814	39 808		29 254		(3 310)		65 751		10 195		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	33 077	27 814	39 808		29 254		(3 310)		65 751		10 195		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	33 077	27 814	39 808		29 254		(3 310)		65 751		10 195		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	40 311	38 494	10 495	26.0%	24 629	61.1%	3 091	8.0%	38 215	99.3%	1 877	57.7%	64.6%
National Government	25 328	23 634	9 519	37.6%	15 357	60.6%	1 510	6.4%	26 386	111.6%	1 147	56.8%	31.6%
Provincial Government	2 609	2 609	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 937	26 242	9 519	34.1%	15 357	55.0%	1 510	5.8%	26 386	100.5%	1 147	56.8%	31.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 374	12 251	975	7.9%	9 272	74.9%	1 580	12.9%	11 828	96.5%	730	67.8%	116.5%
Capital Expenditure Functional	40 311	38 494	10 495	26.0%	24 629	61.1%	3 091	8.0%	38 215	99.3%	1 877	57.7%	64.6%
Municipal governance and administration	9 035	11 474	821	9.1%	8 860	98.1%	1 775	15.5%	11 457	99.8%	577	81.7%	207.6%
Executive and Council	160	160	44	27.5%	-	-	-	-	44	27.5%	13	45.1%	(100.0%)
Finance and administration	8 875	11 314	777	8.8%	8 860	99.8%	1 775	15.7%	11 413	100.9%	564	82.6%	214.6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 807	10 325	1 700	12.3%	5 595	40.5%	1 055	10.2%	8 350	80.9%	293	55.7%	259.8%
Community and Social Services	12 989	7 555	1 427	11.0%	3 848	29.6%	1 124	14.9%	6 399	84.7%	293	76.0%	283.4%
Sport And Recreation	435	2 632	273	62.8%	1 667	383.3%	12	4%	1 951	74.1%	-	-	(100.0%)
Public Safety	383	138	-	-	81	21.2%	(81)	(58.7%)	-	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 978	16 327	7 915	46.6%	9 866	58.1%	385	2.4%	18 166	111.3%	856	56.2%	(55.0%)
Planning and Development	2 087	1 369	643	30.8%	856	41.0%	(117)	(8.5%)	1 382	101.0%	-	100.0%	(100.0%)
Road Transport	14 891	14 957	7 272	48.8%	9 010	60.5%	502	3.4%	16 784	112.2%	856	56.2%	(41.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	491	367	59	12.0%	308	62.7%	(125)	(34.0%)	242	65.8%	151	47.7%	(182.6%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	491	367	59	12.0%	308	62.7%	(125)	(34.0%)	242	65.8%	151	47.7%	(182.6%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	263 255	261 428	(17 288)	(6,6%)	187 474	71,2%	69 291	26,5%	239 477	91,6%	3 281	11,9%	2 011,8%
Property rates	24 621	24 621	(2 711)	(11,0%)	7 550	30,7%	9 518	38,7%	14 358	58,3%	-	-	(100,0%)
Service charges	488	488	(54)	(11,1%)	28	5,7%	-	-	(26)	(5,4%)	-	-	-
Other revenue	9 674	10 222	(72)	(,7%)	17 263	178,4%	11 753	115,0%	28 943	283,2%	3 281	360,8%	258,2%
Transfers and Subsidies - Operational	196 346	191 843	(2 312)	(1,2%)	136 180	69,4%	41 839	21,8%	175 707	91,6%	-	-	(100,0%)
Transfers and Subsidies - Capital	32 127	30 179	(11 000)	(34,2%)	26 000	80,9%	6 180	20,5%	21 180	70,2%	-	-	(100,0%)
Interest	-	4 076	(1 139)	-	454	-	-	-	(685)	(16,8%)	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(217 069)	(219 001)	1 681	(,8%)	(1 683)	,8%	18	-	16	-	(37)	-	(147,9%)
Suppliers and employees	(205 149)	(210 799)	1 681	(,8%)	(1 683)	,8%	18	-	16	-	(37)	-	(147,9%)
Finance charges	-	(357)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(11 920)	(7 844)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	46 186	42 427	(15 607)	(33,8%)	185 791	402,3%	69 308	163,4%	239 492	564,5%	3 244	(4,7%)	2 036,3%
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	(43 445)	(41 350)	-	-	-	-	3	-	3	-	-	-	(100,0%)
Capital assets	(43 445)	(41 350)	-	-	-	-	3	-	3	-	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(43 445)	(41 350)	-	-	-	-	3	-	3	-	-	-	(100,0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 224)	(867)	(612)	50,0%	-	-	(612)	70,6%	(1 224)	141,1%	(612)	-	-
Repayment of borrowing	(1 224)	(867)	(612)	50,0%	-	-	(612)	70,6%	(1 224)	141,1%	(612)	-	-
Net Cash from/(used) Financing Activities	(1 224)	(867)	(612)	50,0%	-	-	(612)	70,6%	(1 224)	141,1%	(612)	-	-
Net Increase/(Decrease) in cash held	1 517	210	(16 219)	(1 068,9%)	185 791	12 244,4%	68 700	32 722,7%	238 272	113 492,7%	2 632	(3,5%)	2 509,7%
Cash/cash equivalents at the year begin:	21 761	32 863	-	(16 219)	(16 219)	(74,5%)	169 572	516,0%	-	-	24 761	-	584,8%
Cash/cash equivalents at the year end:	23 278	33 073	(16 219)	(69,7%)	169 572	728,5%	238 272	720,4%	238 272	720,4%	27 393	(19,4%)	769,8%

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
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	1 753	5,3%	16 073	48,3%	(12)	-	15 432	46,4%	33 245	84,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	63	6,2%	97	9,5%	-	-	856	84,3%	1 015	2,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	144	100,0%	144	,4%	-	-	-	-
Interest on Arrear Debtor Accounts	118	2,4%	214	4,3%	-	-	4 649	93,3%	4 981	12,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3)	10,1%	-	-	-	-	(30)	89,9%	(34)	(,1%)	-	-	-	-
Total By Income Source	1 930	4,9%	16 384	41,6%	(12)	-	21 050	53,5%	39 351	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	605	3,0%	13 945	68,0%	-	-	5 957	29,0%	20 507	52,1%	-	-	-	-
Commercial	873	7,7%	1 619	14,2%	-	-	8 906	78,1%	11 398	29,0%	-	-	-	-
Households	146	3,6%	203	5,1%	(5)	(,1%)	3 659	91,4%	4 002	10,2%	-	-	-	-
Other	307	8,9%	617	17,9%	(8)	(,2%)	2 528	73,4%	3 444	8,8%	-	-	-	-
Total By Customer Group	1 930	4,9%	16 384	41,6%	(12)	-	21 050	53,5%	39 351	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(228)	(461,0%)	241	488,0%	7	13,2%	30	59,8%	49	2,1%
Auditor-General	1 589	100,0%	(0)	-	-	-	-	-	1 589	66,5%
Other	245	32,6%	(105)	(13,9%)	448	59,6%	163	21,7%	752	31,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 606	67,2%	137	5,7%	455	19,0%	193	8,1%	2 390	100,0%

Contact Details

Municipal Manager	Mr Langelohle Sphiwekuhle	035 580 1421
Chief Financial Officer	Mr Zakhele Jeffrey Ndlovu	035 580 1421

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MKHAMBATHINI (KZN226)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	126 922	236 273	46 941	37,0%	40 030	31,5%	30 842	13,1%	117 813	49,9%	30 778	91,3%	,2%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	653	653	157	24,0%	157	24,1%	158	24,2%	472	72,3%	149	71,6%	6,0%
Sale of Goods and Rendering of Services	529	535	99	18,7%	879	166,2%	179	33,6%	1 157	216,3%	32	41,9%	462,5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	3 100	3 100	832	26,8%	143	4,6%	554	17,9%	1 530	49,3%	290	32,9%	91,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	74	301	501	678,2%	208	282,0%	27	9,0%	736	244,1%	29	64,1%	(4,5%)
Licence and permits	7 961	7 961	1 766	22,2%	1 712	21,5%	2 130	26,8%	5 608	70,4%	1 871	72,5%	13,8%
Operational Revenue	81	521	70	86,1%	186	229,7%	13	2,6%	269	51,6%	(488)	72,8%	(102,7%)
Non-Exchange Revenue													
Property rates	24 850	24 850	5 810	23,4%	6 279	25,3%	6 279	25,3%	18 369	73,9%	5 964	76,2%	5,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	2	0	21,4%	0	21,4%	0	11,3%	1	54,1%	0	55,9%	2 290,0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	89 672	198 350	37 706	42,0%	30 465	34,0%	21 501	10,8%	89 672	45,2%	22 933	99,3%	(6,2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	141 302	245 345	34 132	24,2%	40 697	28,8%	31 056	12,7%	105 885	43,2%	27 397	70,2%	13,4%
Employee related costs	49 690	49 690	13 136	26,4%	15 064	30,3%	12 329	24,8%	40 529	81,6%	12 149	82,0%	1,5%
Remuneration of councillors	7 329	7 329	1 533	20,9%	2 082	28,4%	1 574	21,5%	5 189	70,8%	1 544	68,3%	1,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	5 321	5 227	885	16,6%	1 635	30,7%	972	18,6%	3 491	66,8%	1 035	60,9%	(6,1%)
Debt impairment	11 000	11 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	12 643	12 643	2 769	21,9%	2 807	22,2%	2 955	23,4%	8 531	67,5%	2 694	67,6%	9,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	29 033	131 519	10 402	35,8%	9 447	32,5%	6 720	5,1%	26 569	20,2%	4 245	84,7%	58,3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	26 286	27 937	5 407	20,6%	9 663	36,8%	6 506	23,3%	21 577	77,2%	5 730	60,4%	13,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(14 381)	(9 072)	12 809		(667)		(214)		11 929		3 382		
Transfers and subsidies - capital (monetary allocations)	18 392	17 162	4 439	24,1%	4 215	22,9%	5 442	31,7%	14 096	82,1%	6 243	101,7%	(12,8%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 011	8 090	17 248		3 548		5 229		26 025		9 625		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	4 011	8 090	17 248		3 548		5 229		26 025		9 625		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 011	8 090	17 248		3 548		5 229		26 025		9 625		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 011	8 090	17 248		3 548		5 229		26 025		9 625		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	22 922	26 835	9 024	39,4%	6 150	26,8%	3 160	11,8%	18 334	68,3%	6 232	89,0%	(49,3%)
National Government	18 392	17 162	4 685	25,5%	5 318	28,9%	2 547	14,8%	12 550	73,1%	5 624	102,4%	(54,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	18 392	17 162	4 685	25,5%	5 318	28,9%	2 547	14,8%	12 550	73,1%	5 624	102,4%	(54,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 530	9 673	4 339	95,8%	832	18,4%	613	6,3%	5 784	59,8%	607	15,2%	,9%
Capital Expenditure Functional	22 922	26 835	9 024	39,4%	6 150	26,8%	3 160	11,8%	18 334	68,3%	6 232	89,0%	(49,3%)
Municipal governance and administration	3 130	4 230	1 665	53,2%	144	4,6%	613	14,5%	2 423	57,3%	169	27,3%	263,1%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 130	4 230	1 665	53,2%	144	4,6%	613	14,5%	2 423	57,3%	169	27,3%	263,1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 037	80	720	6,5%	-	-	271	338,6%	991	1 239,1%	453	92,9%	(40,2%)
Community and Social Services	7 612	-	-	-	-	-	-	-	-	-	453	-	(100,0%)
Sport And Recreation	3 425	-	720	21,0%	-	-	271	-	991	-	-	86,6%	(100,0%)
Public Safety	-	80	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 755	22 525	6 419	73,3%	6 006	68,6%	2 276	10,1%	14 700	65,3%	4 778	90,4%	(52,4%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	18	-	(100,0%)
Road Transport	8 755	22 525	6 419	73,3%	6 006	68,6%	2 276	10,1%	14 700	65,3%	4 760	90,3%	(52,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	220	-	-	-	-	-	220	-	833	94,9%	(100,0%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	155 568	240 477	30 000	19,3%	8 222	5,3%	8 825	3,7%	47 046	19,6%	-	17,4%	(100,0%)
Property rates	21 122	21 122	-	-	5 225	24,7%	5 906	28,0%	11 131	52,7%	-	-	(100,0%)
Service charges	601	601	-	-	159	26,4%	156	26,0%	315	52,4%	-	-	(100,0%)
Other revenue	126	142	-	-	1 921	1 526,3%	2 158	1 521,7%	4 079	2 876,5%	-	-	(100,0%)
Transfers and Subsidies - Operational	112 227	198 350	30 000	26,7%	2 004	1,8%	-	-	32 004	16,1%	-	27,8%	-
Transfers and Subsidies - Capital	18 392	17 162	-	-	(1 266)	(6,9%)	-	-	(1 266)	(7,4%)	-	-	-
Interest	3 100	3 100	-	-	178	5,8%	605	19,5%	784	25,3%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(147 763)	(239 186)	-	-	-	-	-	-	-	-	-	-	-
Suppliers and employees	(147 763)	(216 331)	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(22 855)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	7 806	1 291	30 000	384,3%	8 222	105,3%	8 825	683,4%	47 046	3 643,1%	-	70,1%	(100,0%)
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	(26 360)	(26 847)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(26 360)	(26 847)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(26 360)	(26 847)	-	-	-	-	-	-	-	-	-	-	-
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)	(25 556)	30 000	(161,7%)	8 222	(44,3%)	8 825	(34,5%)	47 046	(184,1%)	-	472,9%	(100,0%)
Cash/cash equivalents at the year begin:	53 241	44 063	110	,2%	66 253	124,4%	87 498	198,6%	110	,2%	13 548	,2%	545,8%
Cash/cash equivalents at the year end:	34 687	18 507	66 202	190,9%	87 088	251,1%	96 465	521,2%	96 465	521,2%	36 385	61,1%	165,1%

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	1 633	5,9%	1 163	4,2%	(32)	(,1%)	25 103	90,1%	27 867	76,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	55	8,9%	50	8,0%	-	-	517	83,1%	622	1,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	7 943	100,0%	7 943	21,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 688	4,6%	1 213	3,3%	(32)	(,1%)	33 563	92,1%	36 432	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	63	9,3%	48	7,1%	(1)	(,1%)	566	83,7%	676	1,9%	-	-	-	-
Commercial	1 233	7,5%	628	3,8%	(7)	-	14 542	88,7%	16 396	45,0%	-	-	-	-
Households	319	5,6%	393	6,9%	(24)	(,4%)	4 994	87,9%	5 682	15,6%	-	-	-	-
Other	73	,5%	144	1,1%	-	-	13 461	98,4%	13 678	37,5%	-	-	-	-
Total By Customer Group	1 688	4,6%	1 213	3,3%	(32)	(,1%)	33 563	92,1%	36 432	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	(741)	(2 537,9%)	751	2 570,8%	20	67,1%	29	30,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	55	83,0%	(1 192)	(1 789,0%)	1 192	1 788,9%	11	17,0%	67	69,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	55	57,7%	(1 933)	(2 017,3%)	1 943	2 027,3%	31	32,3%	96	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MPOFANA (KZN223)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	200 217	191 974	42 885	21,4%	30 906	15,4%	29 598	15,4%	103 388	53,9%	29 690	57,9%	(,3%)
Exchange Revenue													
Service charges - Electricity	71 824	63 000	9 413	13,1%	8 447	11,8%	7 889	12,5%	25 750	40,9%	6 892	51,1%	14,5%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 900	5 003	1 248	25,5%	1 259	25,7%	1 259	25,2%	3 765	75,3%	1 165	75,0%	8,0%
Sale of Goods and Rendering of Services	180	208	33	18,1%	34	19,0%	39	18,7%	106	50,8%	40	9,1%	(2,7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	26 899	34 001	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	341	557	188	55,0%	86	25,1%	97	17,4%	370	66,5%	97	72,7%	(,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	249	152	40	16,0%	48	19,4%	61	40,3%	149	98,2%	58	70,7%	5,3%
Licence and permits	4 795	5 120	1 522	31,8%	862	18,0%	1 068	20,9%	3 452	67,4%	1 129	72,6%	(5,4%)
Operational Revenue	13 400	6 531	1 509	11,3%	907	6,8%	1 436	22,0%	3 851	59,0%	1 305	33,9%	10,0%
Non-Exchange Revenue													
Property rates	15 816	15 886	4 160	26,3%	3 841	24,3%	4 231	26,6%	12 232	77,0%	3 821	64,5%	10,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 044	7 746	2 145	26,7%	1 686	21,0%	690	8,9%	4 521	58,4%	2 010	75,7%	(65,7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	53 769	53 769	22 628	42,1%	13 736	25,5%	12 828	23,9%	49 192	91,5%	13 082	95,3%	(1,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	89	100,5%	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	0	-	-	-	-	-	0	-	-	-	-
Operating Expenditure	190 428	244 548	63 829	33,5%	51 619	27,1%	22 453	9,2%	137 901	56,4%	50 711	78,0%	(55,7%)
Employee related costs	61 596	58 496	14 893	24,2%	17 928	29,1%	405	7%	33 226	56,8%	15 632	82,0%	(97,4%)
Remuneration of councillors	3 145	3 136	753	23,9%	778	24,7%	258	8,2%	1 789	57,1%	405	59,8%	(36,2%)
Bulk purchases - electricity	67 833	62 131	26 580	39,2%	14 931	22,0%	12 820	20,6%	54 331	87,4%	10 922	82,4%	17,4%
Inventory consumed	5 667	15 825	3 563	62,9%	908	16,0%	1 900	12,0%	6 371	40,3%	3 927	119,8%	(51,6%)
Debt impairment	6 944	19 515	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	17 994	18 104	-	-	-	-	-	-	-	-	-	-	-
Interest	-	29 386	10 792	-	11 657	-	3 168	10,8%	25 617	87,2%	7 720	118,4%	(59,0%)
Contracted services	15 298	13 966	3 914	25,6%	1 655	10,8%	1 104	7,9%	6 673	47,8%	5 536	78,9%	(80,1%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	11 951	23 989	3 334	27,9%	3 761	31,5%	2 798	11,7%	9 892	41,2%	6 481	98,2%	(56,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	89	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	9 789	(52 574)	(20 944)		(20 713)		7 144		(34 513)		(21 021)		
Transfers and subsidies - capital (monetary allocations)	20 828	19 390	2 071	9,9%	9 584	46,0%	3 243	16,7%	14 898	76,8%	57	48,2%	5 589,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	30 617	(33 184)	(18 873)		(11 129)		10 387		(19 614)		(20 964)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	30 617	(33 184)	(18 873)		(11 129)		10 387		(19 614)		(20 964)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	30 617	(33 184)	(18 873)		(11 129)		10 387		(19 614)		(20 964)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	30 617	(33 184)	(18 873)		(11 129)		10 387		(19 614)		(20 964)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	20 828	53 209	1 693	8,1%	6 519	31,3%	1 499	2,8%	9 711	18,3%	467	52,8%	221,1%
National Government	20 828	53 209	1 539	7,4%	6 519	31,3%	1 239	2,3%	9 298	17,5%	440	60,8%	181,5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Argen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	20 828	53 209	1 539	7,4%	6 519	31,3%	1 239	2,3%	9 298	17,5%	440	49,0%	181,5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	153	-	-	-	260	-	413	-	27	97,4%	872,2%
Capital Expenditure Functional	20 828	53 209	1 693	8,1%	6 548	31,4%	1 499	2,8%	9 740	18,3%	2 065	62,3%	(27,4%)
Municipal governance and administration	-	-	-	-	29	-	260	-	289	-	(2 172)	-	(112,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	29	-	260	-	289	-	(2 172)	-	(112,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 350	8 000	-	-	814	8,7%	-	-	814	10,2%	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	9 350	8 000	-	-	814	8,7%	-	-	814	10,2%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 478	11 390	1 693	14,7%	5 706	49,7%	1 239	10,9%	8 637	75,8%	2 638	49,8%	(53,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 478	11 390	1 693	14,7%	5 706	49,7%	1 239	10,9%	8 637	75,8%	2 638	49,8%	(53,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	33 819	-	-	-	-	-	-	-	-	1 598	211,4%	(100,0%)
Energy sources	-	33 819	-	-	-	-	-	-	-	-	1 598	211,4%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	229 894	201 440	57 769	25,1%	57 452	25,0%	(32 770)	(16,3%)	82 450	40,9%	39 662	76,6%	(182,6%)
Property rates	15 816	13 503	2 090	13,2%	3 229	20,4%	-	-	5 320	39,4%	2 945	70,0%	(100,0%)
Service charges	75 009	66 203	9 364	12,5%	11 579	15,4%	-	-	20 943	31,6%	9 533	53,5%	(100,0%)
Other revenue	21 439	14 199	5 508	25,7%	7 024	32,8%	(3 294)	(23,2%)	9 237	65,1%	5 085	81,8%	(164,8%)
Transfers and Subsidies - Operational	96 461	87 588	34 333	35,6%	29 140	30,2%	(22 321)	(25,5%)	41 152	47,0%	16 368	84,4%	(236,4%)
Transfers and Subsidies - Capital	20 828	19 390	6 451	31,0%	6 451	31,0%	(7 161)	(36,9%)	5 741	29,6%	5 714	158,3%	(225,3%)
Interest	341	557	23	6,7%	28	8,3%	6	1,1%	58	10,3%	17	21,6%	(63,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(204 915)	(141 778)	(40 143)	19,6%	(39 831)	19,4%	(6 473)	4,6%	(86 447)	61,0%	(36 536)	71,5%	(82,3%)
Suppliers and employees	(162 223)	(141 778)	(40 143)	24,7%	(39 831)	24,6%	(8 890)	6,3%	(88 864)	62,7%	(36 536)	71,8%	(75,7%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(42 692)	-	-	-	-	-	2 418	-	2 418	-	-	-	(100,0%)
Net Cash from/(used) Operating Activities	24 978	59 662	17 626	70,6%	17 621	70,5%	(39 243)	(65,8%)	(3 996)	(6,7%)	3 126	122,0%	(1 355,4%)
Cash Flow from Investing Activities													
Receipts	-	-	(16 892)	-	3 499	-	-	-	(13 393)	-	(1 760)	(30 249,7%)	(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	-	-	(16 892)	-	3 499	-	-	-	(13 393)	-	(1 760)	-	(100,0%)
Payments	(20 828)	(56 117)	(12 428)	59,7%	(20 139)	96,7%	-	-	(32 567)	58,0%	-	85,5%	-
Capital assets	(20 828)	(56 117)	(12 428)	59,7%	(20 139)	96,7%	-	-	(32 567)	58,0%	-	85,5%	-
Net Cash from/(used) Investing Activities	(20 828)	(56 117)	(29 320)	140,8%	(16 640)	79,9%	-	-	(45 960)	81,9%	(1 760)	260,1%	(100,0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 150)	-	-	-	-	-	-	-	-	-	-	118,1%	-
Repayment of borrowing	(3 150)	-	-	-	-	-	-	-	-	-	-	118,1%	-
Net Cash from/(used) Financing Activities	(3 150)	-	-	-	-	-	-	-	-	-	-	118,1%	-
Net Increase/(Decrease) in cash held	1 001	3 545	(11 694)	(1 168,7%)	981	98,0%	(39 243)	(1 107,1%)	(49 956)	(1 409,3%)	1 366	(1 131,8%)	(2 972,4%)
Cash/cash equivalents at the year begin:	3 519	1 407	564	16,0%	(10 257)	(291,5%)	(9 474)	(673,2%)	564	40,1%	(18 060)	71,2%	(47,5%)
Cash/cash equivalents at the year end:	4 519	4 952	(10 287)	(227,6%)	(9 371)	(207,4%)	(38 699)	(781,5%)	(38 699)	(781,5%)	(14 693)	(281,7%)	163,4%

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	1 973	33,2%	1 771	29,8%	-	-	2 203	37,0%	5 947	3,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	783	1,4%	2 007	3,6%	(333)	(,6%)	53 492	95,6%	55 950	28,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	452	1,6%	889	3,2%	(1)	-	26 285	95,2%	27 624	14,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	12	1,1%	18	1,6%	-	-	1 095	97,3%	1 125	,6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	(18)	100,0%	(18)	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 748	1,7%	2 311	2,2%	(295)	(,3%)	101 518	96,4%	105 282	53,7%	-	-	-	-
Total By Income Source	4 969	2,5%	6 996	3,6%	(629)	(,3%)	184 575	94,2%	195 910	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 969	2,5%	6 996	3,6%	(629)	(,3%)	184 575	94,2%	195 910	100,0%	-	-	-	-
Total By Customer Group	4 969	2,5%	6 996	3,6%	(629)	(,3%)	184 575	94,2%	195 910	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 932	,4%	5 312	1,0%	8 410	1,6%	520 628	97,1%	536 282	99,8%
Auditor-General	8	1,0%	428	53,3%	-	-	367	45,7%	803	,1%
Other	(239)	(224,0%)	195	183,1%	150	140,9%	-	-	106	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 701	,3%	5 935	1,1%	8 560	1,6%	520 995	97,0%	537 191	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSINGA (KZN244)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	281 928	295 376	103 726	36,8%	96 803	34,3%	23 495	8,0%	224 023	75,8%	9 985	67,0%	135,3%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	600	600	237	39,4%	413	68,8%	523	87,1%	1 172	195,3%	415	160,5%	25,9%
Sale of Goods and Rendering of Services	539	539	38	7,1%	46	8,5%	748	138,7%	832	154,3%	-	46,8%	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	4 500	12 000	2 789	62,0%	4 206	93,5%	2 550	21,3%	9 546	79,5%	-	1,7%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	664	664	142	21,4%	294	44,3%	124	18,6%	560	84,3%	138	60,5%	(10,1%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	3 000	18	-	(24)	-	(19)	(,6%)	(25)	(,8%)	-	-	(100,0%)
Non-Exchange Revenue													
Property rates	22 000	27 435	4 072	18,5%	3 901	17,7%	6 342	23,1%	14 315	52,2%	9 388	119,4%	(32,5%)
Surcharges and Taxes	-	-	2 729	-	3 205	-	3 907	-	9 841	-	44	-	8 810,2%
Fines, penalties and forfeits	400	400	5	1,2%	30	7,4%	123	30,8%	158	39,4%	-	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	253 224	249 837	93 696	37,0%	84 731	33,5%	9 198	3,7%	187 625	75,1%	-	63,7%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	900	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	323 196	391 381	28 783	8,9%	88 115	27,3%	61 018	15,6%	177 915	45,5%	30 667	45,6%	99,0%
Employee related costs	93 854	93 615	12 534	13,4%	22 775	24,3%	19 226	20,5%	54 535	58,3%	726	2,0%	2 549,1%
Remuneration of councillors	16 000	16 000	1 804	11,3%	3 485	21,8%	2 903	18,1%	8 193	51,2%	-	-	(100,0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	14 586	7 626	238	1,6%	936	6,4%	2 925	38,4%	4 099	53,8%	2 606	33,2%	12,3%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	40 000	68 000	-	-	-	-	-	-	-	-	-	-	-
Interest	625	625	-	-	-	-	-	-	-	-	-	-	-
Contracted services	87 057	98 294	6 008	6,9%	32 425	37,2%	21 267	21,6%	59 700	60,7%	23 534	168,8%	(8,6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 000	42 000	1 465	29,3%	19 270	385,4%	-	-	20 735	49,4%	-	-	-
Operational costs	66 074	65 221	6 733	10,2%	9 224	14,0%	14 695	22,5%	30 653	47,0%	3 802	33,6%	286,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(41 268)	(96 005)	74 943		8 688		(37 523)		46 108		(20 682)		
Transfers and subsidies - capital (monetary allocations)	43 990	60 211	-	-	15 884	36,1%	3 018	5,0%	18 902	31,4%	-	31,6%	(100,0%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 722	(35 794)	74 943		24 572		(34 505)		65 009		(20 682)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	2 722	(35 794)	74 943		24 572		(34 505)		65 009		(20 682)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 722	(35 794)	74 943		24 572		(34 505)		65 009		(20 682)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 722	(35 794)	74 943		24 572		(34 505)		65 009		(20 682)		

Part 2: Capital Revenue and Expenditure

	2023/24								2022/23		Q3 of 2022/23 to Q3 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	57 968	80 442	9 735	16,8%	16 779	28,9%	5 659	7,0%	32 173	40,0%	7 303	62,4%	(22,5%)
National Government	4 373	57 211	7 122	162,9%	14 446	330,3%	4 116	7,2%	25 684	44,9%	2 991	57,4%	37,6%
Provincial Government	-	3 000	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4 373	60 211	7 122	162,9%	14 446	330,3%	4 116	6,8%	25 684	42,7%	2 991	56,0%	37,6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	53 595	20 231	2 614	4,9%	2 333	4,4%	1 543	7,6%	6 489	32,1%	4 312	75,3%	(64,2%)
Capital Expenditure Functional	57 968	80 442	9 735	16,8%	16 779	28,9%	5 659	7,0%	32 173	40,0%	7 303	62,3%	(22,5%)
Municipal governance and administration	2 473	7 082	487	19,7%	170	6,9%	142	2,0%	798	11,3%	340	37,3%	(58,3%)
Executive and Council	100	100	11	10,8%	-	-	-	-	11	10,8%	-	107,0%	-
Finance and administration	2 373	6 982	476	20,1%	170	7,2%	142	2,0%	787	11,3%	340	36,7%	(58,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 072	10 409	1 208	10,9%	1 571	14,2%	785	7,5%	3 564	34,2%	2 644	51,5%	(70,3%)
Community and Social Services	1 950	1 200	-	-	204	10,5%	536	44,7%	740	61,7%	-	-	(100,0%)
Sport And Recreation	4 702	4 399	1 208	25,7%	1 112	23,6%	-	-	2 320	52,7%	2 527	77,3%	(100,0%)
Public Safety	4 420	4 810	-	-	172	3,9%	249	5,2%	421	8,8%	117	10,7%	112,8%
Housing	-	-	-	-	84	-	-	-	84	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	42 923	61 451	-	-	1 350	3,1%	616	1,0%	1 965	3,2%	4 320	77,1%	(85,8%)
Planning and Development	4 000	7 360	-	-	1 350	33,7%	616	8,4%	1 965	26,7%	329	56,4%	87,2%
Road Transport	38 923	54 091	-	-	-	-	-	-	-	-	3 991	80,8%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 500	1 500	8 041	536,1%	13 688	912,5%	4 116	274,4%	25 845	1 723,0%	-	1,2%	(100,0%)
Energy sources	-	-	8 041	-	13 688	-	4 116	-	25 845	-	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 500	1 500	-	-	-	-	-	-	-	-	-	1,2%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	333 512	367 346	180 372	54,1%	190 263	57,0%	108 232	29,5%	478 866	130,4%	1 516	90,6%	7 040,0%
Property rates	15 000	17 500	-	-	-	-	-	-	-	-	-	188,9%	-
Service charges	400	400	-	-	-	-	-	-	-	-	-	-	-
Other revenue	16 398	27 398	3 343	20,4%	16 883	103,0%	7 465	27,2%	27 690	101,1%	1 516	843,4%	392,5%
Transfers and Subsidies - Operational	230 224	249 837	164 029	71,2%	167 180	72,6%	83 722	33,5%	414 932	166,1%	-	69,0%	(100,0%)
Transfers and Subsidies - Capital	66 990	60 211	13 000	19,4%	6 200	9,3%	17 044	28,3%	36 244	60,2%	-	4 600,0%	(100,0%)
Interest	4 500	12 000	-	-	-	-	-	-	-	-	-	1,7%	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	5 090	62 999	(9 546)	(187,5%)	(34 055)	(669,1%)	(29 850)	(47,4%)	(73 451)	(116,6%)	(3 499)	,4%	753,0%
Suppliers and employees	5 090	62 999	(9 546)	(187,5%)	(34 055)	(669,1%)	(29 850)	(47,4%)	(73 451)	(116,6%)	(3 499)	,4%	753,0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	338 602	430 345	170 826	50,5%	156 208	46,1%	78 382	18,2%	405 415	94,2%	(1 984)	47,3%	(4 051,6%)
Cash Flow from Investing Activities													
Receipts	-	900	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	900	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(52 788)	(53 397)	(90 729)	171,9%	(14 570)	27,6%	(8 972)	16,8%	(114 271)	214,0%	(11 041)	83,0%	(18,7%)
Capital assets	(52 788)	(53 397)	(90 729)	171,9%	(14 570)	27,6%	(8 972)	16,8%	(114 271)	214,0%	(11 041)	83,0%	(18,7%)
Net Cash from/(used) Investing Activities	(52 788)	(52 497)	(90 729)	171,9%	(14 570)	27,6%	(8 972)	17,1%	(114 271)	217,7%	(11 041)	83,0%	(18,7%)
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	285 814	377 848	80 097	28,0%	141 638	49,6%	69 409	18,4%	291 144	77,1%	(13 025)	41,6%	(632,9%)
Cash/cash equivalents at the year begin:	42 157	52 203	-	-	80 097	190,0%	221 735	424,8%	-	-	173 652	-	27,7%
Cash/cash equivalents at the year end:	327 970	430 051	80 097	24,4%	221 735	67,6%	291 144	67,7%	291 144	67,7%	160 628	41,6%	81,3%

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
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	2	2,3%	2	2,3%	2	2,3%	64	93,1%	69	,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(3 498)	3,1%	(4 018)	3,5%	(6 185)	5,4%	(100 170)	88,0%	(113 870)	(185,3%)	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 245	3,0%	6 024	3,4%	9 275	5,3%	154 695	88,3%	175 239	285,2%	-	-	-	-
Total By Income Source	1 748	2,8%	2 008	3,3%	3 092	5,0%	54 589	88,9%	61 437	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2	2,3%	2	2,3%	2	2,3%	64	93,1%	69	,1%	-	-	-	-
Commercial	(3 498)	3,1%	(4 018)	3,5%	(6 185)	5,4%	(100 170)	88,0%	(113 870)	(185,3%)	-	-	-	-
Households	5 245	3,0%	6 024	3,4%	9 275	5,3%	154 695	88,3%	175 239	285,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 748	2,8%	2 008	3,3%	3 092	5,0%	54 589	88,9%	61 437	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Senzo Lieughtenent Sokhela	033 493 0762
Chief Financial Officer	Mr Nhlanipho Goodman Mvelase	033 493 0762

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSUNDUZI (KZN225)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	8 120 726	7 908 043	2 006 218	24,7%	1 491 614	18,4%	1 595 008	20,2%	5 092 840	64,4%	1 549 118	71,1%	3,0%
Exchange Revenue													
Service charges - Electricity	3 892 818	3 673 355	905 412	23,3%	521 292	13,4%	571 846	15,6%	1 998 550	54,4%	663 395	65,3%	(13,8%)
Service charges - Water	901 572	901 572	228 444	25,3%	166 721	18,5%	208 990	23,2%	604 155	67,0%	202 672	75,9%	3,1%
Service charges - Waste Water Management	202 500	202 500	55 546	27,4%	40 956	20,2%	58 797	29,0%	155 299	76,7%	56 250	87,7%	4,5%
Service charges - Waste Management	138 742	138 742	33 206	23,9%	29 035	20,9%	34 593	24,9%	96 834	69,8%	34 992	71,8%	(1,1%)
Sale of Goods and Rendering of Services	43 362	43 362	3 397	7,8%	3 631	8,4%	4 025	9,3%	11 053	25,5%	3 712	34,9%	8,4%
Agency services	715	715	763	106,7%	355	49,6%	1 197	167,4%	2 314	323,7%	833	349,2%	43,6%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	198 174	198 174	47 950	24,2%	79 309	40,0%	73 965	37,3%	201 225	101,5%	42 699	74,3%	73,2%
Interest earned from Current and Non Current Assets	18 052	18 052	8 006	44,4%	9 326	51,7%	11 862	65,7%	29 195	161,7%	2 698	38,6%	339,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	104 824	104 824	9 050	8,6%	9 034	8,6%	7 757	7,4%	25 841	24,7%	6 176	36,1%	25,6%
Licence and permits	2 452	2 452	522	21,3%	515	21,0%	606	24,7%	1 643	67,0%	1 150	126,2%	(47,3%)
Operational Revenue	187 045	187 045	10 898	5,8%	24 346	13,0%	15 104	8,1%	50 348	26,9%	8 058	36,8%	87,4%
Non-Exchange Revenue													
Property rates	1 526 985	1 526 985	374 514	24,5%	305 494	20,0%	359 189	23,5%	1 039 197	68,1%	305 389	70,1%	17,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	14 660	14 660	49	,3%	653	4,5%	12 947	88,3%	13 649	93,1%	468	104,3%	2 665,6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	838 135	844 916	311 227	37,1%	275 049	32,8%	207 254	24,5%	793 530	93,9%	204 752	94,3%	1,2%
Interest	50 691	50 691	17 233	34,0%	25 897	51,1%	26 877	53,0%	70 007	138,1%	16 559	100,9%	62,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	(683)	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	7 703 788	7 564 072	1 870 205	24,3%	1 513 806	19,7%	1 499 258	19,8%	4 883 269	64,6%	1 111 664	47,3%	1 242,7%
Employee related costs	1 793 148	1 704 634	372 463	20,8%	434 065	24,2%	368 927	21,6%	1 175 456	69,0%	353 846	69,3%	4,3%
Remuneration of councillors	62 700	62 700	11 847	19,1%	13 936	22,2%	23 141	36,9%	49 024	78,2%	13 212	66,8%	75,1%
Bulk purchases - electricity	2 514 000	2 714 000	1 010 525	40,2%	453 413	18,0%	529 602	19,5%	1 993 541	73,5%	449 389	75,2%	17,8%
Inventory consumed	970 629	878 156	196 049	20,2%	222 145	22,9%	212 671	24,2%	630 864	71,8%	186 971	60,3%	13,7%
Debt impairment	600 000	600 000	0	-	(0)	-	10 737	1,8%	10 737	1,8%	(1 188 088)	-	(100,9%)
Depreciation and amortisation	461 616	461 616	90 219	19,5%	91 513	19,8%	90 768	19,7%	272 500	59,0%	90 349	63,0%	,5%
Interest	40 401	40 401	3 351	8,3%	49 159	121,7%	4 670	11,6%	57 179	141,5%	1 800	23,6%	159,5%
Contracted services	994 888	855 314	114 756	11,5%	196 441	19,7%	198 392	23,2%	509 589	59,6%	177 465	59,4%	11,8%
Transfers and subsidies	51 024	44 584	22 881	44,8%	14 027	27,5%	13 216	29,6%	50 124	112,4%	14 260	116,0%	(7,3%)
Irrecoverable debts written off	-	-	3 448	-	-	-	1 859	-	5 815	-	6 146	4,3%	(69,8%)
Operational costs	215 382	202 667	44 971	20,9%	38 679	18,0%	45 154	22,3%	128 805	63,6%	5 784	55,4%	680,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	528	-	(100,0%)
Other Losses	-	-	(405)	-	(79)	-	120	-	(364)	-	-	-	(100,0%)
Surplus/(Deficit)	416 938	343 971	136 013		(22 193)		95 750		209 570		1 437 455		
Transfers and subsidies - capital (monetary allocations)	448 700	536 156	87 384	19,5%	129 634	28,9%	95 441	17,8%	312 459	58,3%	52 465	53,5%	81,9%
Transfers and subsidies - capital (n-kind)	-	-	(1 351)	-	-	-	-	-	(1 351)	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	865 638	880 127	222 046		107 442		191 191		520 678		1 489 920		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	865 638	880 127	222 046		107 442		191 191		520 678		1 489 920		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	865 638	880 127	222 046		107 442		191 191		520 678		1 489 920		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	865 638	880 127	222 046		107 442		191 191		520 678		1 489 920		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	768 760	802 544	61 515	8,0%	148 446	19,3%	129 316	16,1%	339 277	42,3%	66 598	56,0%	94,2%
National Government	312 535	296 020	61 967	19,8%	100 561	32,2%	13 786	4,7%	176 314	59,6%	32 935	58,6%	(58,1%)
Provincial Government	136 225	240 637	(452)	(,3%)	4 285	3,1%	72 773	30,2%	76 607	31,8%	7 507	14,7%	869,4%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Argen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	448 760	536 656	61 515	13,7%	104 846	23,4%	86 560	16,1%	252 920	47,1%	40 442	45,9%	114,0%
Borrowing	200 000	116 275	-	-	-	-	7 318	6,3%	7 318	6,3%	-	-	(100,0%)
Internally generated funds	120 000	149 613	-	-	43 600	36,3%	35 439	23,7%	79 039	52,8%	26 156	105,2%	35,5%
Capital Expenditure Functional	768 760	802 544	104 517	13,6%	157 212	20,5%	147 857	18,4%	409 586	51,0%	53 097	53,4%	178,5%
Municipal governance and administration	55 000	69 018	11 093	20,2%	19 871	36,1%	15 328	22,2%	46 293	67,1%	(25 007)	(52,9%)	(161,3%)
Executive and Council	5 000	18 700	11 093	221,9%	7 123	142,5%	8 493	45,4%	26 709	142,8%	2 020	101,0%	320,5%
Finance and administration	50 000	50 318	-	-	12 748	25,5%	6 835	13,6%	19 584	38,9%	(27 027)	(64,1%)	(125,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	169 052	194 089	29 590	17,5%	28 730	17,0%	15 491	8,0%	73 811	38,0%	8 174	62,5%	89,5%
Community and Social Services	24 307	36 369	7 580	31,2%	13 807	56,8%	1 361	3,7%	22 748	62,5%	6 945	67,6%	(80,4%)
Sport And Recreation	-	8 400	1 081	-	433	-	806	9,6%	2 320	27,6%	554	25,2%	45,4%
Public Safety	-	4 028	443	-	-	-	141	3,5%	585	14,5%	(92)	(4,7%)	(253,2%)
Housing	144 745	145 293	20 486	14,2%	14 490	10,0%	13 183	9,1%	48 159	33,1%	768	68,0%	1 617,1%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	105 006	189 591	41 908	39,9%	35 884	34,2%	95 492	50,4%	173 284	91,4%	48 744	69,1%	95,9%
Planning and Development	34 606	118 091	(452)	(1,3%)	4 696	13,6%	74 732	63,3%	78 976	66,9%	8 979	17,0%	732,3%
Road Transport	70 400	71 500	42 360	60,2%	31 188	44,3%	20 760	29,0%	94 308	131,9%	39 765	190,7%	(47,8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	436 702	346 031	21 926	5,0%	71 963	16,5%	21 512	6,2%	115 401	33,3%	21 043	52,1%	2,2%
Energy sources	179 000	134 975	439	,2%	4 304	2,4%	2 847	2,1%	7 590	5,6%	7 187	54,3%	(60,4%)
Water Management	133 925	113 880	11 724	8,8%	26 136	19,5%	12 359	10,9%	50 218	44,1%	11 003	62,1%	12,3%
Waste Water Management	120 778	72 177	9 550	7,9%	39 333	32,6%	1 585	2,2%	50 469	69,9%	2 853	47,9%	(44,4%)
Waste Management	3 000	25 000	213	7,1%	2 190	73,0%	4 721	18,9%	7 123	28,5%	-	-	(100,0%)
Other	3 000	3 814	-	-	764	25,5%	33	,9%	797	20,9%	143	39,8%	(76,8%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	8 327 244	8 230 698	100 591	1,2%	(94 208)	(1,1%)	111 888	1,4%	118 271	1,4%	963 537	62,7%	(88,4%)
Property rates	1 435 366	1 435 366	8 921	,8%	10 378	,7%	(147 891)	(10,3%)	(128 591)	(9,0%)	99 851	61,6%	(248,1%)
Service charges	4 467 999	4 277 066	3 323	,1%	26	-	3 637	,1%	6 986	,2%	675 211	68,0%	(99,5%)
Other revenue	1 119 062	1 119 062	11 595	1,0%	(5 288)	(,5%)	39 197	3,5%	45 503	4,1%	(157)	(157)	8,8%
Transfers and Subsidies - Operational	834 106	844 916	(19 083)	(2,3%)	(17 660)	(2,1%)	78 617	9,3%	41 874	5,0%	14 002	70,5%	461,5%
Transfers and Subsidies - Capital	452 578	536 156	95 835	21,2%	(81 664)	(18,0%)	138 328	25,8%	152 499	28,4%	173 115	92,4%	(20,1%)
Interest	18 132	18 132	-	-	-	-	-	-	-	-	1 516	31,7%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(7 380 583)	(7 205 321)	46 456	(,6%)	15 019	(,2%)	128 197	(1,8%)	189 672	(2,6%)	(788 284)	53,9%	(116,3%)
Suppliers and employees	(7 289 159)	(7 126 433)	46 456	(,6%)	15 019	(,2%)	128 197	(1,8%)	189 672	(2,7%)	(777 244)	53,9%	(116,5%)
Finance charges	(40 401)	(40 401)	-	-	-	-	-	-	-	-	(2 768)	25,5%	(100,0%)
Transfers and grants	(51 024)	(38 488)	-	-	-	-	-	-	-	-	(8 272)	99,8%	(100,0%)
Net Cash from/(used) Operating Activities	946 660	1 025 377	147 047	15,5%	(79 189)	(8,4%)	240 085	23,4%	307 943	30,0%	175 254	150,5%	37,0%
Cash Flow from Investing Activities													
Receipts	-	-	2 699	-	(844)	-	(2 181)	-	(326)	-	(1 090)	(350,4%)	100,0%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	2 699	-	(844)	-	(2 181)	-	(326)	-	(1 090)	-	100,0%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(768 501)	(821 290)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(768 501)	(821 290)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(768 501)	(821 290)	2 699	(,4%)	(844)	,1%	(2 181)	,3%	(326)	-	(1 090)	2,5%	100,0%
Cash Flow from Financing Activities													
Receipts	200 000	116 275	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	200 000	116 275	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(23 000)	(23 000)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(23 000)	(23 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	177 000	93 275	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	355 159	297 362	149 746	42,2%	(80 034)	(22,5%)	237 904	80,0%	307 617	103,4%	174 164	816,9%	36,6%
Cash/cash equivalents at the year begin:	247 730	511 402	(44 647)	(18,0%)	105 099	42,4%	25 065	4,9%	(44 647)	(8,7%)	1 108 138	-	(97,7%)
Cash/cash equivalents at the year end:	602 889	808 764	105 099	17,4%	25 065	4,2%	262 970	32,5%	262 970	32,5%	1 005 876	244,1%	(73,9%)

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	128 336	4,7%	44 435	1,6%	46 222	1,7%	2 539 802	92,1%	2 758 796	40,1%	-	-	13 932 209	505,0%
Trade and Other Receivables from Exchange Transactions - Electricity	167 272	26,5%	27 685	4,4%	21 292	3,4%	415 717	65,8%	631 967	9,2%	-	-	1 227 613	194,3%
Receivables from Non-exchange Transactions - Property Rates	125 562	10,4%	28 006	2,3%	28 113	2,3%	1 029 872	85,0%	1 211 553	17,6%	-	-	5 472 819	451,7%
Receivables from Exchange Transactions - Waste Water Management	30 298	7,4%	7 525	1,8%	6 973	1,7%	365 810	89,1%	410 606	6,0%	-	-	2 149 019	523,4%
Receivables from Exchange Transactions - Waste Management	14 176	6,4%	3 848	1,7%	3 591	1,6%	198 375	90,2%	219 990	3,2%	-	-	1 209 831	549,9%
Receivables from Exchange Transactions - Property Rental Debtors	3 094	5,0%	932	1,5%	930	1,5%	57 120	92,0%	62 076	,9%	-	-	347 994	560,6%
Interest on Arrear Debtor Accounts	70 078	5,0%	37 301	2,6%	35 425	2,5%	1 268 101	89,9%	1 410 906	20,5%	-	-	6 496 682	460,5%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	324 787	-
Other	(3 205)	(1,9%)	113	,1%	164	,1%	175 139	101,7%	172 211	2,5%	-	-	1 555 332	903,2%
Total By Income Source	535 612	7,8%	149 845	2,2%	142 710	2,1%	6 049 936	88,0%	6 878 104	100,0%	-	-	32 716 286	475,7%
Debtors Age Analysis By Customer Group														
Organs of State	33 186	18,0%	7 874	4,3%	8 847	4,8%	134 808	73,0%	184 714	2,7%	-	-	993 968	538,1%
Commercial	256 396	22,0%	29 776	2,6%	29 368	2,5%	848 130	72,9%	1 163 670	16,9%	-	-	3 817 676	328,1%
Households	246 030	4,4%	112 195	2,0%	104 496	1,9%	5 066 999	91,6%	5 529 719	80,4%	-	-	27 904 642	504,6%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	535 612	7,8%	149 845	2,2%	142 710	2,1%	6 049 936	88,0%	6 878 104	100,0%	-	-	32 716 286	475,7%

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	407 537	29,2%	50 965	3,7%	-	-	935 694	67,1%	1 394 196	66,3%
Bulk Water	125 577	19,5%	22 262	3,5%	-	-	495 071	77,0%	642 910	30,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	62 555	95,3%	-	-	-	-	3 072	4,7%	65 626	3,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	595 668	28,3%	73 227	3,5%	-	-	1 433 837	68,2%	2 102 733	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTHONJANENI (KZN285)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	191 860	192 735	65 101	33,9%	52 833	27,5%	37 874	19,7%	155 808	80,8%	40 287	75,5%	(6,0%)
Exchange Revenue													
Service charges - Electricity	33 733	33 733	6 966	20,7%	7 257	21,5%	7 878	23,4%	22 101	65,5%	5 939	53,0%	32,6%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 061	2 061	499	24,2%	503	24,4%	484	23,5%	1 487	72,1%	478	63,5%	1,2%
Sale of Goods and Rendering of Services	339	339	102	30,2%	10	3,0%	20	5,8%	132	39,0%	12	26,3%	58,8%
Agency services	-	1 926	399	-	278	-	774	40,2%	1 451	75,3%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 991	1 991	199	10,0%	195	9,8%	157	7,9%	551	27,7%	199	-	(21,0%)
Interest earned from Current and Non Current Assets	1 458	1 458	483	33,1%	384	26,3%	(169)	(11,6%)	697	47,8%	163	63,4%	(203,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	2	-	2	-	2	-	6	-	3	-	(50,0%)
Rental from Fixed Assets	410	410	11	2,7%	15	3,5%	13	3,2%	39	9,4%	46	13,9%	(71,8%)
Licence and permits	2 304	378	215	9,3%	245	10,7%	(196)	(51,8%)	265	70,1%	455	58,2%	(143,0%)
Operational Revenue	2 063	5 063	13	,7%	4 876	236,4%	2	-	4 892	96,6%	1 149	70,9%	(99,8%)
Non-Exchange Revenue													
Property rates	34 171	34 171	11 937	34,9%	3 517	10,3%	3 206	9,4%	18 660	54,6%	2 965	50,2%	8,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	7 604	5 604	191	2,5%	585	7,7%	133	2,4%	910	16,2%	0	5,4%	40 254,5%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	104 727	104 603	44 082	42,1%	34 963	33,4%	25 567	24,4%	104 612	100,0%	28 874	99,7%	(11,5%)
Interest	-	-	2	-	2	-	2	-	7	-	3	4%	(10,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	176 682	183 865	54 081	30,6%	54 218	30,7%	41 387	22,5%	149 686	81,4%	35 198	72,9%	17,6%
Employee related costs	66 795	63 582	16 841	25,2%	19 908	29,8%	17 137	27,0%	53 885	84,7%	9 884	63,4%	73,4%
Remuneration of councillors	9 681	9 681	2 384	24,6%	2 930	30,3%	2 470	25,5%	7 785	80,4%	1 561	65,8%	58,2%
Bulk purchases - electricity	24 749	21 749	3 484	14,1%	6 713	27,1%	2 004	9,2%	12 201	56,1%	3 976	60,7%	(49,6%)
Inventory consumed	4 566	2 251	860	18,8%	158	3,5%	(101)	(4,5%)	917	40,7%	1 468	63,1%	(106,9%)
Debt impairment	2 600	2 600	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	16 830	21 830	6 141	36,5%	6 134	36,4%	6 123	28,1%	18 398	84,3%	6 120	120,4%	,1%
Interest	-	1 500	167	-	672	-	588	39,2%	1 427	95,1%	1 250	526,3%	(53,0%)
Contracted services	25 410	32 128	14 748	58,0%	7 942	31,3%	5 998	18,7%	28 689	89,3%	5 697	78,5%	5,3%
Transfers and subsidies	100	100	-	-	2 283	2 283,2%	30	30,0%	2 313	2 313,2%	-	-	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	25 951	28 435	9 456	36,4%	7 478	28,8%	7 138	25,1%	24 071	84,7%	5 240	77,4%	36,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	10	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	15 178	8 871	11 020		(1 385)		(3 514)		6 121		5 089		
Transfers and subsidies - capital (monetary allocations)	34 458	29 370	9 920	28,8%	7 348	21,3%	3 007	10,2%	20 275	69,0%	7 803	58,0%	(61,5%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	49 636	38 241	20 940		5 963		(507)		26 397		12 892		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	49 636	38 241	20 940		5 963		(507)		26 397		12 892		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	49 636	38 241	20 940		5 963		(507)		26 397		12 892		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	49 636	38 241	20 940		5 963		(507)		26 397		12 892		

Part 2: Capital Revenue and Expenditure

	2023/24								2022/23		Q3 of 2022/23 to Q3 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	35 933	27 758	9 969	27,7%	6 567	18,3%	1 580	5,7%	18 116	65,3%	8 696	54,6%	(81,8%)
National Government	29 924	25 429	9 597	32,1%	5 869	19,6%	1 580	6,2%	17 046	67,0%	8 401	56,3%	(81,2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 924	25 429	9 597	32,1%	5 869	19,6%	1 580	6,2%	17 046	67,0%	8 401	56,3%	(81,2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 009	2 329	372	6,2%	698	11,6%	-	-	1 070	45,9%	296	35,8%	(100,0%)
Capital Expenditure Functional	35 933	27 758	9 969	27,7%	6 567	18,3%	1 580	5,7%	18 116	65,3%	8 696	54,6%	(81,8%)
Municipal governance and administration	817	278	-	-	-	-	-	-	-	-	302	21,4%	(100,0%)
Executive and Council	87	35	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	730	243	-	-	-	-	-	-	-	-	302	31,7%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	583	52	14	2,3%	351	60,2%	-	-	364	698,4%	167	282,9%	(100,0%)
Community and Social Services	513	26	14	2,7%	351	68,4%	-	-	364	1 396,9%	167	377,2%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	70	26	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 485	17 384	6 505	31,8%	6 217	30,3%	1 458	8,4%	14 179	81,6%	5 256	40,7%	(72,3%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	20 485	17 384	6 505	31,8%	6 217	30,3%	1 458	8,4%	14 179	81,6%	5 256	40,7%	(72,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	14 048	10 043	3 450	24,6%	-	-	122	1,2%	3 572	35,6%	2 971	127,6%	(95,9%)
Energy sources	12 743	8 930	3 450	27,1%	-	-	122	1,4%	3 572	40,0%	2 971	130,9%	(95,9%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 304	1 113	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	219 023	216 297	735	,3%	129 617	59,2%	(383)	(,2%)	129 969	60,1%	(299)	(,4%)	28,2%
Property rates	32 283	32 283	-	-	15 502	48,0%	-	-	15 502	48,0%	-	-	-
Service charges	35 861	35 861	-	-	10 009	27,9%	-	-	10 009	27,9%	-	-	-
Other revenue	10 236	12 722	14	,1%	2 310	22,6%	(86)	(,7%)	2 238	17,6%	10	(,7%)	(985,0%)
Transfers and Subsidies - Operational	104 727	104 603	(1)	-	79 455	75,9%	-	-	79 455	76,0%	-	-	-
Transfers and Subsidies - Capital	34 458	29 370	719	2,1%	22 237	64,5%	(215)	(,7%)	22 741	77,4%	(308)	(3,3%)	(30,2%)
Interest	1 458	1 458	2	,1%	103	7,1%	(81)	(5,6%)	24	1,6%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(163 697)	(172 600)	(0)	-	(117 918)	72,0%	(98)	,1%	(118 017)	68,4%	-	-	(100,0%)
Suppliers and employees	(163 597)	(171 000)	(0)	-	(117 918)	72,1%	(98)	,1%	(118 017)	69,0%	-	-	(100,0%)
Finance charges	-	(1 500)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(100)	(100)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	55 326	43 697	735	1,3%	11 699	21,1%	(481)	(1,1%)	11 953	27,4%	(299)	(2,7%)	61,1%
Cash Flow from Investing Activities													
Receipts	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 500	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)	(31 922)	89	(,2%)	16	-	2	-	107	(,3%)	0	-	246,9%
Capital assets	(41 323)	(31 922)	89	(,2%)	16	-	2	-	107	(,3%)	0	-	246,9%
Net Cash from/(used) Investing Activities	(39 823)	(30 422)	89	(,2%)	16	-	2	-	107	(,4%)	0	-	246,9%
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	15 503	13 275	824	5,3%	11 715	75,6%	(479)	(3,6%)	12 059	90,8%	(298)	8,0%	60,8%
Cash/cash equivalents at the year begin:	9 332	3 294	-	-	824	8,8%	12 538	380,6%	-	-	879	-	1 326,2%
Cash/cash equivalents at the year end:	24 835	16 569	824	3,3%	12 538	50,5%	12 059	72,8%	12 059	72,8%	581	(8,7%)	1 975,3%

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	1 904	30,4%	1 032	16,5%	16	,3%	3 312	52,9%	6 264	15,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	996	4,4%	979	4,3%	(48)	(,2%)	20 738	91,5%	22 664	56,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	181	4,3%	275	6,5%	(0)	-	3 758	89,2%	4 214	10,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	14	4,9%	23	8,0%	-	-	247	87,1%	283	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	127	2,0%	244	3,8%	-	-	6 052	94,2%	6 423	16,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1	100,0%	1	-	-	-	-	-
Total By Income Source	3 222	8,1%	2 552	6,4%	(32)	(,1%)	34 107	85,6%	39 849	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	608	4,3%	572	4,1%	(6)	-	12 859	91,6%	14 032	35,2%	-	-	-	-
Commercial	1 880	20,1%	1 006	10,8%	-	-	6 444	69,1%	9 329	23,4%	-	-	-	-
Households	711	4,5%	945	6,0%	(43)	(,3%)	14 032	89,7%	15 646	39,3%	-	-	-	-
Other	23	2,8%	30	3,6%	17	2,0%	772	91,6%	843	2,1%	-	-	-	-
Total By Customer Group	3 222	8,1%	2 552	6,4%	(32)	(,1%)	34 107	85,6%	39 849	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	(2 022)	(12,7%)	(896)	(5,6%)	2 160	13,6%	16 638	104,8%	15 881	73,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(2 357)	(47,8%)	1 010	20,5%	1 585	32,2%	4 690	95,2%	4 928	22,8%
Auditor-General	-	-	-	-	-	-	703	100,0%	703	3,2%
Other	(678)	(473,2%)	27	18,8%	504	352,0%	290	202,3%	143	,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(5 056)	(23,4%)	141	,7%	4 249	19,6%	22 321	103,1%	21 655	100,0%

Contact Details

Municipal Manager	Mr Z S Mthethwa	035 450 2082
Chief Financial Officer	Mr Mr N.M Myeni	035 450 2082

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTUBATUBA (KZN275)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	337 008	355 721	133 552	39,6%	101 799	30,2%	85 127	23,9%	320 478	90,1%	90 722	90,3%	(6,2%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	7 999	6 551	1 433	17,9%	1 393	17,4%	1 412	21,5%	4 237	64,7%	1 411	55,0%	,1%
Sale of Goods and Rendering of Services	472	758	63	13,3%	203	42,9%	139	18,4%	405	53,4%	51	74,5%	171,1%
Agency services	-	946	48	-	110	-	72	7,7%	230	24,4%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 854	3 306	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 600	3 000	857	53,5%	444	27,7%	488	16,3%	1 789	59,6%	427	82,9%	14,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	350	150	51	14,6%	26	7,4%	28	18,3%	105	69,6%	44	53,3%	(37,9%)
Licence and permits	3 323	3 223	699	21,0%	636	19,1%	733	22,7%	2 068	64,2%	727	57,6%	,8%
Operational Revenue	67	3 000	-	-	818	1 226,2%	-	-	818	27,3%	1 392	11 234,5%	(100,0%)
Non-Exchange Revenue													
Property rates	52 205	52 393	23 479	45,0%	11 678	22,4%	11 574	22,1%	46 730	89,2%	11 650	89,6%	(,7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 545	1 700	394	25,5%	317	20,5%	115	6,8%	827	48,6%	228	40,6%	(49,4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	245 459	260 693	101 514	41,4%	79 570	32,4%	62 193	23,9%	243 277	93,3%	68 541	99,8%	(9,3%)
Interest	20 133	20 000	5 014	24,9%	6 604	32,8%	8 373	41,9%	19 992	100,0%	6 252	68,1%	33,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	291 382	295 452	62 956	21,6%	67 586	23,2%	58 247	19,7%	188 788	63,9%	63 981	67,4%	(9,0%)
Employee related costs	124 684	124 684	31 579	25,3%	37 572	30,1%	24 803	19,9%	93 954	75,4%	10 107	81,6%	145,4%
Remuneration of councillors	18 524	18 524	4 308	23,3%	4 289	23,2%	4 136	22,3%	12 732	68,7%	1 434	57,8%	188,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	17 450	-	459	2,6%	42	2%	490	-	990	-	1 513	28,3%	(67,6%)
Debt impairment	11 411	9 923	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	29 823	29 823	7 400	24,8%	6 914	23,2%	5 513	18,5%	19 828	66,5%	7 485	60,3%	(26,3%)
Interest	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Contracted services	59 699	78 553	9 276	15,5%	14 645	24,5%	12 695	16,2%	36 616	46,6%	19 647	68,4%	(35,4%)
Transfers and subsidies	80	80	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 268	2 205	2 627	207,2%	-	-	632	28,7%	3 259	147,8%	600	69,0%	5,3%
Operational costs	27 443	30 660	7 307	26,6%	4 124	15,0%	9 977	32,5%	21 408	69,8%	23 195	131,8%	(57,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	45 626	60 269	70 597		34 213		26 880		131 690		26 741		
Transfers and subsidies - capital (monetary allocations)	47 975	44 464	16 027	33,4%	11 730	24,5%	-	-	27 757	62,4%	14 835	91,5%	(100,0%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	93 601	104 733	86 623		45 943		26 880		159 447		41 576		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	93 601	104 733	86 623		45 943		26 880		159 447		41 576		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	93 601	104 733	86 623		45 943		26 880		159 447		41 576		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	93 601	104 733	86 623		45 943		26 880		159 447		41 576		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	47 556	46 282	8 326	17,5%	7 775	16,3%	1 205	2,6%	17 307	37,4%	1 633	27,2%	(26,2%)
National Government	37 456	36 064	7 424	19,8%	7 797	20,8%	1 052	2,9%	16 273	45,1%	822	22,9%	28,0%
Provincial Government	4 261	2 609	539	12,7%	-	-	-	-	539	20,7%	-	64,5%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Aget)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	41 717	38 673	7 963	19,1%	7 797	18,7%	1 052	2,7%	16 813	43,5%	822	32,1%	28,0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 839	7 609	363	6,2%	(22)	(,4%)	153	2,0%	494	6,5%	810	8,3%	(81,1%)
Capital Expenditure Functional	47 556	46 282	8 326	17,5%	7 775	16,3%	1 205	2,6%	17 307	37,4%	1 633	27,2%	(26,2%)
Municipal governance and administration	2 572	11 756	363	14,1%	(22)	(,8%)	153	1,3%	494	4,2%	810	23,0%	(81,1%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	66	5,0%	(100,0%)
Finance and administration	2 572	11 756	363	14,1%	(22)	(,8%)	153	1,3%	494	4,2%	745	29,4%	(79,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	14 300	4 772	4 086	28,6%	-	-	-	-	4 086	85,6%	822	19,2%	(100,0%)
Community and Social Services	13 635	4 511	4 086	30,0%	-	-	-	-	4 086	90,6%	822	22,4%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	665	261	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 582	29 710	3 877	12,7%	7 797	25,5%	1 052	3,5%	12 727	42,8%	-	32,8%	(100,0%)
Planning and Development	5 109	8 261	340	6,7%	-	-	-	-	340	4,1%	-	39,7%	-
Road Transport	25 474	21 449	3 538	13,9%	7 797	30,6%	1 052	4,9%	12 387	57,7%	-	30,0%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	102	43	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	102	43	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	369 008	385 175	48	-	62	-	(92)	-	19	-	-	-	(100,0%)
Property rates	44 281	41 915	-	-	-	-	-	-	-	-	-	-	-
Service charges	7 359	5 241	-	-	-	-	-	-	-	-	-	-	-
Other revenue	21 205	30 677	48	,2%	62	,3%	(92)	(,3%)	19	,1%	-	-	(100,0%)
Transfers and Subsidies - Operational	246 589	253 118	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	47 975	51 224	-	-	-	-	-	-	-	-	-	-	-
Interest	1 600	3 000	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(255 261)	(265 076)	-	-	-	-	-	-	-	-	(2 575)	2,8%	(100,0%)
Suppliers and employees	(255 182)	(264 996)	-	-	-	-	-	-	-	-	(2 550)	2,7%	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(80)	(80)	-	-	-	-	-	-	-	-	(26)	-	(100,0%)
Net Cash from/(used) Operating Activities	113 747	120 099	48	-	62	,1%	(92)	(,1%)	19	-	(2 575)	(7,0%)	(96,4%)
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	(54 690)	(53 224)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(54 690)	(53 224)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(54 690)	(53 224)	-	-	-	-	-	-	-	-	-	-	-
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	66 875	48	,1%	62	,1%	(92)	(,1%)	19	-	(2 575)	(14,9%)	(96,4%)
Cash/cash equivalents at the year begin:	6 642	715	(314)	(4,7%)	(1 395)	(21,0%)	(2 540)	(355,2%)	(314)	(43,9%)	(2 174)	69,7%	16,8%
Cash/cash equivalents at the year end:	65 699	67 590	(1 033)	(1,6%)	(2 082)	(3,2%)	(3 319)	(4,9%)	(3 319)	(4,9%)	(5 418)	(8,6%)	(38,7%)

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	3 206	2,5%	4 980	3,9%	(178)	(,1%)	120 804	93,8%	128 812	50,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	474	2,2%	825	3,8%	(0)	-	20 394	94,0%	21 692	8,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(1)	18,8%	(2)	37,9%	-	-	(2)	43,3%	(6)	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 056	3,9%	4 356	4,2%	-	-	96 378	92,0%	104 790	40,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1)	(,1%)	(4)	(,3%)	(0)	-	1 603	100,3%	1 598	,6%	-	-	-	-
Total By Income Source	7 734	3,0%	10 155	4,0%	(179)	(,1%)	239 177	93,1%	256 887	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	997	2,6%	1 083	2,8%	(0)	-	36 556	94,6%	38 636	15,0%	-	-	-	-
Commercial	2 012	5,3%	2 247	5,9%	(21)	(,1%)	33 896	88,9%	38 134	14,8%	-	-	-	-
Households	3 554	2,4%	4 673	3,3%	(22)	-	138 766	94,3%	147 170	57,3%	-	-	-	-
Other	1 171	3,6%	1 952	5,9%	(135)	(,4%)	29 959	90,9%	32 947	12,8%	-	-	-	-
Total By Customer Group	7 734	3,0%	10 155	4,0%	(179)	(,1%)	239 177	93,1%	256 887	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(3 528)	(120,8%)	(1 996)	(68,4%)	115	3,9%	8 329	285,3%	2 920	90,3%
Auditor-General	143	34,2%	-	-	61	14,4%	215	51,4%	419	13,0%
Other	(11 428)	10 842,0%	(3 400)	3 225,9%	472	(447,7%)	14 251	(13 520,2%)	(105)	(3,3%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(14 813)	(458,1%)	(5 397)	(166,9%)	647	20,0%	22 796	705,0%	3 233	100,0%

Contact Details

Municipal Manager	Mr Thamsanqa V. Xulu	035 550 0069
Chief Financial Officer	Ms Babazile Shandu	035 550 0069

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NDWEDWE (KZN293)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	232 076	248 284	105 538	45,5%	70 575	30,4%	55 877	22,5%	231 989	93,4%	56 777	97,7%	(1,6%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	685	595	149	21,7%	149	21,7%	149	25,0%	446	75,0%	149	74,2%	(5%)
Sale of Goods and Rendering of Services	173	10 385	222	128,2%	42	24,2%	55	,5%	318	3,1%	42	77,4%	31,2%
Agency services	160	180	34	21,1%	54	33,5%	61	34,0%	149	82,6%	52	85,1%	17,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	307	-	176	-	74	-	557	-	222	-	(66,5%)
Interest earned from Current and Non Current Assets	8 418	10 286	2 060	24,5%	2 293	27,2%	2 654	25,8%	7 006	68,1%	1 604	67,6%	65,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	707	638	157	22,2%	162	22,9%	152	23,8%	470	73,7%	155	37,6%	(2,1%)
Licence and permits	2	10	4	176,9%	2	76,5%	8	81,2%	13	131,9%	4	198,3%	88,7%
Operational Revenue	450	6 132	1 727	383,8%	892	198,3%	2 420	39,5%	5 039	82,2%	61	49,0%	3 899,3%
Non-Exchange Revenue													
Property rates	19 471	18 047	16 348	84,0%	(83)	(4%)	907	5,0%	17 171	95,1%	908	94,6%	(,1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	200 980	200 980	84 453	42,0%	66 918	33,3%	49 194	24,5%	200 565	99,8%	53 537	100,1%	(8,1%)
Interest	1 030	1 030	78	7,6%	(29)	(2,8%)	204	19,8%	253	24,6%	44	15,7%	359,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	232 008	248 216	62 350	26,9%	69 386	29,9%	58 277	23,5%	190 014	76,6%	49 111	73,3%	18,7%
Employee related costs	82 581	78 538	18 529	22,4%	21 244	25,7%	18 860	24,0%	58 633	74,7%	16 422	70,8%	14,8%
Remuneration of councillors	16 367	15 982	3 804	23,2%	4 509	27,5%	3 812	23,9%	12 125	75,9%	3 916	74,7%	(2,6%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 745	2 026	249	14,3%	765	43,8%	483	23,8%	1 496	73,8%	754	50,3%	(36,0%)
Debt impairment	1 000	100	25	2,5%	6	,6%	1	1,3%	32	32,3%	28	36,8%	(95,4%)
Depreciation and amortisation	25 269	29 009	7 830	31,0%	8 286	32,8%	9 696	33,4%	25 812	89,0%	5 938	71,8%	63,3%
Interest	-	-	0	-	3	-	2	-	5	-	2	-	44,3%
Contracted services	57 795	74 187	19 074	33,0%	19 764	34,2%	13 233	17,8%	52 071	70,2%	12 217	79,0%	8,3%
Transfers and subsidies	4 200	4 650	737	17,5%	1 189	28,3%	1 686	36,3%	3 612	77,7%	998	57,8%	69,0%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	43 051	43 724	12 103	28,1%	13 621	31,6%	10 504	24,0%	36 228	82,9%	8 814	73,4%	19,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	1	-	1	-	23	-	(96,5%)
Surplus/(Deficit)	68	68	43 187		1 188		(2 400)		41 975		7 667		
Transfers and subsidies - capital (monetary allocations)	34 995	35 654	13 849	39,6%	13 539	38,7%	4 223	11,8%	31 611	88,7%	6 617	73,3%	(36,2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	35 063	35 722	57 037		14 727		1 823		73 586		14 283		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	35 063	35 722	57 037		14 727		1 823		73 586		14 283		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	35 063	35 722	57 037		14 727		1 823		73 586		14 283		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	35 063	35 722	57 037		14 727		1 823		73 586		14 283		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	74 985	94 623	27 828	37,1%	23 253	31,0%	11 457	12,1%	62 539	66,1%	17 598	70,3%	(34,9%)
National Government	30 430	28 395	12 144	39,9%	11 929	39,2%	3 672	12,9%	27 745	97,7%	7 717	79,8%	(52,4%)
Provincial Government	-	2 609	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 430	31 003	12 144	39,9%	11 929	39,2%	3 672	11,8%	27 745	89,5%	7 717	79,8%	(52,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	44 554	63 619	15 684	35,2%	11 324	25,4%	7 785	12,2%	34 794	54,7%	9 881	62,8%	(21,2%)
Capital Expenditure Functional	74 985	94 623	27 828	37,1%	23 253	31,0%	11 457	12,1%	62 539	66,1%	17 598	70,3%	(34,9%)
Municipal governance and administration	13 396	12 010	5 674	42,4%	2 621	19,6%	936	7,8%	9 232	76,9%	655	72,1%	43,0%
Executive and Council	3 685	3 614	120	3,3%	2 611	70,9%	438	12,1%	3 169	87,7%	71	16,6%	518,9%
Finance and administration	9 712	8 396	5 554	57,2%	10	,1%	499	5,9%	6 063	72,2%	584	86,0%	(14,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 391	4 130	-	-	-	-	127	3,1%	127	3,1%	4 731	70,4%	(97,3%)
Community and Social Services	2 391	4 130	-	-	-	-	127	3,1%	127	3,1%	4 731	70,4%	(97,3%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	59 197	78 482	22 154	37,4%	20 632	34,9%	10 394	13,2%	53 179	67,8%	12 212	70,2%	(14,9%)
Planning and Development	54 562	47 786	22 154	40,6%	13 425	24,6%	5 293	11,1%	40 871	85,5%	10 872	71,5%	(51,3%)
Road Transport	4 635	30 696	-	-	7 207	155,5%	5 101	16,6%	12 308	40,1%	1 340	51,0%	280,7%
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		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	292 943	276 472	86 285	29,5%	107 022	36,5%	129 164	46,7%	322 471	116,6%	116 865	124,4%	10,5%
Property rates	12 656	11 731	-	-	9 409	74,3%	4 276	36,4%	13 685	116,7%	-	-	(100,0%)
Service charges	512	476	-	-	153	29,8%	153	32,2%	306	64,3%	-	-	(100,0%)
Other revenue	25 382	7 345	-	-	1 274	5,0%	2 874	39,1%	4 148	56,5%	-	-	(100,0%)
Transfers and Subsidies - Operational	200 980	200 980	86 285	42,9%	93 926	46,7%	119 208	59,3%	299 419	149,0%	116 865	211,3%	2,0%
Transfers and Subsidies - Capital	44 995	45 654	-	-	(33)	(,1%)	-	-	(33)	(,1%)	-	-	-
Interest	8 418	10 286	-	-	2 293	27,2%	2 654	25,8%	4 946	48,1%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(219 287)	(219 034)	(8)	-	(11)	-	(7)	-	(25)	-	(7)	-	3,5%
Suppliers and employees	(215 087)	(219 034)	(8)	-	(11)	-	(7)	-	(25)	-	(7)	-	3,5%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 200)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	73 656	57 438	86 278	117,1%	107 011	145,3%	129 157	224,9%	322 446	561,4%	116 858	615,2%	10,5%
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	(86 233)	(108 816)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(86 233)	(108 816)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(86 233)	(108 816)	-	-	-	-	-	-	-	-	-	-	-
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)	(51 378)	86 278	(686,0%)	107 011	(850,9%)	129 157	(251,4%)	322 446	(627,6%)	116 858	(1 520,4%)	10,5%
Cash/cash equivalents at the year begin:	77 258	80 357	-	-	166 635	215,7%	273 647	340,5%	-	-	388 315	-	(29,5%)
Cash/cash equivalents at the year end:	64 682	28 979	166 635	257,6%	273 647	423,1%	402 803	1 390,0%	402 803	1 390,0%	505 173	653,9%	(20,3%)

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
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	298	1,2%	518	2,0%	(131)	(,5%)	24 792	97,3%	25 477	75,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	(2)	100,0%	(2)	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	57	20,4%	39	14,0%	-	-	183	65,7%	279	,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	43	7,0%	68	11,0%	-	-	507	82,0%	618	1,8%	-	-	-	-
Interest on Arrear Debtor Accounts	95	1,8%	184	3,6%	-	-	4 874	94,6%	5 153	15,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(15)	(,6%)	2 171	89,2%	-	-	279	11,5%	2 435	7,2%	-	-	-	-
Total By Income Source	478	1,4%	2 979	8,8%	(131)	(,4%)	30 634	90,2%	33 960	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	17	,2%	29	,3%	(48)	(,6%)	8 467	100,0%	8 465	24,9%	-	-	-	-
Commercial	247	2,0%	418	3,4%	(83)	(,7%)	11 896	95,3%	12 479	36,7%	-	-	-	-
Households	13	,5%	27	1,1%	-	-	2 498	98,4%	2 538	7,5%	-	-	-	-
Other	201	1,9%	2 505	23,9%	(0)	-	7 773	74,2%	10 478	30,9%	-	-	-	-
Total By Customer Group	478	1,4%	2 979	8,8%	(131)	(,4%)	30 634	90,2%	33 960	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	465	100,2%	(528)	(114,0%)	537	115,8%	(9)	(2,0%)	464	89,4%
Auditor-General	0	100,0%	-	-	-	-	-	-	0	-
Other	74	134,3%	(77)	(139,4%)	77	139,4%	(19)	(34,3%)	55	10,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	538	103,8%	(605)	(116,7%)	614	118,3%	(28)	(5,4%)	519	100,0%

Contact Details

Municipal Manager	Mr Disco Setherinjwa Goodman Khuzwayo	032 532 5000
Chief Financial Officer	Mr Xolani Hlekwane	032 532 5000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NEWCASTLE (KZN252)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	2 355 468	2 397 032	690 716	29,3%	617 593	26,2%	549 211	22,9%	1 857 521	77,5%	678 467	77,2%	(19,1%)
Exchange Revenue													
Service charges - Electricity	882 022	863 907	228 591	25,9%	197 392	22,4%	190 100	22,0%	616 083	71,3%	149 980	70,5%	26,2%
Service charges - Water	219 986	220 070	56 178	25,5%	55 323	25,1%	53 518	24,3%	165 019	75,0%	53 830	76,2%	(6%)
Service charges - Waste Water Management	133 580	154 290	33 857	25,3%	33 728	25,2%	33 390	21,6%	100 975	65,4%	30 432	74,9%	9,7%
Service charges - Waste Management	110 148	109 788	27 323	24,8%	27 099	24,6%	26 984	24,6%	81 407	74,1%	24 429	74,8%	10,5%
Sale of Goods and Rendering of Services	7 199	13 505	936	13,0%	1 925	26,7%	2 130	15,8%	4 991	37,0%	2 250	96,9%	(5,3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 877	947	1 020	17,4%	918	15,6%	1 029	108,6%	2 967	313,3%	1 680	80,1%	(39,1%)
Interest earned from Current and Non Current Assets	5 330	5 330	562	10,5%	72	1,4%	901	16,9%	1 535	28,8%	1 002	76,3%	(10,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	8 804	11 099	2 712	30,8%	2 838	32,2%	2 513	22,6%	8 062	72,6%	2 117	76,0%	18,7%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 292	1 292	502	38,9%	120	9,3%	68	5,3%	691	53,5%	522	94,2%	(86,9%)
Non-Exchange Revenue													
Property rates	396 741	396 614	106 939	27,0%	97 030	24,5%	97 924	24,7%	301 894	76,1%	92 366	75,7%	6,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 831	7 246	1 372	28,4%	2 504	51,8%	1 393	19,2%	5 269	72,7%	826	75,0%	68,6%
Licences or permits	34	34	13	39,3%	5	13,9%	15	42,6%	33	95,9%	25	122,0%	(42,7%)
Transfer and subsidies - Operational	577 623	604 152	228 750	39,6%	192 868	33,4%	139 656	23,1%	561 274	92,9%	318 404	87,5%	(56,1%)
Interest	-	3 000	1 057	-	1 118	-	1 165	38,8%	3 340	111,3%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 000	5 757	904	45,2%	4 653	232,6%	(1 576)	(27,4%)	3 981	69,2%	593	52,0%	(365,7%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 724 589	2 771 049	552 983	20,3%	546 425	20,1%	559 906	20,2%	1 659 315	59,9%	532 045	67,8%	5,2%
Employee related costs	724 536	708 366	157 375	21,7%	164 354	22,7%	166 854	23,6%	488 583	69,0%	166 490	76,7%	2%
Remuneration of councillors	28 443	26 987	6 347	22,3%	6 418	22,6%	11 857	43,9%	24 622	91,2%	6 324	76,0%	87,5%
Bulk purchases - electricity	660 933	654 133	150 397	22,8%	136 198	20,6%	129 414	19,8%	416 008	63,6%	103 625	69,2%	24,9%
Inventory consumed	159 854	168 244	45 176	28,3%	30 118	18,8%	42 063	25,0%	117 356	69,8%	28 566	72,4%	47,2%
Debt impairment	308 145	285 207	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	379 139	379 139	89 112	23,5%	97 108	25,6%	92 870	24,5%	279 091	73,6%	84 239	70,6%	10,2%
Interest	32 205	32 545	8 200	25,5%	8 517	26,4%	8 258	25,4%	24 975	76,7%	23 452	75,2%	(64,8%)
Contracted services	207 716	267 155	52 134	25,1%	56 678	27,3%	65 885	24,7%	174 697	65,4%	67 512	88,4%	(2,4%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	89 312	93 659	19 544	21,9%	21 152	23,7%	8 653	9,2%	49 349	52,7%	13 925	20,6%	(37,9%)
Operational costs	134 307	155 614	24 699	18,4%	25 882	19,3%	34 048	21,9%	84 630	54,4%	37 181	70,6%	(8,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	4	-	4	-	732	-	(99,4%)
Surplus/(Deficit)	(369 121)	(374 017)	137 733		71 168		(10 695)		198 206		146 422		
Transfers and subsidies - capital (monetary allocations)	240 770	232 035	16 461	6,8%	76 964	32,0%	20 729	8,9%	114 154	49,2%	40 736	66,6%	(49,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(128 351)	(141 982)	154 193		148 133		10 033		312 359		187 157		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(128 351)	(141 982)	154 193		148 133		10 033		312 359		187 157		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(128 351)	(141 982)	154 193		148 133		10 033		312 359		187 157		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(128 351)	(141 982)	154 193		148 133		10 033		312 359		187 157		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	255 338	250 902	26 731	10,5%	82 689	32,4%	31 115	12,4%	140 535	56,0%	23 967	44,9%	29,8%
National Government	228 012	212 481	27 071	11,9%	59 799	26,2%	34 239	16,1%	121 109	57,0%	14 247	49,4%	140,3%
Provincial Government	12 758	19 554	886	6,9%	-	-	1 634	8,4%	2 521	12,9%	2 227	13,0%	(26,6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	240 770	232 035	27 957	11,6%	59 799	24,8%	35 873	15,5%	123 630	53,3%	16 474	45,9%	117,8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 568	18 867	(1 226)	(8,4%)	22 889	157,1%	(4 759)	(25,2%)	16 905	89,6%	7 493	37,0%	(163,5%)
Capital Expenditure Functional	255 338	250 902	26 731	10,5%	82 890	32,5%	32 699	13,0%	142 321	56,7%	23 967	44,9%	36,4%
Municipal governance and administration	4 700	7 330	(1 448)	(30,8%)	20 100	427,7%	(6 314)	(86,1%)	12 337	168,3%	428	33,4%	(1 574,3%)
Executive and Council	-	1 757	-	-	19 226	-	(8 473)	(482,3%)	10 753	612,0%	-	-	(100,0%)
Finance and administration	4 700	5 573	(1 448)	(30,8%)	874	18,6%	2 159	38,7%	1 585	28,4%	428	33,4%	404,1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	35 376	41 277	5 752	16,3%	11 950	33,8%	3 702	9,0%	21 404	51,9%	595	4,9%	522,0%
Community and Social Services	938	1 308	-	-	358	38,2%	41	3,2%	400	30,5%	68	19,0%	(39,3%)
Sport And Recreation	33 938	39 049	5 752	16,9%	11 591	34,2%	3 381	8,7%	20 725	53,1%	453	3,9%	646,1%
Public Safety	-	120	-	-	-	-	-	-	-	-	-	-	-
Housing	500	800	-	-	-	-	280	35,0%	280	35,0%	74	7,4%	278,7%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	60 258	63 670	6 188	10,3%	19 329	32,1%	11 891	18,7%	37 409	58,8%	(4 372)	34,4%	(372,0%)
Planning and Development	191	6 278	-	-	207	108,5%	-	-	207	3,3%	157	45,5%	(100,0%)
Road Transport	60 067	57 392	6 188	10,3%	19 122	31,8%	11 891	20,7%	37 201	64,8%	(4 528)	27,4%	(362,6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	154 204	138 625	16 239	10,5%	31 511	20,4%	23 420	16,9%	71 170	51,3%	27 315	55,8%	(14,3%)
Energy sources	21 550	27 836	804	3,7%	5 364	24,9%	869	3,1%	7 036	25,3%	-	-	(100,0%)
Water Management	116 407	100 054	14 900	12,8%	25 366	21,8%	22 134	22,1%	62 399	62,4%	20 510	48,6%	7,9%
Waste Water Management	15 797	9 901	536	3,4%	781	4,9%	418	4,2%	1 735	17,5%	6 805	80,0%	(93,9%)
Waste Management	450	834	-	-	-	-	-	-	-	-	-	-	-
Other	800	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	2 266 401	2 317 663	1 232 484	54,4%	1 125 444	49,7%	1 025 424	44,2%	3 383 351	146,0%	1 874 077	183,9%	(45,3%)
Property rates	278 786	326 047	104 801	37,6%	93 715	33,6%	147 735	45,3%	346 251	106,2%	(4 732)	68,7%	(3 222,1%)
Service charges	1 145 598	1 116 964	272 889	23,8%	274 901	24,0%	314 685	28,2%	862 474	77,2%	208 086	69,0%	51,2%
Other revenue	18 295	33 136	413 047	2 257,7%	461 603	2 523,1%	502 102	1 515,3%	1 376 753	4 154,8%	1 153 169	12 445,0%	(56,5%)
Transfers and Subsidies - Operational	577 623	604 152	374 322	64,8%	213 730	37,0%	31 161	5,2%	619 213	102,5%	465 085	107,5%	(93,3%)
Transfers and Subsidies - Capital	240 770	232 035	67 206	27,9%	81 476	33,8%	29 343	12,6%	178 025	76,7%	52 341	113,0%	(43,9%)
Interest	5 330	5 330	220	4,1%	18	,3%	398	7,5%	636	11,9%	128	18,5%	210,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 935 634)	(1 992 300)	(534 487)	27,6%	(533 476)	27,6%	(489 425)	24,6%	(1 557 388)	78,2%	(375 511)	60,8%	30,3%
Suppliers and employees	(1 903 429)	(1 959 755)	(517 385)	27,2%	(517 400)	27,2%	(488 258)	24,9%	(1 523 043)	77,7%	(356 842)	61,0%	36,8%
Finance charges	(32 205)	(32 545)	(17 101)	53,1%	(16 076)	49,9%	(1 167)	3,6%	(34 345)	105,5%	(18 669)	52,1%	(93,7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	330 767	325 363	697 998	211,0%	591 967	179,0%	535 999	164,7%	1 825 963	561,2%	1 498 566	782,2%	(64,2%)
Cash Flow from Investing Activities													
Receipts	-	20 000	1 409	-	5 693	-	611	3,1%	7 714	38,6%	5 993	-	(89,8%)
Proceeds on disposal of PPE	-	20 000	1 409	-	5 693	-	611	3,1%	7 714	38,6%	5 993	-	(89,8%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(255 338)	(250 902)	(39 063)	15,3%	(89 073)	34,9%	(43 300)	17,3%	(171 436)	68,3%	(46 722)	61,3%	(7,3%)
Capital assets	(255 338)	(250 902)	(39 063)	15,3%	(89 073)	34,9%	(43 300)	17,3%	(171 436)	68,3%	(46 722)	61,3%	(7,3%)
Net Cash from/(used) Investing Activities	(255 338)	(230 902)	(37 654)	14,7%	(83 380)	32,7%	(42 689)	18,5%	(163 722)	70,9%	(40 729)	58,5%	4,8%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(34 082)	(34 082)	(2 257)	6,6%	(15 148)	44,4%	(2 418)	7,1%	(19 824)	58,2%	(11 091)	40,9%	(78,2%)
Repayment of borrowing	(34 082)	(34 082)	(2 257)	6,6%	(15 148)	44,4%	(2 418)	7,1%	(19 824)	58,2%	(11 091)	40,9%	(78,2%)
Net Cash from/(used) Financing Activities	(34 082)	(34 082)	(2 257)	6,6%	(15 148)	44,4%	(2 418)	7,1%	(19 824)	58,2%	(11 091)	40,9%	(78,2%)
Net Increase/(Decrease) in cash held	41 348	60 379	658 087	1 591,6%	493 439	1 193,4%	490 892	813,0%	1 642 418	2 720,2%	1 446 747	2 293,9%	(66,1%)
Cash/cash equivalents at the year begin:	169 474	12 375	128 070	7,2%	670 305	395,5%	1 163 744	9 403,8%	12 270	99,1%	1 314 732	93,2%	(11,5%)
Cash/cash equivalents at the year end:	210 822	72 755	670 157	317,9%	1 163 744	552,0%	1 654 636	2 274,3%	1 654 636	2 274,3%	2 715 247	1 633,6%	(38,1%)

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	19 029	3,1%	12 876	2,1%	10 114	1,7%	569 347	93,1%	611 366	33,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	48 230	65,0%	2 397	3,2%	1 143	1,5%	22 425	30,2%	74 194	4,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	26 591	10,4%	8 067	3,1%	6 784	2,6%	215 086	83,8%	256 528	14,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 893	2,1%	8 563	1,5%	8 235	1,5%	527 763	94,8%	556 454	30,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 494	3,4%	6 192	2,2%	6 025	2,1%	259 673	92,3%	281 384	15,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	501	8,6%	410	7,0%	180	3,1%	4 749	81,3%	5 839	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	754	3,2%	717	3,0%	704	3,0%	21 499	90,8%	23 674	1,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(58 266)	(1 271,9%)	303	6,8%	11 501	251,0%	51 044	1 114,2%	4 581	,3%	-	-	-	-
Total By Income Source	58 225	3,2%	39 524	2,2%	44 686	2,5%	1 671 585	92,1%	1 814 020	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(41 953)	166,6%	649	(2,6%)	1 806	(7,2%)	14 311	(56,8%)	(25 187)	(1,4%)	-	-	-	-
Commercial	43 885	31,4%	5 220	3,7%	3 311	2,4%	87 347	62,5%	139 763	7,7%	-	-	-	-
Households	56 296	3,3%	33 653	2,0%	39 559	2,3%	1 569 854	92,4%	1 699 363	93,7%	-	-	-	-
Other	(3)	(3,5%)	2	2,5%	10	12,3%	73	88,7%	82	,1%	-	-	-	-
Total By Customer Group	58 225	3,2%	39 524	2,2%	44 686	2,5%	1 671 585	92,1%	1 814 020	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	49 717	56,0%	-	-	-	-	39 051	44,0%	88 767	28,2%
Bulk Water	13 654	6,1%	1 000	,4%	15 529	7,0%	193 025	86,5%	223 208	71,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 088	98,8%	-	-	12	1,1%	1	,1%	1 101	,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	106	9,0%	-	-	-	-	1 066	91,0%	1 172	,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	64 565	20,5%	1 000	,3%	15 541	4,9%	233 143	74,2%	314 249	100,0%

Contact Details

Municipal Manager	Mr Zamokwakhe Wesley Moinaka	034 328 7750
Chief Financial Officer	Mrs Pearl Hlangiwe Zanele Kubheka	034 328 7655

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NKANDLA (KZN286)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	237 575	236 020	72 631	30,6%	65 383	27,5%	57 083	24,2%	195 097	82,7%	56 818	71,0%	,5%
Exchange Revenue													
Service charges - Electricity	15 613	15 613	2 091	13,4%	2 262	14,5%	2 798	17,9%	7 151	45,8%	3 592	61,3%	(22,1%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 418	1 853	542	38,2%	389	27,4%	449	24,2%	1 380	74,5%	439	74,1%	2,2%
Sale of Goods and Rendering of Services	361	361	42	11,5%	9	2,5%	45	12,5%	96	26,5%	123	12,3%	(63,1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	976	976	215	22,1%	211	21,6%	207	21,2%	633	64,9%	703	109,6%	(70,5%)
Interest earned from Current and Non Current Assets	3 001	3 001	306	10,2%	647	21,6%	595	19,8%	1 548	51,6%	490	35,5%	21,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 336	1 336	260	19,5%	303	22,7%	293	21,9%	856	64,1%	373	89,9%	(21,4%)
Licence and permits	221	221	57	25,8%	46	20,8%	65	29,6%	168	76,1%	52	89,1%	24,4%
Operational Revenue	70	212	20	28,4%	97	138,1%	18	8,6%	135	63,8%	-	70,0%	(100,0%)
Non-Exchange Revenue													
Property rates	62 672	62 730	15 682	25,0%	15 683	25,0%	15 683	25,0%	47 048	75,0%	19 479	81,8%	(19,5%)
Surcharges and Taxes	14 050	14 050	2 086	14,8%	2 943	20,9%	3 720	26,5%	8 749	62,3%	3 510	801,9%	6,0%
Fines, penalties and forfeits	73	73	1	1,2%	2	2,2%	12	17,1%	15	20,5%	1	37,6%	971,4%
Licences or permits	92	106	28	30,0%	23	24,9%	35	32,8%	85	80,6%	25	89,7%	41,1%
Transfer and subsidies - Operational	137 692	135 488	51 301	37,3%	42 769	31,1%	33 163	24,5%	127 233	93,9%	28 032	58,5%	18,3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	237 281	201 727	43 230	18,2%	54 476	23,0%	45 264	22,4%	142 970	70,9%	36 058	52,9%	25,5%
Employee related costs	75 951	71 001	17 423	22,9%	17 533	23,1%	17 337	24,4%	52 293	73,7%	16 994	15,8%	2,0%
Remuneration of councillors	10 470	11 420	2 595	24,8%	3 325	31,8%	2 739	24,0%	8 659	75,8%	2 803	90,2%	(2,3%)
Bulk purchases - electricity	18 042	22 042	5 399	29,9%	6 396	35,5%	2 720	12,3%	14 514	65,8%	-	56,4%	(100,0%)
Inventory consumed	11 100	8 064	1 622	14,6%	696	6,3%	1 466	18,2%	3 784	46,9%	1 019	59,8%	43,8%
Debt impairment	3 907	3 907	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	17 812	17 812	-	-	9 362	52,6%	4 700	26,4%	14 062	78,9%	-	-	(100,0%)
Interest	60	60	26	43,4%	49	81,4%	32	54,1%	107	178,9%	2	21,3%	1 254,8%
Contracted services	53 379	30 421	5 430	10,2%	10 543	19,8%	10 061	33,1%	26 034	85,6%	1 617	68,6%	522,4%
Transfers and subsidies	1 320	1 320	187	14,2%	389	29,5%	326	24,7%	903	68,4%	3 459	579,4%	(90,6%)
Irrecoverable debts written off	446	446	8	1,7%	-	-	-	-	8	1,7%	-	-	-
Operational costs	44 794	35 234	10 540	23,5%	6 183	13,8%	5 881	16,7%	22 605	64,2%	10 164	107,2%	(42,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	295	34 293	29 401		10 907		11 819		52 128		20 761		
Transfers and subsidies - capital (monetary allocations)	42 234	38 457	10 395	24,6%	11 234	26,6%	10 089	26,2%	31 718	82,5%	5 479	24,1%	84,1%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	42 529	72 750	39 796		22 141		21 908		83 846		26 240		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	42 529	72 750	39 796		22 141		21 908		83 846		26 240		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	42 529	72 750	39 796		22 141		21 908		83 846		26 240		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	42 529	72 750	39 796		22 141		21 908		83 846		26 240		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	43 469	43 043	8 846	20,3%	10 009	23,0%	8 667	20,1%	27 522	63,9%	4 717	36,5%	83,7%
National Government	35 570	35 341	8 846	24,9%	9 479	26,6%	8 536	24,2%	26 861	76,0%	5 337	38,9%	60,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 570	35 341	8 846	24,9%	9 479	26,6%	8 536	24,2%	26 861	76,0%	5 337	38,9%	60,0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 899	7 702	0	-	530	6,7%	131	1,7%	661	8,6%	(620)	8,7%	(121,1%)
Capital Expenditure Functional	43 469	43 043	8 846	20,3%	10 009	23,0%	8 667	20,1%	27 522	63,9%	4 717	36,5%	83,7%
Municipal governance and administration	4 449	4 252	0	-	421	9,5%	131	3,1%	552	13,0%	(209)	10,1%	(162,7%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 449	4 252	0	-	421	9,5%	131	3,1%	552	13,0%	(209)	10,1%	(162,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 993	4 537	802	20,1%	646	16,2%	1 181	26,0%	2 628	57,9%	1 474	59,6%	(19,9%)
Community and Social Services	3 993	4 383	647	16,2%	646	16,2%	1 181	26,9%	2 473	56,4%	612	53,0%	93,0%
Sport And Recreation	-	155	155	-	-	-	-	-	155	100,0%	862	65,5%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 244	21 210	6 458	31,9%	3 575	17,7%	3 686	17,4%	13 720	64,7%	3 305	60,9%	11,6%
Planning and Development	14 027	14 027	3 527	25,1%	2 039	14,5%	2 949	21,0%	8 514	60,7%	53	-	5 442,9%
Road Transport	6 217	7 183	2 931	47,1%	1 536	24,7%	738	10,3%	5 206	72,5%	3 252	59,1%	(77,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	14 783	13 043	1 586	10,7%	5 368	36,3%	3 669	28,1%	10 623	81,4%	147	1,1%	2 396,6%
Energy sources	14 783	13 043	1 586	10,7%	5 368	36,3%	3 669	28,1%	10 623	81,4%	147	1,1%	2 396,6%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	272 466	267 060	97 298	35,7%	85 095	31,2%	54 824	20,5%	237 217	88,8%	10 151	4,3%	440,1%
Property rates	53 271	53 321	17 292	32,5%	26 145	49,1%	4 264	8,0%	47 701	89,5%	-	-	(100,0%)
Service charges	16 974	17 344	3 112	18,3%	4 482	26,4%	3 173	18,3%	10 767	62,1%	-	-	(100,0%)
Other revenue	19 293	19 449	2 372	12,3%	3 052	15,8%	3 869	19,9%	9 293	47,8%	-	-	(100,0%)
Transfers and Subsidies - Operational	137 692	135 488	53 721	39,0%	41 708	30,3%	32 201	23,8%	127 630	94,2%	10 151	8,3%	217,2%
Transfers and Subsidies - Capital	42 234	38 457	20 500	48,5%	9 062	21,5%	10 723	27,9%	40 285	104,8%	-	-	(100,0%)
Interest	3 001	3 001	302	10,1%	646	21,5%	593	19,8%	1 540	51,3%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(230 780)	(198 147)	(70 280)	30,5%	(49 749)	21,6%	(46 174)	23,3%	(166 203)	83,9%	(24 663)	10,2%	87,2%
Suppliers and employees	(229 400)	(196 767)	(70 280)	30,6%	(49 749)	21,7%	(46 174)	23,5%	(166 203)	84,5%	(24 663)	10,2%	87,2%
Finance charges	(60)	(60)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 320)	(1 320)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	41 686	68 913	27 018	64,8%	35 346	84,8%	8 650	12,6%	71 014	103,0%	(14 512)	(29,1%)	(159,6%)
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	(49 990)	(49 500)	(10 173)	20,3%	(11 361)	22,7%	(9 816)	19,8%	(31 350)	63,3%	(5 990)	23,8%	63,9%
Capital assets	(49 990)	(49 500)	(10 173)	20,3%	(11 361)	22,7%	(9 816)	19,8%	(31 350)	63,3%	(5 990)	23,8%	63,9%
Net Cash from/(used) Investing Activities	(49 990)	(49 500)	(10 173)	20,3%	(11 361)	22,7%	(9 816)	19,8%	(31 350)	63,3%	(5 990)	23,8%	63,9%
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	(8 304)	19 413	16 845	(202,9%)	23 985	(288,8%)	(1 167)	(6,0%)	39 664	204,3%	(20 502)	234,1%	(94,3%)
Cash/cash equivalents at the year begin:	9 563	951	-	-	17 796	186,1%	41 781	4 394,0%	-	-	2 186	14,2%	1 811,6%
Cash/cash equivalents at the year end:	1 259	20 364	17 796	1 413,1%	41 781	3 317,6%	40 615	199,4%	40 615	199,4%	(18 314)	(201,6%)	(321,8%)

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	609	8,2%	745	10,1%	(103)	(1,4%)	6 156	83,1%	7 408	10,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 644	4,7%	2 855	8,2%	(650)	(1,9%)	30 766	88,9%	34 614	47,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	166	1,9%	261	3,0%	(9)	(,1%)	8 272	95,2%	8 690	11,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	107	4,2%	128	5,1%	-	-	2 292	90,7%	2 526	3,5%	-	-	-	-
Interest on Arrear Debtor Accounts	174	,9%	337	1,7%	-	-	19 081	97,4%	19 592	26,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	,2%	2	2,4%	-	-	76	97,3%	78	,1%	-	-	-	-
Total By Income Source	2 701	3,7%	4 328	5,9%	(762)	(1,0%)	66 642	91,4%	72 908	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 119	4,9%	2 152	9,4%	(748)	(3,3%)	20 381	89,0%	22 904	31,4%	-	-	-	-
Commercial	612	8,1%	393	5,2%	(12)	(,2%)	6 587	86,9%	7 580	10,4%	-	-	-	-
Households	349	1,6%	659	3,1%	(2)	-	20 401	95,3%	21 407	29,4%	-	-	-	-
Other	621	3,0%	1 124	5,3%	-	-	19 273	91,7%	21 017	28,8%	-	-	-	-
Total By Customer Group	2 701	3,7%	4 328	5,9%	(762)	(1,0%)	66 642	91,4%	72 908	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	105	100,0%	-	-	-	-	-	-	105	7,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 295	92,7%	108	7,7%	-	-	(5)	(,4%)	1 397	93,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 400	93,2%	108	7,2%	-	-	(5)	(,4%)	1 502	100,0%

Contact Details

Municipal Manager	Ms Nomfundo Phumzile Dlamini	035 833 2006
Chief Financial Officer	Mr Mbusiseni Eugen Oscar Mkhize	035 833 2009

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NONGOMA (KZN265)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	245 247	248 578	108 095	44,1%	77 124	31,4%	55 053	22,1%	240 272	96,7%	60 671	98,0%	(9,3%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 786	1 924	552	30,9%	551	30,9%	551	28,6%	1 654	86,0%	525	91,0%	5,0%
Sale of Goods and Rendering of Services	254	68	13	5,2%	4	1,4%	12	18,0%	29	42,4%	38	14,7%	(68,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	455	1 237	275	60,4%	126	27,8%	40	3,2%	441	35,6%	118	73,2%	(66,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	150	372	64	42,6%	60	39,7%	54	14,6%	178	47,7%	60	107,1%	(9,1%)
Licence and permits	927	1 420	313	33,7%	245	26,5%	111	7,8%	669	47,1%	44	1 882,9%	150,6%
Operational Revenue	43	701	6	13,8%	(0)	(,2%)	-	-	6	,8%	800	100,5%	(100,0%)
Non-Exchange Revenue													
Property rates	30 712	31 116	20 090	65,4%	3 856	12,6%	3 925	12,6%	27 870	89,6%	3 701	88,6%	6,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	821	770	35	4,3%	143	17,4%	60	7,7%	238	30,8%	368	115,6%	(83,8%)
Licences or permits	567	800	198	34,8%	205	36,2%	234	29,2%	636	79,5%	235	79,6%	(4%)
Transfer and subsidies - Operational	208 295	208 295	85 933	41,3%	71 302	34,2%	49 403	23,7%	206 639	99,2%	54 452	99,5%	(9,3%)
Interest	1 237	1 874	617	49,9%	633	51,2%	664	35,4%	1 914	102,1%	331	28,2%	100,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	228 435	241 618	69 753	30,5%	73 301	32,1%	62 159	25,7%	205 213	84,9%	52 272	82,7%	18,9%
Employee related costs	120 539	115 191	28 793	23,9%	28 802	23,9%	32 614	28,3%	90 210	78,3%	28 244	78,0%	15,5%
Remuneration of councillors	18 499	18 901	4 206	22,7%	5 244	28,3%	4 301	22,8%	13 751	72,8%	4 109	76,8%	4,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 652	6 276	1 738	47,6%	3 121	85,5%	2 073	33,0%	6 932	110,5%	171	106,1%	1 111,0%
Debt impairment	2 000	1 800	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	15 000	18 000	6 532	43,5%	3 792	25,3%	5 212	29,0%	15 535	86,3%	6 109	90,8%	(14,7%)
Interest	900	900	5 706	634,0%	609	67,7%	(3 762)	(418,0%)	2 553	283,7%	(454)	16,6%	728,7%
Contracted services	26 093	42 590	10 139	38,9%	18 589	71,2%	12 025	28,2%	40 753	95,7%	9 080	100,5%	32,4%
Transfers and subsidies	870	3 870	1 233	141,8%	1 434	164,9%	382	9,9%	3 049	78,8%	412	107,1%	(7,3%)
Irrecoverable debts written off	-	-	188	-	-	-	35	-	223	-	923	-	(96,2%)
Operational costs	40 882	34 091	11 217	27,4%	11 709	28,6%	9 279	27,2%	32 206	94,5%	3 677	79,9%	152,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	16 812	6 960	38 341		3 823		(7 105)		35 059		8 399		
Transfers and subsidies - capital (monetary allocations)	46 490	43 983	9 189	19,8%	3 552	7,6%	14 751	33,5%	27 492	62,5%	1 653	99,9%	792,3%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	63 302	50 943	47 531		7 375		7 646		62 552		10 052		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	63 302	50 943	47 531		7 375		7 646		62 552		10 052		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	63 302	50 943	47 531		7 375		7 646		62 552		10 052		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	63 302	50 943	47 531		7 375		7 646		62 552		10 052		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	49 623	47 029	9 295	18,7%	12 831	25,9%	7 016	14,9%	29 142	62,0%	1 486	88,3%	372,2%
National Government	38 620	36 113	8 748	22,7%	10 609	27,5%	5 156	14,3%	24 512	67,9%	1 274	97,8%	304,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 620	36 113	8 748	22,7%	10 609	27,5%	5 156	14,3%	24 512	67,9%	1 274	97,8%	304,8%
Borrowing	4 174	4 174	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 830	6 743	547	8,0%	2 222	32,5%	1 860	27,6%	4 629	68,7%	212	103,9%	776,4%
Capital Expenditure Functional	49 623	47 029	9 295	18,7%	12 831	25,9%	7 016	14,9%	29 142	62,0%	1 486	88,3%	372,2%
Municipal governance and administration	3 464	3 464	367	10,6%	1 219	35,2%	170	4,9%	1 755	50,7%	-	51,9%	(100,0%)
Executive and Council	26	26	-	-	13	51,3%	8	30,0%	21	81,3%	-	-	(100,0%)
Finance and administration	3 438	3 438	367	10,7%	1 206	35,1%	162	4,7%	1 734	50,4%	-	51,9%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 226	3 139	181	5,6%	856	26,5%	1 641	52,3%	2 677	85,3%	212	53,8%	672,9%
Community and Social Services	965	965	-	-	437	45,2%	1 134	117,5%	1 570	162,7%	-	52,1%	(100,0%)
Sport And Recreation	87	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 174	2 174	181	8,3%	419	19,3%	507	23,3%	1 107	50,9%	212	166,5%	138,8%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	35 283	34 600	8 748	24,8%	9 183	26,0%	4 050	11,7%	21 980	63,5%	1 274	107,7%	218,0%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	35 283	34 600	8 748	24,8%	9 183	26,0%	4 050	11,7%	21 980	63,5%	1 274	107,7%	218,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	7 650	5 826	-	-	1 573	20,6%	1 156	19,8%	2 729	46,8%	-	-	(100,0%)
Energy sources	7 650	5 826	-	-	1 573	20,6%	1 106	19,0%	2 679	46,0%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	50	-	50	-	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	310 581	285 461	15 564	5,0%	20 015	6,4%	12 534	4,4%	48 113	16,9%	-	-	(100,0%)
Property rates	24 569	25 578	-	-	-	-	-	-	-	-	-	-	-
Service charges	1 643	1 087	-	-	-	-	-	-	-	-	-	-	-
Other revenue	29 129	5 281	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	208 295	208 295	2 564	1,2%	1 015	5%	551	3%	4 130	2,0%	-	-	(100,0%)
Transfers and Subsidies - Capital	46 490	43 983	13 000	28,0%	19 000	40,9%	11 983	27,2%	43 983	100,0%	-	-	(100,0%)
Interest	455	1 237	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(213 259)	(230 682)	(80)	-	(62)	-	-	-	(142)	,1%	(30)	,1%	(100,0%)
Suppliers and employees	(212 389)	(225 912)	(80)	-	(62)	-	-	-	(142)	,1%	(30)	,1%	(100,0%)
Finance charges	-	(900)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(870)	(3 870)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	97 322	54 780	15 484	15,9%	19 953	20,5%	12 534	22,9%	47 971	87,6%	(30)	(,6%)	(42 087,1%)
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	(50 614)	(48 725)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(50 614)	(48 725)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(50 614)	(48 725)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(822)	(2 289)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(822)	(2 289)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(822)	(2 289)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	45 886	3 766	15 484	33,7%	19 953	43,5%	12 534	332,8%	47 971	1 273,9%	(30)	3,3%	(42 087,1%)
Cash/cash equivalents at the year begin:	5 142	422	(29)	(,6%)	15 449	300,4%	35 355	8 374,0%	(29)	(6,9%)	(13 012)	-	(371,7%)
Cash/cash equivalents at the year end:	51 028	4 188	15 457	30,3%	35 387	69,3%	47 846	1 142,5%	47 846	1 142,5%	(13 026)	170,2%	(467,3%)

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	991	3,3%	1 179	3,9%	(13)	-	27 795	92,8%	29 952	46,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	149	,8%	291	1,7%	0	-	17 140	97,5%	17 580	27,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	12	8,1%	4	2,6%	-	-	137	89,4%	153	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	231	1,4%	428	2,7%	-	-	15 456	95,9%	16 115	25,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 383	2,2%	1 902	3,0%	(13)	-	60 529	94,9%	63 800	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	233	1,2%	307	1,5%	-	-	19 744	97,3%	20 284	31,8%	-	-	-	-
Commercial	901	3,4%	1 142	4,3%	(13)	(,1%)	24 662	92,4%	26 692	41,8%	-	-	-	-
Households	249	1,5%	452	2,7%	(0)	-	16 119	95,8%	16 819	26,4%	-	-	-	-
Other	-	-	-	-	1	11,5%	4	88,5%	5	-	-	-	-	-
Total By Customer Group	1 383	2,2%	1 902	3,0%	(13)	-	60 529	94,9%	63 800	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 090	23,9%	162	1,8%	369	4,2%	6 137	70,1%	8 757	36,5%
Auditor-General	448	96,4%	17	3,6%	-	-	-	-	464	1,9%
Other	1 818	12,3%	806	5,5%	1 280	8,7%	10 849	73,5%	14 753	61,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 355	18,2%	985	4,1%	1 649	6,9%	16 986	70,8%	23 974	100,0%

Contact Details

Municipal Manager	Mr Mthandeni Zungu	035 831 7519
Chief Financial Officer	Mr Njabulo Dlusla	035 831 7519

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NQUTHU (KZN242)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	282 002	289 794	92 571	32,8%	85 920	30,5%	70 391	24,3%	248 882	85,9%	64 809	60,2%	8,6%
Exchange Revenue													
Service charges - Electricity	34 732	35 801	4 657	13,4%	6 648	19,1%	6 907	19,3%	18 212	50,9%	5 111	53,3%	35,1%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 410	1 410	286	20,3%	427	30,3%	428	30,4%	1 141	80,9%	431	55,3%	(7,%)
Sale of Goods and Rendering of Services	246	274	103	41,6%	14	5,8%	27	9,8%	144	52,5%	20	93,6%	32,5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	35	11	-	17	-	17	50,0%	45	129,7%	17	-	4,2%
Interest earned from Receivables	377	555	108	28,7%	174	46,1%	179	32,3%	462	83,2%	134	58,5%	33,6%
Interest earned from Current and Non Current Assets	2 379	7 619	479	20,2%	187	7,9%	555	7,3%	1 222	16,0%	737	17,6%	(24,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	885	1 008	112	12,7%	415	46,9%	179	17,8%	706	70,1%	149	92,0%	20,3%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	190	200	27	14,0%	82	42,9%	32	15,9%	140	70,0%	29	49,5%	10,5%
Non-Exchange Revenue													
Property rates	52 033	51 009	9 094	17,5%	14 442	27,8%	14 391	28,2%	37 927	74,4%	10 213	70,4%	40,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 277	2 622	139	6,1%	658	28,9%	299	11,4%	1 096	41,8%	264	33,1%	13,4%
Licences or permits	931	939	256	27,5%	210	22,5%	286	30,5%	752	80,1%	286	85,2%	,1%
Transfer and subsidies - Operational	186 543	186 803	76 892	41,2%	61 931	33,2%	46 296	24,8%	185 118	99,1%	46 933	60,3%	(1,4%)
Interest	-	1 520	407	-	715	-	795	52,3%	1 917	126,1%	485	-	63,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	284 119	312 703	21 423	7,5%	45 729	16,1%	39 979	12,8%	107 131	34,3%	28 858	28,0%	38,5%
Employee related costs	114 465	106 389	-	-	97	,1%	-	-	97	,1%	733	9,1%	(100,0%)
Remuneration of councillors	16 899	16 899	-	-	-	-	-	-	-	-	-	7,8%	-
Bulk purchases - electricity	34 783	34 783	8 855	25,5%	9 301	26,7%	7 133	20,5%	25 289	72,7%	8 935	61,5%	(20,2%)
Inventory consumed	12 851	15 809	2 692	21,0%	5 711	44,4%	4 122	26,1%	12 525	79,2%	4 533	52,6%	(9,1%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	23 890	32 775	-	-	-	-	-	-	-	-	-	-	-
Interest	0	0	-	-	-	-	-	-	-	-	-	-	-
Contracted services	32 464	35 611	5 145	15,8%	10 331	31,8%	7 890	22,2%	23 365	65,6%	3 282	36,2%	140,4%
Transfers and subsidies	3 719	4 476	629	16,9%	2 415	64,9%	611	13,7%	3 655	81,7%	2 398	58,9%	(74,5%)
Irrecoverable debts written off	6 900	6 900	13	,2%	9	,1%	0	-	22	,3%	40	1,2%	(98,8%)
Operational costs	38 148	59 061	4 088	10,7%	17 866	46,8%	20 223	34,2%	42 177	71,4%	8 937	40,5%	126,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 116)	(22 909)	71 148		40 191		30 412		141 751		35 950		
Transfers and subsidies - capital (monetary allocations)	46 675	78 412	10 689	22,9%	21 557	46,2%	10 021	12,8%	42 268	53,9%	-	29,6%	(100,0%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	44 559	55 504	81 837		61 748		40 433		184 019		35 950		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	44 559	55 504	81 837		61 748		40 433		184 019		35 950		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	44 559	55 504	81 837		61 748		40 433		184 019		35 950		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	44 559	55 504	81 837		61 748		40 433		184 019		35 950		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	60 608	103 579	13 599	22,4%	20 389	33,6%	23 048	22,3%	57 036	55,1%	7 874	43,5%	192,7%
National Government	31 891	29 630	9 295	29,1%	13 872	43,5%	9 871	33,3%	33 038	111,5%	1 461	43,7%	575,6%
Provincial Government	-	27 598	102	-	1 606	-	4 471	16,2%	6 179	22,4%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departrm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 891	57 228	9 396	29,5%	15 478	48,5%	14 343	25,1%	39 217	68,5%	1 461	43,7%	881,7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 716	46 350	4 203	14,6%	4 911	17,1%	8 706	18,8%	17 819	38,4%	6 413	43,4%	35,7%
Capital Expenditure Functional	60 608	103 579	13 599	22,4%	20 389	33,6%	23 048	22,3%	57 036	55,1%	7 874	43,5%	192,7%
Municipal governance and administration	-	608	-	-	608	-	-	-	608	100,0%	-	49,7%	-
Executive and Council	-	608	-	-	608	-	-	-	608	100,0%	-	-	-
Finance and administration	-	0	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	53 321	62 914	11 773	22,1%	14 289	26,8%	14 364	22,8%	40 426	64,3%	612	29,8%	2 245,7%
Community and Social Services	53 321	62 914	11 773	22,1%	14 289	26,8%	14 364	22,8%	40 426	64,3%	612	29,8%	2 245,7%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 287	21 033	1 826	25,1%	5 493	75,4%	6 744	32,1%	14 062	66,9%	3 970	43,1%	69,9%
Planning and Development	0	2 269	-	-	957	95 682 000,0%	1 368	60,3%	2 325	102,5%	1 608	66,7%	(14,9%)
Road Transport	7 287	18 764	1 826	25,1%	4 536	62,2%	5 376	28,7%	11 738	62,6%	2 362	41,8%	127,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	0	19 024	-	-	-	-	1 940	10,2%	1 940	10,2%	3 292	-	(41,1%)
Energy sources	0	18 790	-	-	-	-	1 940	10,3%	1 940	10,3%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	0	234	-	-	-	-	-	-	-	-	3 292	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	316 376	369 904	1 558	,5%	1 436	,5%	1 796	,5%	4 789	1,3%	79 504	72,3%	(97,7%)
Property rates	39 839	39 839	7 864	19,7%	20 914	52,5%	86 225	216,4%	115 002	288,7%	16 896	150,0%	410,3%
Service charges	36 691	36 691	(550 932)	(1 501,6%)	(548 207)	(1 494,1%)	(525 260)	(1 431,6%)	(1 624 399)	(4 427,3%)	(89 871)	(410,8%)	484,5%
Other revenue	2 648	2 734	3 307	124,9%	8 314	313,9%	4 512	165,1%	16 132	590,1%	2 422	197,8%	86,3%
Transfers and Subsidies - Operational	186 543	186 543	461 640	247,5%	382 228	204,9%	316 610	169,7%	1 160 478	622,1%	78 165	101,7%	305,1%
Transfers and Subsidies - Capital	46 376	97 568	79 200	170,8%	138 000	297,6%	119 154	122,1%	336 354	344,7%	71 155	197,3%	67,5%
Interest	4 280	6 530	479	11,2%	187	4,4%	555	8,5%	1 222	18,7%	737	18,1%	(24,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(307 810)	(312 337)	(47 064)	15,3%	(79 574)	25,9%	(74 119)	23,7%	(200 757)	64,3%	(55 278)	52,3%	34,1%
Suppliers and employees	(307 810)	(312 337)	(47 064)	15,3%	(79 574)	25,9%	(74 119)	23,7%	(200 757)	64,3%	(55 278)	52,3%	34,1%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	8 566	57 567	(45 506)	(531,2%)	(78 137)	(912,1%)	(72 323)	(125,6%)	(195 967)	(340,4%)	24 225	(52,3%)	(398,5%)
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	(69 319)	(96 285)	-	-	(2 231)	3,2%	-	-	(2 231)	2,3%	-	,6%	-
Capital assets	(69 319)	(96 285)	-	-	(2 231)	3,2%	-	-	(2 231)	2,3%	-	,6%	-
Net Cash from/(used) Investing Activities	(69 319)	(96 285)	-	-	(2 231)	3,2%	-	-	(2 231)	2,3%	-	,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	(60 753)	(38 718)	(45 506)	74,9%	(80 368)	132,3%	(72 323)	186,8%	(198 198)	511,9%	24 225	(19,1%)	(398,5%)
Cash/cash equivalents at the year begin:	130 024	108 854	-	(45 506)	(35,0%)	(125 875)	(115,6%)	-	-	-	3 625	-	(3 572,6%)
Cash/cash equivalents at the year end:	69 272	70 136	(45 506)	(65,7%)	(125 875)	(181,7%)	(198 198)	(282,6%)	(198 198)	(282,6%)	27 850	(179,5%)	(811,7%)

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 824	41,0%	557	12,5%	374	8,4%	1 691	38,0%	4 446	23,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	262	3,9%	100	1,5%	92	1,4%	6 191	93,2%	6 646	35,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	149	7,8%	63	3,3%	51	2,7%	1 644	86,2%	1 908	10,2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	79	1,4%	201	3,5%	82	1,4%	5 340	93,6%	5 702	30,5%	-	-	-	-
Total By Income Source	2 314	12,4%	921	4,9%	600	3,2%	14 867	79,5%	18 702	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	923	14,7%	465	7,4%	341	5,4%	4 556	72,5%	6 286	33,6%	-	-	-	-
Commercial	1 104	40,5%	178	6,5%	118	4,3%	1 326	48,6%	2 726	14,6%	-	-	-	-
Households	161	5,2%	90	2,9%	52	1,7%	2 809	90,2%	3 113	16,6%	-	-	-	-
Other	126	1,9%	188	2,9%	88	1,3%	6 176	93,9%	6 578	35,2%	-	-	-	-
Total By Customer Group	2 314	12,4%	921	4,9%	600	3,2%	14 867	79,5%	18 702	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	2 627	100,0%	-	-	-	-	-	-	2 627	46,4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 979	82,4%	229	9,6%	23	1,0%	169	7,1%	2 401	42,4%
Auditor-General	-	-	-	-	-	-	10	100,0%	10	,2%
Other	329	52,8%	80	12,9%	160	25,7%	54	8,6%	623	11,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 936	87,2%	310	5,5%	183	3,2%	233	4,1%	5 662	100,0%

Contact Details

Municipal Manager	Mr Mpuemelelo Jiyane	034 271 6112
Chief Financial Officer	Mr Bafana Hendry Bhengu	034 271 6121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: OKHAHLAMBA (KZN235)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24								2022/23		Q3 of 2022/23 to Q3 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	213 040	215 375	83 808	39,3%	65 366	30,7%	54 154	25,1%	203 328	94,4%	55 065	94,1%	(1,7%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 707	1 920	483	28,3%	317	18,5%	481	25,0%	1 281	66,7%	456	77,1%	5,4%
Sale of Goods and Rendering of Services	602	564	1 983	329,2%	160	26,6%	103	18,2%	2 245	398,3%	104	73,6%	(1,3%)
Agency services	1 461	1 788	524	35,9%	429	29,3%	406	22,7%	1 359	76,0%	251	77,3%	61,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	430	702	200	46,5%	138	32,1%	222	31,6%	560	79,8%	117	73,0%	90,6%
Interest earned from Current and Non Current Assets	3 783	4 840	1 631	43,1%	1 192	31,5%	1 451	30,0%	4 275	88,3%	1 288	92,3%	12,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	537	908	114	21,2%	425	79,2%	469	51,7%	1 009	111,0%	145	76,6%	224,1%
Licence and permits	2 554	2 026	533	20,9%	553	21,6%	369	18,2%	1 456	71,8%	605	77,0%	(39,0%)
Operational Revenue	6	8	2	27,2%	2	28,7%	3	36,0%	6	82,8%	22	416,7%	(87,6%)
Non-Exchange Revenue													
Property rates	28 790	28 790	7 304	25,4%	4 930	17,1%	7 279	25,3%	19 513	67,8%	7 528	74,9%	(3,3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	633	409	152	24,0%	66	10,4%	59	14,4%	277	67,6%	92	46,1%	(36,3%)
Licences or permits	301	226	55	18,4%	50	16,8%	80	35,6%	186	82,4%	99	85,2%	(19,0%)
Transfer and subsidies - Operational	166 283	166 198	68 821	41,4%	55 736	33,5%	41 200	24,8%	165 757	99,7%	42 474	99,7%	(3,0%)
Interest	5 952	6 996	2 005	33,7%	1 368	23,0%	2 032	29,0%	5 405	77,3%	1 882	66,7%	7,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	239 024	261 895	53 358	22,3%	72 681	30,4%	67 171	25,6%	193 210	73,8%	55 369	70,5%	21,3%
Employee related costs	126 698	126 698	31 537	24,9%	32 592	25,7%	33 058	26,1%	97 187	76,7%	28 939	72,5%	14,2%
Remuneration of councillors	11 334	12 552	2 784	24,6%	3 697	32,6%	2 943	23,4%	9 423	75,1%	2 784	76,9%	5,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 921	2 272	683	35,6%	987	51,4%	496	21,8%	2 166	95,3%	395	53,4%	25,5%
Debt impairment	8 600	9 044	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	37 615	37 615	-	-	14 330	38,1%	7 205	19,2%	21 535	57,3%	4 847	58,0%	48,7%
Interest	-	1 469	-	-	-	-	-	-	-	-	36	50,3%	(100,0%)
Contracted services	20 401	36 605	7 477	36,7%	10 479	51,4%	12 841	35,1%	30 798	84,1%	9 241	85,7%	39,0%
Transfers and subsidies	220	220	59	26,8%	64	29,0%	59	26,8%	182	82,5%	49	62,4%	19,5%
Irrecoverable debts written off	-	200	81	-	88	-	204	101,9%	373	186,6%	101	101,7%	-
Operational costs	32 236	35 221	10 736	33,3%	10 445	32,4%	10 366	29,4%	31 547	89,6%	8 977	69,8%	15,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(25 984)	(46 520)	30 449		(7 315)		(13 017)		10 118		(304)		
Transfers and subsidies - capital (monetary allocations)	40 275	73 974	17 446	43,3%	11 629	28,9%	8 586	11,6%	37 662	50,9%	9 007	57,6%	(4,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	14 291	27 454	47 896		4 314		(4 431)		47 779		8 704		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	14 291	27 454	47 896		4 314		(4 431)		47 779		8 704		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	14 291	27 454	47 896		4 314		(4 431)		47 779		8 704		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	14 291	27 454	47 896		4 314		(4 431)		47 779		8 704		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	34 234	58 406	14 902	43,5%	10 233	29,9%	4 087	7,0%	29 222	50,0%	8 487	51,5%	(51,8%)
National Government	28 199	50 003	13 828	49,0%	6 081	21,6%	1 270	2,5%	21 179	42,4%	3 066	50,4%	(58,6%)
Provincial Government	6 035	7 517	-	-	-	-	-	-	-	-	1 443	23,9%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	1 074	-	4 031	-	1 337	-	6 442	-	2 874	131,0%	(53,5%)
Transfers recognised - capital	34 234	57 520	14 902	43,5%	10 113	29,5%	2 607	4,5%	27 622	48,0%	7 384	50,7%	(64,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	886	-	-	121	-	1 480	167,1%	1 601	180,7%	1 103	61,2%	34,2%
Capital Expenditure Functional	34 234	58 406	14 902	43,5%	10 233	29,9%	4 087	7,0%	29 222	50,0%	8 487	51,5%	(51,8%)
Municipal governance and administration	-	762	-	-	(4)	-	477	62,6%	473	62,1%	688	44,2%	(30,7%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	762	-	-	(4)	-	477	62,6%	473	62,1%	688	44,2%	(30,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	791	-	791	-	448	110,3%	76,6%
Community and Social Services	-	-	-	-	-	-	-	-	-	-	248	29,2%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	791	-	791	-	200	-	296,0%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 234	57 520	14 902	43,5%	10 113	29,5%	2 607	4,5%	27 622	48,0%	7 321	50,2%	(64,4%)
Planning and Development	34 234	57 520	14 902	43,5%	10 113	29,5%	2 607	4,5%	27 622	48,0%	7 321	50,2%	(64,4%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	124	-	-	124	-	212	170,8%	337	270,8%	30	295,1%	609,4%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	124	-	-	124	-	212	170,8%	337	270,8%	30	295,1%	609,4%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	250 312	272 067	(26 615)	(10,6%)	12 252	4,9%	11 533	4,2%	(2 830)	(1,0%)	-	-	(100,0%)
Property rates	22 744	20 729	(3 884)	(17,1%)	5 794	25,5%	8 211	39,6%	10 121	48,8%	-	-	(100,0%)
Service charges	216	243	(130)	(60,1%)	227	105,0%	217	89,5%	314	129,5%	-	-	(100,0%)
Other revenue	7 011	6 453	(1 412)	(20,1%)	1 902	27,1%	1 653	25,6%	2 143	33,2%	-	-	(100,0%)
Transfers and Subsidies - Operational	166 283	166 198	(2 924)	(1,8%)	3 137	1,9%	-	-	214	1%	-	-	-
Transfers and Subsidies - Capital	50 275	73 604	(17 100)	(34,0%)	-	-	-	-	(17 100)	(23,2%)	-	-	-
Interest	3 783	4 840	(1 166)	(30,8%)	1 192	31,5%	1 451	30,0%	1 478	30,5%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(199 001)	(212 153)	(3 749)	1,9%	(22 044)	11,1%	(31 785)	15,0%	(57 579)	27,1%	(1 830)	1,3%	1 636,9%
Suppliers and employees	(198 781)	(210 464)	(3 749)	1,9%	(22 044)	11,1%	(31 785)	15,1%	(57 579)	27,4%	(1 830)	1,3%	1 636,9%
Finance charges	-	(1 469)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(220)	(220)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	51 312	59 914	(30 365)	(59,2%)	(9 792)	(19,1%)	(20 252)	(33,8%)	(60 409)	(100,8%)	(1 830)	(7,6%)	1 006,6%
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	(40 275)	(67 100)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(40 275)	(67 100)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(40 275)	(67 100)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(3 318)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	(3 318)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(3 318)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	11 037	(10 504)	(30 365)	(275,1%)	(9 792)	(88,7%)	(20 252)	192,8%	(60 409)	575,1%	(1 830)	8,0%	1 006,6%
Cash/cash equivalents at the year begin:	28 998	43 297	-	-	12 933	44,6%	3 099	7,2%	-	-	(1 374)	-	(325,6%)
Cash/cash equivalents at the year end:	40 035	32 794	12 933	32,3%	3 141	7,8%	(17 153)	(52,3%)	(17 153)	(52,3%)	(3 204)	(19,2%)	435,4%

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
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	2 780	3,3%	4 674	5,6%	(815)	(1,0%)	77 452	92,1%	84 091	87,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	167	3,6%	251	5,5%	(0)	-	4 175	90,9%	4 593	4,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	39	4,2%	404	43,6%	21	2,2%	465	50,0%	929	1,0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	5 722	100,0%	5 722	6,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	390	100,0%	390	,4%	-	-	-	-
Total By Income Source	2 986	3,1%	5 330	5,6%	(794)	(,8%)	88 203	92,1%	95 724	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	399	1,2%	1 088	3,4%	(66)	(,2%)	30 562	95,6%	31 983	33,4%	-	-	-	-
Commercial	885	6,5%	767	5,6%	(1)	-	12 029	87,9%	13 680	14,3%	-	-	-	-
Households	577	3,1%	914	5,0%	(16)	(,1%)	16 949	92,0%	18 424	19,2%	-	-	-	-
Other	1 125	3,6%	2 560	8,1%	(711)	(2,2%)	28 664	90,6%	31 637	33,0%	-	-	-	-
Total By Customer Group	2 986	3,1%	5 330	5,6%	(794)	(,8%)	88 203	92,1%	95 724	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(72)	(25,8%)	337	121,5%	12	4,3%	-	-	277	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	(5)	-	5	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(72)	(25,8%)	332	119,6%	17	6,3%	-	-	277	100,0%

Contact Details

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

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 251 108	1 276 300	405 299	32,4%	365 863	29,2%	307 282	24,1%	1 078 444	84,5%	294 790	84,2%	4,2%
Exchange Revenue													
Service charges - Electricity	182 436	182 436	46 873	25,7%	45 979	25,2%	44 795	24,6%	137 647	75,4%	36 507	66,6%	22,2%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	62 711	62 711	23 343	37,2%	17 345	27,7%	17 291	27,6%	57 979	92,5%	15 939	82,6%	8,5%
Sale of Goods and Rendering of Services	9 571	14 824	1 702	17,8%	2 829	29,6%	3 812	25,7%	8 343	56,3%	3 719	34,4%	2,5%
Agency services	5 371	6 248	1 448	27,0%	1 329	24,8%	1 571	25,1%	4 349	69,6%	1 505	64,9%	4,3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 982	8 340	1 741	24,9%	2 076	29,7%	2 267	27,2%	6 083	72,9%	1 727	130,6%	31,3%
Interest earned from Current and Non Current Assets	8 511	11 275	3 120	36,7%	2 461	28,9%	1 922	17,1%	7 504	66,6%	5 579	89,9%	(65,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 498	4 975	1 175	33,6%	1 269	36,3%	862	17,3%	3 306	66,5%	1 477	82,9%	(41,7%)
Licence and permits	636	637	152	23,9%	138	21,7%	173	27,2%	463	72,8%	173	53,5%	,1%
Operational Revenue	1 106	1 230	121	10,9%	252	22,8%	295	24,0%	668	54,3%	351	40,0%	(15,8%)
Non-Exchange Revenue													
Property rates	509 406	509 406	191 298	37,6%	137 286	27,0%	134 863	26,5%	463 446	91,0%	129 486	90,1%	4,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	31 062	34 529	5 465	17,6%	4 919	15,8%	4 103	11,9%	14 487	42,0%	4 368	50,3%	(6,1%)
Licences or permits	9 628	9 628	2 600	27,0%	2 539	26,4%	1 573	16,3%	6 711	69,7%	1 973	66,2%	(20,3%)
Transfer and subsidies - Operational	390 026	389 742	118 912	30,5%	138 898	35,6%	85 439	21,9%	343 249	88,1%	84 625	95,9%	1,0%
Interest	30 164	30 164	7 350	24,4%	8 041	26,7%	8 315	27,6%	23 706	78,6%	7 360	84,0%	13,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	652	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	9 503	-	-	503	-	-	-	503	5,3%	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 253 191	1 323 690	285 369	22,8%	294 351	23,5%	295 566	22,3%	875 287	66,1%	256 177	66,1%	15,4%
Employee related costs	483 929	483 842	117 733	24,3%	119 122	24,6%	122 007	25,2%	358 862	74,2%	114 556	74,4%	6,5%
Remuneration of councillors	31 164	40 283	7 189	23,1%	15 822	50,8%	8 595	21,3%	31 606	78,5%	7 164	71,0%	20,0%
Bulk purchases - electricity	158 320	153 320	30 698	19,4%	30 896	19,5%	31 751	20,7%	93 345	60,9%	25 606	58,8%	24,0%
Inventory consumed	10 499	13 038	3 028	28,8%	4 636	44,2%	3 214	24,6%	10 877	83,4%	3 713	73,3%	(13,4%)
Debt impairment	-	32 571	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	104 756	110 770	43 635	41,7%	0	-	21 818	19,7%	65 453	59,1%	22 550	66,6%	(3,2%)
Interest	9 958	9 960	480	4,8%	0	-	979	9,8%	1 459	14,6%	333	7,9%	193,9%
Contracted services	273 776	283 115	44 609	16,1%	82 299	30,1%	55 999	19,8%	182 367	64,4%	45 770	63,0%	22,3%
Transfers and subsidies	13 838	14 737	1 973	14,3%	4 051	29,3%	1 312	8,9%	7 336	49,8%	2 068	28,2%	(36,6%)
Irrecoverable debts written off	10 513	10 513	1 004	9,6%	1 527	14,5%	1 548	14,7%	4 079	38,8%	3 250	60,0%	(52,4%)
Operational costs	156 437	171 541	36 213	23,1%	35 999	23,0%	49 096	28,6%	121 308	70,7%	31 167	59,0%	57,5%
Losses on disposal of Assets	-	-	(652)	-	-	-	(752)	-	(1 404)	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 083)	(47 390)	119 930		71 512		11 716		203 157		38 613		
Transfers and subsidies - capital (monetary allocations)	109 848	123 093	-	-	61 089	55,6%	11 391	9,3%	72 480	58,9%	46 305	54,4%	(75,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	107 765	75 703	119 930		132 601		23 106		275 637		84 918		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	107 765	75 703	119 930		132 601		23 106		275 637		84 918		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	107 765	75 703	119 930		132 601		23 106		275 637		84 918		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	107 765	75 703	119 930		132 601		23 106		275 637		84 918		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	150 893	176 379	33 350	22.1%	36 233	24.0%	30 224	17.1%	99 808	56.6%	44 929	58.9%	(32.7%)
National Government	93 781	103 166	26 263	28.0%	27 741	29.6%	20 927	20.3%	74 931	72.6%	23 052	76.2%	(9.2%)
Provincial Government	1 739	3 872	-	-	-	-	-	-	-	-	13 891	41.0%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm A	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	95 520	107 038	26 263	27.5%	27 741	29.0%	20 927	19.6%	74 931	70.0%	36 943	68.5%	(43.4%)
Borrowing	21 452	21 452	-	-	-	-	-	-	-	-	692	24.6%	(100.0%)
Internally generated funds	33 921	47 890	7 088	20.9%	8 492	25.0%	9 297	19.4%	24 877	51.9%	7 294	29.5%	27.5%
Capital Expenditure Functional	150 893	176 379	33 350	22.1%	36 233	24.0%	30 224	17.1%	99 808	56.6%	44 929	58.9%	(32.7%)
Municipal governance and administration	4 001	4 355	312	7.8%	843	21.1%	1 575	36.2%	2 730	62.7%	421	12.2%	273.8%
Executive and Council	-	27	-	-	-	-	-	-	-	-	108	25.0%	(100.0%)
Finance and administration	3 801	4 108	152	4.0%	846	22.3%	1 544	37.6%	2 542	61.9%	294	10.8%	425.8%
Internal audit	200	220	160	79.8%	(3)	(1.4%)	32	14.3%	188	85.6%	20	26.8%	56.3%
Community and Public Safety	4 520	1 185	1 645	36.4%	(1 201)	(26.6%)	41	3.5%	485	40.9%	276	66.4%	(85.2%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	4 340	995	1 642	37.8%	(1 249)	(28.8%)	27	2.7%	420	42.2%	72	67.4%	(62.4%)
Housing	180	189	3	1.5%	48	26.6%	14	7.4%	65	34.1%	204	59.3%	(93.1%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	118 920	148 888	30 942	26.0%	36 590	30.8%	28 608	19.2%	96 141	64.6%	40 950	62.2%	(30.1%)
Planning and Development	111 220	116 888	28 455	25.6%	28 488	25.6%	21 986	18.8%	78 929	67.5%	25 114	62.7%	(12.5%)
Road Transport	7 200	31 700	2 488	34.5%	7 914	109.9%	6 519	20.6%	16 920	53.4%	15 836	61.8%	(58.8%)
Environmental Protection	500	300	-	-	189	37.7%	103	34.5%	292	97.3%	-	-	(100.0%)
Trading Services	23 452	21 952	451	1.9%	0	-	-	-	452	2.1%	3 282	43.4%	(100.0%)
Energy sources	22 952	21 452	-	-	-	-	-	-	-	-	2 791	48.4%	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	500	500	451	90.2%	0	,1%	-	-	452	90.3%	491	23.2%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 252 102	1 262 775	373 740	29,8%	401 542	32,1%	365 876	29,0%	1 141 158	90,4%	353 752	88,4%	3,4%
Property rates	483 936	483 936	110 499	22,8%	132 669	27,4%	126 916	26,2%	370 084	76,5%	115 679	79,8%	9,7%
Service charges	232 890	232 890	62 789	27,0%	68 775	29,5%	67 472	29,0%	199 036	85,5%	59 028	82,0%	14,3%
Other revenue	26 628	29 263	23 215	87,2%	16 514	62,0%	21 417	73,2%	61 146	208,9%	13 672	111,5%	56,6%
Transfers and Subsidies - Operational	390 290	395 386	122 527	31,4%	122 955	31,5%	105 095	26,6%	350 577	88,7%	89 566	92,9%	17,3%
Transfers and Subsidies - Capital	109 848	110 025	51 792	47,1%	58 542	53,3%	43 234	39,3%	153 568	139,6%	70 376	103,6%	(38,6%)
Interest	8 511	11 275	2 918	34,3%	2 088	24,5%	1 741	15,4%	6 747	59,8%	5 431	85,6%	(67,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 156 494)	(1 154 914)	(258 480)	22,4%	(288 731)	25,0%	(262 482)	22,7%	(809 693)	70,1%	(280 591)	87,3%	(6,5%)
Suppliers and employees	(1 131 649)	(1 130 069)	(258 000)	22,8%	(288 731)	25,5%	(261 504)	23,1%	(808 236)	71,5%	(280 260)	89,5%	(6,7%)
Finance charges	(9 958)	(9 958)	(479)	4,8%	-	-	(978)	9,8%	(1 457)	14,6%	(331)	7,7%	195,5%
Transfers and grants	(14 888)	(14 888)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	95 608	107 861	115 260	120,6%	112 811	118,0%	103 393	95,9%	331 465	307,3%	73 161	94,5%	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	(168 358)	(187 898)	(41 274)	24,5%	(39 424)	23,4%	(35 097)	18,7%	(115 795)	61,6%	(54 635)	61,2%	(35,8%)
Capital assets	(168 358)	(187 898)	(41 274)	24,5%	(39 424)	23,4%	(35 097)	18,7%	(115 795)	61,6%	(54 635)	61,2%	(35,8%)
Net Cash from/(used) Investing Activities	(168 358)	(187 898)	(41 274)	24,5%	(39 424)	23,4%	(35 097)	18,7%	(115 795)	61,6%	(54 635)	61,2%	(35,8%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(18 414)	(24 345)	(9 423)	51,2%	(10 577)	57,4%	(8 900)	36,6%	(28 901)	118,7%	(9 447)	106,9%	(5,8%)
Repayment of borrowing	(18 414)	(24 345)	(9 423)	51,2%	(10 577)	57,4%	(8 900)	36,6%	(28 901)	118,7%	(9 447)	106,9%	(5,8%)
Net Cash from/(used) Financing Activities	(18 414)	(24 345)	(9 423)	51,2%	(10 577)	57,4%	(8 900)	36,6%	(28 901)	118,7%	(9 447)	148,4%	(5,8%)
Net Increase/(Decrease) in cash held	(91 164)	(104 382)	64 563	(70,8%)	62 810	(68,9%)	59 395	(56,9%)	186 769	(178,9%)	9 079	(8,3%)	554,2%
Cash/cash equivalents at the year begin:	131 591	131 591	117 938	89,6%	178 786	135,9%	241 596	183,6%	117 938	89,6%	128 273	104,3%	88,3%
Cash/cash equivalents at the year end:	40 427	27 209	178 786	442,2%	241 596	597,6%	300 991	1 106,2%	300 991	1 106,2%	137 353	209,3%	119,1%

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	6%	10	1,0%	11	1,1%	1 052	97,4%	1 080	2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 176	36,7%	8 555	18,3%	2 409	5,1%	18 694	39,9%	46 833	7,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	40 282	10,4%	21 408	5,5%	12 634	3,2%	314 569	80,9%	388 892	59,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 857	8,2%	3 418	4,8%	2 257	3,2%	59 650	83,8%	71 182	10,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 608	2,6%	3 539	2,6%	3 445	2,5%	125 895	92,2%	136 487	20,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	842	6,3%	285	2,1%	134	1,0%	12 143	90,6%	13 404	2,0%	-	-	-	-
Total By Income Source	67 771	10,3%	37 214	5,7%	20 890	3,2%	532 004	80,9%	657 879	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 411	4,2%	859	1,5%	731	1,3%	53 559	93,0%	57 560	8,7%	-	-	-	-
Commercial	25 768	17,8%	13 540	9,4%	5 310	3,7%	100 050	69,2%	144 668	22,0%	-	-	-	-
Households	39 593	8,7%	22 815	5,0%	14 850	3,3%	378 394	83,0%	455 651	69,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	67 771	10,3%	37 214	5,7%	20 890	3,2%	532 004	80,9%	657 879	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	181	15,7%	68	5,9%	917	79,7%	(15)	(1,3%)	1 151	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	181	15,7%	68	5,9%	917	79,7%	(15)	(1,3%)	1 151	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RICHMOND (KZN227)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	154 499	164 287	60 569	39,2%	40 739	26,4%	32 508	19,8%	133 817	81,5%	20 136	77,2%	61,4%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 145	1 145	257	22,4%	257	22,4%	258	22,5%	772	67,4%	(155)	30,6%	(266,8%)
Sale of Goods and Rendering of Services	381	8 421	105	27,5%	101	26,5%	88	1,0%	293	3,5%	117	40,7%	(24,9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	147	136	34	23,0%	34	23,3%	35	25,7%	103	75,6%	(54)	19,1%	(165,3%)
Interest earned from Receivables	318	298	73	23,0%	75	23,5%	69	23,1%	216	72,7%	(200)	(14,7%)	(134,4%)
Interest earned from Current and Non Current Assets	2 740	3 693	969	35,4%	785	28,7%	799	21,6%	2 553	69,1%	1 615	105,8%	(50,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 096	1 096	173	15,8%	162	14,8%	239	21,8%	574	52,4%	268	66,4%	(10,8%)
Licence and permits	20	13	5	25,0%	1	4,3%	3	22,5%	9	67,6%	2	53,4%	58,2%
Operational Revenue	746	1 028	63	8,4%	209	28,0%	710	69,1%	982	95,5%	302	38,0%	135,4%
Non-Exchange Revenue													
Property rates	28 446	28 446	17 824	62,7%	4 091	14,4%	4 196	14,8%	26 112	91,8%	2 514	85,7%	66,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 247	3 739	588	11,2%	661	12,6%	487	13,0%	1 737	46,5%	(10 938)	(162,5%)	(104,5%)
Licences or permits	3 027	2 851	515	17,0%	792	26,2%	656	23,0%	1 962	68,8%	728	63,2%	(9,9%)
Transfer and subsidies - Operational	100 757	102 991	39 964	39,7%	33 572	33,3%	24 968	24,2%	98 504	95,6%	25 938	97,6%	(3,7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	10 432	10 432	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	166 135	177 021	39 515	23,8%	46 191	27,8%	38 142	21,5%	123 848	70,0%	35 460	62,9%	7,6%
Employee related costs	68 613	68 613	16 780	24,5%	19 327	28,2%	16 632	24,2%	52 738	76,9%	14 595	72,3%	14,0%
Remuneration of councillors	6 881	6 881	1 515	22,0%	2 003	29,1%	1 543	22,4%	5 062	73,6%	1 380	71,8%	11,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	8 664	5 164	1 852	21,4%	2 778	32,1%	(1 029)	(19,9%)	3 602	69,7%	1 496	54,6%	(168,8%)
Debt impairment	5 000	7 000	1	-	4 826	96,5%	132	1,9%	4 959	70,8%	-	-	(100,0%)
Depreciation and amortisation	22 241	19 500	4 020	18,1%	4 020	18,1%	3 976	20,4%	12 016	61,6%	4 994	70,5%	(20,4%)
Interest	402	402	10	2,5%	9	2,2%	8	1,9%	27	6,7%	15	12,0%	(50,0%)
Contracted services	31 217	41 114	9 101	29,2%	7 004	22,4%	8 070	19,6%	24 175	58,8%	7 923	69,6%	1,9%
Transfers and subsidies	600	600	137	22,8%	133	22,2%	129	21,5%	399	66,5%	136	71,7%	(5,1%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	22 517	27 748	6 098	27,1%	6 090	27,0%	8 681	31,3%	20 869	75,2%	4 921	55,9%	76,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(11 636)	(12 734)	21 054		(5 451)		(5 634)		9 969		(15 323)		
Transfers and subsidies - capital (monetary allocations)	20 189	19 696	9 195	45,5%	6 652	32,9%	1 176	6,0%	17 023	86,4%	4 043	45,0%	(70,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 553	6 962	30 249		1 200		(4 458)		26 991		(11 280)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	8 553	6 962	30 249		1 200		(4 458)		26 991		(11 280)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 553	6 962	30 249		1 200		(4 458)		26 991		(11 280)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 553	6 962	30 249		1 200		(4 458)		26 991		(11 280)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	24 324	23 995	7 921	32,6%	5 958	24,5%	2 202	9,2%	16 080	67,0%	4 198	36,0%	(47,6%)
National Government	20 139	19 287	7 049	35,0%	5 655	28,1%	1 214	6,3%	13 917	72,2%	3 552	51,6%	(65,8%)
Provincial Government	-	-	-	-	37	-	(37)	-	-	-	154	1,8%	(124,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Argen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	20 139	19 287	7 049	35,0%	5 691	28,3%	1 177	6,1%	13 917	72,2%	3 706	36,6%	(68,2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 185	4 707	872	20,8%	266	6,4%	1 025	21,8%	2 163	46,0%	492	32,7%	108,2%
Capital Expenditure Functional	24 324	23 995	7 921	32,6%	5 958	24,5%	2 202	9,2%	16 080	67,0%	4 198	36,0%	(47,6%)
Municipal governance and administration	1 980	3 492	872	44,0%	182	9,2%	810	23,2%	1 864	53,4%	23	48,5%	3 444,8%
Executive and Council	90	1 007	84	93,1%	65	72,0%	-	-	149	14,8%	-	107,0%	-
Finance and administration	1 890	2 486	788	41,7%	117	6,2%	810	32,6%	1 716	69,0%	23	24,3%	3 444,8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	380	60	-	-	-	-	-	-	-	-	623	54,8%	(100,0%)
Community and Social Services	380	60	-	-	-	-	-	-	-	-	623	54,8%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 964	20 442	7 049	32,1%	5 775	26,3%	1 392	6,8%	14 216	69,5%	3 552	34,3%	(60,8%)
Planning and Development	10	25	-	-	43	433,6%	(27)	(106,2%)	17	67,2%	-	2,2%	(100,0%)
Road Transport	21 954	20 417	7 049	32,1%	5 732	26,1%	1 419	6,9%	14 199	69,5%	3 552	38,2%	(60,1%)
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		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	182 507	188 564	112 873	61,8%	72 865	39,9%	59 760	31,7%	245 498	130,2%	78 680	157,6%	(24,0%)
Property rates	27 024	27 024	4 764	17,6%	8 764	32,4%	16 035	59,3%	29 564	109,4%	11 837	96,1%	35,5%
Service charges	781	781	229	29,3%	192	24,6%	208	26,6%	629	80,6%	238	133,7%	(12,5%)
Other revenue	21 096	27 622	12 001	56,9%	10 851	51,4%	8 889	32,2%	31 741	114,9%	9 265	144,6%	(4,1%)
Transfers and Subsidies - Operational	100 757	100 757	79 227	78,6%	41 488	41,2%	23 704	23,5%	144 419	143,3%	52 958	200,3%	(55,2%)
Transfers and Subsidies - Capital	30 109	28 688	16 537	54,9%	11 468	38,1%	10 690	37,3%	38 695	134,9%	4 100	69,8%	160,7%
Interest	2 740	3 693	116	4,2%	101	3,7%	234	6,3%	451	12,2%	282	27,7%	(17,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(139 124)	(149 962)	(18 467)	13,3%	(17 586)	12,6%	(16 302)	10,9%	(52 354)	34,9%	(17 565)	39,7%	(7,2%)
Suppliers and employees	(138 722)	(149 560)	(18 467)	13,3%	(17 586)	12,7%	(16 302)	10,9%	(52 354)	35,0%	(17 565)	39,8%	(7,2%)
Finance charges	(402)	(402)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	43 382	38 602	94 407	217,6%	55 279	127,4%	43 458	112,6%	193 144	500,3%	61 115	515,5%	(28,9%)
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	(24 324)	(24 941)	(9 243)	38,0%	(5 606)	23,0%	(2 336)	9,4%	(17 185)	68,9%	(4 665)	43,9%	(49,9%)
Capital assets	(24 324)	(24 941)	(9 243)	38,0%	(5 606)	23,0%	(2 336)	9,4%	(17 185)	68,9%	(4 665)	43,9%	(49,9%)
Net Cash from/(used) Investing Activities	(24 324)	(24 941)	(9 243)	38,0%	(5 606)	23,0%	(2 336)	9,4%	(17 185)	68,9%	(4 665)	43,9%	(49,9%)
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	19 058	13 661	85 164	446,9%	49 673	260,6%	41 122	301,0%	175 959	1 288,0%	56 450	4 877,7%	(27,2%)
Cash/cash equivalents at the year begin:	24 688	18 742	18 755	76,0%	103 918	420,9%	153 592	819,5%	18 759	100,1%	161 438	100,0%	(4,9%)
Cash/cash equivalents at the year end:	43 746	32 403	103 918	237,5%	153 592	351,1%	194 714	600,9%	194 714	600,9%	217 888	707,0%	(10,6%)

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	1 274	3,5%	760	2,1%	783	2,1%	33 948	92,3%	36 764	67,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	118	4,5%	76	2,9%	62	2,4%	2 357	90,2%	2 613	4,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	264	1,8%	258	1,8%	257	1,8%	13 502	94,5%	14 282	26,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20	2,3%	22	2,5%	21	2,3%	829	92,9%	892	1,6%	-	-	-	-
Total By Income Source	1 676	3,1%	1 116	2,0%	1 123	2,1%	50 637	92,8%	54 552	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	321	1,5%	130	,6%	76	,4%	21 122	97,6%	21 649	39,7%	-	-	-	-
Commercial	261	33,2%	93	11,9%	210	26,6%	223	28,3%	787	1,4%	-	-	-	-
Households	1 094	3,4%	893	2,8%	837	2,6%	29 292	91,2%	32 115	58,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 676	3,1%	1 116	2,0%	1 123	2,1%	50 637	92,8%	54 552	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	33	100,0%	-	-	-	-	-	-	33	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	33	100,0%	-	-	-	-	-	-	33	100,0%

Contact Details

Municipal Manager	Mr B E Mwane	033 212 2155
Chief Financial Officer	Mr M Ngcobo	033 212 2155

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UBUHLEBEZWE (KZN434)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	227 089	266 439	90 879	40,0%	81 626	35,9%	64 045	24,0%	236 549	88,8%	50 864	91,9%	25,9%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 507	3 986	822	23,4%	909	25,9%	918	23,0%	2 648	66,4%	811	66,2%	13,1%
Sale of Goods and Rendering of Services	168	21 881	22	13,0%	5 211	3 102,0%	11 379	52,0%	16 612	75,9%	32	35,7%	35 738,8%
Agency services	1 300	1 300	298	22,9%	377	29,0%	353	27,1%	1 027	79,0%	(162)	38,5%	(317,2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	912	188	-	200	-	209	22,9%	597	65,4%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	12 500	19 500	5 128	41,0%	4 639	37,1%	4 827	24,8%	14 955	74,8%	4 782	90,0%	,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 859	2 438	837	45,0%	723	38,9%	711	29,1%	2 271	93,1%	269	74,4%	164,2%
Licence and permits	371	132	9	2,6%	7	1,9%	67	50,8%	84	63,3%	55	74,9%	23,0%
Operational Revenue	1 225	1 725	219	17,8%	944	77,0%	152	8,8%	1 315	76,2%	474	91,2%	(67,8%)
Non-Exchange Revenue													
Property rates	52 764	52 486	13 140	24,9%	12 988	24,6%	13 622	26,0%	39 750	75,7%	6 170	75,1%	120,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	871	871	204	23,5%	108	12,4%	217	24,9%	529	60,8%	177	71,4%	22,2%
Licences or permits	2 081	3 260	873	41,9%	781	37,5%	797	24,5%	2 451	75,2%	666	55,9%	19,7%
Transfer and subsidies - Operational	150 333	149 860	67 315	44,8%	52 676	35,0%	28 740	19,2%	148 730	99,2%	37 591	97,7%	(23,5%)
Interest	110	8 088	1 824	1 658,2%	2 064	1 876,0%	2 054	25,4%	5 941	73,5%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	213 580	246 626	54 696	25,6%	56 853	26,6%	53 559	21,7%	165 109	66,9%	42 387	65,3%	26,4%
Employee related costs	94 410	94 528	20 994	22,2%	27 211	28,8%	21 160	22,4%	69 366	73,4%	20 333	73,5%	4,1%
Remuneration of councillors	10 960	11 416	2 740	25,0%	3 369	30,7%	2 849	25,0%	8 958	78,5%	2 724	77,3%	4,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 535	1 534	53	3,5%	289	18,8%	256	16,7%	599	39,0%	263	39,0%	(2,8%)
Debt impairment	1 700	10 655	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	36 000	36 000	7 161	19,9%	7 218	20,0%	7 280	20,2%	21 659	60,2%	7 365	62,8%	(1,2%)
Interest	5	2	0	5,4%	0	,2%	1	44,0%	1	58,1%	-	-	(100,0%)
Contracted services	25 447	45 675	15 979	62,8%	9 808	38,5%	9 131	20,0%	34 918	76,4%	3 784	48,1%	141,3%
Transfers and subsidies	9 826	3 165	2 195	22,3%	1 696	17,3%	(2 016)	(63,7%)	1 876	59,3%	1 646	67,2%	(222,5%)
Irrecoverable debts written off	2 378	2 378	104	4,4%	(104)	(4,4%)	479	20,1%	479	20,1%	-	-	(100,0%)
Operational costs	31 319	41 274	5 468	17,5%	7 367	23,5%	14 418	34,9%	27 253	66,0%	6 273	61,0%	129,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	13 509	19 812	36 183		24 772		10 486		71 441		8 477		
Transfers and subsidies - capital (monetary allocations)	41 499	43 508	9 723	23,4%	19 243	46,4%	7 404	17,0%	36 370	83,6%	4 605	50,5%	60,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	55 008	63 321	45 906		44 015		17 890		107 811		13 082		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	55 008	63 321	45 906		44 015		17 890		107 811		13 082		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	55 008	63 321	45 906		44 015		17 890		107 811		13 082		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	55 008	63 321	45 906		44 015		17 890		107 811		13 082		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	59 605	61 823	10 301	17,3%	19 206	32,2%	10 974	17,8%	40 482	65,5%	6 305	41,5%	74,0%
National Government	39 499	36 857	8 503	21,5%	15 626	39,6%	4 629	12,6%	28 758	78,0%	4 062	51,9%	13,9%
Provincial Government	2 000	6 651	164	8,2%	943	47,1%	2 751	41,4%	3 858	58,0%	-	,9%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	41 499	43 508	8 667	20,9%	16 569	39,9%	7 380	17,0%	32 616	75,0%	4 062	44,7%	81,7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 106	18 315	1 634	9,0%	2 637	14,6%	3 594	19,6%	7 865	42,9%	2 243	33,7%	60,2%
Capital Expenditure Functional	59 605	61 823	10 301	17,3%	19 206	32,2%	10 974	17,8%	40 482	65,5%	6 305	41,5%	74,0%
Municipal governance and administration	6 784	7 096	211	3,1%	1 534	22,6%	1 212	17,1%	2 957	41,7%	1 636	36,6%	(25,9%)
Executive and Council	750	819	-	-	818	109,1%	-	-	818	100,0%	-	-	-
Finance and administration	6 034	6 278	211	3,5%	716	11,9%	1 212	19,3%	2 139	34,1%	1 636	36,6%	(25,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	25 067	26 544	4 020	16,0%	9 789	39,1%	5 202	19,6%	19 011	71,6%	4 617	48,4%	12,7%
Community and Social Services	8 977	9 752	2 187	24,4%	4 944	55,1%	530	5,4%	7 660	78,6%	1 686	36,0%	(68,6%)
Sport And Recreation	14 680	15 502	1 833	12,5%	4 845	33,0%	3 681	23,7%	10 359	66,8%	2 930	58,3%	25,6%
Public Safety	1 410	1 290	-	-	-	-	992	76,9%	992	76,9%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 852	24 464	4 461	19,5%	7 644	33,4%	4 450	18,2%	16 555	67,7%	(612)	33,3%	(826,8%)
Planning and Development	5 630	10 523	164	2,9%	1 293	23,0%	3 493	33,2%	4 950	47,0%	-	23,1%	(100,0%)
Road Transport	17 222	13 941	4 297	24,9%	6 351	36,9%	957	6,9%	11 605	83,2%	(612)	39,0%	(256,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 852	3 239	1 610	33,2%	240	4,9%	109	3,4%	1 958	60,4%	665	58,1%	(83,6%)
Energy sources	4 740	3 112	1 599	33,7%	240	5,1%	22	,7%	1 861	59,8%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	112	128	11	9,4%	-	-	87	67,9%	97	76,1%	665	69,1%	(87,0%)
Other	50	479	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	279 871	292 660	96 316	34,4%	119 864	42,8%	92 051	31,5%	308 231	105,3%	62 480	69,5%	47,3%
Property rates	42 213	48 459	6 293	14,9%	14 379	34,1%	18 577	38,3%	39 249	81,0%	2 546	56,8%	629,7%
Service charges	3 226	4 377	45	1,4%	87	2,7%	53	1,2%	185	4,2%	1 436	75,2%	(96,3%)
Other revenue	8 237	9 924	5 130	62,3%	13 764	167,1%	5 778	58,2%	24 672	248,6%	4 637	51,1%	24,6%
Transfers and Subsidies - Operational	172 196	171 543	69 486	40,4%	65 470	38,0%	43 852	25,6%	178 808	104,2%	41 107	71,4%	6,7%
Transfers and Subsidies - Capital	41 499	38 857	13 000	31,3%	13 000	31,3%	12 857	33,1%	38 857	100,0%	11 291	85,9%	13,9%
Interest	12 500	19 500	2 362	18,9%	13 164	105,3%	10 934	56,1%	26 459	135,7%	1 462	31,9%	647,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(202 293)	(206 109)	(55 720)	27,5%	(83 734)	41,4%	(56 961)	27,6%	(196 415)	95,3%	(44 644)	59,1%	27,6%
Suppliers and employees	(192 462)	(202 942)	(55 720)	29,0%	(83 734)	43,5%	(56 961)	28,1%	(196 415)	96,8%	(44 644)	60,2%	27,6%
Finance charges	(5)	(2)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(9 826)	(3 165)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	77 578	86 551	40 595	52,3%	36 130	46,6%	35 090	40,5%	111 816	129,2%	17 835	124,1%	96,7%
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	(67 200)	(71 131)	(12 954)	19,3%	(19 476)	29,0%	(8 074)	11,4%	(40 503)	56,9%	(4 046)	36,1%	99,6%
Capital assets	(67 200)	(71 131)	(12 954)	19,3%	(19 476)	29,0%	(8 074)	11,4%	(40 503)	56,9%	(4 046)	36,1%	99,6%
Net Cash from/(used) Investing Activities	(67 200)	(71 131)	(12 954)	19,3%	(19 476)	29,0%	(8 074)	11,4%	(40 503)	56,9%	(4 046)	36,1%	99,6%
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	10 378	15 420	27 642	266,3%	16 654	160,5%	27 017	175,2%	71 313	462,5%	13 790	8 289,9%	95,9%
Cash/cash equivalents at the year begin:	228 631	181 056	-	-	209 932	91,8%	226 586	125,1%	-	-	223 306	17,6%	1,5%
Cash/cash equivalents at the year end:	239 009	196 476	209 932	87,8%	249 355	104,3%	253 603	129,1%	253 603	129,1%	248 440	149,9%	2,1%

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
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	2 776	3,8%	3 697	5,1%	3 113	4,3%	62 715	86,7%	72 302	69,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	338	3,9%	497	5,8%	-	-	7 804	90,3%	8 639	8,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	14	4,8%	16	5,3%	-	-	272	89,9%	303	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	847	13,0%	1 581	24,2%	-	-	4 104	62,8%	6 532	6,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(21)	(,1%)	(16)	(,1%)	(26)	(,2%)	16 099	100,4%	16 037	15,4%	-	-	-	-
Total By Income Source	3 955	3,8%	5 776	5,6%	3 087	3,0%	90 995	87,7%	103 813	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	91	4%	1 459	6,9%	831	3,9%	18 752	88,7%	21 132	20,4%	-	-	-	-
Commercial	676	4,0%	875	5,2%	319	1,9%	14 998	88,9%	16 868	16,2%	-	-	-	-
Households	1 373	3,3%	1 766	4,2%	758	1,8%	37 769	90,6%	41 666	40,1%	-	-	-	-
Other	1 814	7,5%	1 676	6,9%	1 179	4,9%	19 476	80,7%	24 146	23,3%	-	-	-	-
Total By Customer Group	3 955	3,8%	5 776	5,6%	3 087	3,0%	90 995	87,7%	103 813	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	813	68,7%	377	31,9%	0	-	(8)	(,6%)	1 183	12,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	436	5,4%	(193)	(2,4%)	-	-	7 788	97,0%	8 031	87,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 250	13,6%	184	2,0%	0	-	7 780	84,4%	9 214	100,0%

Contact Details

Municipal Manager	Mr Mlungisi Eleutherus Mkhize	039 834 7700
Chief Financial Officer	Ms Siyasanga Yolani Sityata	039 834 7700

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UGU (DC21)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 287 912	1 391 956	406 014	31,5%	368 039	28,6%	306 951	22,1%	1 081 004	77,7%	307 588	78,9%	(2%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	361 232	382 906	91 246	25,3%	105 020	29,1%	94 829	24,8%	291 095	76,0%	97 517	91,0%	(2,8%)
Service charges - Waste Water Management	112 683	123 951	28 417	25,2%	30 681	27,2%	29 580	23,9%	88 679	71,5%	26 956	75,0%	9,7%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	2 843	295	-	1 127	-	1 519	53,4%	2 941	103,4%	189	999,4%	704,9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	37 768	66 903	16 617	44,0%	16 836	44,6%	17 527	26,2%	50 980	76,2%	14 114	106,1%	24,2%
Interest earned from Current and Non Current Assets	11 605	12 424	4 394	37,9%	1 818	15,7%	3 918	31,5%	10 130	81,5%	2 456	55,5%	59,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 264	1 737	854	37,7%	15	,7%	4	,2%	872	50,2%	24	43,5%	(84,7%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 453	2 364	543	6,4%	639	7,6%	271	11,5%	1 454	61,5%	365	115,0%	(25,7%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	753 907	798 827	263 648	35,0%	211 902	28,1%	159 303	19,9%	634 853	79,5%	165 966	80,6%	(4,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 109 757	826 043	354 185	31,9%	373 075	33,6%	332 070	40,2%	1 059 329	128,2%	298 133	83,0%	11,4%
Employee related costs	409 846	280 464	146 391	35,7%	132 046	32,2%	137 476	49,0%	415 913	148,3%	127 968	88,4%	7,4%
Remuneration of councillors	11 409	13 693	3 120	27,3%	3 727	32,7%	3 133	22,9%	9 980	72,9%	2 745	71,5%	14,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	128 408	61 680	24 508	19,1%	53 398	41,6%	27 297	44,3%	105 203	170,6%	25 186	71,4%	8,4%
Debt impairment	74 453	27 226	18 611	25,0%	12 408	16,7%	18 611	68,4%	49 630	182,3%	-	-	(100,0%)
Depreciation and amortisation	220 000	220 000	53 686	24,4%	55 880	25,4%	55 929	25,4%	165 495	75,2%	54 414	67,1%	2,8%
Interest	7 222	4 620	2 525	35,0%	5 749	79,6%	3 549	76,8%	11 823	255,9%	1 057	35,7%	235,9%
Contracted services	138 443	123 864	27 422	19,8%	73 560	53,1%	35 913	29,0%	136 895	110,5%	31 155	106,8%	15,3%
Transfers and subsidies	8 000	-	-	-	-	-	-	-	-	-	6 860	131,5%	(100,0%)
Irrecoverable debts written off	-	-	13 013	-	(11 659)	-	924	-	2 277	-	1 281	54,5%	(27,9%)
Operational costs	111 976	94 495	64 910	58,0%	47 991	42,9%	49 238	52,1%	162 140	171,6%	47 475	127,3%	3,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	(1)	-	(25)	-	-	-	(26)	-	(8)	-	(100,0%)
Surplus/(Deficit)	178 155	565 913	51 828		(5 036)		(25 118)		21 674		9 455		
Transfers and subsidies - capital (monetary allocations)	454 994	379 377	87 476	19,2%	129 020	28,4%	124 116	32,7%	340 612	89,8%	45 129	69,1%	175,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	633 150	945 290	139 304		123 984		98 998		362 286		54 584		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	633 150	945 290	139 304		123 984		98 998		362 286		54 584		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	633 150	945 290	139 304		123 984		98 998		362 286		54 584		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	633 150	945 290	139 304		123 984		98 998		362 286		54 584		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	454 992	416 471	83 040	18,3%	97 343	21,4%	80 305	19,3%	260 689	62,6%	50 250	40,2%	59,8%
National Government	454 992	400 514	79 326	17,4%	86 759	19,1%	78 150	19,5%	244 235	61,0%	41 190	39,1%	89,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	454 992	400 514	79 326	17,4%	86 759	19,1%	78 150	19,5%	244 235	61,0%	41 190	38,4%	89,7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	15 958	3 714	-	10 584	-	2 155	13,5%	16 453	103,1%	9 060	61,3%	(76,2%)
Capital Expenditure Functional	454 992	416 471	83 040	18,3%	97 343	21,4%	80 305	19,3%	260 689	62,6%	50 250	40,2%	59,8%
Municipal governance and administration	-	15 958	3 340	-	10 584	-	2 155	13,5%	16 079	100,8%	4 483	42,8%	(51,9%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	15 958	3 340	-	10 584	-	2 155	13,5%	16 079	100,8%	4 483	42,8%	(51,9%)
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	454 992	400 514	79 700	17,5%	86 759	19,1%	78 150	19,5%	244 609	61,1%	45 767	40,0%	70,8%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	335 995	265 751	45 722	13,6%	55 165	16,4%	43 376	16,3%	144 263	54,3%	20 147	30,9%	115,3%
Waste Water Management	118 998	134 762	33 978	28,6%	31 595	26,6%	34 774	25,8%	100 347	74,5%	25 620	65,7%	35,7%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 660 745	1 855 843	1 307 993	78,8%	1 037 193	62,5%	639 484	34,5%	2 984 670	160,8%	1 653 880	148,9%	(61,3%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	315 135	524 681	561 904	178,3%	242 799	77,0%	223 913	42,7%	1 028 615	196,0%	362 993	164,1%	(38,3%)
Other revenue	122 603	112 817	-	-	1 953	1,6%	1 991	1,8%	3 943	3,5%	-	45,8%	(100,0%)
Transfers and Subsidies - Operational	756 407	803 347	550 007	72,7%	411 260	54,4%	340 757	42,4%	1 302 024	162,1%	1 272 095	219,6%	(73,2%)
Transfers and Subsidies - Capital	454 994	402 573	196 083	43,1%	360 698	79,3%	49 429	12,3%	606 210	150,6%	18 792	43,3%	163,0%
Interest	11 605	12 424	-	-	20 483	176,5%	23 395	188,3%	43 878	353,2%	-	8,1%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(768 558)	(696 282)	(306)	-	(177)	-	(257)	-	(739)	,1%	(273)	69,4%	(6,0%)
Suppliers and employees	(753 336)	(688 707)	(306)	-	(177)	-	(257)	-	(739)	,1%	(273)	70,6%	(6,0%)
Finance charges	(7 222)	(7 575)	-	-	-	-	-	-	-	-	-	13,8%	-
Transfers and grants	(8 000)	-	-	-	-	-	-	-	-	-	-	12,5%	-
Net Cash from/(used) Operating Activities	892 187	1 159 561	1 307 688	146,6%	1 037 016	116,2%	639 228	55,1%	2 983 931	257,3%	1 653 607	285,1%	(61,3%)
Cash Flow from Investing Activities													
Receipts	-	-	(979)	-	0	-	-	-	(978)	-	(43)	(238,5%)	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(979)	-	0	-	-	-	(978)	-	(43)	(238,5%)	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(521 069)	(443 825)	-	-	-	-	-	-	-	-	(48 380)	56,3%	(100,0%)
Capital assets	(521 069)	(443 825)	-	-	-	-	-	-	-	-	(48 380)	56,3%	(100,0%)
Net Cash from/(used) Investing Activities	(521 069)	(443 825)	(979)	,2%	0	-	-	-	(978)	,2%	(48 423)	56,3%	(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	371 118	715 736	1 306 709	352,1%	1 037 016	279,4%	639 228	89,3%	2 982 953	416,8%	1 605 184	769,7%	(60,2%)
Cash/cash equivalents at the year begin:	41 728	13 086	301 914	723,5%	1 608 626	3 855,0%	2 645 642	20 216,6%	301 914	2 307,1%	129 299	100,0%	1 946,1%
Cash/cash equivalents at the year end:	412 847	728 822	1 608 625	389,6%	2 645 642	640,8%	3 284 866	450,7%	3 284 866	450,7%	1 733 999	775,1%	89,4%

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	46 461	4,0%	33 320	2,9%	31 188	2,7%	1 050 672	90,4%	1 161 642	87,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 241	5,7%	5 366	3,3%	4 756	2,9%	142 048	88,0%	161 411	12,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	(1)	-	-	-	-	-	1 952	100,0%	1 952	,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 718)	112,0%	(946)	61,7%	(741)	48,3%	1 870	(121,9%)	(1 535)	(,1%)	-	-	-	-
Total By Income Source	53 983	4,1%	37 740	2,9%	35 204	2,7%	1 196 543	90,4%	1 323 470	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 551	17,5%	1 443	7,1%	1 094	5,4%	14 183	70,0%	20 272	1,5%	-	-	-	-
Commercial	12 697	6,6%	8 078	4,2%	5 872	3,1%	165 858	86,2%	192 506	14,5%	-	-	-	-
Households	37 745	3,4%	28 285	2,5%	28 247	2,5%	1 016 923	91,5%	1 111 199	84,0%	-	-	-	-
Other	(9)	1,9%	(66)	13,1%	(10)	1,9%	(422)	83,2%	(507)	-	-	-	-	-
Total By Customer Group	53 983	4,1%	37 740	2,9%	35 204	2,7%	1 196 543	90,4%	1 323 470	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	11 066	4,3%	25 172	9,7%	-	-	222 900	86,0%	259 138	51,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 760	4,4%	10 370	5,8%	2 659	1,5%	157 171	88,3%	177 961	36,0%
Auditor-General	487	20,9%	-	-	1 826	78,2%	21	,9%	2 334	,5%
Other	991	1,4%	2 114	3,1%	472	,7%	65 118	94,8%	68 695	13,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	20 304	4,0%	37 657	7,4%	4 958	1,0%	445 210	87,6%	508 129	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ULUNDI (KZN266)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	466 129	471 622	178 705	38,3%	117 247	25,2%	84 154	17,8%	380 106	80,6%	89 527	92,6%	(6,0%)
Exchange Revenue													
Service charges - Electricity	93 467	93 467	16 708	17,9%	20 870	22,3%	17 799	19,0%	55 377	59,2%	15 598	61,1%	14,1%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 051	10 051	2 538	25,2%	2 521	25,1%	2 516	25,0%	7 574	75,4%	2 394	78,9%	5,1%
Sale of Goods and Rendering of Services	694	694	177	25,5%	124	17,8%	123	17,7%	424	61,0%	103	56,5%	19,3%
Agency services	1 895	1 895	473	25,0%	402	21,2%	364	19,2%	1 239	65,4%	430	73,0%	(15,4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 991	-	5	2%	7	2%	8	-	19	-	446	116,9%	(98,3%)
Interest earned from Current and Non Current Assets	1 258	1 758	894	71,1%	510	40,6%	417	23,7%	1 822	103,6%	530	99,0%	(21,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 134	1 134	231	20,4%	359	31,7%	248	21,9%	838	73,9%	251	71,8%	(1,2%)
Licence and permits	-	-	39	-	19	-	67	-	125	-	12	-	463,9%
Operational Revenue	18 120	23 116	28	2%	1 030	5,7%	35	2%	1 093	4,7%	21	79,6%	69,4%
Non-Exchange Revenue													
Property rates	115 343	115 343	68 698	59,6%	15 163	13,1%	10 192	8,8%	94 053	81,5%	12 756	92,9%	(20,1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	105	308	71	67,4%	84	79,5%	42	13,8%	197	63,9%	479	518,5%	(91,2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	221 071	220 865	88 453	40,0%	75 540	34,2%	51 678	23,4%	215 671	97,6%	57 714	106,7%	(10,5%)
Interest	-	2 991	388	-	617	-	648	21,7%	1 653	55,3%	562	86,3%	15,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	2	-	1	-	17	-	21	-	(1 769)	-	(101,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	427 832	540 106	112 623	26,3%	132 391	30,9%	139 541	25,8%	384 555	71,2%	119 316	81,1%	17,0%
Employee related costs	171 262	171 263	41 566	24,3%	41 766	24,4%	40 823	23,8%	124 156	72,5%	34 742	70,9%	17,5%
Remuneration of councillors	17 615	17 916	4 263	24,2%	4 695	26,7%	4 377	24,4%	13 335	74,4%	4 260	72,6%	2,8%
Bulk purchases - electricity	136 275	136 275	34 270	25,1%	31 041	22,8%	21 723	15,9%	87 034	63,9%	28 939	83,4%	(24,9%)
Inventory consumed	(9 757)	11 798	1 310	(13,4%)	2 556	(26,2%)	1 537	13,0%	5 403	45,8%	3 498	150,8%	(56,1%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	24 026	-	(100,0%)
Depreciation and amortisation	21 425	57 878	5 548	25,9%	4 144	19,3%	34 020	58,8%	43 712	75,5%	1 600	47,2%	2 026,3%
Interest	1 000	1 000	0	-	574	57,4%	(3 505)	(350,5%)	(2 931)	(293,1%)	2 577	-	(236,0%)
Contracted services	40 965	69 177	11 844	28,9%	27 075	66,1%	32 549	47,1%	71 468	103,3%	8 426	84,1%	286,3%
Transfers and subsidies	-	-	-	-	-	-	286	-	286	-	261	-	9,9%
Irrecoverable debts written off	-	12 102	1 689	-	3	-	3	-	1 691	14,0%	12	-	(74,9%)
Operational costs	49 047	62 698	12 134	24,7%	20 539	41,9%	7 727	12,3%	40 400	64,4%	10 976	79,3%	(29,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	38 296	(68 484)	66 082		(15 144)		(55 387)		(4 449)		(29 788)		
Transfers and subsidies - capital (monetary allocations)	36 314	46 885	13 231	36,4%	11 150	30,7%	2 341	5,0%	26 722	57,0%	7 685	106,4%	(69,5%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	74 610	(21 599)	79 313		(3 993)		(53 046)		22 274		(22 103)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	74 610	(21 599)	79 313		(3 993)		(53 046)		22 274		(22 103)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	74 610	(21 599)	79 313		(3 993)		(53 046)		22 274		(22 103)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	74 610	(21 599)	79 313		(3 993)		(53 046)		22 274		(22 103)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	40 776	53 302	13 841	33,9%	8 335	20,4%	4 587	8,6%	26 764	50,2%	8 461	59,3%	(45,8%)
National Government	29 999	39 767	12 841	42,8%	7 448	24,8%	2 140	5,4%	22 429	56,4%	7 701	59,6%	(72,2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Argen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 999	39 767	12 841	42,8%	7 448	24,8%	2 140	5,4%	22 429	56,4%	7 701	59,6%	(72,2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 777	13 535	1 000	9,3%	887	8,2%	2 447	18,1%	4 335	32,0%	760	48,3%	222,1%
Capital Expenditure Functional	40 776	53 302	13 841	33,9%	8 335	20,4%	4 587	8,6%	26 764	50,2%	8 461	59,3%	(45,8%)
Municipal governance and administration	1 840	1 890	238	13,0%	737	40,1%	331	17,5%	1 306	69,1%	519	35,2%	(36,2%)
Executive and Council	500	500	179	35,9%	55	11,1%	353	70,7%	588	117,7%	247	36,0%	43,1%
Finance and administration	1 250	1 300	59	4,7%	682	54,5%	(23)	(1,7%)	718	55,2%	272	69,0%	(108,3%)
Internal audit	90	90	-	-	-	-	-	-	-	-	0	-	(100,0%)
Community and Public Safety	27 830	34 168	12 652	45,5%	7 492	26,9%	2 130	6,2%	22 274	65,2%	7 474	76,6%	(71,5%)
Community and Social Services	12 647	20 138	9 900	78,3%	2 275	18,0%	575	2,9%	12 750	63,3%	7 474	76,6%	(92,3%)
Sport And Recreation	14 576	13 114	2 585	17,7%	5 067	34,8%	1 565	11,9%	9 217	70,3%	-	-	(100,0%)
Public Safety	607	915	167	27,5%	150	24,7%	(10)	(1,1%)	307	33,5%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 776	6 298	355	12,8%	107	3,8%	-	-	462	7,3%	227	19,8%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 776	6 298	355	12,8%	107	3,8%	-	-	462	7,3%	227	19,8%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	8 331	10 947	595	7,1%	-	-	2 126	19,4%	2 722	24,9%	241	-	783,4%
Energy sources	8 331	10 947	595	7,1%	-	-	2 126	19,4%	2 722	24,9%	241	-	783,4%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	489 519	506 183	107 582	22,0%	204 451	41,8%	98 532	19,5%	410 565	81,1%	85 058	76,1%	15,8%
Property rates	109 576	109 576	-	-	53 072	48,4%	10 616	9,7%	63 688	58,1%	-	-	(100,0%)
Service charges	97 510	97 510	-	-	16 765	17,2%	15 248	15,6%	32 013	32,8%	-	-	(100,0%)
Other revenue	25 224	30 027	-	-	2 106	8,4%	943	3,1%	3 050	10,2%	-	-	(100,0%)
Transfers and Subsidies - Operational	221 071	221 861	91 582	41,4%	115 318	52,2%	55 729	25,1%	262 628	118,4%	52 058	133,1%	7,1%
Transfers and Subsidies - Capital	36 314	46 885	16 000	44,1%	16 000	44,1%	14 885	31,7%	46 885	100,0%	33 000	213,3%	(54,9%)
Interest	1 258	1 758	-	-	1 190	94,6%	1 111	63,2%	2 301	130,9%	-	-	(100,0%)
Dividends	(1 434)	(1 434)	-	-	-	-	-	-	-	-	-	-	-
Payments	(439 789)	(459 323)	(36 758)	8,4%	(58 151)	13,2%	(44 027)	9,6%	(138 936)	30,2%	(39 673)	22,0%	11,0%
Suppliers and employees	(438 789)	(458 323)	(36 758)	8,4%	(58 151)	13,3%	(44 027)	9,6%	(138 936)	30,3%	(39 673)	22,0%	11,0%
Finance charges	(1 000)	(1 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	49 730	46 860	70 823	142,4%	146 300	294,2%	54 506	116,3%	271 629	579,7%	45 385	889,1%	20,1%
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	(46 892)	(53 885)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(46 892)	(53 885)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(46 892)	(53 885)	-	-	-	-	-	-	-	-	-	-	-
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	(7 024)	70 823	2 495,4%	146 300	5 154,7%	54 506	(775,9%)	271 629	(3 866,9%)	45 385	(2 069,5%)	20,1%
Cash/cash equivalents at the year begin:	5 996	8 557	8 582	143,1%	79 406	1 324,3%	225 706	2 637,8%	8 582	100,3%	199 590	-	13,1%
Cash/cash equivalents at the year end:	8 834	1 532	79 406	898,8%	225 706	2 554,8%	280 211	18 289,6%	280 211	18 289,6%	244 975	(4 193,8%)	14,4%

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	4 288	22,7%	2 385	12,6%	(2)	-	12 190	64,6%	18 861	10,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 582	3,5%	4 844	3,7%	(170)	(,1%)	120 572	92,9%	129 828	71,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	885	7,4%	1 140	9,5%	(33)	(,3%)	9 957	83,3%	11 948	6,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	43	7,8%	59	10,6%	(2)	(,4%)	457	82,1%	557	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	439	2,2%	216	1,1%	0	-	19 023	96,7%	19 678	10,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	10 236	5,7%	8 643	4,8%	(206)	(,1%)	162 199	89,7%	180 872	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 464	7,6%	3 463	4,8%	(15)	-	62 526	87,5%	71 437	39,5%	-	-	-	-
Commercial	2 479	10,9%	2 021	8,9%	(87)	(,4%)	18 281	80,6%	22 695	12,5%	-	-	-	-
Households	1 611	5,4%	1 947	6,5%	(103)	(,3%)	26 330	88,4%	29 786	16,5%	-	-	-	-
Other	681	1,2%	1 211	2,1%	(1)	-	55 062	96,7%	56 953	31,5%	-	-	-	-
Total By Customer Group	10 236	5,7%	8 643	4,8%	(206)	(,1%)	162 199	89,7%	180 872	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	15 597	10,4%	14 736	9,9%	-	-	118 985	79,7%	149 318	101,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(1 916)	129,9%	259	(17,6%)	2	(,2%)	179	(12,2%)	(1 475)	(1,0%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	13 682	9,3%	14 995	10,1%	2	-	119 165	80,6%	147 843	100,0%

Contact Details

Municipal Manager	Mr Sandile Martin Khomo	035 874 5807
Chief Financial Officer	Mr Jabulani Hendry Mkhongo	035 874 5102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMDONI (KZN212)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24								2022/23		Q3 of 2022/23 to Q3 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	368 149	382 966	140 811	38,2%	93 250	25,3%	82 545	21,6%	316 605	82,7%	85 841	94,9%	(3,8%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	0	-	0	-	-	-	(100,0%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	12 959	12 964	4 378	33,8%	2 289	17,7%	2 257	17,4%	8 924	68,8%	2 103	83,1%	7,3%
Sale of Goods and Rendering of Services	3 384	3 670	564	16,7%	619	18,3%	761	20,7%	1 944	53,0%	769	75,4%	(,9%)
Agency services	2 369	2 369	721	30,4%	247	10,4%	1 001	42,2%	1 969	83,1%	313	68,4%	220,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	218	218	426	195,5%	497	227,9%	482	221,0%	1 406	644,5%	423	599,5%	14,0%
Interest earned from Current and Non Current Assets	8 276	10 500	2 604	31,5%	3 235	39,1%	4 684	44,6%	10 523	100,2%	4 540	128,6%	3,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 988	7 147	1 820	26,0%	1 928	27,6%	1 888	26,4%	5 636	78,9%	1 891	90,5%	(,1%)
Licence and permits	-	2	-	-	-	-	0	24,3%	2	111,2%	0	-	5,8%
Operational Revenue	1 344	364	88	6,6%	162	12,1%	115	31,6%	365	100,2%	96	164,0%	19,4%
Non-Exchange Revenue													
Property rates	128 181	128 627	52 294	40,8%	21 292	16,6%	23 388	18,2%	96 973	75,4%	21 489	86,8%	8,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 584	1 584	355	22,4%	0	-	1	,1%	356	22,5%	643	95,0%	(99,9%)
Licences or permits	6 915	6 165	1 109	16,0%	944	13,7%	577	9,4%	2 630	42,7%	1 748	86,1%	(67,0%)
Transfer and subsidies - Operational	189 779	201 541	73 586	38,8%	58 960	31,1%	44 343	22,0%	176 889	87,8%	49 335	98,6%	(10,1%)
Interest	6 153	7 817	2 864	46,6%	3 076	50,0%	3 048	39,0%	8 988	115,0%	2 492	114,3%	22,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	449 028	462 953	80 132	17,8%	98 734	22,0%	91 202	19,7%	270 067	58,3%	102 947	61,1%	(11,4%)
Employee related costs	169 704	169 255	35 589	21,0%	41 342	24,4%	35 008	20,7%	111 939	66,1%	33 269	64,7%	5,2%
Remuneration of councillors	16 478	16 478	3 903	23,7%	4 610	28,0%	3 975	24,1%	12 488	75,8%	3 855	73,6%	3,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	7 509	8 839	309	4,1%	1 973	26,3%	1 136	12,8%	3 418	38,7%	1 061	41,7%	7,1%
Debt impairment	7 000	7 000	-	-	-	-	-	-	-	-	962	26,0%	(100,0%)
Depreciation and amortisation	42 944	43 873	10 855	25,3%	10 995	25,6%	11 910	27,1%	33 760	76,9%	10 694	71,9%	11,4%
Interest	-	3	-	-	-	-	-	-	-	-	-	-	-
Contracted services	133 324	145 721	18 214	13,7%	24 503	18,4%	25 482	17,5%	68 199	46,8%	42 365	56,8%	(39,9%)
Transfers and subsidies	4 483	3 926	218	4,9%	404	9,0%	385	9,8%	1 007	25,7%	98	9,4%	292,5%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	67 586	67 859	11 043	16,3%	14 907	22,1%	13 305	19,6%	39 255	57,8%	10 643	54,5%	25,0%
Losses on disposal of Assets	-	-	-	-	-	-	1	-	1	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(80 879)	(79 986)	60 679		(5 485)		(8 657)		46 538		(17 106)		
Transfers and subsidies - capital (monetary allocations)	39 944	40 971	13 818	34,6%	12 532	31,4%	4 336	10,6%	30 687	74,9%	6 563	74,3%	(33,9%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	271	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	(40 935)	(39 015)	74 498		7 048		(4 320)		77 225		(10 272)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(40 935)	(39 015)	74 498		7 048		(4 320)		77 225		(10 272)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(40 935)	(39 015)	74 498		7 048		(4 320)		77 225		(10 272)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(40 935)	(39 015)	74 498		7 048		(4 320)		77 225		(10 272)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	54 356	57 591	13 433	24,7%	17 766	32,7%	3 231	5,6%	34 430	59,8%	(14 719)	48,4%	(121,9%)
National Government	29 777	31 506	12 051	40,5%	12 729	42,7%	1 562	5,0%	26 342	83,6%	3 448	67,8%	(54,7%)
Provincial Government	4 957	4 174	1 383	27,9%	-	-	277	6,6%	1 659	39,8%	421	14,0%	(34,3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 734	35 679	13 433	38,7%	12 729	36,6%	1 838	5,2%	28 001	78,5%	3 869	61,2%	(52,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 622	21 912	-	-	5 037	25,7%	1 392	6,4%	6 429	29,3%	(18 588)	29,0%	(107,5%)
Capital Expenditure Functional	54 356	57 591	13 433	24,7%	17 766	32,7%	3 231	5,6%	34 430	59,8%	(14 719)	48,4%	(121,9%)
Municipal governance and administration	10 652	9 415	-	-	-	-	1 392	14,8%	1 392	14,8%	296	12,5%	371,1%
Executive and Council	-	98	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	10 622	9 286	-	-	-	-	1 392	15,0%	1 392	15,0%	296	12,5%	371,1%
Internal audit	30	30	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	15 669	21 310	6 715	42,9%	4 740	30,2%	3 004	14,1%	14 458	67,8%	1 813	71,3%	65,7%
Community and Social Services	12 233	13 303	4 146	33,9%	2 857	23,4%	938	7,0%	7 940	59,7%	(10)	56,8%	(9 084,3%)
Sport And Recreation	3 436	8 006	2 569	74,8%	1 883	54,8%	2 066	25,8%	6 518	81,4%	1 824	77,8%	13,3%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	28 034	26 171	6 719	24,0%	13 027	46,5%	(1 165)	(4,5%)	18 580	71,0%	(24 237)	32,4%	(95,2%)
Planning and Development	1 839	3 478	1 383	75,2%	-	-	277	8,0%	1 659	47,7%	-	15,7%	(100,0%)
Road Transport	26 195	22 693	5 336	20,4%	13 027	49,7%	(1 442)	(6,4%)	16 921	74,6%	(24 237)	33,3%	(94,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	696	-	-	-	-	-	-	-	-	7 409	90,2%	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	696	-	-	-	-	-	-	-	-	7 409	90,2%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	423 661	414 619	559	,1%	266 221	62,8%	30 749	7,4%	297 529	71,8%	353 483	113,9%	(91,3%)
Property rates	114 184	95 744	559	,5%	102 039	89,4%	29 472	30,8%	132 070	137,9%	71 848	80,3%	(59,0%)
Service charges	12 853	11 653	-	-	-	-	-	-	-	-	2	-	(100,0%)
Other revenue	57 810	57 009	-	-	2 997	5,2%	856	1,5%	3 853	6,8%	43 783	102,4%	(98,0%)
Transfers and Subsidies - Operational	190 594	201 541	-	-	134 151	70,4%	421	,2%	134 572	66,8%	192 219	127,9%	(99,8%)
Transfers and Subsidies - Capital	38 944	38 171	-	-	27 034	67,7%	-	-	27 034	70,8%	45 631	180,3%	(100,0%)
Interest	8 276	10 500	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(363 995)	(384 206)	(20 919)	5,7%	(35 386)	9,7%	(29 970)	7,8%	(86 275)	22,5%	(221)	,2%	13 472,7%
Suppliers and employees	(359 512)	(379 857)	(20 919)	5,8%	(35 386)	9,8%	(29 970)	7,9%	(86 275)	22,7%	(221)	,2%	13 472,7%
Finance charges	-	(3)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 483)	(4 346)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	59 666	30 412	(20 360)	(34,1%)	230 835	386,9%	779	2,6%	211 254	694,6%	353 262	(1 630,2%)	(99,8%)
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	(52 501)	(66 436)	(15 448)	29,4%	(14 639)	27,9%	(3 596)	5,4%	(33 683)	50,7%	-	-	(100,0%)
Capital assets	(52 501)	(66 436)	(15 448)	29,4%	(14 639)	27,9%	(3 596)	5,4%	(33 683)	50,7%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(52 501)	(66 436)	(15 448)	29,4%	(14 639)	27,9%	(3 596)	5,4%	(33 683)	50,7%	-	-	(100,0%)
Cash Flow from Financing Activities													
Receipts	50	50	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	50	50	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(130)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	(130)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	50	(80)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	7 215	(36 104)	(35 809)	(496,3%)	216 196	2 996,4%	(2 817)	7,8%	177 571	(491,8%)	353 262	(454,2%)	(100,8%)
Cash/cash equivalents at the year begin:	254 939	161 185	-	-	125 377	49,2%	149 308	92,6%	-	454 595	100,1%	-	(67,2%)
Cash/cash equivalents at the year end:	262 154	125 081	125 377	47,8%	149 307	57,0%	146 491	117,1%	146 491	117,1%	807 856	815,1%	(81,9%)

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	10 840	9,3%	2 615	2,2%	2 444	2,1%	100 520	86,3%	116 419	59,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	6	100,0%	6	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 074	8,9%	323	2,7%	298	2,5%	10 389	86,0%	12 085	6,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 296	7,5%	586	3,4%	586	3,4%	14 732	85,6%	17 200	8,8%	-	-	-	-
Interest on Arrear Debtor Accounts	42	,1%	63	,1%	86	,2%	43 298	99,6%	43 489	22,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 941)	(97,0%)	19	,3%	28	,4%	14 047	196,4%	7 153	3,6%	-	-	-	-
Total By Income Source	6 312	3,2%	3 606	1,8%	3 443	1,8%	182 992	93,2%	196 353	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	612	1,3%	241	,5%	253	,5%	46 078	97,7%	47 184	24,0%	-	-	-	-
Commercial	1 117	4,5%	539	2,2%	514	2,1%	22 851	91,3%	25 020	12,7%	-	-	-	-
Households	4 549	3,8%	2 784	2,3%	2 633	2,2%	110 864	91,8%	120 830	61,5%	-	-	-	-
Other	34	1,0%	42	1,3%	43	1,3%	3 199	96,4%	3 318	1,7%	-	-	-	-
Total By Customer Group	6 312	3,2%	3 606	1,8%	3 443	1,8%	182 992	93,2%	196 353	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)	921	100,0%	-	-	-	-	-	-	921	84,1%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	118	67,6%	-	-	-	-	56	32,4%	174	15,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 038	94,8%	-	-	-	-	56	5,2%	1 095	100,0%

Contact Details

Municipal Manager	Mrs Thabisi Ndela	039 976 1202
Chief Financial Officer	Mr Mahendra Chandulal	039 976 2102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMGUNGUNDLOVU (DC22)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 405 804	1 348 875	453 467	32,3%	402 298	28,6%	334 937	24,8%	1 190 702	88,3%	330 853	77,3%	1,2%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	548 868	444 698	108 263	19,7%	114 085	20,8%	104 673	23,5%	327 021	73,5%	99 703	56,5%	5,0%
Service charges - Waste Water Management	74 520	54 831	13 817	18,5%	13 598	18,2%	15 434	28,1%	42 849	78,1%	11 781	39,7%	31,0%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	17	-	28	-	268	-	313	-	242	-	10,9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	34 530	79 266	19 534	56,6%	20 094	58,2%	22 714	28,7%	62 343	78,6%	19 144	65,6%	18,7%
Interest earned from Current and Non Current Assets	7 000	29 000	10 100	144,3%	8 441	120,6%	8 464	29,2%	27 005	93,1%	5 300	101,5%	59,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	2	-	2	-	-	-	5	-	2	-	(100,0%)
Licence and permits	-	45	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	21	-	114	-	135	-	71	-	59,9%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	387 081	387 229	301 733	78,0%	246 029	63,6%	183 270	47,3%	731 032	188,8%	194 611	189,3%	(5,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	353 805	353 805	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 131 196	1 221 114	220 901	19,5%	263 019	23,3%	235 000	19,2%	718 920	58,9%	198 214	59,5%	18,6%
Employee related costs	317 206	310 020	68 634	21,6%	77 746	24,5%	80 572	26,0%	226 952	73,2%	63 349	75,0%	27,2%
Remuneration of councillors	15 586	17 164	3 713	23,8%	4 869	31,2%	3 871	22,6%	12 453	72,6%	3 695	73,6%	4,8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	310 426	230 770	31 573	10,2%	51 459	16,6%	38 863	16,8%	121 895	52,8%	12 807	12,5%	203,4%
Debt impairment	137 943	160 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	56 393	58 096	13 025	23,1%	13 813	24,5%	13 504	23,2%	40 343	69,4%	12 479	70,4%	8,2%
Interest	17 404	17 404	4 362	25,1%	4 298	24,7%	4 134	23,8%	12 794	73,5%	4 450	73,6%	(7,1%)
Contracted services	183 944	246 260	64 016	34,8%	55 323	30,1%	55 832	22,7%	175 170	71,1%	82 594	97,7%	(32,4%)
Transfers and subsidies	11 500	12 139	5 717	49,7%	5 750	50,0%	139	1,1%	11 606	95,6%	1 348	98,3%	(89,7%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Operational costs	80 795	92 873	13 732	17,0%	23 210	28,7%	17 368	18,7%	54 309	58,5%	14 716	60,2%	18,0%
Losses on disposal of Assets	-	40	-	-	15	-	-	-	15	38,1%	31	-	(100,0%)
Other Losses	-	76 347	16 129	-	26 538	-	20 716	27,1%	63 382	83,0%	2 743	-	655,3%
Surplus/(Deficit)	274 607	127 761	232 566		139 278		99 938		471 783		132 640		
Transfers and subsidies - capital (monetary allocations)	197 369	189 032	41 570	21,1%	79 288	40,2%	32 363	17,1%	153 222	81,1%	52 851	50,1%	(38,8%)
Transfers and subsidies - capital (in-kind)	-	523	-	-	523	-	22	4,2%	546	104,2%	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	471 977	317 316	274 137		219 090		132 323		625 550		185 491		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	471 977	317 316	274 137		219 090		132 323		625 550		185 491		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	471 977	317 316	274 137		219 090		132 323		625 550		185 491		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	471 977	317 316	274 137		219 090		132 323		625 550		185 491		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	184 315	179 809	43 566	23,6%	73 135	39,7%	26 660	14,8%	143 360	79,7%	(190 114)	(93,5%)	(114,0%)
National Government	171 625	164 376	42 929	25,0%	65 986	38,4%	25 879	15,7%	134 794	82,0%	(191 572)	(101,1%)	(113,5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	171 625	164 376	42 929	25,0%	65 986	38,4%	25 879	15,7%	134 794	82,0%	(191 572)	(94,8%)	(113,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 690	15 434	637	5,0%	7 148	56,3%	780	5,1%	8 566	55,5%	1 458	(3,2%)	(46,5%)
Capital Expenditure Functional	184 315	179 809	43 566	23,6%	73 658	40,0%	26 660	14,8%	143 883	80,0%	(190 114)	(93,5%)	(114,0%)
Municipal governance and administration	6 300	4 850	224	3,6%	2 919	46,3%	574	11,8%	3 717	76,6%	1 458	(5,0%)	(60,6%)
Executive and Council	-	30	-	-	-	-	30	100,0%	30	100,0%	-	-	(100,0%)
Finance and administration	6 300	4 820	224	3,6%	2 919	46,3%	544	11,3%	3 687	76,5%	1 458	(5,0%)	(62,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 800	2 469	413	10,9%	763	20,1%	165	6,7%	1 341	54,3%	-	-	(100,0%)
Community and Social Services	2 500	865	-	-	98	3,9%	-	-	98	11,3%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 300	1 604	413	31,8%	665	51,1%	165	10,3%	1 243	77,5%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	400	445	-	-	294	73,5%	-	-	294	66,1%	-	-	-
Planning and Development	400	445	-	-	294	73,5%	-	-	294	66,1%	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	173 815	172 045	42 929	24,7%	69 682	40,1%	25 920	15,1%	138 531	80,5%	(191 572)	(94,9%)	(113,5%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	173 815	172 045	42 929	24,7%	69 682	40,1%	25 920	15,1%	138 531	80,5%	(191 572)	(94,9%)	(113,5%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 162 637	1 258 730	613 587	52,8%	613 968	52,8%	402 002	31,9%	1 629 557	129,5%	110 000	14,2%	265,5%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	430 240	299 612	-	-	4 770	1,1%	4 286	1,4%	9 056	3,0%	-	-	(100,0%)
Other revenue	353 805	353 857	-	-	109	-	10 086	2,9%	10 195	2,9%	-	-	(100,0%)
Transfers and Subsidies - Operational	371 592	387 229	503 246	135,4%	437 809	117,8%	433 043	111,8%	1 374 099	354,9%	110 000	50,9%	293,7%
Transfers and Subsidies - Capital	-	189 032	109 756	-	162 259	-	(54 538)	(28,9%)	217 477	115,0%	-	-	(100,0%)
Interest	7 000	29 000	585	8,4%	9 020	128,9%	9 125	31,5%	18 730	64,6%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 322 306)	(1 104 237)	(313 121)	23,7%	(415 726)	31,4%	(305 172)	27,6%	(1 034 019)	93,6%	(165 543)	16,9%	84,3%
Suppliers and employees	(1 304 902)	(1 086 834)	(304 307)	23,3%	(415 726)	31,9%	(296 582)	27,3%	(1 016 615)	93,5%	(164 635)	16,1%	80,1%
Finance charges	(17 404)	(17 404)	(8 813)	50,6%	-	-	(8 590)	49,4%	(17 404)	100,0%	(908)	54,8%	845,9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(159 669)	154 492	300 466	(188,2%)	198 242	(124,2%)	96 830	62,7%	595 538	385,5%	(55 543)	2,2%	(274,3%)
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	(162 656)	(111 116)	-	-	-	-	(40 538)	36,5%	(40 538)	36,5%	-	-	(100,0%)
Capital assets	(162 656)	(111 116)	-	-	-	-	(40 538)	36,5%	(40 538)	36,5%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(162 656)	(111 116)	-	-	-	-	(40 538)	36,5%	(40 538)	36,5%	-	-	(100,0%)
Cash Flow from Financing Activities													
Receipts	-	-	52	-	28	-	26	-	106	-	16	16,5%	64,1%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	52	-	28	-	26	-	106	-	16	16,5%	64,1%
Payments	(13 678)	(13 678)	(6 227)	49,2%	-	-	(6 951)	50,8%	(13 678)	100,0%	(6 143)	11,0%	13,1%
Repayment of borrowing	(13 678)	(13 678)	(6 227)	49,2%	-	-	(6 951)	50,8%	(13 678)	100,0%	(6 143)	11,0%	13,1%
Net Cash from/(used) Financing Activities	(13 678)	(13 678)	(6 675)	48,8%	28	(2%)	(6 925)	50,6%	(13 572)	99,2%	(6 127)	10,8%	13,0%
Net Increase/(Decrease) in cash held	(336 003)	29 698	293 791	(87,4%)	198 270	(59,0%)	49 368	166,2%	541 429	1 823,1%	(61 670)	31,9%	(180,1%)
Cash/cash equivalents at the year begin:	235 105	328 660	10	-	622 249	264,7%	820 519	249,7%	10	-	65 583	-	1 151,1%
Cash/cash equivalents at the year end:	(100 898)	358 358	622 240	(616,7%)	820 559	(813,3%)	869 886	242,7%	869 886	242,7%	3 902	4,2%	22 190,5%

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	43 657	5,5%	54 625	6,8%	(4)	-	701 568	87,7%	799 846	69,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 702	6,4%	7 363	7,1%	1	-	90 259	86,5%	104 324	9,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	(124)	100,0%	(124)	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	(540)	100,0%	(540)	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 231	3,3%	15 870	6,4%	72	-	225 536	90,3%	249 709	21,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	70	1,8%	220	5,6%	(22)	(6%)	3 635	93,1%	3 902	3%	-	-	-	-
Total By Income Source	58 660	5,1%	78 078	6,7%	46	-	1 020 334	88,2%	1 157 118	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 729	18,9%	5 572	12,1%	10	-	31 791	69,0%	46 102	4,0%	-	-	-	-
Commercial	7 540	21,2%	6 138	17,2%	(0)	-	21 962	61,6%	35 640	3,1%	-	-	-	-
Households	37 844	4,0%	58 187	6,1%	36	-	852 257	89,9%	948 324	82,0%	-	-	-	-
Other	4 546	3,6%	8 181	6,4%	0	-	114 324	90,0%	127 052	11,0%	-	-	-	-
Total By Customer Group	58 660	5,1%	78 078	6,7%	46	-	1 020 334	88,2%	1 157 118	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 701	64,2%	487	18,4%	1	-	462	17,4%	2 650	47,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 911	97,6%	41	1,4%	-	-	32	1,1%	2 984	53,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 611	81,9%	528	9,4%	1	-	493	8,8%	5 633	100,0%

Contact Details

Municipal Manager	Dr Xolani Muthwa	033 897 6839
Chief Financial Officer	Mr Sigho B Ndabandaba	033 897 6714

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLABUYALINGANA (KZN271)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	276 689	295 850	109 034	39,4%	88 535	32,0%	68 476	23,1%	266 044	89,9%	70 841	95,3%	(3,3%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	16	-	16	-	-	-	(100,0%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	470	409	117	25,0%	117	25,0%	117	28,8%	352	86,3%	117	80,6%	-
Sale of Goods and Rendering of Services	342	41	2	,5%	10	2,8%	12	29,5%	23	57,5%	16	61,7%	(26,4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	7 784	10 324	2 654	34,1%	2 346	30,1%	2 481	24,0%	7 480	72,5%	1 925	90,2%	28,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	433	407	118	27,3%	113	26,2%	123	30,2%	354	87,1%	111	77,3%	10,9%
Licence and permits	2 702	2 685	726	26,9%	623	23,1%	621	23,1%	1 969	73,3%	648	71,6%	(4,2%)
Operational Revenue	688	527	299	43,4%	150	21,8%	72	13,6%	521	98,7%	63	72,8%	14,3%
Non-Exchange Revenue													
Property rates	25 102	23 864	5 977	23,8%	5 977	23,8%	5 977	25,0%	17 931	75,1%	5 814	73,4%	2,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	808	1 592	318	39,3%	350	43,3%	289	18,2%	957	60,1%	44	17,5%	552,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	238 168	255 808	98 824	41,5%	78 849	33,1%	58 768	23,0%	236 441	92,4%	62 102	98,3%	(5,4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	193	193	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	245 314	283 167	48 985	20,0%	53 609	21,9%	51 212	18,1%	153 805	54,3%	40 117	55,2%	27,7%
Employee related costs	96 594	93 767	20 499	21,4%	22 737	23,8%	21 034	22,4%	64 270	68,5%	18 784	69,9%	12,0%
Remuneration of councillors	15 449	15 842	3 577	23,2%	4 650	30,1%	3 758	23,7%	11 985	75,7%	3 550	77,1%	5,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 111	4 523	-	-	192	6,2%	947	20,9%	1 139	25,2%	1 019	48,6%	(7,0%)
Debt impairment	4 339	7 621	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	21 532	30 654	7 309	33,9%	7 261	33,7%	4 768	15,6%	19 339	63,1%	-	25,2%	(100,0%)
Interest	995	1 011	0	-	1	,1%	0	-	1	,1%	8	1,0%	(98,2%)
Contracted services	48 266	70 378	9 811	20,3%	6 437	13,3%	8 085	11,5%	24 334	34,6%	5 729	42,8%	41,1%
Transfers and subsidies	17 839	16 693	325	1,8%	2 392	13,4%	1 834	11,0%	4 550	27,3%	3 573	60,1%	(48,7%)
Irrecoverable debts written off	(4 339)	1 631	-	-	34	(,8%)	220	13,5%	253	15,5%	92	-	137,6%
Operational costs	42 528	41 047	7 464	17,5%	9 904	23,3%	10 566	25,7%	27 933	68,1%	7 363	56,9%	43,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	31 375	12 682	60 049		34 926		17 264		112 239		30 724		
Transfers and subsidies - capital (monetary allocations)	52 375	56 358	10 476	20,0%	15 060	28,8%	17 996	31,9%	43 532	77,2%	4 407	29,0%	308,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	83 750	69 041	70 525		49 987		35 259		155 771		35 131		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	83 750	69 041	70 525		49 987		35 259		155 771		35 131		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	83 750	69 041	70 525		49 987		35 259		155 771		35 131		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	83 750	69 041	70 525		49 987		35 259		155 771		35 131		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	58 829	60 632	3 639	6,2%	5 598	9,5%	8 404	13,9%	17 641	29,1%	8 249	(29,5%)	1,9%
National Government	41 630	39 222	3 307	7,9%	4 508	10,8%	6 690	17,1%	14 505	37,0%	4 735	(51,7%)	41,3%
Provincial Government	3 913	9 785	-	-	-	-	-	-	-	-	-	24,0%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 543	49 007	3 307	7,3%	4 508	9,9%	6 690	13,7%	14 505	29,6%	4 735	(35,2%)	41,3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 286	11 625	332	2,5%	1 091	8,2%	1 713	14,7%	3 136	27,0%	3 514	(14,4%)	(51,2%)
Capital Expenditure Functional	58 959	60 632	3 639	6,2%	7 982	13,5%	8 240	13,6%	19 862	32,8%	8 249	(29,5%)	(,1%)
Municipal governance and administration	12 756	10 965	332	2,6%	1 255	9,8%	1 318	12,0%	2 905	26,5%	3 514	(51,5%)	(62,5%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	12 756	10 965	332	2,6%	1 255	9,8%	1 318	12,0%	2 905	26,5%	3 514	(51,3%)	(62,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 261	9 203	-	-	550	7,6%	672	7,3%	1 222	13,3%	-	5,0%	(100,0%)
Community and Social Services	-	235	-	-	-	-	-	-	-	-	-	3,8%	-
Sport And Recreation	6 957	8 664	-	-	550	7,9%	483	5,6%	1 033	11,9%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	304	304	-	-	-	-	189	62,2%	189	62,2%	-	-	(100,0%)
Economic and Environmental Services	34 674	32 732	3 307	9,5%	6 178	17,8%	6 249	19,1%	15 735	48,1%	4 735	(49,3%)	32,0%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	34 674	32 732	3 307	9,5%	6 178	17,8%	6 249	19,1%	15 735	48,1%	4 735	(57,2%)	32,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	356	356	-	-	-	-	-	-	-	-	-	(262,8%)	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	356	356	-	-	-	-	-	-	-	-	-	(262,8%)	-
Other	3 913	7 376	-	-	-	-	-	-	-	-	-	896,7%	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	324 033	345 185	138 848	42,9%	120 206	37,1%	64 378	18,7%	323 433	93,7%	118 011	108,3%	(45,4%)
Property rates	20 117	18 556	493	2,5%	(759)	(3,8%)	3 130	16,9%	2 864	15,4%	955	63,6%	227,6%
Service charges	470	327	49	10,5%	6	1,2%	80	24,6%	135	41,4%	124	73,1%	(35,1%)
Other revenue	5 120	3 812	117 034	2 285,9%	96 843	1 891,5%	82 886	2 174,3%	296 763	7 784,8%	95 566	5 026,1%	(13,3%)
Transfers and Subsidies - Operational	238 168	255 808	2 359	1,0%	917	4%	(7 147)	(2,8%)	(3 871)	(1,5%)	592	3,4%	(1 307,3%)
Transfers and Subsidies - Capital	52 375	56 358	17 900	34,2%	23 200	44,3%	(15 844)	(28,1%)	25 256	44,8%	20 523	106,6%	(177,2%)
Interest	7 784	10 324	1 013	13,0%	(0)	-	1 273	12,3%	2 286	22,1%	251	-	407,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(215 131)	(239 626)	(42 404)	19,7%	(46 539)	21,6%	55 661	(23,2%)	(33 282)	13,9%	(57 368)	(19,7%)	(197,0%)
Suppliers and employees	(214 125)	(239 604)	(42 404)	19,8%	(46 539)	21,7%	55 661	(23,2%)	(33 282)	13,9%	(56 734)	(19,5%)	(198,1%)
Finance charges	(6)	(22)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 000)	-	-	-	-	-	-	-	-	-	(634)	(27,4%)	(100,0%)
Net Cash from/(used) Operating Activities	108 902	105 559	96 444	88,6%	73 668	67,6%	120 039	113,7%	290 151	274,9%	60 643	172,7%	97,9%
Cash Flow from Investing Activities													
Receipts	683	683	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	683	683	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(67 653)	(69 727)	-	-	(12 792)	18,9%	(9 543)	13,7%	(22 335)	32,0%	-	-	(100,0%)
Capital assets	(67 653)	(69 727)	-	-	(12 792)	18,9%	(9 543)	13,7%	(22 335)	32,0%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(66 970)	(69 044)	-	-	(12 792)	19,1%	(9 543)	13,8%	(22 335)	32,3%	-	-	(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	41 932	36 515	96 444	230,0%	60 875	145,2%	110 496	302,6%	267 816	733,4%	60 643	257,5%	82,2%
Cash/cash equivalents at the year begin:	119 906	108 383	(11)	-	96 459	80,4%	160 039	147,7%	(11)	(11)	286 356	-	(44,1%)
Cash/cash equivalents at the year end:	161 838	144 898	96 459	59,6%	157 445	97,3%	270 535	186,7%	270 535	186,7%	347 049	145,2%	(22,0%)

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
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	890	1,3%	1 421	2,0%	(582)	(,8%)	68 799	97,5%	70 528	107,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	45	8,6%	65	12,4%	-	-	414	79,0%	524	,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	42	4,7%	73	8,1%	(0)	-	783	87,2%	898	1,4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	6 945	100,0%	6 945	10,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(12 983)	100,0%	(12 983)	(19,7%)	-	-	-	-
Total By Income Source	977	1,5%	1 559	2,4%	(582)	(,9%)	63 957	97,0%	65 911	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	293	,9%	578	1,9%	(583)	(1,9%)	30 525	99,1%	30 813	46,7%	-	-	-	-
Commercial	641	1,9%	894	2,6%	(0)	-	32 621	95,5%	34 156	51,8%	-	-	-	-
Households	4	2,6%	8	5,2%	-	-	141	92,2%	153	,2%	-	-	-	-
Other	40	5,0%	79	10,0%	0	1%	670	84,9%	789	1,2%	-	-	-	-
Total By Customer Group	977	1,5%	1 559	2,4%	(582)	(,9%)	63 957	97,0%	65 911	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	(0)	100,0%	(0)	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(2 016)	83,7%	(1 843)	76,5%	1 265	(52,5%)	184	(7,7%)	(2 410)	38,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(3 523)	92,3%	207	(5,4%)	1 215	(31,8%)	(1 715)	44,9%	(3 816)	61,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(5 540)	89,0%	(1 637)	26,3%	2 480	(39,8%)	(1 530)	24,6%	(6 227)	100,0%

Contact Details

Municipal Manager	Mr Nkosinathi Phumilani Emmuel Myeni	035 592 0680
Chief Financial Officer	Mrs Nozipho Princess Mkhabela	035 592 0680

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLATHUZE (KZN282)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	4 931 451	5 122 627	1 479 474	30,0%	1 133 786	23,0%	1 291 262	25,2%	3 904 522	76,2%	971 457	72,7%	32,9%
Exchange Revenue													
Service charges - Electricity	2 150 331	2 290 831	599 679	27.9%	421 489	19.6%	517 186	22.6%	1 538 354	67.2%	388 888	71.5%	33.0%
Service charges - Water	588 970	585 000	156 932	26.6%	130 579	22.2%	136 692	23.4%	424 203	72.5%	113 463	73.8%	20.5%
Service charges - Waste Water Management	119 676	120 256	30 376	25.4%	30 252	25.3%	29 925	24.9%	90 553	75.3%	20 763	77.6%	44.1%
Service charges - Waste Management	114 792	114 669	29 298	25.5%	29 380	25.6%	29 317	25.6%	87 994	76.7%	26 989	76.2%	8.6%
Sale of Goods and Rendering of Services	12 366	94 781	31 989	258.7%	30 064	243.1%	45 963	48.5%	108 016	114.0%	3 433	63.3%	1 238.7%
Agency services	6 365	8 365	1 620	25.5%	2 650	41.6%	1 671	20.0%	5 941	71.0%	3 178	84.5%	(47.4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	29	29	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	64 500	40 000	2 709	4.2%	14 962	23.2%	4 613	11.5%	22 284	55.7%	5 317	33.4%	(13.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	850	1 950	492	57.9%	490	57.6%	440	22.6%	1 422	72.9%	512	175.7%	(13.9%)
Rental from Fixed Assets	16 074	15 019	2 750	17.1%	2 339	14.6%	3 750	25.0%	8 840	58.9%	2 364	106.0%	58.7%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 625	11 131	1 766	20.5%	1 848	21.4%	5 643	50.7%	9 258	83.2%	3 109	152.5%	81.5%
Non-Exchange Revenue													
Property rates	736 829	713 967	230 722	31.3%	131 887	17.9%	156 749	22.0%	519 358	72.7%	139 595	70.3%	12.3%
Surcharges and Taxes	6 332	6 332	745	11.8%	1 978	31.2%	5 053	79.8%	7 776	122.8%	1 801	9.6%	180.5%
Fines, penalties and forfeits	15 754	12 284	504	3.2%	931	5.9%	759	6.2%	2 195	17.9%	862	5.1%	(11.9%)
Licences or permits	3 632	3 632	557	15.3%	1 066	29.3%	856	23.6%	2 479	68.3%	790	61.4%	8.4%
Transfer and subsidies - Operational	551 827	568 973	230 360	41.7%	189 259	34.3%	133 541	23.5%	553 160	97.2%	141 034	93.1%	(5.3%)
Fuel Levy	-	870	562	-	237	-	159	18.2%	958	110.1%	-	-	(100.0%)
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	90 000	-	90 000	-	-	-	(100.0%)
Discontinued Operations	534 500	534 540	158 412	29.6%	144 373	27.0%	128 944	24.1%	431 729	80.8%	119 358	70.4%	8.0%
Operating Expenditure	4 937 024	5 286 027	1 313 913	26.6%	1 249 790	25.3%	1 244 644	23.5%	3 808 347	72.0%	1 050 268	71.1%	18.5%
Employee related costs	1 212 559	1 186 692	284 541	23.5%	291 623	24.1%	285 751	24.1%	861 915	72.6%	267 940	69.1%	6.6%
Remuneration of councillors	35 510	35 510	7 292	20.5%	8 118	22.9%	7 582	21.4%	22 992	64.7%	7 821	65.1%	(3.0%)
Bulk purchases - electricity	1 492 128	1 627 634	408 692	27.4%	323 246	21.7%	411 009	25.3%	1 142 947	70.2%	284 721	75.1%	44.4%
Inventory consumed	460 979	494 717	154 989	33.6%	126 190	27.4%	101 355	20.5%	382 534	77.3%	100 264	60.6%	1.1%
Debt impairment	173 883	238 597	41 401	23.8%	41 420	23.8%	41 420	17.4%	124 241	52.1%	43 128	75.0%	(4.0%)
Depreciation and amortisation	320 160	320 160	77 893	24.3%	78 144	24.4%	76 628	23.9%	232 666	72.7%	81 928	73.0%	(6.5%)
Interest	130 491	158 678	34 340	26.3%	43 565	33.4%	33 697	21.2%	111 602	70.3%	18 868	63.6%	78.6%
Contracted services	409 217	493 057	127 255	31.1%	136 665	33.4%	107 252	21.8%	371 172	75.3%	80 682	54.6%	32.9%
Transfers and subsidies	14 759	9 959	1 782	12.1%	1 457	9.9%	1 715	17.2%	4 954	49.7%	1 642	76.8%	4.4%
Irrecoverable debts written off	-	-	9 489	-	2 121	-	2 234	-	13 844	-	1 670	242 793 300.0%	33.8%
Operational costs	343 730	377 359	82 277	23.9%	88 591	25.8%	70 303	18.6%	241 170	63.9%	69 355	68.7%	1.4%
Losses on disposal of Assets	-	-	-	-	-	-	7 520	-	7 520	-	-	-	(100.0%)
Other Losses	343 610	343 664	83 962	24.4%	108 651	31.6%	98 178	28.6%	290 790	84.6%	92 250	123.0%	6.4%
Surplus/(Deficit)	(5 573)	(163 401)	165 561		(116 004)		46 618		96 175		(78 811)		
Transfers and subsidies - capital (monetary allocations)	218 836	218 530	71 801	32.8%	23 549	10.8%	100 422	46.0%	195 772	89.6%	-	13.8%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	213 263	55 130	237 362		(92 455)		147 039		291 947		(78 811)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	213 263	55 130	237 362		(92 455)		147 039		291 947		(78 811)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	213 263	55 130	237 362		(92 455)		147 039		291 947		(78 811)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	213 263	55 130	237 362		(92 455)		147 039		291 947		(78 811)		

Part 2: Capital Revenue and Expenditure

		2022/24								2022/23		Q3 of 2022/23 to Q3 of 2023/24		
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands														
Capital Revenue and Expenditure														
Source of Finance		802 941	817 407	193 901	24,1%	266 757	33,2%	183 314	22,4%	643 973	78,8%	196 127	63,6%	(6,5%)
National Government		218 836	216 337	60 911	27,8%	62 630	28,6%	51 255	23,7%	174 796	80,8%	41 002	66,9%	25,0%
Provincial Government		-	-	-	-	-	-	-	-	-	-	66	6,4%	(100,0%)
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen		-	2 194	2 194	-	-	-	-	-	2 194	100,0%	-	-	-
Transfers recognised - capital		218 836	218 530	63 105	28,8%	62 630	28,6%	51 255	23,5%	176 990	81,0%	41 068	63,9%	24,8%
Borrowing		406 569	418 775	89 425	22,0%	150 627	37,0%	96 953	23,2%	337 004	80,5%	124 263	67,2%	(22,0%)
Internally generated funds		177 536	180 101	41 372	23,3%	53 501	30,1%	35 107	19,5%	129 979	72,2%	30 796	55,1%	14,0%
Capital Expenditure Functional		802 941	817 407	193 901	24,1%	266 757	33,2%	183 314	22,4%	643 973	78,8%	196 127	63,6%	(6,5%)
Municipal governance and administration		68 791	64 557	14 850	21,6%	801	1,2%	1 140	1,8%	16 791	26,0%	27 436	71,2%	(95,8%)
Executive and Council		118	123	-	-	34	28,6%	23	18,8%	57	46,3%	6	32,7%	295,9%
Finance and administration		68 673	64 434	14 850	21,6%	768	1,1%	1 117	1,7%	16 734	26,0%	27 430	71,2%	(95,9%)
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		107 478	136 699	18 850	17,5%	63 927	59,5%	14 757	10,8%	97 534	71,3%	28 779	38,9%	(48,7%)
Community and Social Services		71 074	57 555	2 301	3,2%	23 083	32,5%	5 009	8,7%	30 394	52,8%	1 454	17,7%	244,6%
Sport And Recreation		34 620	77 578	16 538	47,8%	40 633	117,4%	9 196	11,9%	66 367	85,5%	26 666	42,9%	(65,5%)
Public Safety		1 785	1 565	11	,6%	211	11,8%	551	35,2%	773	49,4%	659	42,4%	(16,4%)
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		155 315	152 737	14 373	9,3%	32 785	21,1%	35 465	23,2%	82 623	54,1%	13 524	21,1%	162,2%
Planning and Development		22 127	14 777	1 506	6,8%	1 251	5,7%	4 384	29,7%	7 141	48,3%	1 660	3,8%	164,1%
Road Transport		131 940	133 382	12 729	9,6%	31 523	23,9%	31 080	23,3%	75 332	56,5%	11 824	29,4%	162,9%
Environmental Protection		1 248	4 579	138	11,1%	12	1,0%	-	-	150	3,3%	41	8,9%	(100,0%)
Trading Services		465 913	449 989	145 386	31,2%	165 814	35,6%	131 237	29,2%	442 437	98,3%	126 147	89,4%	4,0%
Energy sources		125 935	106 705	1	-	45 898	36,4%	12 962	12,1%	58 861	55,2%	7 410	82,3%	74,9%
Water Management		202 482	260 751	118 165	58,4%	84 629	41,8%	104 757	40,2%	307 551	117,9%	72 483	91,6%	44,5%
Waste Water Management		125 266	75 003	25 284	20,2%	35 287	28,2%	13 518	18,0%	74 089	98,8%	46 224	94,8%	(70,8%)
Waste Management		12 230	7 430	1 936	15,8%	-	-	-	-	1 936	25,7%	31	2,4%	(100,0%)
Other		5 444	13 424	442	8,1%	3 429	63,0%	716	5,3%	4 587	34,2%	240	19,6%	198,4%

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	4 897 626	4 921 527	1 305 523	26,7%	1 197 331	24,4%	1 315 435	26,7%	3 818 290	77,6%	1 616 342	85,3%	(18,6%)
Property rates	705 882	691 129	149 404	21,2%	143 810	20,4%	141 403	20,5%	434 617	62,9%	147 390	70,4%	(4,1%)
Service charges	3 265 019	3 337 685	649 385	19,9%	690 320	21,1%	704 661	21,1%	2 044 367	61,3%	638 207	80,8%	10,4%
Other revenue	91 561	65 210	188 408	205,8%	148 167	161,8%	293 697	450,4%	630 271	966,5%	500 409	108,8%	(41,3%)
Transfers and Subsidies - Operational	551 827	568 973	224 154	40,6%	175 259	31,8%	130 924	23,0%	530 337	93,2%	148 475	94,7%	(11,8%)
Transfers and Subsidies - Capital	218 836	218 530	88 000	40,2%	32 000	14,6%	39 841	18,2%	159 841	73,1%	187 465	128,5%	(78,7%)
Interest	64 500	40 000	6 172	9,6%	7 776	12,1%	4 909	12,3%	18 857	47,1%	(5 604)	-	(187,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 111 053)	(4 425 641)	(1 174 551)	28,6%	(1 056 602)	25,7%	(1 046 507)	23,6%	(3 277 660)	74,1%	(940 400)	76,0%	11,3%
Suppliers and employees	(3 965 804)	(4 257 003)	(1 174 551)	29,6%	(976 221)	24,6%	(1 046 507)	24,6%	(3 197 280)	75,1%	(940 460)	76,7%	11,3%
Finance charges	(130 491)	(158 678)	-	-	(80 381)	61,6%	-	-	(80 381)	50,7%	60	46,7%	(100,0%)
Transfers and grants	(14 759)	(9 959)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	786 573	495 886	130 972	16,7%	140 729	17,9%	268 928	54,2%	540 629	109,0%	675 942	165,2%	(60,2%)
Cash Flow from Investing Activities													
Receipts	-	-	55 710	-	-	-	-	-	55 710	-	-	-	-
Proceeds on disposal of PPE	-	-	55 710	-	-	-	-	-	55 710	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(923 382)	(940 017)	(301 165)	32,6%	(250 470)	27,1%	(245 366)	26,1%	(797 002)	84,8%	(214 168)	75,4%	14,6%
Capital assets	(923 382)	(940 017)	(301 165)	32,6%	(250 470)	27,1%	(245 366)	26,1%	(797 002)	84,8%	(214 168)	75,4%	14,6%
Net Cash from/(used) Investing Activities	(923 382)	(940 017)	(245 455)	26,6%	(250 470)	27,1%	(245 366)	26,1%	(741 292)	78,9%	(214 168)	75,4%	14,6%
Cash Flow from Financing Activities													
Receipts	406 569	410 000	-	-	-	-	210 000	51,2%	210 000	51,2%	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	406 569	410 000	-	-	-	-	210 000	51,2%	210 000	51,2%	-	-	(100,0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(148 933)	(150 857)	-	-	-	-	(66 557)	44,1%	(66 557)	44,1%	-	40,3%	(100,0%)
Repayment of borrowing	(148 933)	(150 857)	-	-	-	-	(66 557)	44,1%	(66 557)	44,1%	-	40,3%	(100,0%)
Net Cash from/(used) Financing Activities	257 637	259 143	-	-	-	-	143 443	55,4%	143 443	55,4%	-	(11,4%)	(100,0%)
Net Increase/(Decrease) in cash held	120 827	(184 988)	(114 483)	(94,7%)	(109 741)	(90,8%)	167 006	(90,3%)	(57 219)	30,9%	461 774	68,3%	(63,8%)
Cash/cash equivalents at the year begin:	536 117	495 109	486 441	90,7%	380 626	71,0%	270 885	54,7%	486 441	98,2%	120 693	-	124,4%
Cash/cash equivalents at the year end:	656 944	310 121	380 626	57,9%	270 885	41,2%	437 890	141,2%	437 890	141,2%	582 467	108,9%	(24,8%)

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	94 964	28,4%	16 026	4,8%	9 655	2,9%	213 648	63,9%	334 293	35,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	207 348	92,7%	6 586	2,9%	1 911	9%	7 879	3,5%	223 723	23,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	56 855	38,3%	6 602	4,4%	3 719	2,5%	81 308	54,8%	148 483	15,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 878	37,7%	1 747	5,5%	869	2,8%	16 979	53,9%	31 473	3,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	10 010	42,3%	1 494	6,3%	550	2,3%	11 636	49,1%	23 689	2,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 898	5,5%	1 034	3,0%	984	2,9%	30 490	88,6%	34 406	3,7%	-	-	-	-
Interest on Arrear Debtor Accounts	101	4,5%	32	1,4%	8	,4%	2 087	93,6%	2 229	,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	106 514	77,8%	1 322	1,0%	189	,1%	28 964	21,1%	136 990	14,6%	-	-	-	-
Total By Income Source	489 568	52,3%	34 843	3,7%	17 885	1,9%	392 990	42,0%	935 286	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	150 754	59,2%	10 729	4,2%	8 058	3,2%	85 151	33,4%	254 693	27,2%	-	-	-	-
Commercial	273 244	71,7%	11 079	2,9%	3 902	1,0%	92 989	24,4%	381 215	40,8%	-	-	-	-
Households	64 485	22,4%	12 393	4,3%	5 494	1,9%	205 349	71,4%	287 721	30,8%	-	-	-	-
Other	1 085	9,3%	640	5,5%	431	3,7%	9 501	81,5%	11 658	1,2%	-	-	-	-
Total By Customer Group	489 568	52,3%	34 843	3,7%	17 885	1,9%	392 990	42,0%	935 286	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	141 941	100,0%	-	-	-	-	-	-	141 941	87,8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 676	100,0%	4	-	-	-	-	-	19 680	12,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5	100,0%	-	-	-	-	-	-	5	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	161 622	100,0%	4	-	-	-	-	-	161 626	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMKHANYAKUDE (DC27)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	671 896	698 181	273 393	40,7%	182 819	27,2%	214 927	30,8%	671 140	96,1%	130 992	94,5%	64,1%
Exchange Revenue													
Service charges - Electricity	6 409	4 380	1 064	16,6%	1 076	16,8%	1 155	26,4%	3 296	75,2%	433	44,2%	166,6%
Service charges - Water	34 886	43 137	10 452	30,0%	10 038	28,8%	12 012	27,8%	32 501	75,3%	9 263	75,8%	29,7%
Service charges - Waste Water Management	455	466	120	26,3%	95	20,8%	33	7,1%	248	53,1%	107	68,4%	(69,1%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	189	189	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	15 760	18 027	4 503	28,6%	4 455	28,3%	4 584	25,4%	13 542	75,1%	3 804	48,6%	20,5%
Interest earned from Current and Non Current Assets	7 363	24 009	6 796	92,3%	5 411	73,5%	5 089	21,2%	17 295	72,0%	4 565	116,4%	11,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	264	264	44	16,9%	53	19,9%	50	18,8%	147	55,6%	111	61,4%	(55,5%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	133	-	-	(392)	-	-	-	(392)	(294,2%)	-	-	-
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	606 570	605 176	248 014	40,9%	162 085	26,7%	192 005	31,7%	602 104	99,5%	112 708	96,7%	70,4%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	2 400	2 400	-	-	-	-	-	2 400	100,0%	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	675 136	694 915	130 645	19,4%	149 424	22,1%	266 765	38,4%	546 834	78,7%	135 132	65,1%	97,4%
Employee related costs	219 697	228 511	59 470	27,1%	54 134	24,6%	59 984	26,2%	173 588	76,0%	53 863	70,8%	11,4%
Remuneration of councillors	9 944	11 549	2 785	28,0%	3 280	33,0%	3 197	27,7%	9 262	80,2%	3 233	82,4%	(1,1%)
Bulk purchases - electricity	30 055	24 819	8 703	29,0%	3 750	12,5%	2 906	11,7%	15 360	61,9%	6 370	40,5%	(54,4%)
Inventory consumed	106 173	106 173	11 023	10,4%	806	8%	59 643	56,2%	71 472	67,3%	25 427	84,3%	134,6%
Debt impairment	30 859	10 489	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	53 922	53 922	-	-	-	-	91 985	170,6%	91 985	170,6%	8 796	63,7%	945,7%
Interest	1 743	1 743	-	-	88	5,1%	0	-	88	5,1%	97	57,0%	(100,0%)
Contracted services	100 007	101 354	15 694	15,7%	51 061	51,1%	(3 876)	(3,8%)	62 879	62,0%	12 327	37,0%	(131,4%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	122 736	156 355	32 970	26,9%	36 304	29,6%	52 927	33,9%	122 201	78,2%	25 020	83,7%	111,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 240)	3 266	142 748		33 395		(51 838)		124 306		(4 141)		
Transfers and subsidies - capital (monetary allocations)	247 722	242 868	42 891	17,3%	116 654	47,1%	62 366	25,7%	221 911	91,4%	218 952	116,6%	(71,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	244 482	246 134	185 639		150 049		10 529		346 217		214 811		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	244 482	246 134	185 639		150 049		10 529		346 217		214 811		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	244 482	246 134	185 639		150 049		10 529		346 217		214 811		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	3 240	3 240	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	247 722	249 374	185 639		150 049		10 529		346 217		214 811		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	233 671	213 276	40 602	17,4%	67 310	28,8%	66 042	31,0%	173 954	81,6%	20 035	24,2%	229,6%
National Government	232 802	210 320	40 602	17,4%	67 310	28,9%	66 042	31,4%	173 954	82,7%	20 035	26,3%	229,6%
Provincial Government	870	870	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	233 671	211 189	40 602	17,4%	67 310	28,8%	66 042	31,3%	173 954	82,4%	20 035	24,2%	229,6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	2 087	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	233 671	213 276	40 602	17,4%	67 310	28,8%	66 042	31,0%	173 954	81,6%	20 035	24,2%	229,6%
Municipal governance and administration	-	2 087	-	-	-	-	-	-	-	-	20 035	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	2 087	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	870	870	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	870	870	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	232 802	210 320	40 602	17,4%	67 310	28,9%	66 042	31,4%	173 954	82,7%	20 035	26,3%	229,6%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	173 300	189 527	37 425	21,6%	59 307	34,2%	60 740	32,0%	157 472	83,1%	18 722	30,4%	224,4%
Waste Water Management	59 502	20 793	3 177	5,3%	8 003	13,4%	5 302	25,5%	16 482	79,3%	1 313	19,8%	303,8%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	963 463	1 030 472	43 755	4,5%	593 814	61,6%	245 888	23,9%	883 457	85,7%	328 633	91,5%	(25,2%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	19 487	76 103	6 462	33,2%	7 661	39,3%	6 517	8,6%	20 640	27,1%	5 399	77,1%	20,7%
Other revenue	82 321	82 316	31 469	38,2%	24 462	29,7%	21 221	25,8%	77 153	93,7%	36 518	1 618,5%	(41,9%)
Transfers and Subsidies - Operational	606 570	605 176	5 518	,9%	441 502	72,8%	217 537	35,9%	664 557	109,8%	107 012	90,8%	103,3%
Transfers and Subsidies - Capital	247 722	242 868	-	-	120 000	48,4%	-	-	120 000	49,4%	179 221	73,8%	(100,0%)
Interest	7 363	24 009	306	4,2%	189	2,6%	612	2,5%	1 107	4,6%	483	20,3%	26,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(639 339)	(681 250)	(140 947)	22,0%	(227 023)	35,5%	(131 577)	19,3%	(499 547)	73,3%	(118 935)	57,9%	10,6%
Suppliers and employees	(639 339)	(681 250)	(140 947)	22,0%	(227 023)	35,5%	(131 577)	19,3%	(499 547)	73,3%	(118 935)	58,1%	10,6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	324 124	349 222	(97 192)	(30,0%)	366 792	113,2%	114 311	32,7%	383 911	109,9%	209 698	230,7%	(45,5%)
Cash Flow from Investing Activities													
Receipts	-	2 400	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	2 400	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(268 722)	(245 268)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(268 722)	(245 268)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(268 722)	(242 868)	-	-	-	-	-	-	-	-	-	-	-
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	106 354	(97 192)	(175,4%)	366 792	662,0%	114 311	107,5%	383 911	361,0%	209 698	(477,5%)	(45,5%)
Cash/cash equivalents at the year begin:	174 618	160 329	-	-	43 549	24,9%	410 341	255,9%	-	-	169 168	-	142,6%
Cash/cash equivalents at the year end:	230 020	266 683	43 549	18,9%	410 341	178,4%	524 652	196,7%	524 652	196,7%	378 867	474,9%	38,5%

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	3 958	2,4%	8 246	5,1%	(2)	-	149 672	92,5%	161 875	61,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	301	2,3%	349	2,6%	(4)	-	12 556	95,1%	13 203	5,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(80)	(,3%)	26	,1%	(0)	-	29 146	100,2%	29 092	11,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 598	2,7%	3 007	5,2%	-	-	53 534	92,1%	58 139	22,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(239)	100,0%	(239)	(,1%)	-	-	-	-
Total By Income Source	5 777	2,2%	11 629	4,4%	(6)	-	244 669	93,4%	262 069	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 481	5,1%	2 387	8,3%	-	-	25 023	86,6%	28 891	11,0%	-	-	-	-
Commercial	2 045	2,5%	4 217	5,1%	(3)	-	75 708	92,4%	81 966	31,3%	-	-	-	-
Households	2 155	1,5%	4 634	3,3%	(3)	-	139 129	95,2%	146 115	55,8%	-	-	-	-
Other	96	1,9%	191	3,7%	-	-	4 809	94,4%	5 096	1,9%	-	-	-	-
Total By Customer Group	5 777	2,2%	11 629	4,4%	(6)	-	244 669	93,4%	262 069	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	10,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	1 483	100,0%	-	-	-	-	-	-	1 483	,9%
Trade Creditors	1 783	1,5%	3 591	2,9%	15 835	13,0%	100 883	82,6%	122 093	74,0%
Auditor-General	-	-	901	100,0%	-	-	-	-	901	,5%
Other	13 351	58,1%	1 132	4,9%	10 258	44,7%	(1 772)	(7,7%)	22 969	13,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	16 617	10,1%	5 625	3,4%	26 093	15,8%	116 636	70,7%	164 971	100,0%

Contact Details

Municipal Manager	Mr Wilfred Musakawukhethi Nuumalo	035 573 8615
Chief Financial Officer	Mr Sigho Nidabandaba	035 573 8696

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMLALAZI (KZN284)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	472 479	478 040	183 126	38,8%	132 764	28,1%	102 495	21,4%	418 386	87,5%	329 124	149,0%	(68,9%)
Exchange Revenue													
Service charges - Electricity	92 780	92 676	20 687	22,3%	25 263	27,2%	22 796	24,6%	68 746	74,2%	14 146	72,3%	61,1%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	15 210	15 532	3 923	25,8%	3 940	25,9%	3 957	25,5%	11 820	76,1%	2 943	77,3%	34,4%
Sale of Goods and Rendering of Services	1 656	1 360	458	27,7%	237	14,3%	1 377	101,2%	2 072	152,3%	398	72,8%	246,2%
Agency services	2 764	2 764	660	23,9%	478	17,3%	911	33,0%	2 049	74,1%	576	64,2%	58,2%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	2 390	678	-	650	-	671	28,1%	1 999	83,6%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	7 817	8 047	3 123	39,9%	1 981	25,3%	2 394	29,8%	7 497	93,2%	2 318	79,4%	3,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 627	1 627	837	51,4%	59	3,6%	70	4,3%	965	59,3%	367	56,3%	(81,0%)
Licence and permits	2 535	2 535	605	23,9%	592	23,3%	505	19,9%	1 702	67,1%	680	74,8%	(25,8%)
Operational Revenue	263	263	43	16,4%	-	-	(208)	(79,4%)	(165)	(62,9%)	66	73,3%	(414,6%)
Non-Exchange Revenue													
Property rates	74 461	75 202	47 946	64,4%	6 796	9,1%	8 595	11,4%	63 337	84,2%	(32 036)	85,4%	(126,8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	7 388	4 228	0	-	940	12,7%	410	9,7%	1 350	31,9%	508	16,6%	(19,2%)
Licences or permits	15	15	1	7,2%	0	2,6%	16	102,2%	17	112,0%	3	21,3%	480,6%
Transfer and subsidies - Operational	255 964	255 178	102 266	40,0%	89 775	35,1%	62 012	24,3%	254 053	99,6%	339 155	217,8%	(81,7%)
Interest	-	6 300	1 774	-	1 498	-	1 334	21,2%	4 607	73,1%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	1 539	124	-	367	-	354	23,0%	845	54,9%	-	-	(100,0%)
Gains on disposal of Assets	3 000	3 383	-	-	190	6,3%	(2 698)	(79,8%)	(2 509)	(74,1%)	-	-	(100,0%)
Other Gains	7 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	521 063	531 430	125 544	24,1%	130 738	25,1%	108 790	20,5%	365 071	68,7%	69 954	67,9%	55,5%
Employee related costs	186 228	187 748	42 727	22,9%	49 519	26,6%	41 011	21,8%	133 258	71,0%	38 665	70,0%	6,1%
Remuneration of councillors	23 930	25 200	5 743	24,0%	7 377	30,8%	6 002	23,8%	19 122	75,9%	5 743	75,3%	4,5%
Bulk purchases - electricity	87 414	87 414	22 547	25,8%	18 767	21,5%	18 040	20,6%	59 353	67,9%	14 367	63,9%	25,6%
Inventory consumed	20 758	19 193	3 013	14,5%	3 958	19,1%	4 232	22,0%	11 204	58,4%	4 468	66,1%	(5,3%)
Debt impairment	8 100	5 580	2 025	25,0%	2 025	25,0%	135	2,4%	4 185	75,0%	(2 015)	75,0%	(106,7%)
Depreciation and amortisation	53 630	56 150	13 697	25,5%	13 772	25,7%	9 926	17,7%	37 395	66,6%	16 659	81,4%	(40,4%)
Interest	3 756	3 080	64	1,7%	1 258	33,5%	118	3,8%	1 439	46,7%	138	73,4%	(14,8%)
Contracted services	74 186	84 940	17 786	24,0%	20 196	27,2%	18 822	22,2%	56 804	66,9%	21 446	58,7%	(12,2%)
Transfers and subsidies	7 673	7 496	1 970	25,7%	2 669	34,8%	537	7,2%	5 175	69,0%	1 537	66,2%	(65,1%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	(40 267)	-	(100,0%)
Operational costs	55 389	54 629	15 971	28,8%	11 197	20,2%	9 967	18,2%	37 136	68,0%	9 213	66,3%	8,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(48 584)	(53 390)	57 582		2 026		(6 295)		53 314		259 170		
Transfers and subsidies - capital (monetary allocations)	66 136	69 187	6 079	9,2%	30 828	46,6%	12 175	17,6%	49 082	70,9%	6 207	67,4%	96,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	17 553	15 797	63 661		32 854		5 881		102 396		265 377		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	17 553	15 797	63 661		32 854		5 881		102 396		265 377		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 553	15 797	63 661		32 854		5 881		102 396		265 377		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 553	15 797	63 661		32 854		5 881		102 396		265 377		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	110 155	114 171	6 467	5,9%	48 897	44,4%	17 896	15,7%	73 260	64,2%	6 657	45,0%	168,8%
National Government	63 116	68 187	5 244	8,3%	27 600	43,7%	10 266	15,1%	43 111	63,2%	4 691	59,2%	118,9%
Provincial Government	3 000	1 000	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	66 116	69 187	5 244	7,9%	27 600	41,7%	10 266	14,8%	43 111	62,3%	4 691	59,2%	118,9%
Borrowing	30 000	30 000	-	-	19 743	65,8%	3 925	13,1%	23 668	78,9%	-	-	(100,0%)
Internally generated funds	14 038	14 984	1 222	8,7%	1 554	11,1%	3 705	24,7%	6 481	43,3%	1 966	18,9%	88,4%
Capital Expenditure Functional	110 155	114 171	6 467	5,9%	48 897	44,4%	17 896	15,7%	73 260	64,2%	6 657	45,0%	168,8%
Municipal governance and administration	800	1 201	59	7,4%	(1)	(,1%)	196	16,3%	254	21,2%	699	29,6%	(72,0%)
Executive and Council	400	400	9	2,2%	(0)	(,1%)	196	49,0%	204	51,1%	-	2,0%	(100,0%)
Finance and administration	400	801	51	12,7%	(1)	(,2%)	-	-	50	6,2%	699	32,4%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	38 535	33 839	3 864	10,0%	8 392	21,8%	5 022	14,8%	17 277	51,1%	2 190	50,7%	129,3%
Community and Social Services	13 983	20 956	2 384	17,0%	2 571	18,4%	3 327	15,9%	8 282	39,5%	717	16,0%	364,1%
Sport And Recreation	24 453	12 178	1 480	6,1%	5 821	23,8%	1 618	13,3%	8 920	73,2%	1 473	76,3%	9,9%
Public Safety	100	705	-	-	-	-	76	10,8%	76	10,8%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	66 669	74 741	1 792	2,7%	39 545	59,3%	12 023	16,1%	53 360	71,4%	2 319	47,3%	418,4%
Planning and Development	4 388	2 388	-	-	-	-	405	16,9%	405	16,9%	7	5,8%	6 127,9%
Road Transport	62 281	72 353	1 792	2,9%	39 545	63,5%	11 619	16,1%	52 955	73,2%	2 313	48,6%	402,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 150	4 390	751	18,1%	962	23,2%	655	14,9%	2 368	53,9%	1 449	24,7%	(54,8%)
Energy sources	3 500	3 500	751	21,5%	962	27,5%	(144)	(4,1%)	1 569	44,8%	1 449	26,2%	(109,9%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	650	800	-	-	-	-	799	99,9%	799	99,9%	-	70,5%	(100,0%)
Waste Management	-	90	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	516 177	516 598	178 322	34,5%	172 508	33,4%	131 849	25,5%	482 679	93,4%	439 717	89,0%	(70,0%)
Property rates	69 759	70 602	16 310	23,4%	19 036	27,3%	13 315	18,9%	48 661	68,9%	4 650	8,4%	186,4%
Service charges	104 031	105 795	22 437	21,6%	27 944	26,9%	27 426	25,9%	77 807	73,5%	13 652	16,7%	100,9%
Other revenue	12 848	8 397	9 747	75,9%	2 895	22,5%	15 350	182,8%	27 992	333,4%	4 577	34,1%	235,4%
Transfers and Subsidies - Operational	255 964	255 178	103 078	40,3%	88 432	34,5%	69 632	27,3%	261 142	102,3%	369 127	147,8%	(81,1%)
Transfers and Subsidies - Capital	66 136	69 187	26 750	40,4%	34 200	51,7%	6 126	8,9%	67 076	96,9%	47 711	100,0%	(87,2%)
Interest	7 440	7 440	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(459 333)	(466 085)	(137 026)	29,8%	(143 874)	31,3%	(130 711)	28,0%	(411 611)	88,3%	(119 841)	89,8%	9,1%
Suppliers and employees	(447 905)	(455 509)	(137 026)	30,6%	(143 874)	32,1%	(130 711)	28,7%	(411 611)	90,4%	(119 841)	90,0%	9,1%
Finance charges	(3 756)	(3 080)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(7 673)	(7 496)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	56 844	50 513	41 296	72,6%	28 634	50,4%	1 138	2,3%	71 068	140,7%	319 876	82,5%	(99,6%)
Cash Flow from Investing Activities													
Receipts	4 000	4 383	-	-	-	-	176	4,0%	176	4,0%	-	-	(100,0%)
Proceeds on disposal of PPE	4 000	4 383	-	-	-	-	176	4,0%	176	4,0%	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(110 155)	(114 171)	(7 405)	6,7%	(58 285)	52,9%	(18 616)	16,3%	(84 305)	73,8%	(8 592)	43,6%	116,7%
Capital assets	(110 155)	(114 171)	(7 405)	6,7%	(58 285)	52,9%	(18 616)	16,3%	(84 305)	73,8%	(8 592)	43,6%	116,7%
Net Cash from/(used) Investing Activities	(106 155)	(109 787)	(7 405)	7,0%	(58 285)	54,9%	(18 440)	16,8%	(84 129)	76,6%	(8 592)	43,6%	114,6%
Cash Flow from Financing Activities													
Receipts	30 000	30 000	26 087	87,0%	-	-	-	-	26 087	87,0%	-	-	-
Short term loans	30 000	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	30 000	26 087	-	-	-	-	-	26 087	87,0%	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	30 000	30 000	26 087	87,0%	-	-	-	-	26 087	87,0%	-	-	-
Net Increase/(Decrease) in cash held	(19 311)	(29 274)	59 579	(310,6%)	(29 651)	153,5%	(17 301)	59,1%	13 026	(44,5%)	311 283	(71,3%)	(105,6%)
Cash/cash equivalents at the year begin:	83 780	73 654	73 565	87,8%	133 633	159,5%	103 975	141,2%	73 565	99,9%	(297 836)	-	(134,9%)
Cash/cash equivalents at the year end:	64 469	44 380	133 633	207,3%	103 977	161,3%	86 680	195,3%	86 680	195,3%	13 420	16,6%	545,9%

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	9 068	35,0%	2 016	7,8%	1 273	4,9%	13 539	52,3%	25 897	20,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 506	2,5%	1 711	2,9%	1 168	1,9%	55 536	92,7%	59 922	48,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 205	8,6%	750	5,4%	566	4,1%	11 419	81,9%	13 940	11,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	,3%	9	,2%	9	,2%	3 930	99,3%	3 958	3,2%	-	-	-	-
Interest on Arrear Debtor Accounts	655	3,1%	711	3,3%	683	3,2%	19 324	90,4%	21 373	17,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 924)	431,5%	29	(4,3%)	57	(8,4%)	2 160	(318,8%)	(678)	(,5%)	-	-	-	-
Total By Income Source	9 521	7,7%	5 226	4,2%	3 757	3,0%	105 909	85,1%	124 412	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 418	4,7%	767	2,5%	557	1,8%	27 690	91,0%	30 433	24,5%	-	-	-	-
Commercial	7 670	27,2%	1 817	6,4%	1 298	4,6%	17 403	61,7%	28 188	22,7%	-	-	-	-
Households	(556)	(1,1%)	1 832	3,6%	1 352	2,7%	47 897	94,8%	50 524	40,6%	-	-	-	-
Other	988	6,5%	810	5,3%	550	3,6%	12 918	84,6%	15 266	12,3%	-	-	-	-
Total By Customer Group	9 521	7,7%	5 226	4,2%	3 757	3,0%	105 909	85,1%	124 412	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	244	99,6%	-	-	-	-	1	,4%	245	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	244	99,6%	-	-	-	-	1	,4%	245	100,0%

Contact Details

Municipal Manager	Mr Njabulo Shandu	035 473 3338
Chief Financial Officer	Ms Ntombikhona Mgobhozi	035 473 3338

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMGENI (KZN222)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	571 897	577 974	147 702	25,8%	136 393	23,8%	130 262	22,5%	414 357	71,7%	120 276	73,0%	8,3%
Exchange Revenue													
Service charges - Electricity	156 164	158 599	28 987	18,6%	25 783	16,5%	25 501	16,1%	80 270	50,6%	22 378	54,1%	14,0%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 752	13 811	2 979	27,7%	2 953	27,5%	3 006	21,8%	8 938	64,7%	2 934	86,3%	2,4%
Sale of Goods and Rendering of Services	5 609	6 039	889	15,9%	897	16,0%	1 350	22,3%	3 136	51,9%	1 361	62,3%	(8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 308	4 409	903	21,0%	956	22,2%	991	22,5%	2 849	64,6%	1 111	76,0%	(10,8%)
Interest earned from Current and Non Current Assets	3 030	3 030	985	32,5%	589	19,4%	826	27,3%	2 399	79,2%	787	63,5%	5,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 370	1 375	332	24,3%	335	24,4%	417	30,3%	1 084	78,8%	915	112,6%	(54,4%)
Licence and permits	2 445	2 566	655	26,8%	798	32,6%	710	27,7%	2 163	84,3%	525	58,9%	35,4%
Operational Revenue	1 563	789	31	2,0%	122	7,8%	114	14,4%	267	33,9%	108	17,0%	5,0%
Non-Exchange Revenue													
Property rates	253 564	255 064	66 816	26,4%	63 162	24,9%	65 729	25,8%	195 708	76,7%	60 389	74,8%	8,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 957	3 105	26	,9%	1 711	57,9%	40	1,3%	1 777	57,2%	31	43,7%	30,3%
Licences or permits	1 954	1 173	234	12,0%	123	6,3%	279	23,8%	636	54,3%	192	43,2%	45,2%
Transfer and subsidies - Operational	114 187	114 022	42 019	36,8%	36 676	32,1%	27 000	23,7%	105 696	92,7%	26 944	96,4%	,2%
Interest	13 677	13 677	2 844	20,8%	3 055	22,3%	3 534	25,8%	9 434	69,0%	2 601	62,2%	35,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	316	316	-	-	(766)	(242,6%)	766	242,6%	-	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	571 590	587 056	137 554	24,1%	126 381	22,1%	107 639	18,3%	371 574	63,3%	107 069	67,5%	,5%
Employee related costs	155 966	149 480	35 466	22,7%	36 281	23,3%	37 110	24,8%	108 856	72,8%	33 262	72,3%	11,6%
Remuneration of councillors	11 327	11 729	2 716	24,0%	3 440	30,4%	2 809	24,0%	8 965	76,4%	2 564	72,9%	9,6%
Bulk purchases - electricity	190 198	191 398	63 275	33,3%	36 751	19,3%	26 232	13,7%	126 258	66,0%	25 575	69,7%	2,6%
Inventory consumed	4 722	6 292	9	,2%	540	11,4%	484	7,7%	1 033	16,4%	436	45,2%	11,0%
Debt impairment	10 243	10 243	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	51 439	62 468	14 896	29,0%	15 196	29,5%	14 918	23,9%	45 010	72,1%	13 347	86,2%	11,8%
Interest	47	61	13	27,3%	5	11,2%	12	19,1%	30	49,3%	2	98,2%	573,3%
Contracted services	80 964	82 073	9 038	11,2%	22 045	27,2%	12 433	15,1%	43 516	53,0%	18 942	63,6%	(34,4%)
Transfers and subsidies	1 520	1 945	282	18,6%	434	28,6%	234	12,0%	951	48,9%	451	53,9%	(48,1%)
Irrecoverable debts written off	-	1 030	-	-	-	-	-	-	-	-	-	-	-
Operational costs	65 163	69 275	11 859	18,2%	11 689	17,9%	12 642	18,2%	36 189	52,2%	12 490	54,1%	1,2%
Losses on disposal of Assets	-	1 062	-	-	-	-	766	72,1%	766	72,1%	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	307	(9 081)	10 148		10 013		22 623		42 783		13 207		
Transfers and subsidies - capital (monetary allocations)	48 108	54 392	7 866	16,4%	6 992	14,5%	14 260	26,2%	29 118	53,5%	8 226	51,8%	73,3%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	48 415	45 311	18 014		17 005		36 883		71 901		21 434		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	48 415	45 311	18 014		17 005		36 883		71 901		21 434		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	48 415	45 311	18 014		17 005		36 883		71 901		21 434		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	48 415	45 311	18 014		17 005		36 883		71 901		21 434		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	83 818	93 627	959	1,1%	(962)	(1,1%)	22	-	19	-	5 238	9,1%	(99,6%)
National Government	46 708	52 992	98	,2%	426	,9%	-	-	524	1,0%	4 841	12,0%	(100,0%)
Provincial Government	1 400	1 400	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	48 108	54 392	98	,2%	426	,9%	-	-	524	1,0%	4 841	12,0%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	35 710	39 235	861	2,4%	(1 387)	(3,9%)	22	,1%	(505)	(1,3%)	397	2,0%	(94,5%)
Capital Expenditure Functional	83 818	93 627	11 144	13,3%	7 673	9,2%	11 145	11,9%	29 962	32,0%	7 352	44,7%	51,6%
Municipal governance and administration	2 381	3 072	5 263	221,0%	2 101	88,2%	22	,7%	7 386	240,5%	276	544,2%	(92,1%)
Executive and Council	1 100	1 220	-	-	-	-	20	1,6%	20	1,6%	63	16,4%	(69,1%)
Finance and administration	1 281	1 602	5 263	410,8%	2 101	164,0%	2	,1%	7 366	459,9%	213	613,4%	(98,9%)
Internal audit	-	250	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 580	1 580	579	36,6%	1 323	83,7%	-	-	1 901	120,3%	225	12,3%	(100,0%)
Community and Social Services	-	680	579	-	1 323	-	-	-	1 901	279,6%	225	12,3%	(100,0%)
Sport And Recreation	900	900	-	-	-	-	-	-	-	-	-	-	-
Public Safety	680	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	55 770	61 468	4 772	8,6%	1 320	2,4%	5 471	8,9%	11 563	18,8%	6 851	26,1%	(20,1%)
Planning and Development	3 850	3 476	-	-	-	-	-	-	-	-	-	-	-
Road Transport	51 920	57 991	4 772	9,2%	1 320	2,5%	5 471	9,4%	11 563	19,9%	6 851	26,6%	(20,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	24 086	27 508	530	2,2%	2 930	12,2%	5 653	20,5%	9 112	33,1%	-	8,6%	(100,0%)
Energy sources	22 486	23 407	-	-	3 459	15,4%	5 653	24,1%	9 112	38,9%	-	9,5%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 600	4 101	530	33,1%	(530)	(33,1%)	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	674 190	682 303	124 650	18,5%	125 481	18,6%	128 468	18,8%	378 599	55,5%	116 168	64,8%	10,6%
Property rates	240 886	237 210	105 120	43,6%	97 716	40,6%	88 837	37,5%	291 673	123,0%	85 028	114,0%	4,5%
Service charges	190 150	187 661	3 299	1,7%	5 171	2,7%	5 490	2,9%	13 960	7,4%	5 218	8,5%	5,2%
Other revenue	77 829	86 613	1 793	2,3%	2 004	2,6%	2 251	2,6%	6 048	7,0%	2 170	39,0%	3,7%
Transfers and Subsidies - Operational	114 187	113 398	5 802	5,1%	6 489	5,7%	816	,7%	13 107	11,6%	10 496	26,8%	(92,2%)
Transfers and Subsidies - Capital	48 108	54 392	8 636	18,0%	14 102	29,3%	31 073	57,1%	53 811	98,9%	13 256	70,0%	134,4%
Interest	3 030	3 030	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(579 115)	(568 657)	4 190	(,7%)	12 571	(2,2%)	(233 535)	41,1%	(216 775)	38,1%	850	(,4%)	(27 589,6%)
Suppliers and employees	(577 540)	(566 920)	4 190	(,7%)	12 571	(2,2%)	(233 535)	41,2%	(216 775)	38,2%	850	(,4%)	(27 589,6%)
Finance charges	(47)	(61)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 528)	(1 676)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	95 076	113 647	128 840	135,5%	138 052	145,2%	(105 068)	(92,5%)	161 824	142,4%	117 018	391,6%	(189,8%)
Cash Flow from Investing Activities													
Receipts	316	316	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	316	316	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(96 390)	(107 672)	(12 438)	12,9%	(22 152)	23,0%	(13 224)	12,3%	(47 814)	44,4%	(7 090)	37,9%	86,5%
Capital assets	(96 390)	(107 672)	(12 438)	12,9%	(22 152)	23,0%	(13 224)	12,3%	(47 814)	44,4%	(7 090)	37,9%	86,5%
Net Cash from/(used) Investing Activities	(96 074)	(107 356)	(12 438)	12,9%	(22 152)	23,1%	(13 224)	12,3%	(47 814)	44,5%	(7 090)	38,2%	86,5%
Cash Flow from Financing Activities													
Receipts	(189)	(189)	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(189)	(189)	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Net Cash from/(used) Financing Activities	(189)	(189)	-	-	-	-	-	-	-	-	-	98,2%	-
Net Increase/(Decrease) in cash held	(1 188)	6 102	116 402	(9 798,8%)	115 899	(9 756,5%)	(118 291)	(1 938,6%)	114 010	1 868,4%	109 928	2 698,9%	(207,6%)
Cash/cash equivalents at the year begin:	42 170	12 250	-	-	128 652	305,1%	244 551	1 996,3%	-	-	211 543	-	15,6%
Cash/cash equivalents at the year end:	40 982	18 352	128 652	313,9%	244 551	596,7%	126 260	688,0%	126 260	688,0%	321 471	761,5%	(60,7%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 711	30,0%	592	2,0%	597	2,1%	19 128	65,9%	29 028	12,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	28 711	17,9%	4 280	2,7%	3 721	2,3%	123 530	77,1%	160 242	66,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 555	10,9%	422	3,0%	405	2,8%	11 854	83,3%	14 236	5,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	166	9,8%	35	2,1%	32	1,9%	1 462	86,2%	1 696	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	171	,3%	102	,2%	147	,3%	52 331	99,2%	52 751	21,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(18 502)	119,7%	192	(1,2%)	249	(1,6%)	2 606	(16,9%)	(15 454)	(6,4%)	-	-	-	-
Total By Income Source	20 812	8,6%	5 625	2,3%	5 151	2,1%	210 911	87,0%	242 499	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(74)	(2,9%)	57	2,2%	58	2,2%	2 537	98,4%	2 578	1,1%	-	-	-	-
Commercial	692	25,8%	47	1,7%	43	1,6%	1 901	70,9%	2 682	1,1%	-	-	-	-
Households	19 817	9,5%	4 950	2,4%	4 528	2,2%	179 960	86,0%	209 255	86,3%	-	-	-	-
Other	377	1,3%	571	2,0%	523	1,9%	26 512	94,7%	27 983	11,5%	-	-	-	-
Total By Customer Group	20 812	8,6%	5 625	2,3%	5 151	2,1%	210 911	87,0%	242 499	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	0	3,9%	(1)	(57,4%)	3	153,5%	2	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	0	3,9%	(1)	(57,4%)	3	153,5%	2	100,0%

Contact Details

Municipal Manager	Mr Mzingisi Hloba	033 239 9225
Chief Financial Officer	Mrs Nonito Nzuza	033 239 9293

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMSHWATHI (KZN221)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	220 539	237 695	80 654	36,6%	67 973	30,8%	63 850	26,9%	212 477	89,4%	49 921	83,3%	27,9%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 023	3 023	796	26,3%	688	22,8%	881	29,2%	2 366	78,3%	654	63,8%	34,8%
Sale of Goods and Rendering of Services	252	391	141	56,0%	109	43,1%	170	43,4%	419	107,3%	85	150,0%	100,6%
Agency services	3 203	3 303	843	26,3%	922	28,8%	1 131	34,3%	2 897	87,7%	909	91,7%	24,5%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	294	-	208	-	217	-	719	-	342	-	(36,6%)
Interest earned from Current and Non Current Assets	3 100	7 190	1 796	57,9%	2 259	72,9%	2 074	28,8%	6 129	85,2%	1 172	91,9%	76,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	895	695	175	19,6%	173	19,3%	177	25,5%	525	75,6%	109	46,9%	62,6%
Licence and permits	6	18	2	36,1%	6	104,4%	3	17,0%	11	63,8%	1	140,8%	235,3%
Operational Revenue	-	-	-	-	500	-	161	-	660	-	-	-	(100,0%)
Non-Exchange Revenue													
Property rates	60 635	60 635	14 716	24,3%	14 267	23,5%	13 753	22,7%	42 737	70,5%	13 848	70,4%	(,7%)
Surcharges and Taxes	-	11 000	-	-	9 728	-	9 728	88,4%	9 728	88,4%	-	-	(100,0%)
Fines, penalties and forfeits	21	10	3	14,2%	1	5,1%	7	71,4%	11	109,6%	4	79,8%	66,5%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	141 906	140 982	57 999	40,9%	46 952	33,1%	34 440	24,4%	139 391	98,9%	36 424	91,4%	(5,4%)
Interest	7 500	9 500	2 938	39,2%	1 888	25,2%	1 108	11,7%	5 934	62,5%	(3 627)	6,2%	(130,6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	949	949	-	-	-	-	-	949	100,0%	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	243 215	342 814	102 312	42,1%	113 692	46,7%	181 063	52,8%	397 067	115,8%	54 941	57,6%	229,6%
Employee related costs	97 677	101 580	21 974	22,5%	26 707	27,3%	22 894	22,5%	71 576	70,5%	20 173	74,9%	13,5%
Remuneration of councillors	10 506	13 082	2 715	25,8%	3 613	34,4%	3 058	23,4%	9 386	71,7%	2 558	79,6%	19,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	(93)	-	(100,0%)
Inventory consumed	3 868	12 257	218	5,6%	1 131	29,2%	1 031	8,4%	2 380	19,4%	207	31,0%	398,2%
Debt impairment	5 000	30 500	-	-	50 368	1 007,4%	131 224	430,2%	181 592	595,4%	-	-	(100,0%)
Depreciation and amortisation	33 150	23 150	4 809	14,5%	4 995	15,1%	4 911	21,2%	14 716	63,6%	14 068	34,7%	(65,1%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	54 244	62 881	9 585	17,7%	12 279	22,8%	9 299	14,8%	31 163	49,6%	7 133	41,6%	30,4%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	54 400	54 776	-	6 609	-	-	-	61 386	112,8%	-	-	-
Operational costs	38 770	44 964	8 233	21,2%	7 989	20,6%	8 646	19,2%	24 868	55,3%	8 506	66,1%	1,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	0	-	-	-	0	-	2 399	-	(100,0%)
Surplus/(Deficit)	(22 676)	(105 119)	(21 658)		(45 719)		(117 213)		(184 590)		(5 020)		
Transfers and subsidies - capital (monetary allocations)	31 198	29 037	12 888	41,3%	14 148	45,3%	1 763	6,1%	28 799	99,2%	10 586	91,6%	(83,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 523	(76 082)	(8 769)		(31 571)		(115 450)		(155 791)		5 566		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	8 523	(76 082)	(8 769)		(31 571)		(115 450)		(155 791)		5 566		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 523	(76 082)	(8 769)		(31 571)		(115 450)		(155 791)		5 566		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 523	(76 082)	(8 769)		(31 571)		(115 450)		(155 791)		5 566		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	45 670	50 829	13 202	28,9%	16 044	35,1%	6 385	12,6%	35 632	70,1%	7 023	44,6%	(9,1%)
National Government	31 448	29 785	11 461	36,4%	12 660	40,3%	1 520	5,1%	25 641	86,1%	4 156	61,7%	(63,4%)
Provincial Government	-	-	1 255	-	(371)	-	(177)	-	707	-	543	8,6%	(132,6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 448	29 785	12 716	40,4%	12 289	39,1%	1 343	4,5%	26 348	88,5%	4 699	45,9%	(71,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 222	21 044	487	3,4%	3 755	26,4%	5 042	24,0%	9 284	44,1%	2 324	40,4%	116,9%
Capital Expenditure Functional	45 670	50 829	13 202	28,9%	16 044	35,1%	6 385	12,6%	35 632	70,1%	7 023	44,6%	(9,1%)
Municipal governance and administration	10 610	12 774	487	4,6%	2 284	21,5%	2 875	22,5%	5 645	44,2%	2 324	76,5%	23,7%
Executive and Council	800	800	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	9 810	11 974	487	5,0%	2 284	23,3%	2 875	24,0%	5 645	47,1%	2 324	76,5%	23,7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	275	1 255	-	(1 077)	-	(24)	(8,6%)	154	55,9%	55	12,7%	(142,7%)
Community and Social Services	-	275	1 255	-	(1 077)	-	(24)	(8,6%)	154	55,9%	55	12,7%	(142,7%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	33 970	35 910	11 461	33,7%	14 649	43,1%	3 260	9,1%	29 369	81,8%	4 644	44,2%	(29,8%)
Planning and Development	16 875	16 526	2 359	14,0%	4 775	28,3%	3 260	19,7%	10 394	62,9%	3 195	38,5%	2,0%
Road Transport	17 095	19 385	9 101	53,2%	9 874	57,8%	-	-	18 976	97,9%	1 449	78,2%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 090	1 870	-	-	189	17,3%	275	14,7%	464	24,8%	-	-	(100,0%)
Energy sources	890	1 370	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	200	500	-	-	189	94,5%	275	54,9%	464	92,7%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	276 768	290 328	29	-	6 059	2,2%	8 817	3,0%	14 905	5,1%	-	,4%	(100,0%)
Property rates	96 815	97 531	-	-	(46)	-	(851)	(,9%)	(897)	(,9%)	-	-	(100,0%)
Service charges	2 720	3 129	-	-	27	1,0%	34	1,1%	61	2,0%	-	-	(100,0%)
Other revenue	1 028	12 460	-	-	1 711	166,3%	6 204	49,8%	7 915	63,5%	-	-	(100,0%)
Transfers and Subsidies - Operational	141 906	140 982	29	-	-	-	-	-	29	-	-	8%	-
Transfers and Subsidies - Capital	31 198	29 037	-	-	-	-	-	-	-	-	-	-	-
Interest	3 100	7 190	-	-	4 368	140,9%	3 430	47,7%	7 797	108,4%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(214 812)	(243 195)	(10 203)	4,7%	(10 683)	5,0%	(10 748)	4,4%	(31 635)	13,0%	-	-	(100,0%)
Suppliers and employees	(214 812)	(243 195)	(10 203)	4,7%	(10 683)	5,0%	(10 748)	4,4%	(31 635)	13,0%	-	-	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	61 956	47 133	(10 174)	(16,4%)	(4 624)	(7,5%)	(1 931)	(4,1%)	(16 729)	(35,5%)	-	2,1%	(100,0%)
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	(48 566)	(53 947)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(48 566)	(53 947)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(48 566)	(53 947)	-	-	-	-	-	-	-	-	-	-	-
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	13 390	(6 814)	(10 174)	(76,0%)	(4 624)	(34,5%)	(1 931)	28,3%	(16 729)	245,5%	-	26,8%	(100,0%)
Cash/cash equivalents at the year begin:	99 534	99 534	115 560	116,1%	105 386	105,9%	100 762	101,2%	115 560	116,1%	112 954	-	(10,8%)
Cash/cash equivalents at the year end:	112 923	92 720	105 386	93,3%	100 762	89,2%	98 831	106,6%	98 831	106,6%	112 954	108,7%	(12,5%)

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
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	4 056	4,3%	5 230	5,6%	(285)	(,3%)	84 863	90,4%	93 864	91,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	415	7,6%	292	5,4%	-	-	4 746	87,0%	5 453	5,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	65	4,5%	121	8,5%	-	-	1 246	87,0%	1 432	1,4%	-	-	-	-
Interest on Arrear Debtor Accounts	(0)	-	(1)	-	-	-	1 574	100,1%	1 573	1,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(40)	61,5%	(16)	24,0%	(12)	19,0%	3	(4,5%)	(65)	(,1%)	-	-	-	-
Total By Income Source	4 495	4,4%	5 626	5,5%	(297)	(,3%)	92 432	90,4%	102 256	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	287	1,9%	548	3,7%	(221)	(1,5%)	14 245	95,9%	14 869	14,5%	-	-	-	-
Commercial	2 242	5,0%	2 303	5,1%	(45)	(,1%)	40 657	90,0%	45 158	44,2%	-	-	-	-
Households	1 713	3,9%	2 502	5,8%	(43)	(,1%)	39 217	90,4%	43 390	42,4%	-	-	-	-
Other	253	(22,0%)	273	(23,7%)	11	(,9%)	(1 687)	146,7%	(1 150)	(1,1%)	-	-	-	-
Total By Customer Group	4 495	4,4%	5 626	5,5%	(297)	(,3%)	92 432	90,4%	102 256	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	33	100,0%	-	-	-	-	-	-	33	,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	334	3,3%	-	-	-	-	9 667	96,7%	10 001	99,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	367	3,7%	-	-	-	-	9 667	96,3%	10 034	100,0%

Contact Details

Municipal Manager	Mr Nhlanhla Maxwell Mabaso	033 816 6828
Chief Financial Officer	Mr Vusumuzi Mdlatlose	033 816 6845

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMUZIWABANTU (KZN214)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	204 177	207 969	64 516	31,6%	61 554	30,1%	27 721	13,3%	153 792	73,9%	20 801	68,4%	33,3%
Exchange Revenue													
Service charges - Electricity	39 823	39 701	6 966	17,5%	8 878	22,3%	12 716	32,0%	28 560	71,9%	8 014	71,8%	58,7%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 845	2 121	1 760	61,8%	797	28,0%	(827)	(39,0%)	1 730	81,5%	750	74,0%	(210,3%)
Sale of Goods and Rendering of Services	206	356	15	7,5%	146	71,0%	63	17,8%	225	63,2%	118	95,2%	(46,2%)
Agency services	975	650	109	11,2%	172	17,6%	144	22,1%	425	65,4%	129	46,5%	11,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 067	2 067	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 576	8 676	1 415	21,5%	2 436	37,0%	1 490	17,2%	5 342	61,6%	1 190	62,8%	25,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	410	478	17	4,2%	158	38,5%	35	7,3%	210	43,9%	55	31,4%	(35,8%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	973	1 185	224	23,0%	280	28,8%	413	34,8%	917	77,4%	221	62,4%	86,9%
Non-Exchange Revenue													
Property rates	26 017	26 601	3 074	11,8%	6 620	25,4%	11 933	44,9%	21 626	81,3%	6 210	73,1%	92,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	159	2 207	332	209,1%	527	331,5%	650	29,5%	1 509	68,3%	503	78,3%	29,1%
Licences or permits	1 401	1 201	144	10,3%	222	15,8%	277	23,0%	643	53,5%	296	65,1%	(6,6%)
Transfer and subsidies - Operational	122 726	122 726	50 458	41,1%	41 319	33,7%	828	,7%	92 605	75,5%	3 315	66,9%	(75,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	271 497	289 310	50 598	18,6%	72 021	26,5%	60 717	21,0%	183 336	63,4%	44 644	65,8%	36,0%
Employee related costs	94 612	94 612	19 477	20,6%	21 867	23,1%	20 489	21,7%	61 832	65,4%	18 914	69,3%	8,3%
Remuneration of councillors	11 542	11 542	2 539	22,0%	2 760	23,9%	2 709	23,5%	8 008	69,4%	2 313	65,4%	17,1%
Bulk purchases - electricity	49 276	49 276	12 405	25,2%	15 129	30,7%	10 308	20,9%	37 842	76,8%	8 074	77,0%	27,7%
Inventory consumed	1 083	2 166	133	12,3%	307	28,3%	678	31,3%	1 118	51,6%	350	89,2%	94,1%
Debt impairment	3 300	3 300	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	25 755	27 720	-	-	6 936	26,9%	7 551	27,2%	14 487	52,3%	-	48,5%	(100,0%)
Interest	33	33	-	-	-	-	-	-	-	-	-	1,8%	-
Contracted services	41 810	42 800	5 017	12,0%	11 607	27,8%	8 679	20,3%	25 303	59,1%	7 499	61,4%	15,7%
Transfers and subsidies	255	723	(110)	(43,3%)	-	-	506	70,0%	396	54,7%	100	39,2%	406,0%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	43 829	57 137	11 137	25,4%	13 415	30,6%	9 797	17,1%	34 349	60,1%	7 393	67,6%	32,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(67 319)	(81 341)	13 918		(10 466)		(32 995)		(29 544)		(23 843)		
Transfers and subsidies - capital (monetary allocations)	40 735	38 918	3 002	7,4%	4 998	12,3%	6 296	16,2%	14 296	36,7%	5 145	63,5%	22,4%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(26 584)	(42 423)	16 920		(5 468)		(26 699)		(15 248)		(18 698)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(26 584)	(42 423)	16 920		(5 468)		(26 699)		(15 248)		(18 698)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(26 584)	(42 423)	16 920		(5 468)		(26 699)		(15 248)		(18 698)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(26 584)	(42 423)	16 920		(5 468)		(26 699)		(15 248)		(18 698)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	47 122	46 808	3 657	7,8%	6 579	14,0%	7 204	15,4%	17 440	37,3%	7 494	59,1%	(3,9%)
National Government	39 376	38 068	2 968	7,5%	3 677	9,3%	6 880	18,1%	13 524	35,5%	4 013	69,5%	71,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	7,0%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	39 376	38 068	2 968	7,5%	3 677	9,3%	6 880	18,1%	13 524	35,5%	4 013	59,2%	71,4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 746	8 740	690	8,9%	2 902	37,5%	324	3,7%	3 916	44,8%	3 481	59,0%	(90,7%)
Capital Expenditure Functional	47 122	46 808	3 657	7,8%	6 579	14,0%	7 204	15,4%	17 440	37,3%	7 494	59,1%	(3,9%)
Municipal governance and administration	400	1 648	276	69,0%	31	7,7%	158	9,6%	465	28,2%	(41)	53,3%	(486,4%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	(1)	96,7%	(100,0%)
Finance and administration	400	1 648	276	69,0%	31	7,7%	158	9,6%	465	28,2%	(40)	22,8%	(495,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 318	633	-	-	-	-	-	-	-	-	1 068	73,2%	(100,0%)
Community and Social Services	1 318	633	-	-	-	-	-	-	-	-	1 068	75,0%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	44 704	43 428	2 968	6,6%	6 548	14,6%	7 046	16,2%	16 561	38,1%	6 318	58,4%	11,5%
Planning and Development	1 650	-	-	-	-	-	-	-	-	-	348	58,0%	(100,0%)
Road Transport	43 054	43 428	2 968	6,9%	6 548	15,2%	7 046	16,2%	16 561	38,1%	5 970	58,4%	18,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	700	1 100	414	59,1%	-	-	-	-	414	37,6%	150	44,4%	(100,0%)
Energy sources	700	1 100	414	59,1%	-	-	-	-	414	37,6%	150	41,3%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	80,5%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	262 572	262 670	23 296	8,9%	78 475	29,9%	128 389	48,9%	230 161	87,6%	58 770	79,2%	118,5%
Property rates	24 644	25 129	4 821	19,6%	6 333	25,7%	10 359	41,2%	21 514	85,6%	5 226	92,0%	98,2%
Service charges	41 061	40 546	6 536	15,9%	12 376	30,1%	13 247	32,7%	32 158	79,3%	8 615	86,7%	53,8%
Other revenue	26 731	26 675	7 890	29,5%	(88)	(3%)	(590)	(2,2%)	7 212	27,0%	12	16,8%	(4 966,4%)
Transfers and Subsidies - Operational	122 826	122 726	2 634	2,1%	42 356	34,5%	80 027	65,2%	125 017	101,9%	31 563	87,6%	153,5%
Transfers and Subsidies - Capital	40 735	38 918	-	-	15 062	37,0%	23 856	61,3%	38 918	100,0%	12 163	106,0%	96,1%
Interest	6 576	8 676	1 415	21,5%	2 436	37,0%	1 490	17,2%	5 342	61,6%	1 190	66,7%	25,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(230 073)	(255 381)	(45 808)	19,9%	(65 177)	28,3%	(65 327)	25,6%	(176 312)	69,0%	(53 244)	75,7%	22,7%
Suppliers and employees	(230 040)	(255 347)	(45 808)	19,9%	(65 177)	28,3%	(65 327)	25,6%	(176 312)	69,0%	(53 244)	75,8%	22,7%
Finance charges	(33)	(33)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	32 499	7 289	(22 511)	(69,3%)	13 298	40,9%	63 062	865,1%	53 849	738,7%	5 526	111,3%	1 041,2%
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)	(46 808)	(3 666)	7,8%	(7 677)	16,3%	(7 709)	16,5%	(19 053)	40,7%	(8 734)	65,4%	(11,7%)
Capital assets	(47 122)	(46 808)	(3 666)	7,8%	(7 677)	16,3%	(7 709)	16,5%	(19 053)	40,7%	(8 734)	65,4%	(11,7%)
Net Cash from/(used) Investing Activities	(47 122)	(46 808)	(3 666)	7,8%	(7 677)	16,3%	(7 709)	16,5%	(19 053)	40,7%	(8 734)	65,4%	(11,7%)
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	(14 624)	(39 519)	(26 178)	179,0%	5 621	(38,4%)	55 353	(140,1%)	34 796	(88,0%)	(3 208)	29,7%	(1 825,3%)
Cash/cash equivalents at the year begin:	124 364	124 364	-	-	(26 180)	(21,1%)	(20 559)	(16,5%)	-	-	118 052	100,0%	(117,4%)
Cash/cash equivalents at the year end:	109 741	84 845	(26 180)	(23,9%)	(20 559)	(18,7%)	132 409	156,1%	132 409	156,1%	114 844	124,4%	15,3%

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	4 138	35,1%	475	4,0%	350	3,0%	6 811	57,8%	11 775	30,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 194	14,1%	567	3,6%	452	2,9%	12 352	79,4%	15 566	40,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	448	16,9%	130	4,9%	113	4,2%	1 969	74,0%	2 660	6,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	325	3,8%	160	1,9%	157	1,8%	7 906	92,5%	8 549	22,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	7 106	18,4%	1 332	3,5%	1 073	2,8%	29 039	75,3%	38 550	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 326	9,5%	276	2,0%	228	1,6%	12 174	86,9%	14 005	36,3%	-	-	-	-
Commercial	4 180	35,7%	545	4,7%	388	3,3%	6 591	56,3%	11 704	30,4%	-	-	-	-
Households	1 999	12,5%	511	4,0%	456	3,6%	10 275	80,0%	12 841	33,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	7 106	18,4%	1 332	3,5%	1 073	2,8%	29 039	75,3%	38 550	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)	727	100,0%	-	-	-	-	-	-	727	96,1%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	30	100,0%	-	-	-	-	-	-	30	3,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	756	100,0%	-	-	-	-	-	-	756	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMVOTI (KZN245)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	380 694	405 342	116 106	30,5%	103 599	27,2%	88 863	21,9%	308 568	76,1%	79 780	81,5%	11,4%
Exchange Revenue													
Service charges - Electricity	118 745	118 883	23 305	19,6%	25 315	21,3%	24 399	20,5%	73 019	61,4%	16 321	59,4%	49,5%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	11 130	11 066	3 419	30,7%	3 442	30,9%	3 444	31,1%	10 305	93,1%	2 877	77,5%	19,7%
Sale of Goods and Rendering of Services	8 745	30 689	187	2,1%	133	1,5%	176	,6%	496	1,6%	248	51,4%	(29,1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	3 437	5 821	1 233	35,9%	1 473	42,9%	1 397	24,0%	4 103	70,5%	1 137	82,9%	22,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	353	403	95	26,8%	94	26,5%	90	22,4%	279	69,1%	82	74,1%	10,1%
Licence and permits	1 960	2 940	663	33,8%	828	42,3%	694	23,6%	2 186	74,3%	527	91,5%	31,8%
Operational Revenue	865	865	(74)	(8,6%)	37	4,2%	75	8,6%	37	4,3%	210	102,9%	(64,6%)
Non-Exchange Revenue													
Property rates	50 935	50 935	11 837	23,2%	11 469	22,5%	11 441	22,5%	34 747	68,2%	12 509	75,9%	(8,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	109	109	9	7,8%	8	7,4%	1	,8%	18	16,0%	13	108,2%	(93,5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	184 413	183 631	75 433	40,9%	60 800	33,0%	47 147	25,7%	183 379	99,9%	45 856	98,0%	2,8%
Interest	-	-	-	-	-	-	(1)	-	(1)	-	(0)	-	170,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	412 010	452 893	102 781	24,9%	92 325	22,4%	86 648	19,1%	281 755	62,2%	88 309	67,0%	(1,9%)
Employee related costs	162 630	150 667	34 845	21,4%	35 926	22,1%	36 137	24,0%	106 909	71,0%	35 567	74,3%	1,6%
Remuneration of councillors	11 340	11 983	2 667	23,5%	3 367	29,7%	2 706	22,6%	8 740	72,9%	2 507	71,7%	8,0%
Bulk purchases - electricity	88 478	88 478	25 132	28,4%	17 582	19,9%	15 612	17,6%	58 326	65,9%	13 396	62,4%	16,5%
Inventory consumed	8 508	8 476	1 774	20,9%	1 894	22,3%	1 911	22,5%	5 579	65,8%	4 695	78,3%	(59,3%)
Debt impairment	19 890	19 890	1 371	6,9%	2 293	11,5%	1 873	9,4%	5 537	27,8%	6 895	17,1%	(72,8%)
Depreciation and amortisation	36 077	36 077	10 980	30,4%	6 535	18,1%	8 034	22,3%	25 548	70,8%	7 956	77,6%	1,0%
Interest	-	3 829	-	-	0	-	0	-	0	-	(182)	3,6%	(100,1%)
Contracted services	44 616	87 723	14 628	32,8%	12 856	28,8%	9 901	11,3%	37 386	42,6%	8 871	62,9%	11,6%
Transfers and subsidies	1 250	1 520	212	17,0%	94	7,5%	330	21,7%	636	41,8%	590	89,5%	(44,1%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	39 221	44 249	11 171	28,5%	11 778	30,0%	10 161	23,0%	33 109	74,8%	8 014	77,7%	26,8%
Losses on disposal of Assets	-	-	-	-	-	-	(16)	-	(16)	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(31 317)	(47 551)	13 325		11 273		2 214		26 813		(8 529)		
Transfers and subsidies - capital (monetary allocations)	50 139	45 417	14 512	28,9%	13 915	27,8%	6 900	15,2%	35 327	77,8%	4 639	48,9%	48,7%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	18 822	(2 134)	27 837		25 188		9 114		62 139		(3 890)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	18 822	(2 134)	27 837		25 188		9 114		62 139		(3 890)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	18 822	(2 134)	27 837		25 188		9 114		62 139		(3 890)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	18 822	(2 134)	27 837		25 188		9 114		62 139		(3 890)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	39 698	36 169	11 066	27,9%	9 961	25,1%	6 606	18,3%	27 632	76,4%	4 057	54,7%	62,8%
National Government	28 902	26 868	10 252	35,5%	9 212	31,9%	3 433	12,8%	22 897	85,2%	4 034	51,0%	(14,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	426,1%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	28 902	26 868	10 252	35,5%	9 212	31,9%	3 433	12,8%	22 897	85,2%	4 034	52,2%	(14,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 796	9 301	813	7,5%	749	6,9%	3 172	34,1%	4 735	50,9%	23	73,9%	13 672,3%
Capital Expenditure Functional	39 698	36 169	11 066	27,9%	9 961	25,1%	6 606	18,3%	27 632	76,4%	4 057	54,7%	62,8%
Municipal governance and administration	7 966	7 072	813	10,2%	243	3,0%	2 871	40,6%	3 928	55,5%	763	102,8%	276,5%
Executive and Council	1 850	3 382	-	-	82	4,4%	2 871	84,9%	2 953	87,3%	-	99,1%	(100,0%)
Finance and administration	6 116	3 691	813	13,3%	161	2,6%	-	-	975	26,4%	763	111,7%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	26 730	24 894	6 864	25,7%	6 811	25,5%	2 701	10,9%	16 377	65,8%	1 150	20,9%	134,8%
Community and Social Services	-	179	6 864	-	-	-	7 171	4 002,8%	14 035	7 834,1%	-	-	(100,0%)
Sport And Recreation	25 900	23 865	-	-	6 811	26,3%	(4 470)	(18,7%)	2 342	9,8%	1 150	21,0%	(488,6%)
Public Safety	830	850	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 003	3 403	3 388	112,8%	2 400	79,9%	884	26,0%	6 673	196,1%	2 884	77,3%	(69,4%)
Planning and Development	-	400	-	-	-	-	-	-	-	-	-	-	-
Road Transport	3 003	3 003	3 388	112,8%	2 400	79,9%	884	29,4%	6 673	222,2%	2 884	79,9%	(69,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 000	800	-	-	506	25,3%	149	18,6%	655	81,9%	(740)	-	(120,1%)
Energy sources	-	125	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 000	675	-	-	506	25,3%	149	22,1%	655	97,0%	(740)	-	(120,1%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	421 404	442 242	293 783	69,7%	192 948	45,8%	225 432	51,0%	712 163	161,0%	200 206	175,3%	12,6%
Property rates	51 462	51 462	-	-	2 368	4,6%	7 603	14,8%	9 972	19,4%	-	-	(100,0%)
Service charges	123 335	123 402	-	-	4 226	3,4%	4 989	4,0%	9 215	7,5%	-	-	(100,0%)
Other revenue	9 033	35 307	10 469	115,9%	35 826	396,6%	41 351	117,1%	87 645	248,2%	-	636,4%	(100,0%)
Transfers and Subsidies - Operational	184 413	183 631	271 414	147,2%	149 055	80,8%	170 093	92,6%	590 562	321,6%	171 970	331,0%	(1,1%)
Transfers and Subsidies - Capital	49 724	45 002	11 900	23,9%	-	-	-	-	11 900	26,4%	28 236	140,3%	(100,0%)
Interest	3 437	3 437	-	-	1 473	42,9%	1 396	40,6%	2 869	83,5%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(380 696)	(412 412)	(90 434)	23,8%	(63 353)	16,6%	(49 202)	11,9%	(202 989)	49,2%	(45 106)	33,4%	9,1%
Suppliers and employees	(380 696)	(408 583)	(90 434)	23,8%	(63 353)	16,6%	(49 202)	12,0%	(202 989)	49,7%	(45 106)	33,4%	9,1%
Finance charges	-	(3 829)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	40 708	29 829	203 349	499,5%	129 595	318,4%	176 230	590,8%	509 174	1 707,0%	155 100	(321,4%)	13,6%
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	(45 652)	(41 594)	(2 072)	4,5%	-	-	-	-	(2 072)	5,0%	-	56,8%	-
Capital assets	(45 652)	(41 594)	(2 072)	4,5%	-	-	-	-	(2 072)	5,0%	-	56,8%	-
Net Cash from/(used) Investing Activities	(45 652)	(41 594)	(2 072)	4,5%	-	-	-	-	(2 072)	5,0%	-	56,8%	-
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	(4 944)	(11 765)	201 277	(4 071,0%)	129 595	(2 621,2%)	176 230	(1 497,9%)	507 102	(4 310,3%)	155 100	(258,9%)	13,6%
Cash/cash equivalents at the year begin:	44 118	44 118	-	-	201 277	456,2%	330 872	750,0%	-	-	302 479	-	9,4%
Cash/cash equivalents at the year end:	39 174	32 353	201 277	513,8%	330 872	844,6%	543 500	1 679,9%	543 500	1 679,9%	457 580	(345,0%)	18,8%

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	6 852	38,8%	2 256	12,8%	(39)	(2%)	8 586	48,6%	17 654	31,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 437	11,0%	2 549	8,2%	(50)	(2%)	25 266	81,0%	31 201	54,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	910	12,6%	747	10,3%	(140)	(1,9%)	5 703	79,0%	7 220	12,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	20	30,5%	9	13,0%	(0)	(4%)	38	56,9%	66	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(628)	(87,7%)	(80)	(11,2%)	(749)	(104,6%)	2 173	303,5%	716	1,3%	-	-	-	-
Total By Income Source	10 591	18,6%	5 479	9,6%	(978)	(1,7%)	41 766	73,5%	56 858	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 275	16,7%	559	7,3%	(705)	(9,2%)	6 516	85,2%	7 645	13,4%	-	-	-	-
Commercial	4 914	31,4%	2 675	17,1%	(61)	(4%)	6 119	51,9%	15 648	27,5%	-	-	-	-
Households	3 153	14,5%	1 667	7,7%	(272)	(1,3%)	17 134	79,0%	21 682	38,1%	-	-	-	-
Other	1 248	10,5%	578	4,9%	60	,5%	9 996	84,1%	11 883	20,9%	-	-	-	-
Total By Customer Group	10 591	18,6%	5 479	9,6%	(978)	(1,7%)	41 766	73,5%	56 858	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	169	100,0%	-	-	-	-	-	-	169	32,4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(332)	(94,5%)	-	-	-	-	684	194,5%	352	67,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(1 184)	(59 196 050,0%)	-	-	-	-	1 184	59 196 150,0%	0	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(1 347)	(258,9%)	-	-	-	-	1 868	358,9%	520	100,0%

Contact Details

Municipal Manager	Ms Nxoxolo Ndaba	033 413 9101
Chief Financial Officer	Mrs Bonga Mkhize	033 413 9158

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZIMKHULU (KZN435)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	278 225	290 137	116 323	41,8%	92 386	33,2%	74 240	25,6%	282 948	97,5%	72 082	82,6%	3,0%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 333	3 340	848	25,4%	814	24,4%	801	24,0%	2 463	73,8%	756	75,4%	5,9%
Sale of Goods and Rendering of Services	260	5 026	67	25,7%	28	10,7%	2 690	53,5%	2 785	55,4%	67	74,0%	3 937,3%
Agency services	1 300	1 300	355	27,3%	387	29,8%	384	29,6%	1 127	86,7%	194	66,6%	97,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	498	367	96	19,3%	74	14,9%	106	28,8%	276	75,3%	109	64,3%	(3,2%)
Interest earned from Current and Non Current Assets	8 382	14 272	4 071	48,6%	3 643	43,5%	5 463	38,3%	13 177	92,3%	3 332	78,2%	63,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	362	341	92	25,5%	83	22,9%	83	24,5%	258	75,8%	82	79,7%	1,2%
Rental from Fixed Assets	1 234	1 234	322	26,1%	374	30,3%	377	30,5%	1 073	87,0%	296	75,0%	27,3%
Licence and permits	50	50	9	18,8%	3	5,0%	41	82,2%	53	106,0%	47	133,6%	(12,0%)
Operational Revenue	46	46	19	42,4%	243	528,1%	(172)	(374,6%)	90	195,9%	5	37,1%	(3 321,0%)
Non-Exchange Revenue													
Property rates	9 634	9 634	6 127	63,6%	1 165	12,1%	1 159	12,0%	8 451	87,7%	1 117	86,7%	3,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	450	539	149	33,0%	101	22,5%	145	26,9%	395	73,3%	82	61,1%	77,6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	252 676	253 987	104 168	41,2%	85 470	33,8%	63 162	24,9%	252 800	99,5%	64 850	82,9%	(2,6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	1	-	-	1	-	-	-	1	50,0%	1	100,1%	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	1 143	100,4%	(100,0%)
Operating Expenditure	347 107	357 318	80 298	23,1%	74 654	21,5%	78 963	22,1%	233 915	65,5%	71 979	62,9%	9,7%
Employee related costs	134 263	136 211	31 772	23,7%	33 086	24,6%	32 407	23,8%	97 265	71,4%	29 786	72,2%	8,8%
Remuneration of councillors	18 980	18 980	4 387	23,1%	5 211	27,5%	4 471	23,6%	14 069	74,1%	4 347	71,8%	2,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	7 856	6 884	460	5,9%	1 136	14,5%	965	14,0%	2 561	37,2%	1 871	40,6%	(48,4%)
Debt impairment	1 350	1 350	-	-	(2 946)	(218,2%)	189	14,0%	(2 757)	(204,2%)	25	67,4%	661,6%
Depreciation and amortisation	50 511	47 413	11 730	23,2%	11 736	23,2%	11 727	24,7%	35 194	74,2%	10 981	67,7%	6,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	71 617	72 230	12 583	17,6%	12 478	17,4%	12 999	18,0%	38 060	52,7%	10 751	44,2%	20,9%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 000	5 737	4 574	457,4%	273	27,3%	286	5,0%	5 133	89,5%	329	79,9%	(13,1%)
Operational costs	61 530	68 512	14 791	24,0%	13 680	22,2%	15 919	23,2%	44 390	64,8%	13 889	63,7%	14,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(68 882)	(67 182)	36 025		17 732		(4 724)		49 033		103		
Transfers and subsidies - capital (monetary allocations)	61 492	47 958	10 981	17,9%	12 231	19,9%	5 120	10,7%	28 332	59,1%	5 997	40,1%	(14,6%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(7 390)	(19 224)	47 006		29 963		397		77 366		6 100		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(7 390)	(19 224)	47 006		29 963		397		77 366		6 100		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(7 390)	(19 224)	47 006		29 963		397		77 366		6 100		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(7 390)	(19 224)	47 006		29 963		397		77 366		6 100		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	108 906	92 795	18 403	16,9%	26 302	24,2%	14 842	16,0%	59 546	64,2%	13 668	46,3%	8,6%
National Government	44 691	41 703	9 819	22,0%	10 840	24,3%	4 452	10,7%	25 112	60,2%	6 796	53,1%	(34,5%)
Provincial Government	8 780	-	4 539	51,7%	7 509	85,5%	(12 048)	-	-	-	3 194	76,9%	(477,2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	53 471	41 703	14 358	26,9%	18 349	34,3%	(7 596)	(18,2%)	25 112	60,2%	9 990	60,0%	(176,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	55 435	51 092	4 044	7,3%	7 953	14,3%	22 437	43,9%	34 434	67,4%	3 678	32,4%	510,1%
Capital Expenditure Functional	108 906	92 795	18 879	17,3%	25 825	23,7%	14 842	16,0%	59 546	64,2%	13 668	46,3%	8,6%
Municipal governance and administration	8 628	6 701	-	-	4 537	52,6%	402	6,0%	4 939	73,7%	(64)	7,9%	(732,9%)
Executive and Council	425	315	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	8 203	6 386	-	-	4 537	55,3%	402	6,3%	4 939	77,3%	(64)	7,5%	(732,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 693	21 354	5 016	46,9%	7 696	72,0%	6 168	28,9%	18 880	88,4%	3 194	37,3%	93,1%
Community and Social Services	1 913	747	477	24,9%	(477)	(24,9%)	-	-	-	-	-	-	-
Sport And Recreation	8 780	20 607	4 539	51,7%	8 173	93,1%	6 168	29,9%	18 880	91,6%	3 194	38,4%	93,1%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	59 624	43 537	10 115	17,0%	7 451	12,5%	5 525	12,7%	23 091	53,0%	11 071	53,9%	(50,1%)
Planning and Development	1 828	1 489	-	-	-	-	-	-	-	-	(114)	22,0%	(100,0%)
Road Transport	57 797	42 049	10 115	17,5%	7 451	12,9%	5 525	13,1%	23 091	54,9%	11 185	55,4%	(50,6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	29 962	21 202	3 748	12,5%	6 141	20,5%	2 747	13,0%	12 636	59,6%	(533)	53,4%	(615,0%)
Energy sources	15 725	7 007	62	,4%	-	-	1 905	27,2%	1 967	28,1%	351	24,2%	442,3%
Water Management	4 038	2 898	829	20,5%	1 855	45,9%	150	5,2%	2 833	97,8%	311	45,3%	(51,7%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	10 200	11 297	2 858	28,0%	4 287	42,0%	691	6,1%	7 836	69,4%	(1 195)	58,6%	(157,8%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	354 662	345 608	150 108	42,3%	110 913	31,3%	80 669	23,3%	341 690	98,9%	108 289	90,5%	(25,5%)
Property rates	6 744	6 744	1 731	25,7%	2 424	35,9%	3 177	47,1%	7 332	108,7%	1 346	97,5%	136,1%
Service charges	2 333	2 333	512	21,9%	521	22,3%	679	29,1%	1 711	73,3%	521	65,5%	30,2%
Other revenue	22 433	22 721	5 444	24,3%	2 177	9,7%	5 916	26,0%	13 538	59,6%	8 448	332,6%	(30,0%)
Transfers and Subsidies - Operational	253 277	251 579	106 051	41,9%	85 288	33,7%	62 208	24,7%	253 547	100,8%	73 695	83,9%	(15,6%)
Transfers and Subsidies - Capital	61 492	47 958	32 379	52,7%	16 920	27,5%	4 120	8,6%	53 419	111,4%	22 108	100,8%	(81,4%)
Interest	8 382	14 272	3 991	47,6%	3 584	42,8%	4 569	32,0%	12 144	85,1%	2 173	50,6%	110,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(294 846)	(302 541)	(23 938)	8,1%	(24 492)	8,3%	(25 900)	8,6%	(74 331)	24,6%	(23 249)	24,8%	11,4%
Suppliers and employees	(294 846)	(302 541)	(23 938)	8,1%	(24 492)	8,3%	(25 900)	8,6%	(74 331)	24,6%	(23 249)	24,8%	11,4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	59 816	43 067	126 170	210,9%	86 421	144,5%	54 769	127,2%	267 360	620,8%	85 040	524,7%	(35,6%)
Cash Flow from Investing Activities													
Receipts	-	1	-	-	(50 000)	-	50 000	5 000 000,0%	1	50,0%	(1 096)	(216 750,8%)	(4 662,7%)
Proceeds on disposal of PPE	-	1	-	-	1	-	-	-	1	50,0%	1	100,1%	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	(50 000)	-	50 000	-	-	-	(1 096)	-	(4 660,5%)
Payments	(108 906)	(92 795)	(18 545)	17,0%	(27 418)	25,2%	(16 262)	17,5%	(62 225)	67,1%	(16 554)	48,3%	(1,8%)
Capital assets	(108 906)	(92 795)	(18 545)	17,0%	(27 418)	25,2%	(16 262)	17,5%	(62 225)	67,1%	(16 554)	48,3%	(1,8%)
Net Cash from/(used) Investing Activities	(108 906)	(92 794)	(18 545)	17,0%	(77 418)	71,1%	33 738	(36,4%)	(62 225)	67,1%	(17 650)	50,6%	(291,2%)
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	(49 090)	(49 726)	107 625	(219,2%)	9 003	(18,3%)	88 507	(178,0%)	205 135	(412,5%)	67 391	(165,3%)	31,3%
Cash/cash equivalents at the year begin:	300 334	300 334	183 976	61,3%	291 601	97,1%	300 604	100,1%	183 976	61,3%	281 209	100,1%	6,9%
Cash/cash equivalents at the year end:	251 243	250 608	291 601	116,1%	300 604	119,6%	389 111	155,3%	389 111	155,3%	348 718	423,6%	11,6%

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	8,8%	283	5,6%	152	3,0%	4 215	82,6%	5 101	44,4%	(211)	(4,1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	245	4,8%	199	3,9%	180	3,6%	4 434	87,7%	5 058	44,1%	(84)	(1,7%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	40	3,1%	39	2,9%	25	1,9%	1 215	92,1%	1 319	11,5%	2	,2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	(26)	-	-	-
Total By Income Source	737	6,4%	521	4,5%	357	3,1%	9 864	85,9%	11 479	100,0%	(319)	(2,8%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	11	1,1%	9	,9%	9	,9%	968	97,2%	996	8,7%	(98)	(9,9%)	-	-
Commercial	415	24,5%	225	13,3%	86	5,1%	969	57,2%	1 695	14,8%	(23)	(1,4%)	-	-
Households	311	3,5%	288	3,3%	262	3,0%	7 927	90,2%	8 788	76,6%	(197)	(2,2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	737	6,4%	521	4,5%	357	3,1%	9 864	85,9%	11 479	100,0%	(319)	(2,8%)	-	-

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)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5	34,0%	9	66,0%	-	-	-	-	14	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5	34,0%	9	66,0%	-	-	-	-	14	100,0%

Contact Details

Municipal Manager	Mr Christopher Andile Ngooyiya	039 259 5300
Chief Financial Officer	Mrs Thembakazi Ngcemu	039 259 5012

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZINYATHI (DC24)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	665 972	701 756	237 695	35,7%	194 774	29,2%	17 156	2,4%	449 626	64,1%	211 288	93,0%	(91,9%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	142 300	129 593	16 155	11,4%	12 839	9,0%	4 155	3,2%	33 150	25,6%	16 170	79,5%	(74,3%)
Service charges - Waste Water Management	29 122	29 122	3 475	11,9%	3 470	11,9%	2 071	7,1%	9 015	31,0%	3 618	88,1%	(42,8%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	108	108	212	196,2%	0	,2%	1	,9%	213	197,3%	523	504,2%	(99,8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	33 223	33 223	10 221	30,8%	10 245	30,8%	5 393	16,2%	25 860	77,8%	7 876	77,6%	(31,5%)
Interest earned from Current and Non Current Assets	8 680	9 497	2 366	27,3%	1 282	14,8%	2 013	21,2%	5 661	59,6%	1 454	81,5%	38,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	599	481	108	18,1%	123	20,5%	95	19,8%	326	67,8%	102	56,6%	(6,4%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	131	278	24	18,0%	-	-	1 125	405,2%	1 148	413,7%	17	124,8%	6 553,1%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	451 809	499 454	205 135	45,4%	166 814	36,9%	2 304	,5%	374 253	74,9%	181 527	95,9%	(98,7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	595 164	612 625	116 427	19,6%	148 630	25,0%	181 494	29,6%	446 552	72,9%	143 612	72,3%	26,4%
Employee related costs	249 820	253 769	55 442	22,2%	49 251	19,7%	59 148	23,3%	163 841	64,6%	50 937	72,5%	16,1%
Remuneration of councillors	5 907	6 294	1 514	25,6%	1 042	17,6%	1 967	31,2%	4 523	71,9%	1 531	76,2%	28,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	37 790	48 820	11 284	29,9%	12 507	33,1%	14 617	29,9%	38 409	78,7%	24 839	124,7%	(41,2%)
Debt impairment	-	(26 625)	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	111 496	79 959	13 500	12,1%	20 250	18,2%	20 250	25,3%	54 001	67,5%	21 996	62,9%	(7,9%)
Interest	5 000	-	28	,6%	124	2,5%	648	-	800	-	1 574	6 429,2%	(58,8%)
Contracted services	73 560	156 474	19 116	26,0%	38 831	52,8%	57 106	36,5%	115 054	73,5%	16 278	70,9%	250,8%
Transfers and subsidies	15 000	15 000	-	-	2 000	13,3%	497	3,3%	2 497	16,6%	-	15,0%	(100,0%)
Irrecoverable debts written off	26 625	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	69 966	78 934	15 543	22,2%	24 624	35,2%	27 260	34,5%	67 428	85,4%	26 458	72,5%	3,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	70 808	89 131	121 268		46 144		(164 338)		3 074		67 676		
Transfers and subsidies - capital (monetary allocations)	276 845	261 673	53 494	19,3%	70 034	25,3%	51 096	19,5%	174 624	66,7%	50 510	51,2%	1,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	347 653	350 804	174 762		116 178		(113 242)		177 698		118 186		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	347 653	350 804	174 762		116 178		(113 242)		177 698		118 186		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	347 653	350 804	174 762		116 178		(113 242)		177 698		118 186		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	347 653	350 804	174 762		116 178		(113 242)		177 698		118 186		

Part 2: Capital Revenue and Expenditure

	2023/24									2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	371 253	232 110	43 202	11,6%	69 419	18,7%	33 446	14,4%	146 066	62,9%	29 215	48,9%	14,5%
National Government	235 962	218 938	43 022	18,2%	66 613	28,2%	32 460	14,8%	142 094	64,9%	22 901	48,8%	41,7%
Provincial Government	-	-	-	-	-	-	1 109	-	1 109	-	4 348	43,5%	(74,5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	235 962	218 938	43 022	18,2%	66 613	28,2%	33 568	15,3%	143 203	65,4%	27 249	48,6%	23,2%
Borrowing	133 913	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 378	13 172	180	13,1%	2 806	203,6%	(122)	(,9%)	2 863	21,7%	1 966	67,6%	(106,2%)
Capital Expenditure Functional	371 253	232 110	43 202	11,6%	69 419	18,7%	33 446	14,4%	146 066	62,9%	29 215	48,9%	14,5%
Municipal governance and administration	626	1 441	173	27,7%	430	68,6%	157	10,9%	761	52,8%	74	11,2%	112,8%
Executive and Council	87	87	47	54,0%	70	80,5%	-	-	117	134,5%	-	,5%	-
Finance and administration	539	1 355	126	23,5%	360	66,7%	157	11,6%	644	47,5%	74	39,1%	112,8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	435	174	-	-	-	-	3	1,5%	3	1,5%	4 348	96,7%	(99,9%)
Community and Social Services	435	174	-	-	-	-	3	1,5%	3	1,5%	4 348	96,7%	(99,9%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	328	236	62	19,0%	-	-	-	-	62	26,4%	22	11,0%	(100,0%)
Planning and Development	328	236	62	19,0%	-	-	-	-	62	26,4%	22	11,0%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	369 863	230 258	42 966	11,6%	68 989	18,7%	33 286	14,5%	145 241	63,1%	24 772	48,7%	34,4%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	352 679	212 751	36 955	10,5%	66 138	18,8%	30 764	14,5%	133 857	62,9%	28 068	56,4%	9,6%
Waste Water Management	17 184	17 508	6 011	35,0%	2 851	16,6%	2 522	14,4%	11 384	66,0%	(3 297)	-	(176,5%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	789 553	812 030	344 345	43,6%	494 032	62,6%	305 891	37,7%	1 144 268	140,9%	624 951	150,3%	(51,1%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	51 255	40 517	2 392	4,7%	2 602	5,1%	470	1,2%	5 464	13,5%	6 569	95,1%	(92,8%)
Other revenue	963	889	-	-	123	12,8%	1 221	137,4%	1 344	151,2%	2 300	488,2%	(46,9%)
Transfers and Subsidies - Operational	451 809	499 454	304 387	67,4%	305 077	67,5%	401 309	80,3%	1 010 773	202,4%	614 081	250,2%	(34,6%)
Transfers and Subsidies - Capital	276 845	261 673	37 566	13,6%	174 638	63,1%	(104 531)	(39,9%)	107 673	41,1%	2 000	,6%	(5 326,6%)
Interest	8 680	9 497	-	-	11 592	133,5%	7 422	78,1%	19 014	200,2%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(475 736)	(578 640)	(60 209)	12,7%	(22 897)	4,8%	(12 789)	2,2%	(95 896)	16,6%	7 294	(33,4%)	(275,3%)
Suppliers and employees	(455 736)	(563 640)	(60 209)	13,2%	(22 897)	5,0%	(12 789)	2,3%	(95 896)	17,0%	7 294	(34,1%)	(275,3%)
Finance charges	(5 000)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(15 000)	(15 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	313 816	233 390	284 136	90,5%	471 134	150,1%	293 102	125,6%	1 048 372	449,2%	632 245	452,0%	(53,6%)
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	(486 925)	(266 927)	-	-	-	-	1	-	1	-	-	-	(100,0%)
Capital assets	(486 925)	(266 927)	-	-	-	-	1	-	1	-	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(486 925)	(266 927)	-	-	-	-	1	-	1	-	-	-	(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	(33 537)	284 136	481,4%	471 134	798,2%	293 103	(874,0%)	1 048 373	(3 126,0%)	632 245	36 130,7%	(53,6%)
Cash/cash equivalents at the year begin:	61 446	54 099	-	-	284 136	462,4%	755 270	1 396,1%	-	-	756 415	-	(,2%)
Cash/cash equivalents at the year end:	120 471	20 562	284 136	235,9%	755 270	626,9%	1 048 373	5 098,7%	1 048 373	5 098,7%	1 388 660	25 151,9%	(24,5%)

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	2 163	,6%	16 094	4,4%	24	-	345 259	95,0%	363 540	58,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 295	1,6%	3 251	4,0%	32	-	77 221	94,4%	81 800	13,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	28	2,7%	57	5,3%	-	-	977	92,0%	1 062	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	3 921	2,8%	7 383	5,2%	-	-	131 157	92,1%	142 462	23,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 270)	(4,1%)	(1 644)	(5,4%)	(829)	(2,7%)	34 367	112,2%	30 624	4,9%	-	-	-	-
Total By Income Source	6 138	1,0%	25 141	4,1%	(773)	(,1%)	588 981	95,1%	619 488	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(3 122)	(5,5%)	3 791	6,7%	(251)	(,4%)	56 167	99,3%	56 584	9,1%	-	-	-	-
Commercial	2 006	3,5%	2 615	4,5%	(10)	-	53 250	92,0%	57 861	9,3%	-	-	-	-
Households	7 184	1,4%	17 907	3,6%	(352)	(,1%)	474 447	95,0%	499 186	80,6%	-	-	-	-
Other	70	1,2%	829	14,2%	(160)	(2,7%)	5 117	87,4%	5 856	,9%	-	-	-	-
Total By Customer Group	6 138	1,0%	25 141	4,1%	(773)	(,1%)	588 981	95,1%	619 488	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18	,2%	2 346	26,8%	164	1,9%	6 238	71,2%	8 767	4,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	11 115	5,6%	9 785	4,9%	6 140	3,1%	172 672	86,5%	199 711	95,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	11 133	5,3%	12 131	5,8%	6 303	3,0%	178 911	85,8%	208 478	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZUMBE (KZN213)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	219 682	234 281	92 359	42,0%	69 610	31,7%	52 397	22,4%	214 366	91,5%	46 890	92,3%	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	178	178	77	43,1%	19	10,6%	2	,9%	97	54,6%	3	18,4%	(39,8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	11 583	9 583	2 238	19,3%	2 549	22,0%	2 177	22,7%	6 964	72,7%	2 735	67,8%	(20,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	213	213	27	12,6%	20	9,3%	25	11,9%	72	33,8%	34	73,8%	(24,6%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	826	826	21	2,5%	13	1,6%	124	15,0%	158	19,1%	91	112,8%	36,0%
Non-Exchange Revenue													
Property rates	8 270	8 270	8 273	100,0%	-	-	-	-	8 273	100,0%	-	100,0%	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	574	291	1	,1%	1	,2%	7	2,5%	9	3,0%	5	262,5%	44,5%
Transfer and subsidies - Operational	197 603	214 484	81 723	41,4%	67 008	33,9%	50 062	23,3%	198 792	92,7%	44 024	93,6%	13,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	435	435	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	281 527	307 485	52 245	18,6%	82 517	29,3%	61 623	20,0%	196 384	63,9%	55 415	67,5%	11,2%
Employee related costs	95 148	95 148	13 203	13,9%	21 614	22,7%	18 738	19,7%	53 555	56,3%	16 726	69,1%	12,0%
Remuneration of councillors	18 584	18 584	3 861	20,8%	5 760	31,0%	4 936	26,6%	14 557	78,3%	6 012	93,1%	(17,9%)
Bulk purchases - electricity	-	-	-	-	-	-	0	-	0	-	-	-	(100,0%)
Inventory consumed	6 774	5 009	840	12,4%	579	8,5%	256	5,1%	1 676	33,5%	21	14,4%	1 121,0%
Debt impairment	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	31 130	31 130	5 124	16,5%	5 164	16,6%	5 227	16,8%	15 514	49,8%	5 360	48,3%	(2,5%)
Interest	30	30	-	-	-	-	-	-	-	-	0	1,6%	(100,0%)
Contracted services	79 126	111 711	20 750	26,2%	33 242	42,0%	22 317	20,0%	76 309	68,3%	13 716	73,3%	62,7%
Transfers and subsidies	8 109	7 119	1 150	14,2%	6 345	78,3%	895	12,6%	8 390	117,9%	4 739	69,8%	(81,1%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	41 128	37 254	7 317	17,8%	9 813	23,9%	9 252	24,8%	26 382	70,8%	8 839	64,8%	4,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(61 845)	(73 204)	40 114		(12 907)		(9 226)		17 982		(8 524)		
Transfers and subsidies - capital (monetary allocations)	61 469	58 417	6 712	10,9%	8 479	13,8%	4 493	7,7%	19 684	33,7%	10 295	113,9%	(56,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(376)	(14 787)	46 826		(4 427)		(4 733)		37 666		1 771		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(376)	(14 787)	46 826		(4 427)		(4 733)		37 666		1 771		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(376)	(14 787)	46 826		(4 427)		(4 733)		37 666		1 771		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(376)	(14 787)	46 826		(4 427)		(4 733)		37 666		1 771		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	94 051	89 887	10 062	10,7%	15 011	16,0%	14 092	15,7%	39 164	43,6%	16 278	56,5%	(13,4%)
National Government	53 450	50 649	4 900	9,2%	6 688	12,5%	5 175	10,2%	16 763	33,1%	10 148	97,9%	(49,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	53 450	50 649	4 900	9,2%	6 688	12,5%	5 175	10,2%	16 763	33,1%	10 148	97,9%	(49,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	40 601	39 238	5 162	12,7%	8 323	20,5%	8 916	22,7%	22 401	57,1%	6 130	33,9%	45,5%
Capital Expenditure Functional	94 051	89 887	10 062	10,7%	15 011	16,0%	14 092	15,7%	39 164	43,6%	16 278	56,5%	(13,4%)
Municipal governance and administration	16 084	23 304	2 272	14,1%	4 464	27,8%	6 938	29,8%	13 674	58,7%	903	10,6%	668,1%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	16 084	23 304	2 272	14,1%	4 464	27,8%	6 938	29,8%	13 674	58,7%	903	10,7%	668,1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 512	5 541	187	1,8%	1 170	11,1%	226	4,1%	1 582	28,6%	4 946	58,7%	(95,4%)
Community and Social Services	8 817	4 150	187	2,1%	1 170	13,3%	226	5,4%	1 582	38,1%	4 946	55,4%	(95,4%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Public Safety	1 696	1 391	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	64 285	60 481	7 603	11,8%	9 349	14,5%	6 928	11,5%	23 880	39,5%	10 429	69,2%	(33,6%)
Planning and Development	21 094	21 149	347	1,6%	3 629	17,2%	1 752	8,3%	5 729	27,1%	-	-	(100,0%)
Road Transport	43 192	39 332	7 256	16,8%	5 720	13,2%	5 175	13,2%	18 151	46,1%	10 429	71,9%	(50,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 152	543	-	-	28	,9%	-	-	28	5,1%	-	27,6%	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 152	543	-	-	28	,9%	-	-	28	5,1%	-	27,6%	-
Other	17	17	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	278 090	289 987	46 559	16,7%	51 113	18,4%	87 362	30,1%	185 034	63,8%	(8 017)	(3,9%)	(1 189,7%)
Property rates	5 375	5 768	-	-	2 032	37,8%	1 077	18,7%	3 109	53,9%	-	-	(100,0%)
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	2 060	1 735	-	-	53	2,6%	158	9,1%	211	12,2%	-	-	(100,0%)
Transfers and Subsidies - Operational	197 603	214 484	46 343	23,5%	38 149	19,3%	53 671	25,0%	138 163	64,4%	(8 042)	(5,3%)	(767,4%)
Transfers and Subsidies - Capital	61 469	58 417	-	-	8 144	13,2%	30 062	51,5%	38 206	65,4%	-	-	(100,0%)
Interest	11 583	9 583	216	1,9%	2 735	23,6%	2 395	25,0%	5 346	55,8%	25	2,8%	9 644,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(261 489)	(285 684)	(43 871)	16,8%	(76 225)	29,2%	(50 273)	17,6%	(170 369)	59,6%	(47 376)	76,9%	6,1%
Suppliers and employees	(253 351)	(276 878)	(43 871)	17,3%	(76 225)	30,1%	(50 273)	18,2%	(170 369)	61,5%	(47 376)	80,1%	6,1%
Finance charges	(30)	(30)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(8 109)	(8 776)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	16 601	4 304	2 688	16,2%	(25 112)	(151,3%)	37 089	861,8%	14 665	340,8%	(55 393)	(6 076,5%)	(167,0%)
Cash Flow from Investing Activities													
Receipts	435	435	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	435	435	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(105 085)	(100 297)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(105 085)	(100 297)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(104 650)	(99 862)	-	-	-	-	-	-	-	-	-	-	-
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	(88 049)	(95 559)	2 688	(3,1%)	(25 112)	28,5%	37 089	(38,8%)	14 665	(15,3%)	(55 393)	194,9%	(167,0%)
Cash/cash equivalents at the year begin:	90 329	99 691	-	-	102 379	113,3%	77 267	77,5%	-	59 802	-	29,2%	-
Cash/cash equivalents at the year end:	2 280	4 132	102 379	4 491,1%	77 267	3 389,5%	114 356	2 767,5%	114 356	2 767,5%	4 409	4,6%	2 493,9%

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	-	-	-	-	-	-	36 758	100,0%	36 758	100,2%	-	-	-	-
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)	(2%)	-	-	-	-
Total By Income Source	-	-	-	-	-	-	36 699	100,0%	36 699	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	21 438	100,0%	21 438	58,4%	-	-	-	-
Commercial	-	-	-	-	-	-	9 226	100,0%	9 226	25,1%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	6 035	100,0%	6 035	16,4%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	36 699	100,0%	36 699	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	99	13,5%	488	67,0%	3	,3%	140	19,2%	729	38,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	163	13,9%	(209)	(17,9%)	(0)	-	1 217	103,9%	1 171	61,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	262	13,8%	279	14,7%	2	,1%	1 357	71,4%	1 900	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UPHONGOLO (KZN262)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	314 936	339 427	104 494	33,2%	97 934	31,1%	83 159	24,5%	285 587	84,1%	84 678	84,6%	(1,8%)
Exchange Revenue													
Service charges - Electricity	55 839	56 018	11 944	21,4%	14 050	25,2%	13 884	24,8%	39 878	71,2%	12 325	72,4%	12,7%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	8 926	13 111	2 850	31,9%	2 850	31,9%	2 850	21,7%	8 550	65,2%	3 194	88,3%	(10,8%)
Sale of Goods and Rendering of Services	393	480	85	21,6%	61	15,4%	76	15,8%	221	46,1%	95	69,6%	(20,5%)
Agency services	1 422	1 422	311	21,8%	296	20,9%	316	22,2%	923	64,9%	266	58,2%	18,6%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 160	1 160	(7)	(,6%)	(8)	(,7%)	(18)	(1,5%)	(34)	(2,9%)	0	4,2%	(6 492,8%)
Interest earned from Current and Non Current Assets	1 707	4 354	1 279	75,0%	913	53,5%	1 306	30,0%	3 498	80,3%	650	78,5%	100,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	695	695	123	17,7%	122	17,5%	140	20,2%	385	55,4%	71	56,8%	96,2%
Licence and permits	2 124	2 124	436	20,5%	365	17,2%	468	22,0%	1 268	59,7%	436	65,4%	7,2%
Operational Revenue	1 346	3 591	1 474	109,5%	1 109	82,4%	1 283	35,7%	3 867	107,7%	541	30,6%	137,2%
Non-Exchange Revenue													
Property rates	45 254	45 254	4 808	10,6%	14 424	31,9%	14 449	31,9%	33 681	74,4%	13 696	70,0%	5,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 151	3 151	416	13,2%	399	12,7%	402	12,8%	1 218	38,6%	-	27,1%	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	191 718	206 866	80 547	42,0%	63 097	32,9%	47 753	23,1%	191 398	92,5%	53 155	93,4%	(10,2%)
Interest	1 200	1 200	229	19,1%	255	21,3%	250	20,9%	734	61,2%	246	47,7%	1,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	296 245	323 773	66 644	22,5%	79 218	26,7%	79 520	24,6%	225 382	69,6%	72 642	72,1%	9,5%
Employee related costs	127 585	128 115	32 111	25,2%	31 236	24,5%	31 555	24,6%	94 902	74,1%	27 824	71,9%	13,4%
Remuneration of councillors	11 236	11 615	2 747	24,4%	3 305	29,4%	2 627	22,6%	8 679	74,7%	2 714	77,5%	(3,2%)
Bulk purchases - electricity	41 764	41 764	4 106	9,8%	15 121	36,2%	10 913	26,1%	30 140	72,2%	8 654	71,9%	26,1%
Inventory consumed	15 903	18 579	1 924	12,1%	5 116	32,2%	8 533	45,9%	15 572	83,8%	3 285	78,4%	159,7%
Debt impairment	4 452	5 586	1 113	25,0%	1 113	25,0%	1 113	19,9%	3 339	59,8%	-	-	(100,0%)
Depreciation and amortisation	24 791	24 791	4 950	20,0%	4 964	20,0%	5 019	20,2%	14 933	60,2%	6 419	66,7%	(21,8%)
Interest	1 555	1 555	1	,1%	4	,2%	0	-	5	,3%	1	4,8%	(83,8%)
Contracted services	31 473	49 029	10 514	33,4%	8 300	26,4%	6 730	13,7%	25 544	52,1%	10 727	70,0%	(37,3%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	226	-	136	-	362	-	2 427	75,0%	(94,4%)
Operational costs	37 486	42 739	9 178	24,5%	9 833	26,2%	12 893	30,2%	31 905	74,7%	10 591	74,3%	21,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	18 691	15 654	37 850		18 716		3 640		60 205		12 036		
Transfers and subsidies - capital (monetary allocations)	47 114	40 387	7 844	16,6%	3 998	8,5%	16 372	40,5%	28 214	69,9%	3 393	43,6%	382,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	65 805	56 042	45 694		22 714		20 012		88 419		15 429		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	65 805	56 042	45 694		22 714		20 012		88 419		15 429		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	65 805	56 042	45 694		22 714		20 012		88 419		15 429		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	65 805	56 042	45 694		22 714		20 012		88 419		15 429		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	43 124	39 515	6 214	14,4%	4 117	9,5%	11 988	30,3%	22 319	56,5%	4 312	46,8%	178,0%
National Government	40 969	25 474	4 093	10,0%	3 368	8,2%	6 603	25,9%	14 063	55,2%	1 898	44,9%	247,9%
Provincial Government	-	9 645	-	-	-	-	4 641	48,1%	4 641	48,1%	2 174	25,5%	113,5%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	40 969	35 119	4 093	10,0%	3 368	8,2%	11 243	32,0%	18 704	53,3%	4 072	38,6%	176,1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 155	4 396	2 121	98,4%	750	34,8%	744	16,9%	3 615	82,2%	240	-	209,5%
Capital Expenditure Functional	43 124	39 515	6 214	14,4%	4 117	9,5%	11 988	30,3%	22 319	56,5%	4 312	46,8%	178,0%
Municipal governance and administration	527	2 456	1 865	353,9%	-	-	292	11,9%	2 157	87,8%	227	-	28,9%
Executive and Council	-	1 929	1 865	-	-	-	-	-	1 865	96,7%	-	-	-
Finance and administration	527	527	-	-	-	-	292	55,5%	292	55,5%	227	-	28,9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	16 719	18 368	1 417	8,5%	911	5,4%	8 652	47,1%	10 980	59,8%	2 877	33,4%	200,8%
Community and Social Services	6 635	2 663	849	12,8%	528	8,0%	73	2,7%	1 450	54,4%	703	71,5%	(89,6%)
Sport And Recreation	8 884	14 707	561	6,3%	383	4,3%	8 080	54,9%	9 023	61,4%	2 174	20,0%	271,7%
Public Safety	1 200	998	8	,6%	-	-	499	50,0%	507	50,8%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 313	18 691	2 931	23,8%	3 207	26,0%	3 043	16,3%	9 181	49,1%	1 209	57,9%	151,7%
Planning and Development	12 313	18 017	2 683	21,8%	2 647	21,5%	3 043	16,9%	8 374	46,5%	-	-	(100,0%)
Road Transport	-	674	248	-	559	-	-	-	808	119,8%	1 209	92,0%	(100,0%)
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	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	334 754	350 980	-	-	124 134	37,1%	-	-	124 134	35,4%	-	7,5%	-
Property rates	31 689	31 689	-	-	7 614	24,0%	-	-	7 614	24,0%	-	-	-
Service charges	55 237	58 089	-	-	17 770	32,2%	-	-	17 770	30,6%	-	-	-
Other revenue	7 289	9 594	-	-	7 468	102,5%	-	-	7 468	77,8%	-	-	-
Transfers and Subsidies - Operational	191 718	206 866	-	-	79 529	41,5%	-	-	79 529	38,4%	-	12,7%	-
Transfers and Subsidies - Capital	47 114	40 387	-	-	10 240	21,7%	-	-	10 240	25,4%	-	-	-
Interest	1 707	4 354	-	-	1 512	88,6%	-	-	1 512	34,7%	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(283 383)	(283 182)	(36 600)	12,9%	(45 009)	15,9%	(56 441)	19,3%	(138 050)	47,1%	(48 212)	51,4%	17,1%
Suppliers and employees	(283 141)	(292 940)	(36 600)	12,9%	(45 009)	15,9%	(56 441)	19,3%	(138 050)	47,1%	(45 712)	49,4%	23,5%
Finance charges	(242)	(242)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	(2 500)	-	(100,0%)
Net Cash from/(used) Operating Activities	51 371	57 798	(36 600)	(71,2%)	79 125	154,0%	(56 441)	(97,7%)	(13 916)	(24,1%)	(48 212)	(425,8%)	17,1%
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)	(45 402)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(49 593)	(45 402)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(49 593)	(45 402)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(965)	(965)	-	-	-	-	-	-	-	-	-	49,1%	-
Repayment of borrowing	(965)	(965)	-	-	-	-	-	-	-	-	-	49,1%	-
Net Cash from/(used) Financing Activities	(965)	(965)	-	-	-	-	-	-	-	-	-	49,1%	-
Net Increase/(Decrease) in cash held	814	11 431	(36 600)	(4 498,9%)	79 125	9 726,1%	(56 441)	(493,7%)	(13 916)	(121,7%)	(48 212)	563,5%	17,1%
Cash/cash equivalents at the year begin:	2 800	5 850	-	-	(30 736)	(1 097,8%)	48 390	827,2%	-	-	(71 710)	-	(167,5%)
Cash/cash equivalents at the year end:	3 613	17 281	(30 736)	(850,6%)	48 390	1 338,2%	(8 052)	(46,6%)	(8 052)	(46,6%)	(119 922)	944,4%	(93,3%)

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 009	49,6%	1 811	22,4%	-	-	2 259	28,0%	8 080	2,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 893	3,6%	4 056	3,7%	-	-	100 608	92,7%	108 557	36,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 074	1,2%	1 553	1,8%	-	-	85 130	97,0%	87 756	29,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	40	2,6%	62	4,0%	-	-	1 456	93,4%	1 558	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	91	,1%	168	,2%	-	-	88 626	99,7%	88 885	29,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 221	22,1%	569	10,3%	(18)	(,3%)	3 750	67,9%	5 522	1,8%	-	-	-	-
Total By Income Source	10 329	3,4%	8 219	2,7%	(18)	-	281 830	93,8%	300 359	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	36	1,4%	65	2,6%	-	-	2 406	96,0%	2 507	,8%	-	-	-	-
Commercial	4 845	6,7%	3 884	5,4%	(8)	-	63 634	87,9%	72 355	24,1%	-	-	-	-
Households	4 870	2,2%	3 977	1,8%	(10)	-	215 187	96,1%	224 024	74,6%	-	-	-	-
Other	578	39,2%	292	19,8%	-	-	603	40,9%	1 474	,5%	-	-	-	-
Total By Customer Group	10 329	3,4%	8 219	2,7%	(18)	-	281 830	93,8%	300 359	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	73	6,2%	75	6,3%	-	-	1 029	87,5%	1 177	71,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	468	100,0%	-	-	-	-	-	-	468	28,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	541	32,9%	75	4,5%	-	-	1 029	62,6%	1 645	100,0%

Contact Details

Municipal Manager	Mr Mtonjani Bethuel Khali	034 413 1223
Chief Financial Officer	Mr Khulekani Wesley Grant Ngcobo	034 413 1223

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UTHUKELA (DC23)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	882 331	924 678	325 067	36,8%	272 588	30,9%	243 319	26,3%	840 974	90,9%	233 270	83,2%	4,3%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	212 742	250 028	61 120	28,7%	62 347	29,3%	68 582	27,4%	192 048	76,8%	44 117	69,5%	55,5%
Service charges - Waste Water Management	17 412	17 160	4 265	24,5%	4 337	24,9%	4 237	24,7%	12 839	74,8%	4 137	(14,4%)	2,4%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	6 575	596	110	1,7%	113	1,7%	314	52,6%	537	90,0%	94	60,7%	234,6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	51 112	60 900	14 618	28,6%	15 281	29,9%	(17 787)	(29,2%)	12 112	19,9%	12 854	74,4%	(238,4%)
Interest earned from Current and Non Current Assets	6 289	9 994	2 561	40,7%	2 082	33,1%	2 851	28,5%	7 494	75,0%	1 067	69,2%	167,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 384	193	1 051	44,1%	(875)	(36,7%)	58	29,9%	233	120,8%	21 579	137,7%	(99,7%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	39	27	14	37,5%	40	104,5%	34 478	125 693,9%	34 533	125 893,4%	47	129,2%	73 329,0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	585 779	585 779	241 329	41,2%	189 264	32,3%	150 586	25,7%	581 179	99,2%	149 376	90,0%	,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 050 536	936 405	141 746	13,5%	217 856	20,7%	313 787	33,5%	673 388	71,9%	180 037	55,6%	74,3%
Employee related costs	371 090	353 722	85 038	22,9%	104 682	28,2%	76 607	21,7%	266 327	75,3%	66 578	73,4%	15,1%
Remuneration of councillors	6 709	6 164	1 544	23,0%	1 538	22,9%	1 535	24,9%	4 617	74,9%	1 550	76,4%	(1,0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	44 822	48 083	3 420	7,6%	16 082	35,9%	21 251	44,2%	40 752	84,8%	(10 273)	(,8%)	(306,9%)
Debt impairment	156 966	156 966	-	-	-	-	101 389	64,6%	101 389	64,6%	-	-	(100,0%)
Depreciation and amortisation	95 609	95 609	22 936	24,0%	21 145	22,1%	23 294	24,4%	67 375	70,5%	60 089	107,3%	(61,2%)
Interest	-	500	-	-	-	-	556	111,2%	556	111,2%	-	68,8%	(100,0%)
Contracted services	198 197	135 784	10 925	5,5%	33 856	17,1%	48 673	35,8%	93 455	68,8%	41 812	61,0%	16,4%
Transfers and subsidies	3 285	5 485	-	-	1 000	30,4%	2 285	41,7%	3 285	59,9%	-	64,1%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	173 857	134 091	17 883	10,3%	39 554	22,8%	38 196	28,5%	95 633	71,3%	20 282	47,3%	88,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(168 205)	(11 727)	183 322		54 732		(70 468)		167 586		53 232		
Transfers and subsidies - capital (monetary allocations)	306 342	306 342	-	-	-	-	160 949	52,5%	160 949	52,5%	-	-	(100,0%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	138 137	294 615	183 322		54 732		90 481		328 535		53 232		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	138 137	294 615	183 322		54 732		90 481		328 535		53 232		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	138 137	294 615	183 322		54 732		90 481		328 535		53 232		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	138 137	294 615	183 322		54 732		90 481		328 535		53 232		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	308 395	306 868	25 018	8,1%	89 250	28,9%	45 240	14,7%	159 507	52,0%	28 208	20,6%	60,4%
National Government	306 342	306 342	25 018	8,2%	89 250	29,1%	44 692	14,6%	158 960	51,9%	28 208	20,7%	58,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	306 342	306 342	25 018	8,2%	89 250	29,1%	44 692	14,6%	158 960	51,9%	28 208	20,7%	58,4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 053	527	-	-	-	-	548	104,0%	548	104,0%	-	,1%	(100,0%)
Capital Expenditure Functional	308 395	306 868	25 018	8,1%	92 472	30,0%	42 089	13,7%	159 579	52,0%	28 208	20,6%	49,2%
Municipal governance and administration	1 211	527	-	-	3	,3%	616	117,0%	619	117,6%	-	,2%	(100,0%)
Executive and Council	-	-	-	-	-	-	68	-	71	-	-	-	(100,0%)
Finance and administration	1 211	527	-	-	3	-	548	104,0%	548	104,0%	-	,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	306 342	25 018	8,1%	92 469	30,1%	41 473	13,5%	158 960	51,9%	28 208	20,7%	47,0%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	245 763	281 733	22 857	9,3%	79 016	32,2%	43 130	15,3%	145 003	51,5%	27 094	26,6%	59,2%
Waste Water Management	61 421	24 609	2 161	3,5%	13 452	21,9%	(1 656)	(6,7%)	13 957	56,7%	1 115	1,9%	(248,6%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 181 608	1 088 880	382 688	32,4%	328 957	27,8%	258 780	23,8%	970 426	89,1%	323 759	92,6%	(20,1%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	100 995	115 959	28 481	28,2%	28 901	28,6%	28 464	24,5%	85 846	74,0%	38 634	83,1%	(26,3%)
Other revenue	180 203	74 654	7 360	4,1%	7 489	4,2%	1 390	1,9%	16 239	21,8%	7 039	74,2%	(80,3%)
Transfers and Subsidies - Operational	587 779	581 931	243 883	41,5%	190 082	32,3%	145 344	25,0%	579 309	99,5%	151 536	90,9%	(4,1%)
Transfers and Subsidies - Capital	306 342	306 342	100 403	32,8%	100 403	32,8%	80 732	26,4%	281 538	91,9%	125 484	104,6%	(35,7%)
Interest	6 289	9 994	2 561	40,7%	2 082	33,1%	2 851	28,5%	7 494	75,0%	1 067	69,2%	167,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(802 889)	(823 452)	(30 385)	3,8%	(71 833)	8,9%	(86 727)	10,5%	(188 945)	22,9%	(49 463)	15,8%	75,3%
Suppliers and employees	(799 604)	(817 967)	(30 385)	3,8%	(71 833)	9,0%	(86 727)	10,6%	(188 945)	23,1%	(49 463)	15,8%	75,3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 285)	(5 485)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	378 719	265 428	352 303	93,0%	257 124	67,9%	172 053	64,8%	781 480	294,4%	274 297	287,8%	(37,3%)
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	(308 395)	(306 868)	(15 921)	5,2%	(99 160)	32,2%	(62 121)	20,2%	(177 203)	57,7%	(31 788)	23,2%	95,4%
Capital assets	(308 395)	(306 868)	(15 921)	5,2%	(99 160)	32,2%	(62 121)	20,2%	(177 203)	57,7%	(31 788)	23,2%	95,4%
Net Cash from/(used) Investing Activities	(308 395)	(306 868)	(15 921)	5,2%	(99 160)	32,2%	(62 121)	20,2%	(177 203)	57,7%	(31 788)	23,2%	95,4%
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	70 323	(41 441)	336 382	478,3%	157 963	224,6%	109 932	(265,3%)	604 277	(1 458,2%)	242 509	2 084,4%	(54,7%)
Cash/cash equivalents at the year begin:	(29 942)	13 498	13 689	(45,7%)	350 071	(1 169,2%)	508 034	3 763,9%	13 689	101,4%	517 992	78,4%	(1,9%)
Cash/cash equivalents at the year end:	40 381	(27 943)	350 071	866,9%	508 034	1 258,1%	617 966	(2 211,5%)	617 966	(2 211,5%)	760 517	1 404,9%	(18,7%)

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	27 352	3,3%	23 059	2,7%	20 305	2,4%	770 428	91,6%	841 143	72,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 690	3,4%	1 543	3,1%	1 104	2,2%	46 013	91,4%	50 351	4,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 599	2,2%	5 526	2,2%	5 286	2,1%	240 248	93,6%	256 659	22,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	223	1,4%	179	1,1%	205	1,3%	15 335	96,2%	15 942	1,4%	-	-	-	-
Total By Income Source	34 864	3,0%	30 308	2,6%	26 899	2,3%	1 072 023	92,1%	1 164 095	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 864	10,3%	4 285	6,4%	4 180	6,3%	51 270	77,0%	66 599	5,7%	-	-	-	-
Commercial	4 865	6,6%	3 351	4,5%	1 922	2,6%	63 526	86,2%	73 665	6,3%	-	-	-	-
Households	23 135	2,3%	22 673	2,2%	20 797	2,0%	957 227	93,5%	1 023 831	88,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	34 864	3,0%	30 308	2,6%	26 899	2,3%	1 072 023	92,1%	1 164 095	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 424	27,5%	2 898	10,7%	1 271	4,7%	15 432	57,1%	27 026	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	7 424	27,5%	2 898	10,7%	1 271	4,7%	15 432	57,1%	27 026	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ZULULAND (DC26)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	718 248	823 201	333 112	46,4%	231 293	32,2%	240 448	29,2%	804 852	97,8%	222 580	96,5%	8,0%
Exchange Revenue													
Service charges - Electricity	-	53 518	-	-	10 477	-	16 528	30,9%	42 054	78,6%	11 523	76,8%	43,4%
Service charges - Water	51 532	53 518	15 048	29,2%	10 477	20,3%	16 528	30,9%	42 054	78,6%	11 523	76,8%	43,4%
Service charges - Waste Water Management	16 406	15 597	3 861	23,5%	2 653	16,2%	4 288	27,5%	10 802	69,3%	3 793	75,0%	13,0%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	1 001	755	179	17,9%	343	34,3%	198	26,2%	720	95,4%	312	74,6%	(36,6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	521	784	77	14,7%	325	62,3%	171	21,7%	572	72,9%	72	83,2%	137,0%
Interest earned from Current and Non Current Assets	3 000	7 500	875	29,2%	3 283	109,4%	6 488	86,5%	10 645	141,9%	992	82,6%	553,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	500	458	124	24,9%	71	14,3%	107	23,4%	303	66,1%	52	74,9%	105,9%
Licence and permits	60	103	25	41,2%	27	44,4%	23	22,4%	74	72,1%	26	70,0%	(11,5%)
Operational Revenue	369	442	24	6,5%	52	14,1%	374	84,5%	450	101,7%	307	104,8%	21,8%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 000	853	163	16,3%	38	3,8%	114	13,4%	314	36,8%	36	114,5%	218,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	643 859	743 190	312 737	48,6%	214 024	33,2%	212 158	28,5%	738 918	99,4%	205 467	98,4%	3,3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	0	-	0	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	722 102	825 286	203 039	28,1%	237 337	32,9%	259 162	31,4%	699 538	84,8%	222 209	83,5%	16,6%
Employee related costs	290 728	293 616	74 984	25,8%	74 829	25,7%	75 158	25,6%	224 972	76,6%	69 146	76,0%	8,7%
Remuneration of councillors	9 486	9 784	2 271	23,9%	2 694	28,4%	2 413	24,7%	7 379	75,4%	2 495	77,9%	(3,3%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	42 130	44 093	277	,7%	3 608	8,6%	14 994	34,0%	18 879	42,8%	(6 846)	9,8%	(319,0%)
Debt impairment	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	90 000	90 000	20 000	22,2%	13 181	14,6%	41 471	46,1%	74 651	82,9%	24 409	90,0%	69,9%
Interest	1 000	1 000	156	15,6%	52	5,2%	246	24,6%	454	45,4%	33	138,0%	635,4%
Contracted services	128 719	235 446	65 749	51,1%	83 085	64,5%	79 148	33,6%	227 982	96,8%	101 162	101,9%	(21,8%)
Transfers and subsidies	6 000	3 688	50	,8%	2 123	35,4%	525	14,2%	2 698	73,1%	1 050	82,0%	(50,1%)
Irrecoverable debts written off	-	-	28	-	-	-	-	-	28	-	-	-	-
Operational costs	144 039	137 660	39 525	27,4%	57 763	40,1%	44 718	32,5%	142 007	103,2%	30 759	100,3%	45,4%
Losses on disposal of Assets	-	-	-	-	-	-	489	-	489	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 855)	(2 085)	130 073		(6 044)		(18 714)		105 314		371		
Transfers and subsidies - capital (monetary allocations)	805 127	766 402	122 373	15,2%	233 010	28,9%	251 234	32,8%	606 617	79,2%	55 813	35,2%	350,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	801 272	764 317	252 446		226 966		232 520		711 932		56 184		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	801 272	764 317	252 446		226 966		232 520		711 932		56 184		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	801 272	764 317	252 446		226 966		232 520		711 932		56 184		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	801 272	764 317	252 446		226 966		232 520		711 932		56 184		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	789 967	757 386	107 188	13,6%	305 378	38,7%	119 600	15,8%	532 166	70,3%	48 922	35,8%	144,5%
National Government	700 110	665 179	107 102	15,3%	304 796	43,5%	118 873	17,9%	530 770	79,8%	48 736	35,5%	143,9%
Provincial Government	-	2 101	-	-	-	-	-	-	-	-	45	33,4%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	700 110	667 280	107 102	15,3%	304 796	43,5%	118 873	17,8%	530 770	79,5%	48 782	35,5%	143,7%
Borrowing	86 957	86 957	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 900	3 150	86	3,0%	583	20,1%	727	23,1%	1 396	44,3%	140	54,5%	419,2%
Capital Expenditure Functional	790 424	757 844	107 188	13,6%	305 378	38,6%	119 600	15,8%	532 166	70,2%	48 922	35,8%	144,5%
Municipal governance and administration	2 900	3 150	86	3,0%	583	20,1%	727	23,1%	1 396	44,3%	38	3,9%	1 820,8%
Executive and Council	-	180	-	-	7	-	160	88,9%	167	93,0%	-	-	(100,0%)
Finance and administration	2 900	2 970	86	3,0%	575	19,8%	567	19,1%	1 228	41,4%	38	3,9%	1 398,0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	457	457	-	-	-	-	-	-	-	-	(19)	94,5%	(100,0%)
Community and Social Services	457	457	-	-	-	-	-	-	-	-	(19)	94,5%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 208	2 208	-	-	968	43,8%	-	-	968	43,8%	45	66,3%	(100,0%)
Planning and Development	2 208	2 208	-	-	968	43,8%	-	-	968	43,8%	45	66,3%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	784 859	751 185	107 102	13,6%	303 828	38,7%	118 873	15,8%	529 802	70,5%	48 857	35,5%	143,3%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	784 859	751 185	107 102	13,6%	303 828	38,7%	118 873	15,8%	529 802	70,5%	48 857	35,5%	143,3%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	843	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 665 772	1 738 706	1 229 628	73,8%	1 220 274	73,3%	890 245	51,2%	3 340 148	192,1%	1 053 898	160,7%	(15,5%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	51 642	52 998	6 607	12,8%	7 366	14,3%	7 998	15,1%	21 971	41,5%	8 737	49,5%	(8,5%)
Other revenue	162 144	170 175	563 944	347,8%	679 982	419,4%	556 994	327,3%	1 800 920	1 058,3%	512 446	818,0%	8,7%
Transfers and Subsidies - Operational	643 859	743 076	317 403	49,3%	243 867	37,9%	182 202	24,5%	743 471	100,1%	209 911	99,3%	(13,2%)
Transfers and Subsidies - Capital	805 127	764 956	340 800	42,3%	285 777	35,5%	141 809	18,5%	768 386	100,4%	322 530	99,9%	(56,0%)
Interest	3 000	7 500	875	29,2%	3 283	109,4%	1 242	16,6%	5 400	72,0%	274	17,5%	352,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(672 640)	(784 967)	(503 397)	74,8%	(373 530)	55,5%	(306 846)	39,1%	(1 183 773)	150,8%	(355 618)	179,7%	(13,7%)
Suppliers and employees	(672 640)	(784 967)	(503 397)	74,8%	(373 530)	55,5%	(306 846)	39,1%	(1 183 773)	150,8%	(355 618)	179,7%	(13,7%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	993 132	953 739	726 231	73,1%	846 744	85,3%	583 399	61,2%	2 156 374	226,1%	698 281	144,9%	(16,5%)
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	(789 967)	(757 386)	(107 188)	13,6%	(305 378)	38,7%	(119 600)	15,8%	(532 166)	70,3%	(48 922)	35,8%	144,5%
Capital assets	(789 967)	(757 386)	(107 188)	13,6%	(305 378)	38,7%	(119 600)	15,8%	(532 166)	70,3%	(48 922)	35,8%	144,5%
Net Cash from/(used) Investing Activities	(789 967)	(757 386)	(107 188)	13,6%	(305 378)	38,7%	(119 600)	15,8%	(532 166)	70,3%	(48 922)	35,8%	144,5%
Cash Flow from Financing Activities													
Receipts	100 000	100 000	-	-	100 000	100,0%	-	-	100 000	100,0%	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	100 000	100 000	-	-	100 000	100,0%	-	-	100 000	100,0%	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(10 000)	(10 000)	-	-	(173)	1,7%	(944)	9,4%	(1 117)	11,2%	(431)	95,8%	118,8%
Repayment of borrowing	(10 000)	(10 000)	-	-	(173)	1,7%	(944)	9,4%	(1 117)	11,2%	(431)	95,8%	118,8%
Net Cash from/(used) Financing Activities	90 000	90 000	-	-	99 827	110,9%	(944)	(1,0%)	98 883	109,9%	(431)	95,8%	118,8%
Net Increase/(Decrease) in cash held	293 165	286 353	619 043	211,2%	641 193	218,7%	462 855	161,6%	1 723 092	601,7%	648 928	396,5%	(28,7%)
Cash/cash equivalents at the year begin:	173 117	27 427	27 427	15,8%	646 470	373,4%	1 287 663	4 694,9%	27 427	100,0%	303 334	100,0%	324,5%
Cash/cash equivalents at the year end:	466 282	313 779	646 470	138,6%	1 287 663	276,2%	1 750 518	557,9%	1 750 518	557,9%	952 262	372,7%	83,8%

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	5 891	3,3%	6 192	3,5%	4 466	2,5%	162 793	90,8%	179 342	77,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 355	2,9%	1 247	2,6%	1 015	2,2%	43 498	92,3%	47 114	20,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	114	46,6%	11	4,4%	11	4,4%	109	44,6%	244	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	59	5,6%	57	5,4%	55	5,2%	886	83,8%	1 057	,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	4 833	100,0%	4 833	2,1%	-	-	-	-
Total By Income Source	7 419	3,2%	7 507	3,2%	5 547	2,4%	212 119	91,2%	232 591	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 439	8,0%	2 741	9,0%	1 624	5,3%	23 691	77,7%	30 495	13,1%	-	-	-	-
Commercial	1 281	7,8%	1 121	6,8%	667	4,1%	13 367	81,3%	16 436	7,1%	-	-	-	-
Households	3 698	2,0%	3 644	2,0%	3 256	1,8%	175 062	94,3%	185 661	79,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	7 419	3,2%	7 507	3,2%	5 547	2,4%	212 119	91,2%	232 591	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	16	100,0%	-	-	16	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	16	100,0%	-	-	16	100,0%

Contact Details

Municipal Manager	Mr Ronald Ntokozi Hlongwa	035 874 5506
Chief Financial Officer	Ms Sthembele Malibi	035 874 5641

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BA-PHALABORWA (LIM334)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	676 346	678 896	170 352	25,2%	203 710	30,1%	125 507	18,5%	499 569	73,6%	94 949	57,7%	32,2%
Exchange Revenue													
Service charges - Electricity	175 582	175 582	27 289	15,5%	28 562	16,3%	35 380	20,2%	91 230	52,0%	34 897	59,7%	1,4%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	20 772	20 772	4 940	23,8%	9 901	47,7%	5 049	24,3%	19 890	95,8%	4 874	69,8%	3,6%
Sale of Goods and Rendering of Services	743	743	258	34,7%	151	20,3%	171	23,0%	580	78,0%	159	63,3%	7,4%
Agency services	6 529	6 529	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	17 508	17 508	1 773	10,1%	2 422	13,8%	2 616	14,9%	6 811	38,9%	4 134	50,9%	(36,7%)
Interest earned from Current and Non Current Assets	2 613	5 113	1 685	64,5%	773	29,6%	899	17,6%	3 356	65,6%	1 165	111,9%	(22,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	220	270	77	35,1%	153	69,4%	48	17,7%	278	102,9%	203	203,3%	(76,4%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7 759	7 759	208	2,7%	1 206	15,5%	(859)	(11,1%)	555	7,2%	(385)	(117,8%)	123,4%
Non-Exchange Revenue													
Property rates	184 556	184 556	38 101	20,6%	81 184	44,0%	16 616	9,0%	135 902	73,6%	37 700	75,6%	(55,9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 363	1 363	-	-	-	-	-	-	-	-	-	3,4%	-
Licences or permits	6 109	6 109	-	-	(0)	-	-	-	(0)	-	-	146,5%	-
Transfer and subsidies - Operational	207 443	207 443	86 740	41,8%	70 877	34,2%	56 543	27,3%	214 161	103,2%	1 169	40,3%	4 736,0%
Interest	45 149	45 149	9 279	20,6%	8 482	18,8%	9 046	20,0%	26 806	59,4%	11 032	76,6%	(18,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	764 525	764 525	130 868	17,1%	134 618	17,6%	132 658	17,4%	398 144	52,1%	118 110	58,9%	12,3%
Employee related costs	199 891	199 891	40 630	20,3%	41 656	20,8%	45 212	22,6%	127 499	63,8%	41 638	67,4%	8,6%
Remuneration of councillors	20 101	18 401	4 058	20,2%	4 565	22,7%	4 627	25,1%	13 251	72,0%	4 308	70,8%	7,4%
Bulk purchases - electricity	139 479	138 279	33 749	24,2%	26 053	18,7%	28 241	20,4%	88 043	63,7%	23 408	79,0%	20,6%
Inventory consumed	25 500	25 715	7 210	28,3%	4 196	16,5%	4 650	18,1%	16 057	62,4%	8 840	70,0%	(47,4%)
Debt impairment	100 000	100 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	79 285	79 285	19 774	24,9%	19 566	24,7%	19 660	24,8%	59 000	74,4%	15 856	52,7%	24,0%
Interest	19 481	19 481	-	-	-	-	-	-	-	-	-	-	-
Contracted services	83 158	82 609	10 838	13,0%	18 802	22,6%	13 569	16,4%	43 209	52,3%	12 991	70,5%	4,4%
Transfers and subsidies	1 020	1 020	107	10,5%	-	-	114	11,1%	221	21,7%	125	11,5%	(9,2%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	96 611	99 845	14 500	15,0%	19 779	20,5%	16 586	16,6%	50 865	50,9%	10 943	45,5%	51,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(88 180)	(85 630)	39 484		69 091		(7 151)		101 425		(23 160)		
Transfers and subsidies - capital (monetary allocations)	56 586	49 066	6 930	12,2%	16 332	28,9%	11 171	22,8%	34 433	70,2%	6 166	55,8%	81,2%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(31 594)	(36 564)	46 414		85 423		4 020		135 858		(16 994)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(31 594)	(36 564)	46 414		85 423		4 020		135 858		(16 994)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(31 594)	(36 564)	46 414		85 423		4 020		135 858		(16 994)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(31 594)	(36 564)	46 414		85 423		4 020		135 858		(16 994)		

Part 2: Capital Revenue and Expenditure

	2023/24									2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	64 766	57 246	11 286	17,4%	12 166	18,8%	9 459	16,5%	32 911	57,5%	6 910	46,3%	36,9%
National Government	56 586	49 066	6 028	10,7%	11 858	21,0%	9 382	19,1%	27 268	55,6%	6 797	48,8%	38,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	56 586	49 066	6 028	10,7%	11 858	21,0%	9 382	19,1%	27 268	55,6%	6 797	48,8%	38,0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 180	8 180	5 258	64,3%	309	3,8%	77	,9%	5 644	69,0%	113	4,5%	(31,5%)
Capital Expenditure Functional	64 766	57 246	11 286	17,4%	12 166	18,8%	9 459	16,5%	32 911	57,5%	6 910	46,3%	36,9%
Municipal governance and administration	1 500	1 500	319	21,2%	309	20,6%	40	2,7%	667	44,5%	113	7,5%	(64,3%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 500	1 500	319	21,2%	309	20,6%	40	2,7%	667	44,5%	113	7,5%	(64,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	16 000	10 230	1 825	11,4%	3 075	19,2%	1 534	15,0%	6 434	62,9%	1 693	96,8%	(9,4%)
Community and Social Services	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	15 000	9 230	1 825	12,2%	3 075	20,5%	1 534	16,6%	6 434	69,7%	1 693	96,8%	(9,4%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	26 472	29 722	9 142	34,5%	5 854	22,1%	5 791	19,5%	20 787	69,9%	3 638	36,2%	59,2%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	26 472	29 722	9 142	34,5%	5 854	22,1%	5 791	19,5%	20 787	69,9%	3 638	36,2%	59,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	20 794	15 794	-	-	2 929	14,1%	2 093	13,3%	5 022	31,8%	1 466	49,8%	42,8%
Energy sources	20 794	15 794	-	-	2 929	14,1%	2 093	13,3%	5 022	31,8%	1 466	50,3%	42,8%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	635 539	566 893	184 766	29,1%	121 141	19,1%	90 934	16,0%	396 841	70,0%	155 906	84,5%	(41,7%)
Property rates	127 344	127 344	19 630	15,4%	18 570	14,6%	17 782	14,0%	55 982	44,0%	22 924	59,2%	(22,4%)
Service charges	155 806	155 153	58 170	37,3%	35 037	22,5%	(7 198)	(4,8%)	86 009	55,4%	48 547	131,8%	(114,8%)
Other revenue	85 748	22 774	5 016	5,8%	(24 015)	(28,0%)	20	,1%	(18 979)	(83,3%)	20 351	33,6%	(99,9%)
Transfers and Subsidies - Operational	207 443	207 443	90 036	43,4%	69 075	33,3%	61 310	29,6%	220 421	106,3%	53 515	105,1%	14,6%
Transfers and Subsidies - Capital	56 586	49 066	11 914	21,1%	20 016	35,4%	19 020	38,8%	50 950	103,8%	10 512	85,8%	80,9%
Interest	2 613	5 113	-	-	2 458	94,1%	-	-	2 458	48,1%	56	7,4%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(681 321)	(612 159)	(139 293)	20,4%	(145 222)	21,3%	(109 391)	17,9%	(393 906)	64,3%	(52 567)	24,0%	108,1%
Suppliers and employees	(677 821)	(608 659)	(139 293)	20,6%	(145 222)	21,4%	(109 391)	18,0%	(393 906)	64,7%	(52 567)	24,1%	108,1%
Finance charges	(2 481)	(2 481)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 020)	(1 020)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(45 782)	(45 266)	45 473	(99,3%)	(24 081)	52,6%	(18 457)	40,8%	2 935	(6,5%)	103 339	558,1%	(117,9%)
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	(74 481)	(65 833)	(12 794)	17,2%	(12 109)	16,3%	(8 941)	13,6%	(33 845)	51,4%	(5 493)	37,3%	62,8%
Capital assets	(74 481)	(65 833)	(12 794)	17,2%	(12 109)	16,3%	(8 941)	13,6%	(33 845)	51,4%	(5 493)	37,3%	62,8%
Net Cash from/(used) Investing Activities	(74 481)	(65 833)	(12 794)	17,2%	(12 109)	16,3%	(8 941)	13,6%	(33 845)	51,4%	(5 493)	37,3%	62,8%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(20 400)	(20 400)	(3 400)	16,7%	(5 100)	25,0%	(5 100)	25,0%	(13 600)	66,7%	(5 100)	-	-
Repayment of borrowing	(20 400)	(20 400)	(3 400)	16,7%	(5 100)	25,0%	(5 100)	25,0%	(13 600)	66,7%	(5 100)	-	-
Net Cash from/(used) Financing Activities	(20 400)	(20 400)	(3 400)	16,7%	(5 100)	25,0%	(5 100)	25,0%	(13 600)	66,7%	(5 100)	-	-
Net Increase/(Decrease) in cash held	(140 663)	(131 499)	29 280	(20,8%)	(41 291)	29,4%	(32 499)	24,7%	(44 510)	33,8%	92 745	2 584,5%	(135,0%)
Cash/cash equivalents at the year begin:	58 521	44 090	-	-	64 998	111,1%	23 707	53,8%	-	-	243 587	-	(90,3%)
Cash/cash equivalents at the year end:	(82 142)	(87 409)	64 998	(78,1%)	23 707	(28,9%)	(8 791)	10,1%	(8 791)	10,1%	336 332	455,0%	(102,6%)

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	8 945	,9%	12 750	1,2%	437	-	1 011 619	97,9%	1 033 750	41,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 985	14,0%	9 409	14,6%	3	-	45 978	71,4%	64 375	2,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 215	1,6%	12 974	2,3%	15	-	542 465	96,1%	564 669	22,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 142	1,2%	3 440	2,0%	2	-	169 386	96,8%	174 969	7,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 852	1,2%	3 130	2,0%	0	-	150 403	96,8%	155 386	6,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	8	12,4%	4	7,1%	-	-	51	80,5%	63	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 725	2,1%	21 127	4,2%	-	-	475 697	93,7%	507 548	20,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(674)	(99,7%)	(113)	(16,7%)	(571)	(84,6%)	2 033	301,0%	675	-	-	-	-	-
Total By Income Source	41 198	1,6%	62 721	2,5%	(116)	-	2 397 633	95,9%	2 501 437	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	96	11,1%	178	20,7%	(19)	(2,3%)	604	70,4%	858	-	-	-	-	-
Commercial	9 803	2,6%	11 692	3,1%	264	,1%	356 348	94,2%	378 106	15,1%	-	-	-	-
Households	28 432	1,5%	46 022	2,4%	(320)	-	1 865 319	96,2%	1 939 453	77,5%	-	-	-	-
Other	2 867	1,6%	4 830	2,6%	(39)	-	175 361	95,8%	183 019	7,3%	-	-	-	-
Total By Customer Group	41 198	1,6%	62 721	2,5%	(116)	-	2 397 633	95,9%	2 501 437	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	11 419	100,0%	-	-	-	-	-	-	11 419	83,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	434	100,3%	(1)	(,3%)	-	-	-	-	432	3,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 754	100,0%	7	,4%	(0)	-	(6)	(,4%)	1 754	12,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	13 607	100,0%	5	-	(0)	-	(6)	-	13 606	100,0%

Contact Details

Municipal Manager	Dr Kgoshi Lucas K Pilusa	015 780 6302
Chief Financial Officer	Mr Amos Thulani Ndzimande	015 780 6303

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BELA BELA (LIM366)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	555 869	556 887	146 776	26,4%	128 784	23,2%	122 960	22,1%	398 520	71,6%	112 055	77,5%	9,7%
Exchange Revenue													
Service charges - Electricity	133 116	133 116	33 513	25,2%	38 400	28,8%	36 794	27,6%	108 707	81,7%	29 282	57,8%	25,2%
Service charges - Water	41 548	41 548	11 200	27,0%	8 672	20,9%	9 740	23,4%	29 611	71,3%	9 537	66,4%	2,1%
Service charges - Waste Water Management	21 066	21 908	6 953	33,0%	5 053	24,0%	5 036	23,0%	17 041	77,8%	4 825	70,5%	4,4%
Service charges - Waste Management	9 758	10 246	3 149	32,3%	2 464	25,2%	2 470	24,1%	8 083	78,9%	2 398	71,5%	3,0%
Sale of Goods and Rendering of Services	1 791	1 791	536	29,9%	265	14,8%	248	13,8%	1 049	58,5%	371	93,0%	(33,1%)
Agency services	4 677	4 677	1 492	31,9%	1 052	22,5%	1 026	21,9%	3 569	76,3%	-	64,8%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 170	9 170	3 109	33,9%	3 110	33,9%	3 048	33,2%	9 268	101,1%	2 458	84,9%	24,0%
Interest earned from Current and Non Current Assets	1 600	1 900	700	43,8%	560	35,0%	710	37,4%	1 970	103,7%	259	29,9%	173,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 614	1 477	283	17,5%	275	17,0%	296	20,0%	853	57,8%	332	66,8%	(11,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	572	2 000	31	5,4%	1 407	246,2%	116	5,8%	1 554	77,7%	275	28,8%	(57,9%)
Non-Exchange Revenue													
Property rates	142 475	139 482	26 971	18,9%	18 270	12,8%	25 541	18,3%	70 781	50,7%	24 890	72,6%	2,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	37 993	37 993	7	-	913	2,4%	160	,4%	1 080	2,8%	19	271,6%	724,0%
Licences or permits	1 974	1 974	584	29,6%	459	23,2%	556	28,2%	1 599	81,0%	400	34,6%	39,2%
Transfer and subsidies - Operational	134 330	135 419	54 493	40,6%	45 367	33,8%	33 730	24,9%	133 589	98,6%	33 477	98,1%	,8%
Interest	14 186	14 186	3 756	26,5%	2 519	17,8%	3 491	24,6%	9 766	68,8%	3 532	141,8%	(1,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	543 004	539 759	101 487	18,7%	117 374	21,6%	96 963	18,0%	315 823	58,5%	63 511	52,2%	52,7%
Employee related costs	173 234	176 114	36 213	20,9%	36 374	21,0%	36 638	20,8%	109 225	62,0%	12 361	50,4%	196,4%
Remuneration of councillors	8 481	8 805	1 978	23,3%	2 678	31,6%	2 121	24,1%	6 777	77,0%	713	54,4%	197,6%
Bulk purchases - electricity	147 782	147 782	40 055	27,1%	30 380	20,6%	29 873	20,2%	100 308	67,9%	22 519	71,3%	32,7%
Inventory consumed	39 692	30 044	4 807	12,1%	6 987	17,6%	5 863	19,5%	17 657	58,8%	6 959	51,6%	(15,8%)
Debt impairment	-	14 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	38 000	38 000	-	-	18 143	47,7%	-	-	18 143	47,7%	-	-	-
Interest	15 000	15 000	361	2,4%	483	3,2%	-	-	844	5,6%	542	29,3%	(100,0%)
Contracted services	49 708	57 259	8 880	17,9%	10 589	21,3%	11 161	19,5%	30 630	53,5%	7 689	51,3%	45,2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	14 000	-	-	-	-	-	-	-	-	-	(834)	-	(100,0%)
Operational costs	57 106	52 755	9 192	16,1%	11 740	20,6%	11 307	21,4%	32 239	61,1%	13 564	59,4%	(16,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12 865	17 128	45 290		11 410		25 997		82 697		48 544		
Transfers and subsidies - capital (monetary allocations)	84 518	90 035	20 944	24,8%	24 494	29,0%	14 969	16,6%	60 407	67,1%	17 536	50,7%	(14,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	97 383	107 164	66 234		35 904		40 966		143 103		66 080		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	97 383	107 164	66 234		35 904		40 966		143 103		66 080		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	97 383	107 164	66 234		35 904		40 966		143 103		66 080		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	97 383	107 164	66 234		35 904		40 966		143 103		66 080		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	92 693	88 968	16 768	18,1%	20 035	21,6%	15 822	17,8%	52 625	59,2%	16 313	42,8%	(3,0%)
National Government	84 518	78 292	16 661	19,7%	18 302	21,7%	13 030	16,6%	47 993	61,3%	14 763	44,1%	(11,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	84 518	78 292	16 661	19,7%	18 302	21,7%	13 030	16,6%	47 993	61,3%	14 763	44,1%	(11,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 175	10 677	108	1,3%	1 733	21,2%	2 792	26,1%	4 632	43,4%	1 551	29,7%	80,0%
Capital Expenditure Functional	92 693	88 968	16 768	18,1%	20 035	21,6%	15 822	17,8%	52 625	59,2%	16 313	42,8%	(3,0%)
Municipal governance and administration	850	1 346	28	3,3%	(1 069)	(125,8%)	1 640	121,8%	599	44,5%	141	29,0%	1 060,0%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	850	1 346	28	3,3%	(1 069)	(125,8%)	1 640	121,8%	599	44,5%	141	29,0%	1 060,0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 900	4 023	304	6,2%	115	2,4%	2 132	53,0%	2 550	63,4%	-	-	(100,0%)
Community and Social Services	-	43	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	4 800	3 892	304	6,3%	337	7,0%	1 910	49,1%	2 550	65,5%	-	-	(100,0%)
Public Safety	100	87	-	-	(221)	(221,5%)	221	254,7%	-	-	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 521	8 952	3 626	34,5%	2 462	23,4%	442	4,9%	6 530	72,9%	5 198	50,8%	(91,5%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	10 521	8 952	3 626	34,5%	2 462	23,4%	442	4,9%	6 530	72,9%	5 198	50,8%	(91,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	76 422	74 647	12 811	16,8%	18 527	24,2%	11 608	15,6%	42 945	57,5%	10 974	40,0%	5,8%
Energy sources	7 000	8 133	79	1,1%	2 802	40,0%	806	9,9%	3 687	45,3%	1 409	29,4%	(42,8%)
Water Management	25	5 317	-	-	3 060	12 238,7%	-	-	3 060	57,5%	7 414	32,7%	(100,0%)
Waste Water Management	55 950	50 368	9 963	17,8%	9 794	17,5%	9 353	18,6%	29 111	57,8%	2 151	50,2%	334,8%
Waste Management	13 447	10 829	2 768	20,6%	2 871	21,4%	1 449	13,4%	7 088	65,5%	-	54,3%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	593 268	609 123	170 742	28,8%	171 669	28,9%	143 299	23,5%	485 710	79,7%	127 265	76,7%	12,6%
Property rates	123 953	120 960	24 656	19,9%	24 998	20,2%	20 359	16,8%	70 013	57,9%	19 763	55,2%	3,0%
Service charges	179 118	180 449	49 202	27,5%	60 032	33,5%	55 875	31,0%	165 109	91,5%	46 796	72,3%	19,4%
Other revenue	69 549	70 840	8 318	12,0%	8 484	12,2%	9 234	13,0%	26 036	36,8%	4 135	27,0%	123,3%
Transfers and Subsidies - Operational	134 530	135 720	56 072	41,7%	43 892	32,6%	38 611	28,4%	138 575	102,1%	33 466	108,0%	15,4%
Transfers and Subsidies - Capital	84 518	99 253	31 794	37,6%	33 703	39,9%	18 510	18,6%	84 007	84,6%	22 333	88,7%	(17,1%)
Interest	1 600	1 900	700	43,8%	560	35,0%	710	37,4%	1 970	103,7%	772	26,5%	(8,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(556 486)	(570 861)	(151 992)	27,3%	(116 722)	21,0%	(106 562)	18,7%	(375 276)	65,7%	(91 757)	59,8%	16,1%
Suppliers and employees	(541 486)	(555 861)	(151 992)	28,1%	(116 722)	21,6%	(106 562)	19,2%	(375 276)	67,5%	(91 757)	61,2%	16,1%
Finance charges	(15 000)	(15 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	36 782	38 262	18 750	51,0%	54 947	149,4%	36 737	96,0%	110 434	288,6%	35 508	150,1%	3,5%
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	(90 738)	(90 738)	(25 795)	28,4%	(25 061)	27,6%	(15 231)	16,8%	(66 087)	72,8%	(17 958)	49,4%	(15,2%)
Capital assets	(90 738)	(90 738)	(25 795)	28,4%	(25 061)	27,6%	(15 231)	16,8%	(66 087)	72,8%	(17 958)	49,4%	(15,2%)
Net Cash from/(used) Investing Activities	(90 738)	(90 738)	(25 795)	28,4%	(25 061)	27,6%	(15 231)	16,8%	(66 087)	72,8%	(17 958)	49,4%	(15,2%)
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	(53 956)	(52 476)	(7 045)	13,1%	29 886	(55,4%)	21 507	(41,0%)	44 347	(84,5%)	17 551	1 705,1%	22,5%
Cash/cash equivalents at the year begin:	71 023	71 023	20 124	28,3%	5 850	8,2%	35 736	50,3%	20 124	28,3%	106 736	44,9%	(66,5%)
Cash/cash equivalents at the year end:	17 067	18 546	5 850	34,3%	35 736	209,4%	57 243	308,6%	57 243	308,6%	124 286	264,5%	(53,9%)

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 176	6,8%	3 039	5,0%	2 175	3,6%	51 620	84,6%	61 010	16,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 153	42,7%	743	4,4%	665	3,9%	8 203	49,0%	16 754	4,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 286	5,6%	4 368	3,0%	3 686	2,5%	130 960	88,9%	147 300	39,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 158	6,4%	1 228	3,7%	1 044	3,1%	29 163	86,8%	33 594	9,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	981	7,6%	485	3,8%	404	3,1%	10 994	85,5%	12 864	3,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2	100,0%	2	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 512	2,6%	2 462	2,6%	2 478	2,6%	87 785	92,2%	95 238	25,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	761	9,0%	788	9,3%	258	3,1%	6 632	78,6%	8 439	2,2%	-	-	-	-
Total By Income Source	26 027	6,9%	13 115	3,5%	10 699	2,9%	325 360	86,7%	375 201	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 295	5,6%	768	3,3%	717	3,1%	20 396	86,0%	23 176	6,2%	-	-	-	-
Commercial	12 812	8,2%	4 401	2,8%	3 888	2,5%	134 740	86,5%	155 842	41,5%	-	-	-	-
Households	11 919	6,1%	7 946	4,1%	6 094	3,1%	170 224	86,8%	196 182	52,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	26 027	6,9%	13 115	3,5%	10 699	2,9%	325 360	86,7%	375 201	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	12 198	34,3%	-	-	-	-	23 356	65,7%	35 554	70,0%
Bulk Water	1 608	12,2%	-	-	-	-	11 600	87,8%	13 208	26,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 853	100,0%	-	-	-	-	-	-	1 853	3,6%
Auditor-General	-	-	-	-	-	-	148	100,0%	148	,3%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	15 659	30,8%	-	-	-	-	35 103	69,2%	50 762	100,0%

Contact Details

Municipal Manager	Mr Tsatsi George Ramagaga	014 736 8000
Chief Financial Officer	Mr Ramadiga Melvin Marutha	014 736 8001

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BLOUBERG (LIM351)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	352 990	355 884	175 064	49,6%	9 844	2,8%	173 638	48,8%	358 546	100,7%	79 078	94,6%	119,6%
Exchange Revenue													
Service charges - Electricity	57 971	49 865	7 660	13,2%	4 938	8,5%	14 018	28,1%	26 616	53,4%	9 491	55,4%	47,7%
Service charges - Water	-	-	1 002	-	519	-	1 045	-	2 566	-	1 196	-	(12,6%)
Service charges - Waste Water Management	-	-	437	-	267	-	527	-	1 230	-	450	-	16,9%
Service charges - Waste Management	3 000	2 500	517	17,2%	345	11,5%	690	27,6%	1 552	62,1%	523	59,1%	31,9%
Sale of Goods and Rendering of Services	496	916	58	11,8%	66	13,3%	373	40,7%	497	54,3%	91	39,5%	311,2%
Agency services	300	300	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	457	957	447	97,9%	317	69,3%	672	70,2%	1 436	150,0%	401	141,8%	67,4%
Interest earned from Current and Non Current Assets	3 206	6 206	1 041	32,5%	1 711	53,4%	1 981	31,9%	4 734	76,3%	779	77,3%	154,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	350	740	152	43,4%	81	23,2%	176	23,8%	409	55,3%	114	36,8%	54,1%
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	1 110	-	257	23,2%	41	3,7%	544	-	842	-	371	746,3%	46,4%
Operational Revenue	8 442	9 942	-	-	-	-	7 963	80,1%	7 963	80,1%	1 367	9,5%	482,7%
Non-Exchange Revenue													
Property rates	32 971	32 971	63 418	192,3%	1 214	3,7%	2 481	7,5%	67 113	203,6%	1 298	95,8%	91,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 022	1 922	111	5,5%	49	2,4%	156	8,1%	316	16,5%	80	13,9%	96,0%
Licences or permits	5 000	5 000	484	9,7%	82	1,6%	1 130	22,6%	1 696	33,9%	642	35,6%	76,1%
Transfer and subsidies - Operational	237 377	241 377	99 203	41,8%	-	-	141 419	58,6%	240 622	99,7%	61 953	104,1%	128,3%
Interest	288	1 188	275	95,6%	214	74,3%	463	39,0%	952	80,2%	323	52,1%	43,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	2 000	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	389 072	391 201	74 014	19,0%	62 859	16,2%	127 565	32,6%	264 438	67,6%	107 967	72,5%	18,2%
Employee related costs	135 979	135 979	31 899	23,5%	21 474	15,8%	43 691	32,1%	97 064	71,4%	31 675	72,6%	37,9%
Remuneration of councillors	20 753	20 753	5 394	26,0%	3 075	14,8%	6 148	29,6%	14 617	70,4%	4 614	68,5%	33,2%
Bulk purchases - electricity	60 000	60 000	8 449	14,1%	14 989	25,0%	15 179	25,3%	38 617	64,4%	15 351	74,2%	(1,1%)
Inventory consumed	5 855	5 066	266	4,5%	141	2,4%	2 614	51,6%	3 021	59,6%	376	43,8%	595,6%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	37 668	37 668	-	-	-	-	23 320	61,9%	23 320	61,9%	32 383	76,1%	(28,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	59 971	58 238	10 876	18,1%	12 042	20,1%	18 267	31,4%	41 185	70,7%	12 917	78,4%	41,4%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 770	5 770	-	-	-	-	-	-	-	-	-	-	-
Operational costs	63 077	67 728	17 129	27,2%	11 139	17,7%	18 347	27,1%	46 615	68,8%	10 651	77,1%	72,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(36 082)	(35 318)	101 050		(53 014)		46 072		94 108		(28 888)		
Transfers and subsidies - capital (monetary allocations)	85 575	144 967	6 984	8,2%	-	-	7 083	4,9%	14 067	9,7%	-	47,6%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	49 493	109 649	108 034		(53 014)		53 155		108 175		(28 888)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	49 493	109 649	108 034		(53 014)		53 155		108 175		(28 888)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	49 493	109 649	108 034		(53 014)		53 155		108 175		(28 888)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	49 493	109 649	108 034		(53 014)		53 155		108 175		(28 888)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	86 892	147 328	7 813	9,0%	20 138	23,2%	19 985	13,6%	47 936	32,5%	18 437	57,7%	8,4%
National Government	85 575	145 531	7 646	8,9%	20 114	23,5%	19 726	13,6%	47 486	32,6%	17 824	57,8%	10,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	85 575	145 531	7 646	8,9%	20 114	23,5%	19 726	13,6%	47 486	32,6%	17 824	57,8%	10,7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 317	1 797	167	12,7%	24	1,8%	259	14,4%	450	25,1%	613	47,5%	(57,7%)
Capital Expenditure Functional	86 892	147 328	7 813	9,0%	20 138	23,2%	19 985	13,6%	47 936	32,5%	18 437	57,7%	8,4%
Municipal governance and administration	610	210	93	15,3%	24	3,9%	65	31,0%	182	86,8%	-	82,7%	(100,0%)
Executive and Council	300	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	310	210	93	30,0%	24	7,7%	65	31,0%	182	86,8%	-	82,7%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	80 475	139 767	7 275	9,0%	20 114	25,0%	19 726	14,1%	47 115	33,7%	15 873	65,0%	24,3%
Planning and Development	80 475	92 667	7 275	9,0%	20 114	25,0%	19 726	21,3%	47 115	50,8%	15 873	65,0%	24,3%
Road Transport	-	47 100	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	5 807	7 351	445	7,7%	-	-	194	2,6%	638	8,7%	2 564	42,0%	(92,4%)
Energy sources	5 607	7 051	445	7,9%	-	-	96	1,4%	540	7,7%	2 564	42,0%	(96,3%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	200	300	-	-	-	-	98	32,7%	98	32,7%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	434 363	494 285	138 505	31,9%	(55 182)	(12,7%)	361 541	73,1%	444 864	90,0%	122 281	92,1%	195,7%
Property rates	31 324	31 324	661	2,1%	2 014	6,4%	14 200	45,3%	16 876	53,9%	3 213	69,5%	341,9%
Service charges	60 047	49 447	6 457	10,8%	3 851	6,4%	12 817	25,9%	23 126	46,8%	7 745	49,8%	65,5%
Other revenue	16 834	20 965	6 251	37,1%	(75 863)	(450,7%)	95 001	453,2%	25 388	121,1%	7 400	75,0%	1 183,9%
Transfers and Subsidies - Operational	237 377	241 377	100 111	42,2%	533	2%	136 733	56,6%	237 377	98,3%	62 537	1 524,2%	118,6%
Transfers and Subsidies - Capital	85 575	144 967	25 025	29,2%	12 750	14,9%	101 384	69,9%	139 159	96,0%	41 386	96,1%	145,0%
Interest	3 206	6 206	-	-	1 533	47,8%	1 405	22,6%	2 938	47,3%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(345 635)	(348 700)	(136 982)	39,6%	(28 788)	8,3%	(262 573)	75,3%	(428 343)	122,8%	(127 113)	133,0%	106,6%
Suppliers and employees	(345 635)	(348 700)	(136 982)	39,6%	(28 788)	8,3%	(262 573)	75,3%	(428 343)	122,8%	(127 113)	133,0%	106,6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	88 728	145 585	1 523	1,7%	(83 970)	(94,6%)	98 968	68,0%	16 521	11,3%	(4 833)	(23,4%)	(2 147,9%)
Cash Flow from Investing Activities													
Receipts	-	(3 844)	-	-	-	-	(6 265)	163,0%	(6 265)	163,0%	-	-	(100,0%)
Proceeds on disposal of PPE	-	2 000	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(5 844)	-	-	-	-	(6 265)	107,2%	(6 265)	107,2%	-	-	(100,0%)
Payments	(86 892)	(147 328)	(7 813)	9,0%	(20 138)	23,2%	(19 985)	13,6%	(47 936)	32,5%	(18 437)	57,7%	8,4%
Capital assets	(86 892)	(147 328)	(7 813)	9,0%	(20 138)	23,2%	(19 985)	13,6%	(47 936)	32,5%	(18 437)	57,7%	8,4%
Net Cash from/(used) Investing Activities	(86 892)	(151 172)	(7 813)	9,0%	(20 138)	23,2%	(26 250)	17,4%	(54 201)	35,9%	(18 437)	57,7%	42,4%
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	1 836	(5 587)	(6 290)	(342,6%)	(104 108)	(5 671,1%)	72 718	(1 301,5%)	(37 680)	674,4%	(23 270)	(22 362,6%)	(412,5%)
Cash/cash equivalents at the year begin:	90 261	102 613	106 030	117,5%	95 553	105,9%	(8 555)	(8,3%)	106 030	103,3%	23 304	104,9%	(136,7%)
Cash/cash equivalents at the year end:	92 097	97 026	95 553	103,8%	93 287	101,3%	64 163	66,1%	64 163	66,1%	89 507	104,5%	(28,3%)

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	296	1,4%	298	1,4%	295	1,4%	20 317	95,8%	21 205	10,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	763	2,5%	797	2,6%	579	1,9%	28 258	93,0%	30 397	14,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	609	,5%	672	,5%	597	,5%	121 877	98,5%	123 754	60,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	149	2,2%	150	2,2%	149	2,2%	6 247	93,3%	6 695	3,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	195	2,4%	195	2,4%	191	2,4%	7 542	92,8%	8 124	4,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	284	2,5%	278	2,4%	285	2,5%	10 542	92,6%	11 389	5,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24	,9%	24	,9%	24	,9%	2 641	97,4%	2 713	1,3%	-	-	-	-
Total By Income Source	2 320	1,1%	2 414	1,2%	2 119	1,0%	197 425	96,6%	204 279	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	231	,9%	287	1,1%	196	,7%	25 568	97,3%	26 281	12,9%	-	-	-	-
Commercial	578	2,8%	596	2,9%	474	2,3%	18 644	91,9%	20 292	9,9%	-	-	-	-
Households	1 347	1,8%	1 355	1,8%	1 344	1,8%	69 906	94,5%	73 951	36,2%	-	-	-	-
Other	165	,2%	177	,2%	106	,1%	83 307	99,5%	83 755	41,0%	-	-	-	-
Total By Customer Group	2 320	1,1%	2 414	1,2%	2 119	1,0%	197 425	96,6%	204 279	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	323	81,7%	31	7,9%	-	-	41	10,4%	396	56,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	236	75,7%	-	-	-	-	75	24,3%	311	44,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	559	79,1%	31	4,4%	-	-	117	16,5%	707	100,0%

Contact Details

Municipal Manager	Mr Machaba Mj (Acting)	015 505 7163
Chief Financial Officer	Mr Mabote N.J	015 505 7147

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: CAPRICORN (DC35)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	967 645	970 506	368 371	38,1%	309 856	32,0%	248 325	25,6%	926 553	95,5%	266 120	93,7%	(6,7%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	81 028	75 028	11 913	14,7%	18 186	22,4%	17 026	22,7%	47 125	62,8%	20 289	71,7%	(16,1%)
Service charges - Waste Water Management	11 648	11 648	2 212	19,0%	2 794	24,0%	2 847	24,4%	7 853	67,4%	3 345	72,2%	(14,9%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	445	445	88	19,8%	150	33,7%	799	179,6%	1 038	233,2%	25	50,0%	3 146,9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	20 000	25 000	7 682	38,4%	11 720	58,6%	12 089	48,4%	31 490	126,0%	10 936	146,4%	10,5%
Interest earned from Current and Non Current Assets	40 855	60 855	16 748	41,0%	13 297	32,5%	15 954	26,2%	45 999	75,6%	13 326	88,2%	19,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	18	-	(100,0%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	813 669	797 530	329 730	40,5%	263 708	32,4%	199 611	25,0%	793 049	99,4%	218 181	98,2%	(8,5%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 081 663	1 125 488	199 750	18,5%	179 311	16,6%	197 167	17,5%	576 228	51,2%	199 512	53,8%	(1,2%)
Employee related costs	417 839	409 790	80 132	19,2%	78 387	18,8%	83 473	20,4%	241 991	59,1%	83 450	65,0%	-
Remuneration of councillors	18 965	18 965	3 937	20,8%	4 996	26,3%	4 109	21,7%	13 042	68,8%	4 150	69,7%	(1,0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	98 810	92 740	10 481	10,6%	32 887	33,3%	18 202	19,6%	61 570	66,4%	27 354	49,4%	(33,5%)
Debt impairment	68 525	78 525	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	114 905	105 145	19 705	17,1%	19 934	17,3%	32 773	31,2%	72 412	68,9%	16 056	52,2%	104,1%
Interest	470	300	-	-	20	4,2%	1	2%	21	6,8%	26	20,4%	(97,1%)
Contracted services	126 614	180 509	48 610	38,4%	4 752	3,8%	25 084	13,9%	78 446	43,5%	30 187	52,3%	(16,9%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	204 456	180 175	36 886	18,0%	38 341	18,8%	33 342	18,5%	108 568	60,3%	38 382	62,4%	(13,1%)
Losses on disposal of Assets	12 967	9 277	-	-	(4)	2,0%	183	2,0%	178	1,9%	(93)	4%	(296,3%)
Other Losses	18 112	50 062	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(114 018)	(154 982)	168 621		130 545		51 158		350 325		66 608		
Transfers and subsidies - capital (monetary allocations)	406 499	441 266	184 547	45,4%	141 885	34,9%	27 842	6,3%	354 275	80,3%	115 662	65,8%	(75,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	292 481	286 284	353 168		272 430		79 000		704 599		182 271		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	292 481	286 284	353 168		272 430		79 000		704 599		182 271		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	292 481	286 284	353 168		272 430		79 000		704 599		182 271		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	292 481	286 284	353 168		272 430		79 000		704 599		182 271		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	420 353	516 529	182 474	43,4%	183 651	43,7%	46 889	9,1%	413 013	80,0%	125 238	68,3%	(62,6%)
National Government	350 097	383 343	171 601	49,0%	136 950	39,1%	25 803	6,7%	334 354	87,2%	106 401	70,2%	(75,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	350 097	383 343	171 601	49,0%	136 950	39,1%	25 803	6,7%	334 354	87,2%	106 401	70,2%	(75,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	70 256	133 186	10 873	15,5%	46 700	66,5%	21 086	15,8%	78 659	59,1%	18 837	63,7%	11,9%
Capital Expenditure Functional	420 353	516 529	182 474	43,4%	183 651	43,7%	46 889	9,1%	413 013	80,0%	125 238	68,0%	(62,6%)
Municipal governance and administration	12 505	20 296	603	4,8%	842	6,7%	5 136	25,3%	6 580	32,4%	1	5,1%	540 494,0%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	12 505	20 296	603	4,8%	842	6,7%	5 136	25,3%	6 580	32,4%	1	5,1%	540 494,0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	488	2 359	-	-	1 250	256,2%	308	13,1%	1 558	66,0%	1 843	84,5%	(83,3%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	488	2 359	-	-	1 250	256,2%	308	13,1%	1 558	66,0%	1 843	84,5%	(83,3%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	407 360	493 874	181 871	44,6%	181 558	44,6%	41 445	8,4%	404 875	82,0%	123 394	70,8%	(66,4%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	402 310	484 224	179 231	44,6%	178 799	44,4%	37 450	7,7%	395 480	81,7%	118 549	70,4%	(68,4%)
Waste Water Management	5 050	9 650	2 640	52,3%	2 759	54,6%	3 996	41,4%	9 395	97,4%	4 845	98,0%	(17,5%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 281 857	1 434 097	459 585	35,9%	568 834	44,4%	365 119	25,5%	1 393 539	97,2%	373 890	101,7%	(2,3%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	20 389	13 001	-	-	476	2,3%	1 324	10,2%	1 800	13,8%	-	-	(100,0%)
Other revenue	445	121 445	3 326	747,4%	85 873	19 297,4%	17 692	14,6%	106 891	88,0%	30 116	287,3%	(41,3%)
Transfers and Subsidies - Operational	813 669	797 530	325 732	40,0%	260 906	32,1%	195 170	24,5%	781 828	98,0%	206 022	95,7%	(5,3%)
Transfers and Subsidies - Capital	406 499	441 266	113 780	28,0%	208 261	51,2%	134 979	30,6%	457 020	103,6%	124 425	108,6%	8,5%
Interest	40 855	60 855	16 748	41,0%	13 297	32,5%	15 954	26,2%	45 999	75,6%	13 326	88,2%	19,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(867 427)	(882 479)	(219 696)	25,3%	(231 669)	26,7%	(176 659)	20,0%	(628 023)	71,2%	(193 199)	69,5%	(8,6%)
Suppliers and employees	(866 957)	(882 179)	(219 696)	25,3%	(231 669)	26,7%	(176 659)	20,0%	(628 023)	71,2%	(193 199)	69,6%	(8,6%)
Finance charges	(470)	(300)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	414 430	551 618	239 890	57,9%	337 165	81,4%	188 460	34,2%	765 515	138,8%	180 690	166,4%	4,3%
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	(420 353)	(516 529)	(195 429)	46,5%	(153 718)	36,6%	(49 111)	9,5%	(398 258)	77,1%	(125 932)	75,2%	(61,0%)
Capital assets	(420 353)	(516 529)	(195 429)	46,5%	(153 718)	36,6%	(49 111)	9,5%	(398 258)	77,1%	(125 932)	75,2%	(61,0%)
Net Cash from/(used) Investing Activities	(420 353)	(516 529)	(195 429)	46,5%	(153 718)	36,6%	(49 111)	9,5%	(398 258)	77,1%	(125 932)	75,2%	(61,0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(874)	(150)	-	-	-	-	-	-	-	-	(8)	(2,6%)	(100,0%)
Repayment of borrowing	(874)	(150)	-	-	-	-	-	-	-	-	(8)	(2,6%)	(100,0%)
Net Cash from/(used) Financing Activities	(874)	(150)	-	-	-	-	-	-	-	-	(8)	(2,6%)	(100,0%)
Net Increase/(Decrease) in cash held	(6 797)	34 939	44 460	(654,1%)	183 448	(2 698,8%)	139 349	398,8%	367 257	1 051,1%	54 750	(723,1%)	154,5%
Cash/cash equivalents at the year begin:	374 037	493 700	493 700	132,0%	538 161	143,9%	721 609	146,2%	493 700	100,0%	711 551	100,0%	1,4%
Cash/cash equivalents at the year end:	367 239	528 640	538 161	146,5%	721 609	196,5%	860 957	162,9%	860 957	162,9%	766 301	201,5%	12,4%

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	-	-	11 370	1,6%	13 102	1,8%	690 299	96,6%	714 771	97,6%	-	-	(3 744 401)	(523,9%)
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	(1 632)	(9,3%)	5 583	32,0%	4 494	25,7%	9 015	51,6%	17 460	2,4%	-	-	(1 870)	(10,7%)
Total By Income Source	(1 632)	(,2%)	16 953	2,3%	17 596	2,4%	699 314	95,5%	732 232	100,0%	-	-	(3 746 271)	(511,6%)
Debtors Age Analysis By Customer Group														
Organs of State	-	-	194	1,6%	224	1,8%	11 804	96,6%	12 223	1,7%	-	-	(57 332)	(469,1%)
Commercial	-	-	534	1,6%	616	1,8%	32 444	96,6%	33 594	4,6%	-	-	(157 579)	(469,1%)
Households	-	-	10 641	1,6%	12 262	1,8%	646 051	96,6%	668 954	91,4%	-	-	(3 529 490)	(527,6%)
Other	(1 632)	(9,3%)	5 583	32,0%	4 494	25,7%	9 015	51,6%	17 460	2,4%	-	-	(1 870)	(10,7%)
Total By Customer Group	(1 632)	(,2%)	16 953	2,3%	17 596	2,4%	699 314	95,5%	732 232	100,0%	-	-	(3 746 271)	(511,6%)

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)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 694	98,2%	48	1,8%	0	-	-	-	2 742	84,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	344	67,1%	5	1,0%	164	31,9%	-	-	513	15,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 038	93,3%	53	1,6%	164	5,0%	-	-	3 255	100,0%

Contact Details

Municipal Manager	Mr Ramakuntwane Selepe	015 294 1076
Chief Financial Officer	Mr Tiro Pilusa	015 294 1069

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: COLLINS CHABANE (LIM345)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	662 484	641 851	199 856	30,2%	161 438	24,4%	146 675	22,9%	507 969	79,1%	131 746	77,9%	11,3%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	6 765	5 665	1 376	20,3%	1 419	21,0%	1 417	25,0%	4 212	74,4%	1 194	58,8%	18,7%
Sale of Goods and Rendering of Services	80 962	52 790	4 016	5,0%	4 951	6,1%	4 917	9,3%	13 884	26,3%	2 733	18,1%	79,9%
Agency services	4 416	4 899	835	18,9%	806	18,3%	1 515	30,9%	3 157	64,4%	1 690	70,3%	(10,4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	896	896	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	25 538	21 538	5 961	23,3%	2 402	9,4%	3 981	18,5%	12 344	57,3%	3 991	61,4%	(2,%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	301	381	64	21,2%	74	24,4%	109	28,6%	246	64,6%	107	83,6%	2,1%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	38	-	439	-	619	-	1 097	-	-	38,3%	(100,0%)
Non-Exchange Revenue													
Property rates	36 621	35 470	8 844	24,1%	8 891	24,3%	8 886	25,1%	26 621	75,1%	8 126	70,9%	9,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	606	606	168	27,7%	380	62,7%	332	54,7%	879	145,1%	107	41,0%	208,9%
Licences or permits	7 596	7 823	1 861	24,5%	1 002	13,2%	2 174	27,8%	5 037	64,4%	2 214	59,0%	(1,8%)
Transfer and subsidies - Operational	490 896	503 896	176 692	36,0%	141 075	28,7%	122 725	24,4%	440 492	87,4%	111 585	91,9%	10,0%
Interest	7 888	7 888	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	457 671	548 914	132 611	29,0%	115 032	25,1%	145 900	26,6%	393 543	71,7%	89 000	67,1%	63,9%
Employee related costs	146 733	145 884	35 513	24,2%	36 063	24,6%	36 460	25,0%	108 036	74,1%	31 350	69,5%	16,3%
Remuneration of councillors	30 898	31 246	8 269	26,8%	7 001	22,7%	7 167	22,9%	22 437	71,8%	6 908	73,1%	3,8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	15 333	16 781	3 359	21,9%	3 844	25,1%	2 963	17,7%	10 166	60,6%	4 560	66,1%	(35,0%)
Debt impairment	5 897	5 897	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	51 219	62 282	-	-	6 500	12,7%	39 420	63,3%	45 920	73,7%	(8 098)	44,0%	(586,8%)
Interest	-	77	-	-	-	-	-	-	-	-	-	-	-
Contracted services	137 227	195 752	67 661	49,3%	44 434	32,4%	35 369	18,1%	147 464	75,3%	34 404	73,5%	2,8%
Transfers and subsidies	8 250	12 440	1 475	17,9%	2 913	35,3%	3 232	26,0%	7 619	61,3%	119	15,4%	2 611,2%
Irrecoverable debts written off	-	-	249	-	168	-	277	-	694	-	(22)	-	(1 343,6%)
Operational costs	62 115	78 555	16 085	25,9%	14 110	22,7%	21 012	26,7%	51 206	65,2%	19 780	70,9%	6,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	204 813	92 937	67 245		46 406		775		114 426		42 746		
Transfers and subsidies - capital (monetary allocations)	110 637	108 808	24 698	22,3%	37 770	34,1%	35 733	32,8%	98 200	90,3%	19 822	56,6%	80,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	315 450	201 745	91 943		84 176		36 507		212 626		62 569		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	315 450	201 745	91 943		84 176		36 507		212 626		62 569		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	315 450	201 745	91 943		84 176		36 507		212 626		62 569		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	315 450	201 745	91 943		84 176		36 507		212 626		62 569		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	325 650	304 563	106 153	32,6%	96 105	29,5%	58 878	19,3%	261 137	85,7%	55 666	68,5%	5,8%
National Government	107 650	105 821	27 229	25,3%	45 997	42,7%	21 348	20,2%	94 573	89,4%	3 337	52,9%	539,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	107 650	105 821	27 229	25,3%	45 997	42,7%	21 348	20,2%	94 573	89,4%	3 337	52,9%	539,7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	218 000	198 742	78 925	36,2%	50 109	23,0%	37 530	18,9%	166 563	83,8%	52 329	80,6%	(28,3%)
Capital Expenditure Functional	325 650	304 563	106 326	32,7%	96 105	29,5%	58 705	19,3%	261 137	85,7%	55 661	68,5%	5,5%
Municipal governance and administration	44 100	37 301	9 782	22,2%	10 908	24,7%	8 747	23,4%	29 438	78,9%	3 414	58,3%	156,2%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	44 100	37 301	9 782	22,2%	10 908	24,7%	8 747	23,4%	29 438	78,9%	3 414	58,3%	156,2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	31 446	23 872	7 668	24,4%	12 068	38,4%	3 041	12,7%	22 777	95,4%	675	52,4%	350,7%
Community and Social Services	9 000	4 500	1 165	12,9%	1 486	16,5%	1 035	23,0%	3 687	81,9%	202	28,6%	412,3%
Sport And Recreation	22 146	19 372	6 502	29,4%	10 582	47,8%	2 005	10,4%	19 090	98,5%	473	57,1%	324,3%
Public Safety	300	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	216 600	210 152	82 158	37,9%	68 539	31,6%	45 690	21,7%	196 387	93,5%	49 743	73,3%	(8,1%)
Planning and Development	100	24	24	24,4%	-	-	-	-	24	100,0%	2 377	39,2%	(100,0%)
Road Transport	216 500	210 128	82 134	37,9%	68 539	31,7%	45 690	21,7%	196 363	93,4%	47 367	74,4%	(3,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	33 504	33 238	6 718	20,0%	4 590	13,7%	1 228	3,7%	12 535	37,7%	1 829	60,0%	(32,9%)
Energy sources	28 504	33 238	6 718	23,6%	4 590	16,1%	1 228	3,7%	12 535	37,7%	1 829	56,9%	(32,9%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	5 000	-	-	-	-	-	-	-	-	-	-	100,0%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	802 044	781 045	300 248	37,4%	271 150	33,8%	175 058	22,4%	746 456	95,6%	300 750	88,0%	(41,8%)
Property rates	16 129	15 726	2 850	17,7%	3 410	21,1%	6 679	42,5%	12 939	82,3%	2 680	74,3%	149,2%
Service charges	2 977	2 591	572	19,2%	613	20,6%	536	20,7%	1 721	66,4%	639	64,8%	(16,1%)
Other revenue	155 868	128 486	1 582	1,0%	38 141	24,5%	1 440	1,1%	41 163	32,0%	478	6,9%	201,1%
Transfers and Subsidies - Operational	490 896	503 896	237 339	48,3%	199 596	40,7%	140 096	27,8%	577 030	114,5%	148 330	111,5%	(5,6%)
Transfers and Subsidies - Capital	110 637	108 808	57 906	52,3%	29 290	26,5%	24 571	22,6%	111 767	102,7%	148 623	101,4%	(83,5%)
Interest	25 538	21 538	-	-	101	4%	1 735	8,1%	1 836	8,5%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(400 555)	(480 735)	(87 329)	21,8%	(92 231)	23,0%	(61 593)	12,8%	(241 153)	50,2%	(41 675)	45,5%	47,8%
Suppliers and employees	(392 306)	(468 218)	(87 329)	22,3%	(92 231)	23,5%	(61 593)	13,2%	(241 153)	51,5%	(41 675)	45,5%	47,8%
Finance charges	-	(77)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(8 250)	(12 440)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	401 489	300 310	212 919	53,0%	178 919	44,6%	113 464	37,8%	505 303	168,3%	259 076	139,7%	(56,2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	74 156	-	-	-	74 156	-	-	-	-
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	-	-	-	-	74 156	-	-	-	74 156	-	-	-	-
Payments	(325 650)	(304 563)	(90 128)	27,7%	(136 739)	42,0%	(40 475)	13,3%	(267 342)	87,8%	(72 608)	85,4%	(44,3%)
Capital assets	(325 650)	(304 563)	(90 128)	27,7%	(136 739)	42,0%	(40 475)	13,3%	(267 342)	87,8%	(72 608)	85,4%	(44,3%)
Net Cash from/(used) Investing Activities	(325 650)	(304 563)	(90 128)	27,7%	(62 582)	19,2%	(40 475)	13,3%	(193 185)	63,4%	(72 608)	105,5%	(44,3%)
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	75 839	(4 253)	122 791	161,9%	116 337	153,4%	72 990	(1 716,2%)	312 118	(7 338,7%)	186 467	1 061,2%	(60,9%)
Cash/cash equivalents at the year begin:	296 869	296 869	235 147	79,2%	358 557	120,8%	474 894	160,0%	235 147	79,2%	357 676	141,2%	32,8%
Cash/cash equivalents at the year end:	372 708	292 616	358 557	96,2%	474 894	127,4%	547 883	187,2%	547 883	187,2%	544 144	175,8%	,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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 785	1,9%	2 372	1,6%	2 257	1,5%	138 782	94,9%	146 196	51,5%	3	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	492	1,7%	442	1,5%	422	1,4%	28 063	95,4%	29 419	10,4%	8	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 455	3,8%	1 469	3,9%	1 439	3,8%	33 568	88,5%	37 931	13,4%	38	,1%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	73	,1%	39	,1%	35	,1%	70 344	99,8%	70 491	24,8%	-	-	-	-
Total By Income Source	4 806	1,7%	4 322	1,5%	4 154	1,5%	270 756	95,3%	284 037	100,0%	50	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 186	2,3%	2 075	2,2%	1 996	2,1%	89 170	93,4%	95 426	33,6%	23	-	-	-
Commercial	648	2,6%	347	1,4%	326	1,3%	23 547	94,7%	24 867	8,8%	-	-	-	-
Households	1 972	1,2%	1 900	1,2%	1 832	1,1%	158 039	96,5%	163 743	57,6%	27	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 806	1,7%	4 322	1,5%	4 154	1,5%	270 756	95,3%	284 037	100,0%	50	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 728	67,7%	57	,2%	583	2,0%	8 763	30,1%	29 132	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	19 728	67,7%	57	,2%	583	2,0%	8 763	30,1%	29 132	100,0%

Contact Details

Municipal Manager	Mr Risenga Richard Shlenga	015 851 0110
Chief Financial Officer	Ms Nyeleti Maluleke	015 851 0110

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: ELIAS MOTSOLEDI (LIM472)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	680 764	697 762	199 601	29,3%	151 354	22,2%	234 274	33,6%	585 229	83,9%	138 664	75,3%	69,0%
Exchange Revenue													
Service charges - Electricity	115 903	113 616	24 456	21,1%	25 087	21,6%	25 526	22,5%	75 070	66,1%	22 909	70,0%	11,4%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	9 798	11 904	2 671	27,3%	3 201	32,7%	3 153	26,5%	9 025	75,8%	2 422	75,7%	30,2%
Sale of Goods and Rendering of Services	1 212	1 931	946	78,1%	253	20,9%	19	1,0%	1 218	63,1%	8 382	904,6%	(99,8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 189	9 462	-	-	-	-	2 406	25,4%	2 406	25,4%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	2 306	8 678	2 382	103,3%	1 162	50,4%	2 561	29,5%	6 105	70,4%	321	56,6%	698,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	913	2 721	996	109,1%	280	30,7%	393	14,4%	1 669	61,3%	238	75,3%	65,2%
Licence and permits	-	6 961	-	-	-	-	3 777	54,3%	3 777	54,3%	-	-	(100,0%)
Operational Revenue	1 473	923	(4 240)	(288,0%)	29	1,9%	4 321	468,4%	109	11,8%	174	36,3%	2 386,4%
Non-Exchange Revenue													
Property rates	63 025	60 026	(3 052)	(4,8%)	(3 036)	(4,8%)	49 636	82,7%	43 548	72,5%	11 697	68,6%	324,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	100 528	108 430	1 410	1,4%	1 501	1,5%	66 738	61,5%	69 648	64,2%	960	2,1%	6 853,0%
Licences or permits	7 176	-	1 576	22,0%	1 646	22,9%	(2 151)	-	1 070	-	1 573	69,0%	(236,8%)
Transfer and subsidies - Operational	363 745	363 612	150 610	41,4%	99 858	27,5%	111 291	30,6%	361 759	99,5%	94 429	98,1%	17,9%
Interest	9 497	9 497	21 817	229,7%	21 403	225,4%	(33 419)	(351,9%)	9 801	103,2%	(4 440)	22,3%	652,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	24	-	24	-	-	-	(100,0%)
Other Gains	-	-	30	-	(30)	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	654 217	677 675	130 965	20,0%	146 529	22,4%	189 181	27,9%	466 675	68,9%	99 619	61,0%	89,9%
Employee related costs	194 460	178 695	41 319	21,2%	50 428	25,9%	42 823	24,0%	134 570	75,3%	37 779	73,0%	13,4%
Remuneration of councillors	26 490	28 006	7 690	29,0%	6 605	24,9%	6 538	23,3%	20 833	74,4%	6 237	70,3%	4,8%
Bulk purchases - electricity	113 017	107 455	24 124	21,3%	25 113	22,2%	24 963	23,2%	74 200	69,1%	20 431	69,0%	22,2%
Inventory consumed	40 774	37 454	6 673	16,4%	14 203	34,8%	10 596	28,3%	31 472	84,0%	4 929	79,0%	115,0%
Debt impairment	94 855	118 607	-	-	-	-	47 940	40,4%	47 940	40,4%	-	-	(100,0%)
Depreciation and amortisation	66 153	60 050	15 315	23,2%	15 373	23,2%	15 228	25,4%	45 916	76,5%	-	-	(100,0%)
Interest	931	1 543	-	-	696	74,7%	676	43,8%	1 371	88,9%	440	37,1%	53,6%
Contracted services	61 720	73 885	18 729	30,3%	18 226	29,5%	20 446	27,7%	57 401	77,7%	16 169	70,9%	26,5%
Transfers and subsidies	3 176	7 131	837	26,3%	1 731	54,5%	2 287	32,1%	4 854	68,1%	766	49,3%	198,6%
Irrecoverable debts written off	-	7 748	983	-	1 451	-	4 920	63,5%	7 354	94,9%	-	-	(100,0%)
Operational costs	52 641	57 052	15 295	29,1%	12 704	24,1%	12 717	22,3%	40 716	71,4%	12 869	80,2%	(1,2%)
Losses on disposal of Assets	-	48	-	-	-	-	48	100,0%	48	100,0%	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	26 547	20 087	68 636		4 825		45 093		118 554		39 045		
Transfers and subsidies - capital (monetary allocations)	79 756	76 056	7 328	9,2%	25 168	31,6%	21 408	28,1%	53 905	70,9%	17 768	79,3%	20,5%
Transfers and subsidies - capital (in-kind)	-	20	-	-	20	-	-	-	20	100,0%	-	100,0%	-
Surplus/(Deficit) after capital transfers and contributions	106 303	96 163	75 964		30 013		66 500		172 478		56 813		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	106 303	96 163	75 964		30 013		66 500		172 478		56 813		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	106 303	96 163	75 964		30 013		66 500		172 478		56 813		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	106 303	96 163	75 964		30 013		66 500		172 478		56 813		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	84 156	94 038	6 825	8,1%	21 622	25,7%	35 685	37,9%	64 133	68,2%	16 931	63,3%	110,8%
National Government	79 756	75 385	6 373	8,0%	20 791	26,1%	23 134	30,7%	50 298	66,7%	10 974	70,3%	110,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	671	-	-	-	-	662	98,6%	662	98,6%	-	-	(100,0%)
Transfers recognised - capital	79 756	76 056	6 373	8,0%	20 791	26,1%	23 796	31,3%	50 960	67,0%	10 974	70,3%	116,8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 400	17 982	453	10,3%	831	18,9%	11 889	66,1%	13 173	73,3%	5 956	41,8%	99,6%
Capital Expenditure Functional	84 156	94 038	6 825	8,1%	21 622	25,7%	35 685	37,9%	64 133	68,2%	16 931	63,3%	110,8%
Municipal governance and administration	1 000	2 123	179	17,9%	680	68,0%	820	38,6%	1 679	79,1%	1 255	73,9%	(34,7%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 000	2 123	179	17,9%	680	68,0%	820	38,6%	1 679	79,1%	1 255	73,9%	(34,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	100	250	-	-	97	96,8%	-	-	97	38,7%	676	91,3%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	656	136,0%	(100,0%)
Sport And Recreation	100	250	-	-	97	96,8%	-	-	97	38,7%	20	41,6%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	66 256	69 900	5 567	8,4%	16 342	24,7%	25 003	35,8%	46 912	67,1%	9 118	69,1%	174,2%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	100,0%
Road Transport	66 256	69 900	5 567	8,4%	16 342	24,7%	25 003	35,8%	46 912	67,1%	9 118	68,6%	174,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	16 800	21 765	1 079	6,4%	4 504	26,8%	9 862	45,3%	15 444	71,0%	5 881	41,4%	67,7%
Energy sources	15 000	20 559	1 079	7,2%	4 478	29,9%	9 862	48,0%	15 418	75,0%	5 881	43,9%	67,7%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 800	1 206	-	-	26	1,4%	-	-	26	2,2%	-	14,8%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	646 022	648 326	157 924	24,4%	144 919	22,4%	148 533	22,9%	451 376	69,6%	109 476	59,9%	35,7%
Property rates	54 392	52 892	713	1,3%	11 570	21,3%	11 426	21,6%	23 709	44,8%	-	-	(100,0%)
Service charges	124 873	123 772	737	,8%	32 555	26,1%	32 091	25,9%	65 383	52,8%	154	,5%	20 687,2%
Other revenue	21 801	24 839	953	4,4%	1 724	7,9%	1 617	6,5%	4 295	17,3%	2 246	15,7%	(28,0%)
Transfers and Subsidies - Operational	363 745	363 612	154 568	42,5%	98 846	27,2%	90 028	24,8%	343 443	94,5%	106 754	108,1%	(15,7%)
Transfers and Subsidies - Capital	79 756	75 385	-	-	-	-	12 709	16,9%	12 709	16,9%	-	-	(100,0%)
Interest	1 455	7 826	952	65,4%	224	15,4%	662	8,5%	1 838	23,5%	321	41,8%	106,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(589 289)	(587 825)	(151 102)	25,6%	(124 029)	21,0%	(101 707)	17,3%	(376 838)	64,1%	(104 992)	68,9%	(3,1%)
Suppliers and employees	(585 182)	(579 150)	(151 102)	25,8%	(124 029)	21,2%	(101 707)	17,6%	(376 838)	65,1%	(104 992)	68,9%	(3,1%)
Finance charges	(931)	(1 543)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 176)	(7 132)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	56 732	60 501	6 822	12,0%	20 890	36,8%	46 826	77,4%	74 538	123,2%	4 483	24,4%	944,4%
Cash Flow from Investing Activities													
Receipts	(851)	(851)	-	-	-	-	-	-	-	-	-	-	-
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	(851)	(851)	-	-	-	-	-	-	-	-	-	-	-
Payments	(72 485)	(83 652)	(7 840)	10,8%	(24 574)	33,9%	(37 082)	44,3%	(69 497)	83,1%	(18 493)	78,1%	100,5%
Capital assets	(72 485)	(83 652)	(7 840)	10,8%	(24 574)	33,9%	(37 082)	44,3%	(69 497)	83,1%	(18 493)	78,1%	100,5%
Net Cash from/(used) Investing Activities	(73 337)	(84 503)	(7 840)	10,7%	(24 574)	33,5%	(37 082)	43,9%	(69 497)	82,2%	(18 493)	80,0%	100,5%
Cash Flow from Financing Activities													
Receipts	237	237	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	237	237	-	-	-	-	-	-	-	-	-	-	-
Payments	(7 246)	(9 494)	-	-	(3 207)	44,3%	(4 059)	42,8%	(7 266)	76,5%	(2 414)	35,7%	68,2%
Repayment of borrowing	(7 246)	(9 494)	-	-	(3 207)	44,3%	(4 059)	42,8%	(7 266)	76,5%	(2 414)	35,7%	68,2%
Net Cash from/(used) Financing Activities	(7 009)	(9 257)	-	-	(3 207)	45,8%	(4 059)	43,9%	(7 266)	78,5%	(2 414)	35,7%	68,2%
Net Increase/(Decrease) in cash held	(23 613)	(33 259)	(1 018)	4,3%	(6 892)	29,2%	5 685	(17,1%)	(2 225)	6,7%	(16 424)	(142,9%)	(134,6%)
Cash/cash equivalents at the year begin:	41 668	41 668	31 937	76,6%	32 084	77,0%	25 192	60,5%	31 937	76,6%	(11 222)	134,2%	(324,5%)
Cash/cash equivalents at the year end:	18 054	8 409	32 084	177,7%	25 192	139,5%	30 877	367,2%	30 877	367,2%	(27 646)	(67,1%)	(211,7%)

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
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	8 957	54,6%	1 816	11,1%	254	1,6%	5 375	32,8%	16 403	7,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 431	5,3%	2 474	3,0%	2 043	2,5%	74 411	89,3%	83 359	40,0%	-	-	-	-
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	28	19,9%	14	10,0%	4	2,5%	97	67,6%	143	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 419	1,9%	1 384	1,9%	1 349	1,8%	68 964	94,3%	73 117	35,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 201	3,4%	875	2,5%	753	2,1%	32 723	92,0%	35 552	17,0%	-	-	-	-
Total By Income Source	16 037	7,7%	6 563	3,1%	4 403	2,1%	181 584	87,1%	208 588	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 010	3,7%	1 195	2,2%	1 079	2,0%	50 228	92,1%	54 512	26,1%	-	-	-	-
Commercial	8 510	25,9%	2 104	6,4%	834	2,5%	21 459	65,2%	32 907	15,8%	-	-	-	-
Households	5 516	4,6%	3 264	2,7%	2 491	2,1%	109 897	90,7%	121 169	58,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	16 037	7,7%	6 563	3,1%	4 403	2,1%	181 584	87,1%	208 588	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	25	100,0%	-	-	-	-	-	-	25	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	25	100,0%	-	-	-	-	-	-	25	100,0%

Contact Details

Municipal Manager	Mr Meshack Kgware	013 262 3056
Chief Financial Officer	Mr Moleko Sebelemejja	013 262 3056

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: EPHRAIM MOGALE (LIM471)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	375 827	382 831	28 725	7,6%	110 696	29,5%	97 269	25,4%	236 691	61,8%	87 080	80,8%	11,7%
Exchange Revenue													
Service charges - Electricity	86 048	79 760	11 031	12,8%	20 372	23,7%	13 848	17,4%	45 252	56,7%	17 959	57,9%	(22,9%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	6 100	6 021	1 005	16,5%	1 504	24,7%	1 499	24,9%	4 009	66,6%	1 424	65,3%	5,3%
Sale of Goods and Rendering of Services	684	318	63	9,2%	70	10,2%	36	11,5%	169	53,2%	48	32,6%	(23,7%)
Agency services	-	5 825	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	15 000	23 000	4 569	30,5%	5 268	35,1%	5 580	24,3%	15 418	67,0%	3 684	98,5%	51,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	188	91	12	6,3%	12	6,6%	13	14,7%	38	41,4%	40	57,1%	(66,3%)
Licence and permits	5 828	10	1	-	3	-	3 974	39 343,2%	3 978	39 378,0%	20	4%	20 146,9%
Operational Revenue	460	454	2	,3%	14	3,0%	2	,5%	18	3,9%	4	61,9%	(33,1%)
Non-Exchange Revenue													
Property rates	50 000	49 415	9 519	19,0%	13 976	28,0%	14 210	28,8%	37 705	76,3%	10 575	60,7%	34,4%
Surcharges and Taxes	-	-	-	-	-	-	6 856	-	6 856	-	-	-	(100,0%)
Fines, penalties and forfeits	207	120	17	8,4%	33	16,2%	20	16,4%	70	59,0%	14	34,8%	42,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	202 450	202 793	-	-	65 599	32,4%	47 254	23,3%	112 853	55,6%	50 075	97,6%	(5,6%)
Interest	8 862	15 024	2 483	28,0%	3 845	43,4%	3 975	26,5%	10 304	68,6%	3 238	86,6%	22,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	22	-	-	-	-	-	22	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	375 666	397 731	55 469	14,8%	81 990	21,8%	90 826	22,8%	228 285	57,4%	56 206	40,5%	61,6%
Employee related costs	113 248	110 675	19 328	17,1%	20 666	18,2%	24 490	22,1%	64 473	58,3%	23 404	52,5%	4,6%
Remuneration of councillors	16 874	14 980	2 326	13,8%	3 695	21,9%	3 482	23,2%	9 503	63,4%	3 451	46,7%	,9%
Bulk purchases - electricity	50 000	50 000	7 004	14,0%	11 934	23,9%	12 227	24,5%	31 164	62,3%	9 193	54,1%	33,0%
Inventory consumed	2 575	2 746	214	8,3%	472	18,3%	337	12,3%	1 022	37,2%	453	33,9%	(25,7%)
Debt impairment	12 339	16 021	-	-	-	-	9 296	58,0%	9 296	58,0%	-	-	(100,0%)
Depreciation and amortisation	50 128	63 540	10 963	21,9%	16 042	32,0%	15 775	24,8%	42 780	67,3%	-	-	(100,0%)
Interest	2 094	2 800	-	-	785	37,5%	948	33,9%	1 733	61,9%	-	-	(100,0%)
Contracted services	67 530	68 131	9 226	13,7%	13 565	20,1%	7 754	11,4%	30 545	44,8%	7 577	43,9%	2,3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	60 878	68 838	6 408	10,5%	14 842	24,4%	16 519	24,0%	37 769	54,9%	12 128	54,0%	36,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	161	(14 901)	(26 744)		28 706		6 443		8 405		30 874		
Transfers and subsidies - capital (monetary allocations)	39 389	36 755	-	-	22 128	56,2%	9 193	25,0%	31 321	85,2%	-	-	(100,0%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	39 550	21 854	(26 744)		50 834		15 636		39 726		30 874		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	39 550	21 854	(26 744)		50 834		15 636		39 726		30 874		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	39 550	21 854	(26 744)		50 834		15 636		39 726		30 874		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	39 550	21 854	(26 744)		50 834		15 636		39 726		30 874		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	79 359	73 314	6 190	7.8%	15 253	19.2%	12 798	17.5%	34 240	46.7%	6 192	40.9%	106.7%
National Government	37 424	34 785	4 574	12.2%	14 291	38.2%	4 133	11.9%	22 998	66.1%	3 617	64.9%	14.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 424	34 785	4 574	12.2%	14 291	38.2%	4 133	11.9%	22 998	66.1%	3 617	64.9%	14.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	41 935	38 528	1 616	3.9%	962	2.3%	8 665	22.5%	11 242	29.2%	2 574	17.4%	236.6%
Capital Expenditure Functional	79 359	73 314	6 190	7.8%	17 068	21.5%	12 798	17.5%	36 055	49.2%	6 531	41.4%	95.9%
Municipal governance and administration	15 732	7 144	-	-	2 321	14.8%	951	13.3%	3 272	45.8%	301	10.1%	215.3%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	15 732	7 144	-	-	2 321	14.8%	951	13.3%	3 272	45.8%	301	10.1%	215.3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	892	840	-	-	29	3.2%	695	82.8%	724	86.2%	-	-	(100.0%)
Community and Social Services	840	840	-	-	29	3.5%	695	82.8%	724	86.2%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	52	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	45 724	43 270	6 190	13.5%	14 291	31.3%	10 093	23.3%	30 574	70.7%	3 940	49.1%	156.1%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	45 724	43 270	6 190	13.5%	14 291	31.3%	10 093	23.3%	30 574	70.7%	3 940	49.1%	156.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	17 010	22 060	-	-	427	2.5%	1 059	4.8%	1 485	6.7%	2 273	35.3%	(53.4%)
Energy sources	12 615	13 615	-	-	382	3.0%	25	.2%	407	3.0%	1 428	29.4%	(98.3%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 395	8 445	-	-	45	1.0%	1 034	12.2%	1 079	12.8%	845	88.9%	22.4%
Other	-	-	-	-	-	-	-	-	-	-	17	90.4%	(100.0%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	391 263	392 941	31 164	8,0%	106 411	27,2%	109 725	27,9%	247 300	62,9%	113 443	96,7%	(3,3%)
Property rates	37 713	39 229	6 354	16,8%	8 087	21,4%	8 938	22,8%	23 379	59,6%	11 318	65,3%	(21,0%)
Service charges	89 412	84 321	13 672	15,3%	22 663	25,3%	30 540	36,2%	66 875	79,3%	21 807	71,2%	40,0%
Other revenue	7 299	6 843	6 360	87,1%	3 866	53,0%	8 303	121,3%	18 529	270,8%	5 243	165,4%	58,3%
Transfers and Subsidies - Operational	204 415	204 763	4 778	2,3%	67 064	32,8%	51 146	25,0%	122 988	60,1%	50 859	100,2%	6%
Transfers and Subsidies - Capital	37 424	34 785	-	-	4 730	12,6%	10 799	31,0%	15 529	44,6%	24 216	150,2%	(55,4%)
Interest	15 000	23 000	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(313 403)	(318 119)	(16 919)	5,4%	(42 719)	13,6%	(35 139)	11,0%	(94 777)	29,8%	(29 994)	27,1%	17,2%
Suppliers and employees	(311 304)	(316 020)	(16 919)	5,4%	(42 719)	13,7%	(35 139)	11,1%	(94 777)	30,0%	(29 994)	27,3%	17,2%
Finance charges	(2 099)	(2 099)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	77 861	74 822	14 245	18,3%	63 691	81,8%	74 587	99,7%	152 523	203,8%	83 449	498,7%	(10,6%)
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	(79 359)	(73 314)	(7 014)	8,8%	(17 237)	21,7%	(14 441)	19,7%	(38 692)	52,8%	(6 678)	-	116,3%
Capital assets	(79 359)	(73 314)	(7 014)	8,8%	(17 237)	21,7%	(14 441)	19,7%	(38 692)	52,8%	(6 678)	-	116,3%
Net Cash from/(used) Investing Activities	(79 359)	(73 314)	(7 014)	8,8%	(17 237)	21,7%	(14 441)	19,7%	(38 692)	52,8%	(6 678)	-	116,3%
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	(1 498)	1 508	7 231	(482,6%)	46 454	(3 100,2%)	60 145	3 987,9%	113 831	7 547,4%	76 771	433,5%	(21,7%)
Cash/cash equivalents at the year begin:	241 645	241 645	-	-	7 839	3,2%	54 293	22,5%	-	-	436 431	150,7%	(87,6%)
Cash/cash equivalents at the year end:	240 147	243 154	7 839	3,3%	54 293	22,6%	114 438	47,1%	114 438	47,1%	512 830	212,2%	(77,7%)

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	-	-	-	-	-	-	13	100,0%	13	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 852	35,4%	577	3,0%	413	2,1%	11 520	59,5%	19 361	8,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 091	3,1%	2 695	2,0%	2 551	1,9%	123 467	93,0%	132 805	59,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	3	100,0%	3	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	453	3,8%	213	1,8%	187	1,6%	11 086	92,9%	11 938	5,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 345	2,3%	1 297	2,3%	1 312	2,3%	53 557	93,1%	57 511	25,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13	1,1%	10	,8%	-	-	1 216	98,1%	1 239	,6%	-	-	-	-
Total By Income Source	12 754	5,7%	4 792	2,2%	4 463	2,0%	200 861	90,1%	222 871	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	478	1,5%	434	1,3%	431	1,3%	30 812	95,8%	32 154	14,4%	-	-	-	-
Commercial	9 732	7,1%	3 286	2,4%	3 062	2,2%	121 820	88,3%	137 901	61,9%	-	-	-	-
Households	2 545	4,8%	1 072	2,0%	971	1,8%	48 229	91,3%	52 816	23,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	12 754	5,7%	4 792	2,2%	4 463	2,0%	200 861	90,1%	222 871	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Mogobadi Erick Moropa	013 261 8403
Chief Financial Officer	Mr Tumelo Thabo Modisane	013 261 8447

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER GIYANI (LIM331)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	539 825	537 286	41 936	7,8%	48 842	9,0%	136 732	25,4%	227 510	42,3%	40 889	71,4%	234,4%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	9 424	8 746	2 187	23,2%	2 186	23,2%	2 194	25,1%	6 567	75,1%	2 045	68,7%	7,3%
Sale of Goods and Rendering of Services	3 107	1 802	495	15,9%	443	14,3%	221	12,2%	1 159	64,4%	548	50,6%	(59,7%)
Agency services	5 897	1 000	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 480	1 443	4 475	128,6%	4 556	130,9%	4 645	321,9%	13 676	947,7%	4 084	364,3%	13,7%
Interest earned from Current and Non Current Assets	12 250	17 820	4 837	39,5%	6 092	49,7%	6 348	35,6%	17 277	97,0%	4 451	88,3%	42,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	695	165	84	12,0%	51	7,3%	42	25,5%	177	107,1%	48	58,2%	(12,3%)
Licence and permits	8 350	8 125	(2 816)	(33,7%)	(2 980)	(35,7%)	(2 992)	(36,8%)	(8 788)	(108,2%)	(4 258)	(30,6%)	(29,7%)
Operational Revenue	8 300	2 350	490	5,9%	863	10,4%	257	10,9%	1 609	68,5%	189	13,3%	36,3%
Non-Exchange Revenue													
Property rates	79 317	79 921	21 097	26,6%	20 852	26,3%	20 760	26,0%	62 709	78,5%	18 085	71,9%	14,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	366	105	12	3,2%	11	2,9%	4	3,8%	26	25,1%	2	6,4%	105,6%
Licences or permits	100	60	17	17,4%	15	14,6%	22	36,7%	54	90,1%	18	68,5%	22,1%
Transfer and subsidies - Operational	385 968	393 180	2 139	,6%	6 384	1,7%	95 283	24,2%	103 806	26,4%	7 442	69,8%	1 180,3%
Interest	22 570	22 570	8 919	39,5%	10 370	45,9%	9 949	44,1%	29 237	129,5%	8 235	113,5%	20,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	548 344	633 764	72 710	13,3%	150 081	27,4%	107 143	16,9%	329 933	52,1%	80 597	51,1%	32,9%
Employee related costs	200 327	178 495	41 761	20,8%	42 138	21,0%	43 731	24,5%	127 630	71,5%	40 276	72,4%	8,6%
Remuneration of councillors	24 916	25 885	7 256	29,1%	6 331	25,4%	6 322	24,4%	19 909	76,9%	4 046	68,8%	56,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	13 150	12 800	1 432	10,9%	2 060	15,7%	34	,3%	3 526	27,5%	1 090	29,5%	(96,9%)
Debt impairment	29 000	122 278	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	95 000	96 000	-	-	55 713	58,6%	21 602	22,5%	77 315	80,5%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	106 317	111 132	8 944	8,4%	17 777	16,7%	16 225	14,6%	42 946	38,6%	22 179	59,5%	(26,8%)
Transfers and subsidies	1 500	1 500	-	-	-	-	-	-	-	-	50	4,2%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	78 134	85 674	13 302	17,0%	26 061	33,4%	19 228	22,4%	58 591	68,4%	12 954	66,7%	48,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	15	-	-	-	-	-	15	-	-	-	-
Surplus/(Deficit)	(8 519)	(96 477)	(30 774)		(101 239)		29 589		(102 424)		(39 707)		
Transfers and subsidies - capital (monetary allocations)	100 933	96 682	24 686	24,5%	37 772	37,4%	7 180	7,4%	69 638	72,0%	14 867	32,5%	(51,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	92 414	205	(6 088)		(63 467)		36 769		(32 786)		(24 840)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	92 414	205	(6 088)		(63 467)		36 769		(32 786)		(24 840)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	92 414	205	(6 088)		(63 467)		36 769		(32 786)		(24 840)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	92 414	205	(6 088)		(63 467)		36 769		(32 786)		(24 840)		

Part 2: Capital Revenue and Expenditure

	2023/24								2022/23		Q3 of 2022/23 to Q3 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	214 991	219 483	53 325	24,8%	55 516	25,8%	31 273	14,2%	140 113	63,8%	25 884	50,2%	20,8%
National Government	102 933	97 682	37 786	36,7%	34 999	34,0%	10 460	10,7%	83 246	85,2%	18 231	41,1%	(42,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Aget)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	102 933	97 682	37 786	36,7%	34 999	34,0%	10 460	10,7%	83 246	85,2%	18 231	41,1%	(42,6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	112 058	121 801	15 538	13,9%	20 517	18,3%	20 812	17,1%	56 867	46,7%	7 653	59,5%	171,9%
Capital Expenditure Functional	214 991	219 483	53 325	24,8%	55 516	25,8%	31 273	14,2%	140 113	63,8%	25 884	50,2%	20,8%
Municipal governance and administration	22 225	25 155	-	-	186	,8%	7 102	28,2%	7 287	29,0%	2 532	40,1%	180,5%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	21 675	25 155	-	-	186	,9%	7 102	28,2%	7 287	29,0%	2 532	40,1%	180,5%
Internal audit	550	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	47 323	55 335	20 013	42,3%	10 840	22,9%	3 085	5,6%	33 938	61,3%	15 494	55,2%	(80,1%)
Community and Social Services	15 309	15 342	11 523	75,3%	2 757	18,0%	-	-	14 280	93,1%	6 948	50,9%	(100,0%)
Sport And Recreation	24 714	16 117	2 187	8,9%	3 149	12,7%	2 090	13,0%	7 426	46,1%	5 265	53,3%	(60,3%)
Public Safety	1 300	1 300	573	44,1%	-	-	-	-	573	44,1%	-	-	-
Housing	6 000	22 576	5 730	95,5%	4 934	82,2%	995	4,4%	11 659	51,6%	3 281	67,1%	(69,7%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	85 639	79 147	31 883	37,2%	23 104	27,0%	7 133	9,0%	62 120	78,5%	7 858	48,3%	(9,2%)
Planning and Development	2 000	750	-	-	733	36,6%	-	-	733	97,7%	-	-	-
Road Transport	83 639	78 397	31 883	38,1%	22 371	26,7%	7 133	9,1%	61 387	78,3%	7 858	48,3%	(9,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	59 803	59 845	1 429	2,4%	21 387	35,8%	13 953	23,3%	36 768	61,4%	-	12,9%	(100,0%)
Energy sources	52 503	51 645	1 429	2,7%	21 387	40,7%	13 953	27,0%	36 768	71,2%	-	16,9%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	7 300	8 200	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	587 216	566 859	32 442	5,5%	23 284	4,0%	277 581	49,0%	333 307	58,8%	9 679	65,1%	2 768,0%
Property rates	63 775	41 133	1 734	2,7%	18 427	28,9%	6 949	16,9%	27 110	65,9%	2 497	57,9%	178,3%
Service charges	8 670	5 029	380	4,4%	2 475	28,5%	2 009	40,0%	4 865	96,7%	632	81,2%	217,8%
Other revenue	27 869	13 015	7 547	27,1%	541	1,9%	519	4,0%	8 608	66,1%	291	44,2%	78,5%
Transfers and Subsidies - Operational	385 968	393 180	3 188	,8%	1 841	,5%	247 969	63,1%	252 997	64,3%	6 259	69,0%	3 861,9%
Transfers and Subsidies - Capital	100 933	96 682	19 592	19,4%	-	-	20 135	20,8%	39 727	41,1%	-	69,2%	(100,0%)
Interest	-	17 820	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(435 757)	(441 363)	(119 347)	27,4%	(141 325)	32,4%	(85 651)	19,4%	(346 323)	78,5%	(79 613)	63,5%	7,6%
Suppliers and employees	(434 257)	(439 863)	(119 347)	27,5%	(141 325)	32,5%	(85 651)	19,5%	(346 323)	78,7%	(79 613)	63,5%	7,6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 500)	(1 500)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	151 459	125 496	(86 905)	(57,4%)	(118 041)	(77,9%)	191 930	152,9%	(13 016)	(10,4%)	(69 935)	100,1%	(374,4%)
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	(247 239)	(252 406)	(53 755)	21,7%	55 516	(22,5%)	-	-	1 761	(,7%)	-	-	-
Capital assets	(247 239)	(252 406)	(53 755)	21,7%	55 516	(22,5%)	-	-	1 761	(,7%)	-	-	-
Net Cash from/(used) Investing Activities	(247 239)	(252 406)	(53 755)	21,7%	55 516	(22,5%)	-	-	1 761	(,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	(95 780)	(126 910)	(140 660)	146,9%	(62 525)	65,3%	191 930	(151,2%)	(11 255)	8,9%	(69 935)	(11,1%)	(374,4%)
Cash/cash equivalents at the year begin:	-	248 096	-	-	256 251	-	193 726	78,1%	-	-	93 142	-	108,0%
Cash/cash equivalents at the year end:	(95 780)	121 186	256 251	(267,5%)	193 726	(202,3%)	385 656	318,2%	385 656	318,2%	23 207	222,3%	1 561,8%

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	959	,8%	1 517	1,2%	(7)	-	120 490	98,0%	122 958	18,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 870	2,8%	9 487	4,5%	(42)	-	197 326	92,8%	212 641	31,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	360	1,2%	680	2,2%	(3)	-	29 464	96,6%	30 501	4,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	792	2,0%	1 298	3,2%	(4)	-	38 174	94,8%	40 260	5,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	,6%	11	1,8%	(3)	(,5%)	642	98,1%	655	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	5 389	2,0%	10 499	3,9%	-	-	256 445	94,2%	272 333	40,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21	1,3%	39	2,5%	(0)	-	1 477	96,1%	1 536	,2%	-	-	-	-
Total By Income Source	13 395	2,0%	23 532	3,5%	(60)	-	644 017	94,6%	680 883	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 452	2,5%	6 223	4,5%	(0)	-	128 977	93,0%	138 652	20,4%	-	-	-	-
Commercial	2 564	4,0%	2 886	4,5%	-	-	58 217	91,4%	63 667	9,4%	-	-	-	-
Households	6 706	1,4%	13 099	2,8%	(60)	-	451 523	95,8%	471 268	69,2%	-	-	-	-
Other	673	9,2%	1 324	18,1%	-	-	5 299	72,6%	7 297	1,1%	-	-	-	-
Total By Customer Group	13 395	2,0%	23 532	3,5%	(60)	-	644 017	94,6%	680 883	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	0	(5,9%)	-	-	(0)	105,9%	(0)	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	0	(5,9%)	-	-	(0)	105,9%	(0)	100,0%

Contact Details

Municipal Manager	Mr Vusi Duncan Khoza	015 811 5541
Chief Financial Officer	Mr Fedum 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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	467 049	480 355	184 390	39,5%	150 286	32,2%	116 903	24,3%	451 579	94,0%	120 582	90,2%	(3,1%)
Exchange Revenue													
Service charges - Electricity	22 396	24 396	6 951	31,0%	5 419	24,2%	5 932	24,3%	18 302	75,0%	3 916	66,2%	51,5%
Service charges - Water	-	-	0	-	-	-	-	-	0	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	0	-	(100,0%)
Service charges - Waste Management	6 059	6 059	1 388	22,9%	1 428	23,6%	1 437	23,7%	4 253	70,2%	1 385	71,0%	3,7%
Sale of Goods and Rendering of Services	1 508	2 008	370	24,5%	556	36,8%	(34)	(1,7%)	892	44,4%	301	59,0%	(111,2%)
Agency services	3 368	3 368	-	-	-	-	1 933	57,4%	1 933	57,4%	-	2,4%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 751	3 751	962	25,6%	956	25,5%	864	23,0%	2 782	74,2%	703	75,7%	22,9%
Interest earned from Current and Non Current Assets	1 377	4 184	1 616	117,3%	868	63,0%	1 321	31,6%	3 804	90,9%	422	106,9%	213,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	249	249	57	22,7%	54	21,5%	49	19,7%	159	64,0%	63	65,9%	(22,1%)
Licence and permits	21 523	22 523	5 897	27,4%	6 233	29,0%	3 376	15,0%	15 506	68,8%	5 672	77,1%	(40,5%)
Operational Revenue	321	321	17	5,2%	0	,1%	0	-	17	5,3%	74	29,2%	(99,9%)
Non-Exchange Revenue													
Property rates	13 517	20 517	5 571	41,2%	4 930	36,5%	4 960	24,2%	15 461	75,4%	3 096	68,8%	60,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	599	599	17	2,9%	24	4,0%	23	3,8%	64	10,7%	7	23,9%	224,6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	388 982	388 982	161 368	41,5%	129 641	33,3%	96 902	24,9%	387 910	99,7%	104 829	97,2%	(7,6%)
Interest	2 598	2 598	178	6,8%	177	6,8%	141	5,4%	495	19,1%	115	17,3%	22,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	800	800	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	423 398	436 518	104 580	24,7%	132 186	31,2%	97 122	22,2%	333 887	76,5%	101 412	77,6%	(4,2%)
Employee related costs	143 320	145 640	34 816	24,3%	37 392	26,1%	33 748	23,2%	105 956	72,8%	31 305	71,0%	7,8%
Remuneration of councillors	29 138	31 288	8 439	29,0%	8 110	27,8%	7 816	25,0%	24 365	77,9%	7 362	78,7%	6,2%
Bulk purchases - electricity	21 841	21 841	5 397	24,7%	7 705	35,3%	1 194	5,5%	14 295	65,5%	5 022	90,0%	(76,2%)
Inventory consumed	10 897	11 960	2 813	25,8%	2 931	26,9%	3 237	27,1%	8 982	75,1%	2 918	89,5%	10,9%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	21 797	26 696	-	-	22 466	103,1%	3 761	14,1%	26 228	98,2%	10 100	148,7%	(62,8%)
Interest	77	77	-	-	-	-	-	-	-	-	-	-	-
Contracted services	97 990	100 439	29 493	30,1%	33 405	34,1%	30 454	30,3%	93 352	92,9%	26 513	81,0%	14,9%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	22 210	15 210	-	-	-	-	-	-	-	-	-	-	-
Operational costs	76 128	83 367	23 621	31,0%	20 177	26,5%	16 911	20,3%	60 709	72,8%	18 192	82,2%	(7,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	43 651	43 838	79 810		18 100		19 782		117 691		19 171		
Transfers and subsidies - capital (monetary allocations)	69 075	69 075	14 451	20,9%	25 648	37,1%	17 280	25,0%	57 379	83,1%	13 966	94,8%	23,7%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	112 726	112 913	94 261		43 748		37 062		175 070		33 136		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	112 726	112 913	94 261		43 748		37 062		175 070		33 136		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	112 726	112 913	94 261		43 748		37 062		175 070		33 136		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	112 726	112 913	94 261		43 748		37 062		175 070		33 136		

Part 2: Capital Revenue and Expenditure

	2023/24								2022/23		Q3 of 2022/23 to Q3 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	110 032	110 032	24 124	21.9%	30 794	28.0%	18 847	17.1%	73 765	67.0%	22 873	82.0%	(17.6%)
National Government	69 075	69 075	12 666	18.3%	22 723	32.9%	15 046	21.8%	50 435	73.0%	12 099	82.8%	24.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	69 075	69 075	12 666	18.3%	22 723	32.9%	15 046	21.8%	50 435	73.0%	12 099	82.8%	24.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	40 958	40 958	11 458	28.0%	8 071	19.7%	3 800	9.3%	23 330	57.0%	10 774	80.9%	(64.7%)
Capital Expenditure Functional	110 032	110 032	24 124	21.9%	30 794	28.0%	18 847	17.1%	73 765	67.0%	22 873	82.1%	(17.6%)
Municipal governance and administration	1 604	504	-	-	-	-	136	27.0%	136	27.0%	608	32.5%	(77.6%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	608	44.0%	(100.0%)
Finance and administration	1 604	504	-	-	-	-	136	27.0%	136	27.0%	-	12.5%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 434	10 357	873	8.4%	(5)	-	2 474	23.9%	3 343	32.3%	1 172	45.6%	111.2%
Community and Social Services	530	80	-	-	-	-	-	-	-	-	1 172	54.3%	(100.0%)
Sport And Recreation	9 904	10 277	873	8.8%	(5)	(.1%)	2 474	24.1%	3 343	32.5%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	91 445	90 679	22 711	24.8%	29 872	32.7%	15 733	17.4%	68 316	75.3%	17 017	84.3%	(7.5%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	91 445	90 679	22 711	24.8%	29 872	32.7%	15 733	17.4%	68 316	75.3%	17 017	84.3%	(7.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	6 549	8 492	540	8.2%	927	14.2%	504	5.9%	1 970	23.2%	4 077	130.0%	(87.6%)
Energy sources	5 499	6 114	540	9.8%	927	16.9%	504	8.2%	1 970	32.2%	4 077	130.0%	(87.6%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 050	2 378	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	556 311	572 323	195 030	35,1%	35 791	6,4%	5 206	,9%	236 026	41,2%	156 979	101,6%	(96,7%)
Property rates	5 677	9 877	1 362	24,0%	531	9,4%	-	-	1 893	19,2%	1 475	137,7%	(100,0%)
Service charges	24 131	31 637	5 707	23,7%	3 070	12,7%	-	-	8 777	27,7%	6 216	116,7%	(100,0%)
Other revenue	67 069	68 569	7 553	11,3%	5 846	8,7%	3 876	5,7%	17 275	25,2%	9 528	64,6%	(59,3%)
Transfers and Subsidies - Operational	388 982	388 982	156 888	40,3%	0	-	547	,1%	157 435	40,5%	98 250	94,2%	(99,4%)
Transfers and Subsidies - Capital	69 075	69 075	23 520	34,1%	25 864	37,4%	-	-	49 384	71,5%	41 087	162,2%	(100,0%)
Interest	1 377	4 184	-	-	480	34,8%	783	18,7%	1 263	30,2%	422	106,9%	85,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(383 848)	(389 069)	(77 843)	20,3%	(81 529)	21,2%	(65 151)	16,3%	(224 523)	56,3%	(61 060)	59,9%	6,7%
Suppliers and employees	(383 770)	(398 991)	(77 843)	20,3%	(81 529)	21,2%	(65 151)	16,3%	(224 523)	56,3%	(61 060)	59,9%	6,7%
Finance charges	(77)	(77)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	172 463	173 254	117 186	67,9%	(45 738)	(26,5%)	(59 946)	(34,6%)	11 503	6,6%	95 918	218,7%	(162,5%)
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	(126 537)	(126 537)	(25 603)	20,2%	(33 214)	26,2%	(22 848)	18,1%	(81 666)	64,5%	(25 242)	90,6%	(9,5%)
Capital assets	(126 537)	(126 537)	(25 603)	20,2%	(33 214)	26,2%	(22 848)	18,1%	(81 666)	64,5%	(25 242)	90,6%	(9,5%)
Net Cash from/(used) Investing Activities	(126 537)	(126 537)	(25 603)	20,2%	(33 214)	26,2%	(22 848)	18,1%	(81 666)	64,5%	(25 242)	89,8%	(9,5%)
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	45 926	46 717	91 584	199,4%	(78 952)	(171,9%)	(82 794)	(177,2%)	(70 163)	(150,2%)	70 676	1 058,1%	(217,1%)
Cash/cash equivalents at the year begin:	1 468	3 219	2 344	159,7%	94 798	6 457,9%	15 850	492,5%	2 344	72,8%	113 143	46,9%	(86,0%)
Cash/cash equivalents at the year end:	47 394	49 936	94 798	200,0%	15 850	33,4%	(66 944)	(134,1%)	(66 944)	(134,1%)	183 819	858,2%	(136,4%)

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	806	2,0%	426	1,0%	362	,9%	39 385	96,1%	40 979	11,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 847	7,3%	1 035	4,1%	479	1,9%	21 985	86,7%	25 346	6,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 688	3,1%	1 287	2,4%	1 254	2,3%	50 116	92,2%	54 344	14,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	547	1,3%	529	1,3%	522	1,3%	40 046	96,2%	41 644	11,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	574	,8%	518	,7%	536	,8%	68 290	97,7%	69 917	19,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	407	,3%	384	,3%	538	,4%	119 098	98,9%	120 427	32,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	-	2	-	0	-	15 040	100,0%	15 043	4,1%	-	-	-	-
Total By Income Source	5 871	1,6%	4 180	1,1%	3 691	1,0%	353 959	96,3%	367 701	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	566	3,3%	248	1,5%	250	1,5%	15 919	93,7%	16 984	4,6%	-	-	-	-
Commercial	2 038	5,1%	1 233	3,1%	662	1,7%	36 074	90,2%	40 007	10,9%	-	-	-	-
Households	3 267	1,1%	2 700	,9%	2 779	,9%	301 965	97,2%	310 711	84,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 871	1,6%	4 180	1,1%	3 691	1,0%	353 959	96,3%	367 701	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	0	1,0%	-	-	16	99,0%	16	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	0	1,0%	-	-	16	99,0%	16	100,0%

Contact Details

Municipal Manager	Mr Sewape MO	015 309 9246
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 613 783	1 675 822	560 421	34,7%	460 213	28,5%	399 214	23,8%	1 419 848	84,7%	13 217 570	900,3%	(97,0%)
Exchange Revenue													
Service charges - Electricity	763 000	816 884	225 865	29,6%	182 919	24,0%	181 373	22,2%	590 157	72,2%	13 002 385	1 812,5%	(98,6%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	40 894	42 394	10 143	24,8%	10 424	25,5%	10 757	25,4%	31 324	73,9%	10 393	53,3%	3,5%
Sale of Goods and Rendering of Services	2 814	1 314	54	1,9%	56	2,0%	43	3,2%	153	11,7%	44	4,9%	(2,9%)
Agency services	15 664	15 664	(354)	(2,3%)	(361)	(2,3%)	(417)	(2,7%)	(1 132)	(7,2%)	(466)	(8,2%)	(10,4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	39 735	39 735	12 706	32,0%	16 204	40,8%	16 583	41,7%	45 493	114,5%	13 685	61,7%	21,2%
Interest earned from Current and Non Current Assets	9 500	20 382	6 188	65,1%	5 194	54,7%	8 088	39,7%	19 470	95,5%	4 668	238,1%	73,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 100	1 100	321	29,1%	446	40,5%	339	30,8%	1 105	100,4%	922	152,1%	(63,3%)
Licence and permits	817	617	64	7,9%	117	14,3%	81	13,1%	262	42,5%	106	36,3%	(23,4%)
Operational Revenue	9 011	9 312	555	6,2%	2 649	29,4%	2 505	26,9%	5 710	61,3%	4 951	106,6%	(49,4%)
Non-Exchange Revenue													
Property rates	150 142	150 142	36 618	24,4%	38 117	25,4%	38 063	25,4%	112 797	75,1%	35 020	38,4%	8,7%
Surcharges and Taxes	311	311	49	15,9%	176	56,6%	170	54,5%	395	127,0%	120	75,7%	41,4%
Fines, penalties and forfeits	3 508	3 508	177	5,0%	50	1,4%	161	4,6%	388	11,1%	122	3,4%	31,7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	559 238	556 410	262 525	46,9%	198 102	35,4%	135 351	24,3%	595 978	107,1%	140 371	94,8%	(3,6%)
Interest	18 049	18 049	5 509	30,5%	6 120	33,9%	6 119	33,9%	17 748	98,3%	5 250	53,0%	16,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 525 703	1 592 383	337 122	22,1%	354 824	23,3%	347 254	21,8%	1 039 201	65,3%	324 263	63,9%	7,1%
Employee related costs	399 349	400 700	100 177	25,1%	92 145	23,1%	91 730	22,9%	284 052	70,9%	87 259	70,9%	5,1%
Remuneration of councillors	29 382	29 382	7 055	24,0%	8 734	29,7%	7 282	24,8%	23 071	78,5%	7 035	77,0%	3,5%
Bulk purchases - electricity	508 243	548 691	117 796	23,2%	128 876	25,4%	118 072	21,5%	364 744	66,5%	92 250	69,6%	28,0%
Inventory consumed	94 807	104 352	20 871	22,0%	25 919	27,3%	28 133	27,0%	74 924	71,8%	18 880	69,3%	49,0%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	115 814	115 814	29 053	25,1%	28 972	25,0%	28 647	24,7%	86 672	74,8%	56 241	46,2%	(49,1%)
Interest	12 645	12 645	2 119	16,8%	4 412	34,9%	1 405	11,1%	7 935	62,8%	3 317	72,3%	(57,6%)
Contracted services	91 720	90 481	21 663	23,6%	23 002	25,1%	22 504	24,9%	67 168	74,2%	18 972	66,9%	18,6%
Transfers and subsidies	50 700	52 062	12 443	24,5%	10 656	21,0%	9 829	18,9%	32 927	63,2%	11 923	60,7%	(17,6%)
Irrecoverable debts written off	59 600	75 000	-	-	-	-	-	-	-	-	-	-	-
Operational costs	163 442	163 257	25 946	15,9%	32 108	19,6%	39 652	24,3%	97 707	59,8%	28 388	57,8%	39,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	88 081	83 439	223 298		105 389		51 961		380 647		12 893 307		
Transfers and subsidies - capital (monetary allocations)	113 275	122 275	-	-	800	,7%	10 730	8,8%	11 530	9,4%	10 302	63,9%	4,2%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	201 356	205 714	223 298		106 189		62 691		392 178		12 903 609		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	201 356	205 714	223 298		106 189		62 691		392 178		12 903 609		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	201 356	205 714	223 298		106 189		62 691		392 178		12 903 609		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	201 356	205 714	223 298		106 189		62 691		392 178		12 903 609		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	190 705	214 146	21 030	11,0%	41 474	21,7%	20 038	9,4%	82 542	38,5%	16 599	30,3%	20,7%
National Government	113 275	118 006	17 500	15,4%	24 371	21,5%	10 600	9,0%	52 471	44,5%	10 619	40,8%	(,2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm A	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	113 275	118 006	17 500	15,4%	24 371	21,5%	10 600	9,0%	52 471	44,5%	10 619	40,8%	(,2%)
Borrowing	4 000	4 000	1 098	27,5%	2 359	59,0%	214	5,4%	3 672	91,8%	-	-	(100,0%)
Internally generated funds	73 430	92 140	2 432	3,3%	14 744	20,1%	9 223	10,0%	26 399	28,7%	5 980	13,3%	54,2%
Capital Expenditure Functional	190 705	214 146	21 030	11,0%	41 474	21,7%	20 038	9,4%	82 542	38,5%	16 599	30,3%	20,7%
Municipal governance and administration	21 300	22 753	184	,9%	2 507	11,8%	6 499	28,6%	9 190	40,4%	1 668	41,1%	289,7%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	21 300	22 753	184	,9%	2 507	11,8%	6 499	28,6%	9 190	40,4%	1 668	41,1%	289,7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	8 644	-	-	-	-	3 126	36,2%	3 126	36,2%	672	127,2%	365,3%
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	7 000	-	-	-	-	2 211	31,6%	2 211	31,6%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	1 644	-	-	-	-	915	55,7%	915	55,7%	672	127,2%	36,3%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	130 255	134 800	19 748	15,2%	33 808	26,0%	8 515	6,3%	62 071	46,0%	11 618	36,5%	(26,7%)
Planning and Development	-	2 280	-	-	-	-	-	-	-	-	-	-	-
Road Transport	127 975	132 520	19 748	15,4%	33 808	26,4%	8 515	6,4%	62 071	46,8%	11 618	36,4%	(26,7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	39 150	47 950	1 098	2,8%	5 160	13,2%	1 897	4,0%	8 155	17,0%	2 641	5,8%	(28,2%)
Energy sources	39 150	47 950	1 098	2,8%	5 160	13,2%	1 897	4,0%	8 155	17,0%	2 641	5,8%	(28,2%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 657 016	1 801 298	2 275 034	137,3%	1 965 985	118,6%	1 879 995	104,4%	6 121 014	339,8%	30 000	2,0%	6 166,6%
Property rates	147 121	138 417	401 380	272,8%	327 481	222,6%	294 349	212,7%	1 023 210	739,2%	-	-	(100,0%)
Service charges	739 582	866 199	-	-	-	-	-	-	-	-	-	-	-
Other revenue	97 800	138 247	200 194	204,7%	220	2%	80 333	58,1%	280 746	203,1%	-	-	(100,0%)
Transfers and Subsidies - Operational	559 238	556 410	1 669 760	298,6%	1 609 285	287,8%	1 505 313	270,5%	4 784 358	859,9%	30 000	5,8%	4 917,7%
Transfers and Subsidies - Capital	113 275	112 025	3 700	3,3%	29 000	25,6%	-	-	32 700	29,2%	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 383 814)	(1 540 848)	(359 675)	26,0%	(388 618)	28,1%	(285 703)	18,5%	(1 033 995)	67,1%	(260 754)	77,4%	9,6%
Suppliers and employees	(1 358 389)	(1 483 774)	(359 675)	26,5%	(388 618)	28,6%	(285 703)	19,3%	(1 033 995)	69,7%	(260 754)	79,9%	9,6%
Finance charges	(12 645)	(12 645)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(12 780)	(44 429)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	273 202	260 450	1 915 359	701,1%	1 577 368	577,4%	1 594 292	612,1%	5 087 019	1 953,2%	(230 754)	(303,2%)	(790,9%)
Cash Flow from Investing Activities													
Receipts	(4)	-	(502)	13 942,7%	(509)	14 151,0%	(523)	-	(1 534)	-	(790)	43,0%	(33,8%)
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)	-	(502)	13 942,7%	(509)	14 151,0%	(523)	-	(1 534)	-	(790)	43,0%	(33,8%)
Payments	(190 705)	(246 268)	(29 333)	15,4%	(52 405)	27,5%	(21 041)	8,5%	(102 780)	41,7%	(20 783)	49,8%	1,2%
Capital assets	(190 705)	(246 268)	(29 333)	15,4%	(52 405)	27,5%	(21 041)	8,5%	(102 780)	41,7%	(20 783)	49,8%	1,2%
Net Cash from/(used) Investing Activities	(190 708)	(246 268)	(29 835)	15,6%	(52 914)	27,7%	(21 564)	8,8%	(104 314)	42,4%	(21 573)	49,7%	-
Cash Flow from/(used) Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(16 569)	(16 569)	(2 994)	18,1%	(4 343)	26,2%	(2 268)	13,7%	(9 605)	58,0%	-	-	(100,0%)
Repayment of borrowing	(16 569)	(16 569)	(2 994)	18,1%	(4 343)	26,2%	(2 268)	13,7%	(9 605)	58,0%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	(16 569)	(16 569)	(2 994)	18,1%	(4 343)	26,2%	(2 268)	13,7%	(9 605)	58,0%	-	-	(100,0%)
Net Increase/(Decrease) in cash held	65 924	(2 387)	1 882 530	2 855,6%	1 520 110	2 305,8%	1 570 459	(65 784,8%)	4 973 100	(208 317,7%)	(252 327)	(892,6%)	(722,4%)
Cash/cash equivalents at the year begin:	142 311	101 383	-	-	1 882 530	1 322,8%	3 579 952	3 531,1%	-	-	(618 771)	-	(678,6%)
Cash/cash equivalents at the year end:	208 235	98 996	1 882 530	904,0%	3 579 952	1 719,2%	5 150 411	5 202,6%	5 150 411	5 202,6%	(871 098)	(227,5%)	(691,3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 578	2,1%	3 576	2,1%	3 445	2,0%	161 187	93,8%	171 785	15,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	30 398	8,5%	13 509	3,8%	14 493	4,1%	298 626	83,6%	357 026	31,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 327	2,3%	6 922	1,9%	6 625	1,8%	342 242	94,0%	364 117	32,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	812	2,1%	736	1,9%	699	1,8%	36 581	94,2%	38 828	3,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 972	2,7%	2 726	1,8%	2 676	1,8%	140 353	93,7%	149 727	13,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	19	,3%	89	1,5%	105	1,7%	5 864	96,5%	6 076	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	675	1,9%	481	1,4%	523	1,5%	33 864	95,3%	35 543	3,2%	-	-	-	-
Total By Income Source	47 779	4,3%	28 039	2,5%	28 565	2,5%	1 018 717	90,7%	1 123 101	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 394	3,3%	1 290	3,1%	1 213	2,9%	38 311	90,8%	42 208	3,8%	-	-	-	-
Commercial	19 440	5,8%	8 580	2,6%	10 236	3,1%	295 729	88,5%	333 966	29,7%	-	-	-	-
Households	26 939	3,6%	18 164	2,4%	17 110	2,3%	684 593	91,7%	746 806	66,5%	-	-	-	-
Other	5	5,2%	6	5,8%	6	5,8%	84	83,2%	101	-	-	-	-	-
Total By Customer Group	47 779	4,3%	28 039	2,5%	28 565	2,5%	1 018 717	90,7%	1 123 101	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	100,0%	-	-	-	-	-	-	23	2,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	740	77,0%	74	7,7%	147	15,3%	-	-	961	94,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	31	91,7%	3	8,3%	-	-	-	-	34	3,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	794	78,0%	77	7,6%	147	14,4%	-	-	1 018	100,0%

Contact Details

Municipal Manager	Mr Mhangwana Donald	015 307 8087
Chief Financial Officer	Mr Mr Arnold Mathebula	015 307 8072

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPELLE-NKUMPI (LIM355)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	713 726	705 551	161 252	22,6%	143 080	20,0%	108 855	15,4%	413 187	58,6%	109 710	63,3%	(,8%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	(6 521)	-	(100,0%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	(791)	-	(100,2%)
Service charges - Waste Water Management	-	-	-	-	-	-	2	-	2	-	-	-	-
Service charges - Waste Management	7 500	7 503	1 846	24,6%	1 854	24,7%	1 858	24,8%	5 559	74,1%	1 749	73,2%	6,2%
Sale of Goods and Rendering of Services	199 932	199 683	118	,1%	89	,1%	111	,1%	318	,2%	57	,3%	94,9%
Agency services	47 098	47 098	3 725	7,9%	1 109	2,4%	492	1,0%	5 326	11,3%	(16 669)	(26,9%)	(103,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 072	6 071	1 180	29,0%	1 209	29,7%	1 238	20,4%	3 627	59,7%	(2 308)	86,9%	(153,7%)
Interest earned from Current and Non Current Assets	27 557	43 274	5 404	19,6%	15 078	54,7%	9 777	22,6%	30 259	69,9%	6 421	58,4%	52,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	352	378	75	21,3%	56	15,8%	78	20,6%	209	55,1%	80	61,6%	(2,2%)
Licence and permits	5	5	-	-	2	44,1%	1	12,3%	3	56,5%	-	-	(100,0%)
Operational Revenue	20 008	1 896	439	2,2%	312	1,6%	231	12,2%	983	51,9%	233	4,0%	(,8%)
Non-Exchange Revenue													
Property rates	39 460	43 011	10 778	27,3%	10 815	27,4%	10 716	24,9%	32 309	75,1%	9 737	77,8%	10,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12 703	752	20	,2%	30	,2%	52	6,9%	102	13,6%	46	,5%	13,8%
Licences or permits	2	2	-	-	0	29,0%	-	-	0	29,0%	0	36,3%	(100,0%)
Transfer and subsidies - Operational	339 639	338 449	133 244	39,2%	108 330	31,9%	80 033	23,6%	321 608	95,0%	113 346	103,1%	(29,4%)
Interest	15 326	16 956	4 234	27,6%	4 195	27,4%	4 264	25,1%	12 693	74,9%	4 327	85,7%	(1,5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	74	474	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	188	-	-	-	-	-	188	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	478 179	652 852	69 989	14,6%	79 875	16,7%	70 101	10,7%	219 965	33,7%	80 084	49,6%	(12,5%)
Employee related costs	142 196	124 571	23 670	16,6%	25 014	17,6%	25 104	20,2%	73 789	59,2%	25 246	63,0%	(,6%)
Remuneration of councillors	23 603	23 702	5 790	24,5%	6 373	27,0%	5 962	25,2%	18 125	76,5%	6 031	79,6%	(1,1%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	9 346	7 079	401	4,3%	496	5,3%	242	3,4%	1 138	16,1%	311	22,4%	(22,2%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	39 698	66 414	6 831	17,2%	8 808	22,2%	7 371	11,1%	23 010	34,6%	9 356	55,8%	(21,2%)
Interest	53	853	-	-	-	-	-	-	-	-	-	-	-
Contracted services	110 885	181 877	9 552	8,6%	10 410	9,4%	9 024	5,0%	28 986	15,9%	7 898	40,1%	14,3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	87 044	170 588	9 017	10,4%	13 238	15,2%	9 013	5,3%	31 268	18,3%	17 841	20,7%	(49,5%)
Operational costs	65 353	77 767	14 728	22,5%	15 536	23,8%	13 385	17,2%	43 649	56,1%	13 401	70,3%	(,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	235 547	52 699	91 263		63 205		38 754		193 221		29 626		
Transfers and subsidies - capital (monetary allocations)	64 332	83 832	16 642	25,9%	5 043	7,8%	1 297	1,5%	22 982	27,4%	1 243	16,0%	4,3%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	299 879	136 531	107 905		68 248		40 050		216 203		30 869		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	299 879	136 531	107 905		68 248		40 050		216 203		30 869		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	299 879	136 531	107 905		68 248		40 050		216 203		30 869		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	299 879	136 531	107 905		68 248		40 050		216 203		30 869		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	299 563	232 982	14 343	4,8%	4 814	1,6%	1 996	,9%	21 152	9,1%	4 129	7,0%	(51,7%)
National Government	76 015	76 528	14 264	18,8%	3 784	5,0%	1 066	1,4%	19 113	25,0%	819	13,4%	30,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	76 015	76 528	14 264	18,8%	3 784	5,0%	1 066	1,4%	19 113	25,0%	819	13,4%	30,2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	223 547	156 454	79	-	1 030	,5%	930	,6%	2 039	1,3%	3 310	4,9%	(71,9%)
Capital Expenditure Functional	299 563	232 982	14 343	4,8%	4 814	1,6%	1 996	,9%	21 152	9,1%	4 129	7,0%	(51,7%)
Municipal governance and administration	13 381	12 810	79	,6%	-	-	930	7,3%	1 009	7,9%	1 517	25,4%	(38,7%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	13 381	12 810	79	,6%	-	-	930	7,3%	1 009	7,9%	1 517	25,4%	(38,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	18 217	33 717	-	-	1 515	8,3%	1 066	3,2%	2 580	7,7%	-	-	(100,0%)
Community and Social Services	18 217	33 717	-	-	1 515	8,3%	1 066	3,2%	2 580	7,7%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	180 831	171 655	14 264	7,9%	2 666	1,5%	-	-	16 930	9,9%	2 612	7,6%	(100,0%)
Planning and Development	73 511	69 424	14 264	19,4%	2 269	3,1%	-	-	16 533	23,8%	819	13,9%	(100,0%)
Road Transport	106 820	101 732	-	-	398	,4%	-	-	398	,4%	1 793	4,1%	(100,0%)
Environmental Protection	500	500	-	-	-	-	-	-	-	-	-	-	-
Trading Services	87 134	14 800	-	-	632	,7%	-	-	632	4,3%	-	-	-
Energy sources	78 334	6 000	-	-	632	,8%	-	-	632	10,5%	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	8 800	8 800	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	654 128	1 511 128	208 464	31,9%	437 679	66,9%	148 669	9,8%	794 812	52,6%	196 150	42,4%	(24,2%)
Property rates	13 561	24 132	3 085	22,8%	3 848	28,4%	5 324	22,1%	12 257	50,8%	2 090	55,3%	154,7%
Service charges	3 057	43 847	5 956	194,8%	4 810	157,4%	3 565	8,1%	14 331	32,7%	7 123	765,3%	(50,0%)
Other revenue	206 677	947 760	178 298	86,3%	348 550	168,6%	(191 077)	(20,2%)	335 771	35,4%	177 483	57,7%	(207,7%)
Transfers and Subsidies - Operational	324 045	351 453	2 311	,7%	15 883	4,9%	304 655	86,7%	322 849	91,9%	1 035	1,1%	29 335,3%
Transfers and Subsidies - Capital	79 232	79 432	13 409	16,9%	48 135	60,8%	16 425	20,7%	77 969	98,2%	2 000	61,0%	721,3%
Interest	27 557	64 503	5 404	19,6%	16 453	59,7%	9 777	15,2%	31 635	49,0%	6 420	118,7%	52,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(111 731)	(548 063)	(248 783)	222,7%	115 539	(103,4%)	(164 754)	30,1%	(297 997)	54,4%	(105 635)	(2,7%)	56,0%
Suppliers and employees	(111 731)	(548 063)	(248 783)	222,7%	115 539	(103,4%)	(164 754)	30,1%	(297 997)	54,4%	(105 635)	(2,7%)	56,0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	542 398	963 065	(40 319)	(7,4%)	553 219	102,0%	(16 085)	(1,7%)	496 815	51,6%	90 515	69,8%	(117,8%)
Cash Flow from Investing Activities													
Receipts	74	474	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	74	474	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(299 563)	(232 982)	(14 343)	4,8%	(4 814)	1,6%	(1 996)	,9%	(21 152)	9,1%	(4 129)	7,0%	(51,7%)
Capital assets	(299 563)	(232 982)	(14 343)	4,8%	(4 814)	1,6%	(1 996)	,9%	(21 152)	9,1%	(4 129)	7,0%	(51,7%)
Net Cash from/(used) Investing Activities	(299 489)	(232 508)	(14 343)	4,8%	(4 814)	1,6%	(1 996)	,9%	(21 152)	9,1%	(4 129)	19,2%	(51,7%)
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	242 909	730 557	(54 662)	(22,5%)	548 405	225,8%	(18 081)	(2,5%)	475 663	65,1%	86 386	78,5%	(120,9%)
Cash/cash equivalents at the year begin:	350 641	733 599	546 712	155,9%	492 051	140,3%	1 040 686	141,9%	546 712	74,5%	712 979	100,0%	46,0%
Cash/cash equivalents at the year end:	593 550	1 464 156	(54 662)	(9,2%)	1 040 686	175,3%	1 022 605	69,8%	1 022 605	69,8%	799 366	88,1%	27,9%

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	6 778	1,4%	6 159	1,2%	7 724	1,6%	477 265	95,9%	497 927	42,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 349	1,6%	2 978	1,4%	2 935	1,4%	197 443	95,5%	206 704	17,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	983	1,3%	964	1,3%	957	1,2%	73 843	96,2%	76 748	6,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	697	1,2%	553	,9%	547	,9%	56 605	96,9%	58 403	5,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 947	1,8%	5 868	1,8%	5 804	1,8%	312 560	94,7%	330 178	28,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19	1,8%	28	2,8%	12	1,2%	951	94,2%	1 010	,1%	-	-	-	-
Total By Income Source	17 772	1,5%	16 551	1,4%	17 980	1,5%	1 118 667	95,5%	1 170 970	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 927	2,2%	1 417	1,6%	1 357	1,5%	84 802	94,7%	89 504	7,6%	-	-	-	-
Commercial	1 518	2,4%	1 023	1,6%	1 090	1,7%	59 647	94,3%	63 277	5,4%	-	-	-	-
Households	14 328	1,4%	14 110	1,4%	15 533	1,5%	974 218	95,7%	1 018 189	87,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	17 772	1,5%	16 551	1,4%	17 980	1,5%	1 118 667	95,5%	1 170 970	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	15	7,8%	-	-	124	66,7%	47	25,5%	186	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	15	7,8%	-	-	124	66,7%	47	25,5%	186	100,0%

Contact Details

Municipal Manager	Ms M.A Morinyepao	015 633 4508
Chief Financial Officer	Mrs D.S Diale	015 633 4520

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPHALALE (LIM362)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	789 635	784 235	261 711	33,1%	214 091	27,1%	194 104	24,8%	669 906	85,4%	172 345	55,1%	12,6%
Exchange Revenue													
Service charges - Electricity	251 923	241 923	46 699	18,5%	53 825	21,4%	52 741	21,8%	153 266	63,4%	40 213	44,5%	31,3%
Service charges - Water	68 418	68 418	15 761	23,0%	17 036	24,9%	18 594	27,2%	51 391	75,1%	15 689	54,3%	18,5%
Service charges - Waste Water Management	27 221	27 221	6 436	23,6%	6 759	24,8%	6 655	24,4%	19 849	72,9%	5 946	61,1%	11,9%
Service charges - Waste Management	21 756	21 756	4 866	22,4%	4 971	22,8%	5 053	23,2%	14 890	68,4%	4 905	57,4%	3,0%
Sale of Goods and Rendering of Services	1 722	1 722	200	11,6%	146	8,5%	192	11,1%	538	31,2%	106	28,2%	80,3%
Agency services	9 173	9 173	3 439	37,5%	3 102	33,8%	2 287	24,9%	8 828	96,2%	1 581	18,2%	44,6%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	50 149	35 563	11 753	23,4%	12 599	25,1%	13 316	37,4%	37 668	105,9%	10 745	56,4%	23,9%
Interest earned from Current and Non Current Assets	5 000	9 000	44 126	882,5%	4 859	97,2%	1 615	17,9%	50 601	562,2%	3 706	(59,7%)	(56,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	347	747	180	51,9%	197	56,9%	64	8,5%	441	59,0%	44	34,0%	46,1%
Licence and permits	-	-	-	-	-	-	480	-	480	-	765	(37,2%)	(32,2%)
Operational Revenue	2 491	2 491	355	14,2%	310	12,4%	2 362	94,8%	3 027	121,5%	297	61,6%	695,2%
Non-Exchange Revenue													
Property rates	118 975	118 975	29 023	24,4%	30 235	25,4%	29 183	24,5%	88 441	74,3%	27 363	61,0%	6,7%
Surcharges and Taxes	-	-	-	-	1	-	-	-	1	-	-	-	-
Fines, penalties and forfeits	766	966	504	65,9%	151	19,7%	352	36,5%	1 007	104,3%	265	99,3%	33,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	231 695	231 695	94 876	40,9%	76 098	32,8%	56 992	24,6%	227 966	98,4%	57 698	60,8%	(1,2%)
Interest	-	14 586	3 492	-	3 802	-	4 218	28,9%	11 512	78,9%	3 023	-	39,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	787 943	780 182	198 356	25,2%	175 301	22,2%	172 793	22,1%	546 450	70,0%	125 020	59,7%	38,2%
Employee related costs	253 724	249 624	56 181	22,1%	58 484	23,1%	59 010	23,6%	173 675	69,6%	52 626	65,2%	12,1%
Remuneration of councillors	14 543	14 543	3 254	22,4%	3 267	22,5%	4 149	28,5%	10 669	73,4%	3 374	72,9%	23,0%
Bulk purchases - electricity	171 432	171 432	53 916	31,5%	36 202	21,1%	36 208	21,1%	126 326	73,7%	40 111	74,7%	(9,7%)
Inventory consumed	49 378	49 377	11 397	23,1%	14 047	28,4%	14 705	29,8%	40 150	81,3%	10 835	58,3%	35,7%
Debt impairment	33 628	30 628	8 407	25,0%	8 407	25,0%	8 407	27,4%	25 221	82,3%	-	-	(100,0%)
Depreciation and amortisation	90 302	90 302	21 072	23,3%	21 072	23,3%	21 072	23,3%	63 217	70,0%	(15 640)	35,7%	(234,7%)
Interest	18 685	18 685	1 627	8,7%	803	4,3%	2 246	12,0%	4 676	25,0%	1 812	33,5%	24,0%
Contracted services	73 831	73 831	18 793	25,5%	15 347	20,8%	13 397	18,1%	47 537	64,4%	12 639	49,7%	6,0%
Transfers and subsidies	1 078	1 078	389	36,1%	82	7,6%	76	7,0%	547	50,8%	28	40,7%	167,0%
Irrecoverable debts written off	-	3 000	639	-	1 540	-	-	-	2 178	72,6%	2 939	51,9%	(100,0%)
Operational costs	81 343	77 684	22 682	27,9%	16 050	19,7%	13 522	17,4%	52 254	67,3%	16 295	58,2%	(17,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 692	4 053	63 355		38 790		21 311		123 455		47 325		
Transfers and subsidies - capital (monetary allocations)	80 367	264 242	29 399	36,6%	40 562	50,5%	13 646	5,2%	83 608	31,6%	7 259	10,5%	88,0%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	82 058	268 294	92 754		79 352		34 957		207 063		54 583		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	82 058	268 294	92 754		79 352		34 957		207 063		54 583		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	82 058	268 294	92 754		79 352		34 957		207 063		54 583		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	82 058	268 294	92 754		79 352		34 957		207 063		54 583		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	106 397	297 047	16 509	15,5%	37 948	35,7%	17 724	6,0%	72 181	24,3%	9 940	11,7%	78,3%
National Government	80 367	264 242	15 227	18,9%	30 736	38,2%	14 174	5,4%	60 138	22,8%	8 416	11,0%	68,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Aget)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	80 367	264 242	15 227	18,9%	30 736	38,2%	14 174	5,4%	60 138	22,8%	8 416	11,0%	68,4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	26 030	32 805	1 282	4,9%	7 212	27,7%	3 550	10,8%	12 043	36,7%	1 524	14,1%	132,9%
Capital Expenditure Functional	106 397	297 047	16 509	15,5%	37 948	35,7%	17 724	6,0%	72 181	24,3%	9 940	11,7%	78,3%
Municipal governance and administration	1 100	4 392	36	3,3%	1 909	173,5%	-	-	1 945	44,3%	289	21,9%	(100,0%)
Executive and Council	800	1 400	36	4,5%	775	96,9%	-	-	811	58,0%	-	-	-
Finance and administration	300	2 992	-	-	1 134	377,9%	-	-	1 134	37,9%	289	23,9%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 000	1 570	295	2,9%	507	5,1%	-	-	802	51,1%	135	23,2%	(100,0%)
Community and Social Services	-	604	295	-	-	-	-	-	295	48,8%	135	6,1%	(100,0%)
Sport And Recreation	10 000	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	966	-	-	507	-	-	-	507	52,5%	-	34,4%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 200	15 111	951	13,2%	943	13,1%	1 432	9,5%	3 326	22,0%	706	3,7%	102,8%
Planning and Development	-	6 991	951	-	545	-	747	10,7%	2 242	32,1%	-	-	(100,0%)
Road Transport	7 200	7 950	-	-	398	5,5%	543	6,8%	941	11,8%	706	13,4%	(23,2%)
Environmental Protection	-	170	-	-	-	-	143	84,2%	143	84,2%	-	-	(100,0%)
Trading Services	88 097	275 974	15 227	17,3%	34 588	39,3%	16 292	5,9%	66 107	24,0%	8 592	11,7%	89,6%
Energy sources	6 768	16 228	-	-	7 063	104,4%	3 340	20,6%	10 403	64,1%	26	2,0%	12 703,0%
Water Management	37 969	214 754	15 227	40,1%	5 857	15,4%	12 402	5,8%	33 487	15,6%	7 780	14,6%	59,4%
Waste Water Management	7 680	7 587	-	-	-	-	-	-	-	-	786	17,1%	(100,0%)
Waste Management	35 680	37 404	-	-	21 668	60,7%	550	1,5%	22 218	59,4%	-	39,3%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	217	86,9%	(100,0%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	779 501	951 421	522 733	67,1%	363 154	46,6%	393 368	41,3%	1 279 256	134,5%	502 143	66,8%	(21,7%)
Property rates	91 180	95 180	56 254	61,7%	84 609	92,8%	106 659	112,1%	247 523	260,1%	67 635	125,5%	57,7%
Service charges	313 519	287 454	243 000	77,5%	379 937	121,2%	627 860	218,4%	1 250 797	435,1%	219 804	94,0%	185,6%
Other revenue	13 090	38 851	(429 696)	(3 282,6%)	(669 784)	(5 116,8%)	(1 011 450)	(2 603,4%)	(2 110 930)	(5 433,3%)	26 234	86,1%	(3 955,5%)
Transfers and Subsidies - Operational	228 897	231 695	576 136	251,7%	454 302	198,5%	401 118	173,1%	1 431 558	617,9%	67 723	50,0%	492,3%
Transfers and Subsidies - Capital	82 667	264 242	77 036	93,2%	114 090	138,0%	269 132	101,9%	460 258	174,2%	120 747	36,3%	122,9%
Interest	50 149	34 000	-	-	-	-	50	,1%	50	,1%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(593 614)	(658 452)	(186 421)	31,4%	(229 683)	38,7%	(193 330)	29,4%	(609 434)	92,6%	(98 650)	26,3%	96,0%
Suppliers and employees	(586 614)	(638 789)	(186 421)	31,8%	(229 683)	39,2%	(193 330)	30,3%	(609 434)	95,4%	(98 650)	27,0%	96,0%
Finance charges	(7 000)	(16 665)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(978)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	185 888	292 969	336 312	180,9%	133 471	71,8%	200 038	68,3%	669 622	228,6%	403 493	105,4%	(50,4%)
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	(106 897)	(297 047)	(26 263)	24,6%	(48 589)	45,5%	(18 616)	6,3%	(93 468)	31,5%	(11 081)	-	68,0%
Capital assets	(106 897)	(297 047)	(26 263)	24,6%	(48 589)	45,5%	(18 616)	6,3%	(93 468)	31,5%	(11 081)	-	68,0%
Net Cash from/(used) Investing Activities	(106 897)	(297 047)	(26 263)	24,6%	(48 589)	45,5%	(18 616)	6,3%	(93 468)	31,5%	(11 081)	-	68,0%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(22 650)	(22 800)	(1 479)	6,5%	(3 047)	13,5%	2 938	(12,9%)	(1 588)	7,0%	(2 409)	57,2%	(221,9%)
Repayment of borrowing	(22 650)	(22 800)	(1 479)	6,5%	(3 047)	13,5%	2 938	(12,9%)	(1 588)	7,0%	(2 409)	57,2%	(221,9%)
Net Cash from/(used) Financing Activities	(22 650)	(22 800)	(1 479)	6,5%	(3 047)	13,5%	2 938	(12,9%)	(1 588)	7,0%	(2 409)	57,2%	(221,9%)
Net Increase/(Decrease) in cash held	56 341	(26 877)	308 570	547,7%	81 836	145,3%	184 360	(685,9%)	574 766	(2 138,5%)	390 002	101,1%	(52,7%)
Cash/cash equivalents at the year begin:	56 148	92 454	-	-	400 466	713,2%	482 301	521,7%	-	248 981	-	93,7%	-
Cash/cash equivalents at the year end:	112 489	65 577	400 466	356,0%	482 301	428,8%	666 026	1 015,6%	666 026	1 015,6%	639 392	89,9%	4,2%

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	5 197	3,1%	6 024	3,6%	5 229	3,1%	149 927	90,1%	166 378	24,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 384	4,1%	8 299	6,3%	9 276	7,1%	108 141	82,5%	131 100	19,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 088	4,3%	7 903	4,2%	7 733	4,1%	164 045	87,4%	187 769	27,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 513	3,1%	2 362	2,9%	2 161	2,6%	74 777	91,4%	81 813	12,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 234	2,2%	2 187	2,2%	2 093	2,1%	93 863	93,5%	100 377	14,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	41	,5%	41	,5%	41	,5%	7 534	98,4%	7 658	1,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	198	5,9%	32	1,0%	49	1,5%	3 089	91,7%	3 368	,5%	-	-	-	-
Total By Income Source	23 654	3,5%	26 849	4,0%	26 583	3,9%	601 376	88,6%	678 462	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 965	4,5%	4 339	4,9%	4 082	4,6%	76 360	86,0%	88 746	13,1%	-	-	-	-
Commercial	1 416	7,1%	1 404	7,0%	1 106	5,6%	15 999	80,3%	19 925	2,9%	-	-	-	-
Households	18 198	3,2%	21 098	3,7%	21 387	3,8%	507 833	89,3%	568 516	83,8%	-	-	-	-
Other	75	5,9%	8	,6%	8	,6%	1 184	92,9%	1 275	,2%	-	-	-	-
Total By Customer Group	23 654	3,5%	26 849	4,0%	26 583	3,9%	601 376	88,6%	678 462	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	10	,1%	13 789	99,9%	-	-	-	-	13 800	87,9%
Bulk Water	-	-	1 318	100,0%	-	-	-	-	1 318	8,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	467	86,1%	32	5,9%	-	-	44	8,1%	542	3,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	31	91,5%	-	-	-	-	3	8,5%	34	,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	508	3,2%	15 139	96,5%	-	-	47	,3%	15 694	100,0%

Contact Details

Municipal Manager	Mrs Marie Mapula Cocquyt	014 762 1508
Chief Financial Officer	Ms Lesego Margaret Matlwa	014 762 1482

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHADO (LIM344)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 395 877	1 425 094	360 094	25,8%	283 738	20,3%	294 363	20,7%	938 195	65,8%	358 889	67,2%	(18,0%)
Exchange Revenue													
Service charges - Electricity	608 564	615 728	104 552	17,2%	75 134	12,3%	116 773	19,0%	296 459	48,1%	181 375	48,7%	(35,6%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	15 004	16 204	3 842	25,6%	3 828	25,5%	3 755	23,2%	11 425	70,5%	3 549	75,2%	5,8%
Sale of Goods and Rendering of Services	917	917	186	20,3%	172	18,8%	167	18,2%	526	57,3%	247	67,7%	(32,5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	45 402	45 402	9 950	21,9%	10 201	22,5%	(8 542)	(18,8%)	11 610	25,6%	(7 481)	27,1%	14,2%
Interest earned from Current and Non Current Assets	9 536	7 229	2 805	29,4%	1 269	13,3%	840	11,6%	4 914	68,0%	2 311	75,5%	(63,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	32	-	32	-	32	-	97	-	32	-	-
Rental from Fixed Assets	332	332	76	23,0%	65	19,5%	90	27,2%	231	69,6%	72	54,0%	25,6%
Licence and permits	-	-	62	-	67	-	121	-	249	-	93	-	30,6%
Operational Revenue	90 878	90 878	2 888	3,2%	2 576	2,8%	2 743	3,0%	8 207	9,0%	5 616	17,7%	(51,2%)
Non-Exchange Revenue													
Property rates	122 247	125 077	29 720	24,3%	29 547	24,2%	29 829	23,8%	89 096	71,2%	24 481	63,3%	21,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 056	4 562	281	5,6%	(2 841)	(56,2%)	6 811	149,3%	4 250	93,2%	1 612	83,6%	322,6%
Licences or permits	4 115	3 603	923	22,4%	751	18,3%	1 039	28,8%	2 713	75,3%	1 095	75,1%	(5,1%)
Transfer and subsidies - Operational	493 825	515 161	204 777	41,5%	162 936	33,0%	121 402	23,6%	489 115	94,9%	128 840	96,3%	(5,8%)
Interest	-	-	-	-	-	-	19 247	-	19 247	-	17 045	-	12,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	55	-	55	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 368 446	1 409 822	286 700	21,0%	328 451	24,0%	333 526	23,7%	948 678	67,3%	274 467	67,9%	21,5%
Employee related costs	349 488	359 488	81 437	23,3%	95 680	27,4%	127 842	35,6%	304 959	84,8%	92 803	77,0%	37,8%
Remuneration of councillors	31 004	32 000	8 463	27,3%	7 232	23,3%	7 146	22,3%	22 841	71,4%	6 927	72,3%	3,2%
Bulk purchases - electricity	397 742	398 092	70 006	17,6%	95 588	24,0%	78 802	21,4%	244 396	66,4%	71 346	59,6%	10,5%
Inventory consumed	36 688	41 688	9 603	26,2%	13 737	37,4%	10 132	24,3%	33 472	80,3%	13 015	98,4%	(22,1%)
Debt impairment	83 677	73 677	17 981	21,5%	15 359	18,4%	14 218	19,3%	47 559	64,6%	-	-	(100,0%)
Depreciation and amortisation	147 420	152 420	33 969	23,0%	39 867	27,0%	39 782	26,1%	113 618	74,5%	33 021	68,8%	20,5%
Interest	12 762	19 762	0	-	-	-	3 235	16,4%	3 235	16,4%	2 409	19,9%	34,3%
Contracted services	236 753	286 925	47 273	20,0%	48 273	20,4%	36 767	12,8%	132 314	46,1%	37 020	63,6%	(7,7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	(0)	(0)	24	(267 155,6%)	55	(611 600,0%)	(79)	878 766,7%	(0)	11,1%	9 812	91,6%	(100,8%)
Operational costs	72 912	75 769	17 944	24,6%	12 661	17,4%	15 681	20,7%	46 285	61,1%	8 116	51,8%	93,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	27 430	15 272	73 395		(44 714)		(39 164)		(10 483)		84 422		
Transfers and subsidies - capital (monetary allocations)	115 757	108 015	34 460	29,8%	47 422	41,0%	24 673	22,8%	106 555	98,6%	74 249	69,5%	(66,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	143 187	123 287	107 855		2 708		(14 491)		96 072		158 671		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	143 187	123 287	107 855		2 708		(14 491)		96 072		158 671		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	143 187	123 287	107 855		2 708		(14 491)		96 072		158 671		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	143 187	123 287	107 855		2 708		(14 491)		96 072		158 671		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	503 877	484 502	92 491	18,4%	79 520	15,8%	49 930	10,3%	221 941	45,8%	80 976	47,2%	(38,3%)
National Government	115 757	105 499	28 524	24,6%	36 060	31,2%	21 691	20,6%	86 274	81,8%	57 261	90,8%	(62,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	115 757	105 499	28 524	24,6%	36 060	31,2%	21 691	20,6%	86 274	81,8%	57 261	90,8%	(62,1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	388 120	379 003	63 968	16,5%	43 460	11,2%	28 239	7,5%	135 667	35,8%	23 715	30,0%	19,1%
Capital Expenditure Functional	503 877	484 502	94 248	18,7%	83 151	16,5%	54 739	11,3%	232 138	47,9%	51 826	38,8%	5,6%
Municipal governance and administration	54 052	46 364	6 202	11,5%	9 152	16,9%	4 735	10,2%	20 089	43,3%	2 791	45,3%	69,6%
Executive and Council	7 200	6 662	2 589	36,0%	1 802	25,0%	177	2,7%	4 567	68,6%	(832)	33,0%	(121,2%)
Finance and administration	46 852	39 702	3 614	7,7%	7 350	15,7%	4 558	11,5%	15 522	39,1%	3 623	50,4%	25,8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 940	14 107	1 350	34,3%	12	,3%	190	1,3%	1 552	11,0%	1 430	49,3%	(86,7%)
Community and Social Services	1 490	8 162	18	1,2%	12	,8%	26	,3%	56	,7%	154	25,1%	(83,1%)
Sport And Recreation	1 980	5 370	1 332	67,3%	-	-	161	3,0%	1 493	27,8%	1 277	68,6%	(87,4%)
Public Safety	470	575	-	-	-	-	3	,5%	3	,5%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	360 145	294 870	55 125	15,3%	59 447	16,5%	35 458	12,0%	150 030	50,9%	24 614	43,5%	44,1%
Planning and Development	-	-	-	-	-	-	-	-	-	-	495	-	(100,0%)
Road Transport	360 145	294 870	55 125	15,3%	59 447	16,5%	35 458	12,0%	150 030	50,9%	24 120	43,2%	47,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	85 740	129 161	31 571	36,8%	14 540	17,0%	14 356	11,1%	60 467	46,8%	22 990	30,2%	(37,6%)
Energy sources	85 740	125 043	28 770	33,6%	12 627	14,7%	15 656	12,5%	57 053	45,6%	22 990	30,6%	(31,9%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	4 118	2 801	-	1 913	-	(1 300)	(31,6%)	3 414	82,9%	-	16,3%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 543 867	1 474 244	435 002	28,2%	331 589	21,5%	306 604	20,8%	1 073 195	72,8%	331 838	72,8%	(7,6%)
Property rates	90 449	90 449	35 571	39,3%	48 297	53,4%	39 870	44,1%	123 739	136,8%	45 408	140,7%	(12,2%)
Service charges	698 761	617 851	97 799	14,0%	97 256	13,9%	104 981	17,0%	300 036	48,6%	91 286	48,6%	15,0%
Other revenue	135 540	135 540	10 760	7,9%	10 219	7,5%	8 765	6,5%	29 744	21,9%	12 755	25,8%	(31,3%)
Transfers and Subsidies - Operational	493 825	515 161	203 494	41,2%	161 967	32,8%	139 201	27,0%	504 662	98,0%	125 832	96,6%	10,6%
Transfers and Subsidies - Capital	115 757	108 015	87 378	75,5%	13 850	12,0%	13 787	12,8%	115 015	106,5%	56 557	114,8%	(75,6%)
Interest	9 536	7 229	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 032 374)	(1 033 173)	(364 436)	35,3%	(360 415)	34,9%	(313 832)	30,4%	(1 038 683)	100,5%	(298 414)	94,6%	5,2%
Suppliers and employees	(1 032 273)	(1 033 073)	(364 436)	35,3%	(360 415)	34,9%	(313 830)	30,4%	(1 038 681)	100,5%	(298 414)	94,6%	5,2%
Finance charges	(100)	(100)	-	-	-	-	(2)	1,9%	(2)	1,9%	-	-	(100,0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	511 494	441 071	70 566	13,8%	(28 825)	(5,6%)	(7 228)	(1,6%)	34 513	7,8%	33 424	24,1%	(121,6%)
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	(503 877)	(484 502)	(134 139)	26,6%	(80 138)	15,9%	(53 002)	10,9%	(267 278)	55,2%	(42 033)	40,3%	26,1%
Capital assets	(503 877)	(484 502)	(134 139)	26,6%	(80 138)	15,9%	(53 002)	10,9%	(267 278)	55,2%	(42 033)	40,3%	26,1%
Net Cash from/(used) Investing Activities	(503 877)	(484 502)	(134 139)	26,6%	(80 138)	15,9%	(53 002)	10,9%	(267 278)	55,2%	(42 033)	40,3%	26,1%
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	7 617	(43 431)	(63 573)	(834,7%)	(108 963)	(1 430,6%)	(60 229)	138,7%	(232 766)	535,9%	(8 608)	(219,1%)	599,7%
Cash/cash equivalents at the year begin:	150 567	146 596	147 009	97,6%	83 023	55,1%	(25 940)	(17,7%)	147 009	100,3%	151 452	141,1%	(117,1%)
Cash/cash equivalents at the year end:	158 184	103 165	83 023	52,5%	(25 940)	(16,4%)	(86 170)	(83,5%)	(86 170)	(83,5%)	142 844	83,9%	(160,3%)

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	32 166	24,4%	4 093	3,1%	3 145	2,4%	92 650	70,2%	132 055	25,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 825	4,1%	4 393	2,3%	3 880	2,0%	174 040	91,5%	190 139	36,3%	(130)	(,1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 130	3,1%	660	1,8%	587	1,6%	34 036	93,5%	36 412	7,0%	(79)	(,2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 586	2,2%	3 515	2,2%	3 456	2,1%	152 635	93,5%	163 192	31,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 301	100,0%	1 301	,2%	(10)	(,7%)	-	-
Total By Income Source	44 707	8,5%	12 661	2,4%	11 068	2,1%	454 662	86,9%	523 099	100,0%	(220)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 019	3,4%	1 712	1,9%	1 580	1,8%	82 771	92,9%	89 083	17,0%	-	-	-	-
Commercial	31 084	16,6%	6 001	3,2%	4 963	2,7%	145 216	77,5%	187 264	35,8%	-	-	-	-
Households	10 604	4,3%	4 948	2,0%	4 526	1,8%	226 675	91,9%	246 753	47,2%	(220)	(,1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	44 707	8,5%	12 661	2,4%	11 068	2,1%	454 662	86,9%	523 099	100,0%	(220)	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 251	100,7%	0	-	0	-	(9)	(,7%)	1 243	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 251	100,7%	0	-	0	-	(9)	(,7%)	1 243	100,0%

Contact Details

Municipal Manager	Mr KM Nemaname	015 519 3210
Chief Financial Officer	Mr N G Raliphada	015 519 3056

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHUDUTHAMAGA (LIM473)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	457 809	468 997	163 164	35,6%	133 034	29,1%	122 828	26,2%	419 026	89,3%	113 889	94,7%	7,8%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	250	250	52	20,6%	91	36,4%	85	34,1%	228	91,0%	41	75,6%	109,3%
Sale of Goods and Rendering of Services	560	460	52	9,3%	194	34,6%	68	14,7%	314	68,2%	58	91,1%	16,4%
Agency services	7 000	7 000	1 721	24,6%	1 678	24,0%	1 421	20,3%	4 820	68,9%	1 459	73,4%	(2,6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 590	5 000	1 785	27,1%	763	11,6%	537	10,7%	3 085	61,7%	1 910	80,3%	(71,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	200	200	38	18,9%	49	24,4%	95	47,5%	182	90,8%	41	70,3%	133,7%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	10 000	-	10 000	-	-	-	(100,0%)
Non-Exchange Revenue													
Property rates	62 000	62 000	10 569	17,0%	10 569	17,0%	10 569	17,0%	31 706	51,1%	11 249	72,1%	(6,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 500	1 000	110	7,4%	318	21,2%	57	5,7%	485	48,5%	(161)	82,1%	(135,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	371 709	381 709	145 095	39,0%	116 181	31,3%	95 084	24,9%	356 360	93,4%	95 797	99,2%	(,7%)
Interest	8 000	11 378	3 743	46,8%	3 843	48,0%	4 913	43,2%	12 499	109,8%	3 496	77,9%	40,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	(652)	-	-	-	(652)	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	371 205	416 937	114 962	31,0%	123 518	33,3%	104 048	25,0%	342 527	82,2%	100 242	73,7%	3,8%
Employee related costs	101 092	111 326	28 154	27,8%	29 019	28,7%	27 326	24,5%	84 498	75,9%	24 560	74,9%	11,3%
Remuneration of councillors	27 055	28 182	5 999	22,2%	7 387	27,3%	6 422	22,8%	19 808	70,3%	5 951	69,6%	7,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 459	2 459	1 229	84,3%	676	46,3%	726	29,5%	2 631	107,0%	615	91,2%	17,9%
Debt impairment	5 729	7 836	-	-	7 836	136,8%	-	-	7 836	100,0%	-	-	-
Depreciation and amortisation	31 160	33 150	10 112	32,5%	8 035	25,8%	7 958	24,0%	26 104	78,7%	17 214	72,0%	(53,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	139 578	159 639	44 709	32,0%	48 038	34,4%	46 561	29,2%	139 308	87,3%	33 520	78,2%	38,9%
Transfers and subsidies	8 462	9 105	4 011	47,4%	2 781	32,9%	1 070	11,8%	7 862	86,4%	545	35,8%	96,3%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	56 670	65 239	20 747	36,6%	19 747	34,8%	13 986	21,4%	54 480	83,5%	17 836	77,0%	(21,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	86 604	52 061	48 202		9 516		18 781		76 499		13 648		
Transfers and subsidies - capital (monetary allocations)	93 912	91 212	7 642	8,1%	31 372	33,4%	1 487	1,6%	40 501	44,4%	24 163	58,2%	(93,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	180 516	143 273	55 844		40 888		20 268		116 999		37 810		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	180 516	143 273	55 844		40 888		20 268		116 999		37 810		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	180 516	143 273	55 844		40 888		20 268		116 999		37 810		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	180 516	143 273	55 844		40 888		20 268		116 999		37 810		

Part 2: Capital Revenue and Expenditure

	2023/24								2022/23		Q3 of 2022/23 to Q3 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	236 116	204 473	46 470	19,7%	56 051	23,7%	29 637	14,5%	132 158	64,6%	49 464	60,6%	(40,1%)
National Government	93 912	91 212	13 379	14,2%	29 832	31,8%	9 053	9,9%	52 264	57,3%	16 141	53,5%	(43,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	93 912	91 212	13 379	14,2%	29 832	31,8%	9 053	9,9%	52 264	57,3%	16 141	53,5%	(43,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	142 204	113 261	33 091	23,3%	26 219	18,4%	20 584	18,2%	79 894	70,5%	33 323	66,2%	(38,2%)
Capital Expenditure Functional	236 116	204 473	46 470	19,7%	56 051	23,7%	29 637	14,5%	132 158	64,6%	49 464	60,6%	(40,1%)
Municipal governance and administration	25 100	22 822	4 050	16,1%	(5 982)	(23,8%)	9 504	41,6%	7 573	33,2%	8 224	130,2%	15,6%
Executive and Council	900	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	24 200	22 822	4 050	16,7%	(5 982)	(24,7%)	9 504	41,6%	7 573	33,2%	8 224	130,2%	15,6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	901	-	-	-	-	-	901	-	344	3,6%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	901	-	-	-	-	-	901	-	344	20,8%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	183 466	156 420	40 424	22,0%	61 433	33,5%	17 167	11,0%	119 024	76,1%	38 253	57,7%	(55,1%)
Planning and Development	1 000	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	182 466	156 420	40 424	22,2%	61 433	33,7%	17 167	11,0%	119 024	76,1%	38 253	58,1%	(55,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	27 550	25 231	1 094	4,0%	600	2,2%	2 966	11,8%	4 660	18,5%	2 643	75,5%	12,2%
Energy sources	26 550	23 709	1 094	4,1%	600	2,3%	2 966	12,5%	4 660	19,7%	2 643	75,5%	12,2%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 000	1 522	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	581 386	601 637	198 149	34,1%	196 984	33,9%	148 384	24,7%	543 516	90,3%	143 921	93,0%	3,1%
Property rates	42 000	48 980	634	1,5%	23 186	55,2%	1 967	4,0%	25 787	52,6%	15 097	46,5%	(87,0%)
Service charges	300	227	15	4,9%	68	22,7%	81	35,5%	163	71,9%	45	208,5%	78,1%
Other revenue	66 875	74 509	1 164	1,7%	42 072	62,9%	16 796	22,5%	60 032	80,6%	2 691	55,2%	524,2%
Transfers and Subsidies - Operational	395 059	402 359	148 628	37,6%	115 704	29,3%	96 997	24,1%	361 329	89,8%	94 352	99,9%	2,8%
Transfers and Subsidies - Capital	70 562	70 562	47 708	67,6%	13 858	19,6%	32 543	46,1%	94 109	133,4%	31 735	133,8%	2,5%
Interest	6 590	5 000	-	-	2 096	31,8%	-	-	2 096	41,9%	-	22,3%	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(352 463)	(402 533)	(159 444)	45,2%	(202 429)	57,4%	(131 539)	32,7%	(493 413)	122,6%	(110 992)	74,1%	18,5%
Suppliers and employees	(348 133)	(399 454)	(159 444)	45,8%	(202 429)	58,1%	(131 539)	32,9%	(493 413)	123,5%	(110 992)	74,1%	18,5%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 330)	(3 080)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	228 923	199 104	38 705	16,9%	(5 446)	(2,4%)	16 845	8,5%	50 103	25,2%	32 929	145,1%	(48,8%)
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	(271 533)	(235 144)	(39 994)	14,7%	(11 132)	4,1%	-	-	(51 125)	21,7%	(69 625)	58,9%	(100,0%)
Capital assets	(271 533)	(235 144)	(39 994)	14,7%	(11 132)	4,1%	-	-	(51 125)	21,7%	(69 625)	58,9%	(100,0%)
Net Cash from/(used) Investing Activities	(271 533)	(235 144)	(39 994)	14,7%	(11 132)	4,1%	-	-	(51 125)	21,7%	(69 625)	58,9%	(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	(42 611)	(36 039)	(1 289)	3,0%	(16 577)	38,9%	16 845	(46,7%)	(1 022)	2,8%	(36 696)	(96,2%)	(145,9%)
Cash/cash equivalents at the year begin:	101 007	101 007	6 712	6,6%	5 423	5,4%	(11 154)	(11,0%)	6 712	6,6%	111 420	-	(110,0%)
Cash/cash equivalents at the year end:	58 396	64 967	5 423	9,3%	(11 154)	(18,1%)	5 691	8,8%	5 691	8,8%	179 671	658,4%	(96,8%)

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	2 370	2,8%	4 411	5,3%	(0)	-	76 410	91,8%	83 191	71,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	32	16,3%	37	19,1%	-	-	126	64,6%	195	,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(1)	9,2%	(10)	90,8%	-	-	-	-	(11)	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 377	2,6%	3 450	6,6%	-	-	47 374	90,8%	52 201	45,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(19 540)	100,0%	(19 540)	(16,8%)	-	-	-	-
Total By Income Source	3 778	3,3%	7 888	6,8%	(0)	-	104 370	89,9%	116 036	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 459	3,5%	5 208	7,5%	-	-	61 722	89,0%	69 389	59,8%	-	-	-	-
Commercial	1 062	1,7%	2 412	3,9%	(0)	-	58 485	94,4%	61 960	53,4%	-	-	-	-
Households	7	1,5%	17	3,8%	-	-	437	94,7%	462	4%	-	-	-	-
Other	250	(1,6%)	251	(1,6%)	-	-	(16 274)	103,2%	(15 774)	(13,6%)	-	-	-	-
Total By Customer Group	3 778	3,3%	7 888	6,8%	(0)	-	104 370	89,9%	116 036	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	302	100,0%	-	-	-	-	-	-	302	15,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 664	100,0%	-	-	-	-	-	-	1 664	84,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 967	100,0%	-	-	-	-	-	-	1 967	100,0%

Contact Details

Municipal Manager	Mr Ronald Maisane Moganedi	013 265 8625
Chief Financial Officer	Mr Collen Mathabathe	013 265 8625

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MARULENG (LIM335)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	348 971	374 476	123 869	35,5%	108 632	31,1%	96 536	25,8%	329 037	87,9%	83 275	85,9%	15,9%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	0	-	(100,0%)
Service charges - Water	-	-	819	-	1 008	-	(341)	-	1 486	-	1 256	-	(127,1%)
Service charges - Waste Water Management	-	-	124	-	141	-	133	-	398	-	120	-	10,8%
Service charges - Waste Management	5 200	5 200	1 318	25,4%	1 323	25,4%	1 360	26,2%	4 002	77,0%	1 217	75,7%	11,8%
Sale of Goods and Rendering of Services	3 414	3 558	952	27,9%	746	21,9%	1 117	31,4%	2 815	79,1%	856	91,6%	30,5%
Agency services	14 089	4 000	-	-	-	-	-	-	-	-	-	(8,6%)	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 940	3 000	4 291	86,9%	4 873	98,6%	4 859	162,0%	14 023	467,4%	3 585	234,6%	35,5%
Interest earned from Current and Non Current Assets	7 000	8 500	2 424	34,6%	1 818	26,0%	3 309	38,9%	7 550	88,8%	2 196	89,5%	50,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	468	468	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	2 700	2 700	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	483	408	92	19,1%	70	14,5%	116	28,6%	278	68,3%	89	354,6%	31,2%
Non-Exchange Revenue													
Property rates	132 444	162 850	43 443	32,8%	42 161	31,8%	43 766	26,9%	129 371	79,4%	33 766	76,7%	29,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	759	1 309	-	-	156	20,5%	308	23,5%	463	35,4%	276	90,4%	11,4%
Licences or permits	-	-	2	-	3	-	(30)	-	(25)	-	0	-	(7 296,2%)
Transfer and subsidies - Operational	168 133	169 702	70 405	41,9%	56 330	33,5%	41 939	24,7%	168 674	99,4%	39 913	100,0%	5,1%
Interest	9 342	12 782	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	2	-	-	-	2	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	286 339	305 144	51 585	18,0%	52 596	18,4%	68 794	22,5%	172 975	56,7%	51 913	55,8%	32,5%
Employee related costs	101 015	100 067	22 715	22,5%	16 230	16,1%	31 203	31,2%	70 148	70,1%	23 693	69,0%	31,7%
Remuneration of councillors	12 246	12 143	4 185	34,2%	2 385	19,5%	4 832	39,8%	11 402	93,9%	3 441	77,0%	40,4%
Bulk purchases - electricity	1 000	1 000	102	10,2%	185	18,5%	145	14,5%	431	43,1%	155	54,4%	(6,7%)
Inventory consumed	5 200	6 600	1 324	25,5%	1 594	30,6%	838	12,7%	3 756	56,9%	1 157	73,2%	(27,6%)
Debt impairment	24 500	28 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	32 257	32 257	-	-	-	-	-	-	-	-	-	-	-
Interest	850	2 100	-	-	-	-	-	-	-	-	-	-	-
Contracted services	52 110	61 775	13 178	25,3%	14 770	28,3%	17 149	27,8%	45 097	73,0%	12 283	76,8%	39,6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	56 412	59 203	10 081	17,9%	17 253	30,6%	14 626	24,7%	41 961	70,9%	11 184	64,6%	30,8%
Losses on disposal of Assets	750	1 500	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	179	-	-	-	179	-	-	-	-
Surplus/(Deficit)	62 632	69 332	72 284		56 036		27 743		156 062		31 362		
Transfers and subsidies - capital (monetary allocations)	31 372	94 311	8 041	25,6%	20 334	64,8%	-	-	28 375	30,1%	2 036	70,9%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	94 004	163 643	80 325		76 370		27 743		184 437		33 398		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	94 004	163 643	80 325		76 370		27 743		184 437		33 398		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	94 004	163 643	80 325		76 370		27 743		184 437		33 398		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	94 004	163 643	80 325		76 370		27 743		184 437		33 398		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	167 916	225 160	46 842	27,9%	39 897	23,8%	14 070	6,2%	100 810	44,8%	14 805	68,7%	(5,0%)
National Government	25 916	82 010	7 286	28,1%	19 047	73,5%	156	,2%	26 489	32,3%	1 603	99,5%	(90,3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	25 916	82 010	7 286	28,1%	19 047	73,5%	156	,2%	26 489	32,3%	1 603	99,5%	(90,3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	142 000	143 150	39 556	27,9%	20 850	14,7%	13 915	9,7%	74 321	51,9%	13 202	59,4%	5,4%
Capital Expenditure Functional	167 916	225 160	46 842	27,9%	39 897	23,8%	14 070	6,2%	100 810	44,8%	14 805	68,7%	(5,0%)
Municipal governance and administration	11 600	10 600	990	8,5%	26	,2%	-	-	1 016	9,6%	2	33,4%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	11 600	10 600	990	8,5%	26	,2%	-	-	1 016	9,6%	2	40,3%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 450	2 250	-	-	-	-	-	-	-	-	1 325	66,4%	(100,0%)
Community and Social Services	7 450	2 250	-	-	-	-	-	-	-	-	1 325	66,4%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	148 866	212 310	45 852	30,8%	39 871	26,8%	14 070	6,6%	99 794	47,0%	13 477	71,4%	4,4%
Planning and Development	1 600	2 200	-	-	-	-	165	7,5%	165	7,5%	-	1,1%	(100,0%)
Road Transport	147 266	210 110	45 852	31,1%	39 871	27,1%	13 905	6,6%	99 628	47,4%	13 477	72,6%	3,2%
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		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	315 546	399 990	135 064	42,8%	117 780	37,3%	179 275	44,8%	432 119	108,0%	137 813	104,3%	30,1%
Property rates	86 089	117 935	28 556	33,2%	33 724	39,2%	50 671	43,0%	112 951	95,8%	4	,9%	1 329 845,5%
Service charges	3 640	250	-	-	-	-	-	-	-	-	0	-	(100,0%)
Other revenue	21 162	11 143	18 595	87,9%	19 302	91,2%	18 805	168,8%	56 702	508,9%	44 002	639,9%	(57,3%)
Transfers and Subsidies - Operational	166 283	167 852	70 944	42,7%	55 580	33,4%	41 668	24,8%	168 193	100,2%	43 467	96,9%	(4,1%)
Transfers and Subsidies - Capital	31 372	94 311	16 969	54,1%	9 174	29,2%	68 131	72,2%	94 274	100,0%	50 340	157,2%	35,3%
Interest	7 000	8 500	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(223 011)	(237 028)	(62 952)	28,2%	(58 444)	26,2%	(60 200)	25,4%	(181 597)	76,6%	(38 774)	52,3%	55,3%
Suppliers and employees	(223 011)	(237 028)	(62 952)	28,2%	(58 444)	26,2%	(60 200)	25,4%	(181 597)	76,6%	(38 774)	52,6%	55,3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	92 535	162 962	72 112	77,9%	59 336	64,1%	119 075	73,1%	250 522	153,7%	99 039	231,5%	20,2%
Cash Flow from Investing Activities													
Receipts	(750)	(1 500)	-	-	-	-	(993)	66,2%	(993)	66,2%	-	-	(100,0%)
Proceeds on disposal of PPE	(750)	(1 500)	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	(993)	-	(993)	-	-	-	(100,0%)
Payments	(167 916)	(225 160)	(51 853)	39,9%	(48 400)	28,8%	(17 679)	7,9%	(117 932)	52,4%	(14 919)	74,9%	18,5%
Capital assets	(167 916)	(225 160)	(51 853)	30,9%	(48 400)	28,8%	(17 679)	7,9%	(117 932)	52,4%	(14 919)	74,9%	18,5%
Net Cash from/(used) Investing Activities	(168 666)	(226 660)	(51 853)	30,7%	(48 400)	28,7%	(18 672)	8,2%	(118 925)	52,5%	(14 919)	74,6%	25,2%
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	(76 131)	(63 698)	20 259	(26,6%)	10 936	(14,4%)	100 402	(157,6%)	131 597	(206,6%)	84 120	(259,9%)	19,4%
Cash/cash equivalents at the year begin:	169 810	169 810	150 719	88,8%	170 978	100,7%	181 914	107,1%	150 719	88,8%	190 153	79,3%	(4,3%)
Cash/cash equivalents at the year end:	93 679	106 112	170 978	182,5%	181 914	194,2%	282 316	266,1%	282 316	266,1%	274 273	184,7%	2,9%

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	624	9,5%	3 363	51,0%	149	2,3%	2 460	37,3%	6 596	2,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 932	7,9%	8 438	4,5%	7 016	3,7%	158 320	83,9%	188 706	75,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	51	7,6%	26	3,9%	21	3,2%	567	85,3%	665	,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	477	12,7%	321	8,5%	277	7,4%	2 684	71,4%	3 758	1,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 630	3,3%	1 549	3,1%	1 575	3,2%	44 588	90,4%	49 342	19,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	17	,8%	9	,4%	2 243	98,9%	2 269	,9%	-	-	-	-
Total By Income Source	17 714	7,0%	13 714	5,5%	9 048	3,6%	210 861	83,9%	251 337	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 948	5,4%	4 815	3,7%	4 258	3,3%	113 587	87,6%	129 608	51,6%	-	-	-	-
Commercial	1 908	7,3%	1 252	4,8%	1 127	4,3%	21 781	83,6%	26 068	10,4%	-	-	-	-
Households	8 858	9,3%	7 646	8,0%	3 663	3,8%	75 494	78,9%	95 661	38,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	17 714	7,0%	13 714	5,5%	9 048	3,6%	210 861	83,9%	251 337	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	2 500	99,7%	-	-	0	-	7	,3%	2 507	99,6%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10	100,0%	-	-	-	-	-	-	10	,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 510	99,7%	-	-	0	-	7	,3%	2 516	100,0%

Contact Details

Municipal Manager	Mr Nanki Sedibaneng Hoaseane	015 590 1650
Chief Financial Officer	Mr Sebelebele Tlou Herman	015 590 1650

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MODIMOLLE-MOOKGOPONG (LIM368)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	868 609	882 531	232 846	26,8%	264 610	30,5%	(129 210)	(14,6%)	368 246	41,7%	205 589	76,9%	(162,8%)
Exchange Revenue													
Service charges - Electricity	273 518	273 518	62 570	22,9%	100 568	36,8%	(233 708)	(85,4%)	(70 570)	(25,8%)	43 877	67,5%	(632,6%)
Service charges - Water	120 015	120 015	24 324	20,3%	27 830	23,2%	16 992	14,2%	69 147	57,6%	27 113	78,2%	(37,3%)
Service charges - Waste Water Management	51 984	51 984	12 232	23,5%	12 231	23,5%	8 141	15,7%	32 604	62,7%	7 528	70,4%	8,1%
Service charges - Waste Management	30 373	30 373	7 307	24,1%	7 329	24,1%	4 821	15,9%	19 457	64,1%	5 013	68,1%	(3,8%)
Sale of Goods and Rendering of Services	6 571	3 681	453	6,9%	517	7,9%	443	12,0%	1 413	38,4%	545	41,1%	(18,9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	68 900	78 900	23 207	33,7%	23 649	34,3%	20 247	25,7%	67 103	85,0%	20 370	89,6%	(,6%)
Interest earned from Current and Non Current Assets	1 100	1 100	12	1,1%	-	-	889	80,8%	901	81,9%	396	59,2%	124,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	691	531	30	4,4%	68	9,8%	47	8,8%	145	27,2%	63	28,2%	(25,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	938	5 063	296	31,6%	4 192	447,1%	1 175	23,2%	5 663	111,9%	1 298	69,9%	(9,5%)
Non-Exchange Revenue													
Property rates	149 864	149 864	35 352	23,6%	35 439	23,6%	11 135	7,4%	81 926	54,7%	55 175	72,2%	(79,8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 447	10 647	4 152	93,4%	2 475	55,7%	891	8,4%	7 518	70,6%	3 431	96,4%	(74,0%)
Licences or permits	8 198	4 114	1 158	14,1%	2	-	3 486	84,7%	4 647	112,9%	166	60,7%	1 999,5%
Transfer and subsidies - Operational	152 011	152 741	61 751	40,6%	50 311	33,1%	36 232	23,7%	148 294	97,1%	40 614	95,8%	(10,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	863 962	858 401	200 243	23,2%	182 127	21,1%	153 385	17,9%	535 755	62,4%	127 884	56,6%	19,9%
Employee related costs	287 900	258 649	62 335	21,7%	59 311	20,6%	61 311	23,7%	182 957	70,7%	43 245	71,2%	41,8%
Remuneration of councillors	13 260	11 243	2 299	17,3%	3 187	24,0%	3 628	32,3%	9 114	81,1%	203	8,4%	1 686,5%
Bulk purchases - electricity	241 606	241 606	70 934	29,4%	57 764	23,9%	25 147	10,4%	153 846	63,7%	49 378	83,6%	(49,1%)
Inventory consumed	29 644	31 851	3 680	12,4%	4 112	13,9%	12 190	38,3%	19 982	62,7%	5 976	47,6%	104,0%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	48 630	48 130	11 720	24,1%	11 750	24,2%	127	,3%	23 596	49,0%	125	1,0%	1,5%
Interest	27 373	26 673	28 400	103,8%	3 301	12,1%	8 944	33,5%	40 645	152,4%	-	52,1%	(100,0%)
Contracted services	86 468	90 209	9 765	11,3%	21 853	25,3%	31 149	34,5%	62 767	69,6%	13 034	49,7%	139,0%
Transfers and subsidies	200	100	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	93 499	81 499	34	,3%	313	,3%	31	,3%	378	,5%	39	,6%	(20,4%)
Operational costs	35 383	68 441	11 076	31,3%	20 535	58,0%	10 859	15,9%	42 470	62,1%	15 884	62,4%	(31,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 647	24 130	32 603		82 483		(282 595)		(167 508)		77 706		
Transfers and subsidies - capital (monetary allocations)	205 333	207 755	21 700	10,6%	79 329	38,6%	-	-	101 029	48,6%	2 634	13,7%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	209 980	231 884	54 303		161 813		(282 595)		(66 479)		80 340		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	209 980	231 884	54 303		161 813		(282 595)		(66 479)		80 340		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	209 980	231 884	54 303		161 813		(282 595)		(66 479)		80 340		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	209 980	231 884	54 303		161 813		(282 595)		(66 479)		80 340		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	219 833	222 343	32 041	14,6%	74 878	34,1%	15 891	7,1%	122 811	55,2%	23 706	15,9%	(33,0%)
National Government	205 333	207 843	31 957	15,6%	74 764	36,4%	14 495	7,0%	121 216	58,3%	23 315	15,8%	(37,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agent)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	205 333	207 843	31 957	15,6%	74 764	36,4%	14 495	7,0%	121 216	58,3%	23 315	15,8%	(37,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 500	14 500	85	,6%	114	,8%	1 396	9,6%	1 595	11,0%	390	36,1%	257,7%
Capital Expenditure Functional	219 833	222 343	36 236	16,5%	75 021	34,1%	15 891	7,1%	127 149	57,2%	23 706	15,9%	(33,0%)
Municipal governance and administration	12 500	12 500	85	,7%	114	,9%	1 396	11,2%	1 595	12,8%	29	6,9%	4 796,9%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	12 500	12 500	85	,7%	114	,9%	1 396	11,2%	1 595	12,8%	29	6,9%	4 796,9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 000	7 823	587	5,9%	2 041	20,4%	1 375	17,6%	4 003	51,2%	390	6,2%	252,2%
Community and Social Services	10 000	7 823	587	5,9%	2 041	20,4%	1 375	17,6%	4 003	51,2%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	390	6,2%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	33 685	27 350	13 619	40,4%	10 775	32,0%	2 188	8,0%	26 582	97,2%	3 723	53,4%	(41,2%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	33 685	27 350	13 619	40,4%	10 775	32,0%	2 188	8,0%	26 582	97,2%	3 723	53,4%	(41,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	163 649	174 670	21 946	13,4%	62 091	37,9%	10 931	6,3%	94 969	54,4%	19 563	11,0%	(44,1%)
Energy sources	4 635	6 801	-	-	5 416	116,9%	-	-	5 416	79,6%	17 610	43,5%	(100,0%)
Water Management	97 176	97 176	11 964	12,3%	31 527	32,4%	520	,5%	44 011	45,3%	1 019	,9%	(49,0%)
Waste Water Management	54 265	56 252	8 616	15,9%	15 922	29,3%	8 375	14,9%	32 914	58,5%	934	5,3%	796,8%
Waste Management	7 573	14 441	1 366	18,0%	9 226	121,8%	2 036	14,1%	12 628	87,4%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	933 372	932 835	419 593	45,0%	441 380	47,3%	248 043	26,6%	1 109 016	118,9%	161 584	60,7%	53,5%
Property rates	127 384	127 384	261 725	205,5%	263 897	207,2%	120 493	94,6%	646 115	507,2%	21 499	57,1%	460,5%
Service charges	421 537	412 197	17 512	4,2%	53 371	12,7%	66 607	16,2%	137 491	33,4%	19 204	14,9%	246,8%
Other revenue	26 006	32 388	30 901	118,8%	17 422	67,0%	(702)	(2,2%)	47 621	147,0%	48 046	583,2%	(101,5%)
Transfers and Subsidies - Operational	152 011	152 011	63 473	41,8%	47 918	31,5%	37 551	24,7%	148 942	98,0%	47 837	101,3%	(21,5%)
Transfers and Subsidies - Capital	205 333	207 755	45 970	22,4%	58 772	28,6%	23 205	11,2%	127 947	61,6%	24 601	29,6%	(5,7%)
Interest	1 100	1 100	12	1,1%	-	-	889	80,8%	901	81,9%	396	59,2%	124,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(698 769)	(694 145)	(68 482)	9,8%	(71 171)	10,2%	(127 646)	18,4%	(267 300)	38,5%	(79 889)	30,7%	59,8%
Suppliers and employees	(690 397)	(685 772)	(68 482)	9,9%	(71 171)	10,3%	(127 646)	18,6%	(267 300)	39,0%	(79 889)	31,1%	59,8%
Finance charges	(8 373)	(8 373)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	234 603	238 691	351 111	149,7%	370 209	157,8%	120 397	50,4%	841 717	352,6%	81 695	127,3%	47,4%
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	(221 433)	(221 433)	(42 798)	19,3%	(85 364)	38,6%	(15 657)	7,1%	(143 819)	64,9%	(27 895)	20,7%	(43,9%)
Capital assets	(221 433)	(221 433)	(42 798)	19,3%	(85 364)	38,6%	(15 657)	7,1%	(143 819)	64,9%	(27 895)	20,7%	(43,9%)
Net Cash from/(used) Investing Activities	(221 433)	(221 433)	(42 798)	19,3%	(85 364)	38,6%	(15 657)	7,1%	(143 819)	64,9%	(27 895)	20,7%	(43,9%)
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	13 169	17 258	308 314	2 341,2%	284 845	2 163,0%	104 740	606,9%	697 898	4 044,0%	53 800	1 216,5%	94,7%
Cash/cash equivalents at the year begin:	38 613	38 613	70 133	181,6%	342 423	886,8%	627 268	1 624,5%	70 133	181,6%	272 537	(84,7%)	130,2%
Cash/cash equivalents at the year end:	51 782	55 871	342 423	661,3%	627 268	1 211,4%	732 008	1 310,2%	732 008	1 310,2%	326 337	458,7%	124,3%

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 315	2,9%	9 563	2,7%	9 181	2,6%	326 860	91,8%	355 920	28,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 455	23,9%	11 974	23,0%	7 306	14,0%	20 291	39,0%	52 025	4,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 577	4,5%	7 412	2,9%	7 398	2,9%	231 757	89,8%	258 145	20,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 271	3,7%	3 475	3,0%	3 288	2,9%	103 094	90,3%	114 128	9,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 467	3,2%	1 986	2,6%	1 832	2,4%	70 106	91,8%	76 391	6,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	12 195	3,5%	8 577	2,5%	8 297	2,4%	319 829	91,7%	348 898	28,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	56	2%	17	1%	96	3%	32 838	99,5%	33 007	2,7%	-	-	-	-
Total By Income Source	53 336	4,3%	43 005	3,5%	37 398	3,0%	1 104 775	89,2%	1 238 514	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 325	9,4%	4 517	6,7%	3 687	5,5%	52 677	78,4%	67 206	5,4%	-	-	-	-
Commercial	16 656	7,2%	11 873	5,1%	8 684	3,7%	194 701	84,0%	231 914	18,7%	-	-	-	-
Households	30 355	3,2%	26 614	2,8%	25 028	2,7%	857 397	91,3%	939 394	75,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	53 336	4,3%	43 005	3,5%	37 398	3,0%	1 104 775	89,2%	1 238 514	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	1 675	2,7%	411	7%	1 076	1,7%	59 043	94,9%	62 206	5,2%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	25 465	2,2%	27 067	2,4%	30 434	2,7%	1 060 024	92,7%	1 142 990	94,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	27 140	2,3%	27 478	2,3%	31 511	2,6%	1 119 067	92,9%	1 205 196	100,0%

Contact Details

Municipal Manager	Dr Shepherd	014 718 2077
Chief Financial Officer	Mr Mmatlou Jones	014 718 2052

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOGALAKWENA (LIM367)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24											2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	1 418 183	1 457 108	362 011	25,5%	356 711	25,2%	315 773	21,7%	1 034 495	71,0%	351 495	79,5%	(10,2%)	
Exchange Revenue														
Service charges - Electricity	400 511	400 511	70 801	17,7%	78 492	19,6%	81 016	20,2%	230 309	57,5%	62 514	61,5%	29,2%	
Service charges - Water	204 844	204 844	(10 475)	(5,1%)	15 786	7,7%	29 188	14,2%	34 500	16,8%	23 359	51,8%	25,0%	
Service charges - Waste Water Management	29 454	25 447	5 522	18,7%	5 556	18,9%	5 294	20,8%	16 373	64,3%	4 966	73,9%	6,6%	
Service charges - Waste Management	20 545	46 446	6 220	30,3%	13 488	65,6%	6 005	12,9%	25 712	55,4%	4 920	76,1%	22,0%	
Sale of Goods and Rendering of Services	4 084	2 211	376	9,2%	496	12,1%	365	16,5%	1 237	55,9%	316	65,0%	15,4%	
Agency services	10 421	12 372	1 890	18,1%	3 218	30,9%	1 420	11,5%	6 528	52,8%	2 518	39,6%	(43,6%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	35 731	46 761	13 273	37,1%	14 014	39,2%	14 486	31,0%	41 773	89,3%	14 656	127,6%	(1,2%)	
Interest earned from Current and Non Current Assets	3 348	8 748	3 482	104,0%	1 428	42,6%	1 835	21,0%	6 744	77,1%	683	110,9%	168,5%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	2 027	2 027	391	19,3%	1 009	49,8%	428	21,1%	1 829	90,2%	359	53,9%	19,3%	
Licence and permits	1 951	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	336	1 977	115	34,3%	435	129,6%	1 036	52,4%	1 586	80,2%	1 068	478,2%	(3,1%)	
Non-Exchange Revenue														
Property rates	96 349	96 349	24 303	25,2%	24 208	25,1%	24 165	25,1%	72 676	75,4%	21 433	74,4%	12,7%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	4 005	4 005	226	5,6%	473	11,8%	770	19,2%	1 469	36,7%	426	22,9%	80,8%	
Licences or permits	11	11	2	19,0%	0	2,5%	3	26,9%	5	48,4%	16	201,6%	(82,3%)	
Transfer and subsidies - Operational	587 164	587 164	240 931	41,0%	194 151	33,1%	145 912	24,9%	580 994	98,9%	210 805	96,7%	(30,8%)	
Interest	13 551	13 551	3 971	29,3%	3 956	29,2%	3 850	28,4%	11 777	86,9%	3 306	83,5%	16,5%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	3 848	3 848	149	3,9%	-	-	-	-	149	3,9%	149	105,8%	(100,0%)	
Other Gains	-	833	833	-	-	-	-	-	833	100,0%	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	1 383 244	1 446 363	388 654	28,1%	362 449	26,2%	236 606	16,4%	987 710	68,3%	244 246	58,0%	(3,1%)	
Employee related costs	411 319	380 534	91 037	22,1%	86 017	20,9%	91 363	24,0%	268 417	70,5%	88 540	68,1%	3,2%	
Remuneration of councillors	18 009	24 289	1 261	7,0%	10 688	59,3%	6 341	26,1%	18 290	75,3%	2 551	54,6%	148,5%	
Bulk purchases - electricity	321 949	296 868	60 798	18,9%	115 441	35,9%	14 366	4,8%	190 605	64,2%	52 330	73,3%	(72,5%)	
Inventory consumed	60 120	72 192	18 638	31,0%	25 723	42,8%	15 203	21,1%	59 564	82,5%	27 210	69,5%	(44,1%)	
Debt impairment	190 574	49 574	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	100 410	45 724	-	-	-	-	-	-	-	-	-	-	-	
Interest	2 561	2 561	534	20,9%	968	37,8%	102	4,0%	1 604	62,6%	1 782	69,6%	(94,3%)	
Contracted services	153 364	280 573	62 460	40,7%	86 495	56,4%	79 716	28,4%	228 670	81,5%	54 209	84,5%	47,1%	
Transfers and subsidies	517	697	78	15,1%	7	1,4%	56	8,0%	141	20,2%	7	8,6%	668,6%	
Irrecoverable debts written off	-	138 000	115 897	-	9 214	-	4 219	3,1%	129 329	93,7%	(12)	-	(35 457,9%)	
Operational costs	124 422	155 352	37 950	30,5%	27 896	22,4%	25 242	16,2%	91 089	58,6%	17 629	48,4%	43,2%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	34 938	10 745	(26 643)		(5 738)		79 167		46 785		107 249			
Transfers and subsidies - capital (monetary allocations)	311 599	450 580	57 781	18,5%	247 966	79,6%	15 195	3,4%	320 943	71,2%	102 377	38,6%	(85,2%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	31 348	-	31 348	-	-	-	(100,0%)	
Surplus/(Deficit) after capital transfers and contributions	346 537	461 325	31 138		242 228		125 710		399 076		209 626			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	346 537	461 325	31 138		242 228		125 710		399 076		209 626			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	346 537	461 325	31 138		242 228		125 710		399 076		209 626			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	346 537	461 325	31 138		242 228		125 710		399 076		209 626			

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	311 599	450 580	64 375	20,7%	175 257	56,2%	94 202	20,9%	333 834	74,1%	82 603	56,8%	14,0%
National Government	311 599	450 580	64 375	20,7%	175 257	56,2%	92 813	20,6%	332 445	73,8%	82 960	57,2%	11,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	311 599	450 580	64 375	20,7%	175 257	56,2%	92 813	20,6%	332 445	73,8%	82 960	57,2%	11,9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	1 388	-	1 388	-	(357)	38,9%	(488,9%)
Capital Expenditure Functional	311 599	450 580	64 375	20,7%	175 257	56,2%	125 549	27,9%	365 181	81,0%	82 603	56,8%	52,0%
Municipal governance and administration	-	-	-	-	-	-	17	-	17	-	-	-	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	17	-	17	-	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	24 500	400	-	-	237	1,0%	92	23,0%	329	82,1%	(357)	81,8%	(125,8%)
Community and Social Services	16 500	-	-	-	-	-	92	-	92	-	(357)	76,8%	(125,8%)
Sport And Recreation	8 000	400	-	-	237	3,0%	-	-	237	59,1%	-	100,0%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	54 317	80 804	12 322	22,7%	28 202	51,9%	33 777	41,8%	74 300	92,0%	8 384	62,9%	302,8%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	54 317	80 804	12 322	22,7%	28 202	51,9%	33 777	41,8%	74 300	92,0%	8 384	80,1%	302,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	232 782	369 376	52 053	22,4%	146 818	63,1%	91 664	24,8%	290 535	78,7%	74 576	55,7%	22,9%
Energy sources	20 153	8 167	-	-	242	1,2%	9 923	121,5%	10 165	124,5%	306	10,9%	3 143,4%
Water Management	150 829	324 783	52 053	34,5%	133 348	88,4%	75 115	23,1%	260 517	80,2%	42 659	52,7%	76,1%
Waste Water Management	48 800	34 824	-	-	13 228	27,1%	6 626	19,0%	19 854	57,0%	1 876	58,9%	253,2%
Waste Management	13 000	1 603	-	-	-	-	-	-	-	-	29 734	97,6%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 429 073	1 735 801	524 915	36,7%	607 130	42,5%	410 251	23,6%	1 542 296	88,9%	316 567	81,4%	29,6%
Property rates	62 627	86 714	16 372	26,1%	17 723	28,3%	29 170	33,6%	63 264	73,0%	13 305	70,2%	119,2%
Service charges	435 265	617 972	80 310	18,5%	98 065	22,5%	88 737	14,4%	267 112	43,2%	77 427	52,6%	14,6%
Other revenue	30 220	30 451	73 203	242,2%	68 477	226,6%	63 563	208,7%	205 242	674,0%	(828)	1 892,0%	(7 775,0%)
Transfers and Subsidies - Operational	585 613	587 587	241 600	41,3%	191 238	32,7%	155 591	26,5%	588 429	100,1%	207 778	38,0%	(25,1%)
Transfers and Subsidies - Capital	311 999	400 980	110 277	35,3%	229 873	73,7%	71 356	17,8%	411 506	102,6%	18 535	72,2%	285,0%
Interest	3 348	12 097	3 154	94,2%	1 755	52,4%	1 835	15,2%	6 744	55,8%	350	87,0%	423,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 057 618)	(1 600 593)	(376 190)	35,6%	(837 021)	79,1%	(284 536)	17,8%	(1 497 747)	93,6%	(272 337)	69,6%	4,5%
Suppliers and employees	(1 055 058)	(1 598 032)	(376 190)	35,7%	(837 021)	79,3%	(284 536)	17,8%	(1 497 747)	93,7%	(272 337)	69,6%	4,5%
Finance charges	(2 561)	(2 561)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	371 454	135 208	148 725	40,0%	(229 891)	(61,9%)	125 715	93,0%	44 549	32,9%	44 230	(233,6%)	184,2%
Cash Flow from Investing Activities													
Receipts	3 848	3 848	149	3,9%	-	-	-	-	149	3,9%	3 867	105,8%	(100,0%)
Proceeds on disposal of PPE	3 848	3 848	149	3,9%	-	-	-	-	149	3,9%	3 867	105,8%	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(311 599)	(450 580)	(64 375)	20,7%	(175 257)	56,2%	(125 549)	27,9%	(365 181)	81,0%	(82 603)	58,2%	52,0%
Capital assets	(311 599)	(450 580)	(64 375)	20,7%	(175 257)	56,2%	(125 549)	27,9%	(365 181)	81,0%	(82 603)	58,2%	52,0%
Net Cash from/(used) Investing Activities	(307 750)	(446 732)	(64 227)	20,9%	(175 257)	56,9%	(125 549)	28,1%	(365 033)	81,7%	(78 736)	57,6%	59,5%
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	63 704	(311 524)	84 499	132,6%	(405 148)	(636,0%)	166	(,1%)	(320 483)	102,9%	(34 506)	9,4%	(100,5%)
Cash/cash equivalents at the year begin:	77 871	25 038	-	-	124 843	160,3%	(280 305)	(1 119,5%)	-	-	209 723	1 021,4%	(233,7%)
Cash/cash equivalents at the year end:	141 575	(286 486)	124 843	88,2%	(280 305)	(198,0%)	(280 165)	97,8%	(280 165)	97,8%	175 218	(57,1%)	(259,9%)

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	25 703	100,0%	-	-	-	-	-	-	25 703	71,1%
Bulk Water	2 976	100,0%	-	-	-	-	-	-	2 976	8,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 897	79,8%	37	,5%	344	4,7%	1 109	15,0%	7 387	20,4%
Auditor-General	80	100,0%	-	-	-	-	-	-	80	,2%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	34 656	95,9%	37	,1%	344	1,0%	1 109	3,1%	36 146	100,0%

Contact Details

Municipal Manager	Mr MM MALULEKA	015 491 9604
Chief Financial Officer	Mr KA NGOMANA	015 491 9606

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOLEMOLE (LIM353)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	274 777	282 666	89 654	32,6%	78 445	28,5%	75 235	26,6%	243 334	86,1%	60 630	84,1%	24,1%
Exchange Revenue													
Service charges - Electricity	12 336	12 336	2 231	18,1%	2 231	18,1%	2 566	20,8%	7 028	57,0%	2 138	28,2%	20,0%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	(3)	-	(100,0%)
Service charges - Waste Water Management	-	-	(0)	-	(1)	-	(1)	-	(1)	-	(0)	-	56,9%
Service charges - Waste Management	3 545	3 545	753	21,2%	752	21,2%	736	20,8%	2 242	63,2%	631	72,7%	16,7%
Sale of Goods and Rendering of Services	1 293	124	8	,6%	6	,4%	17	13,5%	30	24,3%	974	77,6%	(98,3%)
Agency services	1 681	1 681	627	37,3%	506	30,1%	514	30,6%	1 647	98,0%	(6 003)	251,2%	(108,6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 129	1 129	148	13,1%	156	13,8%	165	14,6%	469	41,5%	116	43,2%	42,4%
Interest earned from Current and Non Current Assets	9 600	10 100	1 527	15,9%	3 634	37,8%	3 391	33,6%	8 552	84,7%	3 330	58,3%	1,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	57	57	10	17,8%	10	17,8%	10	17,8%	30	53,4%	10	73,3%	-
Rental from Fixed Assets	248	248	56	22,7%	55	22,3%	55	22,3%	167	67,4%	55	56,8%	,3%
Licence and permits	13 120	14 289	1 391	10,6%	2 908	22,2%	3 226	22,6%	7 526	52,7%	3 130	87,2%	3,1%
Operational Revenue	244	244	110	45,1%	60	24,5%	69	28,2%	239	97,9%	101	220,0%	(31,4%)
Non-Exchange Revenue													
Property rates	46 063	36 021	7 137	15,5%	7 334	15,9%	7 297	20,3%	21 768	60,4%	8 142	59,8%	(10,4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	621	621	12	1,9%	513	82,7%	9	1,4%	534	86,0%	474	41,4%	(98,1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	183 701	201 132	75 437	41,1%	59 994	32,7%	56 865	28,3%	192 295	95,6%	47 398	98,0%	20,0%
Interest	1 140	1 140	207	18,2%	286	25,1%	315	27,6%	808	70,9%	137	64,4%	129,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	260 945	273 249	57 940	22,2%	57 984	22,2%	64 921	23,8%	180 845	66,2%	51 212	69,3%	26,8%
Employee related costs	107 287	111 046	26 582	24,8%	27 248	25,4%	27 275	24,6%	81 105	73,0%	25 245	72,1%	8,0%
Remuneration of councillors	19 640	16 478	3 989	20,3%	3 461	17,6%	3 461	21,0%	10 912	66,2%	3 417	69,8%	1,3%
Bulk purchases - electricity	13 783	13 783	4 362	31,6%	3 063	22,2%	3 411	24,7%	10 836	78,6%	1 873	56,1%	82,1%
Inventory consumed	8 246	5 917	1 587	19,2%	1 574	19,1%	1 293	21,9%	4 454	75,3%	1 557	69,7%	(17,0%)
Debt impairment	3 488	3 488	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	22 082	22 082	4 732	21,4%	4 502	20,4%	1 403	6,4%	10 637	48,2%	4 504	69,8%	(68,8%)
Interest	133	2 143	5	3,5%	5	4,1%	5	2%	15	,7%	6	15,1%	(20,0%)
Contracted services	45 769	64 039	9 738	21,3%	9 171	20,0%	21 279	33,2%	40 187	62,8%	5 865	72,9%	262,8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	500	500	2	,3%	537	107,3%	63	12,6%	601	120,2%	42	12,3%	49,5%
Operational costs	40 017	33 263	6 943	17,4%	8 423	21,0%	6 732	20,2%	22 098	66,4%	8 702	67,4%	(22,6%)
Losses on disposal of Assets	-	510	-	-	-	-	-	-	-	-	-	100,0%	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	13 832	9 417	31 714		20 462		10 313		62 489		9 418		
Transfers and subsidies - capital (monetary allocations)	58 548	60 401	18 495	31,6%	21 976	37,5%	(1 841)	(3,0%)	38 631	64,0%	5 347	63,5%	(134,4%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	72 380	69 818	50 209		42 438		8 472		101 119		14 765		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	72 380	69 818	50 209		42 438		8 472		101 119		14 765		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	72 380	69 818	50 209		42 438		8 472		101 119		14 765		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	72 380	69 818	50 209		42 438		8 472		101 119		14 765		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	72 380	73 305	16 972	23,4%	22 097	30,5%	4 227	5,8%	43 296	59,1%	5 744	52,0%	(26,4%)
National Government	58 548	60 401	16 359	27,9%	19 324	33,0%	1 644	2,7%	37 327	61,8%	6 357	56,1%	(74,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	58 548	60 401	16 359	27,9%	19 324	33,0%	1 644	2,7%	37 327	61,8%	6 357	56,1%	(74,1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 832	12 904	613	4,4%	2 773	20,0%	2 583	20,0%	5 969	46,3%	(613)	42,8%	(521,5%)
Capital Expenditure Functional	72 380	73 305	16 972	23,4%	22 097	30,5%	4 227	5,8%	43 296	59,1%	5 744	52,0%	(26,4%)
Municipal governance and administration	6 232	4 269	252	4,0%	2 101	33,7%	59	1,4%	2 412	56,5%	-	99,9%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 232	4 269	252	4,0%	2 101	33,7%	59	1,4%	2 412	56,5%	-	99,9%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	400	400	-	-	-	-	-	-	-	-	-	87,9%	-
Community and Social Services	400	400	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	44 080	66 136	15 249	34,6%	13 740	31,2%	11 224	17,0%	40 212	60,8%	5 744	52,8%	95,4%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	44 080	66 136	15 249	34,6%	13 740	31,2%	11 224	17,0%	40 212	60,8%	5 744	52,8%	95,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	21 668	2 500	1 472	6,8%	6 256	28,9%	(7 055)	(282,2%)	672	26,9%	-	26,1%	(100,0%)
Energy sources	19 368	200	1 472	7,6%	5 749	29,7%	(7 055)	(3 527,7%)	165	82,6%	-	26,1%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	2 300	2 300	-	-	507	22,0%	-	-	507	22,0%	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	323 559	332 973	112 905	34,9%	161 582	49,9%	246 712	74,1%	521 199	156,5%	290 518	176,4%	(15,1%)
Property rates	39 154	30 618	2 758	7,0%	438	1,1%	7 755	25,3%	10 950	35,8%	4 610	43,2%	68,2%
Service charges	19 547	19 547	268	1,4%	114	6%	313	1,6%	696	3,6%	635	7,1%	(50,7%)
Other revenue	13 009	11 175	6 513	50,1%	137 821	1 059,4%	171 295	1 532,8%	315 629	2 824,3%	284 852	188,5%	(39,9%)
Transfers and Subsidies - Operational	183 701	223 188	76 816	41,8%	549	3%	44 893	20,1%	122 258	54,8%	421	1 973,0%	10 563,4%
Transfers and Subsidies - Capital	58 548	38 345	25 023	42,7%	22 384	38,2%	21 724	56,7%	69 131	180,3%	-	80,2%	(100,0%)
Interest	9 600	10 100	1 527	15,9%	276	2,9%	732	7,2%	2 535	25,1%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(234 742)	(247 369)	(44 103)	18,8%	(136 763)	58,3%	(136 277)	55,1%	(317 143)	128,2%	(105 834)	129,4%	28,8%
Suppliers and employees	(234 742)	(247 369)	(44 103)	18,8%	(136 763)	58,3%	(136 277)	55,1%	(317 143)	128,2%	(105 834)	129,4%	28,8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	88 817	85 604	68 802	77,5%	24 819	27,9%	110 435	129,0%	204 056	238,4%	184 684	302,4%	(40,2%)
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)	(73 305)	(16 972)	23,4%	(22 097)	30,5%	(4 227)	5,8%	(43 296)	59,1%	(5 744)	52,0%	(26,4%)
Capital assets	(72 380)	(73 305)	(16 972)	23,4%	(22 097)	30,5%	(4 227)	5,8%	(43 296)	59,1%	(5 744)	52,0%	(26,4%)
Net Cash from/(used) Investing Activities	(72 380)	(73 305)	(16 972)	23,4%	(22 097)	30,5%	(4 227)	5,8%	(43 296)	59,1%	(5 744)	52,0%	(26,4%)
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	16 436	12 299	51 830	315,3%	2 722	16,6%	106 208	863,5%	160 760	1 307,1%	178 940	1 011,4%	(40,6%)
Cash/cash equivalents at the year begin:	118 872	112 262	111 992	94,2%	163 977	137,9%	166 699	148,5%	111 992	99,8%	46 847	100,0%	255,8%
Cash/cash equivalents at the year end:	135 308	124 561	164 026	121,2%	166 699	123,2%	272 907	219,1%	272 907	219,1%	315 331	250,2%	(13,5%)

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	48	,8%	48	,8%	48	,8%	5 755	97,5%	5 900	4,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	1 609	100,0%	1 609	1,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	24	1,3%	35	1,9%	34	1,8%	1 727	94,9%	1 820	1,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	78	2,1%	74	2,0%	72	1,9%	3 484	94,0%	3 780	2,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	244	1,4%	240	1,4%	238	1,4%	16 476	95,8%	17 197	12,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 072	1,9%	2 001	1,8%	1 930	1,8%	102 427	94,5%	108 429	78,2%	-	-	-	-
Total By Income Source	2 466	1,8%	2 398	1,7%	2 321	1,7%	131 478	94,8%	138 662	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 466	1,8%	2 398	1,7%	2 321	1,7%	131 478	94,8%	138 662	100,0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 466	1,8%	2 398	1,7%	2 321	1,7%	131 478	94,8%	138 662	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	21	100,0%	21	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	21	100,0%	21	100,0%

Contact Details

Municipal Manager	Mr Makgatho Kgabo Emmanuel	015 501 2300
Chief Financial Officer	Ms Zulu Khanyisile Cynthia Wendy	015 501 0243

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOPANI (DC33)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 690 322	1 782 385	535 663	31,7%	483 287	28,6%	405 742	22,8%	1 424 693	79,9%	357 180	87,0%	13,6%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	287 943	287 943	8 627	3,0%	25 373	8,8%	40 601	14,1%	74 601	25,9%	28 614	48,5%	41,9%
Service charges - Waste Water Management	37 811	37 811	2 962	7,8%	913	2,4%	8 215	21,7%	12 091	32,0%	4 826	65,4%	70,2%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	3 565	4 115	603	16,9%	172	4,8%	734	17,8%	1 509	36,7%	681	408,4%	7,7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	79 281	79 281	682	,9%	4 951	6,2%	7 637	9,6%	13 270	16,7%	307	7,9%	2 388,6%
Interest earned from Current and Non Current Assets	4 000	4 000	6 211	155,3%	5 815	145,4%	8 503	212,6%	20 530	513,2%	3 103	77,2%	174,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	92 000	3 494	-	9 506	-	8 846	9,6%	21 845	23,7%	2 815	301,9%	214,2%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 277 722	1 277 235	513 084	40,2%	436 557	34,2%	331 205	25,9%	1 280 846	100,3%	316 833	100,4%	4,5%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 689 403	1 694 610	252 973	15,0%	319 343	18,9%	310 401	18,3%	882 717	52,1%	262 401	52,3%	18,3%
Employee related costs	473 007	528 928	104 922	22,2%	119 461	25,3%	127 073	24,0%	351 455	66,4%	112 702	75,7%	12,8%
Remuneration of councillors	12 468	20 114	3 930	31,5%	4 992	40,0%	3 980	19,8%	12 901	64,1%	4 344	68,1%	(8,4%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	409 898	407 548	57 953	14,1%	87 606	21,4%	75 804	18,6%	221 362	54,3%	48 108	41,8%	57,6%
Debt impairment	63 714	63 714	-	-	-	-	-	-	-	-	-	2%	-
Depreciation and amortisation	450 000	293 348	-	-	-	-	2	-	2	-	-	-	(100,0%)
Interest	54 828	27 978	50	,1%	14	-	16	,1%	79	,3%	8	55,7%	104,9%
Contracted services	115 544	185 483	41 006	35,5%	62 623	54,2%	68 850	37,1%	172 480	93,0%	49 075	75,6%	40,3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	109 096	166 648	45 113	41,4%	44 648	40,9%	34 677	20,8%	124 437	74,7%	48 164	69,3%	(28,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	850	850	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	918	87 775	282 690		163 945		95 341		541 976		94 779		
Transfers and subsidies - capital (monetary allocations)	550 584	513 918	42 893	7,8%	273 420	49,7%	136 568	26,6%	452 881	88,1%	233 981	54,3%	(41,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	551 502	601 693	325 584		437 365		231 908		994 857		328 760		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	551 502	601 693	325 584		437 365		231 908		994 857		328 760		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	551 502	601 693	325 584		437 365		231 908		994 857		328 760		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	551 502	601 693	325 584		437 365		231 908		994 857		328 760		

Part 2: Capital Revenue and Expenditure

	2023/24									2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	450 742	485 242	91 793	20,4%	100 325	22,3%	68 289	14,1%	260 408	53,7%	160 036	50,2%	(57,3%)
National Government	450 742	463 242	91 793	20,4%	100 325	22,3%	68 289	14,7%	260 408	56,2%	158 171	50,9%	(56,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	450 742	463 242	91 793	20,4%	100 325	22,3%	68 289	14,7%	260 408	56,2%	158 171	50,9%	(56,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	22 000	-	-	-	-	-	-	-	-	1 865	21,6%	(100,0%)
Capital Expenditure Functional	450 742	485 242	91 793	20,4%	100 325	22,3%	68 289	14,1%	260 408	53,7%	160 036	50,2%	(57,3%)
Municipal governance and administration	-	12 000	-	-	-	-	-	-	-	-	449	7,8%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	12 000	-	-	-	-	-	-	-	-	449	7,8%	(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	450 742	473 242	91 793	20,4%	100 325	22,3%	68 289	14,4%	260 408	55,0%	159 587	50,9%	(57,2%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	450 742	473 242	91 793	20,4%	100 325	22,3%	68 289	14,4%	260 408	55,0%	159 587	50,9%	(57,2%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	2 185 532	2 254 109	761 870	34,9%	585 533	26,8%	410 924	18,2%	1 758 327	78,0%	568 775	96,5%	(27,8%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	349 726	325 753	-	-	-	-	-	-	-	-	-	-	-
Other revenue	4 100	96 650	693	16,9%	198	4,8%	862	9%	1 753	1,8%	766	7,3%	12,5%
Transfers and Subsidies - Operational	1 277 122	1 277 122	508 144	39,8%	426 000	33,4%	326 064	25,5%	1 260 208	98,7%	310 968	101,6%	4,9%
Transfers and Subsidies - Capital	550 584	550 584	248 655	45,2%	153 520	27,9%	75 494	13,7%	477 669	86,8%	256 924	109,3%	(70,6%)
Interest	4 000	4 000	4 378	109,5%	5 815	145,4%	8 503	212,6%	18 697	467,4%	116	16,8%	7 207,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 181 032)	(1 346 380)	(175 774)	14,9%	(114 020)	9,7%	(80 055)	5,9%	(369 849)	27,5%	(133 229)	27,6%	(39,9%)
Suppliers and employees	(1 181 032)	(1 345 252)	(175 774)	14,9%	(114 020)	9,7%	(80 055)	6,0%	(369 849)	27,5%	(133 229)	27,6%	(39,9%)
Finance charges	-	(1 128)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 004 500	907 729	586 096	58,3%	471 513	46,9%	330 869	36,5%	1 388 478	153,0%	435 546	310,5%	(24,0%)
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	(447 438)	(485 271)	(147 469)	33,0%	(116 211)	26,0%	(43 898)	9,0%	(307 578)	63,4%	(168 315)	51,0%	(73,9%)
Capital assets	(447 438)	(485 271)	(147 469)	33,0%	(116 211)	26,0%	(43 898)	9,0%	(307 578)	63,4%	(168 315)	51,0%	(73,9%)
Net Cash from/(used) Investing Activities	(447 438)	(485 271)	(147 469)	33,0%	(116 211)	26,0%	(43 898)	9,0%	(307 578)	63,4%	(168 315)	51,0%	(73,9%)
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	557 062	422 458	438 627	78,7%	355 302	63,8%	286 971	67,9%	1 080 900	255,9%	267 231	(1 075,6%)	7,4%
Cash/cash equivalents at the year begin:	169 183	169 183	171 211	101,2%	458 149	270,8%	813 122	480,6%	171 211	101,2%	891 139	842,8%	(8,8%)
Cash/cash equivalents at the year end:	726 245	591 641	458 149	63,1%	813 122	112,0%	1 100 092	185,9%	1 100 092	185,9%	1 158 370	(1 557,9%)	(5,0%)

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	6 154	27,5%	2 716	12,1%	2 771	12,4%	10 738	48,0%	22 379	100,0%	-	-	-	-
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	6 154	27,5%	2 716	12,1%	2 771	12,4%	10 738	48,0%	22 379	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 094	28,6%	547	14,3%	547	14,3%	1 641	42,9%	3 829	17,1%	-	-	-	-
Commercial	5 060	27,3%	2 168	11,7%	2 224	12,0%	9 097	49,0%	18 549	82,9%	-	-	-	-
Households	0	25,0%	0	12,6%	0	12,6%	0	49,9%	1	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 154	27,5%	2 716	12,1%	2 771	12,4%	10 738	48,0%	22 379	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	15 615	13,8%	-	-	-	-	97 901	86,2%	113 516	31,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	50 026	20,7%	475	,2%	15	-	191 705	79,1%	242 221	68,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	65 641	18,5%	475	,1%	15	-	289 606	81,4%	355 737	100,0%

Contact Details

Municipal Manager	Mr Mogano Tshupo Jack	015 811 6300
Chief Financial Officer	Ms Mathevuva 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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	530 868	542 578	175 219	33,0%	139 849	26,3%	124 077	22,9%	439 145	80,9%	51 540	60,3%	140,7%
Exchange Revenue													
Service charges - Electricity	160 630	160 630	36 096	22,5%	41 181	25,6%	41 007	25,5%	118 284	73,6%	29 969	59,5%	36,3%
Service charges - Water	-	-	9 585	-	7 861	-	8 070	-	25 516	-	6 420	-	25,7%
Service charges - Waste Water Management	-	-	784	-	787	-	779	-	2 350	-	602	-	29,4%
Service charges - Waste Management	15 497	20 400	5 742	37,1%	5 752	37,1%	5 642	27,7%	17 136	84,0%	4 844	79,9%	16,5%
Sale of Goods and Rendering of Services	1 994	1 994	316	15,9%	223	11,2%	194	9,7%	733	36,7%	186	60,2%	3,9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 767	5 767	17 584	304,9%	3 289	57,0%	7 952	137,9%	28 824	499,8%	2 729	263,9%	191,4%
Interest earned from Current and Non Current Assets	555	855	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	1	-	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	588	588	5	,9%	6	1,0%	5	,9%	16	2,7%	2	1,3%	188,3%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	91 618	91 618	79	,1%	885	1,0%	100	,1%	1 064	1,2%	99	,4%	1,0%
Non-Exchange Revenue													
Property rates	26 950	26 950	8 850	32,8%	6 071	22,5%	5 832	21,6%	20 753	77,0%	5 503	74,8%	6,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 075	4 075	619	15,2%	718	17,6%	680	16,7%	2 017	49,5%	757	58,1%	(10,1%)
Licences or permits	2 565	2 565	45	1,8%	73	2,9%	19	,7%	138	5,4%	18	2,9%	5,2%
Transfer and subsidies - Operational	220 628	227 135	95 514	43,3%	73 003	33,1%	53 797	23,7%	222 314	97,9%	409	72,3%	13 044,3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	484 868	478 439	128 069	26,4%	120 216	24,8%	63 422	13,3%	311 707	65,2%	86 465	57,6%	(26,6%)
Employee related costs	164 268	164 268	38 389	23,4%	39 805	24,2%	38 165	23,2%	116 360	70,8%	37 778	67,1%	1,0%
Remuneration of councillors	11 428	11 428	3 150	27,6%	2 736	23,9%	2 739	24,0%	8 626	75,5%	2 583	60,3%	6,0%
Bulk purchases - electricity	144 815	144 815	70 717	48,8%	50 647	35,0%	(4 313)	(3,0%)	117 051	80,8%	26 330	70,3%	(116,4%)
Inventory consumed	4 678	4 678	561	12,0%	826	17,7%	768	16,4%	2 155	46,1%	525	51,0%	46,3%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	34 000	34 000	-	-	-	-	-	-	-	-	-	-	-
Interest	525	525	-	-	-	-	182	34,6%	182	34,6%	-	-	(100,0%)
Contracted services	39 279	40 316	5 033	12,8%	9 227	23,5%	11 346	28,1%	25 606	63,5%	7 421	52,9%	52,9%
Transfers and subsidies	4 987	11 494	1 990	39,9%	2 908	58,3%	1 659	14,4%	6 557	57,0%	1 134	90,9%	46,3%
Irrecoverable debts written off	45 000	25 000	-	-	-	-	-	-	-	-	-	-	-
Operational costs	35 888	41 916	8 229	22,9%	14 066	39,2%	12 876	30,7%	35 171	83,9%	10 693	82,2%	20,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	46 000	64 139	47 150		19 633		60 655		127 438		(34 925)		
Transfers and subsidies - capital (monetary allocations)	34 036	42 307	15 975	46,9%	14 654	43,1%	8 124	19,2%	38 753	91,6%	-	87,1%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	80 036	106 446	63 125		34 287		68 779		166 191		(34 925)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	80 036	106 446	63 125		34 287		68 779		166 191		(34 925)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	80 036	106 446	63 125		34 287		68 779		166 191		(34 925)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	80 036	106 446	63 125		34 287		68 779		166 191		(34 925)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	80 036	97 903	5 723	7.2%	14 277	17.8%	16 000	16.3%	36 001	36.8%	11 596	35.9%	38.0%
National Government	34 036	45 447	4 856	14.3%	10 678	31.4%	10 061	22.1%	25 595	56.3%	5 952	33.3%	69.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 036	45 447	4 856	14.3%	10 678	31.4%	10 061	22.1%	25 595	56.3%	5 952	33.3%	69.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	46 000	52 455	868	1.9%	3 599	7.8%	5 939	11.3%	10 405	19.8%	5 644	40.7%	5.2%
Capital Expenditure Functional	80 036	97 903	5 723	7.2%	14 277	17.8%	16 000	16.3%	36 001	36.8%	13 442	39.4%	19.0%
Municipal governance and administration	4 300	9 250	-	-	-	-	49	.5%	49	.5%	2 971	78.3%	(98.4%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	1 125	80.3%	(100.0%)
Finance and administration	4 300	9 250	-	-	-	-	49	.5%	49	.5%	1 846	77.4%	(97.4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 780	1 780	-	-	-	-	902	50.7%	902	50.7%	148	54.2%	509.8%
Community and Social Services	-	-	-	-	-	-	-	-	-	-	148	65.7%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 780	1 780	-	-	-	-	902	50.7%	902	50.7%	-	.5%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	31 456	48 501	5 723	18.2%	5 829	18.5%	3 519	7.3%	15 071	31.1%	8 172	31.2%	(56.9%)
Planning and Development	8 765	19 697	3 363	38.4%	4 533	51.7%	466	2.4%	8 362	42.5%	5 447	22.8%	(91.4%)
Road Transport	22 691	28 804	2 360	10.4%	1 296	5.7%	3 052	10.6%	6 708	23.3%	2 725	95.6%	12.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	42 500	38 371	-	-	8 449	19.9%	11 531	30.1%	19 980	52.1%	2 152	52.8%	435.9%
Energy sources	35 000	29 540	-	-	5 665	16.2%	5 040	17.1%	10 704	36.2%	2 152	52.8%	134.2%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	2 784	-	237	-	3 021	-	-	-	(100.0%)
Waste Management	7 500	8 831	-	-	-	-	6 254	70.8%	6 254	70.8%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	531 194	536 674	59 634	11,2%	64 326	12,1%	127 220	23,7%	251 180	46,8%	44 194	27,9%	187,9%
Property rates	25 037	25 037	6 503	26,0%	6 262	25,0%	4 347	17,4%	17 112	68,3%	-	-	(100,0%)
Service charges	160 112	145 528	20 528	12,8%	25 159	15,7%	28 611	19,7%	74 298	51,1%	18 823	40,3%	52,0%
Other revenue	95 813	95 813	36 022	37,6%	26 719	27,9%	30 086	31,4%	92 826	96,9%	25 223	86,6%	19,3%
Transfers and Subsidies - Operational	215 641	227 135	(3 420)	(1,6%)	2 287	1,1%	56 053	24,7%	54 920	24,2%	149	2,3%	37 543,6%
Transfers and Subsidies - Capital	34 036	42 307	-	-	3 900	11,5%	8 124	19,2%	12 024	28,4%	-	-	(100,0%)
Interest	555	855	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(405 577)	(419 153)	(29 105)	7,2%	(80 080)	19,7%	(129 641)	30,9%	(238 826)	57,0%	(61 210)	15,9%	111,8%
Suppliers and employees	(405 052)	(418 628)	(29 105)	7,2%	(80 080)	19,8%	(128 641)	31,0%	(238 826)	57,0%	(61 210)	15,9%	111,8%
Finance charges	(525)	(525)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	125 617	117 522	30 529	24,3%	(15 754)	(12,5%)	(2 421)	(2,1%)	12 354	10,5%	(17 016)	82,2%	(85,8%)
Cash Flow from Investing Activities													
Receipts	-	-	729	-	576	-	-	-	1 305	-	428	-	(100,0%)
Proceeds on disposal of PPE	-	-	729	-	576	-	-	-	1 305	-	428	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(80 036)	(97 903)	(6 483)	8,1%	(16 469)	20,6%	(18 868)	19,3%	(41 820)	42,7%	(13 336)	44,3%	41,5%
Capital assets	(80 036)	(97 903)	(6 483)	8,1%	(16 469)	20,6%	(18 868)	19,3%	(41 820)	42,7%	(13 336)	44,3%	41,5%
Net Cash from/(used) Investing Activities	(80 036)	(97 903)	(5 754)	7,2%	(15 893)	19,9%	(18 868)	19,3%	(40 515)	41,4%	(12 907)	41,7%	46,2%
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	45 581	19 619	24 775	54,4%	(31 647)	(69,4%)	(21 289)	(108,5%)	(28 161)	(143,5%)	(29 923)	163,8%	(28,9%)
Cash/cash equivalents at the year begin:	5 715	12 819	34 507	603,8%	59 189	1 035,7%	17 433	136,0%	34 507	269,2%	94 711	158,3%	(81,6%)
Cash/cash equivalents at the year end:	51 296	32 438	59 189	115,4%	17 433	34,0%	(14 586)	(45,0%)	(14 586)	(45,0%)	64 788	155,2%	(122,5%)

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	2 781	11,5%	1 358	5,6%	997	4,1%	18 952	78,7%	24 088	16,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 743	22,9%	1 321	3,9%	1 129	3,3%	23 636	69,9%	33 829	22,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 977	4,5%	1 043	2,4%	944	2,1%	40 394	91,1%	44 357	29,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	613	9,1%	347	5,1%	300	4,4%	5 505	81,4%	6 765	4,5%	5	,1%	-	-
Receivables from Exchange Transactions - Waste Management	2 155	11,4%	1 129	6,0%	952	5,0%	14 713	77,6%	18 948	12,6%	10	,1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	-	0	-	0	-	136	99,9%	136	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	786	3,6%	769	3,6%	741	3,4%	19 308	89,4%	21 604	14,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	312	100,0%	312	,2%	-	-	-	-
Total By Income Source	16 054	10,7%	5 967	4,0%	5 062	3,4%	122 957	81,9%	150 040	100,0%	15	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 334	7,5%	803	2,6%	702	2,3%	27 159	87,6%	30 997	20,7%	(1)	-	-	-
Commercial	5 436	13,3%	1 156	2,8%	1 041	2,5%	33 354	81,4%	40 987	27,3%	(0)	-	-	-
Households	8 285	10,6%	4 008	5,1%	3 320	4,3%	62 443	80,0%	78 056	52,0%	15	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	16 054	10,7%	5 967	4,0%	5 062	3,4%	122 957	81,9%	150 040	100,0%	15	-	-	-

Part 5: Creditor Age Analysis

R 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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7	,9%	-	-	14	1,9%	735	97,2%	756	99,9%
Auditor-General	1	100,0%	-	-	-	-	-	-	1	,1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8	1,0%	-	-	14	1,9%	735	97,1%	757	100,0%

Contact Details

Municipal Manager	Mr Thovhedzo Nathaniel Tshiwanambi	015 534 6181
Chief Financial Officer	Mr Mudzungu Liston Murulana	015 534 6188

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: POLOKWANE (LIM354)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24											2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	4 945 302	4 935 692	1 327 698	26,8%	1 164 563	23,5%	1 047 010	21,2%	3 539 271	71,7%	926 347	71,8%	13,0%	
Exchange Revenue														
Service charges - Electricity	1 820 601	1 820 601	350 335	19,2%	313 297	17,2%	342 516	18,8%	1 006 148	55,3%	246 504	54,8%	38,9%	
Service charges - Water	350 836	350 836	70 605	20,1%	62 621	17,8%	49 966	14,2%	183 193	52,2%	55 310	57,8%	(9,7%)	
Service charges - Waste Water Management	147 319	147 319	44 589	30,3%	39 830	27,0%	34 027	23,1%	118 446	80,4%	39 924	81,6%	(14,8%)	
Service charges - Waste Management	141 640	141 640	37 703	26,6%	36 893	26,0%	31 150	22,0%	105 747	74,7%	34 180	75,2%	(8,9%)	
Sale of Goods and Rendering of Services	14 187	14 192	4 747	33,5%	7 153	50,4%	5 631	39,7%	17 530	123,5%	3 860	138,4%	45,9%	
Agency services	31 874	31 874	6 556	20,6%	6 831	21,4%	5 701	17,9%	19 087	59,9%	12 329	56,9%	(53,8%)	
Interest	-	-	-	-	0	-	(0)	-	-	-	-	-	(100,0%)	
Interest earned from Receivables	89 294	89 294	37 747	42,3%	37 938	42,5%	31 674	35,5%	107 359	120,2%	17 993	89,3%	76,0%	
Interest earned from Current and Non Current Assets	20 940	40 940	12 525	59,8%	9 002	43,0%	10 752	26,3%	32 280	78,8%	9 749	117,5%	10,3%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	12 512	12 512	7 459	59,6%	(2 189)	(17,5%)	7 645	61,1%	12 916	103,2%	6 878	149,0%	11,2%	
Licence and permits	14 098	14 098	18 144	128,7%	(710)	(5,0%)	2 352	16,7%	19 785	140,3%	(56 384)	160,0%	(104,2%)	
Operational Revenue	39 041	39 041	3 634	9,3%	2 005	5,1%	(789)	(2,0%)	4 849	12,4%	36 938	104,1%	(102,1%)	
Non-Exchange Revenue														
Property rates	622 442	622 442	147 966	23,8%	147 664	23,7%	146 132	23,5%	441 763	71,0%	138 430	71,1%	5,6%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	42 049	42 049	13 429	31,9%	8 668	20,6%	6 369	15,1%	28 466	67,7%	10 684	59,0%	(40,4%)	
Licences or permits	441	441	0	,1%	-	-	-	-	0	,1%	-	-	-	
Transfer and subsidies - Operational	1 575 705	1 546 089	572 258	36,3%	495 561	31,5%	373 883	24,2%	1 441 702	93,2%	369 952	90,0%	1,1%	
Interest	22 323	22 323	-	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	4 550 034	4 583 348	1 463 421	32,2%	1 464 084	32,2%	861 906	18,8%	3 789 411	82,7%	1 030 770	71,3%	(16,4%)	
Employee related costs	1 258 954	1 153 395	271 906	21,6%	266 509	21,2%	264 173	22,9%	802 588	69,6%	257 997	67,6%	2,4%	
Remuneration of councillors	43 514	44 896	10 075	23,2%	12 541	28,8%	10 653	23,7%	33 269	74,1%	10 016	76,7%	6,4%	
Bulk purchases - electricity	1 162 130	1 153 687	322 069	27,7%	219 472	18,9%	212 823	18,4%	754 365	65,4%	174 086	66,7%	22,3%	
Inventory consumed	336 483	314 542	48 684	14,5%	47 755	14,2%	64 739	20,6%	161 178	51,2%	40 248	41,9%	60,9%	
Debt impairment	272 220	154 124	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	272 220	272 220	526 954	193,6%	527 573	193,8%	(10 714)	(3,9%)	1 043 813	383,4%	206 871	239,7%	(105,2%)	
Interest	44 535	40 535	(19)	-	-	-	19 746	48,7%	19 727	48,7%	21 265	52,3%	(7,1%)	
Contracted services	839 992	926 149	168 269	20,0%	262 218	31,2%	235 354	25,4%	665 840	71,9%	151 899	54,1%	54,9%	
Transfers and subsidies	11 622	16 022	5 001	43,0%	3 153	27,1%	4 414	27,5%	12 568	78,4%	2 016	66,0%	119,0%	
Irrecoverable debts written off	-	118 096	36 606	-	29 077	-	12 294	10,4%	77 977	66,0%	83 828	36,7%	(85,3%)	
Operational costs	308 363	389 683	73 875	24,0%	102 786	33,3%	48 656	12,5%	225 317	57,8%	82 544	65,4%	(41,1%)	
Losses on disposal of Assets	-	-	-	-	(7 000)	-	(230)	-	(7 230)	-	-	-	(100,0%)	
Other Losses	-	-	-	-	-	-	-	-	-	-	1	-	(100,0%)	
Surplus/(Deficit)	395 269	352 344	(135 723)		(299 520)		185 104		(250 140)		(104 423)			
Transfers and subsidies - capital (monetary allocations)	705 105	679 678	190 957	27,1%	214 573	30,4%	133 503	19,6%	539 034	79,3%	121 756	37,4%	9,6%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	1 100 373	1 032 022	55 234		(84 947)		318 607		288 894		17 333			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	1 100 373	1 032 022	55 234		(84 947)		318 607		288 894		17 333			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	1 100 373	1 032 022	55 234		(84 947)		318 607		288 894		17 333			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	1 100 373	1 032 022	55 234		(84 947)		318 607		288 894		17 333			

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	797 239	866 335	184 109	23,1%	221 314	27,8%	194 415	22,4%	599 837	69,2%	127 076	38,1%	53,0%
National Government	613 134	591 086	162 837	26,6%	184 159	30,0%	110 512	18,7%	457 509	77,4%	113 755	38,8%	(2,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	613 134	591 086	162 837	26,6%	184 159	30,0%	110 512	18,7%	457 509	77,4%	113 755	38,8%	(2,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	184 104	275 249	21 272	11,6%	37 155	20,2%	83 902	30,5%	142 329	51,7%	13 321	35,9%	529,9%
Capital Expenditure Functional	797 239	866 335	184 109	23,1%	221 314	27,8%	194 415	22,4%	599 837	69,2%	127 076	38,1%	53,0%
Municipal governance and administration	37 200	24 126	1 526	4,1%	3 273	8,8%	2 105	8,7%	6 904	28,6%	1 781	9,9%	18,2%
Executive and Council	3 400	1 203	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	33 800	22 923	1 526	4,5%	3 273	9,7%	2 105	9,2%	6 904	30,1%	1 781	9,9%	18,2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	43 046	67 746	548	1,3%	14 359	33,4%	2 804	4,1%	17 711	26,1%	2 064	41,5%	35,8%
Community and Social Services	5 204	5 204	-	-	139	2,7%	-	-	139	2,7%	-	2,9%	-
Sport And Recreation	37 842	62 542	548	1,4%	14 221	37,6%	2 804	4,5%	17 573	28,1%	2 064	44,4%	35,8%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	283 908	254 575	33 738	11,9%	63 629	22,4%	44 955	17,7%	142 322	55,9%	43 307	40,2%	3,8%
Planning and Development	11 614	28 706	6 495	55,9%	9 125	78,6%	9 835	34,3%	25 455	88,7%	3 780	13,5%	160,2%
Road Transport	272 294	225 870	27 243	10,0%	54 504	20,0%	35 120	15,5%	116 867	51,7%	39 527	43,7%	(11,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	433 085	519 888	148 297	34,2%	140 052	32,3%	144 551	27,8%	432 900	83,3%	79 924	38,6%	80,9%
Energy sources	90 921	73 489	7 499	8,2%	7 244	8,0%	14 308	19,5%	29 050	39,5%	9 891	39,6%	44,7%
Water Management	206 987	296 221	70 588	34,1%	102 815	49,7%	54 428	18,4%	227 831	76,9%	33 434	39,0%	62,8%
Waste Water Management	112 021	127 021	70 211	62,7%	28 215	25,2%	75 815	59,7%	174 240	137,2%	36 599	39,0%	107,2%
Waste Management	23 156	23 156	-	-	1 778	7,7%	-	-	1 778	7,7%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

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	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	5 620 973	5 604 892	1 875 200	33,4%	1 382 556	24,6%	1 513 535	27,0%	4 771 291	85,1%	1 619 015	117,3%	(6,5%)
Property rates	529 076	529 076	124 382	23,5%	152 011	28,7%	138 554	26,2%	414 947	78,4%	160 343	78,0%	(13,6%)
Service charges	2 405 037	2 405 037	492 856	20,5%	533 946	22,2%	515 802	21,4%	1 542 604	64,1%	449 794	72,0%	14,7%
Other revenue	385 111	404 071	330 884	85,9%	77 150	20,0%	56 809	14,1%	464 843	115,0%	318 181	1 342,9%	(82,1%)
Transfers and Subsidies - Operational	1 575 705	1 546 089	647 235	41,1%	439 352	27,9%	444 081	28,7%	1 530 668	99,0%	423 428	88,6%	4,9%
Transfers and Subsidies - Capital	705 105	679 678	262 917	37,3%	167 097	23,7%	342 627	50,4%	772 642	113,7%	261 093	101,0%	31,2%
Interest	20 940	40 940	16 926	80,8%	13 000	62,1%	15 662	38,3%	45 587	111,4%	6 177	75,9%	153,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 661 715)	(4 564 758)	(1 045 377)	22,4%	(1 064 771)	22,8%	(941 250)	20,6%	(3 051 398)	66,8%	(822 224)	65,2%	14,5%
Suppliers and employees	(4 608 366)	(4 511 029)	(1 045 377)	22,7%	(1 061 538)	23,0%	(917 091)	20,3%	(3 024 005)	67,0%	(822 224)	66,1%	11,5%
Finance charges	(42 309)	(38 509)	-	-	-	-	(19 746)	51,3%	(19 746)	51,3%	-	-	(100,0%)
Transfers and grants	(11 041)	(15 221)	-	-	(3 233)	29,3%	(4 414)	29,0%	(7 647)	50,2%	-	-	(100,0%)
Net Cash from/(used) Operating Activities	959 258	1 040 134	829 823	86,5%	317 785	33,1%	572 285	55,0%	1 719 894	165,4%	796 791	337,8%	(28,2%)
Cash Flow from Investing Activities													
Receipts	-	5	1	-	2	-	0	6,2%	4	72,5%	0	-	32,2%
Proceeds on disposal of PPE	-	5	1	-	2	-	0	6,2%	4	72,5%	0	-	32,2%
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(870 983)	(946 471)	(209 193)	24,0%	(235 750)	27,1%	(207 944)	22,0%	(652 887)	69,0%	(135 667)	46,1%	53,3%
Capital assets	(870 983)	(946 471)	(209 193)	24,0%	(235 750)	27,1%	(207 944)	22,0%	(652 887)	69,0%	(135 667)	46,1%	53,3%
Net Cash from/(used) Investing Activities	(870 983)	(946 465)	(209 191)	24,0%	(235 748)	27,1%	(207 943)	22,0%	(652 883)	69,0%	(135 667)	45,8%	53,3%
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	88 275	93 668	620 632	703,1%	82 037	92,9%	364 342	389,0%	1 067 011	1 139,1%	661 125	1 862,7%	(44,9%)
Cash/cash equivalents at the year begin:	232 670	184 371	184 371	79,2%	805 003	346,0%	887 040	481,1%	184 371	100,0%	2 412 657	100,0%	(63,2%)
Cash/cash equivalents at the year end:	320 945	278 040	805 003	250,8%	887 040	276,4%	1 251 382	450,1%	1 251 382	450,1%	3 073 781	798,0%	(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	31 727	9,2%	10 448	3,0%	6 592	1,9%	294 897	85,8%	343 665	16,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	76 717	27,1%	19 246	6,8%	9 261	3,3%	177 534	62,8%	282 758	13,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	44 144	8,9%	17 407	3,5%	12 570	2,5%	420 396	85,0%	494 516	24,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	14 203	9,5%	8 279	5,5%	5 909	3,9%	121 888	81,1%	150 279	7,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	13 916	8,1%	7 541	4,4%	5 817	3,4%	145 056	84,2%	172 329	8,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	181	100,0%	181	-	-	-	-	-
Interest on Arrear Debtor Accounts	13 303	3,0%	13 014	2,9%	12 586	2,9%	402 435	91,2%	441 337	21,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 158	1,4%	1 447	,9%	3 365	2,1%	151 625	95,6%	158 594	7,8%	-	-	-	-
Total By Income Source	196 168	9,6%	77 382	3,8%	56 099	2,7%	1 714 012	83,9%	2 043 660	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	21 822	8,9%	8 619	3,5%	6 843	2,8%	208 691	84,8%	245 975	12,0%	-	-	-	-
Commercial	88 382	20,7%	23 973	5,6%	12 413	2,9%	301 796	70,8%	426 563	20,9%	-	-	-	-
Households	85 964	6,3%	44 790	3,3%	36 843	2,7%	1 203 525	87,8%	1 371 122	67,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	196 168	9,6%	77 382	3,8%	56 099	2,7%	1 714 012	83,9%	2 043 660	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	81 046	100,0%	-	-	-	-	-	-	81 046	78,9%
Bulk Water	202	100,0%	-	-	-	-	-	-	202	,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 410	100,0%	-	-	-	-	-	-	21 410	20,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	102 658	100,0%	-	-	-	-	-	-	102 658	100,0%

Contact Details

Municipal Manager	Ms Thuso Nemugumoni	015 290 2102
Chief Financial Officer	Mr Thabo Nonyane (Deputy CFO) (Acting CF	015 290 2049

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: SEKHUKHUNE (DC47)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 273 052	1 312 647	486 800	38,2%	178 418	14,0%	579 547	44,2%	1 244 765	94,8%	339 524	91,9%	70,7%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	93 542	93 005	(3 897)	(4,2%)	22 915	24,5%	34 248	36,8%	53 267	57,3%	12 857	58,2%	166,4%
Service charges - Waste Water Management	15 517	15 517	3 717	24,0%	3 698	23,8%	4 527	29,2%	11 942	77,0%	3 709	74,7%	22,0%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	2 249	1 306	177	7,9%	274	12,2%	451	34,5%	902	69,1%	248	41,1%	81,7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	16 028	18 128	8 106	50,6%	8 379	52,3%	8 724	48,1%	25 209	139,1%	6 924	121,0%	26,0%
Interest earned from Current and Non Current Assets	26 992	68 992	25 062	92,9%	20 306	75,2%	16 961	24,6%	62 329	90,3%	20 051	179,4%	(15,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	37	30	-	-	0	,7%	0	,9%	1	1,8%	20	62,0%	(98,6%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	3	3	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	53	49	-	-	-	-	5	9,6%	5	9,6%	4	8,8%	5,3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 118 177	1 115 164	453 635	40,6%	122 845	11,0%	514 630	46,1%	1 091 110	97,8%	295 710	92,9%	74,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	453	453	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 230 747	1 258 511	249 794	20,3%	321 849	26,2%	296 785	23,6%	868 428	69,0%	244 808	52,0%	21,2%
Employee related costs	478 529	463 718	100 111	20,9%	109 482	22,9%	102 099	22,0%	311 692	67,2%	122 022	59,0%	(16,3%)
Remuneration of councillors	19 083	17 283	6 172	32,3%	3 538	18,5%	4 026	23,3%	13 736	79,5%	6 649	140,3%	(39,4%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	185 067	207 267	62 751	33,9%	104 024	56,2%	(36 833)	(17,8%)	129 942	62,7%	38 840	34,1%	(194,8%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	99 840	99 730	-	-	-	-	-	-	-	-	-	-	-
Interest	105	105	-	-	-	-	-	-	-	-	-	-	-
Contracted services	202 768	224 332	32 698	16,1%	42 518	21,0%	165 088	73,6%	240 305	107,1%	27 385	42,3%	502,8%
Transfers and subsidies	20 000	20 000	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 307	5 307	-	-	-	-	-	-	-	-	-	-	-
Operational costs	220 048	220 770	48 060	21,8%	62 288	28,3%	62 405	28,3%	172 753	78,3%	49 911	77,3%	25,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	42 305	54 136	237 006		(143 431)		282 762		376 337		94 717		
Transfers and subsidies - capital (monetary allocations)	551 608	517 156	31 887	5,8%	110 633	20,1%	70 853	13,7%	213 373	41,3%	33 253	22,2%	113,1%
Transfers and subsidies - capital (n-kind)	-	-	51	-	266	-	2 378	-	2 695	-	169	-	1 309,3%
Surplus/(Deficit) after capital transfers and contributions	593 913	571 292	268 945		(32 533)		355 993		592 405		128 139		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	593 913	571 292	268 945		(32 533)		355 993		592 405		128 139		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	593 913	571 292	268 945		(32 533)		355 993		592 405		128 139		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	593 913	571 292	268 945		(32 533)		355 993		592 405		128 139		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	593 743	569 618	33 708	5,7%	118 772	20,0%	70 939	12,5%	223 419	39,2%	32 964	21,5%	115,2%
National Government	551 608	517 156	32 959	6,0%	112 072	20,3%	58 406	11,3%	203 437	39,3%	28 703	21,8%	103,5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	551 608	517 156	32 959	6,0%	112 072	20,3%	58 406	11,3%	203 437	39,3%	28 703	21,8%	103,5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	42 135	52 461	749	1,8%	6 701	15,9%	12 532	23,9%	19 981	38,1%	4 261	17,7%	194,1%
Capital Expenditure Functional	593 743	569 618	33 708	5,7%	118 772	20,0%	70 939	12,5%	223 419	39,2%	32 964	21,5%	115,2%
Municipal governance and administration	28 950	31 450	489	1,7%	505	1,7%	3 452	11,0%	4 446	14,1%	478	13,7%	622,2%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	28 950	31 450	489	1,7%	505	1,7%	3 452	11,0%	4 446	14,1%	478	14,4%	622,2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	563 293	536 668	33 219	5,9%	118 268	21,0%	67 487	12,6%	218 973	40,8%	32 486	21,6%	107,7%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	563 293	536 668	33 219	5,9%	118 268	21,0%	67 487	12,6%	218 973	40,8%	32 486	21,6%	107,7%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 759 866	1 768 267	661 439	37,6%	211 100	12,0%	743 637	42,1%	1 616 175	91,4%	78 318	15,2%	849,5%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	65 249	65 114	11 825	18,1%	12 063	18,5%	9 597	14,7%	33 486	51,4%	8 830	53,3%	8,7%
Other revenue	2 219	3 641	29 341	1 322,1%	57 338	2 583,6%	(82 182)	(2 257,1%)	4 497	123,5%	(218 953)	(14 685,8%)	(62,5%)
Transfers and Subsidies - Operational	1 118 177	1 113 364	453 495	40,6%	120 298	10,8%	509 787	45,8%	1 083 580	97,3%	286 726	27,8%	77,8%
Transfers and Subsidies - Capital	551 608	517 156	143 600	26,0%	1 722	,3%	290 527	56,2%	435 849	84,3%	1 715	42,9%	16 840,3%
Interest	22 612	68 992	23 177	102,5%	19 678	87,0%	15 907	23,1%	58 763	85,2%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 026 188)	(1 158 781)	(432 685)	42,2%	(603 050)	58,8%	(716 178)	61,8%	(1 751 914)	151,2%	(300 740)	104,9%	138,1%
Suppliers and employees	(1 026 188)	(1 158 781)	(432 685)	42,2%	(603 050)	58,8%	(716 178)	61,8%	(1 751 914)	151,2%	(300 740)	104,9%	138,1%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	733 678	609 485	228 753	31,2%	(391 950)	(53,4%)	27 458	4,5%	(135 739)	(22,3%)	(222 422)	(128,5%)	(112,3%)
Cash Flow from Investing Activities													
Receipts	453	453	-	-	-	-	-	-	-	-	3 824	(121 044,9%)	(100,0%)
Proceeds on disposal of PPE	453	453	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	3 824	-	(100,0%)
Payments	(593 743)	(569 618)	(33 708)	5,7%	(118 772)	20,0%	(70 939)	12,5%	(223 419)	39,2%	(32 964)	21,5%	115,2%
Capital assets	(593 743)	(569 618)	(33 708)	5,7%	(118 772)	20,0%	(70 939)	12,5%	(223 419)	39,2%	(32 964)	21,5%	115,2%
Net Cash from/(used) Investing Activities	(593 291)	(569 165)	(33 708)	5,7%	(118 772)	20,0%	(70 939)	12,5%	(223 419)	39,3%	(29 139)	106,7%	143,4%
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	140 388	40 320	195 046	138,9%	(510 723)	(363,8%)	(43 480)	(107,8%)	(359 157)	(890,8%)	(251 561)	(3 396,6%)	(82,7%)
Cash/cash equivalents at the year begin:	275 962	928 392	-	-	927 742	336,2%	417 019	44,9%	-	-	(925 079)	28,9%	(145,1%)
Cash/cash equivalents at the year end:	416 350	968 712	927 742	222,8%	417 019	100,2%	1 106 235	114,2%	1 106 235	114,2%	(1 176 640)	(243,7%)	(194,0%)

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	1 405	18,3%	917	11,9%	392	5,1%	4 981	64,7%	7 695	1,6%	-	-	-	-
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	5 717	8,7%	2 470	3,8%	1 940	2,9%	55 719	84,6%	65 846	13,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	26 192	6,4%	17 479	4,2%	8 382	2,0%	359 370	87,3%	411 422	84,8%	-	-	-	-
Total By Income Source	33 315	6,9%	20 866	4,3%	10 714	2,2%	420 069	86,6%	484 963	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 405	18,3%	917	11,9%	392	5,1%	4 981	64,7%	7 695	1,6%	-	-	-	-
Commercial	5 717	8,7%	2 470	3,8%	1 940	2,9%	55 719	84,6%	65 846	13,6%	-	-	-	-
Households	26 192	6,4%	17 479	4,2%	8 382	2,0%	359 370	87,3%	411 422	84,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	33 315	6,9%	20 866	4,3%	10 714	2,2%	420 069	86,6%	484 963	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	22 300	21,0%	13 889	13,1%	69 815	65,9%	-	-	106 005	96,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 226	99,2%	-	-	35	,8%	-	-	4 261	3,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	26 527	24,1%	13 889	12,6%	69 850	63,3%	-	-	110 266	100,0%

Contact Details

Municipal Manager	Ms Maureen Ntshudisane	013 262 7312
Chief Financial Officer	Mr Hendrick Legamane Nkademeng/Acting Cf	013 262 7312

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THABAZIMBI (LIM361)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	550 934	550 934	53 953	9,8%	106 047	19,2%	54 516	9,9%	214 516	38,9%	96 357	61,9%	(43,4%)
Exchange Revenue													
Service charges - Electricity	128 800	128 800	14 476	11,2%	21 561	16,7%	13 343	10,4%	49 380	38,3%	20 782	45,7%	(35,8%)
Service charges - Water	84 283	84 283	3 526	4,2%	10 303	12,2%	6 356	7,5%	20 186	23,9%	(3 849)	56,6%	(265,1%)
Service charges - Waste Water Management	31 315	31 315	4 533	14,5%	7 235	23,1%	4 736	15,1%	16 504	52,7%	7 044	71,9%	(32,8%)
Service charges - Waste Management	19 259	19 259	3 172	16,5%	4 781	24,8%	3 092	16,1%	11 045	57,3%	4 526	77,9%	(31,7%)
Sale of Goods and Rendering of Services	998	998	283	28,3%	320	32,0%	77	7,7%	679	68,1%	196	50,5%	(60,8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	34 699	34 699	10 024	28,9%	12 099	34,9%	10 299	29,7%	32 422	93,4%	9 156	75,9%	12,5%
Interest earned from Current and Non Current Assets	623	623	48	7,7%	19	3,1%	164	26,4%	232	37,2%	309	99,7%	(46,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	606	606	90	14,9%	138	22,7%	92	15,2%	320	52,8%	129	90,9%	(28,9%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 825	1 825	25	1,4%	0	-	72	3,9%	97	5,3%	1	10,8%	11 700,8%
Non-Exchange Revenue													
Property rates	102 476	102 476	17 331	16,9%	4 648	4,5%	16 045	15,7%	38 024	37,1%	19 305	66,5%	(16,9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	821	821	1	,1%	2	,2%	100	12,2%	102	12,5%	33	142,4%	205,8%
Licences or permits	5 016	5 016	1	,1%	2	,1%	3	,1%	7	,1%	5	,5%	(34,3%)
Transfer and subsidies - Operational	140 212	140 212	443	,3%	44 817	32,0%	136	,1%	45 396	32,4%	38 723	68,3%	(99,6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	122	-	-	-	122	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	534 839	544 007	72 396	13,5%	89 279	16,7%	69 934	12,9%	231 610	42,6%	57 115	47,1%	22,4%
Employee related costs	167 499	167 499	21 753	13,0%	36 093	21,5%	(29)	-	57 817	34,5%	13 884	57,5%	(100,2%)
Remuneration of councillors	10 008	11 558	1 823	18,2%	(36 096)	(360,7%)	38 694	334,8%	4 421	38,3%	733	53,0%	5 177,1%
Bulk purchases - electricity	109 118	99 000	11 716	10,7%	30 514	28,0%	7 855	7,9%	50 084	50,6%	16 167	58,6%	(51,4%)
Inventory consumed	58 158	54 093	11 559	19,9%	14 833	25,5%	2 266	4,2%	28 657	53,0%	12 627	52,0%	(82,1%)
Debt impairment	34 577	34 577	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	39 231	39 231	9 225	23,5%	26 631	67,9%	-	-	35 855	91,4%	-	-	-
Interest	16 195	22 518	2 711	16,7%	1 483	9,2%	133	,6%	4 327	19,2%	4 772	69,1%	(97,2%)
Contracted services	54 470	69 347	12 107	22,2%	14 575	26,8%	16 891	24,4%	43 573	62,8%	5 155	43,6%	227,6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	22 508	2 508	-	-	-	-	-	-	-	-	-	-	-
Operational costs	23 074	43 677	1 502	6,5%	1 247	5,4%	4 125	9,4%	6 874	15,7%	3 776	41,5%	9,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	16 094	6 926	(18 444)		16 768		(15 419)		(17 094)		39 242		
Transfers and subsidies - capital (monetary allocations)	110 419	102 002	3 464	3,1%	19 940	18,1%	1 733	1,7%	25 138	24,6%	11 589	23,9%	(85,0%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	126 513	108 928	(14 980)		36 708		(13 686)		8 043		50 831		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	126 513	108 928	(14 980)		36 708		(13 686)		8 043		50 831		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	126 513	108 928	(14 980)		36 708		(13 686)		8 043		50 831		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	126 513	108 928	(14 980)		36 708		(13 686)		8 043		50 831		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	108 463	100 445	2 456	2,3%	20 527	18,9%	457	,5%	23 440	23,3%	5 075	22,3%	(91,0%)
National Government	108 463	100 445	2 456	2,3%	20 527	18,9%	457	,5%	23 440	23,3%	5 075	22,3%	(91,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	108 463	100 445	2 456	2,3%	20 527	18,9%	457	,5%	23 440	23,3%	5 075	22,3%	(91,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	108 463	101 445	2 456	2,3%	20 527	18,9%	457	,5%	23 440	23,1%	5 075	21,5%	(91,0%)
Municipal governance and administration	-	1 000	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	1 000	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	1 200	-	-	-	-	-	-	-	-	2 000	80,0%	(100,0%)
Community and Social Services	-	1 200	-	-	-	-	-	-	-	-	2 000	80,0%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 038	27 620	2 456	7,2%	3 656	10,7%	-	-	6 112	22,1%	2 703	64,6%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	34 038	27 620	2 456	7,2%	3 656	10,7%	-	-	6 112	22,1%	2 703	64,6%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	74 425	69 625	-	-	16 872	22,7%	457	,7%	17 328	24,9%	371	13,3%	22,9%
Energy sources	35 935	31 135	-	-	13 766	38,3%	457	1,5%	14 223	45,7%	-	-	(100,0%)
Water Management	30 490	34 490	-	-	3 106	10,2%	-	-	3 106	9,0%	371	19,6%	(100,0%)
Waste Water Management	8 000	4 000	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	2 000	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	587 359	568 450	38 125	6,5%	98 934	16,8%	49 664	8,7%	186 723	32,8%	57 674	47,1%	(13,9%)
Property rates	81 472	81 472	11 013	13,5%	15 356	18,8%	15 750	19,3%	42 119	51,7%	18 806	64,2%	(16,3%)
Service charges	214 754	252 501	18 527	8,6%	32 149	15,0%	27 912	11,1%	78 587	31,1%	30 847	63,0%	(9,5%)
Other revenue	7 699	(17 640)	3 287	42,7%	6 633	86,1%	3 892	(22,1%)	13 812	(78,3%)	4 718	105,3%	(17,5%)
Transfers and Subsidies - Operational	173 014	162 832	5 298	3,1%	44 796	25,9%	2 111	1,3%	52 205	32,1%	3 302	37,7%	(36,1%)
Transfers and Subsidies - Capital	110 419	89 286	-	-	-	-	-	-	-	-	-	15,0%	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(438 523)	(462 401)	(600)	,1%	(40 472)	9,2%	10 138	(2,2%)	(30 934)	6,7%	(22 160)	31,3%	(145,7%)
Suppliers and employees	(422 327)	(446 206)	(600)	,1%	(40 472)	9,6%	10 138	(2,3%)	(30 934)	6,9%	(22 160)	32,5%	(145,7%)
Finance charges	(16 195)	(16 195)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	148 836	106 049	37 525	25,2%	58 462	39,3%	59 801	56,4%	155 789	146,9%	35 514	109,9%	68,4%
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	(108 463)	(100 445)	(2 582)	2,4%	(23 941)	22,1%	-	-	(26 523)	26,4%	-	15,5%	-
Capital assets	(108 463)	(100 445)	(2 582)	2,4%	(23 941)	22,1%	-	-	(26 523)	26,4%	-	15,5%	-
Net Cash from/(used) Investing Activities	(108 463)	(100 445)	(2 582)	2,4%	(23 941)	22,1%	-	-	(26 523)	26,4%	-	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	40 374	5 604	34 943	86,5%	34 521	85,5%	59 801	1 067,1%	129 266	2 306,6%	35 514	(440,7%)	68,4%
Cash/cash equivalents at the year begin:	10 907	10 907	10 907	-	49 577	454,5%	84 011	770,2%	-	-	68 261	517,1%	23,1%
Cash/cash equivalents at the year end:	51 281	16 511	49 489	96,5%	84 011	163,8%	143 812	871,0%	143 812	871,0%	103 775	(547,2%)	38,6%

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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr GladwinTloubatla	014 772 2295
Chief Financial Officer	Mr Kedisaletse Matlou	014 772 2295

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THULAMELA (LIM343)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	897 697	909 295	321 167	35,8%	283 321	31,6%	217 669	23,9%	822 157	90,4%	225 165	90,8%	(3,3%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	25 543		6 316	24,7%	7 638	29,9%	7 483	26,9%	21 438	77,1%	7 093	71,4%	5,5%
Sale of Goods and Rendering of Services	23 437	13 091	6 783	28,9%	1 201	5,1%	651	5,0%	8 634	66,0%	1 016	33,8%	(35,9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 168	10 639	2 683	29,3%	2 751	30,0%	2 828	26,6%	8 261	77,7%	2 569	75,5%	10,5%
Interest earned from Current and Non Current Assets	60 000	80 251	22 280	37,1%	22 493	37,5%	19 812	24,7%	64 585	80,5%	15 432	82,8%	28,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 724	2 874	812	21,8%	683	18,3%	596	20,7%	2 092	72,8%	33	51,9%	1 687,8%
Licence and permits	1	11 000	-	-	6 092	582 370,6%	2 466	22,4%	8 558	77,8%	(23)	(11 916,0%)	(10 940,3%)
Operational Revenue	5 834	4 791	808	13,8%	1 892	32,4%	2 077	43,3%	4 776	99,7%	3 732	146,7%	(44,4%)
Non-Exchange Revenue													
Property rates	97 626	98 893	24 745	25,3%	24 803	25,4%	22 426	22,7%	71 974	72,8%	23 240	74,3%	(3,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	(343)	-	(100,0%)
Fines, penalties and forfeits	9 838	7 810	3	-	9	,1%	35	,5%	47	,6%	2 224	49,9%	(98,4%)
Licences or permits	12 859	791	3 826	29,8%	(3 440)	(26,7%)	183	23,2%	570	72,0%	2 773	72,1%	(93,4%)
Transfer and subsidies - Operational	634 669	634 338	248 469	39,1%	214 558	33,8%	154 664	24,4%	617 691	97,4%	163 318	98,0%	(5,3%)
Interest	15 000	17 000	4 442	29,6%	4 640	30,9%	4 448	26,2%	13 530	79,6%	4 110	76,4%	8,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	919 194	1 014 246	203 391	22,1%	202 145	22,0%	204 534	20,2%	610 070	60,2%	216 783	56,5%	(5,7%)
Employee related costs	356 567	355 893	83 265	23,4%	83 491	23,4%	57 848	16,3%	224 605	63,1%	80 720	71,2%	(28,3%)
Remuneration of councillors	36 202	36 188	9 305	25,7%	8 275	22,9%	5 437	15,0%	23 017	63,6%	7 864	69,8%	(30,9%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	21 801	20 301	3 801	17,4%	4 648	21,3%	2 988	14,7%	11 437	56,3%	2 829	53,0%	5,6%
Debt impairment	42 500	105 500	-	-	-	-	64 831	61,5%	64 831	61,5%	-	31,3%	(100,0%)
Depreciation and amortisation	81 100	89 143	20 147	24,8%	17 123	21,1%	14 016	15,7%	51 287	57,5%	14 402	49,8%	(2,7%)
Interest	2 205	2 217	0	-	-	-	-	-	0	-	-	-	-
Contracted services	218 045	255 867	57 310	26,3%	58 843	27,0%	35 530	13,9%	151 683	59,3%	82 820	64,9%	(57,1%)
Transfers and subsidies	1 850	1 968	594	32,1%	587	31,7%	387	19,7%	1 567	79,6%	1 105	37,8%	(65,0%)
Irrecoverable debts written off	25 000	10 000	415	1,7%	4 454	17,8%	1 917	19,2%	6 785	67,8%	9 329	30,8%	(79,5%)
Operational costs	127 559	130 804	28 554	22,4%	24 724	19,4%	21 579	16,5%	74 857	57,2%	17 713	52,1%	21,8%
Losses on disposal of Assets	4 480	4 480	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 885	1 885	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(21 497)	(104 951)	117 776		81 175		13 136		212 087		8 382		
Transfers and subsidies - capital (monetary allocations)	138 777	158 810	30 613	22,1%	52 364	37,7%	22 847	14,4%	105 824	66,6%	21 781	57,0%	4,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	117 280	53 859	148 389		133 539		35 983		317 911		30 163		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	117 280	53 859	148 389		133 539		35 983		317 911		30 163		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	117 280	53 859	148 389		133 539		35 983		317 911		30 163		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	117 280	53 859	148 389		133 539		35 983		317 911		30 163		

Part 2: Capital Revenue and Expenditure

	2022/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	343 558	326 594	38 267	11,1%	73 704	21,5%	46 341	14,2%	158 313	48,5%	(11 549)	31,5%	(501,2%)
National Government	138 777	158 805	25 351	18,3%	41 376	29,8%	22 428	14,1%	89 154	56,1%	14 872	45,7%	50,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	138 777	158 805	25 351	18,3%	41 376	29,8%	22 428	14,1%	89 154	56,1%	14 872	45,7%	50,8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	204 781	167 789	12 917	6,3%	32 329	15,8%	23 913	14,3%	69 158	41,2%	(26 421)	19,6%	(190,5%)
Capital Expenditure Functional	343 558	326 594	38 267	11,1%	73 704	21,5%	46 341	14,2%	158 313	48,5%	(11 549)	31,5%	(501,2%)
Municipal governance and administration	9 000	8 750	-	-	562	6,2%	2 174	24,8%	2 736	31,3%	1 796	36,9%	21,0%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	9 000	8 750	-	-	562	6,2%	2 174	24,8%	2 736	31,3%	1 796	36,9%	21,0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	48 099	45 889	3 292	6,8%	4 280	8,9%	637	1,4%	8 209	17,9%	5 948	26,2%	(89,3%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 650	2 650	961	26,3%	46	1,2%	25	,9%	1 031	38,9%	77	9,4%	(67,9%)
Public Safety	-	385	-	-	-	-	-	-	-	-	-	41,5%	-
Housing	44 449	42 854	2 331	5,2%	4 234	9,5%	612	1,4%	7 178	16,7%	5 871	28,4%	(89,6%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	235 938	232 575	33 444	14,2%	63 319	26,8%	43 046	18,5%	139 809	60,1%	(24 684)	32,6%	(274,4%)
Planning and Development	2 815	5 815	15	,5%	67	2,4%	-	-	82	1,4%	1 306	48,6%	(100,0%)
Road Transport	233 123	226 760	33 429	14,3%	63 252	27,1%	43 046	19,0%	139 726	61,6%	(25 990)	31,6%	(265,6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	50 521	39 380	1 532	3,0%	5 543	11,0%	485	1,2%	7 560	19,2%	5 390	26,7%	(91,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	50 521	39 380	1 532	3,0%	5 543	11,0%	485	1,2%	7 560	19,2%	5 390	26,7%	(91,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 015 655	1 094 654	414 475	40,8%	320 887	31,6%	237 958	21,7%	973 319	88,9%	304 908	104,0%	(22,0%)
Property rates	44 602	56 609	25 098	56,3%	10 647	23,9%	11 628	20,5%	47 373	83,7%	18 139	101,8%	(35,9%)
Service charges	13 744	26 388	2 985	21,7%	3 156	23,0%	3 037	11,5%	9 177	34,8%	5 223	94,8%	(41,9%)
Other revenue	126 679	148 961	29 196	23,0%	40 815	32,2%	36 563	24,5%	106 573	71,5%	30 696	210,4%	19,1%
Transfers and Subsidies - Operational	631 853	631 602	260 100	41,2%	198 779	31,5%	149 885	23,7%	608 764	96,4%	169 506	99,3%	(11,6%)
Transfers and Subsidies - Capital	138 777	150 843	74 115	53,4%	44 997	32,4%	17 033	11,3%	136 145	90,3%	65 912	100,1%	(74,2%)
Interest	60 000	80 251	22 982	38,3%	22 493	37,5%	19 812	24,7%	65 287	81,4%	15 432	83,1%	28,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(886 038)	(1 084 748)	(207 745)	23,4%	(192 554)	21,7%	(170 206)	15,7%	(570 506)	52,6%	(149 720)	59,8%	13,7%
Suppliers and employees	(884 275)	(1 082 926)	(207 745)	23,5%	(192 554)	21,8%	(170 206)	15,7%	(570 506)	52,7%	(149 720)	60,0%	13,7%
Finance charges	(5)	(65)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 758)	(1 758)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	129 618	9 905	206 729	159,5%	128 333	99,0%	67 752	684,0%	402 814	4 066,7%	155 188	283,7%	(56,3%)
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	(326 380)	(153 461)	(47 909)	14,7%	(82 226)	25,2%	(50 182)	32,7%	(180 317)	117,5%	(38 006)	56,8%	32,0%
Capital assets	(326 380)	(153 461)	(47 909)	14,7%	(82 226)	25,2%	(50 182)	32,7%	(180 317)	117,5%	(38 006)	56,8%	32,0%
Net Cash from/(used) Investing Activities	(326 380)	(153 461)	(47 909)	14,7%	(82 226)	25,2%	(50 182)	32,7%	(180 317)	117,5%	(38 006)	56,8%	32,0%
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	(196 762)	(143 556)	158 821	(80,7%)	46 107	(23,4%)	17 570	(12,2%)	222 497	(155,0%)	117 182	(182,3%)	(85,0%)
Cash/cash equivalents at the year begin:	988 403	1 026 519	1 026 519	103,9%	1 185 340	119,9%	1 231 447	120,0%	1 026 519	100,0%	1 180 492	100,0%	4,3%
Cash/cash equivalents at the year end:	791 641	882 964	1 185 340	149,7%	1 231 447	155,6%	1 249 017	141,5%	1 249 017	141,5%	1 297 675	158,5%	(3,7%)

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
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	7 455	2,6%	5 485	1,9%	5 227	1,8%	269 305	93,7%	287 473	46,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 596	1,9%	2 321	1,7%	2 228	1,6%	128 895	94,7%	136 040	22,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	35 667	100,0%	35 667	5,8%	-	-	-	-
Interest on Arrear Debtor Accounts	2 583	1,9%	2 537	1,9%	2 499	1,9%	126 065	94,3%	133 684	21,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	132	,7%	76	,4%	57	,3%	19 925	98,7%	20 190	3,3%	29	,1%	-	-
Total By Income Source	12 766	2,1%	10 420	1,7%	10 011	1,6%	579 859	94,6%	613 056	100,0%	29	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 617	2,6%	2 260	2,2%	2 194	2,2%	94 458	93,0%	101 529	16,6%	-	-	-	-
Commercial	4 599	2,8%	2 796	1,7%	2 541	1,5%	155 030	94,0%	164 965	26,9%	-	-	-	-
Households	5 550	1,6%	5 364	1,5%	5 276	1,5%	330 371	95,3%	346 562	56,5%	29	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	12 766	2,1%	10 420	1,7%	10 011	1,6%	579 859	94,6%	613 056	100,0%	29	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	339	100,0%	-	-	-	-	-	-	339	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	339	100,0%	-	-	-	-	-	-	339	100,0%

Contact Details

Municipal Manager	Mr M T Makumule	015 962 7779
Chief Financial Officer	Mr A C Mufamadi	015 962 7515

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: TUBATSE FETAKGOMO (LIM476)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	915 422	922 450	329 256	36,0%	272 661	29,8%	220 440	23,9%	822 357	89,1%	196 390	76,3%	12,2%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	19 200	27 595	7 322	38,1%	6 590	34,3%	6 704	24,3%	20 616	74,7%	5 622	58,2%	19,2%
Sale of Goods and Rendering of Services	101 420	51 589	6 457	6,4%	5 674	5,6%	8 853	17,2%	20 984	40,7%	6 890	8,4%	28,5%
Agency services	7 450	7 450	2 245	30,1%	1 424	19,1%	1 982	26,6%	5 651	75,9%	1 910	99,4%	3,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 179	6 179	1 435	23,2%	1 584	25,6%	1 651	26,7%	4 670	75,6%	1 044	-	58,1%
Interest earned from Current and Non Current Assets	9 095	11 215	4 675	51,4%	6 128	67,4%	(574)	(5,1%)	10 229	91,2%	5 751	105,5%	(110,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	307	307	50	16,2%	126	40,9%	126	41,0%	301	98,1%	163	111,9%	(22,8%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 020	2 020	72	3,5%	7	4%	81	4,0%	160	7,9%	168	105,9%	(51,7%)
Non-Exchange Revenue													
Property rates	153 960	190 835	54 143	35,2%	45 714	29,7%	44 747	23,4%	144 604	75,8%	26 520	62,0%	68,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 420	3 445	49	1,4%	(29)	(8%)	680	19,8%	701	20,3%	8	4%	8 375,4%
Licences or permits	6 752	6 796	1 611	23,9%	1 077	16,0%	1 562	23,0%	4 250	62,5%	1 332	23,2%	17,3%
Transfer and subsidies - Operational	593 619	593 619	245 599	41,4%	198 037	33,4%	148 104	24,9%	591 740	99,7%	143 447	96,4%	3,2%
Interest	12 000	21 401	5 599	46,7%	6 327	52,7%	6 524	30,5%	18 449	86,2%	3 535	10,8%	84,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	838 096	956 206	152 397	18,2%	232 999	27,8%	173 448	18,1%	558 844	58,4%	168 872	58,4%	2,7%
Employee related costs	248 622	248 622	59 453	23,9%	60 829	24,5%	59 765	24,0%	180 048	72,4%	52 983	64,6%	12,8%
Remuneration of councillors	39 792	42 436	10 210	25,7%	11 596	29,1%	10 829	25,5%	32 635	76,9%	9 660	72,1%	12,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	5 269	4 819	279	5,3%	555	10,5%	1 094	22,7%	1 928	40,0%	497	49,3%	120,0%
Debt impairment	40 000	40 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	96 524	81 634	-	-	40 098	41,5%	-	-	40 098	49,1%	-	-	-
Interest	4 000	4 000	-	-	-	-	-	-	-	-	2	98,8%	(100,0%)
Contracted services	281 695	384 255	60 723	21,6%	76 853	27,3%	76 678	20,0%	214 254	55,8%	51 946	59,3%	47,6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	1 259	50,9%	(100,0%)
Irrecoverable debts written off	-	1 700	183	-	983	-	2 556	150,4%	3 721	218,9%	28 489	111,9%	(91,0%)
Operational costs	122 194	148 740	21 550	17,6%	42 085	34,4%	22 525	15,1%	86 160	57,9%	24 035	63,8%	(6,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	77 326	(33 757)	176 859		39 663		46 992		263 513		27 519		
Transfers and subsidies - capital (monetary allocations)	148 414	219 730	39 754	26,8%	90 260	60,8%	1 186	,5%	131 200	59,7%	23 363	43,2%	(94,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	225 740	185 973	216 612		129 923		48 178		394 713		50 882		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	225 740	185 973	216 612		129 923		48 178		394 713		50 882		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	225 740	185 973	216 612		129 923		48 178		394 713		50 882		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	225 740	185 973	216 612		129 923		48 178		394 713		50 882		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	299 863	424 883	99 144	33,1%	145 038	48,4%	20 168	4,7%	264 349	62,2%	37 734	42,6%	(46,6%)
National Government	129 056	179 413	39 754	30,8%	74 114	57,4%	(784)	(,4%)	113 084	63,0%	21 705	41,5%	(103,6%)
Provincial Government	-	7 309	-	-	-	-	-	-	-	-	1 658	16,1%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	129 056	186 722	39 754	30,8%	74 114	57,4%	(784)	(,4%)	113 084	60,6%	23 363	40,2%	(103,4%)
Borrowing	86 957	86 957	444	,5%	43 478	50,0%	(444)	(,5%)	43 478	50,0%	(1 961)	-	(77,4%)
Internally generated funds	83 851	151 204	58 946	70,3%	27 446	32,7%	21 395	14,2%	107 787	71,3%	16 332	46,1%	31,0%
Capital Expenditure Functional	299 863	441 805	99 144	33,1%	145 038	48,4%	39 000	8,8%	283 181	64,1%	38 988	42,9%	-
Municipal governance and administration	17 460	86 246	43 669	250,1%	28 414	162,7%	1 114	1,3%	73 197	84,9%	5 458	32,9%	(79,6%)
Executive and Council	4 435	10 280	1 122	25,3%	4 084	92,1%	188	1,8%	5 393	52,5%	404	13,3%	(53,5%)
Finance and administration	13 025	75 966	42 547	326,7%	24 330	186,8%	926	1,2%	67 804	89,3%	5 054	34,8%	(81,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 174	12 694	1 453	20,2%	3 271	45,6%	4 439	35,0%	9 163	72,2%	3 022	58,6%	46,9%
Community and Social Services	5 261	10 781	1 453	27,6%	3 271	62,2%	4 260	39,5%	8 984	83,3%	3 022	58,6%	41,0%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 913	1 913	-	-	-	-	179	9,4%	179	9,4%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	261 403	337 760	54 022	20,7%	112 699	43,1%	32 452	9,6%	199 173	59,0%	30 292	43,5%	7,1%
Planning and Development	7 826	12 348	8 000	102,2%	-	-	-	-	8 000	64,8%	-	-	-
Road Transport	253 577	325 412	46 022	18,1%	112 699	44,4%	32 452	10,0%	191 173	58,7%	30 292	43,5%	7,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	13 826	5 106	-	-	654	4,7%	995	19,5%	1 649	32,3%	216	54,7%	359,6%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	13 826	5 106	-	-	654	4,7%	995	19,5%	1 649	32,3%	216	54,7%	359,6%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 080 206	1 138 589	348 440	32,3%	283 311	26,2%	268 155	23,6%	899 906	79,0%	315 325	85,9%	(15,0%)
Property rates	88 950	119 450	24 442	27,5%	34 445	38,7%	32 189	26,9%	91 077	76,2%	17 124	46,0%	88,0%
Service charges	15 544	22 260	1 846	11,9%	2 202	14,2%	2 870	12,9%	6 918	31,1%	3 186	49,8%	(9,9%)
Other revenue	224 585	174 822	11 566	5,1%	9 015	4,0%	38 797	22,2%	59 377	34,0%	19 124	55,7%	102,9%
Transfers and Subsidies - Operational	593 619	593 619	248 015	41,8%	196 859	33,2%	147 075	24,8%	591 950	99,7%	141 302	96,5%	4,1%
Transfers and Subsidies - Capital	148 414	219 730	58 000	39,1%	39 487	26,6%	49 074	22,3%	146 561	66,7%	134 590	100,0%	(63,5%)
Interest	9 095	8 708	4 571	50,3%	1 304	14,3%	(1 851)	(21,3%)	4 024	46,2%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(702 299)	(841 843)	(121 767)	17,3%	(123 791)	17,6%	(113 889)	13,5%	(359 447)	42,7%	(88 148)	44,3%	29,2%
Suppliers and employees	(698 299)	(847 243)	(121 767)	17,4%	(123 791)	17,7%	(113 889)	13,4%	(359 447)	42,4%	(88 148)	44,6%	29,2%
Finance charges	(4 000)	5 401	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	377 907	296 746	226 673	60,0%	159 520	42,2%	154 265	52,0%	540 459	182,1%	227 177	187,7%	(32,1%)
Cash Flow from Investing Activities													
Receipts	-	(51 262)	(150 000)	-	99 173	-	(856)	1,7%	(51 683)	100,8%	-	-	(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	-	(51 262)	(150 000)	-	99 173	-	(856)	1,7%	(51 683)	100,8%	-	-	(100,0%)
Payments	(299 863)	(429 230)	(106 737)	35,6%	(161 205)	53,8%	(35 568)	8,3%	(303 510)	70,7%	(40 621)	44,6%	(12,4%)
Capital assets	(299 863)	(429 230)	(106 737)	35,6%	(161 205)	53,8%	(35 568)	8,3%	(303 510)	70,7%	(40 621)	44,6%	(12,4%)
Net Cash from/(used) Investing Activities	(299 863)	(480 492)	(256 737)	85,6%	(62 032)	20,7%	(36 424)	7,6%	(355 193)	73,9%	(40 621)	44,6%	(10,3%)
Cash Flow from/(Financing Activities													
Receipts	100 000	100 000	-	-	-	-	58 227	58,2%	58 227	58,2%	-	-	(100,0%)
Short term loans	100 000	100 000	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	58 227	-	58 227	-	-	-	(100,0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(10 000)	(10 000)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(10 000)	(10 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	90 000	90 000	-	-	-	-	58 227	64,7%	58 227	64,7%	-	-	(100,0%)
Net Increase/(Decrease) in cash held	168 044	(93 746)	(30 063)	(17,9%)	97 488	58,0%	176 068	(187,8%)	243 493	(259,7%)	186 556	(533,2%)	(5,6%)
Cash/cash equivalents at the year begin:	15 216	218 063	218 618	1 436,7%	188 000	1 235,5%	285 488	130,9%	218 618	100,3%	599 597	111,9%	(52,4%)
Cash/cash equivalents at the year end:	183 260	124 317	188 000	102,6%	285 488	155,8%	461 556	371,3%	461 556	371,3%	558 996	162,8%	(17,4%)

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
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	15 244	4,5%	10 147	3,0%	8 315	2,4%	307 799	90,1%	341 505	72,3%	(2 248)	(,7%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 163	3,1%	1 943	2,7%	1 520	2,2%	65 064	92,0%	70 690	15,0%	(11)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 107	5,6%	3 052	5,5%	2 824	5,1%	46 495	83,8%	55 478	11,7%	11	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	36	,7%	88	1,8%	6	,1%	4 718	97,3%	4 847	1,0%	(17)	(,4%)	-	-
Total By Income Source	20 550	4,3%	15 230	3,2%	12 665	2,7%	424 076	89,7%	472 521	100,0%	(2 265)	(,5%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	488	,6%	501	,6%	492	,6%	77 655	98,1%	79 136	16,7%	(128)	(,2%)	-	-
Commercial	12 186	6,3%	8 086	4,2%	6 322	3,3%	166 376	86,2%	192 970	40,8%	(758)	(,4%)	-	-
Households	7 876	3,9%	6 643	3,3%	5 851	2,9%	180 044	89,8%	200 415	42,4%	(1 379)	(,7%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	20 550	4,3%	15 230	3,2%	12 665	2,7%	424 076	89,7%	472 521	100,0%	(2 265)	(,5%)	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Makgata Joel	013 231 121
Chief Financial Officer	Mr Lesley Makgopa	013 231 1000

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: VHEMBE (DC34)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	2 439 118	2 286 054	631 316	25,9%	489 229	20,1%	530 837	23,2%	1 651 382	72,2%	1 053 157	97,8%	(49,6%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	903 773	759 384	10 833	1,2%	(12 565)	(1,4%)	137 010	18,0%	135 279	17,8%	252 661	100,6%	(45,8%)
Service charges - Waste Water Management	27 431	7	2	-	2	-	11	156,2%	14	206,3%	5	58,1%	100,0%
Service charges - Waste Management	148	373	113	76,5%	73	49,3%	102	27,3%	288	77,3%	41	68,9%	148,2%
Sale of Goods and Rendering of Services	850	1 037	280	32,9%	235	27,7%	193	18,6%	708	68,3%	154	63,9%	25,3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	24 308	39 370	12 307	50,6%	7 378	30,4%	10 269	26,1%	29 954	76,1%	8 477	110,2%	21,1%
Interest earned from Receivables	78 349	81 612	25 287	32,3%	24 267	31,0%	23 649	29,0%	73 203	89,7%	22 803	82,4%	3,7%
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	(0)	-	-	-	-	-	-	-	-	-	47,3%	-
Licence and permits	-	0	0	-	-	-	-	-	0	49,8%	0	-	(100,0%)
Operational Revenue	126	-	-	-	-	-	-	-	-	-	(11 742)	45,3%	(100,0%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	6 432	380	19	,3%	171	2,7%	60	15,8%	250	65,8%	29	55,8%	106,1%
Transfer and subsidies - Operational	1 397 700	1 403 892	582 475	41,7%	469 667	33,6%	359 544	25,6%	1 411 686	100,6%	780 728	97,2%	(53,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 322 408	2 280 896	820 586	35,3%	67 691	2,9%	330 814	14,5%	1 219 091	53,4%	326 951	41,3%	1,2%
Employee related costs	809 596	780 335	189 798	23,4%	186 872	23,1%	204 909	26,3%	581 579	74,5%	200 145	69,3%	2,4%
Remuneration of councillors	20 818	18 919	4 233	20,3%	3 996	19,2%	3 735	19,7%	11 963	63,2%	3 424	57,3%	9,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	128 802	220 783	32 652	25,4%	38 971	30,3%	51 448	23,3%	123 070	55,7%	28 101	55,8%	83,1%
Debt impairment	620 000	500 000	-	-	(260 415)	(118,4%)	(41 446)	(18,8%)	152 560	69,4%	19 752	27,6%	(308,8%)
Depreciation and amortisation	219 958	219 958	454 421	206,6%	-	-	-	-	-	-	-	-	-
Interest	100	0	1	,9%	-	-	0	16,5%	1	479,5%	33	33,4%	(99,9%)
Contracted services	305 286	332 549	89 855	29,4%	58 797	19,3%	86 053	25,9%	234 705	70,6%	40 702	52,6%	111,4%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	44,4%	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	217 848	208 350	49 627	22,8%	39 471	18,1%	26 115	12,5%	115 212	55,3%	34 793	50,1%	(24,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	116 710	5 159	(189 270)		421 538		200 023		432 291		726 206		
Transfers and subsidies - capital (monetary allocations)	700 613	684 120	76 829	11,0%	88 537	12,6%	218 700	32,0%	384 066	56,1%	99 366	36,3%	120,1%
Transfers and subsidies - capital (in-kind)	299	-	509	170,3%	1 438	480,9%	217	-	2 164	-	113	37,9%	93,1%
Surplus/(Deficit) after capital transfers and contributions	817 622	689 279	(111 932)		511 513		418 941		818 522		825 685		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	817 622	689 279	(111 932)		511 513		418 941		818 522		825 685		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	817 622	689 279	(111 932)		511 513		418 941		818 522		825 685		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	817 622	689 279	(111 932)		511 513		418 941		818 522		825 685		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	896 189	844 314	126 140	14,1%	199 719	22,3%	154 977	18,4%	480 836	56,9%	33 851	37,2%	357,8%
National Government	607 731	600 093	109 325	18,0%	162 175	26,7%	120 143	20,0%	391 644	65,3%	34 740	41,5%	245,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	607 731	600 093	109 325	18,0%	162 175	26,7%	120 143	20,0%	391 644	65,3%	34 740	41,5%	245,8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	288 458	244 222	16 814	5,8%	37 544	13,0%	34 834	14,3%	89 192	36,5%	(888)	23,3%	(4 021,8%)
Capital Expenditure Functional	896 189	844 314	126 140	14,1%	202 781	22,6%	151 961	18,0%	480 882	57,0%	33 734	37,2%	350,5%
Municipal governance and administration	96 316	79 753	3 009	3,1%	6 966	7,2%	4 436	5,6%	14 411	18,1%	(10 410)	(14,3%)	(142,6%)
Executive and Council	117	94	-	-	-	-	62	65,3%	62	65,3%	-	-	(100,0%)
Finance and administration	96 151	79 659	3 009	3,1%	6 966	7,2%	4 375	5,5%	14 349	18,0%	(10 410)	(14,3%)	(142,0%)
Internal audit	48	0	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 478	1 304	96	6,5%	469	31,7%	-	-	565	43,4%	-	-	-
Community and Social Services	1 478	1 304	96	6,5%	469	31,7%	-	-	565	43,4%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	558 077	503 189	102 670	18,4%	156 301	28,0%	83 629	16,6%	342 599	68,1%	44 270	43,1%	88,9%
Planning and Development	558 018	503 189	102 670	18,4%	156 301	28,0%	83 629	16,6%	342 599	68,1%	44 329	43,1%	88,7%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	59	-	-	-	-	-	-	-	-	-	(59)	-	(100,0%)
Trading Services	239 013	259 569	20 365	8,5%	39 045	16,3%	63 896	24,6%	123 307	47,5%	(126)	30,8%	(50 739,5%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	172 308	195 901	12 630	7,3%	23 714	13,8%	34 088	17,4%	70 432	36,0%	(126)	30,8%	(27 115,3%)
Waste Water Management	66 704	63 668	7 735	11,6%	15 331	23,0%	29 809	46,8%	52 875	83,0%	-	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 304	500	-	-	-	-	-	-	-	-	-	79,6%	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	2 255 000	2 213 521	866 208	38,4%	654 346	29,0%	649 640	29,3%	2 170 194	98,0%	970 855	132,1%	(33,1%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	117 756	112 685	19 597	16,6%	10 845	9,2%	19 772	17,5%	50 213	44,6%	4 225	11,9%	368,0%
Other revenue	8 606	748	1 744	20,3%	451	5,2%	279	37,3%	2 474	330,7%	243	(3,0%)	14,7%
Transfers and Subsidies - Operational	1 403 709	1 400 107	793 561	56,5%	626 303	44,6%	561 320	40,1%	1 981 185	141,5%	771 432	131,0%	(27,2%)
Transfers and Subsidies - Capital	700 621	660 611	39 000	5,6%	9 368	1,3%	58 000	8,8%	106 368	16,1%	186 468	162,7%	(68,9%)
Interest	24 308	39 370	12 307	50,6%	7 378	30,4%	10 269	26,1%	29 954	76,1%	8 488	110,3%	21,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 212 111)	(1 291 220)	(171 312)	14,1%	(222 226)	18,3%	(402 774)	31,2%	(796 313)	61,7%	(124 703)	35,6%	223,0%
Suppliers and employees	(1 212 026)	(1 291 220)	(171 312)	14,1%	(222 226)	18,3%	(402 774)	31,2%	(796 313)	61,7%	(124 703)	35,6%	223,0%
Finance charges	(85)	(0)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 042 889	922 302	694 896	66,6%	432 120	41,4%	246 865	26,8%	1 373 882	149,0%	846 153	292,5%	(70,8%)
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	(672 193)	(614 409)	(141 602)	21,1%	(225 575)	33,6%	(145 385)	23,7%	(512 562)	83,4%	(110 569)	54,2%	31,5%
Capital assets	(672 193)	(614 409)	(141 602)	21,1%	(225 575)	33,6%	(145 385)	23,7%	(512 562)	83,4%	(110 569)	54,2%	31,5%
Net Cash from/(used) Investing Activities	(672 193)	(614 409)	(141 602)	21,1%	(225 575)	33,6%	(145 385)	23,7%	(512 562)	83,4%	(110 569)	54,2%	31,5%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(36 000)	(66 416)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(36 000)	(66 416)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(36 000)	(66 416)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	334 696	241 477	553 294	165,3%	206 545	61,7%	101 481	42,0%	861 320	356,7%	735 583	2 381,1%	(86,2%)
Cash/cash equivalents at the year begin:	300 862	130 688	124 606	41,4%	683 982	227,3%	890 527	681,4%	124 606	95,3%	1 311 266	35,7%	(32,1%)
Cash/cash equivalents at the year end:	635 558	372 165	683 982	107,6%	890 527	140,1%	992 008	266,6%	992 008	266,6%	2 046 849	536,8%	(51,5%)

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)	-	-	-	-	-	2	100,0%	2	1,7%	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	41	41,1%	-	-	-	-	58	58,9%	99	98,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	41	40,4%	-	-	-	-	60	59,6%	101	100,0%

Contact Details

Municipal Manager	Mr Zwannda Norman Kutama	015 960 2009
Chief Financial Officer	Ms Thangavhuselelo Mulatwa	015 960 2046

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: WATERBERG (DC36)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	159 512	160 234	64 859	40,7%	52 095	32,7%	39 504	24,7%	156 458	97,6%	42 549	98,0%	(7,2%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	53	53	25	47,4%	8	15,7%	18	33,5%	51	96,6%	2	18,2%	822,5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	(1)	(1)	0	(53,2%)	0	(66,8%)	0	(50,6%)	1	(170,6%)	0	31,1%	29,7%
Interest earned from Current and Non Current Assets	2 566	3 265	1 018	39,7%	615	24,0%	844	25,9%	2 477	75,9%	797	92,1%	5,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 321	2 344	502	21,6%	383	16,5%	438	18,7%	1 324	56,5%	394	72,3%	11,1%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	154 572	154 572	63 313	41,0%	51 089	33,1%	38 204	24,7%	152 605	98,7%	41 355	98,5%	(7,6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	186 142	185 168	41 314	22,2%	44 716	24,0%	43 301	23,4%	129 331	69,8%	40 740	70,1%	6,3%
Employee related costs	127 546	126 059	30 098	23,6%	29 672	23,3%	29 547	23,4%	89 317	70,9%	28 645	71,3%	3,1%
Remuneration of councillors	9 218	9 976	2 173	23,6%	2 696	29,2%	2 240	22,5%	7 109	71,3%	2 162	72,8%	3,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	7 393	5 969	1 491	20,2%	1 460	19,8%	1 428	23,9%	4 380	73,4%	1 528	48,2%	(6,5%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	8 572	9 284	2 495	29,1%	2 413	28,1%	1 355	14,6%	6 263	67,5%	1 877	82,7%	(27,8%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	33 413	33 881	5 057	15,1%	8 475	25,4%	8 730	25,8%	22 262	65,7%	6 527	67,8%	33,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(26 630)	(24 934)	23 545		7 379		(3 796)		27 127		1 809		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(26 630)	(24 934)	23 545		7 379		(3 796)		27 127		1 809		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(26 630)	(24 934)	23 545		7 379		(3 796)		27 127		1 809		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(26 630)	(24 934)	23 545		7 379		(3 796)		27 127		1 809		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(26 630)	(24 934)	23 545		7 379		(3 796)		27 127		1 809		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	150	180	-	-	-	-	-	-	-	-	-	-	
National Government	-	-	-	-	-	-	-	-	-	-	-	-	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	150	180	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Functional	150	180	-	-	-	-	-	-	-	-	-	-	
Municipal governance and administration	150	180	-	-	-	-	-	-	-	-	-	-	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	150	180	-	-	-	-	-	-	-	-	-	-	
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		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	158 796	159 634	65 448	41,2%	51 408	32,4%	39 316	24,6%	156 172	97,8%	42 744	100,1%	(8,0%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1 974	1 797	609	30,8%	432	21,9%	629	35,0%	1 670	92,9%	1 079	112,7%	(41,7%)
Transfers and Subsidies - Operational	154 572	154 572	63 961	41,4%	50 413	32,6%	37 859	24,5%	152 232	98,5%	40 868	98,5%	(7,4%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 250	3 265	878	39,0%	564	25,1%	829	25,4%	2 270	69,5%	797	-	4,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(184 032)	(184 032)	(38 237)	20,8%	(44 457)	24,2%	(40 363)	21,9%	(123 057)	66,9%	(38 548)	72,2%	4,7%
Suppliers and employees	(184 032)	(184 032)	(38 237)	20,8%	(44 457)	24,2%	(40 363)	21,9%	(123 057)	66,9%	(38 548)	72,2%	4,7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(25 236)	(24 397)	27 211	(107,8%)	6 951	(27,5%)	(1 047)	4,3%	33 116	(135,7%)	4 196	(128,5%)	(124,9%)
Cash Flow from Investing Activities													
Receipts	400	600	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	400	600	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(150)	(180)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(150)	(180)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	250	420	-	-	-	-	-	-	-	-	-	-	-
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	(24 986)	(23 977)	27 211	(108,9%)	6 951	(27,8%)	(1 047)	4,4%	33 116	(138,1%)	4 196	(128,5%)	(124,9%)
Cash/cash equivalents at the year begin:	49 503	42 803	12 773	25,8%	39 984	80,8%	46 935	109,7%	12 773	29,8%	50 975	90,4%	(7,9%)
Cash/cash equivalents at the year end:	24 517	18 825	39 984	163,1%	46 935	191,4%	45 889	243,8%	45 889	243,8%	55 171	549,5%	(16,8%)

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
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	7,7%	0	7,7%	0	7,7%	0	77,0%	1	1,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	29	86,2%	-	-	-	-	5	13,8%	34	98,5%	-	-	-	-
Total By Income Source	29	85,0%	0	,1%	0	,1%	5	14,7%	34	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	29	85,0%	0	,1%	0	,1%	5	14,7%	34	100,0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	29	85,0%	0	,1%	0	,1%	5	14,7%	34	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	(1)	100,0%	(1)	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	(1)	100,0%	(1)	100,0%

Contact Details

Municipal Manager	Mr Preciousstone Raputsoa	014 718 3321
Chief Financial Officer	Ms Takalani Muelelewa	014 718 3319

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	724 446	785 937	15 730	2,2%	191 476	26,4%	166 883	21,2%	374 089	47,6%	42 083	54,1%	296,6%
Exchange Revenue													
Service charges - Electricity	52 356	32 356	4 137	7,9%	10 545	20,1%	8 439	26,1%	23 122	71,5%	14 201	(587,5%)	(40,6%)
Service charges - Water	55 151	16 323	1 481	2,7%	3 600	6,5%	4 039	24,7%	9 120	55,9%	(311 518)	19,1%	(101,3%)
Service charges - Waste Water Management	15 038	12 038	948	6,3%	2 525	16,8%	2 569	21,3%	6 041	50,2%	5 664	50,7%	(54,6%)
Service charges - Waste Management	12 854	12 854	851	6,6%	2 335	18,2%	2 387	18,6%	5 574	43,4%	5 932	57,5%	(59,8%)
Sale of Goods and Rendering of Services	-	-	276	-	1 913	-	575	-	2 765	-	387	142,0%	48,7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	35 122	25 122	-	-	18	-	9 679	38,5%	9 696	38,6%	22 650	82,2%	(57,3%)
Interest earned from Current and Non Current Assets	2 513	13 463	369	14,7%	1 332	53,0%	11 012	81,8%	12 713	94,4%	11 992	595,0%	(8,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 137	1 137	231	20,3%	705	62,0%	(806)	(70,8%)	130	11,5%	420	344,1%	(291,6%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 688	134 224	436	25,8%	78	4,6%	781	,6%	1 295	1,0%	302	9 378 460,0%	158,5%
Non-Exchange Revenue													
Property rates	124 726	114 726	6 982	5,6%	19 643	15,7%	22 671	19,8%	49 296	43,0%	55 041	60,4%	(58,8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	751	751	16	2,2%	44	5,9%	37	4,9%	98	13,0%	117	321,7%	(68,1%)
Licences or permits	-	-	1	-	11	-	6	-	19	-	1	1 013 600,0%	431,8%
Transfer and subsidies - Operational	423 109	422 941	-	-	138 195	32,7%	104 964	24,8%	243 159	57,5%	236 894	131,7%	(55,7%)
Interest	-	-	-	-	10 531	-	529	-	11 060	-	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	1	1	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	722 340	781 276	56 585	7,8%	156 670	21,7%	171 331	21,9%	384 586	49,2%	218 005	71,3%	(21,4%)
Employee related costs	260 000	260 000	19 701	7,6%	57 224	22,0%	38 696	14,9%	115 621	44,5%	74 277	81,0%	(47,9%)
Remuneration of councillors	26 325	26 325	2 606	9,9%	9 190	34,9%	5 126	19,5%	16 922	64,3%	9 480	95,1%	(45,9%)
Bulk purchases - electricity	120 273	120 273	14 813	12,3%	27 189	22,6%	23 160	19,3%	65 162	54,2%	27 126	72,1%	(14,6%)
Inventory consumed	46 431	35 663	965	2,1%	8 313	17,9%	10 961	30,7%	20 239	56,8%	3 442	39,2%	218,5%
Debt impairment	18 902	15 902	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	53 453	53 453	-	-	-	-	48 206	90,2%	48 206	90,2%	-	2,0%	(100,0%)
Interest	1 890	1 890	-	-	(7)	(4%)	1 175	62,2%	1 168	61,8%	-	-	(100,0%)
Contracted services	122 598	169 510	13 659	11,1%	34 306	28,0%	27 729	16,4%	75 694	44,7%	57 140	83,0%	(51,5%)
Transfers and subsidies	-	2 843	-	-	1 356	-	922	32,4%	2 278	80,1%	1 221	228 034 000,0%	(24,5%)
Irrecoverable debts written off	-	-	(0)	-	(12)	-	(48)	-	(60)	-	-	-	(100,0%)
Operational costs	72 469	95 417	4 841	6,7%	19 110	26,4%	15 404	16,1%	39 356	41,2%	45 264	99,8%	(66,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1	1	-	-	-	-	-	-	-	-	55	10 968,9%	(100,0%)
Surplus/(Deficit)	2 106	4 660	(40 855)		34 806		(4 447)		(10 497)		(175 922)		
Transfers and subsidies - capital (monetary allocations)	521 418	495 997	25 732	4,9%	(45 313)	(8,7%)	162 379	32,7%	142 798	28,8%	70 263	65,6%	131,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	523 524	500 657	(15 123)		(10 508)		157 931		132 301		(105 658)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	523 524	500 657	(15 123)		(10 508)		157 931		132 301		(105 658)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	523 524	500 657	(15 123)		(10 508)		157 931		132 301		(105 658)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	523 524	500 657	(15 123)		(10 508)		157 931		132 301		(105 658)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	20 500	520 707	30 200	147,3%	90 032	439,2%	99 768	19,2%	220 000	42,3%	65 269	62,7%	52,9%
National Government	20 500	486 299	30 200	147,3%	87 229	425,5%	93 981	19,3%	211 409	43,5%	62 582	64,1%	50,2%
Provincial Government	-	4 050	-	-	-	-	3 224	79,6%	3 224	79,6%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	20 500	490 349	30 200	147,3%	87 229	425,5%	97 205	19,8%	214 633	43,8%	62 582	64,1%	55,3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	30 358	0	-	2 803	-	2 563	8,4%	5 367	17,7%	2 686	45,4%	(4,6%)
Capital Expenditure Functional	20 500	520 707	30 200	147,3%	91 016	444,0%	98 927	19,0%	220 143	42,3%	65 269	62,9%	51,6%
Municipal governance and administration	-	16 417	-	-	1 259	-	2 237	13,6%	3 496	21,3%	2 399	56,5%	(6,8%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	391	81,0%	(100,0%)
Finance and administration	-	16 417	-	-	1 259	-	2 237	13,6%	3 496	21,3%	2 007	53,9%	11,4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	11 892	0	-	1 661	-	4 357	36,6%	6 019	50,6%	108	33,1%	3 941,0%
Community and Social Services	-	9 892	0	-	1 661	-	3 577	36,2%	5 239	53,0%	108	65,3%	3 217,2%
Sport And Recreation	-	2 000	-	-	-	-	780	39,0%	780	39,0%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 500	477 795	29 816	145,4%	85 354	416,4%	90 990	19,0%	206 160	43,1%	20 896	73,2%	335,4%
Planning and Development	-	462 819	29 621	-	82 810	-	88 757	19,2%	201 188	43,5%	-	-	(100,0%)
Road Transport	20 500	14 975	195	,9%	2 544	12,4%	2 233	14,9%	4 972	33,2%	20 896	73,4%	(89,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	14 604	384	-	2 742	-	1 343	9,2%	4 469	30,6%	41 866	62,6%	(96,8%)
Energy sources	-	14 604	384	-	2 742	-	1 343	9,2%	4 469	30,6%	4 058	87,6%	(66,9%)
Water Management	-	-	-	-	-	-	-	-	-	-	34 628	59,5%	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	3 044	75,1%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	136	4,5%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 162 773	1 236 024	36 070	3,1%	352 512	30,3%	266 677	21,6%	655 259	53,0%	792 522	120,7%	(66,4%)
Property rates	93 544	105 544	1 043	1,1%	6 342	6,8%	6 768	6,4%	14 153	13,4%	44 377	135,2%	(84,7%)
Service charges	96 125	22 888	3 601	3,7%	14 445	15,0%	11 107	48,5%	29 153	127,4%	1 523 083	2 605,4%	(99,3%)
Other revenue	2 682	175 691	1 834	68,4%	30 135	1 123,5%	2 269	1,3%	34 238	19,5%	(1 976 121)	(343 893,6%)	(100,1%)
Transfers and Subsidies - Operational	423 109	422 941	-	-	140 930	33,3%	104 564	24,7%	245 494	58,0%	675 567	244,3%	(84,5%)
Transfers and Subsidies - Capital	521 418	495 497	29 592	5,7%	160 653	30,8%	140 767	28,4%	331 012	66,8%	525 616	232,2%	(73,2%)
Interest	25 894	13 463	-	-	7	-	1 202	8,9%	1 209	9,0%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(565 660)	(711 921)	(61 993)	11,0%	(178 448)	31,5%	(126 522)	17,8%	(366 963)	51,5%	(70 812)	27,3%	78,7%
Suppliers and employees	(565 660)	(707 188)	(61 993)	11,0%	(178 448)	31,5%	(126 522)	17,9%	(366 963)	51,9%	(70 812)	27,4%	78,7%
Finance charges	-	(1 890)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(2 843)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	597 113	524 103	(25 923)	(4,3%)	174 064	29,2%	140 155	26,7%	288 296	55,0%	721 710	316,5%	(80,6%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	(130)	-	-	-	(130)	-	-	-	-
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	-	-	-	-	(130)	-	-	-	(130)	-	-	-	-
Payments	(549 574)	(518 505)	(31 559)	5,7%	(95 249)	17,3%	(106 787)	20,6%	(233 595)	45,1%	(28 434)	21,7%	275,6%
Capital assets	(549 574)	(518 505)	(31 559)	5,7%	(95 249)	17,3%	(106 787)	20,6%	(233 595)	45,1%	(28 434)	21,7%	275,6%
Net Cash from/(used) Investing Activities	(549 574)	(518 505)	(31 559)	5,7%	(95 379)	17,4%	(106 787)	20,6%	(233 725)	45,1%	(28 434)	21,7%	275,6%
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	47 539	5 599	(57 482)	(120,9%)	78 685	165,5%	33 368	596,0%	54 571	974,7%	693 275	(1 427,2%)	(95,2%)
Cash/cash equivalents at the year begin:	26 213	8 259	-	(57 760)	(220,4%)	20 974	254,0%	-	-	-	232 922	-	(91,0%)
Cash/cash equivalents at the year end:	73 751	13 858	(57 482)	(77,9%)	20 925	28,4%	54 342	392,1%	54 342	392,1%	926 197	2 181,7%	(94,1%)

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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	216	19,9%	-	-	-	-	871	80,1%	1 087	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	216	19,9%	-	-	-	-	871	80,1%	1 087	100,0%

Contact Details

Municipal Manager	Mr Thabethe ME	017 843 4038
Chief Financial Officer	Ms Sekgobela mm	017 843 4028

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: BUSHBUCKRIDGE (MP325)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 461 921	1 995 139	544 897	37,3%	452 145	30,9%	420 573	21,1%	1 417 615	71,1%	368 794	50,2%	14,0%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	75 733	110 000	20 977	27,7%	21 188	28,0%	20 444	18,6%	62 609	56,9%	20 088	51,0%	1,8%
Service charges - Waste Water Management	4 868	4 868	1 023	21,0%	1 013	20,8%	1 014	20,8%	3 049	62,6%	987	54,1%	2,7%
Service charges - Waste Management	10 144	10 144	2 405	23,7%	2 405	23,7%	2 405	23,7%	7 215	71,1%	2 289	68,8%	5,1%
Sale of Goods and Rendering of Services	4 303	332 658	1 054	24,5%	422	9,8%	571	2%	2 047	6%	541	38,5%	5,6%
Agency services	11 060	15 000	2 141	19,4%	2 170	19,6%	2 233	14,9%	6 544	43,6%	1 400	31,8%	59,5%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 799	5 000	-	-	-	-	11 202	224,0%	11 202	224,0%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	7 500	14 160	6 630	88,4%	4 472	59,6%	4 976	35,1%	16 078	113,5%	4 581	30,0%	8,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 082	1 082	190	17,5%	188	17,4%	129	11,9%	507	46,9%	171	41,8%	(24,6%)
Licence and permits	5 245	5 669	601	11,5%	606	11,6%	795	14,0%	2 002	35,3%	452	23,4%	76,0%
Operational Revenue	2 953	428	1 437	48,7%	729	24,7%	4 774	1 116,0%	6 941	1 622,3%	529	9%	801,9%
Non-Exchange Revenue													
Property rates	250 631	250 631	66 086	26,4%	66 081	26,4%	66 158	26,4%	198 325	79,1%	63 259	74,3%	4,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 000	4 999	317	15,8%	952	47,6%	242	4,8%	1 510	30,2%	-	(32,3%)	(100,0%)
Licences or permits	90	250	13	14,8%	14	15,1%	31	12,6%	58	23,4%	6	15,3%	390,4%
Transfer and subsidies - Operational	1 060 191	1 059 810	442 025	41,7%	351 905	33,2%	280 356	26,5%	1 074 286	101,4%	274 489	60,3%	2,1%
Interest	19 160	180 000	-	-	-	-	23 930	13,3%	23 930	13,3%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 163	440	-	-	-	-	1 312	298,3%	1 312	298,3%	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 279 621	1 852 266	290 666	22,7%	355 818	27,8%	295 263	15,9%	941 748	50,8%	230 563	45,7%	28,1%
Employee related costs	600 453	660 573	154 550	25,7%	187 377	31,2%	159 380	24,1%	501 307	75,9%	145 134	61,6%	9,8%
Remuneration of councillors	29 411	29 411	12 985	44,1%	9 129	31,0%	8 424	28,6%	30 538	103,8%	7 791	76,9%	8,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	31 323	35 464	2 936	9,4%	7 788	24,9%	6 566	18,5%	17 290	48,8%	2 885	32,7%	127,6%
Debt impairment	100 557	390 557	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	115 024	175 024	41 318	35,9%	33 412	29,0%	10 485	6,0%	85 215	48,7%	9 840	29,2%	6,6%
Interest	770	10 000	7	1,0%	53	6,8%	37	4%	97	1,0%	3	9,6%	981,7%
Contracted services	252 516	295 982	50 329	19,9%	71 849	28,5%	59 606	20,1%	181 783	61,4%	31 602	48,8%	88,6%
Transfers and subsidies	2 319	9 400	426	18,4%	225	9,7%	2 044	21,7%	2 695	28,7%	4	3%	55 867,8%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	147 249	245 855	28 609	19,4%	49 527	33,6%	53 865	21,9%	132 001	53,7%	33 317	57,9%	61,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	(494)	-	(3 540)	-	(5 144)	-	(9 178)	-	(13)	-	39 367,2%
Surplus/(Deficit)	182 300	142 873	254 231		96 327		125 309		475 867		138 230		
Transfers and subsidies - capital (monetary allocations)	569 183	569 107	13	-	265	-	585 923	103,0%	586 202	103,0%	219 514	44,8%	166,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	751 483	711 980	254 244		96 592		711 232		1 062 069		357 745		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	751 483	711 980	254 244		96 592		711 232		1 062 069		357 745		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	751 483	711 980	254 244		96 592		711 232		1 062 069		357 745		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	751 483	711 980	254 244		96 592		711 232		1 062 069		357 745		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	751 483	711 980	127 891	17,0%	102 208	13,6%	174 067	24,4%	404 166	56,8%	59 093	15,9%	194,6%
National Government	571 683	541 100	101 263	17,7%	62 613	11,0%	141 809	26,2%	305 685	56,5%	47 301	13,8%	199,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm A	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	571 683	541 100	101 263	17,7%	62 613	11,0%	141 809	26,2%	305 685	56,5%	47 301	13,8%	199,8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	179 800	170 880	26 629	14,8%	39 596	22,0%	32 257	18,9%	98 481	57,6%	11 792	20,1%	173,5%
Capital Expenditure Functional	751 483	711 980	127 891	17,0%	102 208	13,6%	174 067	24,4%	404 166	56,8%	59 093	15,9%	194,6%
Municipal governance and administration	19 700	22 700	6 812	34,6%	5 452	27,7%	4 439	19,6%	16 703	73,6%	14 357	34,4%	(69,1%)
Executive and Council	500	100	-	-	-	-	26	26,0%	26	26,0%	1 058	189,2%	(97,5%)
Finance and administration	19 200	22 600	6 812	35,5%	5 452	28,4%	4 413	19,5%	16 677	73,8%	13 280	33,0%	(66,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	19	-	(100,0%)
Community and Public Safety	56 000	33 590	9 700	17,3%	5 634	10,1%	1 047	3,1%	16 381	48,8%	848	7,1%	23,5%
Community and Social Services	15 000	1 100	2	-	57	4%	-	-	59	5,4%	848	28,3%	(100,0%)
Sport And Recreation	10 000	10 000	1 602	16,0%	-	-	-	-	1 602	16,0%	-	-	13,7%
Public Safety	-	-	-	-	-	-	175	-	175	-	-	-	(100,0%)
Housing	31 000	22 490	8 096	26,1%	5 576	18,0%	798	3,5%	14 470	64,3%	-	5%	(100,0%)
Health	-	-	-	-	-	-	74	-	74	-	-	-	(100,0%)
Economic and Environmental Services	259 100	262 217	50 751	19,6%	49 488	19,1%	56 329	21,5%	156 568	59,7%	23 231	30,7%	142,5%
Planning and Development	26 100	5 200	1 281	4,9%	-	-	-	-	1 281	24,6%	-	-	-
Road Transport	233 000	257 017	49 470	21,2%	49 488	21,2%	56 329	21,9%	155 286	60,4%	23 231	36,2%	142,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	416 683	393 472	60 629	14,6%	41 635	10,0%	112 251	28,5%	214 515	54,5%	20 656	7,9%	443,4%
Energy sources	48 500	9 100	1 797	3,7%	198	4%	21	2%	2 015	22,1%	1 267	2,6%	(98,4%)
Water Management	292 683	319 485	53 001	18,1%	32 208	11,0%	107 626	33,7%	192 836	60,4%	15 608	9,3%	589,6%
Waste Water Management	60 000	48 388	-	-	3 139	5,2%	3 119	6,4%	6 257	12,9%	909	5,4%	243,0%
Waste Management	15 500	16 500	5 831	37,6%	6 090	39,3%	1 485	9,0%	13 407	81,3%	2 873	12,6%	(48,3%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 946 388	2 177 661	168 758	8,7%	612 236	31,5%	795 470	36,5%	1 576 464	72,4%	165 998	9,1%	379,2%
Property rates	77 688	77 661	14 548	18,7%	43 268	55,7%	26 480	34,1%	84 295	108,5%	14 323	17,9%	84,9%
Service charges	32 641	44 463	908	2,8%	660	2,0%	1 585	3,6%	3 153	7,1%	966	2,4%	64,2%
Other revenue	199 185	412 460	10 539	5,3%	18 190	9,1%	41 001	9,9%	69 729	16,9%	10 270	6,5%	299,2%
Transfers and Subsidies - Operational	1 060 191	1 059 810	811	,1%	440 667	41,6%	630 714	59,5%	1 072 192	101,2%	2 565	,3%	24 489,2%
Transfers and Subsidies - Capital	569 183	569 107	141 952	24,9%	109 452	19,2%	95 690	16,8%	347 094	61,0%	137 851	28,1%	(30,6%)
Interest	7 500	14 160	-	-	-	-	-	-	-	-	24	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 088 075)	(1 324 733)	(222 254)	20,4%	(431 012)	39,6%	(466 502)	35,2%	(1 119 768)	84,5%	(138 248)	19,0%	237,4%
Suppliers and employees	(1 086 486)	(1 310 533)	(222 254)	20,5%	(431 012)	39,7%	(466 502)	35,6%	(1 119 768)	85,4%	(138 248)	19,2%	237,4%
Finance charges	(770)	(10 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(819)	(4 200)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	858 313	852 928	(53 496)	(6,2%)	181 224	21,1%	328 968	38,6%	456 696	53,5%	27 750	(4,3%)	1 085,5%
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	(864 205)	(818 777)	(61 949)	7,2%	(227 754)	26,4%	(174 067)	21,3%	(463 770)	56,6%	-	-	(100,0%)
Capital assets	(864 205)	(818 777)	(61 949)	7,2%	(227 754)	26,4%	(174 067)	21,3%	(463 770)	56,6%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(864 205)	(818 777)	(61 949)	7,2%	(227 754)	26,4%	(174 067)	21,3%	(463 770)	56,6%	-	-	(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)	34 151	(115 445)	1 959,4%	(46 530)	789,7%	154 901	453,6%	(7 074)	(20,7%)	27 750	(148,4%)	458,2%
Cash/cash equivalents at the year begin:	366 673	206 475	(2 068)	(,6%)	96 425	26,3%	48 243	23,4%	(2 068)	(1,0%)	(64 483)	1,2%	(174,8%)
Cash/cash equivalents at the year end:	360 781	240 626	96 458	26,7%	48 035	13,3%	203 395	84,5%	203 395	84,5%	(39 663)	(10,8%)	(612,8%)

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 988	1,6%	17 961	3,6%	40	-	466 362	94,7%	492 350	17,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	18 269	1,4%	40 117	3,0%	(27)	-	1 278 045	95,6%	1 336 403	46,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	345	,9%	777	2,1%	2	-	36 141	97,0%	37 266	1,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	855	1,2%	1 705	2,5%	(29)	-	66 725	96,3%	69 256	2,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	120	5,2%	28	1,2%	94	4,1%	2 046	89,4%	2 288	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	17 488	1,8%	35 114	3,7%	(14)	-	893 582	94,4%	946 170	32,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	269	1,7%	5	-	168	1,1%	15 518	97,2%	15 960	,6%	-	-	-	-
Total By Income Source	45 333	1,6%	95 707	3,3%	234	-	2 758 418	95,1%	2 899 693	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	11 427	1,2%	22 757	2,4%	(9)	-	911 871	96,4%	946 046	32,6%	-	-	-	-
Commercial	3 166	1,2%	7 710	3,0%	30	-	246 008	95,8%	256 914	8,9%	-	-	-	-
Households	10 007	1,1%	22 976	2,6%	(5)	-	839 483	96,2%	872 461	30,1%	-	-	-	-
Other	20 734	2,5%	42 263	5,1%	219	-	761 056	92,3%	824 272	28,4%	-	-	-	-
Total By Customer Group	45 333	1,6%	95 707	3,3%	234	-	2 758 418	95,1%	2 899 693	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	3 580	100,0%	3 580	1,3%
PAYE deductions	9 999	102,9%	(282)	(2,9%)	-	-	-	-	9 717	3,4%
VAT (output less input)	(20 232)	100,0%	-	-	-	-	-	-	(20 232)	(7,2%)
Pensions / Retirement deductions	11 695	47,0%	9 584	38,6%	341	1,4%	3 241	13,0%	24 861	8,8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(34 727)	(53,8%)	45 524	70,6%	2 332	3,6%	51 398	79,7%	64 527	22,9%
Auditor-General	826	99,7%	2	,3%	-	-	-	-	828	,3%
Other	(8 601)	(4,3%)	79 452	40,0%	17 921	9,0%	109 758	55,3%	198 530	70,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(41 040)	(14,6%)	134 279	47,6%	20 594	7,3%	167 977	59,6%	281 811	100,0%

Contact Details

Municipal Manager	Mrs C Nkuna	013 799 1889
Chief Financial Officer	Mrs Nlimane	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	4 154 810	4 267 603	1 218 114	29,3%	1 055 005	25,4%	1 049 243	24,6%	3 322 361	77,9%	928 401	73,8%	13,0%
Exchange Revenue													
Service charges - Electricity	1 516 162	1 516 162	404 573	26,7%	340 421	22,5%	345 618	22,8%	1 090 612	71,9%	306 731	65,3%	12,1%
Service charges - Water	138 167	129 877	29 221	21,1%	29 827	21,6%	26 646	20,5%	85 694	66,0%	33 227	69,1%	(19,8%)
Service charges - Waste Water Management	25 746	25 295	5 548	21,5%	6 551	25,4%	6 371	25,2%	18 470	73,0%	5 667	64,0%	12,4%
Service charges - Waste Management	159 571	159 571	39 566	24,8%	39 434	24,7%	38 405	24,1%	117 406	73,6%	37 529	66,6%	2,3%
Sale of Goods and Rendering of Services	14 444	13 970	4 171	28,9%	2 790	19,3%	3 063	21,9%	10 024	71,8%	3 089	65,9%	(8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	35 791	45 207	20 076	56,1%	22 096	61,7%	(5 178)	(11,5%)	36 994	81,8%	11 522	84,3%	(144,9%)
Interest earned from Current and Non Current Assets	4 162	10 337	3 581	86,0%	1 584	38,1%	2 585	25,0%	7 750	75,0%	2 604	131,3%	(,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	40 725	31 179	1 447	3,6%	1 338	3,3%	1 396	4,5%	4 181	13,4%	1 418	11,1%	(1,6%)
Licence and permits	1 825	203	30	1,7%	46	2,5%	50	24,6%	126	62,3%	-	-	(100,0%)
Operational Revenue	116 196	220 744	9 529	8,2%	8 266	7,1%	98 410	44,6%	116 205	52,6%	15 636	24,3%	529,4%
Non-Exchange Revenue													
Property rates	1 029 663	1 009 056	254 785	24,7%	244 743	23,8%	240 237	23,8%	739 765	73,3%	201 012	70,7%	19,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6 155	3 588	783	12,7%	919	14,9%	1 007	28,1%	2 708	75,5%	753	38,7%	33,8%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 062 704	1 062 310	444 805	41,9%	356 989	33,6%	262 713	24,7%	1 064 506	100,2%	309 212	103,2%	(15,0%)
Interest	3 492	40 105	-	-	-	-	27 920	69,6%	27 920	69,6%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	8	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 916 389	4 128 001	829 861	21,2%	1 190 993	30,4%	1 038 995	25,2%	3 059 849	74,1%	920 394	72,7%	12,9%
Employee related costs	1 201 915	1 251 915	312 998	26,0%	313 939	26,1%	319 152	25,5%	946 089	75,6%	303 005	74,5%	5,3%
Remuneration of councillors	64 813	64 813	10 043	15,5%	27 547	42,5%	15 656	24,2%	53 247	82,2%	15 610	72,6%	3%
Bulk purchases - electricity	1 312 621	1 242 621	391 657	29,8%	287 190	21,9%	281 997	22,7%	960 844	77,3%	251 421	77,0%	12,2%
Inventory consumed	89 944	89 944	11 189	12,4%	24 886	27,7%	30 953	34,4%	67 028	74,5%	28 723	84,1%	7,8%
Debt impairment	144 304	144 304	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	543 500	543 500	-	-	277 372	51,0%	138 686	25,5%	416 059	76,6%	138 435	86,5%	2%
Interest	26 739	31 037	0	-	19 028	71,2%	60 442	194,7%	79 471	256,0%	15	32,6%	393 303,1%
Contracted services	413 359	559 311	66 062	16,0%	181 689	44,0%	143 792	25,7%	391 544	70,0%	135 456	60,6%	6,2%
Transfers and subsidies	3 437	1 226	-	-	206	6,0%	211	17,2%	417	34,0%	98	87,4%	116,5%
Irrecoverable debts written off	-	20 055	1 209	-	14 464	4,346	21,7%	20 019	99,8%	1 621	-	168,1%	-
Operational costs	115 756	179 273	36 702	31,7%	44 671	38,6%	43 758	24,4%	125 131	69,8%	46 009	91,0%	(4,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	238 422	139 602	388 253		(135 988)		10 248		262 513		8 007		
Transfers and subsidies - capital (monetary allocations)	455 474	544 788	148 892	32,7%	167 927	36,9%	117 135	21,5%	433 955	79,7%	96 943	50,5%	22,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	693 896	684 390	537 145		31 939		127 384		696 467		103 950		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	693 896	684 390	537 145		31 939		127 384		696 467		103 950		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	693 896	684 390	537 145		31 939		127 384		696 467		103 950		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	693 896	684 390	537 145		31 939		127 384		696 467		103 950		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	645 474	683 978	143 059	22,2%	197 709	30,6%	141 970	20,8%	482 738	70,6%	152 396	44,1%	(6,8%)
National Government	455 474	544 788	129 472	28,4%	149 966	32,9%	115 401	21,2%	394 838	72,5%	94 879	42,5%	21,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	1 464	-	-	869	-	(639)	(43,6%)	230	15,7%	(4 072)	-	(84,3%)
Transfers recognised - capital	455 474	546 252	129 472	28,4%	150 835	33,1%	114 762	21,0%	395 069	72,3%	90 807	42,5%	26,4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	190 000	137 727	13 588	7,2%	46 874	24,7%	27 208	19,8%	87 669	63,7%	61 589	48,7%	(55,8%)
Capital Expenditure Functional	645 474	683 978	143 059	22,2%	197 709	30,6%	141 970	20,8%	482 738	70,6%	152 396	44,1%	(6,8%)
Municipal governance and administration	33 000	36 602	1 002	3,0%	12 551	38,0%	1 992	5,4%	15 545	42,5%	2 074	32,4%	(3,9%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	33 000	36 602	1 002	3,0%	12 551	38,0%	1 992	5,4%	15 545	42,5%	2 074	32,4%	(3,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	40 195	18 845	7 922	19,7%	2 342	5,8%	3 975	21,1%	14 240	75,6%	8 004	25,4%	(50,3%)
Community and Social Services	21 595	15 249	6 797	31,5%	2 342	10,8%	1 870	12,3%	11 009	72,2%	5 019	23,9%	(62,7%)
Sport And Recreation	15 600	2 271	-	-	-	-	2 106	92,7%	2 106	92,7%	2 986	32,3%	(29,5%)
Public Safety	3 000	1 325	1 125	37,5%	-	-	-	-	1 125	84,9%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	318 123	341 378	95 836	30,1%	64 736	20,3%	71 101	20,8%	231 673	67,9%	53 495	36,7%	32,9%
Planning and Development	500	79	-	-	-	-	-	-	-	-	-	-	-
Road Transport	317 623	341 299	95 836	30,2%	64 736	20,4%	71 101	20,8%	231 673	67,9%	53 495	37,3%	32,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	254 155	287 154	38 299	15,1%	118 080	46,5%	64 901	22,6%	221 281	77,1%	88 823	54,2%	(26,9%)
Energy sources	71 158	158 616	19 515	27,4%	65 832	92,5%	41 577	26,2%	126 923	80,0%	33 667	59,8%	23,5%
Water Management	74 456	68 343	17 353	23,3%	33 961	45,6%	8 736	12,8%	60 049	87,9%	26 403	47,2%	(66,9%)
Waste Water Management	94 741	57 726	1 432	1,5%	18 288	19,3%	12 442	21,6%	32 161	55,7%	25 404	54,8%	(51,0%)
Waste Management	13 800	2 469	-	-	-	-	2 147	87,0%	2 147	87,0%	3 349	39,4%	(35,9%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	4 416 983	4 431 447	1 709 873	38,7%	1 455 262	32,9%	1 981 653	44,7%	5 146 787	116,1%	1 823 534	94,4%	8,7%
Property rates	978 180	962 235	169 772	17,4%	192 341	19,7%	544 670	56,6%	906 783	94,2%	201 381	74,6%	170,5%
Service charges	1 747 663	1 745 951	375 826	21,5%	386 567	22,1%	399 241	22,9%	1 161 634	66,5%	388 197	62,3%	2,8%
Other revenue	131 689	81 915	581 772	441,8%	309 783	235,2%	678 254	828,0%	1 569 809	1 916,4%	620 879	671,6%	9,2%
Transfers and Subsidies - Operational	1 062 704	1 062 310	442 497	41,6%	354 840	33,4%	265 888	25,0%	1 063 225	100,1%	299 187	32,3%	(11,1%)
Transfers and Subsidies - Capital	455 474	448 137	136 474	30,0%	210 218	46,2%	91 445	20,4%	438 137	97,8%	299 781	130,9%	(69,5%)
Interest	41 272	130 898	3 531	8,6%	1 513	3,7%	2 154	1,6%	7 198	5,5%	14 109	-	(84,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 722 626)	(3 615 902)	(2 437 583)	65,5%	(1 729 793)	46,5%	(2 049 418)	56,7%	(6 216 794)	171,9%	(1 098 978)	115,9%	86,5%
Suppliers and employees	(3 692 450)	(3 583 639)	(2 437 583)	66,0%	(1 729 793)	46,8%	(2 049 418)	57,2%	(6 216 794)	173,5%	(1 098 978)	117,1%	86,5%
Finance charges	(26 739)	(31 037)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 437)	(1 226)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	694 357	815 545	(727 710)	(104,8%)	(274 531)	(39,5%)	(67 766)	(8,3%)	(1 070 007)	(131,2%)	724 556	(9,8%)	(109,4%)
Cash Flow from Investing Activities													
Receipts	(20)	-	164	(821,6%)	113	(566,4%)	-	-	278	-	81	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(20)	-	164	(821,6%)	113	(566,4%)	-	-	278	-	81	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(645 474)	(683 978)	(143 059)	22,2%	(197 709)	30,6%	(141 970)	20,8%	(482 738)	70,6%	(152 396)	50,3%	(6,8%)
Capital assets	(645 474)	(683 978)	(143 059)	22,2%	(197 709)	30,6%	(141 970)	20,8%	(482 738)	70,6%	(152 396)	50,3%	(6,8%)
Net Cash from/(used) Investing Activities	(645 494)	(683 978)	(142 895)	22,1%	(197 596)	30,6%	(141 970)	20,8%	(482 460)	70,5%	(152 315)	50,3%	(6,8%)
Cash Flow from/(used) Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(15 031)	(15 031)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(15 031)	(15 031)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(15 031)	(15 031)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	33 832	116 536	(870 605)	(2 573,3%)	(472 126)	(1 395,5%)	(209 736)	(180,0%)	(1 552 467)	(1 332,2%)	572 241	(569,9%)	(136,7%)
Cash/cash equivalents at the year begin:	144 511	205 310	205 762	142,4%	(665 294)	(460,4%)	(1 137 421)	(554,0%)	205 762	100,2%	(816 594)	-	39,3%
Cash/cash equivalents at the year end:	178 343	321 846	(665 294)	(373,0%)	(1 137 421)	(637,8%)	(1 347 157)	(418,6%)	(1 347 157)	(418,6%)	(244 353)	(358,1%)	451,3%

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	10 602	7,5%	25	-	5 358	3,8%	124 506	88,6%	140 490	12,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	86 941	38,3%	999	4%	16 981	7,5%	122 012	53,8%	226 933	19,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	55 884	12,5%	276	,1%	22 631	5,1%	368 443	82,4%	447 234	38,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 517	9,2%	0	-	1 080	4,0%	23 715	86,8%	27 313	2,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 749	8,5%	27	-	6 342	4,6%	120 434	86,9%	138 552	12,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	163	4,7%	-	-	113	3,3%	3 196	92,1%	3 472	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	7 845	5,8%	0	-	7 524	5,6%	119 306	88,6%	134 675	11,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 460	6,8%	367	1,0%	2 187	6,1%	31 115	86,1%	36 129	3,1%	-	-	-	-
Total By Income Source	178 162	15,4%	1 693	,1%	62 216	5,4%	912 727	79,0%	1 154 797	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	17 399	7,8%	75	-	10 908	4,9%	195 780	87,3%	224 162	19,4%	-	-	-	-
Commercial	42 452	22,0%	162	,1%	12 794	6,6%	137 308	71,2%	192 716	16,7%	-	-	-	-
Households	117 326	16,2%	1 449	,2%	37 986	5,2%	568 209	78,4%	724 970	62,8%	-	-	-	-
Other	984	7,6%	6	-	528	4,1%	11 431	88,3%	12 949	1,1%	-	-	-	-
Total By Customer Group	178 162	15,4%	1 693	,1%	62 216	5,4%	912 727	79,0%	1 154 797	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	101 741	20,1%	13 244	2,6%	72 530	14,3%	318 013	62,9%	505 528	46,5%
Bulk Water	-	-	-	-	-	-	238 604	100,0%	238 604	22,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	20 227	6,1%	22 375	6,7%	10 823	3,3%	278 361	83,9%	331 785	30,5%
Auditor-General	-	-	-	-	-	-	7 334	100,0%	7 334	,7%
Other	1	-	1 549	53,4%	56	1,9%	1 293	44,6%	2 899	,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	121 969	11,2%	37 168	3,4%	83 409	7,7%	843 606	77,7%	1 086 151	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24								2022/23		Q3 of 2022/23 to Q3 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	354 211	354 211	94 743	26,7%	91 541	25,8%	84 463	23,8%	270 746	76,4%	66 763	69,8%	26,5%
Exchange Revenue													
Service charges - Electricity	92 946	92 946	18 724	20,1%	20 510	22,1%	20 922	22,5%	60 155	64,7%	16 832	63,6%	24,3%
Service charges - Water	27 610	27 610	6 881	24,9%	6 957	25,2%	7 049	25,5%	20 887	75,6%	6 540	76,3%	7,8%
Service charges - Waste Water Management	25 270	25 270	6 797	26,9%	6 648	26,3%	6 733	26,6%	20 179	79,9%	6 274	79,4%	7,3%
Service charges - Waste Management	9 477	9 477	2 532	26,7%	2 564	27,1%	2 635	27,8%	7 730	81,6%	2 358	78,1%	11,7%
Sale of Goods and Rendering of Services	3 237	3 237	281	8,7%	424	13,1%	231	7,1%	936	28,9%	197	36,6%	17,1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	45 302	45 302	8 163	18,0%	12 338	27,2%	12 605	27,8%	33 106	73,1%	-	36,4%	(100,0%)
Interest earned from Current and Non Current Assets	358	358	173	48,2%	146	40,7%	97	27,2%	416	116,2%	169	171,6%	(42,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	332	332	112	33,8%	105	31,7%	114	34,2%	331	99,7%	71	66,8%	60,3%
Licence and permits	8 277	8 277	911	11,0%	707	8,5%	833	10,1%	2 451	29,6%	1 104	49,6%	(24,6%)
Operational Revenue	48	48	0	,1%	8	17,2%	0	-	8	17,4%	0	51,7%	(98,5%)
Non-Exchange Revenue													
Property rates	37 171	37 171	8 177	22,0%	7 759	20,9%	7 852	21,1%	23 789	64,0%	7 458	64,3%	5,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	159	159	28	17,7%	31	19,3%	39	24,3%	98	61,4%	37	89,4%	4,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	104 024	104 024	41 963	40,3%	33 344	32,1%	25 352	24,4%	100 659	96,8%	25 722	88,6%	(1,4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	349 012	349 012	70 599	20,2%	45 350	13,0%	106 433	30,5%	222 382	63,7%	38 503	43,9%	176,4%
Employee related costs	71 924	71 924	-	-	-	-	59 742	83,1%	59 742	83,1%	78	,5%	76 484,4%
Remuneration of councillors	6 448	6 448	-	-	-	-	6 149	95,4%	6 149	95,4%	-	-	(100,0%)
Bulk purchases - electricity	99 473	99 473	35 619	35,8%	15 478	15,6%	22 815	22,9%	73 912	74,3%	16 098	69,4%	41,7%
Inventory consumed	12 507	12 507	915	7,3%	6 975	55,8%	4 977	39,8%	12 867	102,9%	8 065	122,8%	(38,3%)
Debt impairment	66 948	66 948	11 113	16,6%	-	-	-	-	11 113	16,6%	-	-	-
Depreciation and amortisation	22 503	22 503	-	-	-	-	-	-	-	-	-	-	-
Interest	16 990	8 990	6 611	38,9%	8 270	48,7%	2 055	22,9%	16 936	188,4%	6 178	74,7%	(66,7%)
Contracted services	34 118	42 118	8 401	24,6%	7 194	21,1%	4 397	10,4%	19 992	47,5%	5 489	66,3%	(19,9%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	18 102	18 102	7 940	43,9%	7 432	41,1%	6 299	34,8%	21 672	119,7%	2 595	97,2%	142,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 199	5 199	24 144		46 191		(21 970)		48 364		28 260		
Transfers and subsidies - capital (monetary allocations)	36 705	36 705	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	41 904	41 904	24 144		46 191		(21 970)		48 364		28 260		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	41 904	41 904	24 144		46 191		(21 970)		48 364		28 260		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	41 904	41 904	24 144		46 191		(21 970)		48 364		28 260		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	21	21	48	229,8%	60	286,0%	9	42,1%	118	557,9%	23	58,4%	(60,6%)
Surplus/(Deficit) for the year	41 925	41 925	24 192		46 251		(21 961)		48 482		28 282		

Part 2: Capital Revenue and Expenditure

	2023/24									2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	36 500	36 500	6 920	19,0%	8 987	24,6%	2 939	8,1%	18 846	51,6%	10 727	68,8%	(72,6%)
National Government	36 500	36 500	6 920	19,0%	8 987	24,6%	2 533	6,9%	18 440	50,5%	10 727	68,3%	(76,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 500	36 500	6 920	19,0%	8 987	24,6%	2 533	6,9%	18 440	50,5%	10 727	68,3%	(76,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	406	-	406	-	-	-	(100,0%)
Capital Expenditure Functional	36 500	36 500	6 920	19,0%	9 532	26,1%	7 535	20,6%	23 987	65,7%	10 727	68,9%	(29,8%)
Municipal governance and administration	-	-	-	-	545	-	458	-	1 003	-	-	-	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	545	-	458	-	1 003	-	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	1,9%	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	1,9%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	1 029	-	1 751	-	6 268	-	9 047	-	5 032	257,3%	24,6%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	1 029	-	1 751	-	6 268	-	9 047	-	5 032	257,3%	24,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	36 500	36 500	5 891	16,1%	7 237	19,8%	808	2,2%	13 936	38,2%	5 696	52,9%	(85,8%)
Energy sources	33 500	33 500	3 443	10,3%	6 995	20,9%	-	-	10 438	31,2%	1 838	65,9%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	3 000	3 000	2 448	81,6%	241	8,0%	808	26,9%	3 498	116,6%	3 857	35,7%	(79,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	314 114	314 114	94 006	29,9%	82 371	26,2%	66 759	21,3%	243 136	77,4%	74 849	86,6%	(10,8%)
Property rates	26 020	26 020	9 630	37,0%	5 047	19,4%	6 459	24,8%	21 135	81,2%	3 302	63,5%	95,6%
Service charges	108 712	108 712	20 448	18,8%	27 588	25,4%	25 270	23,2%	73 306	67,4%	19 946	77,6%	26,7%
Other revenue	37 883	37 883	3 217	8,5%	2 324	6,1%	2 871	7,6%	8 411	22,2%	3 641	33,0%	(21,2%)
Transfers and Subsidies - Operational	104 436	104 436	49 118	47,0%	35 936	34,4%	28 477	27,3%	113 531	108,7%	31 228	119,7%	(8,8%)
Transfers and Subsidies - Capital	36 705	36 705	11 593	31,6%	11 477	31,3%	3 683	10,0%	26 753	72,9%	16 733	109,1%	(78,0%)
Interest	358	358	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(280 245)	(280 245)	(65 467)	23,4%	(49 806)	17,8%	(51 615)	18,4%	(166 888)	59,6%	(37 167)	50,5%	38,9%
Suppliers and employees	(263 245)	(263 245)	(65 467)	24,9%	(49 806)	18,9%	(51 615)	19,6%	(166 888)	63,4%	(37 167)	54,0%	(38,9%)
Finance charges	(17 000)	(17 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	33 869	33 869	28 538	84,3%	32 565	96,1%	15 145	44,7%	76 248	225,1%	37 683	686,1%	(59,8%)
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	(36 500)	(36 500)	(6 619)	18,1%	(6 707)	18,4%	(2 561)	7,0%	(15 888)	43,5%	(12 177)	96,0%	(79,0%)
Capital assets	(36 500)	(36 500)	(6 619)	18,1%	(6 707)	18,4%	(2 561)	7,0%	(15 888)	43,5%	(12 177)	96,0%	(79,0%)
Net Cash from/(used) Investing Activities	(36 500)	(36 500)	(6 619)	18,1%	(6 707)	18,4%	(2 561)	7,0%	(15 888)	43,5%	(12 177)	96,0%	(79,0%)
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	(2 631)	(2 631)	21 919	(833,2%)	25 858	(982,9%)	12 583	(478,3%)	60 360	(2 294,5%)	25 506	(438,5%)	(50,7%)
Cash/cash equivalents at the year begin:	112 074	112 074	24 434	21,8%	41 824	37,3%	60 504	54,0%	24 434	21,8%	63 847	9,8%	(5,2%)
Cash/cash equivalents at the year end:	109 443	109 443	41 824	38,2%	60 504	55,3%	73 087	66,8%	73 087	66,8%	89 353	162,4%	(18,2%)

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	2 717	2,2%	1 489	1,2%	1 557	1,3%	116 668	95,3%	122 432	14,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 612	7,8%	4 531	4,6%	2 497	2,6%	83 227	85,0%	97 866	11,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 552	2,5%	2 017	2,0%	1 960	1,9%	95 274	93,6%	101 803	12,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 594	1,8%	2 533	1,8%	1 601	1,1%	135 013	95,3%	141 740	16,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 021	1,3%	991	1,2%	938	1,2%	77 285	96,3%	80 235	9,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2 270	100,0%	2 270	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	4 146	1,6%	4 142	1,6%	4 062	1,6%	242 266	95,1%	254 616	30,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	38	,1%	23	,1%	36	,1%	38 710	99,7%	38 807	4,6%	-	-	-	-
Total By Income Source	20 679	2,5%	15 726	1,9%	12 651	1,5%	790 712	94,2%	839 769	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	417	2,1%	409	2,1%	384	1,9%	18 489	93,9%	19 699	2,3%	-	-	-	-
Commercial	11 616	4,7%	6 715	2,7%	3 618	1,5%	223 759	91,1%	245 708	29,3%	-	-	-	-
Households	8 647	1,5%	8 602	1,5%	8 649	1,5%	548 464	95,5%	574 361	68,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	20 679	2,5%	15 726	1,9%	12 651	1,5%	790 712	94,2%	839 769	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	7 282	9,8%	5 519	7,4%	10 822	14,5%	50 926	68,3%	74 549	21,2%
Bulk Water	-	-	2 718	11,4%	-	-	21 048	88,6%	23 766	6,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 452	1,8%	2 399	1,0%	3 199	1,3%	238 711	96,0%	248 761	70,8%
Auditor-General	717	15,9%	3 024	67,1%	-	-	768	17,0%	4 509	1,3%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	12 451	3,5%	13 659	3,9%	14 021	4,0%	311 454	88,6%	351 585	100,0%

Contact Details

Municipal Manager	Mr Johnny Mokgatsi	017 773 2031
Chief Financial Officer	Mr Clement Letsoalo	017 773 1252

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	717 377	767 012	252 935	35,3%	222 643	31,0%	188 839	24,6%	664 416	86,6%	79 077	75,1%	138,8%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	85 333	92 152	9 967	11,7%	19 901	23,3%	24 285	26,4%	54 153	58,8%	31 738	93,3%	(23,5%)
Service charges - Waste Water Management	8 368	12 923	2 771	33,1%	2 610	31,2%	2 643	20,5%	8 024	62,1%	2 280	79,9%	15,9%
Service charges - Waste Management	4 705	5 635	1 429	30,4%	1 419	30,2%	1 453	25,8%	4 301	76,3%	1 315	89,0%	10,5%
Sale of Goods and Rendering of Services	721	726	71	9,8%	55	7,7%	58	8,0%	184	25,4%	108	85,5%	(46,4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	56 517	64 217	15 571	27,6%	16 266	28,8%	17 020	26,5%	48 857	76,1%	14 767	78,0%	15,3%
Interest earned from Current and Non Current Assets	1 752	7 072	3 059	174,6%	441	25,2%	1 065	15,1%	4 565	64,6%	682	92,6%	56,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	309	354	79	25,7%	71	23,0%	93	26,3%	244	68,9%	63	63,5%	48,2%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	13 308	13 318	535	4,0%	1 545	11,6%	745	5,6%	2 824	21,2%	2 551	28,0%	(70,8%)
Non-Exchange Revenue													
Property rates	40 250	62 940	14 993	37,2%	15 269	37,9%	15 335	24,4%	45 598	72,4%	12 653	95,5%	21,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	241	317	32	13,2%	23	9,6%	25	7,7%	79	25,1%	3	8,0%	678,7%
Licences or permits	7 057	7 588	448	6,3%	1 139	16,1%	894	11,8%	2 480	32,7%	2 180	52,0%	(59,0%)
Transfer and subsidies - Operational	498 816	499 770	203 980	40,9%	163 903	32,9%	125 224	25,1%	493 107	98,7%	10 737	71,3%	1 066,3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	698 776	791 479	168 081	24,1%	149 966	21,5%	166 178	21,0%	484 224	61,2%	141 225	57,1%	17,7%
Employee related costs	240 661	261 826	73 914	30,7%	38 351	15,9%	79 553	30,4%	191 818	73,3%	55 669	73,3%	42,9%
Remuneration of councillors	28 224	28 224	9 160	32,5%	2 396	8,5%	8 658	30,7%	20 213	71,6%	6 065	70,4%	42,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	15 800	14 200	2 320	14,7%	2 933	18,6%	3 234	22,8%	8 488	59,8%	3 685	58,0%	(12,2%)
Debt impairment	77 500	77 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	61 320	61 320	-	-	-	-	-	-	-	-	-	-	-
Interest	3 200	700	59	1,9%	100	3,1%	77	11,1%	237	33,8%	-	-	(100,0%)
Contracted services	165 385	239 371	51 373	31,1%	75 461	45,6%	44 289	18,5%	171 123	71,5%	37 477	66,0%	18,2%
Transfers and subsidies	8 450	8 204	1 355	16,0%	2 781	32,9%	3 380	41,2%	7 517	91,6%	2 103	48,8%	60,7%
Irrecoverable debts written off	-	-	40	-	37	-	265	-	343	-	64	-	316,2%
Operational costs	98 237	100 135	29 859	30,4%	27 907	28,4%	26 720	26,7%	84 486	84,4%	36 162	87,0%	(26,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	18 600	(24 467)	84 854		72 677		22 661		180 192		(62 148)		
Transfers and subsidies - capital (monetary allocations)	157 099	158 331	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	175 699	133 863	84 854		72 677		22 661		180 192		(62 148)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	175 699	133 863	84 854		72 677		22 661		180 192		(62 148)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	175 699	133 863	84 854		72 677		22 661		180 192		(62 148)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	175 699	133 863	84 854		72 677		22 661		180 192		(62 148)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	160 610	147 377	13 189	8,2%	52 269	32,5%	32 865	22,3%	98 323	66,7%	35 488	63,0%	(7,4%)
National Government	149 610	145 693	13 189	8,8%	52 269	34,9%	32 865	22,6%	98 323	67,5%	35 488	57,2%	(7,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	149 610	145 693	13 189	8,8%	52 269	34,9%	32 865	22,6%	98 323	67,5%	35 488	57,2%	(7,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 000	1 684	-	-	-	-	-	-	-	-	-	202,0%	-
Capital Expenditure Functional	160 610	147 377	13 189	8,2%	52 269	32,5%	32 865	22,3%	98 323	66,7%	35 488	63,0%	(7,4%)
Municipal governance and administration	10 000	684	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	10 000	684	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 000	1 000	-	-	-	-	-	-	-	-	2 291	31,2%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	2 291	33,6%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	54 000	57 813	2 543	4,7%	23 192	42,9%	14 071	24,3%	39 807	68,9%	10 108	62,8%	39,2%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	54 000	57 813	2 543	4,7%	23 192	42,9%	14 071	24,3%	39 807	68,9%	10 108	62,8%	39,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	95 610	87 880	10 645	11,1%	29 076	30,4%	18 794	21,4%	58 516	66,6%	23 089	68,5%	(18,6%)
Energy sources	6 880	6 880	-	-	-	-	2 184	31,7%	2 184	31,7%	-	-	(100,0%)
Water Management	35 490	38 400	8 608	24,3%	11 848	33,4%	4 799	12,5%	25 254	65,8%	14 234	76,1%	(66,3%)
Waste Water Management	53 240	42 600	2 038	3,8%	17 229	32,4%	11 812	27,7%	31 078	73,0%	8 855	59,3%	33,4%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	775 204	885 101	346 801	44,7%	204 804	26,4%	152 643	17,2%	704 248	79,6%	185 326	131,3%	(17,6%)
Property rates	17 684	41 140	5 815	32,9%	16 914	95,6%	1 300	3,2%	24 028	58,4%	7 062	77,5%	(81,6%)
Service charges	75 655	160 048	1 278	1,7%	1 964	2,6%	1 505	,9%	4 747	3,0%	1 792	19,2%	(16,0%)
Other revenue	30 607	31 252	132 766	433,8%	21 272	69,5%	20 092	64,3%	174 130	557,2%	176 471	2 201,3%	(88,6%)
Transfers and Subsidies - Operational	494 159	494 159	204 879	41,5%	163 903	33,2%	122 927	24,9%	491 709	99,5%	-	111,0%	(100,0%)
Transfers and Subsidies - Capital	157 099	153 182	1 100	,7%	-	-	5 780	3,8%	6 880	4,5%	-	-	(100,0%)
Interest	-	5 320	963	-	751	-	1 038	19,5%	2 753	51,7%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(605 392)	(699 643)	(52 715)	8,7%	(97 383)	16,1%	(60 233)	8,6%	(210 331)	30,1%	(55 602)	21,5%	8,3%
Suppliers and employees	(605 392)	(699 643)	(52 715)	8,7%	(97 383)	16,1%	(60 233)	8,6%	(210 331)	30,1%	(55 528)	21,6%	8,5%
Finance charges	-	-	-	-	-	-	-	-	-	-	(75)	10,7%	(100,0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	169 812	185 458	294 085	173,2%	107 421	63,3%	92 410	49,8%	493 916	266,3%	129 723	(788,7%)	(28,8%)
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	(160 610)	(147 377)	(17 530)	10,9%	(56 389)	35,1%	(33 793)	22,9%	(107 713)	73,1%	(37 610)	62,6%	(10,1%)
Capital assets	(160 610)	(147 377)	(17 530)	10,9%	(56 389)	35,1%	(33 793)	22,9%	(107 713)	73,1%	(37 610)	62,6%	(10,1%)
Net Cash from/(used) Investing Activities	(160 610)	(147 377)	(17 530)	10,9%	(56 389)	35,1%	(33 793)	22,9%	(107 713)	73,1%	(37 610)	62,6%	(10,1%)
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	9 202	38 082	276 555	3 005,4%	51 031	554,6%	58 617	153,9%	386 203	1 014,1%	92 113	(203,5%)	(36,4%)
Cash/cash equivalents at the year begin:	51 701	51 701	7 645	14,8%	284 270	549,8%	335 301	648,5%	7 645	14,8%	392 504	4,8%	(14,6%)
Cash/cash equivalents at the year end:	60 903	89 783	284 270	466,8%	335 301	550,5%	393 918	438,7%	393 918	438,7%	484 617	(511,4%)	(18,7%)

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	12 662	3,2%	6 944	1,7%	6 823	1,7%	373 154	93,4%	399 583	49,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 882	3,2%	3 741	3,1%	3 779	3,1%	111 059	90,7%	122 461	15,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 008	2,8%	929	2,6%	925	2,6%	33 242	92,1%	36 104	4,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	565	1,7%	539	1,6%	533	1,6%	31 416	95,0%	33 052	4,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 011	2,9%	5 880	2,8%	5 759	2,8%	190 985	91,5%	208 636	26,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	308	100,0%	308	-	-	-	-	-
Total By Income Source	24 128	3,0%	18 033	2,3%	17 820	2,2%	740 163	92,5%	800 144	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	15 365	3,7%	9 616	2,3%	9 484	2,3%	376 954	91,6%	411 418	51,4%	-	-	-	-
Commercial	2 390	2,6%	2 101	2,3%	2 069	2,2%	86 484	93,0%	93 043	11,6%	-	-	-	-
Households	6 373	2,2%	6 317	2,1%	6 267	2,1%	276 725	93,6%	295 682	37,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	24 128	3,0%	18 033	2,3%	17 820	2,2%	740 163	92,5%	800 144	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	573	99,9%	180	31,4%	-	-	(180)	(31,3%)	573	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	573	99,9%	180	31,4%	-	-	(180)	(31,3%)	573	100,0%

Contact Details

Municipal Manager	Ms Monica Mathari Mathebela	013 973 1101
Chief Financial Officer	Ms Bonisiwe Klaas	013 973 1101

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EHLANZENI (DC32)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	312 987	407 116	126 549	40,4%	109 645	35,0%	84 653	20,8%	320 847	78,8%	83 077	97,9%	1,9%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	100	0	-	47	-	777	776,7%	824	823,7%	(17)	66,0%	(4 628,9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	544	544	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	9 490	9 640	1 959	20,6%	755	8,0%	2 779	28,8%	5 494	57,0%	2 630	57,6%	5,7%
Dividends	161	161	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 403	1 403	-	-	-	-	-	-	-	-	-	-	2,3%
Licence and permits	1 255	1 255	-	-	-	-	-	-	-	-	-	-	11,6%
Operational Revenue	707	1 040	79	11,2%	155	21,9%	88	8,4%	322	31,0%	97	68,0%	(9,7%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	299 426	392 972	123 941	41,4%	108 687	36,3%	81 337	20,7%	313 966	79,9%	80 296	99,7%	1,3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	570	-	-	-	(328)	-	242	-	71	-	(563,2%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	299 519	309 448	75 902	25,3%	81 130	27,1%	72 918	23,6%	229 950	74,3%	60 828	68,4%	19,9%
Employee related costs	170 143	161 612	40 018	23,5%	40 050	23,5%	38 973	24,1%	119 041	73,7%	36 592	69,1%	6,5%
Remuneration of councillors	21 458	21 458	5 692	26,5%	5 010	23,3%	4 924	22,9%	15 626	72,8%	4 042	71,9%	21,8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	650	2 917	756	116,3%	871	134,1%	1 236	42,4%	2 863	98,1%	239	63,2%	418,0%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	12 698	10 109	-	-	-	-	7 385	73,1%	7 385	73,1%	2 080	64,5%	255,0%
Interest	10 560	10 530	-	-	5 436	51,5%	-	-	5 436	51,6%	-	51,5%	-
Contracted services	39 540	45 250	15 793	39,9%	9 306	23,5%	6 698	14,8%	31 798	70,3%	7 482	60,1%	(10,5%)
Transfers and subsidies	-	6 073	187	-	4 664	-	3 376	55,6%	8 227	135,5%	-	-	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	44 470	51 499	13 456	30,3%	15 792	35,5%	10 317	20,0%	39 565	76,8%	10 392	77,0%	(,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	0	-	(100,0%)
Other Losses	-	-	-	-	-	-	10	-	10	-	0	-	68 414,3%
Surplus/(Deficit)	13 468	97 668	50 647		28 515		11 735		90 897		22 249		
Transfers and subsidies - capital (monetary allocations)	2 525	2 525	345	13,7%	736	29,2%	-	-	1 082	42,8%	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	15 993	100 193	50 993		29 251		11 735		91 979		22 249		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	15 993	100 193	50 993		29 251		11 735		91 979		22 249		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	15 993	100 193	50 993		29 251		11 735		91 979		22 249		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	15 993	100 193	50 993		29 251		11 735		91 979		22 249		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	34 614	135 235	6 066	17,5%	31 028	89,6%	28 386	21,0%	65 481	48,4%	5 341	43,9%	431,4%
National Government	2 399	2 399	345	14,4%	934	38,9%	283	11,8%	1 563	65,2%	228	59,3%	24,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 399	2 399	345	14,4%	934	38,9%	283	11,8%	1 563	65,2%	228	59,3%	24,0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	32 215	132 836	5 720	17,8%	30 094	93,4%	28 103	21,2%	63 917	48,1%	5 113	42,9%	449,6%
Capital Expenditure Functional	34 614	135 235	6 066	17,5%	31 028	89,6%	28 386	21,0%	65 481	48,4%	5 341	43,9%	431,4%
Municipal governance and administration	14 215	17 995	2 858	20,1%	2 510	17,7%	4 633	25,7%	10 000	55,6%	1 375	52,6%	236,9%
Executive and Council	-	1 501	1 501	-	-	-	-	-	1 501	100,0%	-	-	-
Finance and administration	14 215	16 495	1 357	9,5%	2 510	17,7%	4 633	28,1%	8 500	51,5%	1 375	60,3%	236,9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 899	18 433	1 295	8,1%	5 477	34,5%	4 988	27,1%	11 760	63,8%	3 804	32,4%	31,1%
Planning and Development	4 500	4 415	-	-	2 799	62,2%	543	12,3%	3 342	75,7%	3 535	72,6%	(84,6%)
Road Transport	11 399	14 018	1 295	11,4%	2 679	23,5%	4 445	31,7%	8 418	60,1%	269	15,3%	1 550,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 500	98 806	1 913	42,5%	23 042	512,0%	18 766	19,0%	43 720	44,2%	162	59,8%	11 465,5%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	2 000	95 063	1 657	82,8%	20 691	1 034,6%	18 430	19,4%	40 778	42,9%	162	67,6%	11 258,7%
Waste Water Management	2 500	3 743	256	10,2%	2 351	94,0%	336	9,0%	2 942	78,6%	-	23,1%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	326 607	427 109	147 443	45,1%	160 959	49,3%	136 656	32,0%	445 058	104,2%	609 841	541,0%	(77,6%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	14 460	114 989	9 621	66,5%	33 406	231,0%	31 140	27,1%	74 168	64,5%	497 403	72 059,5%	(93,7%)
Transfers and Subsidies - Operational	299 426	299 249	125 725	42,0%	105 109	35,1%	78 645	26,3%	309 479	103,4%	80 364	28,9%	(2,1%)
Transfers and Subsidies - Capital	2 525	2 525	10 138	401,5%	21 689	859,0%	24 092	954,1%	55 918	2 214,6%	29 444	2 396,5%	(18,2%)
Interest	10 035	10 185	1 959	19,5%	755	7,5%	2 779	27,3%	5 494	53,9%	2 630	57,6%	5,7%
Dividends	161	161	-	-	-	-	-	-	-	-	-	-	-
Payments	(286 935)	(303 156)	(113 957)	39,7%	(141 175)	49,2%	(107 663)	35,5%	(362 795)	119,7%	(97 649)	112,2%	10,3%
Suppliers and employees	(276 900)	(292 627)	(113 957)	41,2%	(141 175)	51,0%	(107 663)	36,8%	(362 795)	124,0%	(97 649)	116,9%	10,3%
Finance charges	(10 035)	(10 529)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	39 671	123 953	33 487	84,4%	19 784	49,9%	28 993	23,4%	82 264	66,4%	512 192	8 009,0%	(94,3%)
Cash Flow from Investing Activities													
Receipts	-	-	(635)	-	150	-	127	-	(357)	-	(1 050)	-	(112,1%)
Proceeds on disposal of PPE	-	-	570	-	-	-	(328)	-	242	-	-	-	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(1 205)	-	150	-	455	-	(599)	-	(1 050)	-	(143,3%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(34 614)	(135 235)	(6 066)	17,5%	(31 028)	89,6%	(28 386)	21,0%	(65 481)	48,4%	(5 341)	43,9%	431,4%
Capital assets	(34 614)	(135 235)	(6 066)	17,5%	(31 028)	89,6%	(28 386)	21,0%	(65 481)	48,4%	(5 341)	43,9%	431,4%
Net Cash from/(used) Investing Activities	(34 614)	(135 235)	(6 701)	19,4%	(30 878)	89,2%	(28 259)	20,9%	(65 838)	48,7%	(6 392)	53,6%	342,1%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(10 836)	(10 836)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(10 836)	(10 836)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(10 836)	(10 836)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(5 778)	(22 118)	26 786	(463,6%)	(11 094)	192,0%	734	(3,3%)	16 426	(74,3%)	505 800	(4 055,7%)	(99,9%)
Cash/cash equivalents at the year begin:	83 899	83 899	51 645	61,6%	78 431	93,5%	67 337	80,3%	51 645	61,6%	862 131	100,0%	(92,2%)
Cash/cash equivalents at the year end:	78 121	61 781	78 431	100,4%	67 337	86,2%	68 071	110,2%	68 071	110,2%	1 367 931	2 964,0%	(95,0%)

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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 843	47,8%	1 086	18,2%	169	2,8%	1 855	31,2%	5 953	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 843	47,8%	1 086	18,2%	169	2,8%	1 855	31,2%	5 953	100,0%

Contact Details

Municipal Manager	Dr Nontobeko Mahalela	013 759 8531
Chief Financial Officer	Mr Oupa Mokoena	013 759 8513

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMAKHAZENI (MP314)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	357 859	336 312	104 752	29,3%	70 109	19,6%	72 044	21,4%	246 905	73,4%	69 851	75,1%	3,1%
Exchange Revenue													
Service charges - Electricity	88 791	69 324	18 683	21,0%	4 879	5,5%	10 587	15,3%	34 148	49,3%	11 174	45,8%	(5,3%)
Service charges - Water	20 134	20 134	5 373	26,7%	4 127	20,5%	5 655	28,1%	15 155	75,3%	4 943	75,8%	14,4%
Service charges - Waste Water Management	14 926	13 411	3 644	24,4%	2 497	16,7%	3 640	27,1%	9 781	72,9%	3 545	75,0%	2,7%
Service charges - Waste Management	12 030	11 680	2 849	23,7%	1 985	16,5%	2 842	24,3%	7 676	65,7%	2 788	73,3%	1,9%
Sale of Goods and Rendering of Services	3 234	1 519	186	5,8%	153	4,7%	283	18,6%	622	41,0%	102	63,3%	178,4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 610	13 610	-	-	-	-	-	-	-	-	10 626	82,2%	(100,0%)
Interest earned from Current and Non Current Assets	1 727	2 210	662	38,3%	525	30,4%	513	23,2%	1 701	77,0%	421	75,7%	21,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	46	46	12	25,4%	12	25,4%	12	25,4%	35	76,2%	11	75,0%	7,0%
Rental from Fixed Assets	15 664	16 649	3 943	25,2%	4 233	27,0%	4 283	25,7%	12 458	74,8%	413	81,9%	938,0%
Licence and permits	15	15	-	-	3	23,2%	-	-	3	23,2%	-	-	-
Operational Revenue	1 603	2 860	(420)	(26,2%)	856	53,4%	2 763	96,6%	3 200	111,9%	21	25,8%	13 240,7%
Non-Exchange Revenue													
Property rates	77 476	85 071	32 060	41,4%	17 723	22,9%	17 394	20,4%	67 177	79,0%	13 196	86,9%	31,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	14 195	5 335	78	,5%	37	,3%	167	3,1%	281	5,3%	-	4,0%	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	94 407	94 448	37 683	39,9%	33 079	35,0%	23 905	25,3%	94 666	100,2%	22 610	94,7%	5,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	1	-	0	-	-	-	1	-	1	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	520 875	518 365	70 795	13,6%	90 671	17,4%	22 638	4,4%	184 105	35,5%	47 019	41,0%	(51,9%)
Employee related costs	127 880	128 130	22 298	17,4%	42 767	33,4%	818	,6%	65 883	51,4%	11 174	50,6%	(92,7%)
Remuneration of councillors	8 611	7 538	1 233	14,3%	-	-	67	,9%	1 300	17,2%	116	4,2%	(42,5%)
Bulk purchases - electricity	94 147	85 147	25 407	27,0%	17 411	18,5%	18 445	21,7%	61 263	71,9%	15 046	69,1%	22,6%
Inventory consumed	31 896	21 960	3 646	11,4%	5 501	17,2%	(362)	(1,6%)	8 785	40,0%	7 713	50,2%	(104,7%)
Debt impairment	51 095	91 095	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	121 937	80 030	-	-	-	-	4 203	5,3%	4 203	5,3%	-	-	(100,0%)
Interest	10 000	22 000	6 274	62,7%	5 364	53,6%	(8 401)	(38,2%)	3 237	14,7%	5 306	70,0%	(258,3%)
Contracted services	44 902	41 521	6 887	15,3%	10 061	22,4%	5 314	12,8%	22 262	53,6%	3 295	41,3%	61,3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	30 407	38 345	5 051	16,6%	9 567	31,5%	2 554	6,7%	17 173	44,8%	4 369	49,6%	(41,5%)
Losses on disposal of Assets	-	2 600	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(163 016)	(182 053)	33 957		(20 562)		49 405		62 800		22 832		
Transfers and subsidies - capital (monetary allocations)	49 786	50 331	4 145	8,3%	15 476	31,1%	8 224	16,3%	27 845	55,3%	5 558	20,9%	48,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(113 230)	(131 722)	38 102		(5 086)		57 630		90 645		28 390		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(113 230)	(131 722)	38 102		(5 086)		57 630		90 645		28 390		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(113 230)	(131 722)	38 102		(5 086)		57 630		90 645		28 390		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(113 230)	(131 722)	38 102		(5 086)		57 630		90 645		28 390		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	58 091	53 431	3 773	6,5%	13 432	23,1%	7 908	14,8%	25 113	47,0%	8 048	43,6%	(1,7%)
National Government	49 786	48 381	3 711	7,5%	13 361	26,8%	7 763	16,0%	24 835	51,3%	7 550	44,4%	2,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	49 786	48 381	3 711	7,5%	13 361	26,8%	7 763	16,0%	24 835	51,3%	7 550	44,4%	2,8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 305	5 051	62	,7%	71	,9%	145	2,9%	278	5,5%	498	34,3%	(70,8%)
Capital Expenditure Functional	58 091	53 431	3 773	6,5%	15 128	26,0%	7 908	14,8%	26 809	50,2%	8 048	44,2%	(1,7%)
Municipal governance and administration	4 425	2 505	62	1,4%	71	1,6%	145	5,8%	278	11,1%	498	30,8%	(70,8%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 425	2 505	62	1,4%	71	1,6%	145	5,8%	278	11,1%	498	30,8%	(70,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 300	500	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 300	500	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 780	10 459	-	-	2 320	19,7%	878	8,4%	3 198	30,6%	1 127	37,2%	(22,1%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 780	10 459	-	-	2 320	19,7%	878	8,4%	3 198	30,6%	1 127	37,5%	(22,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	40 586	39 967	3 711	9,1%	12 736	31,4%	6 885	17,2%	23 332	58,4%	6 424	47,2%	7,2%
Energy sources	3 735	835	-	-	86	2,3%	710	85,0%	796	95,3%	1 275	60,5%	(44,3%)
Water Management	5 751	5 132	-	-	2 626	45,7%	829	16,2%	3 455	67,3%	35	26,6%	2 239,8%
Waste Water Management	31 100	34 000	3 711	11,9%	10 025	32,2%	5 346	15,7%	19 081	56,1%	5 114	41,5%	4,5%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	405 515	385 628	95 997	23,7%	70 541	17,4%	92 776	24,1%	259 314	67,2%	80 229	83,3%	15,6%
Property rates	61 981	64 350	10 163	16,4%	10 956	17,7%	10 817	16,8%	31 937	49,6%	7 274	51,6%	48,7%
Service charges	125 011	88 357	19 465	15,6%	17 725	14,2%	18 005	20,4%	55 194	62,5%	14 381	70,8%	25,2%
Other revenue	72 603	85 932	(1 779)	(2,4%)	6 248	8,6%	7 351	8,6%	11 820	13,8%	9 124	111,2%	(19,4%)
Transfers and Subsidies - Operational	94 407	94 448	40 103	42,5%	30 595	32,4%	37 635	39,8%	108 333	114,7%	22 945	98,7%	64,0%
Transfers and Subsidies - Capital	49 786	50 331	27 987	56,2%	5 000	10,0%	18 944	37,6%	51 931	103,2%	26 500	101,9%	(28,5%)
Interest	1 727	2 210	58	3,3%	17	1,0%	24	1,1%	98	4,4%	5	2,2%	385,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(373 484)	(355 868)	(32 711)	8,8%	(25 052)	6,7%	(54 020)	15,2%	(111 784)	31,4%	(17 215)	23,5%	213,8%
Suppliers and employees	(363 484)	(333 868)	(32 711)	9,0%	(25 052)	6,9%	(54 020)	16,2%	(111 784)	33,5%	(17 215)	24,9%	213,8%
Finance charges	(10 000)	(22 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	32 030	29 760	63 285	197,6%	45 489	142,0%	38 756	130,2%	147 530	495,7%	63 013	(1 361,0%)	(38,5%)
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	(66 805)	(59 945)	(7 883)	11,8%	(16 514)	24,7%	(8 199)	13,7%	(32 596)	54,4%	(8 803)	81,8%	(6,9%)
Capital assets	(66 805)	(59 945)	(7 883)	11,8%	(16 514)	24,7%	(8 199)	13,7%	(32 596)	54,4%	(8 803)	81,8%	(6,9%)
Net Cash from/(used) Investing Activities	(66 805)	(59 945)	(7 883)	11,8%	(16 514)	24,7%	(8 199)	13,7%	(32 596)	54,4%	(8 803)	81,8%	(6,9%)
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	(34 774)	(30 185)	55 403	(159,3%)	28 974	(83,3%)	30 558	(101,2%)	114 935	(380,8%)	54 210	(183,6%)	(43,6%)
Cash/cash equivalents at the year begin:	22 126	22 126	7 518	34,0%	62 921	284,4%	91 895	415,3%	7 518	34,0%	98 705	28,1%	(6,9%)
Cash/cash equivalents at the year end:	(12 648)	(8 059)	62 921	(489,5%)	91 895	(726,5%)	122 453	(1 519,5%)	122 453	(1 519,5%)	152 915	2 057,0%	(19,9%)

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	1 716	2,7%	1 771	2,8%	1 593	2,5%	58 077	92,0%	63 157	13,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 081	3,4%	3 452	2,9%	3 029	2,6%	108 101	91,1%	118 663	25,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 182	3,2%	4 224	2,6%	4 029	2,5%	146 675	91,6%	160 110	34,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 243	3,6%	918	2,6%	837	2,4%	31 823	91,4%	34 820	7,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	963	2,7%	815	2,3%	764	2,1%	33 602	93,0%	36 144	7,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	,4%	0	,4%	0	,4%	101	98,7%	103	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 458	3,0%	1 396	2,9%	1 371	2,8%	44 223	91,3%	48 447	10,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5	,1%	3	-	3	-	6 424	99,8%	6 434	1,4%	-	-	-	-
Total By Income Source	14 649	3,1%	12 579	2,7%	11 627	2,5%	429 025	91,7%	467 879	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 284	2,5%	3 071	2,4%	2 767	2,1%	119 938	92,9%	129 060	27,6%	-	-	-	-
Commercial	3 231	4,9%	2 541	3,8%	2 170	3,3%	58 382	88,0%	66 325	14,2%	-	-	-	-
Households	8 134	3,0%	6 967	2,6%	6 689	2,5%	250 704	92,0%	272 494	58,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	14 649	3,1%	12 579	2,7%	11 627	2,5%	429 025	91,7%	467 879	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	5 781	10,7%	2 389	4,4%	171	,3%	45 471	84,5%	53 812	21,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 611	1,9%	1 411	,7%	407	,2%	186 705	97,2%	192 133	78,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	9 392	3,8%	3 800	1,5%	578	,2%	232 176	94,4%	245 945	100,0%

Contact Details

Municipal Manager	Mr J W Shabangu	013 253 7628
Chief Financial Officer	Mr A M Tahesane	013 253 7711

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	4 709 690	4 458 386	1 124 693	23,9%	578 512	12,3%	990 272	22,2%	2 693 477	60,4%	831 436	70,1%	19,1%
Exchange Revenue													
Service charges - Electricity	1 792 979	1 632 397	396 963	22,1%	217 913	12,2%	322 992	19,8%	937 868	57,5%	232 721	66,5%	38,0%
Service charges - Water	552 380	507 468	103 593	18,8%	75 557	13,7%	100 190	19,7%	279 340	55,0%	86 661	57,8%	15,6%
Service charges - Waste Water Management	164 245	157 999	37 373	22,8%	28 438	17,3%	36 351	23,0%	102 162	64,7%	32 419	66,8%	102,1%
Service charges - Waste Management	226 015	198 020	40 374	17,9%	27 230	12,0%	40 400	20,4%	108 004	54,5%	34 791	70,0%	16,1%
Sale of Goods and Rendering of Services	19 087	16 671	3 923	20,6%	2 949	15,5%	3 948	23,7%	10 821	64,9%	3 728	69,4%	5,9%
Agency services	2 961	2 874	709	23,9%	507	17,1%	746	25,9%	1 962	68,3%	709	74,0%	5,2%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	307 020	359 156	76 268	24,8%	53 168	17,3%	86 701	24,1%	216 137	60,2%	74 375	71,4%	16,6%
Interest earned from Current and Non Current Assets	4 145	9 408	2 334	56,3%	1 409	34,0%	2 250	23,9%	5 993	63,7%	1 570	88,1%	43,3%
Dividends	200	200	-	-	-	-	41	20,7%	41	20,7%	-	-	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19 000	17 462	4 279	22,5%	3 101	16,3%	4 061	23,3%	11 441	65,5%	3 772	73,3%	7,7%
Licence and permits	432	424	52	12,1%	52	12,0%	163	38,3%	267	62,9%	155	87,2%	4,7%
Operational Revenue	67 415	67 518	3 425	5,1%	15 715	23,3%	23 907	35,4%	43 048	63,8%	20 252	60,5%	18,1%
Non-Exchange Revenue													
Property rates	874 676	793 185	185 810	21,2%	129 433	14,8%	195 118	24,6%	510 361	64,3%	169 683	64,9%	15,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	29 353	30 130	7 324	25,0%	6 510	22,2%	5 597	18,6%	19 430	64,5%	7 185	73,2%	(22,1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	(8)	-	(100,0%)
Transfer and subsidies - Operational	584 869	582 553	245 110	41,9%	4 393	8%	148 329	25,5%	397 832	68,3%	147 317	99,5%	7%
Interest	66 484	83 920	17 155	25,8%	12 137	18,3%	19 477	23,2%	48 769	58,1%	16 108	75,7%	20,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	(1 572)	(1 000)	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	4 909 490	5 179 632	859 594	17,5%	787 571	16,0%	986 317	19,0%	2 633 482	50,8%	1 121 376	64,2%	(12,0%)
Employee related costs	1 063 989	1 063 989	258 550	24,3%	173 737	16,3%	257 422	24,2%	689 709	64,8%	252 679	73,6%	1,9%
Remuneration of councillors	34 141	34 141	7 723	22,6%	7 084	20,8%	8 010	23,5%	22 818	66,8%	5 658	52,3%	41,6%
Bulk purchases - electricity	1 650 385	1 645 385	273 088	16,5%	340 874	20,7%	403 838	24,5%	1 017 801	61,9%	331 599	66,1%	21,8%
Inventory consumed	206 690	213 350	33 752	16,3%	39 915	19,3%	61 128	28,7%	134 796	63,2%	78 693	70,8%	(22,3%)
Debt impairment	722 059	722 059	120 343	16,7%	60 176	8,3%	120 343	16,7%	300 862	41,7%	112 463	68,4%	7,0%
Depreciation and amortisation	297 385	297 385	-	-	-	-	-	-	-	-	17 882	6,4%	(100,0%)
Interest	99 331	142 572	58 121	58,5%	9 982	10,0%	(32 932)	(23,1%)	35 171	24,7%	174 510	96,3%	(118,9%)
Contracted services	455 941	663 548	67 544	14,8%	128 601	28,2%	138 657	20,9%	334 803	50,5%	111 257	66,8%	24,6%
Transfers and subsidies	5 900	27 751	-	-	-	-	19	1%	19	1%	10	3,6%	78,9%
Irrecoverable debts written off	156 949	156 949	-	-	-	-	(3)	-	(3)	-	-	-	(100,0%)
Operational costs	216 719	212 503	40 472	18,7%	27 201	12,6%	29 834	14,0%	97 507	45,9%	36 623	55,0%	(18,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(199 800)	(721 246)	265 099		(209 059)		3 955		59 995		(289 940)		
Transfers and subsidies - capital (monetary allocations)	216 069	200 633	47 192	21,8%	42 283	19,6%	30 856	15,4%	120 332	60,0%	135 453	62,9%	(77,2%)
Transfers and subsidies - capital (in-kind)	7 000	7 000	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	23 268	(513 613)	312 292		(166 776)		34 810		180 326		(154 487)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	23 268	(513 613)	312 292		(166 776)		34 810		180 326		(154 487)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	23 268	(513 613)	312 292		(166 776)		34 810		180 326		(154 487)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	23 268	(513 613)	312 292		(166 776)		34 810		180 326		(154 487)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	234 269	231 324	40 340	17,2%	37 358	15,9%	26 927	11,6%	104 625	45,2%	62 301	52,0%	(56,8%)
National Government	216 069	202 633	40 340	18,7%	36 538	16,9%	25 932	12,8%	102 811	50,7%	61 736	55,0%	(58,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Aget)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	216 069	202 633	40 340	18,7%	36 538	16,9%	25 932	12,8%	102 811	50,7%	61 736	52,4%	(58,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 200	28 692	-	-	820	4,5%	994	3,5%	1 814	6,3%	566	50,5%	75,7%
Capital Expenditure Functional	241 269	231 324	40 340	16,7%	37 358	15,5%	26 927	11,6%	104 625	45,2%	62 301	52,0%	(56,8%)
Municipal governance and administration	6 700	11 303	-	-	807	12,0%	633	5,6%	1 440	12,7%	337	44,3%	87,6%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 700	11 303	-	-	807	12,0%	633	5,6%	1 440	12,7%	337	44,3%	87,6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 664	7 270	-	-	2 171	38,3%	648	8,9%	2 819	38,8%	3 249	73,3%	(80,0%)
Community and Social Services	2 000	250	-	-	-	-	-	-	-	-	3 251	87,9%	(100,0%)
Sport And Recreation	3 664	6 028	-	-	2 171	59,2%	648	10,8%	2 819	46,8%	-	3,4%	(100,0%)
Public Safety	-	992	-	-	-	-	-	-	-	-	(2)	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 500	3 476	-	-	13	1%	361	10,4%	375	10,8%	2 108	30,8%	(82,9%)
Planning and Development	-	2 126	-	-	13	-	85	4,0%	99	4,6%	1 532	40,3%	(94,4%)
Road Transport	12 000	500	-	-	-	-	-	-	-	-	576	27,8%	(100,0%)
Environmental Protection	500	850	-	-	-	-	276	32,5%	276	32,5%	-	-	(100,0%)
Trading Services	216 404	209 276	40 340	18,6%	34 368	15,9%	25 284	12,1%	99 992	47,8%	56 607	52,7%	(55,3%)
Energy sources	69 404	71 476	4 630	6,7%	7 434	10,7%	11 785	16,5%	23 849	33,4%	19 143	43,8%	(38,4%)
Water Management	64 000	58 465	18 005	28,1%	15 680	24,5%	4 843	8,3%	38 528	65,9%	11 923	68,2%	(59,4%)
Waste Water Management	82 000	76 500	16 864	20,6%	11 161	13,6%	8 333	10,9%	36 358	47,5%	22 399	52,7%	(62,8%)
Waste Management	1 000	2 835	840	84,0%	93	9,3%	323	11,4%	1 257	44,3%	3 143	55,5%	(89,7%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	4 102 052	3 884 692	915 354	22,3%	424 509	10,3%	744 139	19,2%	2 084 002	53,6%	708 222	75,3%	5,1%
Property rates	699 741	634 548	120 446	17,2%	81 123	11,6%	117 037	18,4%	318 605	50,2%	133 979	66,2%	(12,6%)
Service charges	2 188 495	2 344 659	405 693	18,5%	271 343	12,4%	379 434	16,2%	1 056 471	45,1%	338 838	76,3%	12,0%
Other revenue	408 423	112 542	22 592	5,5%	35 267	8,6%	38 679	34,4%	96 537	85,8%	32 140	37,8%	20,3%
Transfers and Subsidies - Operational	584 869	582 553	256 567	43,9%	12 877	2,2%	173 126	29,7%	442 570	76,0%	140 440	99,1%	23,3%
Transfers and Subsidies - Capital	216 069	200 633	110 056	50,9%	23 900	11,1%	35 864	17,9%	169 820	84,6%	62 825	97,6%	(42,9%)
Interest	4 295	9 558	-	-	-	-	-	-	-	-	-	-	-
Dividends	160	200	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 881 997)	(3 652 827)	(666 211)	17,2%	(342 572)	8,8%	(865 903)	23,7%	(1 874 687)	51,3%	(535 757)	52,3%	61,6%
Suppliers and employees	(3 777 016)	(3 511 269)	(666 211)	17,6%	(342 572)	9,1%	(865 903)	24,7%	(1 874 687)	53,4%	(535 757)	60,0%	61,6%
Finance charges	(99 331)	(114 057)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 650)	(27 501)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	220 055	231 865	249 142	113,2%	81 937	37,2%	(121 765)	(52,5%)	209 315	90,3%	172 465	375,4%	(170,6%)
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	(234 269)	(231 324)	(62 833)	26,8%	(43 247)	18,5%	(29 486)	12,7%	(135 565)	58,6%	(72 417)	58,3%	(59,3%)
Capital assets	(234 269)	(231 324)	(62 833)	26,8%	(43 247)	18,5%	(29 486)	12,7%	(135 565)	58,6%	(72 417)	58,3%	(59,3%)
Net Cash from/(used) Investing Activities	(234 269)	(231 324)	(62 833)	26,8%	(43 247)	18,5%	(29 486)	12,7%	(135 565)	58,6%	(72 417)	58,3%	(59,3%)
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	(14 214)	541	186 309	(1 310,8%)	38 690	(272,2%)	(151 250)	(27 979,4%)	73 750	13 642,8%	100 048	(11 269,3%)	(251,2%)
Cash/cash equivalents at the year begin:	28 477	15 523	36 223	127,2%	222 478	781,3%	261 168	1 682,5%	36 223	233,4%	612 247	24,8%	(59,3%)
Cash/cash equivalents at the year end:	14 263	16 064	222 478	1 559,8%	261 168	1 831,1%	109 918	684,3%	109 918	684,3%	710 648	2 089,0%	(84,5%)

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	34 832	1,8%	25 392	1,3%	26 963	1,4%	1 866 019	95,5%	1 953 207	22,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	89 678	5,5%	51 858	3,2%	47 527	2,9%	1 429 185	88,3%	1 618 248	19,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	57 280	5,0%	30 333	2,7%	26 059	2,3%	1 027 141	90,0%	1 140 814	13,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 276	1,8%	8 947	1,3%	8 936	1,3%	665 396	95,7%	695 556	8,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	13 997	2,6%	10 431	2,0%	9 859	1,9%	496 627	93,5%	530 915	6,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 818	100,0%	1 818	-	-	-	-	-
Interest on Arrear Debtor Accounts	35 984	3,9%	35 439	3,8%	34 899	3,7%	827 179	88,6%	933 501	10,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	285	-	178	-	134	-	1 660 572	100,0%	1 661 169	19,5%	-	-	-	-
Total By Income Source	244 332	2,9%	162 578	1,9%	154 378	1,8%	7 973 938	93,4%	8 535 227	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 182	5,7%	5 876	4,1%	4 615	3,2%	124 747	87,0%	143 419	1,7%	-	-	-	-
Commercial	162 459	2,3%	128 147	1,8%	124 913	1,8%	6 668 200	94,1%	7 083 719	83,0%	-	-	-	-
Households	73 691	5,6%	28 556	2,2%	24 850	1,9%	1 180 991	90,3%	1 308 089	15,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	244 332	2,9%	162 578	1,9%	154 378	1,8%	7 973 938	93,4%	8 535 227	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	230 084	4,6%	113 400	2,3%	98 130	2,0%	4 577 829	91,2%	5 019 442	64,3%
Bulk Water	-	-	-	-	-	-	73 010	100,0%	73 010	,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	42 870	1,6%	43 249	1,6%	16 004	,6%	2 607 610	96,2%	2 709 733	34,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	272 953	3,5%	156 650	2,0%	114 134	1,5%	7 258 448	93,0%	7 802 185	100,0%

Contact Details

Municipal Manager	Mr Humphry Sizwe Mayisela	013 690 6208
Chief Financial Officer	Ms Sipho K Mahlangu	013 690 6241

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GERT SIBANDE (DC30)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	391 721	846 532	249 974	63,8%	252 555	64,5%	160 205	18,9%	662 735	78,3%	100 206	96,1%	59,9%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	1 000	3 000	937	93,7%	209	20,9%	(342)	(11,4%)	803	26,8%	458	131,9%	(174,7%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	38	38	-	-	-	-	-	-	-	-	9	23,8%	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	21 070	25 070	2 741	13,0%	2 014	9,6%	2 128	8,5%	6 883	27,5%	4 102	49,2%	(48,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	550	200	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	700	900	38	5,5%	454	64,9%	328	36,5%	821	91,2%	254	122,1%	29,1%
Operational Revenue	24 539	24 539	3 713	15,1%	6 252	25,5%	4 653	19,0%	14 618	59,6%	2 636	91,6%	76,5%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	343 825	792 786	242 545	70,5%	243 627	70,9%	153 438	19,4%	639 610	80,7%	92 747	98,9%	65,4%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	401 383	848 663	194 044	48,3%	207 880	51,8%	140 370	16,5%	542 294	63,9%	85 486	67,3%	64,2%
Employee related costs	231 914	222 526	52 071	22,5%	52 742	22,7%	55 731	25,0%	160 544	72,1%	51 166	69,5%	8,9%
Remuneration of councillors	15 943	15 943	3 543	22,2%	4 269	26,8%	3 604	22,6%	11 416	71,6%	3 479	72,1%	3,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 825	2 875	97	3,4%	619	21,9%	769	26,7%	1 484	51,6%	723	51,6%	6,4%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	26 821	26 821	6 020	22,4%	5 826	21,7%	5 580	20,8%	17 426	65,0%	5 898	71,0%	(5,4%)
Interest	1 480	1 480	-	-	-	-	-	-	-	-	2	2%	(100,0%)
Contracted services	42 092	42 309	13 723	32,6%	10 694	25,4%	6 095	14,4%	30 511	72,1%	5 478	59,3%	11,3%
Transfers and subsidies	7 750	460 535	104 052	1 342,6%	113 802	1 468,4%	57 025	12,4%	274 879	59,7%	914	83,3%	6 142,2%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	72 557	76 174	14 540	20,0%	19 928	27,5%	11 567	15,2%	46 035	60,4%	17 826	63,7%	(35,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 662)	(2 130)	55 930		44 675		19 835		120 440		14 720		
Transfers and subsidies - capital (monetary allocations)	2 485	2 485	329	13,2%	352	14,2%	1 511	60,8%	2 192	88,2%	45	41,1%	3 276,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(7 177)	355	56 259		45 027		21 346		122 632		14 765		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(7 177)	355	56 259		45 027		21 346		122 632		14 765		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(7 177)	355	56 259		45 027		21 346		122 632		14 765		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(7 177)	355	56 259		45 027		21 346		122 632		14 765		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	-	-	-	-	-	-	-	-	-	-	-	-	-
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	8 277	8 527	10	,1%	5 594	67,6%	2 036	23,9%	7 640	89,6%	1 033	49,3%	97,1%
Municipal governance and administration	8 277	8 527	10	,1%	5 594	67,6%	2 032	23,8%	7 636	89,6%	1 033	49,3%	96,7%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	8 277	8 527	10	,1%	5 594	67,6%	2 032	23,8%	7 636	89,6%	1 033	49,3%	96,7%
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	-	-	-	-	-	-	4	-	4	-	-	-	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	4	-	4	-	-	-	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	394 206	849 017	243 755	61,8%	256 858	65,2%	204 804	24,1%	705 417	83,1%	102 129	106,6%	100,5%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	1 000	3 000	1 077	107,7%	240	24,0%	(394)	(13,1%)	923	30,8%	424	125,1%	(192,8%)
Other revenue	1 327	1 177	69	5,2%	9 049	682,1%	11 634	988,8%	20 752	1 763,7%	322	1 238,6%	3 513,6%
Transfers and Subsidies - Operational	350 325	799 286	192 127	54,8%	239 069	68,2%	185 370	23,2%	616 566	77,1%	96 464	100,3%	92,2%
Transfers and Subsidies - Capital	20 485	20 485	49 110	239,7%	7 190	35,1%	6 910	33,7%	63 210	308,6%	4 919	164,8%	40,5%
Interest	21 070	25 070	1 372	6,5%	1 311	6,2%	1 283	5,1%	3 965	15,8%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(374 729)	(822 008)	(81 202)	21,7%	(18 198)	4,9%	(46 436)	5,6%	(145 836)	17,7%	(13 364)	11,4%	247,5%
Suppliers and employees	(374 729)	(822 008)	(81 202)	21,7%	(18 198)	4,9%	(46 436)	5,6%	(145 836)	17,7%	(13 364)	11,4%	247,5%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	19 477	27 009	162 553	834,6%	238 660	1 225,3%	158 369	586,4%	559 582	2 071,8%	88 765	(2 809,7%)	78,4%
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	(8 277)	(8 527)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(8 277)	(8 527)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(8 277)	(8 527)	-	-	-	-	-	-	-	-	-	-	-
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	11 200	18 482	162 553	1 451,3%	238 660	2 130,8%	158 369	856,9%	559 582	3 027,7%	88 765	(2 809,7%)	78,4%
Cash/cash equivalents at the year begin:	255 951	255 951	243 687	95,2%	406 240	158,7%	644 901	252,0%	243 687	95,2%	499 231	165,0%	29,2%
Cash/cash equivalents at the year end:	267 151	274 433	406 240	152,1%	644 901	241,4%	803 269	292,7%	803 269	292,7%	587 996	410,3%	36,6%

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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	35	34,4%	-	-	-	-	67	65,6%	103	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	35	34,4%	-	-	-	-	67	65,6%	103	100,0%

Contact Details

Municipal Manager	Mr Ca Habile	017 801 7008
Chief Financial Officer	Mr Zakhele Robert Buthelezi	017 801 7013

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	3 087 553	3 072 268	639 775	20,7%	655 380	21,2%	646 117	21,0%	1 941 272	63,2%	615 100	63,7%	5,0%
Exchange Revenue													
Service charges - Electricity	882 082	882 082	104 572	11,9%	152 717	17,3%	129 271	14,7%	386 560	43,8%	118 625	47,6%	9,0%
Service charges - Water	674 301	674 301	91 504	13,6%	125 379	18,6%	113 238	16,8%	330 121	49,0%	151 417	63,7%	(25,2%)
Service charges - Waste Water Management	172 527	172 527	36 383	21,1%	39 962	23,2%	32 493	18,8%	108 839	63,1%	35 995	67,9%	(9,7%)
Service charges - Waste Management	171 626	171 626	34 919	20,3%	34 200	19,9%	37 229	21,7%	106 347	62,0%	35 315	65,0%	5,4%
Sale of Goods and Rendering of Services	5 123	5 123	1 693	33,1%	1 812	35,4%	1 890	36,9%	5 395	105,3%	1 334	90,9%	41,6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	203 622	203 622	63 936	31,4%	50 817	25,0%	63 752	31,3%	178 505	87,7%	51 339	72,0%	24,2%
Interest earned from Current and Non Current Assets	15 610	15 610	5 111	32,7%	4 626	29,6%	3 010	19,3%	12 748	81,7%	6 809	85,4%	(55,8%)
Dividends	24	24	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	3	3	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 432	5 432	992	18,3%	2 575	47,4%	1 460	26,9%	5 027	92,6%	2 483	116,6%	(41,2%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	11 643	11 643	170	1,5%	201	1,7%	1 081	9,3%	1 453	12,5%	212	5,6%	410,1%
Non-Exchange Revenue													
Property rates	424 452	424 452	97 766	23,0%	91 695	21,6%	101 770	24,0%	291 231	68,6%	96 338	71,9%	5,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	39 807	19 807	901	2,3%	902	2,3%	1 032	5,2%	2 835	14,3%	439	3,0%	134,9%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	457 114	461 829	198 124	43,3%	143 854	31,5%	116 326	25,2%	458 304	99,2%	109 442	86,2%	6,3%
Interest	21 688	21 688	3 703	17,1%	6 640	30,6%	8 106	37,4%	18 449	85,1%	5 353	68,8%	51,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	35 459	-	35 459	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 019 754	3 141 752	880 096	29,1%	785 039	26,0%	760 224	24,2%	2 425 360	77,2%	714 090	71,3%	6,5%
Employee related costs	680 420	680 420	156 158	23,0%	158 792	23,3%	161 083	23,7%	476 034	70,0%	150 163	67,1%	7,3%
Remuneration of councillors	33 822	33 822	2 179	6,4%	18 232	53,9%	7 717	22,8%	28 128	83,2%	6 273	60,3%	23,0%
Bulk purchases - electricity	757 735	757 735	334 602	44,2%	222 041	29,3%	208 993	27,6%	765 637	101,0%	239 254	98,3%	(12,6%)
Inventory consumed	504 571	564 226	140 347	27,8%	114 376	22,7%	193 979	34,4%	448 702	79,5%	115 098	72,9%	68,5%
Debt impairment	220 158	220 158	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	205 829	205 829	31 646	15,4%	31 982	15,5%	31 368	15,2%	94 996	46,2%	29 194	54,6%	7,4%
Interest	140 087	140 087	117 183	83,7%	98 821	70,5%	40 168	28,7%	256 172	182,9%	102 220	153,1%	(60,7%)
Contracted services	305 025	353 253	76 523	25,1%	79 740	26,1%	51 326	14,5%	207 588	58,8%	57 394	60,1%	(10,6%)
Transfers and subsidies	28 461	36 461	4 802	16,9%	13 838	48,6%	10 379	28,5%	29 019	79,6%	(48)	(,2%)	(21 940,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	143 647	149 761	16 655	11,6%	47 217	32,9%	19 174	12,8%	83 046	55,5%	14 542	50,4%	31,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	1	-	-	-	36 037	-	36 038	-	-	-	(100,0%)
Surplus/(Deficit)	67 799	(69 484)	(240 322)		(129 660)		(114 107)		(484 088)		(98 990)		
Transfers and subsidies - capital (monetary allocations)	111 490	125 258	18 840	16,9%	52 976	47,5%	43 426	34,7%	115 242	92,0%	17 932	55,4%	142,2%
Transfers and subsidies - capital (in-kind)	-	78	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	179 289	55 852	(221 482)		(76 683)		(70 681)		(368 846)		(81 058)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	179 289	55 852	(221 482)		(76 683)		(70 681)		(368 846)		(81 058)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	179 289	55 852	(221 482)		(76 683)		(70 681)		(368 846)		(81 058)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	179 289	55 852	(221 482)		(76 683)		(70 681)		(368 846)		(81 058)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	123 427	193 593	46 548	37,7%	38 698	31,4%	45 503	23,5%	130 749	67,5%	32 833	39,4%	38,6%
National Government	115 557	111 805	39 917	34,5%	34 392	29,8%	26 413	23,6%	100 722	90,1%	20 474	61,0%	29,0%
Provincial Government	-	10 020	-	-	795	-	5 776	57,6%	6 571	65,6%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	78	-	-	-	-	-	-	-	-	7 087	67,8%	(100,0%)
Transfers recognised - capital	115 557	121 903	39 917	34,5%	35 187	30,5%	32 189	26,4%	107 294	88,0%	27 561	61,7%	16,8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 870	71 690	6 631	84,3%	3 511	44,6%	13 314	18,6%	23 455	32,7%	5 272	14,4%	152,5%
Capital Expenditure Functional	172 677	196 093	48 663	28,2%	38 309	22,2%	45 503	23,2%	132 474	67,6%	34 043	40,0%	33,7%
Municipal governance and administration	8 550	7 700	2 229	26,1%	759	8,9%	860	11,2%	3 847	50,0%	521	13,0%	65,0%
Executive and Council	1 300	650	115	8,8%	200	15,4%	-	-	315	48,4%	-	3,4%	-
Finance and administration	7 250	7 050	2 114	29,2%	558	7,7%	860	12,2%	3 533	50,1%	521	14,2%	65,0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 750	5 050	-	-	725	6,7%	843	16,7%	1 568	31,1%	228	5,9%	269,2%
Community and Social Services	3 500	2 250	-	-	725	20,7%	824	36,6%	1 549	68,8%	705	15,5%	16,9%
Sport And Recreation	-	1 300	-	-	-	-	-	-	-	-	-	-	-
Public Safety	7 250	1 500	-	-	-	-	19	1,3%	19	1,3%	(476)	-	(104,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	68 727	88 143	18 554	27,0%	24 365	35,5%	22 578	25,6%	65 497	74,3%	18 830	58,6%	19,9%
Planning and Development	45 407	66 652	13 923	30,7%	24 173	53,2%	16 426	24,6%	54 522	81,8%	18 820	66,6%	(12,7%)
Road Transport	22 300	15 546	4 632	20,8%	125	,6%	5 811	37,4%	10 568	68,0%	-	-	(100,0%)
Environmental Protection	1 020	5 945	-	-	67	6,5%	341	5,7%	408	6,9%	10	-	3 228,4%
Trading Services	84 650	95 200	27 880	32,9%	12 460	14,7%	21 222	22,3%	61 561	64,7%	14 463	41,4%	46,7%
Energy sources	48 650	52 358	20 694	42,5%	7 391	15,2%	12 197	23,3%	40 282	76,9%	7 087	44,9%	72,1%
Water Management	30 000	17 020	5 736	19,1%	3 383	11,3%	5 964	35,0%	15 083	88,6%	521	5,4%	1 043,9%
Waste Water Management	-	25 822	1 450	-	1 686	-	3 060	11,9%	6 196	24,0%	6 855	72,0%	(55,4%)
Waste Management	6 000	-	-	-	-	-	-	-	-	-	-	10,0%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	2 706 673	2 805 371	630 125	23,3%	600 930	22,2%	555 725	19,8%	1 786 780	63,7%	567 279	71,3%	(2,0%)
Property rates	340 030	340 030	76 715	22,6%	85 161	25,0%	89 834	26,4%	251 710	74,0%	82 302	115,8%	9,2%
Service charges	1 714 900	1 714 900	275 702	16,1%	312 072	18,2%	284 781	16,6%	872 555	50,9%	298 015	62,4%	(4,4%)
Other revenue	67 529	47 529	10 290	15,2%	16 873	25,0%	12 905	27,2%	40 068	84,3%	18 004	14,4%	(28,3%)
Transfers and Subsidies - Operational	457 114	458 429	208 653	45,6%	142 234	31,1%	117 867	25,7%	468 755	102,3%	118 777	86,6%	(,8%)
Transfers and Subsidies - Capital	111 490	228 873	53 814	48,3%	41 723	37,4%	47 674	20,8%	143 211	62,6%	45 427	152,9%	4,9%
Interest	15 610	15 610	4 951	31,7%	2 867	18,4%	2 663	17,1%	10 481	67,1%	4 755	56,2%	(44,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 595 404)	(2 628 655)	(337 440)	13,0%	(461 647)	17,8%	(249 239)	9,5%	(1 048 325)	39,9%	(278 912)	35,8%	(10,6%)
Suppliers and employees	(2 455 318)	(2 628 655)	(337 440)	13,7%	(461 647)	18,8%	(249 239)	9,5%	(1 048 325)	39,9%	(278 912)	37,9%	(10,6%)
Finance charges	(140 087)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	111 269	176 716	292 686	263,0%	139 283	125,2%	306 486	173,4%	738 454	417,9%	288 367	(1 436,3%)	6,3%
Cash Flow from Investing Activities													
Receipts	-	-	14 670	-	-	-	-	-	14 670	-	-	-	-
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	-	-	14 670	-	-	-	-	-	14 670	-	-	-	-
Payments	(172 677)	(207 412)	(74 006)	42,9%	(43 439)	25,2%	(51 308)	24,7%	(168 752)	81,4%	(34 515)	49,5%	48,7%
Capital assets	(172 677)	(207 412)	(74 006)	42,9%	(43 439)	25,2%	(51 308)	24,7%	(168 752)	81,4%	(34 515)	49,5%	48,7%
Net Cash from/(used) Investing Activities	(172 677)	(207 412)	(59 336)	34,4%	(43 439)	25,2%	(51 308)	24,7%	(154 082)	74,3%	(34 515)	49,5%	48,7%
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	(61 408)	(30 696)	233 350	(380,0%)	95 845	(156,1%)	255 178	(831,3%)	584 372	(1 903,8%)	253 852	(312,1%)	,5%
Cash/cash equivalents at the year begin:	256 446	256 446	174 234	67,9%	356 081	138,9%	451 925	176,2%	174 234	67,9%	723 907	113,4%	(37,6%)
Cash/cash equivalents at the year end:	195 038	225 750	356 081	182,6%	451 925	231,7%	707 103	313,2%	707 103	313,2%	977 759	(3 505,4%)	(27,7%)

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	43 371	3,9%	20 889	1,9%	21 659	1,9%	1 033 132	92,3%	1 119 051	28,5%	(137 095)	(12,3%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	36 060	8,2%	12 054	2,7%	10 667	2,4%	379 697	86,6%	438 477	11,2%	(42 521)	(9,7%)	-	-
Receivables from Non-exchange Transactions - Property Rates	27 666	8,0%	11 055	3,2%	9 635	2,8%	296 604	86,0%	344 960	8,8%	(16 733)	(4,9%)	-	-
Receivables from Exchange Transactions - Waste Water Management	12 061	2,8%	8 587	2,0%	8 485	2,0%	395 900	93,1%	425 033	10,8%	(54 843)	(12,9%)	-	-
Receivables from Exchange Transactions - Waste Management	12 220	3,1%	8 529	2,2%	7 965	2,0%	361 964	92,7%	390 678	9,9%	(49 412)	(12,6%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	24 795	3,0%	24 407	3,0%	23 967	2,9%	741 060	91,0%	814 228	20,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17 037	4,3%	4 465	1,1%	8 087	2,1%	364 711	92,5%	394 300	10,0%	(14 726)	(3,7%)	-	-
Total By Income Source	173 210	4,4%	89 986	2,3%	90 465	2,3%	3 573 068	91,0%	3 926 728	100,0%	(315 330)	(8,0%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 877	8,5%	1 192	2,6%	1 137	2,5%	39 522	86,4%	45 729	1,2%	-	-	-	-
Commercial	57 743	12,9%	12 071	2,7%	14 343	3,2%	362 536	81,2%	446 693	11,4%	(428)	(,1%)	-	-
Households	111 589	3,2%	76 724	2,2%	74 985	2,2%	3 171 009	92,3%	3 434 307	87,5%	(314 903)	(9,2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	173 210	4,4%	89 986	2,3%	90 465	2,3%	3 573 068	91,0%	3 926 728	100,0%	(315 330)	(8,0%)	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	148 966	10,0%	-	-	80 530	5,4%	1 257 557	84,6%	1 487 053	26,4%
Bulk Water	14 249	14,6%	-	-	6 908	7,1%	76 592	78,4%	97 748	1,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	62 683	1,6%	42 958	1,1%	24 428	,6%	3 913 070	96,8%	4 043 138	71,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	225 898	4,0%	42 958	,8%	111 865	2,0%	5 247 218	93,2%	5 627 939	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: LEKWA (MP305)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 133 123	1 181 950	291 032	25,7%	216 924	19,1%	333 213	28,2%	841 169	71,2%	219 031	59,6%	52,1%
Exchange Revenue													
Service charges - Electricity	467 837	507 827	118 681	25,4%	116 188	24,8%	123 560	24,3%	358 430	70,6%	72 603	43,7%	70,2%
Service charges - Water	84 373	87 803	(18 283)	(21,7%)	16 824	19,9%	36 046	41,1%	34 586	39,4%	19 895	56,7%	81,2%
Service charges - Waste Water Management	42 599	42 599	15 391	36,1%	5 705	13,4%	38 543	90,5%	59 639	140,0%	9 821	38,2%	292,5%
Service charges - Waste Management	33 115	33 115	7 300	22,0%	7 499	22,6%	30 327	91,6%	45 125	136,3%	7 124	71,5%	325,7%
Sale of Goods and Rendering of Services	3 150	2 621	338	10,7%	271	8,6%	248	9,4%	857	32,7%	167	24,7%	47,8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	116 639	116 639	31 361	26,9%	33 320	28,6%	21 609	18,5%	86 290	74,0%	28 987	135,9%	(25,5%)
Interest earned from Current and Non Current Assets	638	1 027	326	51,1%	50	7,8%	799	77,8%	1 175	114,3%	583	128,3%	37,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 502	2 820	545	21,8%	549	22,0%	557	19,8%	1 652	58,6%	411	56,2%	35,7%
Licence and permits	-	3	2	-	1	-	-	-	3	85,5%	288	-	(100,0%)
Operational Revenue	370	370	64	17,3%	51	13,8%	45	12,2%	160	43,3%	33	43,3%	39,2%
Non-Exchange Revenue													
Property rates	203 391	208 614	64 823	31,9%	(21 812)	(10,7%)	39 154	18,8%	82 165	39,4%	36 181	62,7%	8,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 550	4 550	167	3,7%	113	2,5%	61	1,3%	340	7,5%	258	8,4%	(76,5%)
Licences or permits	-	4	2	-	-	-	-	-	2	62,0%	-	-	-
Transfer and subsidies - Operational	173 957	173 957	70 316	40,4%	58 164	33,4%	42 265	24,3%	170 745	98,2%	42 680	96,0%	(1,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 361 480	1 442 534	383 224	28,1%	302 131	22,2%	105 398	7,3%	790 753	54,8%	212 139	53,8%	(50,3%)
Employee related costs	326 221	331 484	88 030	27,0%	72 724	22,3%	27 466	8,3%	188 220	56,8%	36 188	42,1%	(24,1%)
Remuneration of councillors	13 913	13 761	4 102	29,5%	3 835	27,6%	2 193	15,9%	10 130	73,6%	3 261	73,3%	(32,7%)
Bulk purchases - electricity	531 559	510 000	196 201	36,9%	107 383	20,2%	65 445	12,8%	369 029	72,4%	73 153	72,5%	(10,5%)
Inventory consumed	80 345	89 280	5 368	6,7%	7 137	8,9%	5 783	6,5%	18 288	20,5%	28 066	36,2%	(79,4%)
Debt impairment	69 319	67 436	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	82 660	72 781	12 130	14,7%	-	-	-	-	12 130	16,7%	-	-	-
Interest	73 256	68 256	38 138	52,1%	45 658	62,3%	(37 330)	(54,7%)	46 467	68,1%	29 558	156,8%	(226,3%)
Contracted services	123 768	130 252	18 000	14,5%	46 451	37,5%	25 582	19,6%	90 033	69,1%	31 158	53,3%	(17,9%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 100	77 896	4	4%	6	6%	3 172	4,1%	3 183	4,1%	34	8,9%	9 262,4%
Operational costs	59 339	81 387	21 251	35,8%	18 937	31,9%	13 086	16,1%	53 274	65,5%	10 721	58,5%	22,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(228 357)	(260 584)	(92 191)		(85 208)		227 815		50 416		6 892		
Transfers and subsidies - capital (monetary allocations)	40 637	55 999	-	-	18 895	46,5%	589	1,1%	19 483	34,8%	-	-	(100,0%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(187 720)	(204 585)	(92 191)		(66 313)		228 404		69 900		6 892		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(187 720)	(204 585)	(92 191)		(66 313)		228 404		69 900		6 892		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(187 720)	(204 585)	(92 191)		(66 313)		228 404		69 900		6 892		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(187 720)	(204 585)	(92 191)		(66 313)		228 404		69 900		6 892		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	75 687	92 244	17 322	22,9%	12 156	16,1%	8 289	9,0%	37 767	40,9%	12 936	59,8%	(35,9%)
National Government	40 637	56 026	4 550	11,2%	8 570	21,1%	4 300	7,7%	17 420	31,1%	11 742	76,9%	(63,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	40 637	56 026	4 550	11,2%	8 570	21,1%	4 300	7,7%	17 420	31,1%	11 742	76,9%	(63,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	35 050	36 218	12 773	36,4%	3 585	10,2%	3 988	11,0%	20 346	56,2%	1 194	21,6%	234,0%
Capital Expenditure Functional	75 687	92 244	17 322	22,9%	12 156	16,1%	8 289	9,0%	37 767	40,9%	12 936	59,8%	(35,9%)
Municipal governance and administration	17 000	18 168	3 843	22,6%	709	4,2%	1 292	7,1%	5 844	32,2%	1 194	63,8%	8,2%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	4,8%	-
Finance and administration	17 000	18 168	3 843	22,6%	709	4,2%	1 292	7,1%	5 844	32,2%	1 194	69,5%	8,2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	234	50	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	184	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	50	50	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	400	12 100	-	-	-	-	-	-	-	-	1 186	18,4%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	400	12 100	-	-	-	-	-	-	-	-	1 186	18,4%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	58 052	61 926	13 480	23,2%	11 447	19,7%	6 996	11,3%	31 923	51,5%	10 556	65,5%	(33,7%)
Energy sources	8 900	10 066	81	,9%	2 907	32,7%	607	6,0%	3 595	35,7%	245	3,5%	147,4%
Water Management	28 952	29 621	4 468	15,4%	4 507	15,6%	3 694	12,5%	12 669	42,8%	6 687	40,2%	(44,8%)
Waste Water Management	2 000	4 239	-	-	1 156	57,8%	-	-	1 156	27,3%	3 624	128,4%	(100,0%)
Waste Management	18 200	18 000	8 930	49,1%	2 876	15,8%	2 696	15,0%	14 503	80,6%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	965 458	859 742	280 909	29,1%	248 657	25,8%	268 544	31,2%	798 109	92,8%	242 939	65,4%	10,5%
Property rates	197 230	202 453	45 113	22,9%	19 098	9,7%	24 887	12,3%	89 099	44,0%	21 873	53,2%	13,8%
Service charges	544 102	418 005	127 253	23,4%	112 739	20,7%	124 524	29,8%	364 515	87,2%	115 397	47,4%	7,9%
Other revenue	9 527	9 323	(19 734)	(207,1%)	19 328	202,9%	5 659	60,7%	5 252	56,3%	3 912	26,4%	44,7%
Transfers and Subsidies - Operational	173 958	173 958	70 325	40,4%	60 256	34,6%	53 440	30,7%	184 020	105,8%	101 213	166,7%	(47,2%)
Transfers and Subsidies - Capital	40 640	56 002	57 821	142,3%	37 237	91,6%	59 366	106,0%	154 424	275,7%	-	63,3%	(100,0%)
Interest	-	-	131	-	-	-	668	-	799	-	545	113,0%	22,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 209 506)	(1 225 453)	(143 446)	11,9%	(125 989)	10,4%	(85 488)	7,0%	(354 922)	29,0%	(183 837)	35,0%	(53,5%)
Suppliers and employees	(1 209 506)	(1 225 453)	(143 446)	11,9%	(125 989)	10,4%	(85 488)	7,0%	(354 922)	29,0%	(183 837)	36,4%	(53,5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(244 048)	(365 711)	137 463	(56,3%)	122 668	(50,3%)	183 056	(50,1%)	443 187	(121,2%)	59 102	(682,6%)	209,7%
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	(75 687)	(92 244)	(18 940)	25,0%	(17 191)	22,7%	(8 534)	9,3%	(44 664)	48,4%	(12 717)	62,9%	(32,9%)
Capital assets	(75 687)	(92 244)	(18 940)	25,0%	(17 191)	22,7%	(8 534)	9,3%	(44 664)	48,4%	(12 717)	62,9%	(32,9%)
Net Cash from/(used) Investing Activities	(75 687)	(92 244)	(18 940)	25,0%	(17 191)	22,7%	(8 534)	9,3%	(44 664)	48,4%	(12 717)	62,9%	(32,9%)
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	(319 734)	(457 955)	118 523	(37,1%)	105 478	(33,0%)	174 522	(38,1%)	398 523	(87,0%)	46 385	(274,4%)	276,2%
Cash/cash equivalents at the year begin:	15 481	31 044	200,5%	142 937	923,3%	248 415	1 604,7%	31 044	200,5%	73 000	(16 111,4%)	240,3%	
Cash/cash equivalents at the year end:	(304 254)	(442 474)	142 937	(47,0%)	248 415	(81,6%)	422 937	(95,6%)	422 937	(95,6%)	119 384	(123,2%)	254,3%

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	-	-	11 744	4,3%	17 685	6,5%	241 336	89,1%	270 764	9,3%
Bulk Water	-	-	-	-	-	-	12	100,0%	12	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 411	,4%	10 016	,4%	13 658	,6%	2 326 952	98,6%	2 361 038	80,7%
Auditor-General	-	-	-	-	-	-	2 591	100,0%	2 591	,1%
Other	-	-	-	-	-	-	291 813	100,0%	291 813	10,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	10 411	,4%	21 760	,7%	31 343	1,1%	2 862 703	97,8%	2 926 217	100,0%

Contact Details

Municipal Manager	Mr Malose Lamola	017 712 9613
Chief Financial Officer	Mrs V Nkhata	017 712 9610

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	762 712	826 026	61 414	8,1%	209 095	27,4%	85 631	10,4%	356 140	43,1%	168 582	76,6%	(49,2%)
Exchange Revenue													
Service charges - Electricity	208 759	244 920	27 337	13,1%	45 534	21,8%	38 824	15,9%	111 695	45,6%	37 362	57,5%	3,9%
Service charges - Water	28 774	26 057	4 167	14,5%	5 960	20,7%	6 305	24,2%	16 431	63,1%	5 945	72,3%	6,1%
Service charges - Waste Water Management	12 802	15 197	2 185	17,1%	3 290	25,7%	3 397	22,4%	8 872	58,4%	3 082	75,6%	10,2%
Service charges - Waste Management	15 096	15 096	2 343	15,5%	3 749	24,8%	3 758	24,9%	9 849	65,2%	3 577	75,7%	5,1%
Sale of Goods and Rendering of Services	2 129	2 564	301	14,1%	467	21,9%	758	29,6%	1 526	59,5%	340	77,8%	123,4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	(9 101)	-	(100,0%)
Interest earned from Receivables	37 884	49 690	7 669	20,2%	11 305	29,8%	11 289	22,7%	30 264	60,9%	21 484	59,7%	(47,5%)
Interest earned from Current and Non Current Assets	1 044	3 144	746	71,4%	739	70,8%	483	15,4%	1 968	62,6%	362	85,9%	33,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 422	1 445	184	12,9%	215	15,1%	290	20,1%	688	47,6%	269	72,0%	7,6%
Licence and permits	58	58	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 103	1 728	1	,1%	5	,5%	(365)	(21,1%)	(358)	(20,7%)	8	86,3%	(4 453,3%)
Non-Exchange Revenue													
Property rates	93 860	82 645	13 845	14,8%	19 716	21,0%	21 037	25,5%	54 598	66,1%	19 947	66,2%	5,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 792	5 796	139	2,4%	259	4,5%	539	9,3%	937	16,2%	94	8,3%	476,6%
Licences or permits	86	169	4	5,2%	48	55,6%	39	23,0%	91	54,0%	62	153,2%	(37,6%)
Transfer and subsidies - Operational	342 483	350 092	-	-	114 598	33,5%	(4 917)	(1,4%)	109 681	31,3%	85 152	93,1%	(105,8%)
Interest	11 417	27 425	2 492	21,8%	3 211	28,1%	3 802	13,9%	9 506	34,7%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	392	-	392	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	774 729	888 834	189 486	24,5%	208 007	26,8%	197 427	22,2%	594 921	66,9%	107 495	62,0%	83,7%
Employee related costs	257 738	257 738	63 719	24,7%	71 548	27,8%	62 568	24,3%	197 834	76,8%	1 111	50,4%	5 530,5%
Remuneration of councillors	17 125	18 122	5 259	30,7%	7 657	44,7%	(1 659)	(9,2%)	11 257	62,1%	-	50,7%	(100,0%)
Bulk purchases - electricity	200 732	168 732	38 247	19,1%	26 243	13,1%	48 583	28,8%	113 074	67,0%	71 770	80,3%	(32,3%)
Inventory consumed	21 759	19 650	1 009	4,6%	8 405	38,6%	4 671	23,8%	14 086	71,7%	3 168	58,8%	47,4%
Debt impairment	96 000	133 679	24 000	25,0%	8 000	8,3%	8 000	6,0%	40 000	29,9%	-	-	(100,0%)
Depreciation and amortisation	63 040	101 532	19 348	30,7%	20 038	31,8%	19 510	19,2%	58 895	58,0%	-	68,6%	(100,0%)
Interest	12 503	22 720	8 946	71,6%	7 145	57,1%	5 808	25,6%	21 899	96,4%	14 173	101,2%	(59,0%)
Contracted services	44 591	95 660	16 542	37,1%	33 494	75,1%	27 157	28,4%	77 193	80,7%	2 088	83,1%	1 200,5%
Transfers and subsidies	-	-	1 312	-	2 499	-	(2 339)	-	1 472	-	2 531	80,3%	(192,4%)
Irrecoverable debts written off	556	1 258	-	-	-	-	-	-	-	-	-	66,3%	-
Operational costs	60 686	69 742	11 105	18,3%	22 977	37,9%	25 079	36,0%	59 161	84,8%	12 653	78,5%	98,2%
Losses on disposal of Assets	-	-	-	-	-	-	51	-	51	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(12 018)	(62 808)	(128 073)		1 089		(111 796)		(238 781)		61 086		
Transfers and subsidies - capital (monetary allocations)	93 781	116 852	-	-	38 908	41,5%	-	-	38 908	33,3%	-	52,5%	-
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	81 763	54 044	(128 073)		39 997		(111 796)		(199 872)		61 086		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	81 763	54 044	(128 073)		39 997		(111 796)		(199 872)		61 086		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	81 763	54 044	(128 073)		39 997		(111 796)		(199 872)		61 086		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	81 763	54 044	(128 073)		39 997		(111 796)		(199 872)		61 086		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	82 002	104 524	27 961	34,1%	20 667	25,2%	13 212	12,6%	61 839	59,2%	17 324	51,2%	(23,7%)
National Government	81 548	101 610	27 961	34,3%	20 667	25,3%	10 824	10,7%	59 452	58,5%	17 317	52,0%	(37,5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	81 548	101 610	27 961	34,3%	20 667	25,3%	10 824	10,7%	59 452	58,5%	17 317	52,0%	(37,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	453	2 914	-	-	-	-	2 388	81,9%	2 388	81,9%	7	10,7%	35 535,3%
Capital Expenditure Functional	82 002	104 524	27 961	34,1%	20 667	25,2%	13 187	12,6%	61 815	59,1%	17 324	51,2%	(23,9%)
Municipal governance and administration	453	714	-	-	-	-	251	35,1%	251	35,1%	7	10,7%	3 642,0%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	453	714	-	-	-	-	251	35,1%	251	35,1%	7	71,6%	3 642,0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 809	52 461	5 441	17,7%	2 426	7,9%	9 002	17,2%	16 869	32,2%	870	17,9%	934,8%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	30 809	52 461	5 441	17,7%	2 426	7,9%	9 002	17,2%	16 869	32,2%	870	17,9%	934,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	50 740	51 262	22 521	44,4%	18 241	35,9%	3 934	7,7%	44 695	87,2%	16 447	61,0%	(76,1%)
Energy sources	4 173	4 173	-	-	3 932	94,2%	804	19,3%	4 736	113,5%	4 450	61,3%	(81,9%)
Water Management	-	522	-	-	-	-	-	-	-	(232)	248,8%	(100,0%)	-
Waste Water Management	42 219	42 219	22 521	53,3%	11 062	26,2%	3 130	7,4%	36 713	87,0%	12 229	52,3%	(74,4%)
Waste Management	4 348	4 348	-	-	3 246	74,7%	-	-	3 246	74,7%	-	112,4%	-
Other	-	87	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	889 452	932 133	70 823	8,0%	95 034	10,7%	94 072	10,1%	259 930	27,9%	82 159	41,1%	14,5%
Property rates	79 571	70 436	8 923	11,2%	17 898	22,5%	15 427	21,9%	42 248	60,0%	15 807	77,6%	(2,4%)
Service charges	289 170	308 582	14 386	5,0%	29 408	10,2%	21 310	6,9%	65 103	21,1%	20 631	29,4%	3,3%
Other revenue	83 404	84 946	1 596	1,9%	3 281	3,9%	398	,5%	5 275	6,2%	(483)	8,3%	(182,4%)
Transfers and Subsidies - Operational	342 483	348 173	22 600	6,6%	28 989	8,5%	23 400	6,7%	74 990	21,5%	23 338	24,2%	,3%
Transfers and Subsidies - Capital	93 781	116 852	23 253	24,8%	15 364	16,4%	33 423	28,6%	72 040	61,7%	22 840	104,2%	46,3%
Interest	1 044	3 144	66	6,3%	95	9,1%	113	3,6%	274	8,7%	27	3,0%	323,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(795 070)	(926 175)	(79 947)	10,1%	(183 751)	23,1%	(142 556)	15,4%	(406 254)	43,9%	(57 314)	44,3%	148,7%
Suppliers and employees	(782 567)	(903 455)	(79 947)	10,2%	(183 751)	23,5%	(142 556)	15,8%	(406 254)	45,0%	(57 314)	45,9%	148,7%
Finance charges	(12 503)	(22 720)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	94 382	5 958	(9 123)	(9,7%)	(88 717)	(94,0%)	(48 484)	(813,8%)	(146 324)	(2 456,1%)	24 845	27,0%	(295,1%)
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	(90 442)	(114 083)	(34 097)	37,7%	(24 572)	27,2%	(14 883)	13,0%	(73 552)	64,5%	(6 690)	50,9%	122,5%
Capital assets	(90 442)	(114 083)	(34 097)	37,7%	(24 572)	27,2%	(14 883)	13,0%	(73 552)	64,5%	(6 690)	50,9%	122,5%
Net Cash from/(used) Investing Activities	(90 442)	(114 083)	(34 097)	37,7%	(24 572)	27,2%	(14 883)	13,0%	(73 552)	64,5%	(6 690)	50,9%	122,5%
Cash Flow from Financing Activities													
Receipts	136	136	3	1,9%	-	-	-	-	3	1,9%	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	136	136	3	1,9%	-	-	-	-	3	1,9%	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	136	136	3	1,9%	-	-	-	-	3	1,9%	-	-	-
Net Increase/(Decrease) in cash held	4 077	(107 989)	(43 218)	(1 060,1%)	(113 289)	(2 778,9%)	(63 367)	58,7%	(219 873)	203,6%	18 155	(108,5%)	(449,0%)
Cash/cash equivalents at the year begin:	26 631	10 993	-	-	(43 218)	(162,3%)	(156 507)	(1 423,7%)	-	-	(36 599)	99,9%	327,6%
Cash/cash equivalents at the year end:	30 708	(96 996)	(43 218)	(140,7%)	(156 507)	(509,7%)	(219 873)	226,7%	(219 873)	226,7%	(18 444)	(73,4%)	1 092,1%

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	2 124	1,6%	1 874	1,4%	1 898	1,4%	129 826	95,7%	135 722	15,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 402	3,9%	4 897	2,3%	4 323	2,0%	198 981	91,9%	216 602	24,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 258	4,1%	3 718	2,5%	3 240	2,1%	138 179	91,3%	151 396	17,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 286	2,3%	861	1,6%	774	1,4%	52 334	94,7%	55 255	6,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 379	1,4%	1 212	1,3%	1 168	1,2%	92 406	96,1%	96 165	10,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	6	100,0%	6	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 107	2,2%	5 050	2,2%	5 034	2,2%	213 881	93,4%	229 072	25,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	93	1,3%	159	2,2%	87	1,2%	6 848	95,3%	7 186	,8%	-	-	-	-
Total By Income Source	24 647	2,8%	17 770	2,0%	16 525	1,9%	832 460	93,4%	891 403	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 033	3,4%	3 365	2,8%	2 917	2,4%	109 051	91,4%	119 367	13,4%	-	-	-	-
Commercial	6 757	7,3%	2 588	2,8%	1 960	2,1%	81 176	87,8%	92 480	10,4%	-	-	-	-
Households	13 858	2,0%	11 817	1,7%	11 648	1,7%	642 234	94,5%	679 556	76,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	24 647	2,8%	17 770	2,0%	16 525	1,9%	832 460	93,4%	891 403	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	27 650	43,7%	-	-	1 104	1,7%	34 462	54,5%	63 216	8,7%
Bulk Water	-	-	-	-	-	-	2 977	100,0%	2 977	,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17 355	2,6%	8 755	1,3%	2 110	,3%	630 451	95,7%	658 671	90,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	45 006	6,2%	8 755	1,2%	3 214	,4%	667 890	92,1%	724 864	100,0%

Contact Details

Municipal Manager	Mr Mandla Dlamini	017 285 0308
Chief Financial Officer	Mr Cedric Munzhelele	017 285 0355

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 070 078	1 094 863	292 680	27,4%	262 599	24,5%	248 133	22,7%	803 412	73,4%	225 692	74,8%	9,9%
Exchange Revenue													
Service charges - Electricity	300 969	311 792	67 157	22,3%	63 905	21,2%	67 266	21,6%	198 328	63,6%	53 683	68,3%	25,3%
Service charges - Water	79 532	82 824	23 092	29,0%	18 064	22,7%	22 892	27,6%	64 048	77,3%	17 378	73,0%	31,7%
Service charges - Waste Water Management	61 650	62 061	15 376	24,9%	15 224	24,7%	15 070	24,3%	45 670	73,6%	14 224	74,3%	5,9%
Service charges - Waste Management	52 800	53 638	13 176	25,0%	13 065	24,7%	12 840	23,9%	39 081	72,9%	12 133	74,2%	5,8%
Sale of Goods and Rendering of Services	6 931	10 259	3 105	44,8%	1 393	20,1%	1 164	11,3%	5 662	55,2%	1 142	62,6%	1,9%
Agency services	8 940	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	28 111	34 271	8 303	29,5%	8 833	31,4%	8 852	25,8%	25 987	75,8%	7 182	76,9%	23,3%
Interest earned from Current and Non Current Assets	1 500	5 000	1 772	118,1%	1 457	97,1%	1 244	24,9%	4 473	89,5%	1 232	89,3%	1,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	2	0	23,7%	0	23,7%	0	23,7%	1	71,2%	0	75,0%	-
Rental from Fixed Assets	2 741	3 155	788	28,7%	560	20,4%	773	24,5%	2 120	67,2%	779	77,3%	(8%)
Licence and permits	3 829	89	12	,3%	32	,8%	21	23,2%	66	73,2%	12	6%	68,2%
Operational Revenue	5 963	35 056	239	4,0%	319	5,4%	279	,8%	837	2,4%	310	19,6%	(9,9%)
Non-Exchange Revenue													
Property rates	242 332	206 332	51 309	21,2%	51 057	21,1%	51 122	24,8%	153 488	74,4%	51 355	65,9%	(5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 448	5 457	39	,7%	46	,9%	47	,9%	132	2,4%	52	2,7%	(9,8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	260 523	273 535	105 519	40,5%	85 644	32,9%	63 557	23,2%	254 721	93,1%	63 778	96,6%	(3%)
Interest	8 807	11 394	2 794	31,7%	2 903	33,0%	3 005	26,4%	8 702	76,4%	2 336	77,9%	28,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	95	-	-	-	95	-	95	-	(100,0%)
Other Gains	-	-	-	-	2	-	-	-	2	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 161 047	1 285 770	161 235	13,9%	240 652	20,7%	204 970	15,9%	606 858	47,2%	215 922	48,1%	(5,1%)
Employee related costs	301 679	301 680	71 982	23,9%	71 011	23,5%	75 450	25,0%	218 442	72,4%	67 972	72,2%	11,0%
Remuneration of councillors	19 494	19 494	2 770	14,2%	2 909	14,9%	2 978	15,3%	8 658	44,4%	2 907	51,3%	2,4%
Bulk purchases - electricity	336 039	336 039	55 420	16,5%	106 199	31,6%	75 029	22,3%	236 648	70,4%	35 283	51,5%	112,6%
Inventory consumed	87 812	152 957	9 150	10,4%	12 758	14,5%	20 550	13,4%	42 459	27,8%	7 582	16,5%	171,0%
Debt impairment	113 517	113 517	-	-	1	-	-	-	1	-	-	-	-
Depreciation and amortisation	138 589	138 589	-	-	-	-	-	-	-	-	68 821	52,3%	(100,0%)
Interest	8 484	27 684	-	-	-	-	-	-	-	-	-	-	-
Contracted services	84 368	103 818	8 317	9,9%	29 291	34,7%	18 768	18,1%	56 376	54,3%	14 888	45,3%	26,1%
Transfers and subsidies	-	12 450	-	-	-	-	2 119	17,0%	2 119	17,0%	-	-	(100,0%)
Irrecoverable debts written off	527	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	70 538	79 015	13 596	19,3%	18 483	26,2%	10 075	12,8%	42 154	53,3%	18 469	75,8%	(45,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	0	-	-	-	0	-	-	-	-
Surplus/(Deficit)	(90 970)	(190 908)	131 445		21 947		43 163		196 554		9 769		
Transfers and subsidies - capital (monetary allocations)	146 349	146 349	-	-	8 000	5,5%	-	-	8 000	5,5%	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	55 379	(44 559)	131 445		29 947		43 163		204 554		9 769		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	55 379	(44 559)	131 445		29 947		43 163		204 554		9 769		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	55 379	(44 559)	131 445		29 947		43 163		204 554		9 769		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	55 379	(44 559)	131 445		29 947		43 163		204 554		9 769		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	166 448	168 052	42 796	25,7%	28 731	17,3%	22 834	13,6%	94 361	56,1%	38 964	53,1%	(41,4%)
National Government	146 348	137 915	34 952	23,9%	26 135	17,9%	21 532	15,6%	82 620	59,9%	38 603	52,7%	(44,2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	146 348	137 915	34 952	23,9%	26 135	17,9%	21 532	15,6%	82 620	59,9%	38 603	52,7%	(44,2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	20 100	30 136	7 844	39,0%	2 595	12,9%	1 302	4,3%	11 741	39,0%	361	74,3%	261,1%
Capital Expenditure Functional	166 448	168 052	42 796	25,7%	28 731	17,3%	22 834	13,6%	94 361	56,1%	38 964	53,1%	(41,4%)
Municipal governance and administration	7 100	10 769	7 653	107,8%	1 202	16,9%	728	6,8%	9 582	89,0%	361	86,6%	101,9%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	7 100	10 769	7 653	107,8%	1 202	16,9%	728	6,8%	9 582	89,0%	361	86,6%	101,9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 000	13 000	191	1,5%	522	4,0%	574	4,4%	1 287	9,9%	-	-	(100,0%)
Community and Social Services	13 000	13 000	191	1,5%	522	4,0%	574	4,4%	1 287	9,9%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	27 663	30 904	8 387	30,3%	6 821	24,7%	4 463	14,4%	19 671	63,7%	8 634	84,5%	(48,3%)
Planning and Development	27 663	30 904	8 387	30,3%	6 821	24,7%	4 463	14,4%	19 671	63,7%	4 224	-	5,7%
Road Transport	-	-	-	-	-	-	-	-	-	-	4 410	58,2%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	118 686	113 378	26 565	22,4%	20 186	17,0%	17 069	15,1%	63 820	56,3%	29 969	52,5%	(43,0%)
Energy sources	6 800	11 667	63	,9%	5 793	85,2%	-	-	5 856	50,2%	1 141	116,5%	(100,0%)
Water Management	68 500	58 290	12 076	17,6%	4 205	6,1%	13 670	23,5%	29 951	51,4%	21 679	60,5%	(36,9%)
Waste Water Management	43 386	43 421	14 427	33,3%	10 187	23,5%	3 399	7,8%	28 013	64,5%	7 148	28,0%	(52,4%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	99,6%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 078 594	1 099 240	386 954	35,9%	317 040	29,4%	372 809	33,9%	1 076 804	98,0%	574 641	106,4%	(35,1%)
Property rates	181 749	154 748	32 900	18,1%	42 833	23,6%	37 654	24,3%	113 388	73,3%	31 788	76,0%	18,5%
Service charges	394 529	386 162	78 035	19,8%	94 032	23,8%	91 566	23,7%	263 632	68,3%	67 301	57,6%	36,1%
Other revenue	75 140	99 676	120 649	160,6%	127 894	170,2%	107 850	108,2%	356 394	357,6%	328 491	1 080,1%	(67,2%)
Transfers and Subsidies - Operational	260 523	270 523	124 365	47,7%	2 000	8%	95 220	35,2%	221 585	81,9%	113 707	100,4%	(16,3%)
Transfers and Subsidies - Capital	146 349	146 349	29 800	20,4%	50 282	34,4%	39 709	27,1%	119 791	81,9%	33 355	41,1%	19,0%
Interest	20 305	41 781	1 205	5,9%	-	-	809	1,9%	2 014	4,8%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(908 931)	(950 708)	(129 668)	14,3%	(130 172)	14,3%	(215 172)	22,6%	(475 012)	50,0%	62 094	(,1%)	(446,5%)
Suppliers and employees	(900 447)	(921 224)	(129 668)	14,4%	(130 172)	14,5%	(215 172)	23,4%	(475 012)	51,6%	62 094	(,1%)	(446,5%)
Finance charges	(8 484)	(29 484)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	169 663	148 532	257 286	151,6%	186 869	110,1%	157 637	106,1%	601 792	405,2%	636 735	152,0%	(75,2%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	95	-	-	-	95	-	95	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	95	-	-	-	95	-	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)	(164 382)	(42 674)	25,6%	(28 365)	17,0%	(22 347)	13,6%	(93 386)	56,8%	(38 964)	53,1%	(42,6%)
Capital assets	(166 448)	(164 382)	(42 674)	25,6%	(28 365)	17,0%	(22 347)	13,6%	(93 386)	56,8%	(38 964)	53,1%	(42,6%)
Net Cash from/(used) Investing Activities	(166 448)	(164 382)	(42 674)	25,6%	(28 270)	17,0%	(22 347)	13,6%	(93 291)	56,8%	(38 869)	53,0%	(42,5%)
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	3 215	(15 850)	214 612	6 675,8%	158 599	4 933,4%	135 290	(853,6%)	508 501	(3 208,3%)	597 866	211,2%	(77,4%)
Cash/cash equivalents at the year begin:	1 200	76 353	79 540	6 628,3%	293 317	24 443,1%	451 916	591,9%	79 540	104,2%	457 653	(124,7%)	(1,3%)
Cash/cash equivalents at the year end:	4 415	60 504	293 317	6 644,0%	451 916	10 236,4%	587 206	970,5%	587 206	970,5%	1 055 520	207,3%	(44,4%)

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	20 284	8,4%	5 321	2,2%	3 910	1,6%	212 393	87,8%	241 907	18,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 704	10,2%	6 613	3,8%	4 679	2,7%	143 930	83,2%	172 926	13,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 406	7,4%	7 478	3,6%	6 591	3,1%	179 848	85,9%	209 324	16,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 229	3,3%	3 603	2,3%	3 341	2,1%	147 205	92,4%	159 377	12,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 527	2,9%	3 493	2,3%	3 075	2,0%	142 860	92,8%	153 955	11,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 083	1,4%	4 016	1,4%	3 958	1,4%	278 986	95,9%	291 043	22,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 083	1,7%	638	1,0%	364	6%	62 812	96,8%	64 897	5,0%	-	-	-	-
Total By Income Source	68 314	5,3%	31 163	2,4%	25 917	2,0%	1 168 033	90,3%	1 293 427	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 147	9,0%	3 707	6,5%	3 084	5,4%	45 457	79,2%	57 396	4,4%	-	-	-	-
Commercial	21 489	11,3%	6 707	3,5%	4 779	2,5%	156 816	82,6%	189 791	14,7%	-	-	-	-
Households	41 663	4,0%	20 736	2,0%	18 044	1,7%	965 487	92,3%	1 045 930	80,9%	-	-	-	-
Other	15	5,0%	13	4,2%	10	3,1%	272	87,8%	310	-	-	-	-	-
Total By Customer Group	68 314	5,3%	31 163	2,4%	25 917	2,0%	1 168 033	90,3%	1 293 427	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	403 947	81,5%	-	-	-	-	91 998	18,5%	495 945	30,9%
Bulk Water	978 079	88,4%	-	-	-	-	128 618	11,6%	1 106 697	69,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10	1,7%	604	98,3%	-	-	-	-	614	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 382 036	86,2%	604	-	-	-	220 615	13,8%	1 603 256	100,0%

Contact Details

Municipal Manager	Mr Maqhawe Kunene	017 801 3504
Chief Financial Officer	Mr Phumuzi Jeremia Nhlabathi	017 801 0532

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKANGALA (DC31)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	926 129	896 129	260 639	28,1%	279 023	30,1%	228 495	25,5%	768 158	85,7%	185 602	70,2%	23,1%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	22 500	22 500	6 244	27,8%	9 098	40,4%	7 708	34,3%	23 050	102,4%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	23 465	23 465	2 789	11,9%	3 228	13,8%	6 826	29,1%	12 843	54,7%	2 600	28,6%	162,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	59	59	13	22,2%	14	23,2%	82	140,3%	109	185,8%	13	65,7%	541,2%
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	181	181	67	37,4%	5 013	2 775,5%	(4 470)	(2 474,9%)	610	338,0%	82	111,0%	(5 556,1%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 302	1 302	1	,1%	603	46,3%	39	3,0%	642	49,3%	206	85,6%	(81,2%)
Licences or permits	791	791	336	42,5%	325	41,1%	352	44,5%	1 014	128,1%	250	102,7%	40,8%
Transfer and subsidies - Operational	507 766	477 766	96 995	19,1%	137 382	27,1%	125 430	26,3%	359 807	75,3%	81 782	41,7%	53,4%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	370 065	370 065	154 194	41,7%	123 355	33,3%	92 516	25,0%	370 065	100,0%	100 670	100,0%	(8,1%)
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	6	-	12	-	18	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 044 931	993 409	230 113	22,0%	301 056	28,8%	203 262	20,5%	734 431	73,9%	189 103	63,8%	7,5%
Employee related costs	214 886	214 886	48 944	22,8%	50 677	23,6%	42 960	20,0%	142 581	66,4%	41 655	67,4%	3,1%
Remuneration of councillors	18 237	18 237	3 912	21,4%	4 990	27,4%	4 159	22,8%	13 061	71,6%	3 900	76,0%	6,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	5 811	5 567	586	10,1%	917	15,8%	1 072	19,3%	2 574	46,2%	482	46,6%	122,2%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	18 013	21 257	5 210	28,9%	5 199	28,9%	5 018	23,6%	15 428	72,6%	4 518	73,4%	11,1%
Interest	182	182	-	-	-	-	28	15,4%	28	15,4%	22	38,4%	25,8%
Contracted services	80 898	85 461	13 258	16,4%	20 833	25,8%	14 941	17,5%	49 032	57,4%	10 860	53,5%	37,6%
Transfers and subsidies	643 253	580 374	147 695	23,0%	199 813	31,1%	125 334	21,6%	472 842	81,5%	118 770	63,9%	5,5%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	63 650	67 445	10 509	16,5%	18 627	29,3%	8 388	12,4%	37 523	55,6%	8 895	57,7%	(5,7%)
Losses on disposal of Assets	-	-	-	-	-	-	1 361	-	1 361	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(118 802)	(97 281)	30 527		(22 033)		25 233		33 727		(3 500)		
Transfers and subsidies - capital (monetary allocations)	2 341	2 341	340	14,5%	-	-	902	38,5%	1 242	53,1%	-	22,0%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(116 461)	(94 940)	30 867		(22 033)		26 135		34 969		(3 500)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(116 461)	(94 940)	30 867		(22 033)		26 135		34 969		(3 500)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(116 461)	(94 940)	30 867		(22 033)		26 135		34 969		(3 500)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(116 461)	(94 940)	30 867		(22 033)		26 135		34 969		(3 500)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	55 195	52 521	2 220	4,0%	13 789	25,0%	3 713	7,1%	19 722	37,6%	9 681	31,8%	(61,6%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	55 195	52 521	2 220	4,0%	13 789	25,0%	3 713	7,1%	19 722	37,6%	9 681	31,8%	(61,6%)
Capital Expenditure Functional	60 195	52 521	2 220	3,7%	13 789	22,9%	3 713	7,1%	19 722	37,6%	9 681	31,8%	(61,6%)
Municipal governance and administration	27 445	31 328	625	2,3%	12 112	44,1%	2 630	8,4%	15 367	49,1%	943	12,1%	178,8%
Executive and Council	1 900	800	-	-	-	-	-	-	-	-	-	15,3%	-
Finance and administration	25 445	30 428	625	2,5%	12 044	47,3%	2 611	8,6%	15 280	50,2%	943	12,2%	176,8%
Internal audit	100	100	-	-	68	68,3%	19	19,0%	87	87,2%	-	-	(100,0%)
Community and Public Safety	32 450	19 621	1 595	4,9%	1 676	5,2%	1 083	5,5%	4 355	22,2%	8 738	42,8%	(87,6%)
Community and Social Services	10 000	3 466	-	-	466	4,7%	-	-	466	13,4%	1 177	46,4%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	21 750	15 455	1 595	7,3%	1 211	5,6%	1 083	7,0%	3 889	25,2%	7 561	42,3%	(85,7%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	700	700	-	-	-	-	-	-	-	-	-	36,5%	-
Economic and Environmental Services	300	1 572	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	300	1 572	-	-	-	-	-	-	-	-	-	-	-
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		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	(835 301)	(835 301)	168 199	(20,1%)	139 387	(16,7%)	101 374	(12,1%)	408 961	(49,0%)	109 371	99,2%	(7,3%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	530	-	243	-	321	-	1 094	-	107	40,2%	201,9%
Transfers and Subsidies - Operational	(327 960)	(327 960)	167 669	(51,1%)	139 145	(42,4%)	101 052	(30,8%)	407 866	(124,4%)	109 264	99,3%	(7,5%)
Transfers and Subsidies - Capital	(507 341)	(507 341)	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(325 095)	(329 550)	(19 217)	5,9%	(29 585)	9,1%	(20 831)	6,3%	(69 633)	21,1%	(16 165)	18,2%	28,9%
Suppliers and employees	(325 095)	(329 550)	(19 217)	5,9%	(29 585)	9,1%	(20 831)	6,3%	(69 633)	21,1%	(16 165)	18,2%	28,9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(1 160 396)	(1 164 851)	148 983	(12,8%)	109 803	(9,5%)	80 543	(6,9%)	339 328	(29,1%)	93 206	627,2%	(13,6%)
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	-	-	(2 398)	-	(16 297)	-	(3 530)	-	(22 225)	-	(9 758)	-	(63,8%)
Capital assets	-	-	(2 398)	-	(16 297)	-	(3 530)	-	(22 225)	-	(9 758)	-	(63,8%)
Net Cash from/(used) Investing Activities	-	-	(2 398)	-	(16 297)	-	(3 530)	-	(22 225)	-	(9 758)	-	(63,8%)
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	(1 160 396)	(1 164 851)	146 585	(12,6%)	93 506	(8,1%)	77 012	(6,6%)	317 103	(27,2%)	83 448	599,6%	(7,7%)
Cash/cash equivalents at the year begin:	444 862	444 862	232 265	52,2%	378 436	85,1%	471 942	106,1%	232 265	52,2%	460 755	46,1%	2,4%
Cash/cash equivalents at the year end:	(715 534)	(719 989)	378 436	(52,9%)	471 942	(66,0%)	548 954	(76,2%)	548 954	(76,2%)	544 202	98,5%	,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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	1 070	100,0%	1 070	100,0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	1 070	100,0%	1 070	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	1 070	100,0%	1 070	100,0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	1 070	100,0%	1 070	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms Margaret Skosana	013 249 2003
Chief Financial Officer	Mrs Alice L Stander	013 249 2015

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24								2022/23		Q3 of 2022/23 to Q3 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 238 053	1 242 621	432 256	34,9%	366 642	29,6%	307 355	24,7%	1 106 254	89,0%	295 803	88,4%	3,9%
Exchange Revenue													
Service charges - Electricity	152 012	152 012	32 493	21,4%	27 373	18,0%	52 243	34,4%	112 108	73,7%	30 550	72,3%	71,0%
Service charges - Water	38 974	38 974	7 752	19,9%	8 081	20,7%	8 923	22,9%	24 757	63,5%	8 401	72,7%	6,2%
Service charges - Waste Water Management	6 437	6 437	1 617	25,1%	1 645	25,5%	1 593	24,7%	4 854	75,4%	1 504	75,0%	5,9%
Service charges - Waste Management	12 061	12 127	3 041	25,2%	2 989	24,8%	2 988	24,6%	9 017	74,4%	2 791	75,0%	7,1%
Sale of Goods and Rendering of Services	2 604	3 507	1 008	38,7%	804	30,9%	887	25,3%	2 698	76,9%	719	77,0%	23,4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 250	4 346	1 067	32,8%	1 093	33,6%	1 111	25,6%	3 271	75,3%	893	78,0%	24,5%
Interest earned from Current and Non Current Assets	25 593	20 312	3 949	15,4%	5 496	21,5%	744	3,7%	10 188	50,2%	4 304	49,3%	(82,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 121	5 007	3 470	111,2%	597	19,1%	413	8,2%	4 480	89,5%	348	105,5%	18,8%
Licence and permits	27	2 283	12	46,0%	1 155	4 276,1%	639	28,0%	1 806	79,1%	21	136,5%	2 936,3%
Operational Revenue	1 006	867	145	14,4%	251	25,0%	208	24,0%	604	69,7%	63	55,9%	227,8%
Non-Exchange Revenue													
Property rates	139 325	128 048	32 120	23,1%	32 049	23,0%	24 559	19,2%	88 729	69,3%	31 945	74,8%	(23,1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 482	3 772	95	2,7%	89	2,6%	96	2,5%	280	7,4%	90	8,6%	6,3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	841 895	852 223	342 479	40,7%	281 795	33,5%	209 633	24,6%	833 907	97,9%	211 850	95,9%	(1,0%)
Interest	8 267	12 704	3 008	36,4%	3 226	39,0%	3 318	26,1%	9 552	75,2%	2 324	78,3%	42,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 291 010	1 303 327	364 585	28,2%	408 022	31,6%	389 670	29,9%	1 162 277	89,2%	335 983	76,7%	16,0%
Employee related costs	654 472	654 734	168 812	25,8%	196 351	30,0%	175 538	26,8%	540 701	82,6%	151 558	81,6%	15,8%
Remuneration of councillors	27 968	27 968	8 298	29,7%	6 762	24,2%	6 822	24,4%	21 883	78,2%	6 570	74,3%	3,8%
Bulk purchases - electricity	101 539	101 539	13 865	13,7%	25 444	25,1%	30 359	29,9%	69 669	68,6%	22 942	69,9%	32,3%
Inventory consumed	55 783	55 482	11 327	20,3%	15 026	26,9%	19 728	35,6%	46 081	83,1%	6 490	41,3%	204,0%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	76 822	73 852	30	-	37 700	49,1%	32 030	43,4%	69 760	94,5%	48 963	75,4%	(34,6%)
Interest	113	113	4 920	4 358,9%	144	127,7%	364	322,7%	5 429	4 809,3%	93	131,8%	292,5%
Contracted services	135 001	144 042	81 381	60,3%	50 212	37,2%	49 476	34,3%	181 069	125,7%	32 265	84,5%	53,3%
Transfers and subsidies	37 240	37 836	5 334	14,3%	11 645	31,3%	6 607	17,5%	23 586	62,3%	4 805	22,7%	37,5%
Irrecoverable debts written off	4 281	4 281	85	2,0%	3	,1%	-	-	87	2,0%	-	,1%	-
Operational costs	197 790	203 481	70 533	35,7%	64 735	32,7%	68 744	33,8%	204 013	100,3%	62 297	83,6%	10,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(52 957)	(60 707)	67 671		(41 380)		(82 315)		(56 023)		(40 180)		
Transfers and subsidies - capital (monetary allocations)	273 221	343 961	63 144	23,1%	87 420	32,0%	72 594	21,1%	223 158	64,9%	70 195	65,1%	3,4%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	220 264	283 255	130 815		46 041		(9 721)		167 135		30 015		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	220 264	283 255	130 815		46 041		(9 721)		167 135		30 015		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	220 264	283 255	130 815		46 041		(9 721)		167 135		30 015		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	220 264	283 255	130 815		46 041		(9 721)		167 135		30 015		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	390 121	458 899	59 086	15,1%	82 030	21,0%	75 459	16,4%	216 574	47,2%	71 789	42,8%	5,1%
National Government	246 721	343 727	53 130	21,5%	72 533	29,4%	57 868	16,8%	183 531	53,4%	49 934	45,4%	15,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	246 721	343 727	53 130	21,5%	72 533	29,4%	57 868	16,8%	183 531	53,4%	49 934	45,4%	15,9%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	143 400	115 172	5 956	4,2%	9 496	6,6%	17 591	15,3%	33 043	28,7%	21 855	29,5%	(19,5%)
Capital Expenditure Functional	390 121	458 899	59 086	15,1%	82 030	21,0%	75 459	16,4%	216 574	47,2%	71 789	42,8%	5,1%
Municipal governance and administration	22 912	23 203	2 601	11,4%	3 656	16,0%	882	3,8%	7 140	30,8%	2 082	62,4%	(57,6%)
Executive and Council	1 197	1 187	617	51,5%	192	16,0%	75	6,3%	883	74,4%	46	60,5%	63,1%
Finance and administration	21 265	21 706	1 985	9,3%	3 465	16,3%	807	3,7%	6 256	28,8%	2 036	62,7%	(60,4%)
Internal audit	450	310	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 499	17 607	2 221	21,2%	3 741	35,6%	1 213	6,9%	7 175	40,8%	155	16,9%	683,0%
Community and Social Services	9 300	16 668	2 221	23,9%	3 524	37,9%	1 213	7,3%	6 957	41,7%	155	17,3%	683,0%
Sport And Recreation	260	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	780	780	-	-	218	27,9%	-	-	218	27,9%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	159	159	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	85 404	133 277	4 057	4,7%	8 161	9,6%	23 095	17,3%	35 313	26,5%	9 083	49,1%	154,3%
Planning and Development	4 060	3 860	450	11,1%	631	15,5%	-	-	1 081	28,0%	-	-	-
Road Transport	79 596	127 169	3 225	4,1%	7 337	9,2%	23 095	18,2%	33 658	26,5%	9 083	50,4%	154,3%
Environmental Protection	1 748	2 248	381	21,8%	193	11,0%	-	-	574	25,5%	-	-	-
Trading Services	271 306	284 813	50 207	18,5%	66 471	24,5%	50 269	17,6%	166 947	58,6%	60 469	42,2%	(16,9%)
Energy sources	21 600	26 850	2 207	10,2%	3 073	14,2%	5 208	19,4%	10 488	39,1%	2 830	19,5%	84,0%
Water Management	226 733	235 257	46 093	20,3%	60 818	26,8%	44 711	19,0%	151 622	64,4%	49 036	44,8%	(8,8%)
Waste Water Management	12 300	12 447	1 663	13,5%	2 581	21,0%	-	-	4 244	34,1%	5 523	31,9%	(100,0%)
Waste Management	10 673	10 259	243	2,3%	-	-	350	3,4%	593	5,8%	3 080	23,0%	(88,6%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 508 597	1 508 597	585 890	38,8%	491 224	32,6%	749 121	49,7%	1 826 235	121,1%	889 812	186,2%	(15,8%)
Property rates	128 959	128 959	19 899	15,4%	20 506	15,9%	21 794	16,9%	62 198	48,2%	17 792	54,5%	22,5%
Service charges	198 729	198 729	33 155	16,7%	39 168	19,7%	41 132	20,7%	113 455	57,1%	36 153	59,6%	13,8%
Other revenue	53 827	53 827	30 121	56,0%	82 350	153,0%	367 068	681,9%	479 540	890,9%	443 938	5 810,5%	(17,3%)
Transfers and Subsidies - Operational	844 895	844 895	335 814	39,7%	266 219	31,5%	237 973	28,2%	840 005	99,4%	210 724	59,5%	12,9%
Transfers and Subsidies - Capital	270 221	270 221	162 952	60,3%	77 486	28,7%	80 410	29,8%	320 848	118,7%	176 900	110,1%	(54,5%)
Interest	11 966	11 966	3 949	33,0%	5 496	45,9%	744	6,2%	10 188	85,1%	4 304	49,3%	(82,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 210 020)	(1 210 020)	(149 906)	12,4%	(67 786)	5,6%	1 183	(,1%)	(216 509)	17,9%	(40 607)	15,3%	(102,9%)
Suppliers and employees	(1 209 907)	(1 209 907)	(149 906)	12,4%	(67 786)	5,6%	1 183	(,1%)	(216 509)	17,9%	(40 607)	15,3%	(102,9%)
Finance charges	(113)	(113)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	298 577	298 577	435 984	146,0%	423 438	141,8%	750 304	251,3%	1 609 726	539,1%	849 206	438,7%	(11,6%)
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	(390 121)	(390 121)	(59 086)	15,1%	(82 030)	21,0%	(75 459)	19,3%	(216 574)	55,5%	(71 789)	42,8%	5,1%
Capital assets	(390 121)	(390 121)	(59 086)	15,1%	(82 030)	21,0%	(75 459)	19,3%	(216 574)	55,5%	(71 789)	42,8%	5,1%
Net Cash from/(used) Investing Activities	(390 121)	(390 121)	(59 086)	15,1%	(82 030)	21,0%	(75 459)	19,3%	(216 574)	55,5%	(71 789)	42,8%	5,1%
Cash Flow from Financing Activities													
Receipts	4 536	4 536	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	4 536	4 536	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(659)	(659)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(659)	(659)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	3 876	3 876	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(87 668)	(87 668)	376 898	(429,9%)	341 409	(389,4%)	674 845	(769,8%)	1 393 152	(1 589,1%)	777 417	3 709,7%	(13,2%)
Cash/cash equivalents at the year begin:	235 761	235 761	-	-	493 911	209,5%	835 319	354,3%	-	-	1 958 338	96,7%	(57,3%)
Cash/cash equivalents at the year end:	148 093	148 093	493 911	333,5%	835 319	564,1%	1 510 165	1 019,7%	1 510 165	1 019,7%	2 735 755	1 329,5%	(44,8%)

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 991	22,1%	551	4,1%	397	2,9%	9 589	70,9%	13 528	7,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 923	44,3%	522	2,1%	336	1,4%	12 882	52,2%	24 663	13,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 916	10,3%	3 431	3,2%	3 320	3,1%	88 416	83,3%	106 083	56,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	569	20,1%	82	2,9%	62	2,2%	2 112	74,8%	2 825	1,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	809	21,7%	144	3,9%	109	2,9%	2 657	71,5%	3 719	2,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 006	7,0%	1 018	3,6%	991	3,5%	24 452	85,9%	28 467	15,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	714	9,6%	132	1,8%	73	1,0%	6 528	87,7%	7 446	4,0%	-	-	-	-
Total By Income Source	28 927	15,5%	5 880	3,1%	5 288	2,8%	146 637	78,5%	186 732	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 253	13,7%	184	2,0%	177	1,9%	7 524	82,3%	9 138	4,9%	-	-	-	-
Commercial	14 605	15,8%	2 401	2,6%	2 215	2,4%	73 353	79,2%	92 575	49,6%	-	-	-	-
Households	12 650	15,9%	3 093	3,9%	2 695	3,4%	61 098	76,8%	79 536	42,6%	-	-	-	-
Other	418	7,6%	202	3,7%	200	3,7%	4 662	85,0%	5 483	2,9%	-	-	-	-
Total By Customer Group	28 927	15,5%	5 880	3,1%	5 288	2,8%	146 637	78,5%	186 732	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	10 457	100,0%	-	-	-	-	-	-	10 457	43,9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	6 712	100,0%	-	-	-	-	-	-	6 712	28,2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 359	80,3%	1 178	17,7%	4	,1%	131	2,0%	6 673	28,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	22 529	94,5%	1 178	4,9%	4	-	131	,5%	23 842	100,0%

Contact Details

Municipal Manager	Dr Derrick Ndlovu	013 790 0338
Chief Financial Officer	Mr Steven Thobela	013 790 0386

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	525 612	531 261	134 046	25,5%	111 351	21,2%	77 346	14,6%	322 743	60,8%	91 139	65,4%	(15,1%)
Exchange Revenue													
Service charges - Electricity	81 359	81 359	14 936	18,4%	13 340	16,4%	16 291	20,0%	44 566	54,8%	13 387	58,5%	21,7%
Service charges - Water	62 851	62 851	8 721	13,9%	7 173	11,4%	5 865	9,3%	21 759	34,6%	8 566	38,1%	(31,5%)
Service charges - Waste Water Management	19 321	19 321	5 261	27,2%	3 518	18,2%	5 309	27,5%	14 087	72,9%	4 992	76,5%	6,4%
Service charges - Waste Management	11 336	11 336	3 056	27,0%	2 053	18,1%	3 151	27,8%	8 260	72,9%	2 858	77,9%	10,3%
Sale of Goods and Rendering of Services	1 801	1 801	116	6,4%	86	4,8%	89	4,9%	291	16,1%	140	20,9%	(37,0%)
Agency services	23 125	23 125	947	4,1%	1 388	6,0%	1 199	5,2%	3 535	15,3%	6 269	89,0%	(80,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	65 365	65 365	14 790	22,6%	12 146	18,6%	18 759	28,7%	45 694	69,9%	13 732	66,7%	36,6%
Interest earned from Current and Non Current Assets	5 243	5 243	-	-	4 139	78,9%	(8 813)	(168,1%)	(4 674)	(89,1%)	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 933	3 433	551	28,5%	299	15,5%	427	12,4%	1 276	37,2%	366	114,9%	16,4%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	9 669	10 507	37	,4%	466	4,8%	548	5,2%	1 051	10,0%	583	18,3%	(6,0%)
Non-Exchange Revenue													
Property rates	68 967	68 967	35 409	51,3%	8 068	11,7%	(5 033)	(7,3%)	38 444	55,7%	11 514	64,1%	(143,7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	493	493	118	23,9%	157	31,9%	121	24,5%	396	80,3%	318	92,4%	(62,1%)
Licences or permits	7 110	7 110	-	-	(51)	(,7%)	(1)	-	(52)	(,7%)	(206)	480,6%	(99,4%)
Transfer and subsidies - Operational	165 540	168 850	50 106	30,3%	58 570	35,4%	39 434	23,4%	148 110	87,7%	28 619	76,7%	37,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	578 148	555 759	106 471	18,4%	67 840	11,7%	48 358	8,7%	222 669	40,1%	80 573	48,0%	(40,0%)
Employee related costs	128 839	113 379	29 068	22,6%	17 730	13,8%	27 297	24,1%	74 094	65,4%	25 747	63,2%	6,0%
Remuneration of councillors	10 097	10 097	3 054	30,2%	1 703	16,9%	2 378	23,6%	7 135	70,7%	2 399	74,2%	(9,9%)
Bulk purchases - electricity	136 239	101 239	26 773	19,7%	14 405	10,6%	20 154	19,9%	61 333	60,6%	12 594	62,6%	60,0%
Inventory consumed	34 194	57 494	9 005	26,3%	8 089	23,7%	9 282	16,1%	26 376	45,9%	13 503	64,0%	(31,3%)
Debt impairment	81 650	89 650	-	-	-	-	-	-	-	-	1	-	(100,0%)
Depreciation and amortisation	75 802	65 000	-	-	-	-	-	-	-	-	-	-	-
Interest	8 000	8 000	0	-	-	-	7	,1%	7	,1%	-	-	(100,0%)
Contracted services	56 316	59 975	8 948	15,9%	7 479	13,3%	9 497	15,8%	25 924	43,2%	9 820	53,9%	(3,3%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	2 200	766	-	1 118	-	1 081	49,1%	2 965	134,8%	4 982	-	(78,3%)
Operational costs	47 010	48 723	28 857	61,4%	17 315	36,8%	(21 337)	(43,8%)	24 835	51,0%	11 527	65,3%	(285,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(52 535)	(24 498)	27 575		43 511		28 988		100 074		10 567		
Transfers and subsidies - capital (monetary allocations)	44 357	42 990	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(8 178)	18 492	27 575		43 511		28 988		100 074		10 567		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(8 178)	18 492	27 575		43 511		28 988		100 074		10 567		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(8 178)	18 492	27 575		43 511		28 988		100 074		10 567		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(8 178)	18 492	27 575		43 511		28 988		100 074		10 567		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	52 357	46 490	9 557	18,3%	16 674	31,8%	2 943	6,3%	29 174	62,8%	6 632	38,8%	(55,6%)
National Government	44 357	42 990	7 818	17,6%	16 158	36,4%	2 850	6,6%	26 826	62,4%	6 583	42,6%	(56,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 357	42 990	7 818	17,6%	16 158	36,4%	2 850	6,6%	26 826	62,4%	6 583	42,6%	(56,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 000	3 500	1 739	21,7%	516	6,4%	93	2,7%	2 348	67,1%	48	11,1%	93,2%
Capital Expenditure Functional	52 357	46 490	9 557	18,3%	16 674	31,8%	2 943	6,3%	29 174	62,8%	6 632	38,8%	(55,6%)
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-	100	3,5%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	100	3,5%	(100,0%)
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	15 757	1 739	11,4%	5 173	33,9%	3 260	20,7%	10 172	64,6%	48	20,7%	6 646,0%
Planning and Development	3 000	3 500	1 739	58,0%	516	17,2%	93	2,7%	2 348	67,1%	-	-	(100,0%)
Road Transport	12 257	12 257	-	-	4 657	38,0%	3 167	25,8%	7 823	63,8%	48	20,7%	6 452,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	32 100	30 733	7 818	24,4%	11 502	35,8%	(317)	(1,0%)	19 003	61,8%	6 483	42,2%	(104,9%)
Energy sources	1 000	1 000	-	-	27	2,7%	-	-	27	2,7%	-	-	-
Water Management	24 700	23 333	5 988	24,2%	8 908	36,1%	(958)	(4,1%)	13 938	59,7%	6 141	46,4%	(115,6%)
Waste Water Management	4 600	4 600	1 830	39,8%	836	18,2%	642	13,9%	3 308	71,9%	342	23,6%	87,4%
Waste Management	1 800	1 800	-	-	1 730	96,1%	-	-	1 730	96,1%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	476 669	476 612	83 120	17,4%	83 495	17,5%	78 000	16,4%	244 615	51,3%	67 223	65,7%	16,0%
Property rates	41 380	41 380	5 680	13,7%	6 382	15,4%	5 157	12,5%	17 219	41,6%	8 052	50,6%	(35,9%)
Service charges	144 139	144 139	19 553	13,6%	17 915	12,4%	25 982	18,0%	63 451	44,0%	22 962	72,1%	13,2%
Other revenue	76 010	77 510	2 767	3,6%	1 618	2,1%	2 431	3,1%	6 816	8,8%	7 404	295,6%	(67,2%)
Transfers and Subsidies - Operational	165 540	165 350	50 118	30,3%	52 581	31,8%	39 429	23,8%	142 129	86,0%	28 805	71,0%	36,9%
Transfers and Subsidies - Capital	44 357	42 990	5 002	11,3%	4 999	11,3%	5 000	11,6%	15 001	34,9%	1	12,4%	883 292,2%
Interest	5 243	5 243	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(448 050)	(423 467)	(81 284)	18,1%	(46 859)	10,5%	(49 141)	11,6%	(177 284)	41,9%	(50 341)	59,1%	(2,4%)
Suppliers and employees	(440 050)	(415 467)	(81 284)	18,5%	(46 859)	10,6%	(49 141)	11,8%	(177 284)	42,7%	(50 341)	59,1%	(2,4%)
Finance charges	(8 000)	(8 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	28 620	53 145	1 837	6,4%	36 636	128,0%	28 859	54,3%	67 331	126,7%	16 881	123,5%	70,9%
Cash Flow from Investing Activities													
Receipts	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 500	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)	(46 490)	(10 419)	19,9%	(13 671)	26,1%	(4 652)	10,0%	(28 742)	61,8%	(6 441)	36,3%	(27,8%)
Capital assets	(52 357)	(46 490)	(10 419)	19,9%	(13 671)	26,1%	(4 652)	10,0%	(28 742)	61,8%	(6 441)	36,3%	(27,8%)
Net Cash from/(used) Investing Activities	(50 857)	(44 990)	(10 419)	20,5%	(13 671)	26,9%	(4 652)	10,3%	(28 742)	63,9%	(6 441)	36,3%	(27,8%)
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	(22 237)	8 155	(8 582)	38,6%	22 965	(103,3%)	24 207	296,8%	38 589	473,2%	10 441	(109,8%)	131,9%
Cash/cash equivalents at the year begin:	103 224	103 224	47 500	46,0%	24 471	23,7%	47 436	46,0%	47 500	46,0%	116 942	70,4%	(59,4%)
Cash/cash equivalents at the year end:	80 987	111 379	24 471	30,2%	47 436	58,6%	71 643	64,3%	71 643	64,3%	127 383	105,6%	(43,8%)

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	3 073	1,4%	3 235	1,5%	2 985	1,4%	206 211	95,7%	215 504	18,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 897	4,5%	1 136	1,8%	1 518	2,3%	59 325	91,4%	64 877	5,7%	4	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 790	1,6%	3 028	1,3%	2 760	1,2%	224 830	95,9%	234 407	20,5%	0	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 969	1,7%	1 738	1,5%	1 659	1,4%	111 650	95,4%	117 016	10,3%	3	-	-	-
Receivables from Exchange Transactions - Waste Management	1 189	1,8%	959	1,5%	898	1,4%	62 757	95,4%	65 804	5,8%	0	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 352	1,6%	6 268	1,6%	6 175	1,6%	369 946	95,2%	388 740	34,1%	1	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	286	,5%	355	,7%	321	,6%	53 530	98,2%	54 493	4,8%	-	-	-	-
Total By Income Source	19 556	1,7%	16 719	1,5%	16 316	1,4%	1 088 250	95,4%	1 140 841	100,0%	8	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 566	3,2%	1 881	1,7%	1 924	1,7%	105 360	93,5%	112 730	9,9%	0	-	-	-
Commercial	2 331	1,4%	2 140	1,3%	2 101	1,2%	163 493	96,1%	170 064	14,9%	-	-	-	-
Households	13 660	1,6%	12 698	1,5%	12 292	1,4%	819 397	95,5%	858 046	75,2%	8	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	19 556	1,7%	16 719	1,5%	16 316	1,4%	1 088 250	95,4%	1 140 841	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	404	43,8%	66	7,1%	3	,4%	450	48,8%	922	22,8%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	791	25,3%	3	,1%	-	-	2 337	74,6%	3 131	77,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 195	29,5%	69	1,7%	3	,1%	2 786	68,7%	4 053	100,0%

Contact Details

Municipal Manager	Mr MA Ngcobo	017 734 6101
Chief Financial Officer	Mrs Nompumelelo Khuzwayo	017 734 6142

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	2 361 424	2 218 765	570 043	24,1%	540 747	22,9%	523 645	23,6%	1 634 435	73,7%	464 962	71,2%	12,6%
Exchange Revenue													
Service charges - Electricity	920 000	879 013	209 509	22,8%	193 080	21,0%	185 932	21,2%	588 521	67,0%	151 466	66,3%	22,2%
Service charges - Water	135 184	125 266	18 684	13,8%	28 309	20,9%	28 431	22,7%	75 423	60,2%	24 021	62,3%	18,4%
Service charges - Waste Water Management	91 013	99 062	25 869	28,4%	25 380	27,9%	25 858	26,1%	77 107	77,8%	23 236	83,8%	11,3%
Service charges - Waste Management	112 886	115 518	29 403	26,0%	29 635	26,3%	29 244	25,3%	88 282	76,4%	26 805	74,5%	9,1%
Sale of Goods and Rendering of Services	8 289	8 289	2 864	34,5%	1 645	19,8%	2 002	24,2%	6 511	78,5%	2 181	65,5%	(8,2%)
Agency services	29 726	29 726	-	-	-	-	14 428	48,5%	14 428	48,5%	13 332	47,1%	8,2%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 465	7 465	2 725	36,5%	2 942	39,4%	3 156	42,3%	8 823	118,2%	2 248	80,7%	40,4%
Interest earned from Current and Non Current Assets	42 910	30 674	-	-	5 631	13,1%	5 692	18,6%	11 323	36,9%	3 978	36,6%	43,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	18 811	18 811	5 420	28,8%	4 803	25,5%	4 883	26,0%	15 106	80,3%	3 710	72,9%	31,6%
Rental from Fixed Assets	1 503	1 503	589	39,2%	505	33,6%	531	35,3%	1 625	108,1%	384	101,5%	38,1%
Licence and permits	8 401	8 401	1 638	19,5%	1 590	18,9%	1 766	21,0%	4 995	59,5%	2 023	60,5%	(12,7%)
Operational Revenue	110 755	9 555	2 585	2,3%	3 263	2,9%	8 418	88,1%	14 265	149,3%	4 809	24,4%	75,0%
Non-Exchange Revenue													
Property rates	485 662	494 662	124 903	25,7%	125 464	25,8%	123 238	24,9%	373 605	75,5%	120 351	76,8%	2,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	20 064	20 064	1 395	7,0%	4 671	23,3%	1 264	6,3%	7 330	36,5%	1 696	17,4%	(25,5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	339 267	339 267	137 826	40,6%	111 358	32,8%	87 569	25,8%	336 753	99,3%	82 814	98,7%	5,7%
Interest	6 171	8 171	2 375	38,5%	2 472	40,1%	1 233	15,1%	6 080	74,4%	1 907	83,6%	(35,3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	7 703	7 703	4 256	55,2%	-	-	-	-	4 256	55,2%	-	-	-
Other Gains	15 615	15 615	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 435 283	2 458 262	621 729	25,5%	500 317	20,5%	583 950	23,8%	1 705 996	69,4%	516 982	65,3%	13,0%
Employee related costs	770 918	770 918	190 072	24,7%	191 164	24,8%	194 201	25,2%	575 437	74,6%	179 106	69,8%	8,4%
Remuneration of councillors	29 910	30 710	7 007	23,4%	8 716	29,1%	7 284	23,7%	23 008	74,9%	7 000	75,9%	4,1%
Bulk purchases - electricity	670 449	700 449	189 395	28,2%	160 713	24,0%	154 109	22,0%	504 217	72,0%	120 205	61,9%	28,2%
Inventory consumed	91 177	92 043	18 505	20,3%	25 707	28,2%	26 152	28,4%	70 364	76,4%	26 449	76,8%	(1,1%)
Debt impairment	31 133	31 133	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	254 773	254 773	100 852	39,6%	13 459	5,3%	57 156	22,4%	171 467	67,3%	65 545	79,6%	(12,8%)
Interest	62 526	62 526	23	-	1	-	51 131	81,8%	51 155	81,8%	37 160	50,5%	37,6%
Contracted services	303 739	301 081	54 213	17,8%	68 517	22,6%	59 859	19,9%	182 590	60,6%	48 299	70,3%	23,9%
Transfers and subsidies	6 819	7 350	1 135	16,6%	92	1,4%	896	12,2%	2 123	28,9%	15	6,0%	5 872,0%
Irrecoverable debts written off	22 345	22 345	(35)	(2%)	-	-	-	-	(35)	(2%)	-	-	-
Operational costs	186 288	179 727	60 561	32,5%	31 948	17,1%	33 160	18,5%	125 670	69,9%	33 204	58,4%	(1,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	5 205	5 205	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(73 859)	(239 497)	(51 686)		40 430		(60 305)		(71 561)		(52 021)		
Transfers and subsidies - capital (monetary allocations)	205 584	205 584	11 721	5,7%	52 439	25,5%	30 543	14,9%	94 703	46,1%	76 041	55,6%	(59,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	131 726	(33 912)	(39 965)		92 869		(29 762)		23 142		24 020		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	131 726	(33 912)	(39 965)		92 869		(29 762)		23 142		24 020		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	131 726	(33 912)	(39 965)		92 869		(29 762)		23 142		24 020		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	131 726	(33 912)	(39 965)		92 869		(29 762)		23 142		24 020		

Part 2: Capital Revenue and Expenditure

	2022/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	234 741	279 446	22 558	9,6%	71 965	30,7%	38 159	13,7%	132 683	47,5%	169 412	62,1%	(77,5%)
National Government	205 584	205 584	11 721	5,7%	53 354	26,0%	33 518	16,3%	98 593	48,0%	86 357	64,1%	(61,2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	205 584	205 584	11 721	5,7%	53 354	26,0%	33 518	16,3%	98 593	48,0%	86 357	64,1%	(61,2%)
Borrowing	-	20 616	7 482	-	6 092	-	4 056	19,7%	17 630	85,5%	46 001	61,2%	(91,2%)
Internally generated funds	29 156	53 246	3 355	11,5%	12 520	42,9%	585	1,1%	16 460	30,9%	37 053	60,2%	(98,4%)
Capital Expenditure Functional	234 741	279 446	22 558	9,6%	71 965	30,7%	38 159	13,7%	132 683	47,5%	169 412	62,1%	(77,5%)
Municipal governance and administration	-	13 388	2 672	-	1 084	-	-	-	3 756	28,1%	2 025	34,5%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	13 388	2 672	-	1 084	-	-	-	3 756	28,1%	2 025	34,3%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 200	16 731	-	-	131	1,3%	3 842	23,0%	3 974	23,8%	3 159	45,5%	21,6%
Community and Social Services	8 000	14 531	-	-	131	1,6%	2 495	17,2%	2 626	18,1%	1 364	36,1%	82,9%
Sport And Recreation	2 200	2 200	-	-	-	-	1 348	61,3%	1 348	61,3%	1 109	65,6%	21,6%
Public Safety	-	-	-	-	-	-	-	-	-	-	687	82,7%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 231	34 563	762	2,2%	15 909	46,5%	8 896	25,7%	25 567	74,0%	21 021	69,0%	(57,7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	34 231	34 063	762	2,2%	15 478	45,2%	8 841	26,0%	25 081	73,6%	20 938	69,4%	(57,8%)
Environmental Protection	-	500	-	-	431	-	56	11,1%	486	97,2%	83	25,9%	(33,2%)
Trading Services	190 309	214 765	19 124	10,0%	54 842	28,8%	25 421	11,8%	99 387	46,3%	143 201	64,2%	(82,2%)
Energy sources	57 206	57 605	241	,4%	26 311	46,0%	3 137	5,4%	29 689	51,5%	29 693	80,9%	(89,4%)
Water Management	118 952	138 301	18 441	15,5%	22 658	19,0%	15 500	11,2%	56 599	40,9%	100 198	60,7%	(84,5%)
Waste Water Management	14 152	15 969	-	-	5 492	38,8%	6 783	42,5%	12 275	76,9%	12 834	64,4%	(47,1%)
Waste Management	-	2 890	442	-	381	-	-	-	823	28,5%	476	12,2%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	6	51,2%	(100,0%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	2 582 571	2 452 630	499 676	19,3%	459 052	17,8%	394 884	16,1%	1 353 613	55,2%	402 204	57,0%	(1,8%)
Property rates	461 379	461 379	57 640	12,5%	58 809	12,7%	59 149	12,8%	175 597	38,1%	87 068	57,6%	(32,1%)
Service charges	1 346 678	1 330 172	175 815	13,1%	161 961	12,0%	153 983	11,6%	491 759	37,0%	136 246	40,0%	13,0%
Other revenue	192 954	91 754	21 458	11,1%	22 330	11,6%	18 266	19,9%	62 054	67,6%	24 803	41,8%	(26,4%)
Transfers and Subsidies - Operational	335 267	335 267	171 684	51,2%	147 402	44,0%	116 546	34,8%	435 632	129,9%	79 709	98,4%	46,2%
Transfers and Subsidies - Capital	203 384	203 384	73 080	35,9%	62 920	30,9%	45 155	22,2%	181 155	89,1%	70 400	91,8%	(35,9%)
Interest	42 910	30 674	-	-	5 631	13,1%	1 785	5,8%	7 417	24,2%	3 978	29,4%	(55,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 798 117)	(1 798 067)	(226 757)	12,6%	(248 860)	13,8%	(345 580)	19,2%	(821 197)	45,7%	(131 813)	21,6%	162,2%
Suppliers and employees	(1 717 345)	(1 717 295)	(226 757)	13,2%	(248 860)	14,5%	(345 580)	20,1%	(821 197)	47,8%	(131 813)	22,9%	162,2%
Finance charges	(80 772)	(80 772)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	784 454	654 563	272 920	34,8%	210 192	26,8%	49 304	7,5%	532 416	81,3%	270 390	216,5%	(81,8%)
Cash Flow from Investing Activities													
Receipts	7 703	7 703	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	7 703	7 703	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(228 241)	(228 241)	(33 324)	14,6%	(71 097)	31,2%	(42 595)	18,7%	(147 017)	64,4%	(183 412)	71,5%	(76,8%)
Capital assets	(228 241)	(228 241)	(33 324)	14,6%	(71 097)	31,2%	(42 595)	18,7%	(147 017)	64,4%	(183 412)	71,5%	(76,8%)
Net Cash from/(used) Investing Activities	(220 538)	(220 538)	(33 324)	15,1%	(71 097)	32,2%	(42 595)	19,3%	(147 017)	66,7%	(183 412)	72,4%	(76,8%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(64 807)	(64 807)	-	-	(30 491)	47,0%	-	-	(30 491)	47,0%	37 160	24,1%	(100,0%)
Repayment of borrowing	(64 807)	(64 807)	-	-	(30 491)	47,0%	-	-	(30 491)	47,0%	37 160	24,1%	(100,0%)
Net Cash from/(used) Financing Activities	(64 807)	(64 807)	-	-	(30 491)	47,0%	-	-	(30 491)	47,0%	37 160	(71,6%)	(100,0%)
Net Increase/(Decrease) in cash held	499 109	369 218	239 595	48,0%	108 604	21,8%	6 709	1,8%	354 908	96,1%	124 139	(290,1%)	(94,6%)
Cash/cash equivalents at the year begin:	220 000	220 000	124 778	56,7%	364 046	165,5%	472 650	214,8%	124 778	56,7%	666 602	76,3%	(29,1%)
Cash/cash equivalents at the year end:	719 109	589 218	364 046	50,8%	472 650	65,7%	479 359	81,4%	479 359	81,4%	790 741	233,6%	(38,4%)

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	10 268	18.8%	3 090	5.7%	2 227	4.1%	39 055	71.5%	54 639	12.4%	5	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	28 774	36.1%	4 572	5.7%	3 018	3.8%	43 429	54.4%	79 792	18.1%	2	-	-	-
Receivables from Non-exchange Transactions - Property Rates	31 101	23.5%	6 632	5.0%	4 924	3.7%	89 926	67.8%	132 583	30.2%	(1 414)	(1.1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	7 877	19.5%	2 383	5.9%	1 815	4.5%	28 251	70.1%	40 327	9.2%	6	-	-	-
Receivables from Exchange Transactions - Waste Management	8 579	19.8%	2 456	5.7%	1 875	4.3%	30 390	70.2%	43 299	9.8%	23	,1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	32	100.0%	32	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 986	5.2%	1 861	4.8%	1 760	4.6%	32 790	85.4%	38 397	8.7%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 133	10.1%	393	,8%	652	1.3%	44 491	87.8%	50 669	11.5%	3	-	-	-
Total By Income Source	93 718	21.3%	21 386	4.9%	16 272	3.7%	308 362	70.1%	439 738	100.0%	(1 375)	(.3%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 275	28.9%	1 779	12.0%	1 334	9.0%	7 409	50.1%	14 797	3.4%	-	-	-	-
Commercial	49 451	25.1%	7 538	3.8%	6 202	3.1%	134 070	68.0%	197 261	44.9%	(1 398)	(.7%)	-	-
Households	39 992	17.6%	12 069	5.3%	8 735	3.8%	166 883	73.3%	227 680	51.8%	24	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	93 718	21.3%	21 386	4.9%	16 272	3.7%	308 362	70.1%	439 738	100.0%	(1 375)	(.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	-	-	-	-	-	-	71	100,0%	71	,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 458	15,3%	323	3,4%	1 562	16,4%	6 198	65,0%	9 542	99,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 458	15,2%	323	3,4%	1 562	16,3%	6 269	65,2%	9 612	100,0%

Contact Details

Municipal Manager	Mr Mandla Mnguni	013 249 7263
Chief Financial Officer	Mr Mothiba Mogole	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	754 210	754 210	206 092	27,3%	166 318	22,1%	188 425	25,0%	560 834	74,4%	157 217	73,2%	19,9%
Exchange Revenue													
Service charges - Electricity	212 789	212 789	52 062	24,5%	49 978	23,5%	46 825	22,0%	148 865	70,0%	39 320	56,5%	19,1%
Service charges - Water	66 543	66 543	16 723	25,1%	16 182	24,3%	17 007	25,6%	49 912	75,0%	14 493	72,7%	17,3%
Service charges - Waste Water Management	23 032	23 032	5 244	22,8%	5 269	22,9%	4 501	19,5%	15 014	65,2%	4 787	67,1%	(6,0%)
Service charges - Waste Management	25 374	25 374	6 223	24,5%	6 236	24,6%	4 454	17,6%	16 913	66,7%	5 774	68,4%	(22,9%)
Sale of Goods and Rendering of Services	4 240	4 240	238	5,6%	653	15,4%	861	20,3%	1 752	41,3%	707	207,5%	21,7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 011	12 011	-	-	15 066	125,4%	7 898	65,8%	22 964	191,2%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	5 000	5 000	1 119	22,4%	828	16,6%	586	11,7%	2 532	50,6%	324	175,2%	80,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 000	5 000	564	11,3%	482	9,6%	678	13,6%	1 724	34,5%	791	65,3%	(14,2%)
Licence and permits	-	-	-	-	1	-	1	-	2	-	-	-	(100,0%)
Operational Revenue	35 760	35 760	(812)	(2,3%)	(1 384)	(3,9%)	310	,9%	(1 886)	(5,3%)	600	20,8%	(48,4%)
Non-Exchange Revenue													
Property rates	125 000	125 000	30 943	24,8%	31 062	24,8%	31 280	25,0%	93 285	74,6%	26 033	68,5%	20,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	7 500	7 500	253	3,4%	413	5,5%	424	5,7%	1 090	14,5%	555	113,5%	(23,5%)
Licences or permits	500	500	25	5,0%	91	18,2%	78	15,7%	194	38,9%	77	165,8%	1,4%
Transfer and subsidies - Operational	212 710	212 710	76 330	35,9%	43 417	20,4%	63 482	29,8%	183 229	86,1%	53 095	98,9%	19,6%
Interest	7 989	7 989	11 877	148,7%	(2 961)	(37,1%)	4 633	58,0%	13 550	169,6%	10 659	357,2%	(56,5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	9 762	9 762	756	7,7%	763	7,8%	5 408	55,4%	6 927	71,0%	-	-	(100,0%)
Gains on disposal of Assets	1 000	1 000	-	-	220	22,0%	-	-	220	22,0%	-	-	-
Other Gains	-	-	4 548	-	-	-	-	-	4 548	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	976 686	976 686	234 860	24,0%	231 875	23,7%	159 662	16,3%	626 397	64,1%	182 162	68,6%	(12,4%)
Employee related costs	245 859	245 859	57 431	23,4%	60 953	24,8%	59 594	24,2%	177 978	72,4%	54 520	65,3%	9,3%
Remuneration of councillors	12 500	12 500	2 873	23,0%	3 644	29,1%	3 048	24,4%	9 564	76,5%	2 931	64,3%	4,0%
Bulk purchases - electricity	195 855	195 855	70 772	36,1%	65 081	33,2%	51 440	26,3%	187 293	95,6%	22 054	67,0%	133,2%
Inventory consumed	11 450	11 200	1 784	15,6%	3 319	29,0%	2 815	25,1%	7 917	70,7%	2 609	86,0%	7,9%
Debt impairment	103 500	103 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	80 000	80 000	-	-	-	-	48 432	60,5%	48 432	60,5%	13 882	59,8%	248,9%
Interest	45 000	45 000	27 603	61,3%	29 496	65,5%	(52 846)	(117,4%)	4 253	9,5%	19 052	180,4%	(377,4%)
Contracted services	171 230	170 480	31 114	18,2%	51 392	30,0%	32 686	19,2%	115 192	67,6%	35 477	75,1%	(7,9%)
Transfers and subsidies	1 000	1 000	1 000	100,0%	-	-	-	-	1 000	100,0%	-	-	-
Irrecoverable debts written off	11 500	11 500	2 506	21,8%	3 953	34,4%	(2 453)	(21,3%)	4 006	34,8%	1 335	-	(283,7%)
Operational costs	98 792	99 792	39 778	40,3%	14 038	14,2%	16 946	17,0%	70 761	70,9%	30 302	115,7%	(44,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(222 476)	(222 476)	(28 768)		(65 557)		28 763		(65 563)		(24 945)		
Transfers and subsidies - capital (monetary allocations)	146 241	146 241	5 056	3,5%	41 021	28,1%	42 963	29,4%	89 041	60,9%	25 769	36,9%	66,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(76 235)	(76 235)	(23 712)		(24 536)		71 726		23 478		824		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(76 235)	(76 235)	(23 712)		(24 536)		71 726		23 478		824		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(76 235)	(76 235)	(23 712)		(24 536)		71 726		23 478		824		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(76 235)	(76 235)	(23 712)		(24 536)		71 726		23 478		824		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	164 616	164 616	11 324	6,9%	35 678	21,7%	55 061	33,4%	102 063	62,0%	22 069	30,8%	149,5%
National Government	143 436	143 436	9 576	6,7%	24 357	17,0%	49 348	34,4%	83 281	58,1%	22 069	31,3%	123,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Aget)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	143 436	143 436	9 576	6,7%	24 357	17,0%	49 348	34,4%	83 281	58,1%	22 069	31,3%	123,6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 180	21 180	1 748	8,3%	11 320	53,4%	5 713	27,0%	18 782	88,7%	-	25,9%	(100,0%)
Capital Expenditure Functional	164 616	164 616	11 324	6,9%	35 678	21,7%	55 061	33,4%	102 063	62,0%	22 069	30,8%	149,5%
Municipal governance and administration	5 000	5 000	-	-	6 561	131,2%	361	7,2%	6 921	138,4%	-	23,2%	(100,0%)
Executive and Council	500	500	-	-	-	-	22	4,5%	22	4,5%	-	-	(100,0%)
Finance and administration	4 500	4 500	-	-	6 561	145,8%	338	7,5%	6 899	153,3%	-	23,2%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 000	1 000	-	-	274	27,4%	-	-	274	27,4%	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	500	500	-	-	274	54,8%	-	-	274	54,8%	-	-	-
Public Safety	500	500	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 650	16 650	3 205	19,2%	2 376	14,3%	9 349	56,1%	14 930	89,7%	10 832	64,5%	(13,7%)
Planning and Development	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Road Transport	15 650	15 650	3 205	20,5%	2 376	15,2%	9 349	59,7%	14 930	95,4%	10 832	64,5%	(13,7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	141 966	141 966	8 119	5,7%	26 467	18,6%	45 352	31,9%	79 938	56,3%	11 237	23,1%	303,6%
Energy sources	10 680	10 680	4 346	40,7%	5 479	51,3%	6 245	58,5%	16 070	150,5%	4 009	28,0%	55,8%
Water Management	21 534	21 534	693	3,2%	1 131	5,3%	5 165	24,0%	6 988	32,5%	1 720	66,9%	200,3%
Waste Water Management	98 752	98 752	3 080	3,1%	18 702	18,9%	31 488	31,9%	53 270	53,9%	5 508	15,7%	471,7%
Waste Management	11 000	11 000	-	-	1 155	10,5%	2 454	22,3%	3 609	32,8%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	956 173	956 173	118 378	12,4%	98 189	10,3%	217 809	22,8%	434 376	45,4%	77 914	34,9%	179,5%
Property rates	127 112	127 112	19 944	15,7%	25 370	20,0%	22 038	17,3%	67 352	53,0%	19 260	37,1%	14,4%
Service charges	367 380	367 380	2 190	,6%	3 491	1,0%	35 098	9,6%	40 779	11,1%	2 079	2,7%	1 587,8%
Other revenue	97 730	97 730	6 456	6,6%	14 039	14,4%	8 507	8,7%	29 002	29,7%	(471)	56,2%	(1 905,4%)
Transfers and Subsidies - Operational	212 710	212 710	86 667	40,7%	40 817	19,2%	67 191	31,6%	194 675	91,5%	52 622	97,5%	27,7%
Transfers and Subsidies - Capital	146 241	146 241	2 000	1,4%	13 645	9,3%	84 389	57,7%	100 034	68,4%	4 100	4,4%	1 958,3%
Interest	5 000	5 000	1 121	22,4%	828	16,6%	586	11,7%	2 534	50,7%	324	154,6%	80,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(783 629)	(783 629)	(99 992)	12,8%	(97 930)	12,5%	(191 970)	24,5%	(389 892)	49,8%	(95 020)	51,8%	102,0%
Suppliers and employees	(737 629)	(737 629)	(99 992)	13,6%	(97 930)	13,3%	(191 970)	26,0%	(389 892)	52,9%	(95 020)	54,1%	102,0%
Finance charges	(45 000)	(45 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 000)	(1 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	172 544	172 544	18 386	10,7%	260	,2%	25 839	15,0%	44 484	25,8%	(17 105)	(82,3%)	(251,1%)
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	(164 616)	(164 616)	(21 940)	13,3%	(41 449)	25,2%	(58 711)	35,7%	(122 100)	74,2%	(23 476)	39,8%	150,1%
Capital assets	(164 616)	(164 616)	(21 940)	13,3%	(41 449)	25,2%	(58 711)	35,7%	(122 100)	74,2%	(23 476)	39,8%	150,1%
Net Cash from(used) Investing Activities	(164 616)	(164 616)	(21 940)	13,3%	(41 449)	25,2%	(58 711)	35,7%	(122 100)	74,2%	(23 476)	39,8%	150,1%
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	7 929	7 929	(3 555)	(44,8%)	(41 189)	(519,5%)	(32 872)	(414,6%)	(77 616)	(978,9%)	(40 582)	514,3%	(19,0%)
Cash/cash equivalents at the year begin:	1 142	1 142	20 603	1 804,4%	16 949	1 484,3%	(18 427)	(1 613,8%)	20 603	1 804,4%	(90 757)	(324,8%)	(79,7%)
Cash/cash equivalents at the year end:	9 071	9 071	16 949	186,9%	(18 427)	(203,2%)	(51 300)	(565,6%)	(51 300)	(565,6%)	(131 339)	930,0%	(60,9%)

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	6 182	3,5%	3 700	2,1%	4 762	2,7%	163 295	91,8%	177 939	22,8%	(707)	(,4%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 026	7,6%	2 518	2,7%	5 142	5,5%	78 061	84,2%	92 748	11,9%	(1 193)	(1,3%)	-	-
Receivables from Non-exchange Transactions - Property Rates	7 001	3,6%	4 426	2,2%	3 907	2,0%	181 693	92,2%	197 028	25,2%	(74)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 169	4,9%	1 360	2,1%	1 157	1,8%	58 474	91,1%	64 159	8,2%	(92)	(,1%)	-	-
Receivables from Exchange Transactions - Waste Management	2 877	4,2%	1 440	2,1%	1 414	2,1%	63 010	91,7%	68 741	8,8%	(79)	(,1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 282	2,4%	4 230	2,4%	4 153	2,3%	164 470	92,9%	177 134	22,7%	92	,1%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	162	3,9%	67	1,6%	9	,2%	3 925	94,3%	4 164	,5%	(315)	(7,6%)	-	-
Total By Income Source	30 700	3,9%	17 741	2,3%	20 543	2,6%	712 928	91,2%	781 912	100,0%	(2 369)	(,3%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 084	3,4%	3 089	2,6%	6 855	5,8%	104 833	88,2%	118 861	15,2%	(1 612)	(1,4%)	-	-
Commercial	12 138	4,3%	5 674	2,0%	5 290	1,9%	256 623	91,7%	279 725	35,8%	(16)	(,2%)	-	-
Households	14 479	3,8%	8 978	2,3%	8 397	2,2%	351 472	91,7%	383 326	49,0%	(739)	(,2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	30 700	3,9%	17 741	2,3%	20 543	2,6%	712 928	91,2%	781 912	100,0%	(2 369)	(,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	23 354	3,8%	19 662	3,2%	39	-	578 780	93,1%	621 834	40,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 885	1,6%	1 122	,1%	260	-	889 427	98,2%	905 694	59,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	38 239	2,5%	20 784	1,4%	298	-	1 468 207	96,1%	1 527 528	100,0%

Contact Details

Municipal Manager	Mr Roy Steven Makwakwa	013 235 7307
Chief Financial Officer	Mr Richard Mzikawande Mntsi	013 235 7349

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THEMBISILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24								2022/23		Q3 of 2022/23 to Q3 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	894 128	1 046 750	343 719	38,4%	309 810	34,6%	239 493	22,9%	893 022	85,3%	226 034	89,1%	6,0%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	96 228	102 994	25 914	26,9%	25 582	26,6%	25 673	24,9%	77 170	74,9%	22 995	73,8%	11,6%
Service charges - Waste Water Management	2 355	2 355	470	20,0%	635	27,0%	557	23,6%	1 662	70,6%	649	79,0%	(14,2%)
Service charges - Waste Management	39 997	39 904	9 940	24,9%	9 901	24,8%	9 927	24,9%	29 768	74,6%	9 424	74,6%	5,3%
Sale of Goods and Rendering of Services	980	391	57	5,8%	64	6,5%	50	12,7%	170	43,4%	41	52,7%	22,4%
Agency services	12 526	10 611	-	-	-	-	5 967	56,2%	5 967	56,2%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	88 763	209 761	52 956	59,7%	51 924	58,5%	32 146	15,3%	137 027	65,3%	22 236	76,4%	44,6%
Interest earned from Current and Non Current Assets	8 625	11 968	4 383	50,8%	1 601	18,6%	2 663	22,2%	8 646	72,2%	1 985	64,7%	34,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 056	714	318	30,1%	389	36,8%	310	43,4%	1 017	142,4%	214	70,4%	44,5%
Licence and permits	4	3	0	8,8%	1	26,3%	1	25,0%	2	75,0%	0	54,4%	319,1%
Operational Revenue	1 400	830	251	17,9%	192	13,7%	97	11,6%	540	65,0%	609	96,3%	(84,1%)
Non-Exchange Revenue													
Property rates	61 555	61 555	15 108	24,5%	15 102	24,5%	15 083	24,5%	45 293	73,6%	14 572	74,8%	3,5%
Surcharges and Taxes	-	-	-	-	7 363	-	(7 363)	-	-	-	1 514	-	(586,5%)
Fines, penalties and forfeits	2 588	3 187	39	1,5%	51	2,0%	33	1,0%	122	3,8%	44	5,3%	(26,3%)
Licences or permits	196	309	111	56,8%	43	21,9%	47	15,2%	201	65,2%	28	65,2%	66,2%
Transfer and subsidies - Operational	577 854	602 168	234 171	40,5%	196 962	34,1%	154 305	25,6%	585 438	97,2%	151 724	99,0%	1,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 004 035	1 084 926	145 783	14,5%	185 555	18,5%	182 182	16,8%	513 520	47,3%	141 146	40,7%	29,1%
Employee related costs	195 660	196 991	43 940	22,5%	43 308	22,1%	45 324	23,0%	132 572	67,3%	40 714	66,4%	11,3%
Remuneration of councillors	29 258	29 258	6 435	22,0%	8 165	27,9%	5 819	19,9%	20 419	69,8%	7 037	71,6%	(17,3%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	176 089	179 949	16 645	9,5%	58 047	33,0%	42 487	23,6%	117 179	65,1%	43 974	68,3%	(3,4%)
Debt impairment	242 880	242 880	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	88 821	88 821	18 033	20,3%	18 128	20,4%	14 390	16,2%	50 550	56,9%	-	-	(100,0%)
Interest	-	-	-	-	0	-	-	-	0	-	-	-	-
Contracted services	154 343	214 145	38 971	25,2%	36 539	23,7%	57 241	26,7%	132 751	62,0%	36 726	58,9%	55,9%
Transfers and subsidies	200	200	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	3 005	5 324	565	18,8%	875	29,1%	598	11,2%	2 038	38,3%	1 021	68,9%	(41,4%)
Operational costs	113 779	127 359	21 195	18,6%	20 494	18,0%	16 322	12,8%	58 011	45,5%	11 674	45,4%	39,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(109 908)	(38 176)	197 936		124 254		57 312		379 502		84 888		
Transfers and subsidies - capital (monetary allocations)	252 969	234 794	41 486	16,4%	113 141	44,7%	(14 930)	(6,4%)	139 697	59,5%	31 748	51,7%	(147,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	143 062	196 619	239 421		237 396		42 382		519 198		116 636		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	143 062	196 619	239 421		237 396		42 382		519 198		116 636		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	143 062	196 619	239 421		237 396		42 382		519 198		116 636		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	143 062	196 619	239 421		237 396		42 382		519 198		116 636		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	274 269	251 295	53 583	19,5%	86 030	31,4%	25 231	10,0%	164 844	65,6%	25 998	50,3%	(2,9%)
National Government	252 969	234 798	53 583	21,2%	81 812	32,3%	22 584	9,6%	157 979	67,3%	23 208	51,5%	(2,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	252 969	234 798	53 583	21,2%	81 812	32,3%	22 584	9,6%	157 979	67,3%	23 208	51,5%	(2,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 300	16 497	-	-	4 218	19,8%	2 647	16,0%	6 865	41,6%	2 791	41,1%	(5,1%)
Capital Expenditure Functional	274 269	251 295	53 583	19,5%	86 030	31,4%	25 231	10,0%	164 844	65,6%	26 023	50,3%	(3,0%)
Municipal governance and administration	1 750	2 650	-	-	902	51,6%	190	7,2%	1 092	41,2%	47	59,0%	305,4%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 750	2 650	-	-	902	51,6%	190	7,2%	1 092	41,2%	47	59,0%	305,4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 500	12 120	3 478	36,6%	4 104	43,2%	-	-	7 582	62,6%	3 018	68,1%	(100,0%)
Community and Social Services	5 500	600	-	-	-	-	-	-	-	-	(2 088)	-	(100,0%)
Sport And Recreation	4 000	11 520	3 478	87,0%	4 104	102,6%	-	-	7 582	65,8%	5 106	72,9%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	43 021	41 915	20 677	48,1%	12 567	29,2%	2 453	5,9%	35 697	85,2%	11 350	48,4%	(78,4%)
Planning and Development	-	240	-	-	-	-	-	-	-	-	-	-	-
Road Transport	43 021	41 675	20 677	48,1%	12 567	29,2%	2 453	5,9%	35 697	85,7%	11 350	48,4%	(78,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	219 998	194 610	29 427	13,4%	68 457	31,1%	22 589	11,6%	120 473	61,9%	11 608	49,9%	94,6%
Energy sources	30 700	5 161	8 383	27,3%	7 409	24,1%	(12 073)	(233,9%)	3 719	72,1%	(2 302)	5,9%	424,5%
Water Management	140 041	143 207	19 797	14,1%	44 920	32,1%	28 882	20,2%	93 599	65,4%	13 910	58,4%	107,6%
Waste Water Management	43 776	39 701	1 247	2,8%	10 439	23,8%	5 779	14,6%	17 466	44,0%	-	-	(100,0%)
Waste Management	5 481	6 542	-	-	5 689	103,8%	-	-	5 689	87,0%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	945 881	930 178	318 234	33,6%	291 315	30,8%	248 034	26,7%	857 583	92,2%	187 320	74,3%	32,4%
Property rates	12 914	39 285	8 514	65,9%	11 199	86,7%	9 463	24,1%	29 176	74,3%	24 720	84,7%	(61,7%)
Service charges	57 172	8 929	2 479	4,3%	3 041	5,3%	2 359	26,4%	7 880	88,2%	2 611	104,6%	(9,6%)
Other revenue	36 347	33 034	31 806	87,5%	10 353	28,5%	28 873	87,4%	71 032	215,0%	19 450	102,5%	48,5%
Transfers and Subsidies - Operational	577 854	602 168	229 726	39,8%	183 943	31,8%	136 317	22,6%	549 986	91,3%	140 540	95,0%	(3,0%)
Transfers and Subsidies - Capital	252 969	234 794	45 709	18,1%	82 779	32,7%	71 022	30,2%	199 510	85,0%	-	-	(100,0%)
Interest	8 625	11 968	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(669 329)	(747 905)	(76 526)	11,4%	(130 664)	19,5%	(94 397)	12,6%	(301 587)	40,3%	(78 282)	32,9%	20,6%
Suppliers and employees	(669 129)	(747 705)	(76 526)	11,4%	(130 664)	19,5%	(94 397)	12,6%	(301 587)	40,3%	(78 282)	32,9%	20,6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(200)	(200)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	276 552	182 273	241 708	87,4%	160 651	58,1%	153 637	84,3%	555 996	305,0%	109 037	224,5%	40,9%
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	(274 269)	(251 295)	(59 053)	21,5%	(92 746)	33,8%	(44 349)	17,6%	(196 149)	78,1%	(34 332)	60,4%	29,2%
Capital assets	(274 269)	(251 295)	(59 053)	21,5%	(92 746)	33,8%	(44 349)	17,6%	(196 149)	78,1%	(34 332)	60,4%	29,2%
Net Cash from/(used) Investing Activities	(274 269)	(251 295)	(59 053)	21,5%	(92 746)	33,8%	(44 349)	17,6%	(196 149)	78,1%	(34 332)	60,4%	29,2%
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	2 283	(69 022)	182 654	8 001,6%	67 905	2 974,8%	109 288	(158,3%)	359 847	(521,4%)	74 705	(1 936,1%)	46,3%
Cash/cash equivalents at the year begin:	132 258	254 418	185 401	140,2%	368 050	278,3%	435 955	171,4%	185 401	72,9%	338 979	97,7%	28,6%
Cash/cash equivalents at the year end:	134 540	185 396	368 050	273,6%	435 955	324,0%	545 243	294,1%	545 243	294,1%	413 684	342,7%	31,8%

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 603	1,1%	9 387	1,1%	9 351	1,1%	846 111	96,8%	874 452	40,8%	2 552	,3%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	163	100,0%	163	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 770	1,6%	3 869	1,3%	3 841	1,3%	290 682	95,9%	303 162	14,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	171	1,0%	162	,9%	160	,9%	16 846	97,2%	17 338	,8%	47	,3%	-	-
Receivables from Exchange Transactions - Waste Management	3 783	1,0%	3 767	1,0%	3 764	1,0%	370 841	97,0%	382 154	17,8%	990	,3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 836	1,9%	10 716	1,9%	10 612	1,9%	536 299	94,3%	568 463	26,5%	(121)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	106	100,0%	106	-	30	28,7%	-	-
Total By Income Source	29 162	1,4%	27 902	1,3%	27 727	1,3%	2 061 047	96,0%	2 145 838	100,0%	3 497	,2%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 425	1,9%	4 232	1,8%	4 154	1,8%	223 605	94,6%	236 416	11,0%	334	,1%	-	-
Commercial	2 841	2,5%	1 899	1,7%	1 887	1,7%	107 354	94,2%	113 980	5,3%	282	,2%	-	-
Households	21 897	1,2%	21 771	1,2%	21 687	1,2%	1 730 088	96,4%	1 795 442	83,7%	2 881	,2%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	29 162	1,4%	27 902	1,3%	27 727	1,3%	2 061 047	96,0%	2 145 838	100,0%	3 497	,2%	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17 382	98,9%	192	1,1%	-	-	-	-	17 574	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	17 382	98,9%	192	1,1%	-	-	-	-	17 574	100,0%

Contact Details

Municipal Manager	Mr Dumisani Mahlangu	013 986 9115
Chief Financial Officer	Mrs Jessica Mahlangu	013 986 9103

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	808 580	808 580	182 438	22,6%	126 168	15,6%	139 419	17,2%	448 024	55,4%	106 462	52,1%	31,0%
Exchange Revenue													
Service charges - Electricity	347 266	347 266	48 327	13,9%	31 577	9,1%	43 151	12,4%	123 055	35,4%	36 960	35,9%	16,8%
Service charges - Water	67 794	67 794	12 954	19,1%	9 092	13,4%	14 683	21,7%	36 729	54,2%	12 421	46,6%	18,2%
Service charges - Waste Water Management	15 635	15 635	2 910	18,6%	1 915	12,2%	3 005	19,2%	7 829	50,1%	2 769	45,3%	8,5%
Service charges - Waste Management	14 257	14 257	3 035	21,3%	2 059	14,4%	3 055	21,4%	8 149	57,2%	2 851	62,6%	7,2%
Sale of Goods and Rendering of Services	3 137	3 137	744	23,7%	211	6,7%	651	20,7%	1 606	51,2%	479	35,1%	36,0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	59 387	59 387	16 569	27,9%	11 515	19,4%	33 930	57,1%	62 014	104,4%	14 351	73,1%	136,4%
Interest earned from Current and Non Current Assets	-	-	(217)	-	-	-	-	-	(217)	-	564	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 532	2 532	691	27,3%	243	9,6%	282	11,1%	1 217	48,1%	671	81,6%	(57,9%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	392	392	1 590	405,4%	(1 448)	(369,3%)	73	18,5%	214	54,7%	83	53,4%	(12,4%)
Non-Exchange Revenue													
Property rates	97 467	97 467	27 646	28,4%	18 760	19,2%	27 862	28,6%	74 269	76,2%	23 253	61,3%	19,8%
Surcharges and Taxes	54 884	54 884	11 995	21,9%	8 064	14,7%	12 418	22,6%	32 478	59,2%	11 534	66,8%	7,7%
Fines, penalties and forfeits	1 686	1 686	309	18,3%	291	17,3%	307	18,2%	907	53,8%	527	55,3%	(41,7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	144 142	144 142	52 854	36,7%	43 886	30,4%	-	-	96 740	67,1%	-	69,5%	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	3 032	-	-	-	-	-	3 032	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	810 716	810 716	197 190	24,3%	121 856	15,0%	193 518	23,9%	512 564	63,2%	124 754	54,0%	55,1%
Employee related costs	201 504	201 504	46 326	23,0%	31 845	15,8%	28 720	14,3%	106 891	53,0%	43 965	81,4%	(34,7%)
Remuneration of councillors	9 101	9 101	1 777	19,5%	1 995	21,9%	1 881	20,7%	5 653	62,1%	798	26,8%	135,8%
Bulk purchases - electricity	185 000	185 000	73 935	40,0%	10 202	5,5%	38 059	20,6%	122 196	66,1%	46 947	92,8%	(18,9%)
Inventory consumed	79 205	80 445	24 587	31,0%	17 326	21,9%	57 679	71,7%	99 591	123,8%	13 787	57,7%	318,4%
Debt impairment	103 571	103 571	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	52 046	52 046	8 147	15,7%	(109)	(2%)	20 962	40,3%	29 000	55,7%	-	-	(100,0%)
Interest	33 352	33 352	15 651	46,9%	26 716	80,1%	14 650	43,9%	57 017	171,0%	-	-	(100,0%)
Contracted services	71 449	71 014	17 476	24,5%	23 978	33,6%	20 731	29,2%	62 185	87,6%	12 221	48,8%	69,6%
Transfers and subsidies	7 336	7 336	-	-	-	-	-	-	-	-	-	1,9%	-
Irrecoverable debts written off	30 000	29 800	-	-	-	-	-	-	-	-	-	-	-
Operational costs	38 153	37 548	9 214	24,2%	9 804	25,7%	10 836	28,9%	29 854	79,5%	7 035	63,2%	54,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	78	-	99	-	-	-	177	-	-	-	-
Surplus/(Deficit)	(2 136)	(2 136)	(14 753)		4 311		(54 099)		(64 540)		(18 292)		
Transfers and subsidies - capital (monetary allocations)	59 174	59 174	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	44 700	44 700	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	101 738	101 738	(14 753)		4 311		(54 099)		(64 540)		(18 292)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	101 738	101 738	(14 753)		4 311		(54 099)		(64 540)		(18 292)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	101 738	101 738	(14 753)		4 311		(54 099)		(64 540)		(18 292)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	101 738	101 738	(14 753)		4 311		(54 099)		(64 540)		(18 292)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	67 531	67 531	9 545	14,1%	6 296	9,3%	14 951	22,1%	30 791	45,6%	9 778	38,4%	52,9%
National Government	59 078	59 078	6 144	10,4%	6 220	10,5%	6 427	10,9%	18 790	31,8%	10 021	40,1%	(35,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	59 078	59 078	6 144	10,4%	6 220	10,5%	6 427	10,9%	18 790	31,8%	10 021	40,1%	(35,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 453	8 453	3 401	40,2%	76	,9%	8 524	100,8%	12 001	142,0%	(243)	26,4%	(3 604,1%)
Capital Expenditure Functional	67 531	67 531	9 545	14,1%	6 296	9,3%	14 951	22,1%	30 791	45,6%	9 776	38,4%	52,9%
Municipal governance and administration	4 907	4 907	239	4,9%	76	1,5%	111	2,3%	426	8,7%	(2)	43,9%	(7 062,4%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	(0)	(2%)	(100,0%)
Finance and administration	4 907	4 907	239	4,9%	76	1,5%	111	2,3%	426	8,7%	(1)	44,9%	(8 063,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	3,1%	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	1,6%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	12,6%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 000	13 000	218	1,5%	2 841	18,9%	1 367	10,5%	4 427	34,1%	412	70,4%	231,9%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	15 000	13 000	218	1,5%	2 841	18,9%	1 367	10,5%	4 427	34,1%	412	70,4%	231,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	47 624	49 624	9 087	19,1%	3 378	7,1%	13 473	27,2%	25 939	52,3%	9 366	35,2%	43,9%
Energy sources	6 000	6 000	3 162	52,7%	179	3,0%	8 768	146,1%	12 109	201,8%	3 452	93,4%	154,0%
Water Management	35 035	35 035	4 247	12,1%	2 567	7,3%	4 321	12,3%	11 134	31,8%	5 560	27,2%	(22,3%)
Waste Water Management	3 090	5 090	1 679	54,4%	506	16,4%	384	7,5%	2 569	50,5%	598	104,2%	(35,8%)
Waste Management	3 500	3 500	-	-	127	3,6%	-	-	127	3,6%	(243)	(14,3%)	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	773 969	773 969	168 149	21,7%	109 490	14,1%	94 429	12,2%	372 067	48,1%	76 112	47,1%	24,1%
Property rates	68 227	68 227	18 993	27,8%	15 732	23,1%	23 784	34,9%	58 509	85,8%	18 762	73,0%	26,8%
Service charges	380 407	380 407	75 532	19,9%	44 318	11,7%	67 549	17,8%	187 398	49,3%	51 427	52,3%	31,3%
Other revenue	122 019	122 019	16 120	13,2%	26 579	21,8%	2 543	2,1%	45 241	37,1%	4 649	22,6%	(45,3%)
Transfers and Subsidies - Operational	144 142	144 142	46 211	32,1%	22 862	15,9%	-	-	69 073	47,9%	1 028	62,9%	(100,0%)
Transfers and Subsidies - Capital	59 174	59 174	10 700	18,1%	-	-	-	-	10 700	18,1%	-	-	15,1%
Interest	-	-	593	-	-	-	553	-	1 147	-	246	-	124,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(707 266)	(707 266)	(101 620)	14,4%	(85 154)	12,0%	(75 834)	10,7%	(262 607)	37,1%	(36 812)	31,1%	106,0%
Suppliers and employees	(673 914)	(673 914)	(101 620)	15,1%	(85 154)	12,6%	(75 834)	11,3%	(262 607)	39,0%	(36 812)	32,9%	106,0%
Finance charges	(33 352)	(33 352)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	66 703	66 703	66 528	99,7%	24 336	36,5%	18 596	27,9%	109 460	164,1%	39 300	138,0%	(52,7%)
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	(59 078)	(59 078)	(10 731)	18,2%	(10 254)	17,4%	(15 130)	25,6%	(36 116)	61,1%	(11 430)	45,8%	32,4%
Capital assets	(59 078)	(59 078)	(10 731)	18,2%	(10 254)	17,4%	(15 130)	25,6%	(36 116)	61,1%	(11 430)	45,8%	32,4%
Net Cash from/(used) Investing Activities	(59 078)	(59 078)	(10 731)	18,2%	(10 254)	17,4%	(15 130)	25,6%	(36 116)	61,1%	(11 430)	45,8%	32,4%
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	7 625	7 625	55 797	731,8%	14 082	184,7%	3 465	45,4%	73 344	961,9%	27 870	258,0%	(87,6%)
Cash/cash equivalents at the year begin:	3 767	3 767	5 033	133,6%	60 667	1 610,4%	74 749	1 984,2%	5 033	133,6%	103 342	166,3%	(27,7%)
Cash/cash equivalents at the year end:	11 392	11 392	60 667	532,5%	74 749	656,1%	78 214	686,6%	78 214	686,6%	131 212	250,2%	(40,4%)

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 230	3,0%	3 117	1,5%	3 337	1,6%	198 430	94,0%	211 115	20,7%	6	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 080	44,4%	1 227	4,2%	624	2,1%	14 539	49,3%	29 470	2,9%	4	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 824	4,0%	9 289	2,7%	7 875	2,3%	312 855	91,0%	343 843	33,8%	0	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 120	5,6%	519	2,6%	451	2,3%	17 866	89,5%	19 956	2,0%	5	-	-	-
Receivables from Exchange Transactions - Waste Management	1 115	4,9%	622	2,7%	472	2,1%	20 729	90,4%	22 938	2,3%	4	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 078	2,8%	8 100	2,9%	18 935	6,7%	248 910	87,6%	284 023	27,9%	9	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5	-	1	-	1	-	106 943	100,0%	106 951	10,5%	-	-	-	-
Total By Income Source	43 453	4,3%	22 875	2,2%	31 696	3,1%	920 272	90,4%	1 018 295	100,0%	29	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	11 316	37,5%	506	1,7%	636	2,1%	17 706	58,7%	30 165	3,0%	(0)	-	-	-
Commercial	14 819	8,0%	7 068	3,8%	7 093	3,8%	156 210	84,4%	185 191	18,2%	14	-	-	-
Households	17 318	2,2%	15 300	1,9%	23 967	3,0%	746 355	93,0%	802 940	78,9%	15	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	43 453	4,3%	22 875	2,2%	31 696	3,1%	920 272	90,4%	1 018 295	100,0%	29	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	14 011	1,8%	17 107	2,2%	16 279	2,1%	732 314	93,9%	779 712	63,3%
Bulk Water	7 046	4,7%	-	-	3 497	2,3%	138 835	92,9%	149 378	12,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	34 342	11,3%	343	,1%	8 090	2,7%	260 844	85,9%	303 618	24,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	55 398	4,5%	17 450	1,4%	27 866	2,3%	1 131 994	91,8%	1 232 708	100,0%

Contact Details

Municipal Manager	Ms Tswaledi MacDonald Mashabela	013 665 6021
Chief Financial Officer	Ms Thokozile Mahlangu	013 665 6000

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	410 734	410 734	3 599	,9%	138 035	33,6%	104 365	25,4%	245 999	59,9%	110 523	99,4%	(5,6%)
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	8 000	3 150	39,4%	4 775	59,7%	4 677	58,5%	12 602	157,5%	3 178	114,5%	47,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	(3)	-	-	-	-	-	(3)	-	-	-	-
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	300	300	451	150,3%	835	278,5%	490	163,3%	1 776	592,0%	398	111,0%	23,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	402 434	402 434	-	-	132 425	32,9%	99 198	24,6%	231 623	57,6%	106 947	99,1%	(7,2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	368 319	368 319	51 028	13,9%	69 673	18,9%	47 682	12,9%	168 383	45,7%	74 459	58,4%	(36,0%)
Employee related costs	246 314	246 314	33 882	13,8%	49 473	20,1%	33 201	13,5%	116 556	47,3%	49 250	64,2%	(32,6%)
Remuneration of councillors	20 931	20 931	3 277	15,7%	6 041	28,9%	3 381	16,2%	12 699	60,7%	4 727	42,2%	(28,5%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	20	-	53	-	-	-	73	-	32	3,3%	(100,0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	6 000	6 000	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	48 562	48 562	10 000	20,6%	6 545	13,5%	6 664	13,7%	23 209	47,8%	15 184	52,4%	(56,1%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	46 512	46 512	3 848	8,3%	7 561	16,3%	4 436	9,5%	15 846	34,1%	5 266	54,4%	(15,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	42 415	42 415	(47 429)		68 362		56 683		77 616		36 065		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	42 415	42 415	(47 429)		68 362		56 683		77 616		36 065		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	42 415	42 415	(47 429)		68 362		56 683		77 616		36 065		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	42 415	42 415	(47 429)		68 362		56 683		77 616		36 065		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	42 415	42 415	(47 429)		68 362		56 683		77 616		36 065		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	41 440	41 440	925	2,2%	107	,3%	18	-	1 050	2,5%	992	8,2%	(98,2%)
National Government	-	-	-	-	-	-	-	-	-	-	1	16,0%	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	1	16,0%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	41 440	41 440	925	2,2%	107	,3%	18	-	1 050	2,5%	991	8,1%	(98,2%)
Capital Expenditure Functional	41 440	41 440	925	2,2%	107	,3%	18	-	1 050	2,5%	992	8,2%	(98,2%)
Municipal governance and administration	22 430	22 430	925	4,1%	9	-	18	,1%	953	4,2%	1 010	7,5%	(98,2%)
Executive and Council	50	50	-	-	-	-	-	-	-	-	28	13,9%	(100,0%)
Finance and administration	22 380	22 380	925	4,1%	9	-	18	,1%	953	4,3%	982	7,4%	(98,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 660	2 660	-	-	25	,9%	-	-	25	,9%	-	16,9%	-
Community and Social Services	2 460	2 460	-	-	-	-	-	-	-	-	-	114,2%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	200	200	-	-	25	12,6%	-	-	25	12,6%	-	-	-
Economic and Environmental Services	16 250	16 250	-	-	-	-	-	-	-	-	2	15,6%	(100,0%)
Planning and Development	200	200	-	-	-	-	-	-	-	-	2	15,6%	(100,0%)
Road Transport	16 050	16 050	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	100	100	-	-	72	72,2%	-	-	72	72,2%	(19)	6,1%	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	100	100	-	-	72	72,2%	-	-	72	72,2%	7	6,6%	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	(26)	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	402 734	402 734	-	-	727	,2%	490	,1%	1 217	,3%	-	-	(100,0%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	300	300	-	-	835	278,5%	490	163,3%	1 325	441,7%	-	-	(100,0%)
Transfers and Subsidies - Operational	402 434	402 434	-	-	(109)	-	-	-	(109)	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(376 116)	(376 116)	-	-	-	-	-	-	-	-	-	-	-
Suppliers and employees	(376 116)	(376 116)	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	26 618	26 618	-	-	727	2,7%	490	1,8%	1 217	4,6%	-	-	(100,0%)
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	(47 656)	(47 656)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(47 656)	(47 656)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(47 656)	(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)	(21 038)	-	-	727	(3,5%)	490	(2,3%)	1 217	(5,8%)	-	-	(100,0%)
Cash/cash equivalents at the year begin:	180 725	180 725	-	-	-	-	727	,4%	-	-	-	-	(100,0%)
Cash/cash equivalents at the year end:	159 686	159 686	-	-	727	,5%	1 217	,8%	1 217	,8%	-	-	(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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	443	11,8%	-	-	-	-	3 315	88,2%	3 758	51,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 755	77,6%	366	10,3%	172	4,8%	259	7,3%	3 552	48,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 199	43,8%	366	5,0%	172	2,3%	3 574	48,9%	7 310	100,0%

Contact Details		
Municipal Manager	Mr Lucky Fourie	014 590 4502
Chief Financial Officer	Ms Dikeledi Mofoung (Acting)	014 590 4501

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	4 214 556	3 926 021	1 112 909	26,4%	1 006 117	23,9%	948 224	24,2%	3 067 250	78,1%	861 874	72,0%	10,0%
Exchange Revenue													
Service charges - Electricity	1 100 940	1 071 668	258 664	23,5%	246 120	22,4%	239 454	22,3%	744 237	69,4%	190 622	61,3%	25,6%
Service charges - Water	787 552	677 106	170 718	21,7%	185 970	23,6%	174 083	25,7%	530 771	78,4%	181 740	75,6%	(4,2%)
Service charges - Waste Water Management	162 319	141 273	36 694	22,6%	36 238	22,3%	36 319	25,7%	109 251	77,3%	34 888	69,4%	4,1%
Service charges - Waste Management	254 856	220 000	50 379	19,8%	49 189	19,3%	49 015	22,3%	148 584	67,5%	47 975	66,1%	2,2%
Sale of Goods and Rendering of Services	8 971	8 971	1 880	21,0%	2 632	29,3%	2 449	27,3%	6 961	77,6%	1 846	59,8%	32,7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	558 181	508 181	148 874	26,7%	151 699	27,2%	141 269	27,8%	441 843	86,9%	141 905	76,7%	(1,4%)
Interest earned from Current and Non Current Assets	9 761	9 761	2 146	22,0%	2 413	24,7%	2 185	22,4%	6 743	69,1%	4 150	119,8%	(47,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 300	9 149	2 249	24,2%	2 152	23,1%	2 584	28,2%	6 985	76,3%	2 074	74,3%	24,6%
Licence and permits	8 909	7 409	1 966	22,1%	1 993	22,4%	2 028	27,4%	5 987	80,8%	2 026	65,2%	,1%
Operational Revenue	77 620	51 910	9 728	12,5%	14 248	18,4%	15 179	29,2%	39 154	75,4%	12 040	43,2%	26,1%
Non-Exchange Revenue													
Property rates	561 076	546 004	167 177	29,8%	113 344	20,2%	113 793	20,8%	394 314	72,2%	84 225	66,2%	35,1%
Surcharges and Taxes	241	241	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 104	3 054	612	19,7%	833	26,8%	1 118	36,6%	2 562	83,9%	1 176	53,6%	(5,0%)
Licences or permits	50	50	-	-	-	-	-	-	-	-	167	71,9%	(100,0%)
Transfer and subsidies - Operational	616 921	616 488	250 629	40,6%	187 400	30,4%	154 143	25,0%	592 172	96,1%	156 307	97,0%	(1,4%)
Interest	54 756	54 756	11 194	20,4%	11 883	21,7%	14 606	26,7%	37 683	68,8%	733	51,6%	1 893,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	3	-	-	-	3	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	4 287 708	3 927 625	613 697	14,3%	729 086	17,0%	981 129	25,0%	2 323 912	59,2%	1 095 533	55,6%	(10,4%)
Employee related costs	785 821	770 975	181 394	23,1%	183 771	23,4%	214 889	27,9%	580 054	75,2%	179 673	70,6%	19,6%
Remuneration of councillors	41 586	43 497	8 902	21,4%	11 892	28,6%	9 788	22,5%	30 582	70,3%	10 057	70,6%	(2,7%)
Bulk purchases - electricity	1 109 287	1 109 287	133 891	12,1%	170 429	15,4%	154 821	14,0%	459 140	41,4%	159 074	25,3%	(2,7%)
Inventory consumed	536 125	555 113	66 160	12,3%	103 682	19,3%	75 214	13,5%	245 055	44,1%	138 829	66,2%	(45,8%)
Debt impairment	579 349	239 091	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	440 000	420 000	94 826	21,6%	94 826	21,6%	63 217	15,1%	252 868	60,2%	90 776	61,9%	(30,4%)
Interest	10 711	10 708	241	2,3%	216	2,0%	164	1,5%	621	5,8%	306	9,4%	(46,6%)
Contracted services	465 092	468 366	62 317	13,4%	96 607	20,8%	50 102	10,7%	209 026	44,6%	82 140	46,7%	(39,0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	63	-	1 450	-	384 270	-	385 783	-	362 972	75,0%	5,9%
Operational costs	319 737	310 588	65 903	20,6%	66 212	20,7%	28 666	9,2%	160 781	51,8%	71 706	64,6%	(60,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(73 152)	(1 604)	499 212		277 031		(32 905)		743 338		(233 658)		
Transfers and subsidies - capital (monetary allocations)	191 469	171 529	637	,3%	14 470	7,6%	77 393	45,1%	92 501	53,9%	9 535	28,7%	711,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	118 317	169 925	499 850		291 501		44 488		835 839		(224 123)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	118 317	169 925	499 850		291 501		44 488		835 839		(224 123)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	118 317	169 925	499 850		291 501		44 488		835 839		(224 123)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	118 317	169 925	499 850		291 501		44 488		835 839		(224 123)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	231 469	216 857	4 098	1,8%	46 366	20,0%	39 637	18,3%	90 100	41,5%	23 792	27,3%	66,6%
National Government	191 469	195 857	4 089	2,1%	46 010	24,0%	39 372	20,1%	89 472	45,7%	16 552	30,1%	137,9%
Provincial Government	-	-	-	-	-	-	231	-	231	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	191 469	195 857	4 089	2,1%	46 010	24,0%	39 602	20,2%	89 702	45,8%	16 552	30,1%	139,3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	40 000	21 000	8	-	356	,9%	34	,2%	398	1,9%	7 240	19,6%	(99,5%)
Capital Expenditure Functional	231 469	216 857	4 098	1,8%	46 366	20,0%	39 637	18,3%	90 100	41,5%	23 792	27,3%	66,6%
Municipal governance and administration	10 000	9 300	8	,1%	356	3,6%	34	,4%	398	4,3%	4 730	24,0%	(99,3%)
Executive and Council	2 000	1 300	8	,4%	68	3,4%	63	4,9%	140	10,8%	3 727	15,5%	(98,3%)
Finance and administration	8 000	8 000	-	-	287	3,6%	(29)	(4,4%)	258	3,2%	1 002	95,1%	(102,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 800	8 906	-	-	4 304	55,2%	331	3,7%	4 635	52,0%	350	22,7%	(5,3%)
Community and Social Services	800	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	7 000	8 906	-	-	4 304	61,5%	101	1,1%	4 404	49,4%	-	31,5%	(100,0%)
Public Safety	-	-	-	-	-	-	231	-	231	-	350	37,7%	(34,1%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	43 685	40 631	2 195	5,0%	17 471	40,0%	3 025	7,4%	22 691	55,8%	4 672	30,7%	(35,3%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	43 685	40 631	2 195	5,0%	17 471	40,0%	3 025	7,4%	22 691	55,8%	4 672	30,7%	(35,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	169 985	154 952	1 895	1,1%	23 173	13,6%	36 246	23,4%	61 313	39,6%	12 347	27,0%	193,6%
Energy sources	19 406	21 337	-	-	1 481	7,6%	2 674	12,5%	4 155	19,5%	7 979	31,2%	(66,5%)
Water Management	56 893	51 130	-	-	15 037	26,4%	6 253	12,2%	21 290	41,6%	4 090	18,3%	52,9%
Waste Water Management	53 672	29 735	1 340	2,5%	1 922	3,6%	508	1,7%	3 770	12,7%	261	3,5%	94,5%
Waste Management	40 014	52 749	554	1,4%	4 734	11,8%	26 810	50,8%	32 098	60,8%	17	52,7%	158 005,7%
Other	-	3 067	-	-	1 063	-	-	-	1 063	34,7%	1 693	28,7%	(100,0%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	3 243 533	2 471 686	1 692 074	52,2%	953 102	29,4%	1 431 837	57,9%	4 077 013	164,9%	1 650 628	71,2%	(13,3%)
Property rates	448 861	327 603	131 815	29,4%	95 366	21,2%	99 056	30,2%	326 236	99,6%	85 921	34,5%	15,3%
Service charges	1 868 568	1 266 062	254 370	13,6%	296 618	15,9%	271 735	21,5%	822 724	65,0%	290 151	22,4%	(6,3%)
Other revenue	107 954	80 543	989 087	916,2%	348 380	322,7%	825 771	1 025,3%	2 163 238	2 685,8%	1 004 157	230,5%	(17,8%)
Transfers and Subsidies - Operational	611 134	610 701	255 554	41,8%	187 052	30,6%	152 588	25,0%	595 194	97,5%	156 725	97,5%	(2,6%)
Transfers and Subsidies - Capital	197 256	177 016	61 374	31,1%	25 940	13,2%	82 727	46,7%	170 041	96,1%	113 664	127,0%	(27,2%)
Interest	9 761	9 761	(126)	(1,3%)	(254)	(2,6%)	(39)	(,4%)	(419)	(4,3%)	10	-	(481,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 025 072)	(2 482 710)	(552 805)	18,3%	(590 723)	19,5%	(845 147)	34,0%	(1 988 675)	80,1%	(909 562)	91,4%	(7,1%)
Suppliers and employees	(3 025 072)	(2 482 710)	(552 805)	18,3%	(590 723)	19,5%	(845 147)	34,0%	(1 988 675)	80,1%	(909 562)	91,4%	(7,1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	218 461	(11 024)	1 139 268	521,5%	362 379	165,9%	586 691	(5 322,0%)	2 088 338	(18 943,9%)	741 066	52,5%	(20,8%)
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	(231 469)	(216 857)	(4 098)	1,8%	(46 366)	20,0%	(39 637)	18,3%	(90 100)	41,5%	(23 792)	29,0%	66,6%
Capital assets	(231 469)	(216 857)	(4 098)	1,8%	(46 366)	20,0%	(39 637)	18,3%	(90 100)	41,5%	(23 792)	29,0%	66,6%
Net Cash from/(used) Investing Activities	(231 469)	(216 857)	(4 098)	1,8%	(46 366)	20,0%	(39 637)	18,3%	(90 100)	41,5%	(23 792)	29,0%	66,6%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 800)	(4 800)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(4 800)	(4 800)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(4 800)	(4 800)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(17 808)	(232 680)	1 135 171	(6 374,4%)	316 013	(1 774,5%)	547 054	(235,1%)	1 998 238	(858,8%)	717 274	54,1%	(23,7%)
Cash/cash equivalents at the year begin:	213 000	305 679	62 116	29,2%	1 135 171	532,9%	1 555 957	509,0%	62 116	20,3%	1 183 926	(38,0%)	31,4%
Cash/cash equivalents at the year end:	195 192	72 999	1 239 944	635,2%	1 555 957	797,1%	2 103 011	2 880,9%	2 103 011	2 880,9%	1 901 200	55,8%	10,6%

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	74 568	2,3%	72 026	2,2%	51 479	1,6%	3 031 369	93,9%	3 229 441	35,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	76 063	11,1%	35 858	5,3%	18 255	2,7%	552 070	80,9%	682 247	7,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	35 150	7,0%	6 794	3,6%	11 739	2,3%	437 475	87,1%	502 258	5,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 320	2,2%	6 554	1,6%	6 268	1,5%	400 414	94,7%	422 755	4,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	17 958	2,1%	13 904	1,6%	13 165	1,5%	811 190	94,7%	856 216	9,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	42 722	1,4%	59 006	2,0%	58 217	2,0%	2 820 417	94,6%	2 980 362	33,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8 169	2,2%	8 124	2,2%	10 894	3,0%	342 085	92,6%	369 272	4,1%	-	-	-	-
Total By Income Source	263 950	2,9%	213 566	2,4%	170 016	1,9%	8 395 019	92,8%	9 042 551	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 330	8,3%	6 383	7,3%	2 662	3,0%	71 593	81,4%	87 968	1,0%	-	-	-	-
Commercial	73 752	10,7%	33 208	4,8%	16 821	2,4%	566 374	82,1%	690 156	7,6%	-	-	-	-
Households	182 868	2,2%	173 975	2,1%	150 532	1,8%	7 757 052	93,9%	8 264 427	91,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	263 950	2,9%	213 566	2,4%	170 016	1,9%	8 395 019	92,8%	9 042 551	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	81 992	4,3%	160 015	8,4%	-	-	1 668 312	87,3%	1 910 318	50,9%
Bulk Water	123 423	7,2%	69 715	4,1%	61 854	3,6%	1 459 287	85,1%	1 714 279	45,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	1 483	16,9%	1 140	13,0%	605	6,9%	5 548	63,2%	8 776	,2%
Trade Creditors	18 946	16,3%	14 360	12,4%	99 368	85,7%	(16 692)	(14,4%)	115 982	3,1%
Auditor-General	355	41,4%	450	52,6%	1	,1%	51	6,0%	856	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	226 198	6,0%	245 680	6,6%	161 828	4,3%	3 116 505	83,1%	3 750 212	100,0%

Contact Details

Municipal Manager	Ms Lesego Seametso	018 487 8009
Chief Financial Officer	Ms Mercy Phetla	018 487 8017

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DITSBOTLA (NW384)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	646 138	646 138	-	-	36 078	5,6%	26 288	4,1%	62 366	9,7%	-	-	(100,0%)
Exchange Revenue													
Service charges - Electricity	224 795	224 795	-	-	14 401	6,4%	14 519	6,5%	28 920	12,9%	-	-	(100,0%)
Service charges - Water	73 102	73 102	-	-	1 469	2,0%	1 811	2,5%	3 279	4,5%	-	-	(100,0%)
Service charges - Waste Water Management	46 575	46 575	-	-	3 415	7,3%	3 824	8,2%	7 239	15,5%	-	-	(100,0%)
Service charges - Waste Management	24 206	24 206	-	-	3 187	13,2%	(7 429)	(30,7%)	(4 243)	(17,5%)	-	-	(100,0%)
Sale of Goods and Rendering of Services	-	-	-	-	11	-	31	-	42	-	-	-	(100,0%)
Agency services	3 420	3 420	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	500	500	-	-	21	4,2%	72	14,4%	93	18,5%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	509	509	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	100	100	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	9 280	9 280	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	222	222	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue													
Property rates	80 765	80 765	-	-	13 575	16,8%	13 280	16,4%	26 855	33,3%	-	-	(100,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 356	4 356	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	181	-	181	-	-	-	(100,0%)
Transfer and subsidies - Operational	178 308	178 308	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	505 170	505 170	-	-	4 854	1,0%	51 422	10,2%	56 276	11,1%	-	-	(100,0%)
Employee related costs	217 960	217 960	-	-	2 055	9%	47 410	21,8%	49 465	22,7%	-	-	(100,0%)
Remuneration of councillors	18 972	18 972	-	-	2 724	14,4%	2 819	14,9%	5 543	29,2%	-	-	(100,0%)
Bulk purchases - electricity	200 000	200 000	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	32 739	32 739	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	35 599	35 599	-	-	74	2%	566	1,6%	641	1,8%	-	-	(100,0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	(20 100)	(20 100)	-	-	-	-	-	-	-	-	-	-	-
Operational costs	10 000	10 000	-	-	-	-	627	6,3%	627	6,3%	-	-	(100,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	140 968	140 968	-	-	31 224		(25 134)		6 090		-	-	
Transfers and subsidies - capital (monetary allocations)	43 133	43 133	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	184 101	184 101	-	-	31 224		(25 134)		6 090		-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	184 101	184 101	-	-	31 224		(25 134)		6 090		-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	184 101	184 101	-	-	31 224		(25 134)		6 090		-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	184 101	184 101	-	-	31 224		(25 134)		6 090		-	-	

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	129 399	129 399	-	-	12 100	9,4%	(1)	-	12 098	9,3%	-	-	(100,0%)
National Government	97 053	97 053	-	-	12 100	12,5%	(1)	-	12 098	12,5%	-	-	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	97 053	97 053	-	-	12 100	12,5%	(1)	-	12 098	12,5%	-	-	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	32 346	32 346	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	129 399	129 399	-	-	12 100	9,4%	(1)	-	12 098	9,3%	-	-	(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	90 903	90 903	-	-	12 100	13,3%	(1)	-	12 098	13,3%	-	-	(100,0%)
Planning and Development	58 557	58 557	-	-	11 964	20,4%	(1)	-	11 963	20,4%	-	-	(100,0%)
Road Transport	32 346	32 346	-	-	135	,4%	-	-	135	,4%	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	38 496	38 496	-	-	-	-	-	-	-	-	-	-	-
Energy sources	38 496	38 496	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	264 290	264 290	-	-	1 129	,4%	95 183	36,0%	96 312	36,4%	-	-	(100,0%)
Property rates	-	-	-	-	150	-	2 296	-	2 446	-	-	-	(100,0%)
Service charges	42 849	42 849	-	-	114	,3%	15 259	35,6%	15 373	35,9%	-	-	(100,0%)
Other revenue	-	-	-	-	11	-	(36)	-	(25)	-	-	-	(100,0%)
Transfers and Subsidies - Operational	178 308	178 308	-	-	854	,5%	84 509	47,4%	85 363	47,9%	-	-	(100,0%)
Transfers and Subsidies - Capital	43 133	43 133	-	-	-	-	(6 845)	(15,9%)	(6 845)	(15,9%)	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(519 003)	(519 003)	-	-	-	-	-	-	-	-	-	-	-
Suppliers and employees	(519 003)	(519 003)	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(254 713)	(254 713)	-	-	1 129	(,4%)	95 183	(37,4%)	96 312	(37,8%)	-	-	(100,0%)
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	(148 809)	(148 809)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(148 809)	(148 809)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(148 809)	(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)	(403 522)	-	-	1 129	(,3%)	95 183	(23,6%)	96 312	(23,9%)	-	-	(100,0%)
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	1 129	-	-	-	-	-	(100,0%)
Cash/cash equivalents at the year end:	(403 522)	(403 522)	-	-	1 129	(,3%)	96 312	(23,9%)	96 312	(23,9%)	-	-	(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	971	,3%	2 959	,9%	-	-	335 226	98,8%	339 156	28,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 533	2,9%	10 482	5,5%	-	-	175 022	91,6%	191 037	15,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 153	2,2%	11 683	4,2%	-	-	259 148	93,6%	276 985	23,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 912	1,1%	4 098	2,3%	-	-	170 434	96,6%	176 444	14,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	865	1,0%	1 726	2,1%	-	-	80 799	96,9%	83 391	6,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	3 749	100,0%	3 749	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	144 318	100,0%	144 318	12,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 418	(29,3%)	2 369	(28,7%)	(6)	,1%	(13 031)	157,9%	(8 250)	(,7%)	-	-	-	-
Total By Income Source	17 853	1,5%	33 317	2,8%	(6)	-	1 155 666	95,8%	1 206 830	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	0	29,5%	1	59,0%	-	-	0	11,6%	1	-	-	-	-	-
Commercial	7 149	3,8%	12 612	6,7%	(0)	-	169 876	89,6%	189 636	15,7%	-	-	-	-
Households	7 613	,9%	15 341	1,9%	(6)	-	788 949	97,2%	812 897	67,4%	-	-	-	-
Other	3 091	1,5%	5 364	2,6%	-	-	195 841	95,9%	204 296	16,9%	-	-	-	-
Total By Customer Group	17 853	1,5%	33 317	2,8%	(6)	-	1 155 666	95,8%	1 206 830	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	-	-	-	-	-	-	105 024	100,0%	105 024	17,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	24	-	(310)	,1%	(344)	,1%	(241 888)	99,7%	(242 518)	(39,7%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(2 726)	(,4%)	17 985	2,4%	(4 253)	(,6%)	738 036	98,5%	749 042	122,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(2 702)	(,4%)	17 675	2,9%	(4 598)	(,8%)	601 172	98,3%	611 548	100,0%

Contact Details

Municipal Manager	Mr Tshidi Dube	018 633 3800
Chief Financial Officer	Mr Kulani Chauke(Acting)	018 633 3800

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	230 697	230 911	90 809	39,4%	72 784	31,5%	63 695	27,6%	227 288	98,4%	65 341	98,9%	(2,5%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	325	325	18	5,6%	1	,3%	1	,3%	20	6,2%	-	74,9%	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	7 400	7 400	545	7,4%	522	7,1%	6 606	89,3%	7 673	103,7%	3 055	90,7%	116,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	213	70	-	100	-	85	39,8%	254	119,4%	-	100,0%	(100,0%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	597	597	145	24,3%	183	30,6%	171	28,6%	499	83,5%	139	87,5%	23,5%
Transfer and subsidies - Operational	40 977	40 977	90 031	219,7%	71 979	175,7%	(123 615)	(301,7%)	38 394	93,7%	41 599	513,5%	(397,2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	181 398	181 398	-	-	-	-	181 398	100,0%	181 398	100,0%	21 953	12,5%	726,3%
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	(950)	-	(950)	-	(1 405)	-	(32,4%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	230 517	244 909	50 907	22,1%	67 943	29,5%	54 969	22,4%	173 819	71,0%	58 259	69,5%	(5,6%)
Employee related costs	125 696	125 696	31 142	24,8%	32 187	25,6%	31 338	24,9%	94 667	75,3%	30 263	75,6%	3,6%
Remuneration of councillors	12 432	12 432	2 853	22,9%	2 823	22,7%	3 638	29,3%	9 313	74,9%	2 970	75,0%	22,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	5 961	7 080	605	10,2%	4 192	70,3%	68	1,0%	4 866	68,7%	2 026	76,8%	(96,6%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	6 988	6 988	-	-	-	-	-	-	-	-	626	26,6%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	36 701	43 271	8 834	24,1%	12 439	33,9%	10 526	24,3%	31 799	73,5%	12 127	63,0%	(13,2%)
Transfers and subsidies	6 830	3 650	1 233	18,1%	647	9,5%	550	15,1%	2 430	66,6%	2 685	68,9%	(79,5%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	35 909	45 792	6 240	17,4%	15 654	43,6%	8 850	19,3%	30 744	67,1%	7 562	63,0%	17,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	180	(13 998)	39 902		4 841		8 726		53 469		7 082		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	180	(13 998)	39 902		4 841		8 726		53 469		7 082		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	180	(13 998)	39 902		4 841		8 726		53 469		7 082		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	180	(13 998)	39 902		4 841		8 726		53 469		7 082		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	180	(13 998)	39 902		4 841		8 726		53 469		7 082		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	39 450	36 850	1 743	4,4%	3 034	7,7%	20 505	55,6%	25 283	68,6%	3 638	10,9%	463,6%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	39 450	36 850	1 743	4,4%	3 034	7,7%	20 505	55,6%	25 283	68,6%	3 638	10,9%	463,6%
Capital Expenditure Functional	39 450	36 850	1 743	4,4%	3 034	7,7%	20 505	55,6%	25 283	68,6%	3 638	10,9%	463,6%
Municipal governance and administration	9 200	9 400	190	2,1%	1 967	21,4%	222	2,4%	2 379	25,3%	2 604	16,9%	(91,5%)
Executive and Council	2 640	2 000	190	7,2%	285	10,8%	190	9,5%	665	33,3%	2	5,5%	8 692,2%
Finance and administration	6 560	7 400	-	-	1 682	25,6%	32	,4%	1 714	23,2%	2 602	17,6%	(98,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 700	2 950	-	-	868	6,3%	(173)	(5,9%)	695	23,5%	-	-	(100,0%)
Community and Social Services	13 700	2 950	-	-	868	6,3%	(173)	(5,9%)	695	23,5%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 550	24 500	1 553	9,4%	199	1,2%	20 457	83,5%	22 210	90,7%	1 034	10,5%	1 877,7%
Planning and Development	16 550	24 500	1 553	9,4%	199	1,2%	20 457	83,5%	22 210	90,7%	1 034	10,5%	1 877,7%
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		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	230 697	230 911	235 076	101,9%	147 324	63,9%	212 366	92,0%	594 766	257,6%	77 909	150,9%	172,6%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	185 200	185 414	143 977	77,7%	73 771	39,8%	337 326	181,9%	555 073	299,4%	39 680	163,0%	750,1%
Transfers and Subsidies - Operational	35 456	35 456	90 555	255,4%	71 182	200,8%	(126 410)	(356,5%)	35 327	99,6%	36 640	107,7%	(445,0%)
Transfers and Subsidies - Capital	2 641	2 641	-	-	1 849	70,0%	792	30,0%	2 641	100,0%	790	-	,3%
Interest	7 400	7 400	545	7,4%	522	7,1%	658	8,9%	1 725	23,3%	800	21,1%	(17,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(223 529)	(242 764)	(18 874)	8,4%	(8 397)	3,8%	(56 746)	23,4%	(84 018)	34,6%	(54 282)	68,0%	4,5%
Suppliers and employees	(216 699)	(239 114)	(18 874)	8,7%	(8 397)	3,9%	(56 746)	23,7%	(84 018)	35,1%	(54 282)	70,6%	4,5%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(6 830)	(3 650)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	7 168	(11 853)	216 202	3 016,2%	138 927	1 938,1%	155 619	(1 312,9%)	510 748	(4 309,0%)	23 627	(14 185,0%)	558,7%
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	(39 450)	(36 850)	(1 743)	4,4%	(3 034)	7,7%	(20 505)	55,6%	(25 283)	68,6%	(3 638)	10,9%	463,6%
Capital assets	(39 450)	(36 850)	(1 743)	4,4%	(3 034)	7,7%	(20 505)	55,6%	(25 283)	68,6%	(3 638)	10,9%	463,6%
Net Cash from/(used) Investing Activities	(39 450)	(36 850)	(1 743)	4,4%	(3 034)	7,7%	(20 505)	55,6%	(25 283)	68,6%	(3 638)	10,9%	463,6%
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	(32 282)	(48 703)	214 459	(664,3%)	135 893	(421,0%)	135 114	(277,4%)	485 465	(996,8%)	19 989	(232,9%)	576,0%
Cash/cash equivalents at the year begin:	68 348	96 782	311 241		311 241	455,4%	447 134	462,0%			257 513	100,0%	73,6%
Cash/cash equivalents at the year end:	36 066	48 079	311 241	863,0%	447 134	1 238,8%	582 248	1 211,0%	582 248	1 211,0%	277 501	966,8%	109,8%

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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 666	98,4%	138	,6%	214	1,0%	-	-	22 018	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	21 666	98,4%	138	,6%	214	1,0%	-	-	22 018	100,0%

Contact Details

Municipal Manager	Mr M Rathogo	018 473 8015
Chief Financial Officer	Mr Lucky Steenkamp	018 473 8105

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	525 039	522 844	206 793	39,4%	40 442	7,7%	186 780	35,7%	434 015	83,0%	5 889	45,7%	3 071,7%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	450	255	74	16,4%	45	9,9%	62	24,3%	180	70,6%	85	72,7%	(26,9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	15 000	18 900	5 731	38,2%	(59 186)	(394,6%)	4 303	22,8%	(49 151)	(260,1%)	3 789	68,0%	13,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 475	1 475	246	16,7%	246	16,7%	246	16,7%	737	50,0%	458	84,2%	(46,3%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	987	687	70	7,1%	140	14,2%	423	61,5%	632	92,1%	300	58,9%	40,7%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	507 127	501 527	200 673	39,6%	99 197	19,6%	181 746	36,2%	481 616	96,0%	1 256	44,2%	14 366,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	542 043	516 667	101 704	18,8%	120 179	22,2%	107 532	20,8%	329 415	63,8%	92 732	48,2%	16,0%
Employee related costs	162 550	167 207	51 324	31,6%	44 352	27,3%	38 545	23,1%	134 221	80,3%	37 783	76,7%	2,0%
Remuneration of councillors	11 295	9 889	4 397	38,9%	4 643	41,1%	3 974	40,2%	13 014	131,6%	3 976	113,5%	(1%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	700	700	1 741	248,7%	1 894	270,5%	28	3,9%	3 662	523,2%	20	1,0%	34,5%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	87 459	87 459	-	-	-	-	-	-	-	-	-	-	-
Interest	560	560	-	-	-	-	-	-	-	-	-	-	-
Contracted services	191 909	160 325	25 504	13,3%	49 176	25,6%	51 551	32,2%	126 231	78,7%	37 548	42,9%	37,3%
Transfers and subsidies	18 200	18 206	6 479	35,6%	2 653	14,6%	1 226	6,7%	10 358	56,9%	2 519	59,6%	(51,3%)
Irrecoverable debts written off	(345)	(300)	-	-	-	-	-	-	-	-	-	-	-
Operational costs	69 716	72 620	12 258	17,6%	17 462	25,0%	12 208	16,8%	41 929	57,7%	10 885	65,4%	12,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(17 004)	6 178	105 089		(79 737)		79 248		104 600		(86 843)		
Transfers and subsidies - capital (monetary allocations)	607 777	607 777	56 812	9,3%	187 108	30,8%	49 251	8,1%	293 170	48,2%	99 176	41,5%	(50,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	590 773	613 955	161 901		107 371		128 499		397 770		12 332		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	590 773	613 955	161 901		107 371		128 499		397 770		12 332		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	590 773	613 955	161 901		107 371		128 499		397 770		12 332		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	590 773	613 955	161 901		107 371		128 499		397 770		12 332		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	45 255	49 279	14 872	32,9%	121 313	268,1%	28 334	57,5%	164 519	333,9%	8 453	10,0%	235,2%
National Government	10 000	10 000	10 129	101,3%	102 056	1 020,6%	20 772	207,7%	132 957	1 329,6%	8 249	10,3%	151,8%
Provincial Government	1 500	2 300	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	11 500	12 300	10 129	88,1%	102 056	887,4%	20 772	168,9%	132 957	1 081,0%	8 249	10,3%	151,8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	33 755	36 979	4 743	14,1%	19 257	57,1%	7 561	20,4%	31 561	85,3%	205	4,7%	3 597,1%
Capital Expenditure Functional	47 555	49 279	14 872	31,3%	121 930	256,4%	28 334	57,5%	165 135	335,1%	8 453	10,0%	235,2%
Municipal governance and administration	8 255	9 262	631	7,6%	10 698	129,6%	2 881	31,1%	14 210	153,4%	166	11,8%	1 631,6%
Executive and Council	1 170	1 220	30	2,5%	9 876	844,1%	2 516	206,2%	12 422	1 018,2%	-	-	(100,0%)
Finance and administration	6 980	7 842	601	8,6%	822	11,8%	365	4,7%	1 788	22,8%	166	9,0%	119,3%
Internal audit	105	200	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	28 400	28 900	4 112	14,5%	229	,8%	2 503	8,7%	6 844	23,7%	8	,1%	30 548,1%
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	28 400	28 900	4 112	14,5%	229	,8%	2 503	8,7%	6 844	23,7%	8	,1%	30 548,1%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	800	1 018	-	-	-	-	41	4,1%	41	4,1%	30	6,1%	38,2%
Planning and Development	580	520	-	-	-	-	-	-	-	-	28	8,5%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	220	498	-	-	-	-	41	8,3%	41	8,3%	2	,7%	1 995,8%
Trading Services	10 100	10 100	10 129	100,3%	111 002	1 099,0%	22 908	226,8%	144 040	1 426,1%	8 249	10,3%	177,7%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	10 100	10 100	8 198	81,2%	95 044	941,0%	22 515	222,9%	125 756	1 245,1%	3 560	2,9%	532,4%
Waste Water Management	-	-	1 932	-	15 958	-	393	-	18 283	-	4 688	30,8%	(91,6%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 118 185	1 130 916	1 951	,2%	(52 294)	(4,7%)	(12 256)	(1,1%)	(62 599)	(5,5%)	71 275	23,2%	(117,2%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	2 763	2 418	-	-	430	15,6%	731	30,2%	1 161	48,0%	-	-	(100,0%)
Transfers and Subsidies - Operational	505 120	499 296	-	-	(30 075)	(6,0%)	-	-	(30 075)	(6,0%)	67 415	52,4%	(100,0%)
Transfers and Subsidies - Capital	610 302	610 302	1 951	,3%	36 536	6,0%	(16 276)	(2,7%)	22 212	3,6%	3 860	2,5%	(521,7%)
Interest	-	18 900	-	-	(59 186)	-	3 289	17,4%	(55 896)	(295,7%)	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(495 571)	(370 835)	22	-	23	-	-	-	45	-	48	-	(100,0%)
Suppliers and employees	(493 311)	(368 069)	22	-	23	-	-	-	45	-	48	-	(100,0%)
Finance charges	(560)	(560)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 700)	(2 206)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	622 614	760 081	1 973	,3%	(52 271)	(8,4%)	(12 256)	(1,6%)	(62 554)	(8,2%)	71 322	38,1%	(117,2%)
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	(607 064)	(611 692)	-	-	-	-	2 591	(,4%)	2 591	(,4%)	-	-	(100,0%)
Capital assets	(607 064)	(611 692)	-	-	-	-	2 591	(,4%)	2 591	(,4%)	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(607 064)	(611 692)	-	-	-	-	2 591	(,4%)	2 591	(,4%)	-	-	(100,0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	75,0%	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	75,0%	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	75,0%	-
Net Increase/(Decrease) in cash held	15 550	148 389	1 973	12,7%	(52 271)	(336,1%)	(9 665)	(6,5%)	(59 962)	(40,4%)	71 322	174,2%	(113,6%)
Cash/cash equivalents at the year begin:	110 077	110 077	-	-	286 096	259,9%	233 825	212,4%	-	-	307 091	-	(23,9%)
Cash/cash equivalents at the year end:	125 627	258 466	286 096	227,7%	233 825	186,1%	224 160	86,7%	224 160	86,7%	378 414	149,1%	(40,8%)

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
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	-	-	0	-	-	-	16 919	100,0%	16 919	100,0%	-	-	-	-
Total By Income Source	-	-	0	-	-	-	16 919	100,0%	16 919	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	9 542	100,0%	9 542	56,4%	-	-	-	-
Commercial	-	-	(1)	-	-	-	6 475	100,0%	6 474	38,3%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	1	,1%	-	-	902	99,9%	903	5,3%	-	-	-	-
Total By Customer Group	-	-	0	-	-	-	16 919	100,0%	16 919	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	(19 692)	(2,6%)	-	-	-	-	772 504	102,6%	752 811	95,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	(0)	100,0%	-	-	-	-	-	-	(0)	-
Other	(10 228)	(25,6%)	7 667	19,2%	2 748	6,9%	39 701	99,5%	39 887	5,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(29 921)	(3,8%)	7 667	1,0%	2 748	,3%	812 204	102,5%	792 699	100,0%

Contact Details

Municipal Manager	Mr Itumeleng Jonas	053 928 6400
Chief Financial Officer	Mr Morena Mofokeng	053 928 6403

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24								2022/23		Q3 of 2022/23 to Q3 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	330 883	330 403	7 664	2,3%	89 965	27,2%	71 753	21,7%	169 382	51,3%	71 699	87,5%	,1%
Exchange Revenue													
Service charges - Electricity	6 055	6 055	702	11,6%	890	14,7%	811	13,4%	2 403	39,7%	747	50,8%	8,6%
Service charges - Water	1 148	1 148	121	10,6%	315	27,4%	321	28,0%	758	66,0%	303	94,5%	6,0%
Service charges - Waste Water Management	3 259	3 259	525	16,1%	766	23,5%	647	19,8%	1 937	59,4%	754	74,4%	(14,2%)
Service charges - Waste Management	4 369	4 369	785	18,0%	1 179	27,0%	1 156	26,5%	3 120	71,4%	1 096	80,7%	5,5%
Sale of Goods and Rendering of Services	906	906	180	19,9%	169	18,6%	341	37,6%	689	76,1%	68	40,9%	400,7%
Agency services	250	250	-	-	-	-	36	14,5%	36	14,5%	-	6,1%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 761	2 761	494	17,9%	794	28,8%	533	19,3%	1 821	66,0%	747	76,9%	(28,6%)
Interest earned from Current and Non Current Assets	10 000	10 000	2 015	20,1%	1 507	15,1%	1 639	16,4%	5 161	51,6%	1 641	32,3%	(1,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	350	350	70	20,0%	143	40,8%	96	27,4%	309	88,3%	29	34,9%	227,1%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	205	205	13	6,3%	19	9,1%	54	26,3%	86	41,7%	150	964,0%	(64,1%)
Non-Exchange Revenue													
Property rates	44 172	44 172	1 416	3,2%	2 104	4,8%	2 117	4,8%	5 637	12,8%	1 065	65,9%	98,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	254 670	254 190	1 097	,4%	81 692	32,1%	63 742	25,1%	146 532	57,6%	64 824	96,5%	(1,7%)
Interest	2 738	2 738	247	9,0%	388	14,2%	258	9,4%	893	32,6%	275	30,1%	(6,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	360 261	359 781	63 824	17,7%	76 898	21,3%	99 876	27,8%	240 597	66,9%	76 048	63,0%	31,3%
Employee related costs	134 368	133 144	20 728	15,4%	21 584	16,1%	42 041	31,6%	84 353	63,4%	30 433	74,2%	38,1%
Remuneration of councillors	23 279	23 279	4 211	18,1%	4 210	18,1%	8 415	36,1%	16 836	72,3%	5 051	73,2%	66,6%
Bulk purchases - electricity	5 500	9 606	683	12,4%	2 001	36,4%	2 419	25,2%	5 104	53,1%	973	64,4%	148,6%
Inventory consumed	7 985	7 937	3 068	38,4%	1 403	17,6%	296	3,7%	4 767	60,1%	1 581	61,3%	(81,3%)
Debt impairment	5 500	5 500	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	36 500	36 354	117	,3%	16 381	44,9%	9 673	26,6%	26 170	72,0%	-	-	(100,0%)
Interest	635	635	13	2,1%	13	2,0%	49	7,8%	75	11,9%	40	23,2%	23,5%
Contracted services	65 916	70 144	20 034	30,4%	14 447	21,9%	17 152	24,5%	51 633	73,6%	19 737	73,7%	(13,1%)
Transfers and subsidies	1 000	510	6	,6%	29	2,9%	-	-	35	6,9%	-	,7%	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	79 578	72 672	14 963	18,8%	16 830	21,1%	19 831	27,3%	51 623	71,0%	18 234	68,6%	8,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(29 378)	(29 377)	(56 160)		13 067		(28 123)		(71 215)		(4 350)		
Transfers and subsidies - capital (monetary allocations)	53 691	53 691	-	-	19 987	37,2%	22 110	41,2%	42 096	78,4%	19 922	56,5%	11,0%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	24 313	24 314	(56 160)		33 054		(6 013)		(29 119)		15 573		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	24 313	24 314	(56 160)		33 054		(6 013)		(29 119)		15 573		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	24 313	24 314	(56 160)		33 054		(6 013)		(29 119)		15 573		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	24 313	24 314	(56 160)		33 054		(6 013)		(29 119)		15 573		

Part 2: Capital Revenue and Expenditure

	2023/24									2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	63 856	60 376	14 568	22,8%	20 269	31,7%	6 276	10,4%	41 113	68,1%	15 406	59,7%	(59,3%)
National Government	53 691	50 211	10 094	18,8%	18 543	34,5%	6 069	12,1%	34 706	69,1%	436	40,1%	1 292,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm A	45	45	-	-	29	64,0%	-	29	64,0%	-	-	26,0%	-
Transfers recognised - capital	53 736	50 256	10 094	18,8%	18 571	34,6%	6 069	12,1%	34 735	69,1%	436	40,1%	1 292,7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 120	10 120	4 474	44,2%	1 697	16,8%	207	2,0%	6 378	63,0%	14 970	124,6%	(98,6%)
Capital Expenditure Functional	63 856	60 376	14 568	22,8%	20 269	31,7%	6 276	10,4%	41 113	68,1%	15 406	59,7%	(59,3%)
Municipal governance and administration	6 750	6 750	298	4,4%	1 246	18,5%	207	3,1%	1 750	25,9%	2 481	45,5%	(91,7%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	10	4,8%	(100,0%)
Finance and administration	6 750	6 750	298	4,4%	1 246	18,5%	207	3,1%	1 750	25,9%	2 472	46,7%	(91,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 057	10 242	2 754	27,4%	3 492	34,7%	-	-	6 246	61,0%	(2 470)	50,6%	(100,0%)
Community and Social Services	165	165	-	-	29	17,5%	-	29	17,5%	9	51,9%	(100,0%)	-
Sport And Recreation	9 892	10 077	2 754	27,8%	3 463	35,0%	-	-	6 217	61,7%	(2 479)	50,6%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	40 049	39 969	11 429	28,5%	14 543	36,3%	4 580	11,5%	30 552	76,4%	7 868	48,2%	(41,8%)
Planning and Development	2 136	1 905	1 219	57,1%	233	10,9%	-	-	1 452	76,2%	(2 635)	3,8%	(100,0%)
Road Transport	37 913	38 064	10 210	26,9%	14 310	37,7%	4 580	12,0%	29 101	76,5%	10 503	53,5%	(56,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	7 000	3 416	88	1,3%	988	14,1%	1 489	43,6%	2 564	75,1%	7 527	-	(80,2%)
Energy sources	-	-	-	-	-	-	-	-	-	-	6 470	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	7 000	3 416	88	1,3%	988	14,1%	1 489	43,6%	2 564	75,1%	1 057	-	40,8%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	389 621	389 141	39 378	10,1%	102 532	26,3%	75 969	19,5%	217 879	56,0%	88 225	96,8%	(13,9%)
Property rates	56 323	56 323	1 814	3,2%	1 752	3,1%	1 803	3,2%	5 370	9,5%	1 501	61,7%	20,2%
Service charges	13 226	13 226	1 479	11,2%	2 900	21,9%	2 190	16,6%	6 569	49,7%	2 111	68,6%	3,7%
Other revenue	1 711	1 711	858	50,1%	1 057	61,8%	1 334	78,0%	3 248	189,9%	1 058	194,5%	26,1%
Transfers and Subsidies - Operational	254 670	254 190	22 745	8,9%	79 852	31,4%	61 934	24,4%	164 531	64,7%	65 520	98,8%	(5,5%)
Transfers and Subsidies - Capital	53 691	53 691	11 670	21,7%	15 553	29,0%	7 208	13,4%	34 431	64,1%	16 560	105,1%	(56,5%)
Interest	10 000	10 000	811	8,1%	1 417	14,2%	1 501	15,0%	3 729	37,3%	1 475	-	1,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(317 861)	(318 016)	(42 860)	13,5%	(40 819)	12,8%	(49 895)	15,7%	(133 574)	42,0%	(46 000)	43,9%	8,5%
Suppliers and employees	(317 226)	(317 381)	(42 860)	13,5%	(40 819)	12,9%	(49 895)	15,7%	(133 574)	42,1%	(46 000)	43,9%	8,5%
Finance charges	(635)	(635)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	71 760	71 124	(3 483)	(4,9%)	61 713	86,0%	26 074	36,7%	84 304	118,5%	42 224	7 005,1%	(38,2%)
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	(63 856)	(60 376)	(15 353)	24,0%	(20 282)	31,8%	(5 524)	9,1%	(41 159)	68,2%	(12 810)	61,1%	(56,9%)
Capital assets	(63 856)	(60 376)	(15 353)	24,0%	(20 282)	31,8%	(5 524)	9,1%	(41 159)	68,2%	(12 810)	61,1%	(56,9%)
Net Cash from/(used) Investing Activities	(63 856)	(60 376)	(15 353)	24,0%	(20 282)	31,8%	(5 524)	9,1%	(41 159)	68,2%	(12 810)	61,1%	(56,9%)
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	10 748	(18 836)	(238,3%)	41 431	524,2%	20 550	191,2%	43 145	401,4%	29 414	(217,0%)	(30,1%)
Cash/cash equivalents at the year begin:	46 225	47 783	-	-	(19 179)	(41,5%)	22 252	46,6%	-	-	198 015	99,8%	(88,8%)
Cash/cash equivalents at the year end:	54 129	58 531	(19 179)	(35,4%)	22 252	41,1%	42 802	73,1%	42 802	73,1%	222 974	1 235,8%	(80,8%)

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	115	1,9%	107	1,8%	118	2,0%	5 660	94,3%	6 000	4,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	111	3,4%	68	2,1%	63	1,9%	3 019	92,6%	3 262	2,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	724	1,1%	365	,5%	344	,5%	66 818	97,9%	68 250	51,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	274	2,2%	219	1,8%	213	1,7%	11 708	94,3%	12 414	9,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	454	3,2%	377	2,6%	361	2,5%	13 201	91,7%	14 394	10,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	378	1,5%	370	1,5%	410	1,7%	23 712	95,3%	24 870	18,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	,1%	66	2,0%	41	1,3%	3 171	96,7%	3 281	2,5%	-	-	-	-
Total By Income Source	2 058	1,6%	1 571	1,2%	1 551	1,2%	127 289	96,1%	132 469	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	436	1,5%	400	1,3%	372	1,2%	28 844	96,0%	30 052	22,7%	-	-	-	-
Commercial	647	1,5%	268	,6%	249	,6%	42 439	97,3%	43 603	32,9%	-	-	-	-
Households	975	1,7%	903	1,5%	930	1,6%	56 006	95,2%	58 814	44,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 058	1,6%	1 571	1,2%	1 551	1,2%	127 289	96,1%	132 469	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	22	76,4%	-	-	7	23,6%	29	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	22	76,4%	-	-	7	23,6%	29	100,0%

Contact Details

Municipal Manager	Mr Molthalesimang Makuapane	053 994 9400
Chief Financial Officer	Mr Mphiwa Chuene	053 994 9400

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	2 145 574	2 149 066	576 175	26,9%	483 286	22,5%	401 234	18,7%	1 460 695	68,0%	225 050	58,7%	78,3%
Exchange Revenue													
Service charges - Electricity	1 095 220	1 069 937	241 135	22,0%	176 691	16,1%	190 558	17,8%	608 384	56,9%	124 155	49,1%	53,5%
Service charges - Water	142 940	120 840	34 555	24,2%	25 611	17,9%	34 001	28,1%	94 166	77,9%	20 106	57,9%	69,1%
Service charges - Waste Water Management	78 682	81 953	30 170	38,3%	17 440	22,2%	16 810	20,5%	64 420	78,6%	13 133	83,7%	28,0%
Service charges - Waste Management	66 282	59 282	22 470	33,9%	7 943	12,0%	10 242	17,3%	40 656	68,6%	7 739	77,8%	32,4%
Sale of Goods and Rendering of Services	5 440	4 454	896	16,5%	815	15,0%	852	19,1%	2 563	57,5%	517	56,9%	64,6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	61 944	98 134	20 166	32,6%	20 580	33,2%	14 868	15,2%	55 613	56,7%	6 298	74,1%	136,1%
Interest earned from Current and Non Current Assets	12 500	13 000	9 284	74,3%	(3 896)	(31,2%)	2 548	19,6%	7 936	61,0%	2 249	76,5%	13,3%
Dividends	3	3	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 324	4 095	601	18,1%	987	29,7%	610	14,9%	2 199	53,7%	362	61,6%	68,6%
Licence and permits	20	10	1	3,6%	5	23,0%	2	14,6%	7	66,9%	1	56,8%	3,0%
Operational Revenue	2 045	47	(1 114)	(54,5%)	358	17,5%	2	4,0%	(755)	(1 605,7%)	(1 391)	340,5%	(100,1%)
Non-Exchange Revenue													
Property rates	238 167	263 233	65 360	27,4%	62 694	26,3%	43 113	16,4%	171 167	65,0%	41 400	69,6%	4,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	15 947	15 947	1	-	4 173	26,2%	4 576	28,7%	8 750	54,9%	24	4%	18 654,9%
Licences or permits	14 975	12 984	2 846	19,0%	3 403	22,7%	1 857	14,3%	8 105	62,4%	1 371	53,5%	35,5%
Transfer and subsidies - Operational	395 440	392 502	144 076	36,4%	160 709	40,6%	77 411	19,7%	382 195	97,4%	-	70,5%	(100,0%)
Interest	12 644	12 644	5 730	45,3%	5 774	45,7%	3 786	29,9%	15 289	120,9%	9 084	-	(58,3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 270 095	2 220 444	492 293	21,7%	674 173	29,7%	452 180	20,4%	1 618 646	72,9%	233 963	53,3%	93,3%
Employee related costs	595 159	593 041	145 080	24,4%	145 315	24,4%	95 712	16,1%	386 108	65,1%	91 781	63,1%	4,3%
Remuneration of councillors	31 425	31 425	7 227	23,0%	7 189	22,9%	5 570	17,7%	19 986	63,6%	4 839	58,0%	15,1%
Bulk purchases - electricity	850 478	843 338	119 261	14,0%	234 067	27,5%	165 702	19,6%	519 030	61,5%	81 754	59,1%	102,7%
Inventory consumed	47 890	48 123	2 930	6,1%	13 343	27,9%	3 111	6,5%	19 384	40,3%	(13 839)	62,8%	(122,5%)
Debt impairment	147 000	147 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	258 611	179 261	-	-	-	-	(30)	-	(30)	-	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	251 381	287 470	42 971	17,1%	93 741	37,3%	69 483	24,2%	206 195	71,7%	31 245	60,7%	122,4%
Transfers and subsidies	1 300	1 605	117	9,0%	35	2,7%	66	4,1%	218	13,6%	(4 535)	97,8%	(101,5%)
Irrecoverable debts written off	-	-	0	-	(0)	-	(0)	-	(0)	-	31 667	55,1%	(100,0%)
Operational costs	86 851	89 180	174 705	201,2%	180 483	207,8%	112 566	126,2%	467 754	524,5%	11 051	67,6%	918,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(124 521)	(71 378)	83 882		(190 887)		(50 946)		(157 951)		(8 913)		
Transfers and subsidies - capital (monetary allocations)	133 042	125 498	-	-	74 349	55,9%	3 573	2,8%	77 922	62,1%	-	3,7%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	43 964	-	-	-	-	23 410	53,2%	23 410	53,2%	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	8 521	98 084	83 882		(116 538)		(23 963)		(56 619)		(8 913)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	8 521	98 084	83 882		(116 538)		(23 963)		(56 619)		(8 913)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 521	98 084	83 882		(116 538)		(23 963)		(56 619)		(8 913)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 521	98 084	83 882		(116 538)		(23 963)		(56 619)		(8 913)		

Part 2: Capital Revenue and Expenditure

	2023/24									2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	189 042	225 462	23 088	12,2%	62 811	33,2%	28 609	12,7%	114 507	50,8%	17 872	53,3%	60,1%
National Government	133 042	125 498	11 907	8,9%	45 063	33,9%	34 323	27,3%	91 293	72,7%	13 384	30,2%	156,5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm A	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	133 042	125 498	11 907	8,9%	45 063	33,9%	34 323	27,3%	91 293	72,7%	13 384	30,2%	156,5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	56 000	99 964	11 181	20,0%	17 747	31,7%	(5 714)	(5,7%)	23 214	23,2%	4 488	107,7%	(227,3%)
Capital Expenditure Functional	189 042	225 462	23 088	12,2%	63 514	33,6%	29 777	13,2%	116 379	51,6%	17 872	53,3%	66,6%
Municipal governance and administration	20 000	24 240	5 484	27,4%	8 676	43,4%	-	-	14 159	58,4%	243	252,9%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	243	6,2%	(100,0%)
Finance and administration	20 000	24 240	5 484	27,4%	8 676	43,4%	-	-	14 159	58,4%	-	304,4%	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	121	-	-	105	-	-	-	105	86,7%	432	154,4%	(100,0%)
Community and Social Services	-	121	-	-	105	-	-	-	105	86,7%	357	188,8%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	32	357,1%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	43	34,1%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	72 000	65 602	16 087	22,3%	14 780	20,5%	(1 678)	(2,6%)	29 190	44,5%	4 292	31,6%	(139,1%)
Planning and Development	11 000	17 274	2 462	22,4%	3 300	30,0%	804	4,7%	6 566	38,0%	1 676	44,7%	(52,0%)
Road Transport	61 000	48 328	13 625	22,3%	11 480	18,8%	(2 482)	(5,1%)	22 624	46,8%	2 616	27,9%	(194,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	97 042	135 499	1 516	1,6%	39 953	41,2%	31 455	23,2%	72 924	53,8%	12 905	29,6%	143,7%
Energy sources	37 350	45 581	-	-	23 446	62,8%	4 950	10,9%	28 396	62,3%	2 130	7,8%	132,4%
Water Management	4 691	64 752	1 061	22,6%	2 475	52,8%	24 568	37,9%	28 104	43,4%	3 424	44,8%	617,5%
Waste Water Management	40 501	22 165	456	1,1%	14 032	34,6%	1 936	8,7%	16 424	74,1%	7 350	51,1%	(73,7%)
Waste Management	14 500	3 000	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	2 079 307	2 190 786	623 075	30,0%	620 781	29,9%	365 733	16,7%	1 609 588	73,5%	232 789	64,1%	57,1%
Property rates	222 497	263 063	34 891	15,7%	54 380	24,4%	31 764	12,1%	121 035	46,0%	26 513	53,5%	19,8%
Service charges	1 232 942	1 332 051	295 027	23,9%	269 913	21,9%	172 210	12,9%	737 150	55,3%	179 096	71,6%	(3,8%)
Other revenue	95 383	77 669	95 831	100,5%	87 875	92,1%	57 356	73,8%	241 062	310,4%	23 250	138,1%	146,7%
Transfers and Subsidies - Operational	395 440	392 502	163 066	41,2%	128 191	32,4%	100 821	25,7%	392 078	99,9%	-	71,6%	(100,0%)
Transfers and Subsidies - Capital	133 042	125 498	25 960	19,5%	79 495	59,8%	3 573	2,8%	109 028	86,9%	3 493	21,4%	2,3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	3	3	8 299	252 109,0%	928	28 178,7%	9	278,4%	9 236	280 566,1%	437	4,6%	(97,9%)
Payments	(1 862 141)	(1 890 230)	(506 749)	27,2%	(476 953)	25,6%	(377 527)	20,0%	(1 361 229)	72,0%	(237 254)	173,8%	59,1%
Suppliers and employees	(1 862 141)	(1 891 835)	(506 749)	27,2%	(476 953)	25,6%	(377 527)	20,0%	(1 361 229)	72,0%	(237 254)	173,8%	59,1%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	1 605	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	217 166	300 556	116 326	53,6%	143 828	66,2%	(11 794)	(3,9%)	248 359	82,6%	(4 465)	(535,8%)	164,1%
Cash Flow from Investing Activities													
Receipts	40 000	40 000	(604)	(1,5%)	(1 821)	(4,6%)	(1 826)	(4,6%)	(4 251)	(10,6%)	(1 148)	-	59,1%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	4	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	40 000	40 000	(604)	(1,5%)	(1 821)	(4,6%)	(1 826)	(4,6%)	(4 251)	(10,6%)	(1 152)	-	58,6%
Payments	(189 042)	(225 462)	(26 239)	13,9%	(68 328)	36,1%	(38 189)	16,9%	(132 756)	58,9%	(24 352)	19,6%	56,8%
Capital assets	(189 042)	(225 462)	(26 239)	13,9%	(68 328)	36,1%	(38 189)	16,9%	(132 756)	58,9%	(24 352)	19,6%	56,8%
Net Cash from/(used) Investing Activities	(149 042)	(185 462)	(26 843)	18,0%	(70 149)	47,1%	(40 015)	21,6%	(137 007)	73,9%	(25 500)	42,2%	56,9%
Cash Flow from Financing Activities													
Receipts	-	-	93	-	169	-	(9)	-	253	-	193	-	(104,5%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	93	-	169	-	(9)	-	253	-	193	-	(104,5%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	93	-	169	-	(9)	-	253	-	193	-	(104,5%)
Net Increase/(Decrease) in cash held	68 125	115 094	89 576	131,5%	73 847	108,4%	(51 818)	(45,0%)	111 605	97,0%	(29 773)	67 892,5%	74,0%
Cash/cash equivalents at the year begin:	333 061	90 414	144 461	43,4%	179 990	54,0%	253 804	280,7%	144 461	159,8%	(1 589 846)	83,4%	(116,0%)
Cash/cash equivalents at the year end:	401 185	205 508	179 990	44,9%	253 804	63,3%	201 985	98,3%	201 985	98,3%	(1 619 619)	(346,7%)	(112,5%)

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 258	4,8%	7 734	5,2%	4 136	2,8%	130 999	87,3%	150 126	12,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	53 649	18,5%	20 223	7,0%	6 632	2,3%	208 901	72,2%	289 405	23,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 057	1,2%	8 416	4,9%	6 659	3,8%	156 022	90,1%	173 155	14,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 371	5,0%	4 783	3,3%	3 779	2,6%	131 046	89,2%	146 978	12,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 632	3,9%	3 247	2,8%	2 258	1,9%	107 499	91,4%	117 637	9,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	30	10,6%	13	4,6%	6	2,3%	233	82,5%	282	-	-	-	-	-
Interest on Arrear Debtor Accounts	11 086	3,3%	10 236	3,1%	9 414	2,8%	302 326	90,8%	333 062	27,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(23 720)	(655,8%)	397	11,0%	259	7,2%	26 681	737,7%	3 617	,3%	-	-	-	-
Total By Income Source	62 362	5,1%	55 049	4,5%	33 144	2,7%	1 063 706	87,6%	1 214 261	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(3 393)	(4,2%)	4 117	5,1%	3 762	4,7%	76 349	94,5%	80 834	6,7%	-	-	-	-
Commercial	35 511	9,3%	14 952	3,9%	9 024	2,4%	320 648	84,4%	380 136	31,3%	-	-	-	-
Households	29 267	4,0%	34 332	4,7%	19 788	2,7%	647 939	88,6%	731 326	60,2%	-	-	-	-
Other	977	4,4%	1 647	7,5%	570	2,6%	18 771	85,5%	21 965	1,8%	-	-	-	-
Total By Customer Group	62 362	5,1%	55 049	4,5%	33 144	2,7%	1 063 706	87,6%	1 214 261	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	60 000	50,1%	59 776	49,9%	119 776	82,6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 009	94,1%	1	-	-	-	683	5,8%	11 694	8,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6 586	48,6%	2 502	18,5%	22	,2%	4 425	32,7%	13 515	9,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	17 575	12,1%	2 504	1,7%	60 022	41,4%	64 884	44,8%	144 985	100,0%

Contact Details

Municipal Manager	Mr Kgomoiso Kumbie	018 299 5003
Chief Financial Officer	Mr Tshepang Ngqobee	018 299 5153

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	190 705	183 776	76 296	40,0%	46 928	24,6%	631	,3%	123 855	67,4%	53 525	66,7%	(98,8%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	127	127	23	18,4%	68	53,5%	36	28,6%	128	100,4%	4	5,8%	883,2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 553	2 553	362	14,2%	371	14,5%	86	3,4%	818	32,0%	249	10,1%	(65,5%)
Interest earned from Current and Non Current Assets	1 250	1 250	335	26,8%	212	16,9%	190	15,2%	736	58,9%	368	39,8%	(48,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 450	1 450	127	8,8%	390	26,9%	247	17,1%	764	52,7%	342	51,8%	(27,8%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	800	800	29	3,6%	6	,8%	77	9,7%	112	14,0%	171	23,5%	(54,8%)
Non-Exchange Revenue													
Property rates	10 347	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	153 604	64 956	40,5%	45 882	28,6%	(5)	-	110 833	72,2%	52 391	65,4%	(100,0%)
Interest	13 644	13 644	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	212 089	222 172	51 513	24,3%	49 239	23,2%	27 449	12,4%	128 200	57,7%	42 985	38,6%	(36,1%)
Employee related costs	60 947	56 925	13 178	21,6%	16 033	26,3%	8 983	15,8%	38 195	67,1%	11 682	53,3%	(23,1%)
Remuneration of councillors	13 586	13 065	3 298	24,3%	4 011	29,5%	2 291	17,5%	9 600	73,5%	3 827	55,0%	(40,1%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	3 287	-	650	-	(62)	-	3 876	-	1 915	-	(103,2%)
Debt impairment	12 000	12 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	25 459	25 288	28	,1%	30	,1%	-	-	58	,2%	-	-	-
Interest	100	100	2	1,8%	30	29,6%	40	39,8%	71	71,2%	346	461,7%	(88,5%)
Contracted services	44 103	52 583	15 769	35,8%	13 603	30,8%	9 011	17,1%	38 382	73,0%	16 968	48,7%	(46,9%)
Transfers and subsidies	9 187	7 372	426	4,6%	-	-	79	1,1%	505	6,8%	640	-	(87,7%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	46 706	54 839	15 526	33,2%	14 882	31,9%	7 106	13,0%	37 513	68,4%	7 607	28,1%	(6,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(21 384)	(38 396)	24 783		(2 311)		(26 818)		(4 346)		10 540		
Transfers and subsidies - capital (monetary allocations)	33 543	31 181	202	,6%	12 663	37,8%	-	-	12 865	41,3%	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	12 159	(7 215)	24 985		10 352		(26 818)		8 519		10 540		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	12 159	(7 215)	24 985		10 352		(26 818)		8 519		10 540		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12 159	(7 215)	24 985		10 352		(26 818)		8 519		10 540		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12 159	(7 215)	24 985		10 352		(26 818)		8 519		10 540		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	41 693	43 843	56	,1%	9 342	22,4%	-	-	9 398	21,4%	500	19,5%	(100,0%)
National Government	33 543	27 114	-	-	9 332	27,8%	-	-	9 332	34,4%	500	23,4%	(100,0%)
Provincial Government	-	370	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	33 543	27 484	-	-	9 332	27,8%	-	-	9 332	34,0%	500	23,4%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 150	16 359	56	,7%	10	,1%	-	-	66	,4%	-	,3%	-
Capital Expenditure Functional	41 693	38 675	760	1,8%	10	-	1 178	3,0%	1 948	5,0%	-	8,9%	(100,0%)
Municipal governance and administration	4 650	6 870	760	16,3%	10	,2%	1 178	17,1%	1 948	28,4%	-	50,6%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 650	6 870	760	16,3%	10	,2%	1 178	17,1%	1 948	28,4%	-	50,6%	(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	31 805	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	33 984	31 629	-	-	-	-	-	-	-	-	-	-	-
Road Transport	3 058	176	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	51,8%	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	202 782	193 121	-	-	-	-	-	-	-	-	-	-	-
Property rates	5 691	5 691	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1 766	1 766	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	160 533	153 604	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	33 543	30 811	-	-	-	-	-	-	-	-	-	-	-
Interest	1 250	1 250	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(169 751)	(167 389)	741	(,4%)	796	(,5%)	3 888	(2,3%)	5 425	(3,2%)	(1 223)	(3,3%)	(417,9%)
Suppliers and employees	(169 651)	(167 289)	741	(,4%)	796	(,5%)	3 888	(2,3%)	5 425	(3,2%)	1 331	(10,3%)	192,0%
Finance charges	(100)	(100)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	(2 554)	-	(100,0%)
Net Cash from/(used) Operating Activities	33 031	25 732	741	2,2%	796	2,4%	3 888	15,1%	5 425	21,1%	(1 223)	(,5%)	(417,9%)
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	(41 693)	(38 305)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(41 693)	(38 305)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(41 693)	(38 305)	-	-	-	-	-	-	-	-	-	-	-
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	(8 661)	(12 572)	741	(8,6%)	796	(9,2%)	3 888	(30,9%)	5 425	(43,1%)	(1 223)	(,7%)	(417,9%)
Cash/cash equivalents at the year begin:	(94 383)	(94 383)	-	-	741	(,8%)	1 537	(1,6%)	-	-	(33 374)	-	(104,6%)
Cash/cash equivalents at the year end:	(103 045)	(106 956)	741	(,7%)	1 537	(1,5%)	5 425	(5,1%)	5 425	(5,1%)	20 727	11,4%	(73,8%)

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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Eric A Gaborone	053 998 4455
Chief Financial Officer	Mr Rowan Ferris	053 998 4455

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: KGETLENGRIVIER (NW374)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	258 850	258 850	68 477	26,5%	68 719	26,5%	67 038	25,9%	204 235	78,9%	53 545	51,4%	25,2%
Exchange Revenue													
Service charges - Electricity	64 131	64 131	1 293	2,0%	13 049	20,3%	21 536	33,6%	35 879	55,9%	3 989	43,2%	439,9%
Service charges - Water	1 225	1 225	1 428	116,6%	1 499	122,3%	1 652	134,8%	4 579	373,7%	1 570	79,1%	5,2%
Service charges - Waste Water Management	4 429	5 566	1 216	27,4%	1 102	24,9%	1 224	22,0%	3 542	63,6%	1 160	63,9%	5,5%
Service charges - Waste Management	2 921	1 785	816	27,9%	835	28,6%	828	46,4%	2 479	138,8%	732	146,1%	13,1%
Sale of Goods and Rendering of Services	563	563	101	18,0%	89	15,9%	116	20,6%	307	54,5%	97	31,7%	20,0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 413	12 413	3 626	29,2%	3 162	25,5%	3 691	29,7%	10 479	84,4%	3 170	37,5%	16,4%
Interest earned from Current and Non Current Assets	53	53	72	136,9%	86	164,2%	57	107,4%	215	408,6%	16	50,3%	256,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	295	295	54	18,3%	49	16,5%	38	12,9%	140	47,7%	57	78,9%	(33,8%)
Licence and permits	10 703	10 703	935	8,7%	2 976	27,8%	1 149	10,7%	5 061	47,3%	8 992	81,6%	(87,2%)
Operational Revenue	13	13	-	-	-	-	-	-	-	-	4	14,2%	(100,0%)
Non-Exchange Revenue													
Property rates	9 812	9 812	3 793	38,7%	1 711	17,4%	2 673	27,2%	8 177	83,3%	2 516	91,5%	6,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10 530	10 530	-	-	-	-	130	1,2%	130	1,2%	720	72,6%	(81,9%)
Licences or permits	71	71	-	-	1	1,4%	-	-	1	1,4%	-	-	-
Transfer and subsidies - Operational	136 277	136 277	54 323	39,9%	43 361	31,8%	33 143	24,3%	130 827	96,0%	30 523	50,8%	8,6%
Interest	-	-	819	-	799	-	802	-	2 420	-	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	5 416	5 416	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	259 554	259 554	36 254	14,0%	31 422	12,1%	70 492	27,2%	138 168	53,2%	29 200	39,6%	141,4%
Employee related costs	70 635	70 714	21 153	29,9%	6 634	9,4%	22 429	31,7%	50 216	71,0%	6 052	58,6%	270,6%
Remuneration of councillors	7 746	7 157	1 998	25,8%	633	8,2%	2 026	28,3%	4 658	65,1%	-	23,9%	(100,0%)
Bulk purchases - electricity	39 684	39 684	-	-	-	-	34 257	86,3%	34 257	86,3%	4 535	28,6%	655,4%
Inventory consumed	13 358	11 429	234	1,7%	4 048	30,3%	1 736	15,2%	6 018	52,7%	490	22,6%	254,5%
Debt impairment	20 646	20 646	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	31 963	31 957	-	-	-	-	-	-	-	-	1 502	4,7%	(100,0%)
Interest	1 500	1 152	320	21,3%	234	15,6%	521	45,2%	1 075	93,3%	317	24,8%	64,0%
Contracted services	41 843	44 702	9 010	21,5%	14 286	34,1%	4 945	11,1%	28 241	63,2%	11 949	70,7%	(58,6%)
Transfers and subsidies	975	950	461	47,3%	475	48,7%	12	1,3%	948	99,8%	417	86,3%	(97,1%)
Irrecoverable debts written off	11 583	11 583	-	-	-	-	-	-	-	-	-	-	-
Operational costs	19 621	19 580	3 078	15,7%	5 112	26,1%	4 565	23,3%	12 756	65,1%	3 938	54,2%	15,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(704)	(704)	32 223		37 297		(3 454)		66 066		24 346		
Transfers and subsidies - capital (monetary allocations)	50 886	50 886	-	-	20 342	40,0%	10 151	19,9%	30 492	59,9%	10 233	36,2%	(8,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	50 183	50 183	32 223		57 639		6 696		96 559		34 579		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	50 183	50 183	32 223		57 639		6 696		96 559		34 579		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	50 183	50 183	32 223		57 639		6 696		96 559		34 579		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	50 183	50 183	32 223		57 639		6 696		96 559		34 579		

Part 2: Capital Revenue and Expenditure

	2023/24								2022/23		Q3 of 2022/23 to Q3 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	56 886	54 373	11 454	20,1%	14 384	25,3%	5 529	10,2%	31 368	57,7%	18 590	50,3%	(70,3%)
National Government	48 695	45 168	10 115	20,8%	13 671	28,1%	4 638	10,3%	28 424	62,9%	6 191	42,3%	(25,1%)
Provincial Government	2 192	3 205	1 340	61,1%	713	32,5%	891	27,8%	2 944	91,9%	12 398	66,0%	(92,8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departrm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	50 886	48 373	11 454	22,5%	14 384	28,3%	5 529	11,4%	31 368	64,8%	18 590	50,3%	(70,3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 000	6 000	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	56 886	55 980	11 454	20,1%	14 384	25,3%	6 577	11,7%	32 416	57,9%	24 251	54,5%	(72,9%)
Municipal governance and administration	5 000	5 350	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	350	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	30	30	-	-	25	82,3%	-	-	25	82,3%	-	-	-
Community and Social Services	30	30	-	-	25	82,3%	-	-	25	82,3%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 653	8 342	-	-	6 713	45,8%	1 957	23,5%	8 670	103,9%	-	6,6%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	14 653	8 342	-	-	6 713	45,8%	1 957	23,5%	8 670	103,9%	-	6,6%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	37 203	42 258	11 454	30,8%	7 646	20,6%	4 620	10,9%	23 721	56,1%	24 251	59,3%	(80,9%)
Energy sources	1 000	751	-	-	-	-	20	2,6%	20	2,6%	-	-	(100,0%)
Water Management	18 505	21 024	5 090	27,5%	3 497	18,9%	3 263	15,5%	11 850	56,4%	18 092	57,0%	(82,0%)
Waste Water Management	17 699	20 483	6 364	36,0%	4 149	23,4%	1 337	6,5%	11 851	57,9%	6 159	71,0%	(78,3%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	234 954	296 927	90 664	38,6%	87 188	37,1%	76 374	25,7%	254 225	85,6%	96 159	108,7%	(20,6%)
Property rates	32 502	9 812	972	3,0%	2 203	6,8%	1 312	13,4%	4 487	45,7%	1 332	34,2%	(1,5%)
Service charges	67 312	72 706	1 561	2,3%	3 682	5,5%	5 721	7,9%	10 963	15,1%	2 744	9,0%	108,5%
Other revenue	-	21 829	91 106	-	101 180	-	86 135	394,6%	278 421	1 275,4%	107 225	(28 309,9%)	(19,7%)
Transfers and Subsidies - Operational	135 141	141 693	(3 047)	(2,3%)	(23 033)	(17,0%)	(16 850)	(11,9%)	(42 930)	(30,3%)	(26 589)	(63,3%)	(36,6%)
Transfers and Subsidies - Capital	-	50 886	-	-	3 069	-	-	-	3 069	6,0%	11 432	-	(100,0%)
Interest	-	-	72	-	86	-	57	-	215	-	16	-	256,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(91 395)	(192 235)	(27 249)	29,8%	(28 524)	31,2%	(39 584)	20,6%	(95 357)	49,6%	(23 157)	83,4%	70,9%
Suppliers and employees	(91 395)	(192 235)	(27 249)	29,8%	(28 524)	31,2%	(39 584)	20,6%	(95 357)	49,6%	(23 157)	83,4%	70,9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	143 560	104 692	63 415	44,2%	58 664	40,9%	36 789	35,1%	158 868	151,7%	73 002	126,7%	(49,6%)
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	(56 886)	(54 373)	(7 111)	12,5%	(16 342)	28,7%	(5 414)	10,0%	(28 867)	53,1%	(12 681)	41,6%	(57,3%)
Capital assets	(56 886)	(54 373)	(7 111)	12,5%	(16 342)	28,7%	(5 414)	10,0%	(28 867)	53,1%	(12 681)	41,6%	(57,3%)
Net Cash from/(used) Investing Activities	(56 886)	(54 373)	(7 111)	12,5%	(16 342)	28,7%	(5 414)	10,0%	(28 867)	53,1%	(12 681)	41,6%	(57,3%)
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	86 673	50 319	56 303	65,0%	42 322	48,8%	31 376	62,4%	130 001	258,4%	60 321	201,8%	(48,0%)
Cash/cash equivalents at the year begin:	50 712	2 183	-	-	58 486	115,3%	100 808	4 618,0%	-	-	77 210	3 560,7%	30,6%
Cash/cash equivalents at the year end:	137 385	52 502	58 486	42,8%	100 808	73,4%	132 184	251,8%	132 184	251,8%	137 531	189,8%	(3,9%)

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	401	,6%	624	,9%	660	,9%	69 379	97,6%	71 064	21,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	485	2,0%	420	1,8%	318	1,3%	22 523	94,9%	23 745	7,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	696	2,1%	1 079	3,3%	673	2,1%	30 050	92,5%	32 498	10,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	434	1,3%	454	1,4%	422	1,3%	31 515	96,0%	32 824	10,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	263	1,2%	306	1,3%	300	1,3%	21 823	96,2%	22 692	7,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	14,2%	3	27,5%	0	2,1%	5	56,1%	9	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 674	1,2%	1 679	1,2%	1 643	1,2%	137 115	96,5%	142 111	43,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 174)	3 395,6%	6	(6,0%)	8	(8,8%)	3 066	(3 280,8%)	(93)	-	-	-	-	-
Total By Income Source	780	,2%	4 570	1,4%	4 025	1,2%	315 475	97,1%	324 851	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	351	3,9%	244	2,7%	148	1,6%	8 247	91,7%	8 990	2,8%	-	-	-	-
Commercial	117	,6%	745	3,9%	366	1,9%	17 863	93,6%	19 090	5,9%	-	-	-	-
Households	1 703	,6%	2 914	1,1%	2 884	1,1%	263 781	97,2%	271 282	83,5%	-	-	-	-
Other	(1 391)	(5,5%)	667	2,8%	627	2,5%	25 585	100,4%	25 488	7,8%	-	-	-	-
Total By Customer Group	780	,2%	4 570	1,4%	4 025	1,2%	315 475	97,1%	324 851	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	598	,1%	12 475	2,6%	2 215	,5%	463 660	96,8%	478 947	96,8%
Auditor-General	-	-	-	-	181	1,8%	9 705	98,2%	9 886	2,0%
Other	58	1,0%	87	1,5%	388	6,6%	5 362	91,0%	5 895	1,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	656	,1%	12 562	2,5%	2 784	,6%	478 728	96,8%	494 729	100,0%

Contact Details

Municipal Manager	Mr KC. Letsoalo	014 543 2004
Chief Financial Officer	Mr Maranatha Khunou	014 543 2004

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	353 762	369 930	79 411	22,4%	71 436	20,2%	69 081	18,7%	219 929	59,5%	94 474	70,3%	(26,9%)
Exchange Revenue													
Service charges - Electricity	120 847	108 764	23 942	19,8%	24 548	20,3%	24 468	22,5%	72 958	67,1%	24 080	58,4%	1,6%
Service charges - Water	17 905	25 178	6 071	33,9%	5 507	30,8%	5 904	23,4%	17 482	69,4%	3 562	55,7%	65,8%
Service charges - Waste Water Management	16 217	16 217	4 387	27,0%	4 355	26,9%	4 353	26,8%	13 094	80,7%	3 855	66,7%	12,9%
Service charges - Waste Management	12 696	12 696	3 571	28,1%	3 566	28,1%	3 564	28,1%	10 700	84,3%	3 004	66,6%	18,6%
Sale of Goods and Rendering of Services	540	540	311	57,6%	48	8,8%	69	12,9%	428	79,3%	53	57,9%	31,4%
Agency services	3 314	3 314	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	46 293	50 609	-	-	-	-	3 192	6,3%	3 192	6,3%	18 102	81,2%	(82,4%)
Interest earned from Current and Non Current Assets	56	56	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	16	16	6	34,2%	10	59,6%	21	130,0%	36	223,8%	8	82,3%	164,8%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	98	98	(0)	(,3%)	929	952,4%	6	5,9%	934	958,0%	-	-	(100,0%)
Non-Exchange Revenue													
Property rates	37 511	49 367	9 298	24,8%	15 385	41,0%	9 036	18,3%	33 719	68,3%	8 891	66,6%	1,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	236	236	68	28,7%	68	28,7%	124	52,7%	260	110,2%	58	66,6%	112,5%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	70 136	82 594	31 902	45,5%	17 047	24,3%	16 288	19,7%	65 237	79,0%	20 805	86,4%	(21,7%)
Interest	27 898	20 246	(142)	(,5%)	(26)	(,1%)	2 057	10,2%	1 888	9,3%	12 057	85,5%	(82,9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	351 695	367 662	56 678	16,1%	76 428	21,7%	58 269	15,8%	191 374	52,1%	38 655	40,9%	50,7%
Employee related costs	88 450	88 435	20 426	23,1%	22 152	25,0%	20 487	23,2%	63 065	71,3%	12 932	53,6%	58,4%
Remuneration of councillors	6 236	7 060	1 617	25,9%	2 065	33,0%	1 696	24,0%	5 368	76,0%	958	62,9%	77,1%
Bulk purchases - electricity	64 909	64 909	15 394	23,7%	11 139	17,2%	15 063	23,2%	41 595	64,1%	7 051	46,1%	113,6%
Inventory consumed	3 352	(777)	236	7,0%	7 276	217,1%	5 978	(769,6%)	13 490	(1 736,7%)	179	18,5%	3 232,2%
Debt impairment	132 340	152 321	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	23 071	23 071	-	-	-	-	-	-	-	-	-	-	-
Interest	2 097	2 097	3 648	174,0%	15 194	724,7%	3 584	170,9%	22 425	1 069,6%	2 591	364,1%	38,3%
Contracted services	17 960	17 576	6 467	36,0%	10 925	60,8%	6 258	35,6%	23 650	134,6%	5 906	104,3%	6,0%
Transfers and subsidies	1 000	1 000	330	33,0%	532	53,2%	710	71,0%	1 572	157,2%	470	72,0%	51,0%
Irrecoverable debts written off	-	-	4 487	-	229	-	1 470	-	6 186	-	1 273	4,1%	15,5%
Operational costs	12 281	11 970	4 074	33,2%	6 925	56,4%	3 024	25,3%	14 023	117,1%	7 295	117,7%	(58,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 067	2 268	22 734		(4 992)		10 812		28 554		55 819		
Transfers and subsidies - capital (monetary allocations)	16 840	41 827	14 511	86,2%	-	-	-	-	14 511	34,7%	-	7,5%	-
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	18 907	44 095	37 245		(4 992)		10 812		43 066		55 819		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	18 907	44 095	37 245		(4 992)		10 812		43 066		55 819		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	18 907	44 095	37 245		(4 992)		10 812		43 066		55 819		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	18 907	44 095	37 245		(4 992)		10 812		43 066		55 819		

Part 2: Capital Revenue and Expenditure

	2023/24								2022/23		Q3 of 2022/23 to Q3 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	16 298	52 894	17 844	109,5%	25 007	153,4%	2 053	3,9%	44 904	84,9%	7 661	70,0%	(73,2%)
National Government	15 998	27 386	4 554	28,5%	19 963	124,8%	2 054	7,5%	26 571	97,0%	235	29,4%	774,3%
Provincial Government	300	23 007	12 618	4 206,1%	5 278	1 759,4%	-	-	17 897	77,8%	7 426	137,2%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	16 298	50 394	17 173	105,4%	25 241	154,9%	2 054	4,1%	44 468	88,2%	7 661	70,0%	(73,2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	2 500	672	-	(234)	-	(1)	-	437	17,5%	-	-	(100,0%)
Capital Expenditure Functional	16 298	52 894	17 844	109,5%	25 007	153,4%	2 066	3,9%	44 917	84,9%	7 661	70,0%	(73,0%)
Municipal governance and administration	-	-	672	-	202	-	(1)	-	872	-	-	-	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	672	-	202	-	(1)	-	872	-	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 678	5 678	365	6,4%	784	13,8%	13	,2%	1 162	20,5%	-	45,9%	(100,0%)
Community and Social Services	5 678	5 678	365	6,4%	784	13,8%	13	,2%	1 162	20,5%	-	45,9%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 620	24 508	4 189	39,4%	18 743	176,5%	2 054	8,4%	24 986	102,0%	235	11,3%	774,3%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	10 620	24 508	4 189	39,4%	18 743	176,5%	2 054	8,4%	24 986	102,0%	235	11,3%	774,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	22 707	12 618	-	5 278	-	-	-	17 897	78,8%	7 426	149,2%	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	22 707	12 618	-	5 278	-	-	-	17 897	78,8%	7 426	137,2%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	222 883	247 580	-	-	19 551	8,8%	22 860	9,2%	42 411	17,1%	-	-	(100,0%)
Property rates	20 631	30 114	-	-	3 130	15,2%	3 609	12,0%	6 738	22,4%	-	-	(100,0%)
Service charges	113 119	90 887	-	-	14 858	13,1%	13 356	14,7%	28 214	31,0%	-	-	(100,0%)
Other revenue	2 102	2 102	-	-	1 054	50,1%	221	10,5%	1 274	60,6%	-	-	(100,0%)
Transfers and Subsidies - Operational	70 136	70 136	-	-	(1 704)	(2,4%)	-	-	(1 704)	(2,4%)	-	-	-
Transfers and Subsidies - Capital	16 840	54 285	-	-	1 919	11,4%	-	-	1 919	3,5%	-	-	-
Interest	56	56	-	-	294	528,8%	5 675	10 203,4%	5 969	10 732,2%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(199 380)	(196 399)	-	-	-	-	-	-	-	-	-	19,8%	-
Suppliers and employees	(197 283)	(193 303)	-	-	-	-	-	-	-	-	-	19,8%	-
Finance charges	(2 097)	(2 097)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(1 000)	-	-	-	-	-	-	-	-	-	69,5%	-
Net Cash from/(used) Operating Activities	23 503	51 180	-	-	19 551	83,2%	22 860	44,7%	42 411	82,9%	-	(161,4%)	(100,0%)
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	(16 298)	(52 894)	-	-	-	-	-	-	-	-	-	(12,2%)	-
Capital assets	(16 298)	(52 894)	-	-	-	-	-	-	-	-	-	(12,2%)	-
Net Cash from/(used) Investing Activities	(16 298)	(52 894)	-	-	-	-	-	-	-	-	-	(12,2%)	-
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	7 205	(1 713)	-	-	19 551	271,3%	22 860	(1 334,3%)	42 411	(2 475,5%)	-	(23 004,2%)	(100,0%)
Cash/cash equivalents at the year begin:	8 338	15 936	-	-	33 231	398,5%	52 782	331,2%	-	-	(29 987)	-	(276,0%)
Cash/cash equivalents at the year end:	15 544	14 222	33 231	213,8%	52 782	338,6%	75 642	531,9%	75 642	531,9%	(29 987)	(4 906,8%)	(352,3%)

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	1 764	1,0%	4 413	2,5%	4 999 686	2 853,5%	(4 830 649)	(2 757,0%)	175 213	16,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 509	3,9%	11 605	6,0%	(331)	(2%)	175 760	90,3%	194 543	18,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 944	3,0%	4 981	5,1%	(100)	(1%)	89 368	91,9%	97 193	9,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 664	1,3%	3 027	2,4%	-	-	120 042	96,2%	124 732	12,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 363	1,4%	2 476	2,6%	-	-	92 171	96,0%	96 009	9,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	61	100,0%	61	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	6 402	1,8%	7 164	2,0%	342 210	96,2%	355 775	34,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	15 243	1,5%	32 903	3,2%	5 006 419	479,8%	(4 011 038)	(384,4%)	1 043 527	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 373	2,3%	3 368	5,6%	288	5%	54 617	91,6%	59 646	5,7%	-	-	-	-
Commercial	6 712	2,7%	12 776	5,2%	1 352	6%	223 587	91,5%	244 427	23,4%	-	-	-	-
Households	6 237	,9%	16 117	2,2%	5 004 754	691,9%	(4 303 766)	(595,0%)	723 342	69,3%	-	-	-	-
Other	921	5,7%	642	4,0%	25	2%	14 523	90,1%	16 111	1,5%	-	-	-	-
Total By Customer Group	15 243	1,5%	32 903	3,2%	5 006 419	479,8%	(4 011 038)	(384,4%)	1 043 527	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	(3 482)	(1,5%)	6 856	3,0%	8 621	3,8%	216 833	94,8%	228 829	27,8%
Bulk Water	-	-	-	-	-	-	(61)	100,0%	(61)	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(38)	(176,2%)	-	-	114	532,7%	(55)	(256,5%)	21	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(1 679)	(62,1%)	(1 090)	(40,3%)	(77)	(2,8%)	5 549	205,2%	2 704	,3%
Auditor-General	-	-	843	7,6%	-	-	10 205	92,4%	11 048	1,3%
Other	4 495	,8%	2 315	,4%	(200)	-	575 300	98,9%	581 909	70,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(703)	(1,1%)	8 923	1,1%	8 458	1,0%	807 771	98,0%	824 450	100,0%

Contact Details

Municipal Manager	Ms Beverly Sebolelo Gunzisa	053 285 0850
Chief Financial Officer	Mr Thapelo Moseki (acting)	053 285 0850

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MADIBENG (NW372)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	2 556 367	2 556 367	734 999	28,8%	710 804	27,8%	530 356	20,7%	1 976 159	77,3%	856 694	80,7%	(38,1%)
Exchange Revenue													
Service charges - Electricity	675 095	685 895	170 540	25,3%	169 155	25,1%	163 030	23,8%	502 725	73,3%	113 978	69,4%	43,0%
Service charges - Water	161 956	161 956	(13 984)	(8,6%)	39 017	24,1%	45 802	28,3%	70 835	43,7%	39 226	63,9%	16,8%
Service charges - Waste Water Management	51 710	51 910	(2 141)	(4,1%)	11 396	22,0%	15 177	29,2%	24 433	47,1%	14 445	72,7%	5,1%
Service charges - Waste Management	63 442	64 442	16 215	25,6%	16 084	25,4%	16 337	25,4%	48 635	75,5%	15 104	69,0%	8,2%
Sale of Goods and Rendering of Services	5 452	5 461	1 209	22,2%	1 151	21,1%	706	12,9%	3 066	56,1%	1 487	59,5%	(52,5%)
Agency services	14 000	14 000	-	-	-	-	-	-	-	-	(7 896)	(65,8%)	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	67 109	67 109	15 821	23,6%	16 225	24,2%	18 074	26,9%	50 119	74,7%	9 151	54,1%	97,5%
Interest earned from Current and Non Current Assets	14 638	17 738	4 726	32,3%	3 408	23,3%	3 912	22,1%	12 046	67,9%	1 619	75,7%	141,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	10	10	-	-	-	-	-	-	-	-	8	-	(100,0%)
Rental from Fixed Assets	2 205	2 205	704	31,9%	427	19,4%	660	29,9%	1 790	81,2%	331	79,8%	99,0%
Licence and permits	37	37	14	38,9%	3	8,7%	23	61,4%	40	109,0%	(3 231)	(1 677,5%)	(100,7%)
Operational Revenue	2 333	2 333	65	2,8%	47	2,0%	907	38,9%	1 019	43,7%	44	676,6%	1 979,1%
Non-Exchange Revenue													
Property rates	403 585	383 585	90 969	22,5%	89 881	22,3%	89 955	23,5%	270 805	70,6%	90 030	79,8%	(,1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3	3	0	1,1%	-	-	-	-	0	1,1%	-	-	-
Licences or permits	500	500	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 064 212	1 064 850	439 036	41,3%	352 042	33,1%	164 538	15,5%	955 616	89,7%	575 523	99,0%	(71,4%)
Interest	30 082	34 334	11 825	39,3%	11 863	39,4%	11 107	32,3%	34 795	101,3%	6 874	56,0%	61,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	105	-	128	-	233	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 551 637	2 542 645	358 631	14,1%	712 657	27,9%	595 611	23,4%	1 666 899	65,6%	749 890	67,8%	(20,6%)
Employee related costs	695 456	695 456	170 039	24,4%	181 205	26,1%	171 016	24,6%	522 259	75,1%	163 345	70,4%	4,7%
Remuneration of councillors	37 450	37 450	8 205	21,9%	10 218	27,3%	8 532	22,8%	26 955	72,0%	8 345	73,2%	2,2%
Bulk purchases - electricity	525 638	495 638	56 460	10,7%	260 688	49,6%	219 961	44,4%	537 109	108,4%	178 438	85,0%	23,3%
Inventory consumed	188 685	188 816	28 480	15,1%	38 472	20,4%	37 484	19,9%	104 436	55,3%	1 818	59,4%	1 961,4%
Debt impairment	220 000	200 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	350 000	330 000	-	-	-	-	-	-	-	-	262 500	75,0%	(100,0%)
Interest	67 500	75 500	116	,2%	24 669	36,5%	33 412	44,3%	58 197	77,1%	22 250	53,2%	50,2%
Contracted services	257 837	291 289	53 992	20,9%	86 107	33,4%	104 629	35,9%	244 728	84,0%	65 783	69,4%	59,1%
Transfers and subsidies	7 000	7 000	6 969	99,6%	-	-	-	-	6 969	99,6%	674	95,3%	(100,0%)
Irrecoverable debts written off	-	-	-	-	94	-	-	-	94	-	-	-	-
Operational costs	202 071	221 496	34 771	17,2%	111 169	55,0%	20 552	9,3%	166 492	75,2%	46 737	80,0%	(56,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	(399)	-	34	-	26	-	(340)	-	0	114,0%	16 696,8%
Surplus/(Deficit)	4 730	13 722	376 369		(1 853)		(65 256)		309 260		106 803		
Transfers and subsidies - capital (monetary allocations)	361 808	329 291	77 047	21,3%	98 887	27,3%	23 065	7,0%	198 999	60,4%	6 234	14,8%	270,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	366 538	343 013	453 415		97 034		(42 190)		508 259		113 038		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	366 538	343 013	453 415		97 034		(42 190)		508 259		113 038		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	366 538	343 013	453 415		97 034		(42 190)		508 259		113 038		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	366 538	343 013	453 415		97 034		(42 190)		508 259		113 038		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	361 808	353 871	67 557	18,7%	94 594	26,1%	34 703	9,8%	196 854	55,6%	37 948	16,3%	(8,6%)
National Government	361 808	332 878	66 997	18,5%	77 391	21,4%	34 621	10,4%	179 009	53,8%	37 211	16,9%	(7,0%)
Provincial Government	-	615	-	-	213	-	29	4,7%	242	39,4%	108	81,2%	(73,1%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Aget)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	361 808	333 493	66 997	18,5%	77 604	21,4%	34 650	10,4%	179 252	53,7%	37 319	16,9%	(7,2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	20 378	560	-	16 989	-	53	,3%	17 602	86,4%	629	7,2%	(91,5%)
Capital Expenditure Functional	361 808	353 871	67 557	18,7%	94 594	26,1%	34 703	9,8%	196 854	55,6%	37 948	16,3%	(8,6%)
Municipal governance and administration	-	14 085	-	-	12 006	-	24	,2%	12 030	85,4%	258	74,2%	(90,6%)
Executive and Council	-	-	-	-	26	-	-	-	26	100,0%	-	76,5%	-
Finance and administration	-	14 059	-	-	11 980	-	24	,2%	12 004	85,4%	258	74,2%	(90,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	45 041	26 840	2 942	6,5%	6 947	15,4%	4 045	15,1%	13 934	51,9%	632	5,5%	540,2%
Community and Social Services	24 799	13 193	1 776	7,2%	2 689	10,8%	3 969	30,1%	8 435	63,9%	632	13,0%	528,2%
Sport And Recreation	1 500	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	18 742	13 647	1 166	6,2%	4 258	22,7%	76	,6%	5 500	40,3%	-	,1%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	99,8%	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	169 667	166 349	29 322	17,3%	35 013	20,6%	17 738	10,7%	82 072	49,3%	13 371	17,3%	32,7%
Planning and Development	6 598	6 760	465	7,0%	1 323	20,1%	835	12,3%	2 623	38,8%	-	5,3%	(100,0%)
Road Transport	163 069	159 588	28 857	17,7%	33 689	20,7%	16 903	10,6%	79 450	49,8%	13 371	17,9%	26,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	147 100	146 598	35 293	24,0%	40 628	27,6%	12 896	8,8%	88 817	60,6%	23 687	16,4%	(45,6%)
Energy sources	55 150	34 413	2 628	4,8%	8 576	15,6%	2 871	8,3%	14 075	40,9%	11 888	13,6%	(75,8%)
Water Management	21 200	35 327	15 306	72,2%	4 196	19,8%	724	2,0%	20 225	57,3%	3 580	11,9%	(79,8%)
Waste Water Management	61 750	68 858	17 359	28,1%	27 856	45,1%	2 347	3,4%	47 562	69,1%	8 220	21,9%	(71,5%)
Waste Management	9 000	8 000	-	-	-	-	6 955	86,9%	6 955	86,9%	-	,3%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	2 449 876	2 432 992	1 123 012	45,8%	1 211 129	49,4%	921 473	37,9%	3 255 614	133,8%	1 422 858	116,7%	(35,2%)
Property rates	302 688	287 688	51 661	17,1%	50 810	16,8%	44 943	15,6%	147 415	51,2%	49 789	46,9%	(9,7%)
Service charges	687 743	705 151	173 408	25,2%	191 871	27,9%	174 784	24,8%	540 063	76,6%	155 706	58,6%	12,3%
Other revenue	18 787	27 787	351 611	1 871,6%	472 155	2 513,2%	441 504	1 588,9%	1 265 270	4 553,5%	771 788	181,2%	(42,8%)
Transfers and Subsidies - Operational	1 056 212	1 056 212	439 916	41,7%	353 553	33,5%	163 650	15,5%	957 119	90,6%	267 758	6 972,0%	(38,9%)
Transfers and Subsidies - Capital	369 808	341 516	101 689	27,5%	139 332	37,7%	92 803	27,2%	333 824	97,7%	176 198	63,9%	(47,3%)
Interest	14 638	14 638	4 726	32,3%	3 408	23,3%	3 790	25,9%	11 924	81,5%	1 619	136,0%	134,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 240 007)	(2 986 283)	(651 184)	29,1%	(835 215)	37,3%	(685 571)	23,0%	(2 171 969)	72,7%	(538 973)	86,9%	27,2%
Suppliers and employees	(2 240 007)	(2 986 283)	(651 184)	29,1%	(835 215)	37,3%	(685 571)	23,0%	(2 171 969)	72,7%	(538 973)	86,9%	27,2%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	209 869	(553 290)	471 828	224,8%	375 914	179,1%	235 902	(42,6%)	1 083 645	(195,9%)	883 885	331,1%	(73,3%)
Cash Flow from Investing Activities													
Receipts	-	-	55	-	39	-	(122)	-	(27)	-	(23)	-	418,8%
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	-	-	55	-	39	-	(122)	-	(27)	-	(23)	-	418,8%
Payments	(361 808)	(353 871)	(67 557)	18,7%	(94 594)	26,1%	(34 703)	9,8%	(196 854)	55,6%	(37 948)	18,3%	(8,6%)
Capital assets	(361 808)	(353 871)	(67 557)	18,7%	(94 594)	26,1%	(34 703)	9,8%	(196 854)	55,6%	(37 948)	18,3%	(8,6%)
Net Cash from/(used) Investing Activities	(361 808)	(353 871)	(67 502)	18,7%	(94 554)	26,1%	(34 825)	9,8%	(196 881)	55,6%	(37 972)	18,3%	(8,3%)
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	(151 939)	(907 161)	404 327	(266,1%)	281 360	(185,2%)	201 077	(22,2%)	886 764	(97,8%)	845 913	(652,7%)	(76,2%)
Cash/cash equivalents at the year begin:	3 839	3 839	205 609	5 355,7%	610 180	15 893,9%	866 599	22 573,1%	205 609	5 355,7%	86 406	5 852,1%	902,9%
Cash/cash equivalents at the year end:	(148 100)	(903 322)	610 180	(412,0%)	869 343	(587,0%)	1 067 676	(118,2%)	1 067 676	(118,2%)	1 157 435	(832,7%)	(7,8%)

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	19 069	2,2%	14 082	1,6%	13 656	1,6%	810 951	94,5%	857 758	25,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	61 455	21,0%	14 389	4,9%	7 120	2,4%	209 672	71,6%	292 636	8,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	24 724	2,9%	15 202	1,8%	12 767	1,5%	801 589	93,8%	854 282	24,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 243	2,3%	4 679	1,7%	4 611	1,7%	260 331	94,4%	275 864	8,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 076	1,8%	4 039	1,4%	3 734	1,3%	276 912	95,6%	289 761	8,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	20	30,8%	5	6,9%	2	3,7%	39	58,6%	66	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 034	1,3%	9 736	1,3%	10 010	1,3%	736 747	96,1%	766 527	22,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 690	1,7%	1 773	1,8%	613	6%	94 862	95,9%	98 938	2,9%	-	-	-	-
Total By Income Source	128 312	3,7%	63 904	1,9%	52 514	1,5%	3 191 102	92,9%	3 435 832	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 878	4,7%	3 918	1,7%	4 057	1,8%	210 514	91,8%	229 367	6,7%	-	-	-	-
Commercial	57 455	12,7%	16 764	3,7%	9 580	2,1%	367 304	81,4%	451 103	13,1%	-	-	-	-
Households	59 947	2,2%	43 196	1,6%	38 859	1,4%	2 610 110	94,8%	2 752 112	80,1%	-	-	-	-
Other	31	,9%	28	,8%	18	,5%	3 174	97,7%	3 250	,1%	-	-	-	-
Total By Customer Group	128 312	3,7%	63 904	1,9%	52 514	1,5%	3 191 102	92,9%	3 435 832	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	68 059	7,7%	63 510	7,2%	50 105	5,7%	701 264	79,4%	882 938	89,5%
Bulk Water	17 784	21,4%	1 111	1,3%	2 974	3,6%	61 103	73,6%	82 973	8,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 773	64,2%	5 476	27,5%	974	4,9%	670	3,4%	19 894	2,0%
Auditor-General	23	2,5%	248	27,0%	6	,7%	638	69,7%	915	,1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	98 639	10,0%	70 344	7,1%	54 060	5,5%	763 676	77,4%	986 719	100,0%

Contact Details

Municipal Manager	Prof Mashigo (Acting)	012 318 9220
Chief Financial Officer	Mr Sizs Rikhotso	012 318 9220

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAFIKENG (NW383)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 269 382	1 269 382	375 648	29,6%	329 508	26,0%	262 187	20,7%	967 342	76,2%	312 636	78,9%	(16,1%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	47 850	-	32 239	-	-	66,2%	40 239	69,0%	(19,9%)
Service charges - Water	187 285	187 285	43 850	23,4%	13 658	25,5%	8 760	17,2%	123 940	64,6%	11 692	72,2%	(25,1%)
Service charges - Waste Water Management	55 354	55 354	13 319	24,1%	12 371	24,7%	7 706	15,8%	32 418	65,7%	11 723	74,4%	(34,3%)
Service charges - Waste Management	49 375	49 375	12 340	25,0%	849	25,1%	544	15,6%	2 303	27,5%	789	30,6%	(31,0%)
Sale of Goods and Rendering of Services	8 388	8 388	910	10,8%	-	10,1%	-	6,5%	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	84 096	84 096	24 714	29,4%	12 643	15,0%	34 557	41,1%	71 913	85,5%	22 212	75,2%	56,6%
Interest earned from Current and Non Current Assets	4 202	4 202	2 383	56,7%	752	17,9%	4 092	97,4%	7 227	172,0%	2 637	350,8%	55,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	666	666	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	12 992	12 992	2 293	17,6%	2 229	17,2%	1 538	11,8%	6 059	46,6%	2 177	34,7%	(29,3%)
Licence and permits	2 244	2 244	868	38,7%	459	20,4%	307	13,7%	1 634	72,8%	1 884	90,8%	(83,7%)
Operational Revenue	33 932	33 932	625	1,8%	1 373	4,0%	567	1,7%	2 565	7,6%	10 637	350,6%	(94,7%)
Non-Exchange Revenue													
Property rates	421 904	421 904	106 202	25,2%	104 855	24,9%	68 394	16,2%	279 451	66,2%	100 950	71,9%	(32,2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 337	2 337	32	1,4%	32	1,4%	6	3%	70	3,0%	79	5,5%	(92,2%)
Licences or permits	127	127	267	209,9%	537	422,5%	430	338,1%	1 233	970,4%	157	212,3%	173,0%
Transfer and subsidies - Operational	345 531	345 531	149 100	43,2%	119 081	34,5%	89 460	25,9%	357 641	103,5%	91 781	87,4%	(2,5%)
Interest	60 949	60 949	18 745	30,8%	12 820	21,0%	13 586	22,3%	45 150	74,1%	15 679	78,2%	(13,4%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 179 095	1 212 330	178 257	15,1%	199 114	16,9%	153 938	12,7%	531 308	43,8%	167 013	45,4%	(7,8%)
Employee related costs	441 254	441 197	107 098	24,3%	108 001	24,5%	69 399	15,7%	284 499	64,5%	102 210	74,4%	(32,1%)
Remuneration of councillors	31 284	33 130	7 391	23,6%	9 572	30,6%	5 312	16,0%	22 275	67,2%	7 340	71,4%	(27,6%)
Bulk purchases - electricity	30 000	23 500	4 728	15,8%	6 571	21,9%	5 389	22,9%	16 688	71,0%	5 873	50,5%	(8,2%)
Inventory consumed	124 143	122 597	6 961	5,6%	5 746	4,6%	21 423	17,5%	34 130	27,8%	16 221	36,4%	32,1%
Debt impairment	232 164	232 164	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	60 311	60 311	-	-	-	-	-	-	-	-	-	-	-
Interest	1 914	1 164	44	2,3%	132	6,9%	(25)	(2,2%)	151	12,9%	128	9,3%	(119,7%)
Contracted services	173 206	211 910	39 125	22,6%	47 749	27,6%	39 587	18,7%	126 461	59,7%	20 451	46,7%	93,6%
Transfers and subsidies	4 200	5 200	1 899	45,2%	1 534	36,5%	999	19,2%	4 431	85,2%	1 072	76,3%	(6,9%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	80 619	81 155	11 010	13,7%	19 810	24,6%	11 854	14,6%	42 674	52,6%	13 718	54,3%	(13,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	90 288	57 053	197 391		130 395		108 249		436 034		145 623		
Transfers and subsidies - capital (monetary allocations)	65 687	65 687	-	-	-	-	2 753	4,2%	2 753	4,2%	-	-	(100,0%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	155 974	122 739	197 391		130 395		111 002		438 788		145 623		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	155 974	122 739	197 391		130 395		111 002		438 788		145 623		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	155 974	122 739	197 391		130 395		111 002		438 788		145 623		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	155 974	122 739	197 391		130 395		111 002		438 788		145 623		

Part 2: Capital Revenue and Expenditure

	2023/24								2022/23		Q3 of 2022/23 to Q3 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	109 599	114 137	22 224	20,3%	44 836	40,9%	16 740	14,7%	83 799	73,4%	15 974	68,0%	4,8%
National Government	65 687	65 687	21 530	32,8%	35 500	54,0%	11 100	16,9%	68 131	103,7%	12 253	91,6%	(9,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	7 050	7 050	-	-	1 500	21,3%	1 731	24,6%	3 231	45,8%	-	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	72 737	72 737	21 530	29,6%	37 000	50,9%	12 832	17,6%	71 362	98,1%	12 253	81,1%	4,7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	36 863	41 400	694	1,9%	7 836	21,3%	3 908	9,4%	12 438	30,0%	3 720	40,4%	5,0%
Capital Expenditure Functional	109 599	114 137	22 224	20,3%	44 836	40,9%	16 876	14,8%	83 936	73,5%	15 974	68,0%	5,6%
Municipal governance and administration	10 687	12 374	189	1,8%	1 520	14,2%	998	8,1%	2 707	21,9%	1 493	32,4%	(33,1%)
Executive and Council	2 683	2 683	30	1,1%	-	-	(30)	(1,1%)	-	-	948	71,8%	(103,1%)
Finance and administration	7 803	9 491	159	2,0%	1 520	19,5%	1 028	10,8%	2 707	28,5%	544	19,6%	88,9%
Internal audit	200	200	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	26 248	28 498	-	-	4 919	18,7%	3 128	11,0%	8 047	28,2%	1 131	31,9%	176,5%
Community and Social Services	1 960	2 200	-	-	194	9,9%	742	33,7%	936	42,6%	-	1,4%	(100,0%)
Sport And Recreation	4 188	5 888	-	-	-	-	24	4%	24	4%	1 105	49,7%	(97,9%)
Public Safety	12 700	13 010	-	-	3 101	24,4%	632	4,9%	3 733	28,7%	26	54,9%	2 293,0%
Housing	350	350	-	-	124	35,3%	-	-	124	35,3%	-	-	-
Health	7 050	7 050	-	-	1 500	21,3%	1 731	24,6%	3 231	45,8%	-	-	(100,0%)
Economic and Environmental Services	65 666	66 487	21 530	32,8%	35 653	54,3%	11 130	16,7%	68 313	102,7%	12 253	91,2%	(9,2%)
Planning and Development	65 586	65 807	21 530	32,8%	35 574	54,2%	11 100	16,9%	68 204	103,6%	12 253	91,3%	(9,4%)
Road Transport	80	680	-	-	80	99,4%	30	4,3%	109	16,0%	-	34,9%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	6 778	6 778	505	7,4%	2 744	40,5%	1 620	23,9%	4 868	71,8%	1 096	24,8%	47,7%
Energy sources	4 558	4 558	505	11,1%	2 744	60,2%	1 620	35,5%	4 868	106,8%	203	17,3%	697,5%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 220	2 220	-	-	-	-	-	-	-	-	893	40,2%	(100,0%)
Other	220	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 330 227	1 330 227	473 124	35,6%	236 123	17,8%	204 578	15,4%	913 825	68,7%	247 081	93,3%	(17,2%)
Property rates	419 830	419 830	119 403	28,4%	73 675	17,5%	44 297	10,6%	237 375	56,5%	82 418	89,7%	(46,3%)
Service charges	408 637	408 637	43 468	10,8%	44 538	10,9%	30 151	7,4%	118 156	28,9%	49 730	64,4%	(39,4%)
Other revenue	87 417	87 417	95 239	108,9%	(21 559)	(24,7%)	(14 316)	(16,4%)	59 364	67,9%	(8 651)	222,8%	65,5%
Transfers and Subsidies - Operational	345 531	345 531	165 994	48,0%	121 473	35,2%	108 352	31,4%	395 819	114,6%	121 034	99,3%	(10,5%)
Transfers and Subsidies - Capital	65 687	65 687	46 856	71,3%	17 997	27,4%	32 246	49,1%	97 099	147,8%	-	82,0%	(100,0%)
Interest	3 126	3 126	2 163	69,2%	-	-	3 848	123,1%	6 012	192,3%	2 550	344,0%	50,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(889 315)	(921 550)	16 196	(1,8%)	11 349	(1,3%)	(25 823)	2,8%	1 723	(,2%)	12 984	(,7%)	(298,9%)
Suppliers and employees	(883 201)	(916 186)	16 196	(1,8%)	11 349	(1,3%)	(25 823)	2,8%	1 723	(,2%)	12 984	(,7%)	(298,9%)
Finance charges	(1 914)	(1 164)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 200)	(4 200)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	440 913	408 678	489 320	111,0%	247 472	56,1%	178 756	43,7%	915 548	224,0%	260 066	957,2%	(31,3%)
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	(109 599)	(114 137)	(25 425)	23,2%	(50 621)	46,2%	(18 953)	16,6%	(94 998)	83,2%	(18 254)	81,3%	3,8%
Capital assets	(109 599)	(114 137)	(25 425)	23,2%	(50 621)	46,2%	(18 953)	16,6%	(94 998)	83,2%	(18 254)	81,3%	3,8%
Net Cash from/(used) Investing Activities	(109 599)	(114 137)	(25 425)	23,2%	(50 621)	46,2%	(18 953)	16,6%	(94 998)	83,2%	(18 254)	81,3%	3,8%
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	331 313	294 541	463 896	140,0%	196 851	59,4%	159 803	54,3%	820 550	278,6%	241 812	(3 630,7%)	(33,9%)
Cash/cash equivalents at the year begin:	22 133	202 058	658 897	912,9%	855 748	2 977,0%	3 866,4%	202 058	912,9%	613 327	63,1%	39,5%	
Cash/cash equivalents at the year end:	353 446	316 674	658 897	186,4%	855 748	242,1%	1 015 551	320,7%	1 015 551	320,7%	855 139	4 749,5%	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	19 585	2,3%	16 351	1,9%	15 420	1,8%	811 953	94,1%	863 309	29,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	25 542	3,1%	18 515	2,3%	17 955	2,2%	757 156	92,4%	819 168	28,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 682	2,5%	3 612	1,9%	3 206	1,7%	177 172	93,9%	188 672	6,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 249	2,3%	3 475	1,9%	3 473	1,9%	175 405	94,0%	186 602	6,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	16 799	2,3%	32 258	4,5%	16 183	2,3%	653 147	90,9%	718 386	24,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	151	,1%	59	,1%	38	-	112 967	99,8%	113 214	3,9%	-	-	-	-
Total By Income Source	71 008	2,5%	74 270	2,6%	56 274	1,9%	2 687 799	93,0%	2 889 352	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	24 842	2,6%	26 107	2,8%	18 738	2,0%	869 718	92,6%	939 404	32,5%	-	-	-	-
Commercial	13 875	4,4%	9 190	2,9%	7 124	2,3%	281 743	90,3%	311 931	10,8%	-	-	-	-
Households	32 291	2,0%	38 973	2,4%	30 413	1,9%	1 536 339	93,8%	1 638 016	56,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	71 008	2,5%	74 270	2,6%	56 274	1,9%	2 687 799	93,0%	2 889 352	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	44 833	100,0%	44 833	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	44 833	100,0%	44 833	100,0%

Contact Details

Municipal Manager	Adv Dineo Innocentia Mongwaaketse	018 389 0212
Chief Financial Officer	Mr Dikgang Thulo	018 389 0260

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAMUSA (NW393)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	222 867	231 406	35 977	16,1%	9 389	4,2%	37 232	16,1%	82 598	35,7%	25 383	50,7%	46,7%
Exchange Revenue													
Service charges - Electricity	37 279	37 279	10 346	27,8%	2 954	7,9%	6 646	17,8%	19 945	53,5%	3 490	38,3%	90,4%
Service charges - Water	7 534	8 063	1 903	25,3%	846	11,2%	1 691	21,0%	4 440	55,1%	943	38,7%	79,3%
Service charges - Waste Water Management	13 548	13 550	4 011	29,6%	1 409	10,4%	2 263	16,7%	7 683	56,7%	1 298	53,4%	74,4%
Service charges - Waste Management	10 059	10 939	3 081	30,6%	1 078	10,7%	1 809	16,5%	5 967	54,6%	1 043	40,8%	73,4%
Sale of Goods and Rendering of Services	933	1 087	202	21,6%	106	11,3%	163	15,0%	471	43,3%	212	62,2%	(23,1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 026	12 026	5 613	46,7%	1 908	15,9%	4 064	33,8%	11 586	96,3%	1 945	76,5%	108,9%
Interest earned from Current and Non Current Assets	188	363	93	49,2%	20	10,8%	50	13,7%	163	44,8%	55	23,9%	(9,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	720	755	182	25,3%	58	8,1%	123	16,2%	363	48,0%	114	45,3%	7,6%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	42 120	42 193	216	,5%	29	,1%	182	,4%	427	1,0%	303	26,9%	(40,0%)
Non-Exchange Revenue													
Property rates	18 321	18 321	9 037	49,3%	543	3,0%	1 076	5,9%	10 657	58,2%	1 016	58,2%	5,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 895	3 045	53	2,8%	19	1,0%	7	,2%	79	2,6%	28	30,1%	(75,1%)
Licences or permits	630	630	90	14,2%	68	10,8%	136	21,6%	294	46,6%	109	16,9%	24,7%
Transfer and subsidies - Operational	77 613	83 153	1 151	1,5%	350	,5%	19 022	22,9%	20 524	24,7%	14 826	58,4%	28,3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	233 378	250 266	64 988	27,8%	16 786	7,2%	42 157	16,8%	123 930	49,5%	37 220	38,4%	13,3%
Employee related costs	84 078	86 304	24 305	28,9%	7 737	9,2%	18 932	21,9%	50 974	59,1%	21 698	57,4%	(12,7%)
Remuneration of councillors	6 845	6 845	1 618	23,6%	539	7,9%	1 079	15,8%	3 237	47,3%	1 618	51,4%	(33,3%)
Bulk purchases - electricity	31 977	31 977	17 998	56,3%	3 432	10,7%	6 956	21,8%	28 386	88,8%	2 955	37,9%	135,4%
Inventory consumed	2 005	5 091	2 369	118,1%	(5)	(,2%)	(261)	(5,1%)	2 103	41,3%	998	33,8%	(126,1%)
Debt impairment	18 018	19 326	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	21 060	21 060	-	-	-	-	-	-	-	-	-	-	-
Interest	6 859	6 859	6 256	91,2%	2 320	33,8%	3 505	51,1%	12 081	176,1%	3 303	40,9%	6,1%
Contracted services	32 868	36 617	8 933	27,2%	1 404	4,3%	8 027	21,9%	18 363	50,2%	4 122	42,1%	94,7%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	14 465	14 465	-	-	-	-	-	-	-	-	-	-	-
Operational costs	15 203	21 723	3 509	23,1%	1 358	8,9%	3 918	18,0%	8 786	40,4%	2 525	29,5%	55,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(10 511)	(18 860)	(29 011)		(7 397)		(4 925)		(41 332)		(11 837)		
Transfers and subsidies - capital (monetary allocations)	19 531	19 531	2 573	13,2%	895	4,6%	4 835	24,8%	8 303	42,5%	98	9,5%	4 814,9%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	9 020	671	(26 438)		(6 502)		(90)		(33 030)		(11 738)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	9 020	671	(26 438)		(6 502)		(90)		(33 030)		(11 738)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	9 020	671	(26 438)		(6 502)		(90)		(33 030)		(11 738)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	9 020	671	(26 438)		(6 502)		(90)		(33 030)		(11 738)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	23 531	41 821	3 949	16,8%	501	2,1%	5 530	13,2%	9 980	23,9%	183	18,1%	2 917,1%
National Government	19 531	37 171	2 864	14,7%	-	-	5 159	13,9%	8 023	21,6%	-	18,3%	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	19 531	37 171	2 864	14,7%	-	-	5 159	13,9%	8 023	21,6%	-	18,3%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 000	4 650	1 085	27,1%	501	12,5%	371	8,0%	1 957	42,1%	183	13,6%	102,3%
Capital Expenditure Functional	23 531	43 101	3 949	16,8%	501	2,1%	5 530	12,8%	9 980	23,2%	183	15,4%	2 917,1%
Municipal governance and administration	4 000	4 850	1 085	27,1%	501	12,5%	371	7,6%	1 957	40,3%	183	9,1%	102,3%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 000	4 850	1 085	27,1%	501	12,5%	371	7,6%	1 957	40,3%	183	9,1%	102,3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	80	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	80	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 115	30 755	2 864	21,8%	-	-	4 464	14,5%	7 328	23,8%	-	-	(100,0%)
Planning and Development	-	13 651	-	-	-	-	2 875	21,1%	2 875	21,1%	-	-	(100,0%)
Road Transport	13 115	17 104	2 864	21,8%	-	-	1 589	9,3%	4 453	26,0%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	6 416	7 416	-	-	-	-	696	9,4%	696	9,4%	-	42,8%	(100,0%)
Energy sources	6 416	7 416	-	-	-	-	696	9,4%	696	9,4%	-	34,5%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	169 660	161 136	16 713	9,9%	13 187	7,8%	43 529	27,0%	73 430	45,6%	34 949	136,1%	24,6%
Property rates	13 741	(761)	1 367	10,0%	6 457	47,0%	814	(107,0%)	8 638	(1 135,3%)	1 424	467,2%	(42,9%)
Service charges	53 788	53 788	13 889	25,8%	4 512	8,4%	7 755	14,4%	26 156	48,6%	10 121	77,1%	(23,4%)
Other revenue	3 705	3 967	1 296	35,0%	2 185	59,0%	611	15,4%	4 093	103,2%	988	583,2%	(38,2%)
Transfers and Subsidies - Operational	78 707	84 247	160	,2%	33	-	18 309	21,7%	18 502	22,0%	17 709	2 829,6%	3,4%
Transfers and Subsidies - Capital	19 531	19 531	-	-	-	-	16 041	82,1%	16 041	82,1%	4 706	28,6%	240,9%
Interest	188	363	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(201 556)	(201 556)	(14 362)	7,1%	(2 611)	1,3%	(13 161)	6,5%	(30 135)	15,0%	(6 847)	9,2%	92,2%
Suppliers and employees	(194 697)	(194 697)	(14 362)	7,4%	(2 611)	1,3%	(13 161)	6,8%	(30 135)	15,5%	(6 847)	9,6%	92,2%
Finance charges	(6 859)	(6 859)	(0)	-	-	-	-	-	(0)	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(31 896)	(40 420)	2 351	(7,4%)	10 576	(33,2%)	30 368	(75,1%)	43 295	(107,1%)	28 102	(83,0%)	8,1%
Cash Flow from Investing Activities													
Receipts	42 120	42 120	216	,5%	29	,1%	181	,4%	426	1,0%	303	-	(40,4%)
Proceeds on disposal of PPE	42 120	42 120	216	,5%	29	,1%	181	,4%	426	1,0%	303	-	(40,4%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 600)	(5 600)	(5 252)	93,8%	(391)	7,0%	(8 725)	155,8%	(14 368)	256,6%	(1 188)	-	634,6%
Capital assets	(5 600)	(5 600)	(5 252)	93,8%	(391)	7,0%	(8 725)	155,8%	(14 368)	256,6%	(1 188)	-	634,6%
Net Cash from/(used) Investing Activities	36 520	36 520	(5 036)	(13,8%)	(362)	(1,0%)	(8 544)	(23,4%)	(13 942)	(38,2%)	(885)	-	865,8%
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	4 624	(3 900)	(2 685)	(58,1%)	10 214	220,9%	21 823	(559,5%)	29 352	(752,5%)	27 217	(73,8%)	(19,8%)
Cash/cash equivalents at the year begin:	43 649	43 649	(722)	(1,7%)	(39 075)	(89,5%)	(28 861)	(66,1%)	(722)	(1,7%)	44 026	37,0%	(165,6%)
Cash/cash equivalents at the year end:	48 273	39 749	(20 861)	(43,2%)	(28 861)	(59,8%)	(7 038)	(17,7%)	(7 038)	(17,7%)	71 243	(72,0%)	(109,9%)

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	860	1,2%	812	1,2%	787	1,1%	67 510	96,5%	69 969	15,8%	(58)	(,1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 063	7,9%	1 779	4,6%	1 506	3,9%	32 537	83,7%	38 884	8,8%	(16)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	550	1,3%	431	1,0%	365	,9%	39 896	96,7%	41 242	9,3%	(4)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 536	1,5%	1 442	1,4%	1 416	1,4%	95 137	95,6%	99 530	22,5%	(47)	-	-	-
Receivables from Exchange Transactions - Waste Management	1 198	1,7%	1 143	1,6%	1 126	1,6%	69 040	95,2%	72 508	16,4%	(33)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	-	-	-	-	-	1 563	100,0%	1 564	,4%	-	-	-	-
Interest on Arrear Debtor Accounts	2 110	1,8%	2 023	1,7%	1 999	1,7%	111 801	94,8%	117 932	26,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	15	2,1%	7	,9%	17	2,4%	672	94,5%	710	,2%	(17)	(2,4%)	-	-
Total By Income Source	9 333	2,1%	7 636	1,7%	7 215	1,6%	418 155	94,5%	442 338	100,0%	(174)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	809	2,1%	656	1,7%	607	1,6%	36 959	94,7%	39 031	8,8%	3	-	-	-
Commercial	2 039	10,3%	1 079	5,4%	863	4,4%	15 872	79,9%	19 873	4,5%	-	-	-	-
Households	6 485	1,7%	5 901	1,5%	5 725	1,5%	365 324	95,3%	383 434	86,7%	(177)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	9 333	2,1%	7 636	1,7%	7 215	1,6%	418 155	94,5%	442 338	100,0%	(174)	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	4 042	9,0%	4 123	9,2%	3 958	8,8%	32 878	73,1%	45 000	12,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 422	3,2%	3 263	1,0%	8 663	2,6%	307 775	93,2%	330 122	88,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	14 463	3,9%	7 386	2,0%	12 621	3,4%	340 652	90,8%	375 122	100,0%

Contact Details

Municipal Manager	Mr Rantsho Gincane	053 963 1331
Chief Financial Officer	Mr Sello Mokwepa (Acting)	053 963 1331

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	620 069	593 139	194 115	31,3%	170 499	27,5%	151 471	25,5%	516 084	87,0%	183 305	79,8%	(17,4%)
Exchange Revenue													
Service charges - Electricity	86 184	66 806	15 596	18,1%	15 456	17,9%	14 728	22,0%	45 779	68,5%	42 340	67,3%	(65,2%)
Service charges - Water	74 400	51 336	13 111	17,6%	12 633	17,0%	13 793	26,9%	39 537	77,0%	19 693	56,5%	(30,0%)
Service charges - Waste Water Management	40 041	40 041	10 154	25,4%	9 759	24,4%	9 115	22,8%	29 028	72,5%	9 417	74,3%	(3,2%)
Service charges - Waste Management	19 035	19 947	5 136	27,0%	4 838	25,4%	4 507	22,6%	14 481	72,6%	4 744	74,3%	(5,0%)
Sale of Goods and Rendering of Services	18	18	109	625,1%	171	979,1%	99	563,3%	379	2 167,5%	120	5,3%	(18,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	127 557	140 809	33 536	26,3%	36 941	29,0%	34 706	24,6%	105 183	74,7%	29 034	65,4%	19,5%
Interest earned from Current and Non Current Assets	810	810	-	-	-	-	-	-	-	-	13	4,1%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	10	-	17	-	12	-	39	-	2	-	691,7%
Rental from Fixed Assets	300	342	77	25,6%	94	31,3%	83	24,2%	253	74,1%	91	93,1%	(8,7%)
Licence and permits	13 313	13 313	29	,2%	28	,2%	15	,1%	72	,5%	18	,3%	(16,8%)
Operational Revenue	115	360	84	73,0%	107	93,1%	122	33,8%	313	86,9%	61	145,6%	99,8%
Non-Exchange Revenue													
Property rates	75 793	75 793	18 529	24,4%	19 643	25,9%	18 868	24,9%	57 040	75,3%	17 968	75,0%	5,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 700	5 700	27	,5%	95	1,7%	54	,9%	176	3,1%	45	,8%	19,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	176 803	177 864	92 221	52,2%	64 853	36,7%	49 174	27,6%	206 248	116,0%	55 318	116,3%	(11,1%)
Interest	-	-	5 496	-	5 865	-	6 195	-	17 557	-	4 440	-	39,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	585 451	569 637	68 415	11,7%	96 390	16,5%	71 812	12,6%	236 616	41,5%	62 373	32,5%	15,1%
Employee related costs	123 482	126 584	26 364	21,4%	27 652	22,4%	26 484	20,9%	80 500	63,6%	25 061	60,9%	5,7%
Remuneration of councillors	9 785	10 436	2 176	22,2%	2 177	22,2%	2 214	21,2%	6 567	62,9%	2 350	76,4%	(5,8%)
Bulk purchases - electricity	68 587	58 299	15 850	23,1%	20 490	29,9%	11 648	20,0%	47 989	82,3%	14 806	72,8%	(21,3%)
Inventory consumed	120 554	104 136	14 903	12,4%	32 629	27,1%	18 828	18,1%	66 360	63,7%	5 846	18,2%	222,1%
Debt impairment	145 042	135 042	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	55 949	55 949	-	-	-	-	-	-	-	-	-	-	-
Interest	5 126	8 738	1 015	19,8%	3 350	65,4%	1 312	15,0%	5 678	65,0%	1 663	68,7%	(21,1%)
Contracted services	23 383	32 388	6 119	26,2%	6 672	28,5%	3 342	10,3%	16 133	49,8%	4 234	46,1%	(21,1%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	0	0	-	-	-	-	-	-	-	-	-	-	-
Operational costs	33 543	38 065	1 987	5,9%	3 420	10,2%	7 982	21,0%	13 389	35,2%	8 414	37,3%	(5,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	34 618	23 502	125 700		74 109		79 659		279 468		120 932		
Transfers and subsidies - capital (monetary allocations)	32 440	73 673	11 043	34,0%	20 000	61,7%	12 500	17,0%	43 543	59,1%	3 680	47,7%	239,7%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	67 058	97 175	136 743		94 109		92 159		323 011		124 612		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	67 058	97 175	136 743		94 109		92 159		323 011		124 612		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	67 058	97 175	136 743		94 109		92 159		323 011		124 612		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	67 058	97 175	136 743		94 109		92 159		323 011		124 612		

Part 2: Capital Revenue and Expenditure

	2022/23											Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	94 260	89 903	17 655	18,7%	18 861	20,0%	9 967	11,1%	46 483	51,7%	13 939	54,4%	(28,5%)
National Government	77 787	73 450	17 633	22,7%	18 138	23,3%	9 630	13,1%	45 401	61,8%	13 230	58,4%	(27,2%)
Provincial Government	390	190	-	-	-	-	90	47,3%	90	47,3%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	78 177	73 640	17 633	22,6%	18 138	23,2%	9 720	13,2%	45 490	61,8%	13 230	58,3%	(26,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 083	16 263	21	,1%	724	4,5%	247	1,5%	992	6,1%	709	18,9%	(65,2%)
Capital Expenditure Functional	94 260	89 903	17 655	18,7%	18 861	20,0%	9 967	11,1%	46 483	51,7%	13 939	54,4%	(28,5%)
Municipal governance and administration	13 208	12 508	21	,2%	724	5,5%	226	1,8%	971	7,8%	147	30,2%	53,5%
Executive and Council	908	908	15	1,6%	466	51,3%	135	14,8%	615	67,8%	21	27,0%	540,7%
Finance and administration	12 300	11 600	7	,1%	258	2,1%	91	,8%	356	3,1%	126	46,6%	(27,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 340	2 140	-	-	-	-	111	5,2%	111	5,2%	1 195	60,6%	(90,7%)
Community and Social Services	1 890	1 690	-	-	-	-	90	5,3%	90	5,3%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	1 132	68,8%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	450	450	-	-	-	-	21	4,7%	21	4,7%	63	31,5%	(66,3%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	31 354	32 628	9 004	28,7%	9 911	31,6%	674	2,1%	19 590	60,0%	2 327	38,0%	(71,0%)
Planning and Development	0	30	-	-	-	-	-	-	-	-	-	-	-
Road Transport	31 354	32 598	9 004	28,7%	9 911	31,6%	674	2,1%	19 590	60,1%	2 327	38,0%	(71,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	47 358	42 627	8 629	18,2%	8 226	17,4%	8 956	21,0%	25 811	60,6%	10 270	64,2%	(12,8%)
Energy sources	136	127	97	71,3%	-	-	-	-	97	76,7%	374	21,1%	(100,0%)
Water Management	35 000	25 164	5 154	14,7%	4 947	14,1%	6 461	25,7%	16 562	65,8%	4 925	70,4%	31,2%
Waste Water Management	11 088	17 336	3 378	30,5%	3 279	29,6%	2 495	14,4%	9 152	52,8%	4 473	66,0%	(44,2%)
Waste Management	1 133	-	-	-	-	-	-	-	-	-	499	21,7%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	335 441	386 305	137 363	41,0%	115 012	34,3%	101 639	26,3%	354 014	91,6%	105 428	59,6%	(3,6%)
Property rates	-	-	4 460	-	4 719	-	6 534	-	15 713	-	4 491	-	45,5%
Service charges	125 008	125 008	17 457	14,0%	18 282	14,6%	17 971	14,4%	53 710	43,0%	16 972	37,7%	5,9%
Other revenue	(95 070)	(44 205)	43 471	(45,7%)	34 102	(35,9%)	33 750	(76,3%)	111 322	(251,8%)	81 152	104,7%	(58,4%)
Transfers and Subsidies - Operational	219 786	219 786	71 976	32,7%	57 909	26,3%	43 384	19,7%	173 269	78,8%	463	2,3%	9 270,2%
Transfers and Subsidies - Capital	31 283	31 283	-	-	-	-	-	-	-	-	2 350	7,5%	(100,0%)
Interest	54 433	54 433	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(567 484)	(652 823)	(74 002)	13,0%	(49 644)	8,7%	(15 121)	2,3%	(138 768)	21,3%	(43 900)	13,8%	(65,6%)
Suppliers and employees	(567 484)	(652 823)	(74 002)	13,0%	(49 644)	8,7%	(15 121)	2,3%	(138 768)	21,3%	(43 900)	13,8%	(65,6%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(232 043)	(266 517)	63 361	(27,3%)	65 367	(28,2%)	86 517	(32,5%)	215 246	(80,8%)	61 528	(393,1%)	40,6%
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	(94 260)	(94 260)	(17 655)	18,7%	(18 861)	20,0%	(9 967)	10,6%	(46 483)	49,3%	(13 939)	54,4%	(28,5%)
Capital assets	(94 260)	(94 260)	(17 655)	18,7%	(18 861)	20,0%	(9 967)	10,6%	(46 483)	49,3%	(13 939)	54,4%	(28,5%)
Net Cash from/(used) Investing Activities	(94 260)	(94 260)	(17 655)	18,7%	(18 861)	20,0%	(9 967)	10,6%	(46 483)	49,3%	(13 939)	54,4%	(28,5%)
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	(326 303)	(360 777)	45 707	(14,0%)	46 506	(14,3%)	76 550	(21,2%)	168 763	(46,8%)	47 589	(190,9%)	60,9%
Cash/cash equivalents at the year begin:	-	-	34 809	-	71 934	-	118 440	-	34 809	-	275 716	(101,5%)	(57,0%)
Cash/cash equivalents at the year end:	(326 303)	(360 777)	71 934	(22,0%)	118 440	(36,3%)	194 990	(54,0%)	194 990	(54,0%)	323 305	(137,5%)	(39,7%)

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	5 959	,8%	5 505	,7%	5 120	,7%	735 125	97,8%	751 708	31,3%	887 270	118,0%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 057	7,2%	4 419	5,2%	2 060	2,4%	71 803	85,1%	84 339	3,5%	93 981	111,4%	-	-
Receivables from Non-exchange Transactions - Property Rates	6 065	2,6%	5 231	2,2%	4 973	2,1%	216 750	93,0%	233 019	9,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 029	,9%	3 238	,9%	3 155	,9%	336 918	97,3%	346 341	14,4%	409 076	118,1%	-	-
Receivables from Exchange Transactions - Waste Management	1 518	,9%	1 632	,9%	1 591	,9%	172 598	97,3%	177 339	7,4%	210 184	118,5%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	13 899	1,7%	13 777	1,7%	13 333	1,7%	766 944	94,9%	807 953	33,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	115	2,9%	52	1,3%	47	1,2%	3 765	94,6%	3 980	,2%	3 749	94,2%	-	-
Total By Income Source	36 642	1,5%	33 854	1,4%	30 279	1,3%	2 303 905	95,8%	2 404 680	100,0%	1 604 261	66,7%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 276	8,3%	742	4,8%	470	3,1%	12 852	83,8%	15 941	,6%	6 901	45,0%	-	-
Commercial	5 611	4,6%	4 367	3,6%	2 326	1,9%	109 144	89,9%	121 448	5,1%	92 248	76,0%	-	-
Households	29 756	1,3%	28 745	1,3%	27 482	1,2%	2 181 909	96,2%	2 267 891	94,3%	1 505 112	66,4%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	36 642	1,5%	33 854	1,4%	30 279	1,3%	2 303 905	95,8%	2 404 680	100,0%	1 604 261	66,7%	-	-

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	-	-	-	-	77 818	100,0%	-	-	77 818	15,0%
Bulk Water	109 620	40,2%	4 146	1,5%	153 446	56,3%	5 471	2,0%	272 683	52,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	721	9,8%	-	-	-	-	6 605	90,2%	7 326	1,4%
Auditor-General	-	-	-	-	-	-	1 523	100,0%	1 523	,3%
Other	53 174	33,1%	4 449	2,8%	4 146	2,6%	98 854	61,5%	160 624	30,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	163 514	31,4%	8 596	1,7%	235 410	45,3%	112 454	21,6%	519 973	100,0%

Contact Details

Municipal Manager	Mrs Nokuthula Mbonani	018 596 1074
Chief Financial Officer	Mr Ariel Madisha	018 596 3025

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MORETELE (NW371)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	565 419	592 451	218 896	38,7%	182 961	32,4%	142 157	24,0%	544 015	91,8%	144 353	91,7%	(1,5%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	33 983	36 890	9 195	27,1%	8 600	25,3%	7 027	19,0%	24 822	67,3%	8 976	78,0%	(21,7%)
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	24 762	27 908	6 577	26,6%	6 082	24,6%	4 834	17,3%	17 492	62,7%	5 496	75,6%	(12,0%)
Sale of Goods and Rendering of Services	1 079	1 079	57	5,3%	84	7,7%	141	13,1%	282	26,1%	119	222,0%	19,2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 672	15 153	3 159	23,1%	3 293	24,1%	3 402	22,4%	9 853	65,0%	3 768	98,5%	(9,7%)
Interest earned from Current and Non Current Assets	12 689	28 013	5 859	46,2%	8 397	66,2%	8 383	29,9%	22 638	80,8%	3 108	53,3%	169,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	174	174	36	20,9%	60	34,5%	30	17,2%	127	72,7%	33	80,7%	(9,0%)
Licence and permits	1 096	1 096	77	7,0%	207	18,9%	177	16,1%	461	42,0%	175	89,3%	1,1%
Operational Revenue	151	151	63	42,0%	13	8,3%	2	1,6%	78	51,8%	20	72,0%	(87,6%)
Non-Exchange Revenue													
Property rates	20 100	21 087	4 186	20,8%	4 122	20,5%	3 933	18,7%	12 242	58,1%	4 271	73,2%	(7,9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 661	1 661	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	456 052	456 091	188 853	41,4%	151 261	33,2%	113 387	24,9%	453 501	99,4%	118 389	95,2%	(4,2%)
Interest	-	3 148	834	-	843	-	841	26,7%	2 519	80,0%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	562 149	674 385	146 759	26,1%	85 374	15,2%	106 426	15,8%	338 559	50,2%	110 698	57,6%	(3,9%)
Employee related costs	172 918	172 918	36 135	20,9%	37 611	21,8%	36 126	20,9%	109 873	63,5%	34 026	61,9%	6,2%
Remuneration of councillors	23 284	24 284	8 731	37,5%	7 919	34,0%	7 582	31,2%	24 232	99,8%	7 480	103,4%	1,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	52 700	53 592	36 270	68,8%	(21 713)	(41,2%)	13 220	24,7%	27 777	51,8%	24 097	71,5%	(45,1%)
Debt impairment	-	69 251	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	50 000	107 495	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	148 528	173 412	44 356	29,9%	41 316	27,8%	36 022	20,8%	121 694	70,2%	32 954	72,1%	9,3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	51 239	-	-	-	-	-	-	-	-	-	-	9,5%	-
Operational costs	63 481	73 433	21 267	33,5%	20 241	31,9%	13 476	18,4%	54 984	74,9%	12 140	77,6%	11,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 270	(81 934)	72 137		97 587		35 732		205 455		33 655		
Transfers and subsidies - capital (monetary allocations)	161 784	152 572	66 749	41,3%	40 217	24,9%	10 950	7,2%	117 916	77,3%	53 397	60,3%	(79,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	165 054	70 638	138 886		137 804		46 681		323 372		87 051		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	165 054	70 638	138 886		137 804		46 681		323 372		87 051		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	165 054	70 638	138 886		137 804		46 681		323 372		87 051		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	165 054	70 638	138 886		137 804		46 681		323 372		87 051		

Part 2: Capital Revenue and Expenditure

	2023/24									2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	190 134	199 543	63 692	33,5%	39 543	20,8%	15 609	7,8%	118 844	59,6%	47 789	43,7%	(67,3%)
National Government	161 784	152 572	60 790	37,6%	35 003	21,6%	10 016	6,6%	105 810	69,4%	46 936	50,4%	(78,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	161 784	152 572	60 790	37,6%	35 003	21,6%	10 016	6,6%	105 810	69,4%	46 936	50,4%	(78,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 350	46 971	2 902	10,2%	4 540	16,0%	5 593	11,9%	13 034	27,7%	853	7,7%	556,0%
Capital Expenditure Functional	190 134	199 543	63 692	33,5%	39 543	20,8%	15 609	7,8%	118 844	59,6%	47 789	43,7%	(67,3%)
Municipal governance and administration	6 200	7 420	-	-	2 852	46,0%	-	-	2 852	38,4%	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 200	7 420	-	-	2 852	46,0%	-	-	2 852	38,4%	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 850	2 000	-	-	50	2,7%	-	-	50	2,5%	820	9,1%	(100,0%)
Community and Social Services	850	1 000	-	-	50	5,9%	-	-	50	5,0%	820	9,1%	(100,0%)
Sport And Recreation	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 869	38 677	6 137	28,1%	693	3,2%	4 402	11,4%	11 232	29,0%	6 787	31,6%	(35,1%)
Planning and Development	5 100	5 100	2 200	43,1%	-	-	1 041	20,4%	3 241	63,6%	287	39,5%	262,9%
Road Transport	16 769	33 577	3 937	23,5%	693	4,1%	3 361	10,0%	7 990	23,8%	6 500	30,9%	(48,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	160 215	151 446	57 555	35,9%	35 948	22,4%	11 207	7,4%	104 710	69,1%	40 182	56,6%	(72,1%)
Energy sources	10 329	16 329	912	8,8%	3 205	31,0%	3 520	21,6%	7 637	46,8%	2 119	73,6%	66,1%
Water Management	124 887	110 117	51 316	41,1%	22 358	17,9%	5 788	5,3%	79 462	72,2%	35 640	62,1%	(83,8%)
Waste Water Management	25 000	25 000	5 327	21,3%	10 385	41,5%	1 899	7,6%	17 611	70,4%	2 422	33,7%	(21,6%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	657 353	678 088	290 907	44,3%	202 399	30,8%	132 558	19,5%	625 864	92,3%	246 678	88,8%	(46,3%)
Property rates	8 168	20 670	1	-	9 125	111,7%	879	4,3%	10 005	48,4%	1 774	59,2%	(50,4%)
Service charges	14 498	16 581	90	,6%	209	1,4%	206	1,2%	505	3,0%	98	1,9%	111,3%
Other revenue	4 162	4 162	234	5,6%	376	9,0%	7 351	176,6%	7 961	191,3%	2 371	947,1%	210,1%
Transfers and Subsidies - Operational	456 052	456 091	188 294	41,3%	147 771	32,4%	112 812	24,7%	448 877	98,4%	116 931	95,2%	(3,5%)
Transfers and Subsidies - Capital	161 784	152 572	102 288	63,2%	44 918	27,8%	11 310	7,4%	158 516	103,9%	125 505	82,4%	(91,0%)
Interest	12 689	28 013	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(460 910)	(497 639)	145 482	(31,6%)	(12 398)	2,7%	(25 945)	5,2%	107 140	(21,5%)	(32 629)	22,1%	(20,5%)
Suppliers and employees	(460 910)	(497 639)	145 482	(31,6%)	(12 398)	2,7%	(25 945)	5,2%	107 140	(21,5%)	(32 629)	22,1%	(20,5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	196 443	180 449	436 390	222,1%	190 001	96,7%	106 613	59,1%	733 004	406,2%	214 048	230,6%	(50,2%)
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	(190 134)	(199 543)	(69 524)	36,6%	(41 457)	21,8%	(15 777)	7,9%	(126 757)	63,5%	(49 286)	48,0%	(68,0%)
Capital assets	(190 134)	(199 543)	(69 524)	36,6%	(41 457)	21,8%	(15 777)	7,9%	(126 757)	63,5%	(49 286)	48,0%	(68,0%)
Net Cash from/(used) Investing Activities	(190 134)	(199 543)	(69 524)	36,6%	(41 457)	21,8%	(15 777)	7,9%	(126 757)	63,5%	(49 286)	48,0%	(68,0%)
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	6 309	(19 094)	366 866	5 815,0%	148 545	2 354,5%	90 836	(475,7%)	606 247	(3 175,0%)	164 762	(2 501,3%)	(44,9%)
Cash/cash equivalents at the year begin:	244 619	271 718	272 164	111,3%	638 594	261,1%	787 123	289,7%	272 164	100,2%	214 827	-	266,4%
Cash/cash equivalents at the year end:	250 928	252 624	638 586	254,5%	787 142	313,7%	877 959	347,5%	877 959	347,5%	332 017	118,6%	164,4%

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 159	1,2%	3 146	1,2%	3 145	1,2%	262 044	96,5%	271 494	42,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	987	,9%	980	,9%	876	,8%	111 158	97,5%	114 001	18,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 231	1,2%	2 222	1,2%	2 221	1,2%	183 113	96,5%	189 787	30,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 427	1,4%	1 412	1,4%	1 403	1,4%	98 641	95,9%	102 884	16,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(47 701)	105,6%	-	-	-	-	2 516	(5,6%)	(45 185)	(7,1%)	-	-	-	-
Total By Income Source	(39 897)	(6,3%)	7 760	1,2%	7 646	1,2%	657 471	103,9%	632 981	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(37 180)	(120,3%)	618	2,0%	616	2,0%	66 849	216,3%	30 903	4,9%	-	-	-	-
Commercial	336	1,5%	375	1,7%	271	1,2%	21 205	95,6%	22 186	3,5%	-	-	-	-
Households	(3 095)	(5,%)	6 725	1,2%	6 716	1,2%	562 713	98,2%	573 059	90,5%	-	-	-	-
Other	43	,6%	43	,6%	43	,6%	6 704	98,1%	6 833	1,1%	-	-	-	-
Total By Customer Group	(39 897)	(6,3%)	7 760	1,2%	7 646	1,2%	657 471	103,9%	632 981	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	476	6,4%	26	,3%	-	-	6 990	93,3%	7 493	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	476	6,4%	26	,3%	-	-	6 990	93,3%	7 493	100,0%

Contact Details

Municipal Manager	Mr Sipho Ngwenya	014 555 1332
Chief Financial Officer	Ms Boitumelo Sathekge	012 716 1000

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 077 484	1 078 189	349 373	32,4%	298 883	27,7%	267 225	24,8%	915 482	84,9%	275 463	85,4%	(3,0%)
Exchange Revenue													
Service charges - Electricity	-	-	(2 477)	-	(1)	-	2 479	-	-	-	-	-	(100,0%)
Service charges - Water	222 520	222 560	44 791	20,1%	48 026	21,6%	51 313	23,1%	144 130	64,8%	59 567	57,9%	(13,9%)
Service charges - Waste Water Management	6 036	6 036	1 234	20,4%	1 093	18,1%	1 427	23,6%	3 755	62,2%	1 029	47,9%	38,7%
Service charges - Waste Management	12 277	12 277	3 194	26,0%	3 161	25,8%	3 155	25,7%	9 510	77,5%	2 963	77,3%	6,5%
Sale of Goods and Rendering of Services	520	520	168	32,3%	302	58,1%	195	37,6%	665	127,9%	81	45,9%	142,3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	60 636	60 636	11 378	18,8%	11 988	19,8%	12 694	20,9%	36 061	59,5%	18 246	90,5%	(30,4%)
Interest earned from Current and Non Current Assets	6 251	6 251	4 133	66,1%	1 519	24,3%	3 617	57,9%	9 269	148,3%	2 758	123,2%	31,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	188	188	26	13,8%	34	18,2%	28	14,7%	88	46,8%	64	100,5%	(56,6%)
Licence and permits	2 000	2 000	254	12,7%	289	14,5%	229	11,5%	772	38,6%	89	4,5%	156,9%
Operational Revenue	1 205	1 205	526	43,6%	702	58,2%	368	30,5%	1 596	132,4%	833	136,0%	(55,8%)
Non-Exchange Revenue													
Property rates	154 525	154 525	36 715	23,8%	37 911	24,5%	38 012	24,6%	112 638	72,9%	26 580	78,7%	43,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 000	2 000	-	-	-	-	1 062	53,1%	1 062	53,1%	-	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	581 763	582 428	240 338	41,3%	185 003	31,8%	143 419	24,6%	568 760	97,7%	154 971	98,4%	(7,5%)
Interest	27 562	27 562	9 094	33,0%	8 855	32,1%	9 228	33,5%	27 177	98,6%	8 284	87,4%	11,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 212 358	1 223 683	946 808	78,1%	270 131	22,3%	(233 206)	(19,1%)	983 733	80,4%	241 609	67,9%	(196,5%)
Employee related costs	296 872	294 603	75 619	25,5%	75 873	25,6%	76 609	26,0%	228 100	77,4%	57 317	71,3%	33,7%
Remuneration of councillors	27 597	27 597	5 322	19,3%	6 100	22,1%	8 869	32,1%	20 291	73,5%	6 295	72,7%	40,9%
Bulk purchases - electricity	25 000	25 000	7 592	30,4%	8 962	35,8%	10 155	40,6%	26 709	106,8%	7 503	110,8%	35,3%
Inventory consumed	150 155	150 155	5 276	3,5%	63 636	42,4%	56 470	37,6%	125 382	83,5%	67 621	109,5%	(16,5%)
Debt impairment	328 721	328 721	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	155 041	155 041	-	-	45 318	29,2%	55 263	35,6%	100 581	64,9%	26 806	65,3%	106,2%
Interest	5 600	8 900	25	,5%	1 712	30,6%	1 015	11,4%	2 753	30,9%	548	35,3%	85,3%
Contracted services	140 090	140 400	27 112	19,4%	48 622	34,7%	37 205	26,5%	112 940	80,4%	35 573	79,0%	4,6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	805 298	-	1 345	-	(503 885)	-	302 757	-	22 027	41,3%	(2 387,6%)
Operational costs	83 281	93 266	20 564	24,7%	18 562	22,3%	25 093	26,9%	64 219	68,9%	17 919	66,5%	40,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(134 874)	(145 494)	(597 434)		28 752		500 431		(68 251)		33 854		
Transfers and subsidies - capital (monetary allocations)	236 841	223 789	39 017	16,5%	83 823	35,4%	19 053	8,5%	141 893	63,4%	122 099	55,7%	(84,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	101 967	78 296	(558 417)		112 575		519 484		73 642		155 953		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	101 967	78 296	(558 417)		112 575		519 484		73 642		155 953		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	101 967	78 296	(558 417)		112 575		519 484		73 642		155 953		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	101 967	78 296	(558 417)		112 575		519 484		73 642		155 953		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	244 591	231 793	36 273	14,8%	72 154	29,5%	43 451	18,7%	151 878	65,5%	53 205	56,9%	(18,3%)
National Government	236 841	223 789	36 220	15,3%	71 994	30,4%	42 678	19,1%	150 892	67,4%	53 170	58,1%	(19,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	236 841	223 789	36 220	15,3%	71 994	30,4%	42 678	19,1%	150 892	67,4%	53 170	58,1%	(19,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 750	8 004	53	,7%	160	2,1%	772	9,7%	986	12,3%	35	9,3%	2 094,3%
Capital Expenditure Functional	244 591	231 793	36 273	14,8%	72 154	29,5%	43 451	18,7%	151 878	65,5%	53 205	56,9%	(18,3%)
Municipal governance and administration	6 000	6 554	53	,9%	160	2,7%	718	11,0%	931	14,2%	-	-	(100,0%)
Executive and Council	-	2 054	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 000	4 500	53	,9%	160	2,7%	718	16,0%	931	20,7%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 750	1 450	-	-	-	-	55	3,8%	55	3,8%	4 285	59,6%	(98,7%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	750	1 250	-	-	-	-	55	4,4%	55	4,4%	4 285	62,6%	(98,7%)
Public Safety	1 000	200	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	60 826	55 718	8 434	13,9%	22 264	36,6%	5 682	10,2%	36 380	65,3%	12 305	67,8%	(53,8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	1 175	87,0%	(100,0%)
Road Transport	60 826	55 718	8 434	13,9%	22 264	36,6%	5 682	10,2%	36 380	65,3%	11 129	67,2%	(48,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	176 015	168 071	27 786	15,8%	49 730	28,3%	36 996	22,0%	114 512	68,1%	36 615	54,6%	1,0%
Energy sources	4 000	5 142	-	-	3 406	85,1%	372	7,2%	3 778	73,5%	2 081	58,2%	(82,1%)
Water Management	155 754	157 929	27 786	17,8%	45 803	29,4%	36 624	23,2%	110 213	69,8%	32 483	50,9%	12,7%
Waste Water Management	10 000	5 000	-	-	522	5,2%	-	-	522	10,4%	2 427	72,4%	(100,0%)
Waste Management	6 261	-	-	-	-	-	-	-	-	-	(375)	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	980 933	980 933	223 736	22,8%	520 624	53,1%	414 571	42,3%	1 158 931	118,1%	985 928	108,5%	(58,0%)
Property rates	80 353	80 353	10 673	13,3%	42 508	52,9%	12 099	15,1%	65 280	81,2%	13 972	110,2%	(13,4%)
Service charges	69 811	69 811	18 643	26,7%	23 663	33,9%	23 102	33,1%	65 408	93,7%	30 170	190,3%	(23,4%)
Other revenue	5 913	5 913	(70 138)	(1 186,2%)	157 477	2 663,2%	126 516	2 139,6%	213 855	3 616,7%	688 714	6 799,8%	(81,6%)
Transfers and Subsidies - Operational	581 763	581 763	240 426	41,3%	184 778	31,8%	142 012	24,4%	567 216	97,5%	155 543	30,3%	(8,7%)
Transfers and Subsidies - Capital	236 841	236 841	20 000	8,4%	110 679	46,7%	107 224	45,3%	237 903	100,4%	94 770	89,7%	13,1%
Interest	6 251	6 251	4 133	66,1%	1 519	24,3%	3 617	57,9%	9 269	148,3%	2 758	153,3%	31,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(728 596)	(728 596)	79 331	(10,9%)	75 635	(10,4%)	81 454	(11,2%)	236 421	(32,4%)	(17 407)	(23,5%)	(568,0%)
Suppliers and employees	(728 596)	(728 596)	79 331	(10,9%)	75 635	(10,4%)	81 454	(11,2%)	236 421	(32,4%)	(17 407)	(23,5%)	(568,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	252 337	252 337	303 068	120,1%	596 259	236,3%	496 025	196,6%	1 395 352	553,0%	968 521	448,2%	(48,8%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	387	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	387	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(244 591)	(244 591)	(36 273)	14,8%	(72 154)	29,5%	(43 451)	17,8%	(151 878)	62,1%	(53 205)	54,5%	(18,3%)
Capital assets	(244 591)	(244 591)	(36 273)	14,8%	(72 154)	29,5%	(43 451)	17,8%	(151 878)	62,1%	(53 205)	54,5%	(18,3%)
Net Cash from/(used) Investing Activities	(244 591)	(244 591)	(36 273)	14,8%	(72 154)	29,5%	(43 451)	17,8%	(151 878)	62,1%	(52 818)	54,3%	(17,7%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	(254)	-	193	-	(61)	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	(254)	-	193	-	(61)	-	-	-	(100,0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(12 820)	(12 820)	(810)	6,3%	(2 845)	22,2%	(225)	1,8%	(3 880)	30,3%	(221)	20,5%	1,8%
Repayment of borrowing	(12 820)	(12 820)	(810)	6,3%	(2 845)	22,2%	(225)	1,8%	(3 880)	30,3%	(221)	20,5%	1,8%
Net Cash from/(used) Financing Activities	(12 820)	(12 820)	(810)	6,3%	(3 099)	24,2%	(32)	,3%	(3 941)	30,7%	(221)	20,5%	(85,4%)
Net Increase/(Decrease) in cash held	(5 074)	(5 074)	265 984	(5 242,3%)	521 006	(10 268,5%)	452 542	(8 919,2%)	1 239 532	(24 430,0%)	915 481	16 482,9%	(50,6%)
Cash/cash equivalents at the year begin:	68 734	68 734	38 843	56,5%	304 839	443,5%	825 845	1 201,5%	38 843	56,5%	137 047	37,8%	502,6%
Cash/cash equivalents at the year end:	63 660	63 660	304 839	478,9%	825 845	1 297,3%	1 278 388	2 008,2%	1 278 388	2 008,2%	1 052 529	1 015,9%	21,5%

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	42 443	6,2%	21 287	3,1%	18 533	2,7%	601 032	88,0%	683 295	47,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 890	5,1%	10 554	2,5%	10 510	2,5%	382 737	89,9%	425 691	29,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 032	9,9%	539	5,2%	302	2,9%	8 568	82,1%	10 441	,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 390	7,4%	1 193	3,7%	1 189	3,7%	27 321	85,1%	32 093	2,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	14 652	5,7%	7 196	2,8%	8 339	3,2%	226 974	88,3%	257 161	17,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	404	1,2%	123	,4%	120	,4%	32 107	98,0%	32 754	2,3%	-	-	-	-
Total By Income Source	82 810	5,7%	40 892	2,8%	38 993	2,7%	1 278 738	88,7%	1 441 434	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	17 587	5,6%	7 736	2,5%	9 179	2,9%	278 822	89,0%	313 324	21,7%	-	-	-	-
Commercial	26 954	7,2%	13 860	3,7%	11 755	3,1%	323 773	86,0%	376 342	26,1%	-	-	-	-
Households	38 119	5,1%	19 225	2,6%	17 989	2,4%	668 021	89,9%	743 354	51,6%	-	-	-	-
Other	150	1,8%	72	,9%	69	,8%	8 122	96,5%	8 413	,6%	-	-	-	-
Total By Customer Group	82 810	5,7%	40 892	2,8%	38 993	2,7%	1 278 738	88,7%	1 441 434	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17 208	96,4%	-	-	649	3,6%	-	-	17 857	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	17 208	96,4%	-	-	649	3,6%	-	-	17 857	100,0%

Contact Details

Municipal Manager	Mr Mokopane V Letsolo	014 555 1307
Chief Financial Officer	Mr Mzwandile Mkhize	014 555 1332

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	412 625	414 612	40 625	9,8%	167 609	40,6%	123 277	29,7%	331 511	80,0%	89 747	58,0%	37,4%
Exchange Revenue													
Service charges - Electricity	158 121	158 121	8 940	5,7%	53 075	33,6%	39 196	24,8%	101 212	64,0%	28 648	52,2%	36,3%
Service charges - Water	29 260	29 260	651	2,2%	12 598	43,1%	8 326	28,5%	21 575	73,7%	7 812	70,6%	6,6%
Service charges - Waste Water Management	20 193	20 193	605	3,0%	12 481	61,8%	6 994	34,6%	20 081	99,4%	6 342	72,3%	10,3%
Service charges - Waste Management	16 516	16 516	547	3,3%	11 880	71,9%	6 533	39,6%	18 959	114,8%	5 784	72,5%	12,9%
Sale of Goods and Rendering of Services	1 308	1 308	309	23,6%	867	66,3%	322	24,6%	1 498	114,5%	272	41,4%	18,4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	32 247	32 247	384	1,2%	16 515	51,2%	9 332	28,9%	26 231	81,3%	8 827	73,6%	5,7%
Interest earned from Current and Non Current Assets	1 264	1 264	26	2,0%	254	20,1%	334	26,4%	613	48,5%	102	38,3%	227,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 996	1 996	190	9,5%	872	43,7%	547	27,4%	1 609	80,6%	491	74,3%	11,3%
Licence and permits	21	21	-	-	661	3 155,8%	419	2 001,4%	1 080	5 157,2%	57	6%	633,0%
Operational Revenue	1 324	1 324	142	10,7%	386	29,2%	434	32,8%	962	72,7%	258	53,5%	68,3%
Non-Exchange Revenue													
Property rates	59 154	59 154	193	,3%	27 109	45,8%	12 312	20,8%	39 613	67,0%	10 823	60,0%	13,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 828	8 828	34	,4%	532	6,0%	289	3,3%	854	9,7%	81	5,3%	258,5%
Licences or permits	1 288	1 288	-	-	1	,1%	-	-	1	,1%	-	-	-
Transfer and subsidies - Operational	72 438	74 425	28 522	39,4%	24 171	33,4%	35 490	47,7%	88 184	118,5%	17 810	93,6%	99,3%
Interest	8 667	8 667	83	1,0%	6 208	71,6%	2 750	31,7%	9 041	104,3%	2 440	106,5%	12,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	570 434	757 782	32 265	5,7%	255 670	44,8%	123 034	16,2%	410 969	54,2%	84 116	60,6%	46,3%
Employee related costs	216 476	293 622	27 265	12,6%	98 854	45,7%	60 631	20,6%	186 750	63,6%	39 247	67,9%	54,5%
Remuneration of councillors	8 450	8 390	143	1,7%	719	8,5%	1 563	18,6%	2 425	28,9%	873	22,0%	79,1%
Bulk purchases - electricity	117 474	148 474	-	-	73 476	62,5%	27 495	18,5%	100 971	68,0%	15 264	72,7%	80,1%
Inventory consumed	5 160	4 831	135	2,6%	1 282	24,8%	159	3,3%	1 576	32,6%	2 798	57,6%	(94,3%)
Debt impairment	99 312	99 312	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	43 709	43 709	-	-	-	-	-	-	-	-	-	-	-
Interest	34 000	70 000	-	-	42 685	125,5%	11 848	16,9%	54 533	77,9%	6 497	104,9%	82,4%
Contracted services	22 242	55 563	4 125	18,5%	21 651	97,3%	15 761	28,4%	41 537	74,8%	12 302	80,5%	28,1%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	23 612	33 882	598	2,5%	17 003	72,0%	5 576	16,5%	23 177	68,4%	7 135	70,8%	(21,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(157 809)	(343 170)	8 360		(88 061)		243		(79 457)		5 631		
Transfers and subsidies - capital (monetary allocations)	24 108	25 225	6 942	28,8%	7 319	30,4%	4 357	17,3%	18 618	73,8%	27 967	140,1%	(84,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(133 701)	(317 945)	15 302		(80 742)		4 600		(60 839)		33 598		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(133 701)	(317 945)	15 302		(80 742)		4 600		(60 839)		33 598		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(133 701)	(317 945)	15 302		(80 742)		4 600		(60 839)		33 598		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(133 701)	(317 945)	15 302		(80 742)		4 600		(60 839)		33 598		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	27 506	61 323	4 158	15,1%	12 939	47,0%	22 729	37,1%	39 826	64,9%	13 392	71,6%	69,7%
National Government	25 506	22 725	4 158	16,3%	12 867	50,4%	17 110	75,3%	34 135	150,2%	12 046	82,5%	42,0%
Provincial Government	-	2 500	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	25 506	25 225	4 158	16,3%	12 867	50,4%	17 110	67,8%	34 135	135,3%	12 046	82,5%	42,0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 000	36 098	-	-	71	3,6%	5 620	15,6%	5 691	15,8%	1 346	30,5%	317,4%
Capital Expenditure Functional	27 506	61 323	4 158	15,1%	18 164	66,0%	19 949	32,5%	42 271	68,9%	13 392	71,6%	49,0%
Municipal governance and administration	2 000	2 000	-	-	71	3,6%	-	-	71	3,6%	1 346	61,2%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 000	2 000	-	-	71	3,6%	-	-	71	3,6%	1 346	72,9%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	2 655	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	155	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	2 500	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 881	48 583	4 158	19,9%	12 867	61,6%	17 426	35,9%	34 451	70,9%	10 663	88,3%	63,4%
Planning and Development	20 396	45 083	4 158	20,4%	12 517	61,4%	17 426	38,7%	34 101	75,6%	9 353	90,9%	86,3%
Road Transport	485	3 500	-	-	350	72,1%	-	-	350	10,0%	1 310	73,1%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 625	8 085	-	-	5 225	113,0%	2 523	31,2%	7 748	95,8%	1 383	19,1%	82,5%
Energy sources	4 625	8 025	-	-	5 225	113,0%	2 523	31,4%	7 748	96,6%	1 383	24,9%	82,5%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	60	-	-	-	-	-	-	-	-	-	4%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	337 404	338 708	42 839	12,7%	(10 591)	(3,1%)	23 346	6,9%	55 594	16,4%	71 916	37,3%	(67,5%)
Property rates	47 323	47 323	4 870	10,3%	(2 305)	(4,9%)	6 450	13,6%	9 015	19,0%	5 169	19,3%	24,8%
Service charges	179 272	179 272	8 925	5,0%	(2 508)	(1,4%)	14 974	8,4%	21 391	11,9%	17 382	17,1%	(13,9%)
Other revenue	12 999	12 999	521	4,0%	(74)	(6%)	1 070	8,2%	1 516	11,7%	707	9,6%	51,3%
Transfers and Subsidies - Operational	72 438	72 625	28 522	39,4%	(5 703)	(7,9%)	852	1,2%	23 671	32,6%	18 620	99,0%	(95,4%)
Transfers and Subsidies - Capital	24 108	25 225	-	-	-	-	1	-	1	-	30 038	186,3%	(100,0%)
Interest	1 264	1 264	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(445 143)	(439 666)	(1 544)	,3%	(19 511)	4,4%	(26 616)	6,1%	(47 672)	10,8%	(21)	-	128 617,4%
Suppliers and employees	(411 143)	(369 666)	(1 544)	,4%	(19 511)	4,7%	(26 616)	7,2%	(47 672)	12,9%	(21)	-	128 617,4%
Finance charges	(34 000)	(70 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(107 739)	(100 958)	41 294	(38,3%)	(30 102)	27,9%	(3 270)	3,2%	7 922	(7,8%)	71 896	133,3%	(104,5%)
Cash Flow from Investing Activities													
Receipts	57 000	57 000	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	57 000	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)	(61 323)	-	-	-	-	(10 438)	17,0%	(10 438)	17,0%	-	-	(100,0%)
Capital assets	(27 506)	(61 323)	-	-	-	-	(10 438)	17,0%	(10 438)	17,0%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	29 494	(4 323)	-	-	-	-	(10 438)	241,4%	(10 438)	241,4%	-	-	(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	(78 245)	(105 281)	41 294	(52,8%)	(30 102)	38,5%	(13 708)	13,0%	(2 516)	2,4%	71 896	162,1%	(119,1%)
Cash/cash equivalents at the year begin:	(1 804)	(1 804)	-	-	67 713	(3 753,2%)	35 857	(1 987,5%)	-	-	113 264	-	(68,3%)
Cash/cash equivalents at the year end:	(80 049)	(107 085)	41 294	(51,6%)	35 857	(44,8%)	5 308	(5,0%)	5 308	(5,0%)	185 159	131,4%	(97,1%)

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	3 036	2.9%	2 585	2.5%	2 411	2.3%	96 313	92.3%	104 346	15.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 880	5.4%	4 590	3.6%	4 686	3.6%	112 306	87.4%	128 463	19.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 396	8.1%	1 923	1.5%	1 514	1.2%	113 789	89.2%	127 623	19.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 517	2.9%	2 017	2.3%	1 846	2.1%	81 217	92.7%	87 597	13.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 367	2.8%	1 871	2.2%	1 615	1.9%	79 699	93.2%	85 551	12.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	123	.1%	227	.1%	169 014	99.8%	169 365	25.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(58 429)	142.4%	167	(.4%)	172	(.4%)	17 054	(41.6%)	(41 036)	(6.2%)	-	-	-	-
Total By Income Source	(33 232)	(5.0%)	13 277	2.0%	12 472	1.9%	669 392	101.1%	661 909	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(19 892)	(121.6%)	702	4.3%	756	4.6%	34 794	212.7%	16 360	2.5%	-	-	-	-
Commercial	(3 441)	(3.6%)	3 923	4.1%	3 915	4.1%	90 853	95.4%	95 251	14.4%	-	-	-	-
Households	(5 418)	(1.2%)	6 643	1.5%	5 745	1.3%	439 857	98.4%	446 827	67.5%	-	-	-	-
Other	(4 481)	(4.3%)	2 008	1.9%	2 057	2.0%	103 888	100.4%	103 471	15.6%	-	-	-	-
Total By Customer Group	(33 232)	(5.0%)	13 277	2.0%	12 472	1.9%	669 392	101.1%	661 909	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)	16 786	100,0%	-	-	-	-	-	-	16 786	7,3%
Pensions / Retirement deductions	3 220	16,4%	2 399	12,2%	-	-	14 029	71,4%	19 648	8,6%
Loan repayments	-	-	-	-	-	-	157 476	100,0%	157 476	69,0%
Trade Creditors	4 866	14,8%	848	2,6%	2 597	7,9%	24 571	74,7%	32 882	14,4%
Auditor-General	-	-	-	-	-	-	1 027	100,0%	1 027	,4%
Other	6	1,0%	-	-	-	-	562	99,0%	567	,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	24 879	10,9%	3 247	1,4%	2 597	1,1%	197 664	86,5%	228 386	100,0%

Contact Details

Municipal Manager	Mr Segapo T Modisenyane	053 928 2202
Chief Financial Officer	Mr Maruping Kagiso	053 928 2209

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 067 841	1 085 984	449 206	42,1%	275 850	25,8%	269 403	24,8%	994 459	91,6%	277 682	101,2%	(3,0%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	2,6%
Service charges - Waste Water Management	70	70	20	28,4%	28	40,2%	16	23,5%	64	92,1%	17	46,1%	(1,1%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	500	250	19	3,9%	-	-	252	100,7%	271	108,4%	-	57,4%	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	150	18 150	9 514	6 342,4%	4 749	3 165,8%	4 466	24,6%	18 728	103,2%	4 599	-	(2,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	290	290	124	42,7%	80	27,5%	115	39,8%	319	109,9%	112	122,8%	3,3%
Licence and permits	90	90	22	24,7%	41	45,5%	34	37,4%	97	107,6%	29	143,2%	16,7%
Operational Revenue	-	-	18	-	1	-	23	-	43	-	16	55,8%	42,5%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 066 741	1 067 134	439 489	41,2%	270 951	25,4%	264 497	24,8%	974 936	91,4%	272 910	99,5%	(3,1%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	892 368	1 186 234	251 614	28,2%	219 208	24,6%	252 512	21,3%	723 335	61,0%	235 483	71,0%	7,2%
Employee related costs	458 452	459 532	96 426	21,0%	116 338	25,4%	100 972	22,0%	313 736	68,3%	92 980	57,1%	8,6%
Remuneration of councillors	15 049	15 049	3 330	22,1%	4 406	29,3%	3 670	24,4%	11 406	75,8%	3 387	90,6%	8,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	(240 600)	32 500	16	-	14 706	(6,1%)	16 804	51,7%	31 526	97,0%	27 853	84,7%	(39,7%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	217 000	254 722	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	30	-	88	-	69	-	187	-	667	-	(89,6%)
Contracted services	311 709	299 198	129 820	41,6%	57 261	18,4%	106 656	35,6%	293 736	98,2%	53 176	229,7%	100,6%
Transfers and subsidies	30 000	21 400	7 680	25,6%	2 331	7,8%	-	-	10 011	46,8%	39 166	78,5%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	100 758	103 833	14 434	14,3%	27 539	27,3%	24 798	23,9%	66 771	64,3%	18 047	46,1%	37,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	(122)	-	(3 460)	-	(457)	-	(4 039)	-	207	-	(320,5%)
Surplus/(Deficit)	175 472	(100 250)	197 592		56 642		16 891		271 124		42 199		
Transfers and subsidies - capital (monetary allocations)	355 703	331 554	9 847	2,8%	63 397	17,8%	19 722	5,9%	92 966	28,0%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	531 176	231 304	207 439		120 039		36 613		364 091		42 199		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	531 176	231 304	207 439		120 039		36 613		364 091		42 199		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	531 176	231 304	207 439		120 039		36 613		364 091		42 199		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	531 176	231 304	207 439		120 039		36 613		364 091		42 199		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	391 344	508 268	6 540	1,7%	138 169	35,3%	83 034	16,3%	227 743	44,8%	18 175	47,1%	356,9%
National Government	350 107	326 600	6 540	1,9%	52 631	15,0%	27 994	8,6%	87 164	26,7%	10 970	49,6%	155,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	350 107	326 600	6 540	1,9%	52 631	15,0%	27 994	8,6%	87 164	26,7%	10 970	49,6%	155,2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	41 237	181 668	-	-	85 538	207,4%	55 040	30,3%	140 578	77,4%	7 205	26,3%	664,0%
Capital Expenditure Functional	391 344	508 268	6 540	1,7%	138 169	35,3%	83 034	16,3%	227 743	44,8%	18 175	47,1%	356,9%
Municipal governance and administration	15 500	7 539	-	-	1 678	10,8%	141	1,9%	1 819	24,1%	4 810	106,7%	(97,1%)
Executive and Council	-	200	-	-	-	-	-	-	-	-	398	-	(100,0%)
Finance and administration	15 500	7 339	-	-	1 678	10,8%	141	1,9%	1 819	24,8%	4 412	101,6%	(96,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	19 237	18 818	-	-	6 544	34,0%	7 508	39,9%	14 052	74,7%	2 581	19,9%	190,9%
Community and Social Services	19 237	18 818	-	-	6 544	34,0%	7 508	39,9%	14 052	74,7%	2 581	19,2%	190,9%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	11 000	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	11 000	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	356 607	470 911	6 540	1,8%	129 946	36,4%	75 385	16,0%	211 871	45,0%	10 784	47,4%	599,1%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	296 607	283 747	6 130	2,1%	98 954	33,4%	57 504	20,3%	162 588	57,3%	2 176	3,5%	2 542,3%
Waste Water Management	60 000	187 164	409	,7%	30 992	51,7%	17 881	9,6%	49 283	26,3%	8 607	65,8%	107,7%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 423 537	1 399 493	(2 546)	(,2%)	4 871	,3%	(2 503)	(,2%)	(178)	-	-	-	(100,0%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1 093	805	(53)	(4,8%)	122	11,2%	(321)	(39,9%)	(252)	(31,3%)	-	-	(100,0%)
Transfers and Subsidies - Operational	1 066 741	1 067 134	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	355 703	331 554	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	(2 493)	-	4 749	-	(2 182)	-	74	-	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 214 650)	(886 521)	(237)	-	(78 664)	6,5%	5 772	(,7%)	(73 128)	8,2%	-	-	(100,0%)
Suppliers and employees	(1 184 650)	(865 121)	(237)	-	(78 664)	6,6%	5 772	(,7%)	(73 128)	8,5%	-	-	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(30 000)	(21 400)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	208 887	512 972	(2 783)	(1,3%)	(73 793)	(35,3%)	3 269	,6%	(73 306)	(14,3%)	-	-	(100,0%)
Cash Flow from Investing Activities													
Receipts	-	-	(8)	-	(8)	-	-	-	(16)	-	-	-	-
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	-	-	(8)	-	(8)	-	-	-	(16)	-	-	-	-
Payments	(450 045)	(584 508)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(450 045)	(584 508)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(450 045)	(584 508)	(8)	-	(8)	-	-	-	(16)	-	-	-	-
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	(241 159)	(71 537)	(2 791)	1,2%	(73 801)	30,6%	3 269	(4,6%)	(73 322)	102,5%	-	-	(100,0%)
Cash/cash equivalents at the year begin:	454 326	159 307	416 981	91,8%	240 792	53,0%	168 064	105,5%	416 981	261,7%	90 675	142,9%	85,3%
Cash/cash equivalents at the year end:	213 167	87 770	363 155	170,4%	122 518	57,5%	299 606	341,4%	299 606	341,4%	239 337	10,7%	25,2%

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	-	-	-	-	-	-	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	39 487	129,7%	5 927	19,5%	16 332	53,7%	(31 310)	(102,9%)	30 435	75,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	9 182	91,4%	836	8,3%	-	-	26	,3%	10 044	24,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	48 669	120,2%	6 762	16,7%	16 332	40,3%	(31 284)	(77,3%)	40 479	100,0%

Contact Details

Municipal Manager	Mr Olehile Allan Losaba	018 381 9404
Chief Financial Officer	Ms K Moroane	018 381 9441

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24											2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	512 019	533 969	116 663	22,8%	137 805	26,9%	100 723	18,9%	355 191	66,5%	88 463	70,2%	13,9%	
Exchange Revenue														
Service charges - Electricity	95 611	145 491	18 448	19,3%	18 091	18,9%	28 189	19,4%	64 727	44,5%	11 254	68,8%	150,5%	
Service charges - Water	9 334	9 393	2 484	26,6%	3 389	36,3%	2 858	30,4%	8 732	93,0%	2 192	78,0%	30,4%	
Service charges - Waste Water Management	828	828	68	8,2%	76	9,2%	(988)	(119,4%)	(844)	(102,0%)	85	42,5%	(1 257,3%)	
Service charges - Waste Management	15 472	15 502	3 094	20,0%	2 804	18,1%	3 918	25,3%	9 817	63,3%	3 008	60,9%	30,2%	
Sale of Goods and Rendering of Services	(248)	127	93	(37,7%)	106	(42,8%)	51	40,1%	250	196,9%	137	18,7%	(62,7%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	8	314	228	2 810,6%	70	858,0%	342	109,0%	641	203,8%	43	1 317,0%	688,5%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	12	90	22	187,2%	20	167,7%	23	25,9%	66	73,5%	26	1 466,3%	(10,8%)	
Licence and permits	8 000	(14 000)	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	30 088	450	2	-	8	-	180	40,0%	190	42,2%	4	12,5%	4 898,1%	
Non-Exchange Revenue														
Property rates	108 935	123 956	3 485	3,2%	39 248	36,0%	10 602	8,6%	53 334	43,0%	11 049	37,8%	(4,0%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	3 000	5 285	209	7,0%	95	3,2%	71	1,4%	375	7,1%	169	76,3%	(57,8%)	
Licences or permits	2 000	-	946	47,3%	899	45,0%	-	-	1 845	-	403	30,6%	(100,0%)	
Transfer and subsidies - Operational	238 978	236 646	87 583	36,6%	72 998	30,5%	55 433	23,4%	216 014	91,3%	60 092	94,1%	(7,8%)	
Interest	-	9 887	-	-	-	-	44	,4%	44	,4%	-	-	(100,0%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	511 466	520 171	75 887	14,8%	80 929	15,8%	340 548	65,5%	497 363	95,6%	59 124	44,6%	476,0%	
Employee related costs	196 930	172 635	43 573	22,1%	40 372	20,5%	71 250	41,3%	155 195	89,9%	37 758	64,9%	88,7%	
Remuneration of councillors	13 593	13 787	4 112	30,3%	5 193	38,2%	3 978	28,9%	13 283	96,3%	4 034	80,9%	(1,4%)	
Bulk purchases - electricity	92 401	92 401	17 868	19,3%	12 846	13,9%	20 446	22,1%	51 161	55,4%	8 950	51,4%	128,5%	
Inventory consumed	43 019	22 632	957	2,2%	600	1,4%	1 452	6,4%	3 008	13,3%	598	6,9%	142,8%	
Debt impairment	38 181	79 552	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	45 121	28 471	78	,2%	-	-	4 640	16,3%	4 718	16,6%	-	-	(100,0%)	
Interest	1 000	6 115	-	-	62	6,2%	2 296	37,5%	2 358	38,6%	32	2,6%	7 017,6%	
Contracted services	35 970	54 828	3 680	10,2%	15 394	42,8%	7 431	13,6%	26 505	48,3%	2 450	58,1%	203,3%	
Transfers and subsidies	100	100	498	497,8%	54	54,1%	3	3,2%	555	555,1%	230	694,0%	(98,6%)	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational costs	45 151	49 650	5 121	11,3%	6 408	14,2%	229 051	461,3%	240 580	484,6%	5 071	36,1%	4 416,9%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	553	13 798	40 777		56 876		(239 825)		(142 172)		29 339			
Transfers and subsidies - capital (monetary allocations)	41 682	30 000	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (n-kind)	-	-	-	-	147	-	-	-	147	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	42 235	43 798	40 777		57 023		(239 825)		(142 025)		29 339			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	42 235	43 798	40 777		57 023		(239 825)		(142 025)		29 339			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	42 235	43 798	40 777		57 023		(239 825)		(142 025)		29 339			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	42 235	43 798	40 777		57 023		(239 825)		(142 025)		29 339			

Part 2: Capital Revenue and Expenditure

	2023/24								2022/23		Q3 of 2022/23 to Q3 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	39 700	45 777	(2 363)	(6,0%)	3 834	9,7%	862	1,9%	2 333	5,1%	6 547	25,0%	(86,8%)
National Government	39 700	39 141	(2 363)	(6,0%)	2 526	6,4%	852	2,2%	1 014	2,6%	6 547	25,6%	(87,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	39 700	39 141	(2 363)	(6,0%)	2 526	6,4%	852	2,2%	1 014	2,6%	6 547	25,6%	(87,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	6 636	-	-	1 309	-	11	,2%	1 319	19,9%	-	,3%	(100,0%)
Capital Expenditure Functional	39 700	58 177	(1 951)	(4,9%)	3 834	9,7%	862	1,5%	2 745	4,7%	6 612	28,5%	(87,0%)
Municipal governance and administration	-	136	407	-	-	-	-	-	407	299,4%	65	11,1%	(100,0%)
Executive and Council	-	60	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	76	407	-	-	-	-	-	407	535,8%	65	11,1%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	2 500	-	-	-	-	11	,4%	11	,4%	-	,6%	(100,0%)
Community and Social Services	-	2 500	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	11	-	11	-	-	2,4%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	39 700	53 541	(2 363)	(6,0%)	3 834	9,7%	746	1,4%	2 217	4,1%	4 232	20,2%	(82,4%)
Planning and Development	39 700	39 141	(2 363)	(6,0%)	2 526	6,4%	746	1,9%	909	2,3%	4 232	20,2%	(82,4%)
Road Transport	-	14 400	-	-	1 309	-	-	-	1 309	9,1%	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	2 000	5	-	-	-	105	5,3%	110	5,5%	2 315	757,4%	(95,5%)
Energy sources	-	-	-	-	-	-	105	-	105	-	2 315	-	(95,5%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	5	-	-	-	-	-	5	-	-	-	-
Waste Management	-	2 000	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	363 390	494 806	(3 665)	(1,0%)	45	-	10 264	2,1%	6 644	1,3%	-	(,7%)	(100,0%)
Property rates	-	114 615	-	-	-	-	60	,1%	60	,1%	-	-	(100,0%)
Service charges	69 697	95 523	-	-	45	,1%	134	,1%	179	,2%	-	-	(100,0%)
Other revenue	-	9 630	-	-	-	-	72	,8%	72	,8%	-	-	(100,0%)
Transfers and Subsidies - Operational	250 580	234 026	(3 665)	(1,5%)	-	-	9 998	4,3%	6 333	2,7%	-	(1,0%)	(100,0%)
Transfers and Subsidies - Capital	43 112	41 012	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(344 669)	(413 958)	(43 926)	12,7%	(18 918)	5,5%	51 600	(12,5%)	(11 244)	2,7%	(27 420)	(18,7%)	(288,2%)
Suppliers and employees	(343 669)	(413 075)	(43 926)	12,8%	(18 918)	5,5%	51 600	(12,5%)	(11 244)	2,7%	(27 420)	(18,9%)	(288,2%)
Finance charges	(1 000)	(1 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	117	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	18 721	80 848	(47 591)	(254,2%)	(18 873)	(100,8%)	61 864	76,5%	(4 600)	(5,7%)	(27 420)	(10,1%)	(325,6%)
Cash Flow from Investing Activities													
Receipts	-	3 369	5 175	-	4 140	-	99 898	2 965,0%	109 213	3 241,5%	-	-	(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	-	3 369	5 175	-	4 140	-	99 898	2 965,0%	109 213	3 241,5%	-	-	(100,0%)
Payments	(37 700)	(38 857)	-	-	-	-	(320)	,8%	(320)	,8%	-	-	(100,0%)
Capital assets	(37 700)	(38 857)	-	-	-	-	(320)	,8%	(320)	,8%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(37 700)	(35 488)	5 175	(13,7%)	4 140	(11,0%)	99 578	(280,6%)	108 892	(306,8%)	-	(12,3%)	(100,0%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(15 000)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	(15 000)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(15 000)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(18 979)	30 361	(42 417)	223,5%	(14 733)	77,6%	161 442	531,7%	104 293	343,5%	(27 420)	(9,9%)	(688,8%)
Cash/cash equivalents at the year begin:	16 725	16 725	146	,9%	(41 198)	(246,3%)	19 464	116,4%	146	,9%	(2 879)	-	(776,1%)
Cash/cash equivalents at the year end:	(2 235)	47 086	(41 645)	1 847,1%	19 296	(855,9%)	182 303	387,2%	182 303	387,2%	(21 373)	(3,4%)	(952,9%)

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	984	,5%	1 738	,8%	-	-	215 162	98,8%	217 885	74,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 754	,8%	11 458	2,3%	196	-	473 377	96,8%	488 785	166,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(9 828)	5,8%	(9 645)	5,7%	(6 108)	3,6%	(143 678)	84,9%	(169 258)	(57,5%)	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	334	,9%	667	1,7%	-	-	37 137	97,4%	38 138	13,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	955	,9%	1 933	1,8%	(1)	-	103 291	97,3%	106 178	36,1%	-	-	-	-
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)	(131,7%)	-	-	-	-
Total By Income Source	(3 800)	(1,3%)	6 152	2,1%	(5 913)	(2,0%)	297 785	101,2%	294 223	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(295)	(,3%)	8	-	(400)	(,4%)	94 208	100,7%	93 521	31,8%	-	-	-	-
Commercial	(544)	,2%	6 490	(2,8%)	(3 339)	1,4%	(235 042)	101,1%	(232 435)	(79,0%)	-	-	-	-
Households	(2 962)	(,7%)	(346)	(,1%)	(2 174)	(,5%)	438 619	101,3%	433 137	147,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	(3 800)	(1,3%)	6 152	2,1%	(5 913)	(2,0%)	297 785	101,2%	294 223	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	(1 111)	1,7%	31	-	(135)	2%	(64 049)	98,1%	(65 264)	98,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7	(,8%)	(127)	13,4%	61	(6,4%)	(894)	93,8%	(953)	1,4%
Auditor-General	-	-	(2 785)	701,8%	-	-	2 388	(601,8%)	(397)	,6%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(1 104)	1,7%	(2 881)	4,3%	(74)	,1%	(62 554)	93,9%	(66 613)	100,0%

Contact Details

Municipal Manager	Mr L.I Mokgathe	018 642 1081
Chief Financial Officer	Mr B.K.S Ntseke	018 642 1081

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RATLOU (NW381)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	186 275	194 466	57 870	31,1%	5 950	3,2%	56 354	29,0%	120 174	61,8%	45 539	83,0%	23,8%
Exchange Revenue													
Service charges - Electricity	-	(100)	50	-	94	-	72	(72,1%)	216	(216,2%)	80	59,3%	(9,6%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	445	445	68	15,3%	95	21,3%	71	16,0%	234	52,6%	123	141,5%	(42,2%)
Agency services	1 144	1 044	238	20,8%	200	17,5%	289	27,6%	727	69,6%	217	57,8%	32,9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	1	-	0	-	1	-	3	-	1	-	57,8%
Interest earned from Current and Non Current Assets	-	3 400	1 604	-	2 058	-	1 916	56,4%	5 578	164,1%	1 585	84,8%	20,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	280	294	-	450	-	437	156,2%	1 181	421,8%	423	86,2%	3,4%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 522	6 522	(0)	-	0	-	0	-	0	-	0	-	89,7%
Non-Exchange Revenue													
Property rates	28 700	33 019	79	,3%	1 083	3,8%	-	-	1 163	3,5%	1	-	(100,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	280	280	31	10,9%	64	22,7%	47	16,8%	141	50,4%	46	75,2%	1,3%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	149 183	149 575	55 503	37,2%	1 906	1,3%	53 520	35,8%	110 928	74,2%	43 062	96,9%	24,3%
Interest	-	-	2	-	-	-	-	-	2	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	234 284	280 441	40 745	17,4%	49 275	21,0%	43 399	15,5%	133 419	47,6%	37 912	75,5%	14,5%
Employee related costs	108 946	99 882	14 478	13,3%	26 613	24,4%	21 892	21,9%	62 983	63,1%	20 547	71,0%	6,5%
Remuneration of councillors	12 400	12 659	1 930	15,6%	2 909	23,5%	3 032	24,0%	7 872	62,2%	2 944	77,2%	3,0%
Bulk purchases - electricity	-	-	1	-	2	-	2	-	4	-	1	-	93,4%
Inventory consumed	1 287	1 511	39	3,0%	47	3,6%	196	13,0%	281	18,6%	210	16,9%	(6,9%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	33 000	66 000	-	-	-	-	-	-	-	-	-	-	-
Interest	360	60	23	6,3%	8	2,3%	6	10,8%	38	62,7%	12	5,1%	(48,0%)
Contracted services	27 231	47 461	15 314	56,2%	8 097	29,7%	7 552	15,9%	30 964	65,2%	6 331	76,1%	19,3%
Transfers and subsidies	-	-	(16)	-	27	-	460	-	471	-	311	-	47,8%
Irrecoverable debts written off	6 000	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	45 060	52 868	8 976	19,9%	11 572	25,7%	10 258	19,4%	30 806	58,3%	7 556	48,2%	35,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(48 009)	(85 975)	17 125		(43 325)		12 955		(13 246)		7 626		
Transfers and subsidies - capital (monetary allocations)	31 221	31 221	-	-	-	-	3 352	10,7%	3 352	10,7%	-	-	(100,0%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(16 788)	(54 754)	17 125		(43 325)		16 307		(9 894)		7 626		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(16 788)	(54 754)	17 125		(43 325)		16 307		(9 894)		7 626		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(16 788)	(54 754)	17 125		(43 325)		16 307		(9 894)		7 626		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(16 788)	(54 754)	17 125		(43 325)		16 307		(9 894)		7 626		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	21 860	45 922	1 758	8,0%	6 153	28,1%	4 032	8,8%	11 944	26,0%	-	5,6%	(100,0%)
National Government	13 775	30 319	1 758	12,8%	6 153	44,7%	4 032	13,3%	11 944	39,4%	-	12,8%	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	13 775	30 319	1 758	12,8%	6 153	44,7%	4 032	13,3%	11 944	39,4%	-	12,8%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 085	15 604	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	25 740	49 538	4 081	15,9%	15 741	61,2%	3 849	7,8%	23 670	47,8%	8	7,6%	46 491,1%
Municipal governance and administration	5 540	12 904	(0)	-	6 631	119,7%	240	1,9%	6 870	53,2%	-	15,5%	(100,0%)
Executive and Council	1 020	8 504	(0)	-	6 408	628,2%	263	3,1%	6 671	78,4%	-	-	(100,0%)
Finance and administration	4 520	4 400	-	-	222	4,9%	(24)	(,5%)	199	4,5%	-	18,8%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 160	3 641	-	-	23	,7%	674	18,5%	697	19,2%	-	1,6%	(100,0%)
Community and Social Services	460	900	-	-	-	-	627	69,6%	627	69,6%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 700	2 741	-	-	23	,9%	48	1,7%	71	2,6%	-	3,9%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 040	32 994	4 081	23,9%	9 087	53,3%	2 935	8,9%	16 104	48,8%	8	7,1%	35 429,3%
Planning and Development	17 040	25 648	4 081	23,9%	9 087	53,3%	2 935	11,4%	16 104	62,8%	8	8,6%	35 429,3%
Road Transport	-	7 346	-	-	-	-	-	-	-	-	-	-	-
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		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	287 514	292 417	104 168	36,2%	81 894	28,5%	112 123	38,3%	298 184	102,0%	111 571	109,6%	,5%
Property rates	28 700	33 019	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	(100)	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1 869	1 769	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	158 620	159 404	104 168	65,7%	81 894	51,6%	112 123	70,3%	298 184	187,1%	111 571	137,9%	,5%
Transfers and Subsidies - Capital	98 325	98 325	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(196 085)	(195 072)	32	-	(2 583)	1,3%	85	-	(2 466)	1,3%	(2)	14,4%	(4 318,8%)
Suppliers and employees	(196 085)	(195 072)	-	-	(2 583)	1,3%	85	-	(2 466)	1,3%	(2)	14,4%	(4 318,8%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	91 429	97 345	104 199	114,0%	79 311	86,7%	112 208	115,3%	295 718	303,8%	111 569	105,8%	,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	(27 830)	(35 176)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(27 830)	(35 176)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(27 830)	(35 176)	-	-	-	-	-	-	-	-	-	-	-
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	63 599	62 170	104 199	163,8%	79 311	124,7%	112 208	180,5%	295 718	475,7%	111 569	120,9%	,6%
Cash/cash equivalents at the year begin:	(70 023)	(70 023)	-	-	104 199	(148,8%)	183 510	(262,1%)	-	-	148 515	-	23,6%
Cash/cash equivalents at the year end:	(6 424)	(7 854)	104 199	(1 622,1%)	183 510	(2 856,7%)	295 718	(3 765,4%)	295 718	(3 765,4%)	260 084	120,9%	13,7%

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	23	(,4%)	44	(,8%)	13	(,2%)	(5 900)	101,4%	(5 820)	(12,6%)	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	173 627	100,0%	173 627	374,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(26)	(,5%)	316	5,7%	(20)	(,4%)	5 280	95,1%	5 551	12,0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	9 321	100,0%	9 321	20,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	65	-	(387)	,3%	(355)	,3%	(135 639)	99,5%	(136 316)	(294,0%)	-	-	-	-
Total By Income Source	63	,1%	(27)	(,1%)	(363)	(,8%)	46 689	100,7%	46 363	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	65	,1%	(140)	(,3%)	(258)	(,6%)	43 900	100,8%	43 567	94,0%	-	-	-	-
Commercial	(2)	-	180	(,8%)	(64)	,3%	(21 864)	100,5%	(21 750)	(46,9%)	-	-	-	-
Households	-	-	(66)	(,3%)	(41)	(,2%)	24 654	100,4%	24 547	52,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	63	,1%	(27)	(,1%)	(363)	(,8%)	46 689	100,7%	46 363	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	6	100,0%	6	(1,1%)
Auditor-General	(187)	32,7%	(138)	24,1%	(198)	34,6%	(50)	8,7%	(571)	101,2%
Other	-	-	-	-	1	100,0%	-	-	1	(,2%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(187)	33,1%	(138)	24,4%	(197)	34,8%	(44)	7,7%	(564)	100,0%

Contact Details

Municipal Manager	Mr Lloyd Leoko	018 330 7000
Chief Financial Officer	Mr Collen Tjale (Acting)	018 330 7000

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RUSTENBURG (NW373)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	7 967 455	7 851 564	744 552	9,3%	2 260 448	28,4%	1 122 171	14,3%	4 127 171	52,6%	1 397 388	40,4%	(19,7%)		
Exchange Revenue															
Service charges - Electricity	4 278 259	4 049 322	373 180	8,7%	636 009	14,9%	364 033	9,0%	1 373 222	33,9%	849 519	66,7%	(57,1%)		
Service charges - Water	595 954	595 954	93 614	15,7%	180 997	30,4%	135 151	22,7%	409 762	68,8%	136 512	74,2%	(1,0%)		
Service charges - Waste Water Management	432 405	432 405	33 734	7,8%	71 830	16,6%	53 129	12,3%	158 694	36,7%	48 339	34,6%	9,9%		
Service charges - Waste Management	173 148	182 148	30 351	17,5%	60 479	34,9%	45 472	25,0%	136 302	74,8%	43 303	76,3%	5,0%		
Sale of Goods and Rendering of Services	9 809	9 806	4 712	48,0%	5 002	51,0%	3 989	40,7%	13 703	139,7%	3 646	145,3%	9,4%		
Agency services	94 282	108 282	14 608	15,5%	26 727	28,3%	41 686	38,5%	83 020	76,7%	28 472	65,3%	46,4%		
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		
Interest earned from Receivables	477 919	527 919	88 635	18,5%	184 167	38,5%	238 110	45,1%	510 912	96,8%	118 429	(343,4%)	101,1%		
Interest earned from Current and Non Current Assets	27 383	37 383	3 064	11,2%	10 284	37,6%	9 829	26,3%	23 177	62,0%	3 553	22,0%	176,6%		
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rental from Fixed Assets	15 859	14 021	1 767	11,1%	3 710	23,4%	3 703	26,4%	9 180	65,5%	1 860	63,7%	99,1%		
Licence and permits	12 130	12 130	-	-	6	,1%	49	,4%	55	,5%	39	,7%	25,8%		
Operational Revenue	10 793	10 793	326	3,0%	1 430	13,3%	928	8,6%	2 684	24,9%	928	19,3%	-		
Non-Exchange Revenue															
Property rates	549 646	549 646	71 580	13,0%	178 400	32,5%	131 329	23,9%	381 310	69,4%	131 699	74,9%	(,3%)		
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits	9 587	9 587	35	,4%	453	4,7%	391	4,1%	879	9,2%	276	9,4%	42,0%		
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfer and subsidies - Operational	1 273 193	1 305 080	28 898	2,3%	900 468	70,7%	94 229	7,2%	1 023 595	78,4%	30 752	73,4%	206,4%		
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		
Gains on disposal of Assets	7 088	7 088	49	,7%	485	6,8%	142	2,0%	675	9,5%	59	18,9%	141,2%		
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-		
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	7 349 869	7 288 468	625 693	8,5%	1 631 502	22,2%	999 857	13,7%	3 257 052	44,7%	1 424 370	61,6%	(29,8%)		
Employee related costs	927 473	929 095	135 305	14,6%	277 639	29,9%	207 195	22,3%	620 139	66,7%	194 560	64,9%	6,5%		
Remuneration of councillors	71 890	71 890	11 267	15,7%	26 221	36,5%	17 421	24,2%	54 909	76,4%	22 158	81,2%	(21,4%)		
Bulk purchases - electricity	3 116 723	2 956 723	218 281	7,0%	631 530	20,3%	390 011	13,2%	1 239 822	41,9%	753 188	82,8%	(48,2%)		
Inventory consumed	589 354	611 850	56 416	9,6%	229 940	39,0%	105 257	17,2%	391 613	64,0%	130 193	64,2%	(19,2%)		
Debt impairment	881 129	881 129	-	-	-	-	-	-	-	-	-	-	-		
Depreciation and amortisation	497 859	497 859	61 818	12,4%	123 636	24,8%	61 818	12,4%	247 272	49,7%	92 771	51,5%	(33,4%)		
Interest	62 123	62 123	15	-	13 945	22,4%	-	-	13 960	22,5%	616	27,8%	(100,0%)		
Contracted services	883 153	941 081	80 091	9,1%	250 370	28,3%	155 223	16,5%	485 685	51,6%	171 200	55,5%	(9,3%)		
Transfers and subsidies	21 164	21 164	16	,1%	442	2,1%	19	,1%	477	2,3%	214	3,1%	(91,3%)		
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operational costs	299 000	315 555	62 482	20,9%	77 781	26,0%	62 912	19,9%	203 175	64,4%	59 471	68,1%	5,8%		
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	617 587	563 096	118 859		628 946		122 314		870 119		(26 983)				
Transfers and subsidies - capital (monetary allocations)	495 464	441 810	36 221	7,3%	86 161	17,4%	46 926	10,6%	169 309	38,3%	62 903	29,7%	(25,4%)		
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	1 113 051	1 004 906	155 080		715 107		169 240		1 039 427		35 920				
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after income tax	1 113 051	1 004 906	155 080		715 107		169 240		1 039 427		35 920				
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-		
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	1 113 051	1 004 906	155 080		715 107		169 240		1 039 427		35 920				
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-		
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	1 113 051	1 004 906	155 080		715 107		169 240		1 039 427		35 920				

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	614 998	558 661	16 926	2,8%	104 248	17,0%	40 720	7,3%	161 894	29,0%	97 676	27,9%	(58,3%)
National Government	495 464	434 297	16 957	3,4%	97 895	19,8%	38 987	9,0%	153 839	35,4%	91 154	36,8%	(57,2%)
Provincial Government	600	687	-	-	21	3,5%	-	-	21	3,0%	199	27,3%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	496 064	434 985	16 957	3,4%	97 916	19,7%	38 987	9,0%	153 860	35,4%	91 353	36,8%	(57,3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	118 933	123 676	(31)	-	6 332	5,3%	1 733	1,4%	8 034	6,5%	6 323	7,9%	(72,6%)
Capital Expenditure Functional	614 998	558 661	16 926	2,8%	104 248	17,0%	40 720	7,3%	161 894	29,0%	97 676	27,9%	(58,3%)
Municipal governance and administration	38 469	34 562	-	-	1 812	4,7%	185	,5%	1 998	5,8%	18 911	49,7%	(99,0%)
Executive and Council	19 519	12 862	-	-	22	,1%	185	1,4%	207	1,6%	15 385	61,4%	(98,8%)
Finance and administration	18 700	21 450	-	-	1 791	9,6%	-	-	1 791	8,3%	3 526	29,5%	(100,0%)
Internal audit	250	250	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	31 625	31 713	35	,1%	5 431	17,2%	2 111	6,7%	7 576	23,9%	11 243	47,0%	(81,2%)
Community and Social Services	16 520	16 458	-	-	1 306	7,9%	24	,1%	1 330	8,1%	6 300	60,4%	(99,6%)
Sport And Recreation	11 855	12 005	35	,3%	4 125	34,8%	2 087	17,4%	6 246	52,0%	3 925	37,3%	(46,8%)
Public Safety	2 250	2 250	-	-	-	-	-	-	-	-	835	23,2%	(100,0%)
Housing	1 000	1 000	-	-	-	-	-	-	-	-	183	11,7%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	222 779	181 209	7 326	3,3%	45 087	20,2%	14 226	7,9%	66 639	36,8%	42 333	27,9%	(66,4%)
Planning and Development	6 724	8 924	-	-	-	-	-	-	-	-	3 481	32,8%	(100,0%)
Road Transport	215 855	172 285	7 326	3,4%	45 087	20,9%	14 226	8,3%	66 639	38,7%	38 852	27,3%	(63,4%)
Environmental Protection	200	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	322 125	311 177	9 565	3,0%	51 918	16,1%	24 198	7,8%	85 681	27,5%	25 188	19,6%	(3,9%)
Energy sources	125 051	133 842	(14)	-	16 655	13,3%	1 524	1,1%	18 164	13,6%	11 021	20,8%	(86,2%)
Water Management	20 333	20 333	1 619	8,0%	4 860	23,9%	-	-	6 478	31,9%	6 829	30,3%	(100,0%)
Waste Water Management	171 851	152 112	7 961	4,6%	29 522	17,2%	22 675	14,9%	60 157	39,5%	7 339	15,6%	209,0%
Waste Management	4 890	4 890	-	-	881	18,0%	-	-	881	18,0%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	7 442 677	7 242 539	842 325	11,3%	4 089 763	55,0%	3 936 452	54,4%	8 868 540	122,5%	2 075 603	44,9%	89,7%
Property rates	453 065	453 091	-	-	-	-	-	-	-	-	-	-	-
Service charges	5 031 425	4 829 082	-	-	-	-	-	-	-	-	-	-	-
Other revenue	166 670	180 615	842 325	505,4%	4 089 763	2 453,8%	3 936 452	2 179,5%	8 868 540	4 910,2%	2 075 603	1 618,9%	89,7%
Transfers and Subsidies - Operational	1 273 193	1 305 080	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	495 464	441 810	-	-	-	-	-	-	-	-	-	181,6%	-
Interest	22 860	32 860	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 956 436)	(6 435 054)	(74)	-	(431)	-	(311)	-	(816)	-	(200)	-	55,1%
Suppliers and employees	(5 935 273)	(6 413 891)	(74)	-	(431)	-	(311)	-	(816)	-	(200)	-	55,1%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(21 164)	(21 164)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 486 241	807 484	842 251	56,7%	4 089 332	275,1%	3 936 141	487,5%	8 867 724	1 098,2%	2 075 403	71,9%	89,7%
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	(707 247)	(646 146)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(707 247)	(646 146)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(707 247)	(646 146)	-	-	-	-	-	-	-	-	-	-	-
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	778 993	161 339	842 251	108,1%	4 089 332	525,0%	3 936 141	2 439,7%	8 867 724	5 496,3%	2 075 403	85,8%	89,7%
Cash/cash equivalents at the year begin:	-	-	-	-	842 251	-	4 931 583	-	-	-	1 010 670	-	388,0%
Cash/cash equivalents at the year end:	778 993	161 339	842 251	108,1%	4 931 583	633,1%	8 867 724	5 496,3%	8 867 724	5 496,3%	3 086 073	75,2%	187,3%

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	55 973	3,2%	81 771	4,7%	95	-	1 594 541	92,0%	1 732 380	24,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	107 008	17,6%	64 767	10,6%	127	-	436 711	71,8%	608 613	8,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	45 266	7,1%	41 888	6,6%	-	-	551 982	86,4%	639 136	8,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	18 978	4,1%	25 189	5,4%	-	-	421 135	90,5%	465 301	6,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	17 824	3,3%	24 011	4,4%	-	-	499 293	92,3%	541 128	7,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	670	1,9%	1 020	2,9%	(77)	(,2%)	33 993	95,5%	35 606	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	97 534	3,6%	140 179	5,2%	-	-	2 437 191	91,1%	2 674 903	37,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14 717	3,0%	30 326	6,2%	(14 525)	(3,0%)	457 581	93,7%	488 099	6,8%	-	-	-	-
Total By Income Source	357 970	5,0%	409 151	5,7%	(14 380)	(,2%)	6 432 426	89,5%	7 185 168	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	16 095	16,1%	14 165	14,1%	43	-	69 827	69,7%	100 129	1,4%	-	-	-	-
Commercial	84 033	18,1%	67 019	14,4%	(11 358)	(2,4%)	324 806	69,9%	464 500	6,5%	-	-	-	-
Households	194 205	3,4%	268 777	4,7%	(1 969)	-	5 267 609	92,0%	5 728 621	79,7%	-	-	-	-
Other	63 636	7,1%	59 192	6,6%	(1 095)	(,1%)	770 185	86,4%	891 917	12,4%	-	-	-	-
Total By Customer Group	357 970	5,0%	409 151	5,7%	(14 380)	(,2%)	6 432 426	89,5%	7 185 168	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)	-	(8)	-	(9)	-	50 315	100,0%	50 290	22,1%
Bulk Water	13 398	17,0%	-	-	-	-	65 495	83,0%	78 893	34,7%
PAYE deductions	-	-	-	-	-	-	6	100,0%	6	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	1	100,0%	1	-
Loan repayments	-	-	-	-	-	-	643	100,0%	643	,3%
Trade Creditors	43 220	65,2%	2 959	4,5%	(103)	(,2%)	20 246	30,5%	66 321	29,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(45)	(,1%)	(163)	(,5%)	(174)	(,6%)	31 545	101,2%	31 163	13,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	56 564	24,9%	2 788	1,2%	(286)	(,1%)	168 252	74,0%	227 318	100,0%

Contact Details

Municipal Manager	Adv Ashmar Khuduge	014 590 3551
Chief Financial Officer	Ms Vivian Mdhuli	014 590 3312

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: TSWAING (NW382)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	683 507	258 985	90 859	13,3%	72 742	10,6%	33 474	12,9%	197 075	76,1%	89 212	76,2%	(62,5%)
Exchange Revenue													
Service charges - Electricity	79 927	33 064	10 557	13,2%	5 975	7,5%	17 005	51,4%	33 537	101,4%	22 785	135,3%	(25,4%)
Service charges - Water	15 454	4 696	1 214	7,9%	1 123	7,3%	1 653	35,2%	3 990	85,0%	172	32,5%	858,3%
Service charges - Waste Water Management	323 069	12 924	3 246	1,0%	3 216	1,0%	3 215	24,9%	9 677	74,9%	2 497	70,4%	28,8%
Service charges - Waste Management	26 570	12 029	3 028	11,4%	2 986	11,2%	2 987	24,8%	9 002	74,8%	2 387	33,0%	25,1%
Sale of Goods and Rendering of Services	270	214	56	20,6%	47	17,2%	50	23,3%	152	71,2%	73	59,3%	(31,3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	25	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	290	460	211	72,8%	57	19,8%	209	45,5%	478	103,8%	(35)	(64,0%)	(703,7%)
Dividends	27	27	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	10	3	-	3	-	9	85,8%	15	144,2%	6	-	49,5%
Licence and permits	-	2	1	-	-	-	39	1 610,0%	40	1 668,3%	-	-	(100,0%)
Operational Revenue	3	75	12	401,2%	32	1 064,6%	20	27,0%	64	85,4%	14 869	-	(99,9%)
Non-Exchange Revenue													
Property rates	34 644	37 670	8 452	24,4%	8 846	25,5%	7 833	20,8%	25 132	66,7%	6 309	62,7%	24,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 334	526	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	3 033	1 682	785	25,9%	196	6,5%	453	27,0%	1 434	85,3%	732	72,3%	(38,1%)
Transfer and subsidies - Operational	198 859	155 605	63 292	31,8%	50 261	25,3%	-	-	113 553	73,0%	39 418	61,8%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 338 637	263 354	58 848	4,4%	55 479	4,1%	49 707	18,9%	164 035	62,3%	60 406	52,0%	(17,7%)
Employee related costs	104 527	86 713	16 691	16,0%	25 636	24,5%	24 379	28,1%	66 705	76,9%	22 706	72,2%	7,4%
Remuneration of councillors	11 693	15 230	2 890	24,7%	3 099	26,5%	3 402	22,3%	9 391	61,7%	2 899	81,6%	17,3%
Bulk purchases - electricity	49 992	51 641	19 284	38,6%	10 840	21,7%	10 857	21,0%	40 981	79,4%	4 520	62,1%	140,2%
Inventory consumed	8 066	2 682	151	1,9%	17	2%	-	-	168	6,3%	-	-	13,1%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	53 833	13 258	-	-	-	-	-	-	-	-	11	-	(100,0%)
Interest	200	15 425	5 238	2 619,2%	5 504	2 752,1%	2 467	16,0%	13 210	85,6%	-	-	(100,0%)
Contracted services	604 511	47 205	11 638	1,9%	5 552	,9%	5 395	11,4%	22 585	47,8%	9 410	102,5%	(42,7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	74 081	7 000	-	-	-	-	-	-	-	-	16 541	23,1%	(100,0%)
Operational costs	431 532	24 199	2 956	,7%	4 831	1,1%	3 207	13,3%	10 994	45,4%	4 318	68,7%	(25,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	200	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(655 130)	(4 368)	32 011		17 262		(16 233)		33 040		28 807		
Transfers and subsidies - capital (monetary allocations)	44 480	32 480	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(610 650)	28 112	32 011		17 262		(16 233)		33 040		28 807		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(610 650)	28 112	32 011		17 262		(16 233)		33 040		28 807		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(610 650)	28 112	32 011		17 262		(16 233)		33 040		28 807		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(610 650)	28 112	32 011		17 262		(16 233)		33 040		28 807		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	100 910	32 751	3 060	3,0%	15 215	15,1%	2 722	8,3%	20 997	64,1%	9 468	73,2%	(71,3%)
National Government	100 910	32 751	3 060	3,0%	15 215	15,1%	2 722	8,3%	20 997	64,1%	9 468	73,2%	(71,3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	100 910	32 751	3 060	3,0%	15 215	15,1%	2 722	8,3%	20 997	64,1%	9 468	73,2%	(71,3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	100 910	32 751	3 060	3,0%	15 215	15,1%	2 722	8,3%	20 997	64,1%	9 468	73,2%	(71,3%)
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	100 910	32 751	3 060	3,0%	15 215	15,1%	2 722	8,3%	20 997	64,1%	9 468	73,2%	(71,3%)
Energy sources	100 910	32 751	3 060	3,0%	15 215	15,1%	2 722	8,3%	20 997	64,1%	9 468	73,2%	(71,3%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	737 425	737 425	(161 911)	(22,0%)	(81 966)	(11,1%)	(98 273)	(13,3%)	(342 151)	(46,4%)	(66 543)	(59,0%)	47,7%
Property rates	14 709	14 709	4 455	30,3%	1 944	13,2%	1 350	9,2%	7 749	52,7%	1 571	-	(14,1%)
Service charges	391 865	391 865	6 833	1,7%	8 230	2,1%	12 231	3,1%	27 295	7,0%	23 841	191,0%	(48,7%)
Other revenue	146 768	146 768	(222 408)	(151,5%)	(191 259)	(130,3%)	(164 335)	(112,0%)	(578 002)	(393,8%)	(156 756)	(135,1%)	4,8%
Transfers and Subsidies - Operational	149 405	149 405	46 002	30,8%	70 976	47,5%	38 677	25,9%	155 656	104,2%	44 681	936,9%	(13,4%)
Transfers and Subsidies - Capital	34 348	34 348	3 000	8,7%	28 094	81,8%	13 601	39,6%	44 695	130,1%	20 120	105,8%	(32,4%)
Interest	303	303	206	67,8%	49	16,0%	203	66,9%	457	150,8%	-	-	(100,0%)
Dividends	27	27	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 114 072)	(1 114 072)	46 348	(4,2%)	80 923	(7,3%)	71 046	(6,4%)	198 317	(17,8%)	992	3,5%	7 065,1%
Suppliers and employees	(1 114 072)	(1 114 072)	46 348	(4,2%)	80 923	(7,3%)	71 046	(6,4%)	198 317	(17,8%)	992	3,5%	7 065,1%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(376 646)	(376 646)	(115 564)	30,7%	(1 042)	,3%	(27 227)	7,2%	(143 833)	38,2%	(65 552)	(432,1%)	(58,5%)
Cash Flow from Investing Activities													
Receipts	-	-	(1 335)	-	(1 436)	-	(3 899)	-	(6 670)	-	(3 265)	(18 458,9%)	19,4%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(1 335)	-	(1 436)	-	(3 899)	-	(6 670)	-	(3 265)	(18 458,9%)	19,4%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(100 910)	(100 910)	(3 060)	3,0%	(15 215)	15,1%	(2 722)	2,7%	(20 997)	20,8%	(9 468)	73,2%	(71,3%)
Capital assets	(100 910)	(100 910)	(3 060)	3,0%	(15 215)	15,1%	(2 722)	2,7%	(20 997)	20,8%	(9 468)	73,2%	(71,3%)
Net Cash from/(used) Investing Activities	(100 910)	(100 910)	(4 395)	4,4%	(16 651)	16,5%	(6 621)	6,6%	(27 667)	27,4%	(12 733)	92,6%	(48,0%)
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	(477 556)	(477 556)	(119 959)	25,1%	(17 693)	3,7%	(33 848)	7,1%	(171 500)	35,9%	(78 285)	(1 854,5%)	(56,8%)
Cash/cash equivalents at the year begin:	53 803	53 803	-	-	(119 464)	(222,0%)	(137 157)	(254,9%)	-	-	(135 411)	(3,2%)	1,3%
Cash/cash equivalents at the year end:	(423 753)	(423 753)	(119 464)	28,2%	(137 157)	32,4%	(171 005)	40,4%	(171 005)	40,4%	(213 695)	(350,9%)	(20,0%)

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	521	1,1%	580	1,2%	720	1,5%	46 002	96,2%	47 824	11,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 756	4,6%	4 622	5,6%	2 860	3,5%	71 025	86,3%	82 264	19,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 211	1,9%	1 604	1,4%	1 486	1,3%	109 247	95,4%	114 549	26,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	991	1,1%	1 119	1,3%	1 104	1,2%	86 291	96,4%	89 505	20,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	971	1,1%	1 087	1,2%	1 081	1,2%	83 880	96,4%	87 019	20,4%	-	-	-	-
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	57	1,0%	63	1,1%	59	1,0%	5 762	97,0%	5 941	1,4%	-	-	-	-
Total By Income Source	8 507	2,0%	9 075	2,1%	7 312	1,7%	402 349	94,2%	427 244	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	479	2,0%	370	1,6%	404	1,7%	22 184	94,7%	23 437	5,5%	-	-	-	-
Commercial	2 198	4,9%	1 428	3,2%	1 408	3,1%	39 908	88,8%	44 941	10,5%	-	-	-	-
Households	5 830	1,6%	7 277	2,0%	5 500	1,5%	340 258	94,8%	358 866	84,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	8 507	2,0%	9 075	2,1%	7 312	1,7%	402 349	94,2%	427 244	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	5 450	3,5%	4 228	2,7%	2 203	1,4%	144 503	92,4%	156 383	53,5%
Bulk Water	908	27,9%	843	25,9%	780	24,0%	718	22,1%	3 250	1,1%
PAYE deductions	1 350	21,5%	1 191	19,0%	1 863	29,7%	1 872	29,8%	6 275	2,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	1 533	27,6%	1 344	24,2%	1 351	24,3%	1 334	24,0%	5 562	1,9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	506	1,1%	1 657	3,5%	4 429	9,3%	41 204	86,2%	47 795	16,4%
Auditor-General	191	13,7%	152	10,9%	24	1,7%	1 029	73,7%	1 397	,5%
Other	542	,8%	2 502	3,5%	2 257	3,2%	66 336	92,6%	71 636	24,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	10 480	3,6%	11 917	4,1%	12 906	4,4%	256 996	87,9%	292 299	100,0%

Contact Details

Municipal Manager	Mr Dion Mere	053 948 9413
Chief Financial Officer	Mrs Stonea Pelele (Acting)	053 948 9400

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: IKAI GARIB (NC082)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	368 800	368 800	21 431	5,8%	79 319	21,5%	78 382	21,3%	179 132	48,6%	45 235	(36,2%)	73,3%
Exchange Revenue													
Service charges - Electricity	117 256	117 256	14 638	12,5%	23 441	20,0%	26 771	22,8%	64 850	55,3%	14 593	40,4%	83,5%
Service charges - Water	35 675	35 675	2 703	7,6%	4 789	13,4%	5 333	14,9%	12 825	35,9%	3 254	(1 731,2%)	63,9%
Service charges - Waste Water Management	33 078	33 078	2 027	6,1%	2 930	8,9%	2 832	8,6%	7 790	23,5%	1 629	22,9%	73,9%
Service charges - Waste Management	10 509	10 509	1 418	13,5%	2 076	19,7%	2 038	19,4%	5 531	52,6%	1 237	60,4%	64,7%
Sale of Goods and Rendering of Services	359	359	59	16,4%	104	28,8%	65	18,2%	228	63,3%	28	36,7%	133,6%
Agency services	436	436	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 849	6 849	0	-	4 413	64,4%	4 727	69,0%	9 140	133,5%	2 557	63,9%	84,8%
Interest earned from Current and Non Current Assets	54	54	1	2,3%	1	2,7%	17	31,0%	19	36,0%	0	6%	11 952,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	432	432	136	31,4%	188	43,6%	193	44,7%	517	119,7%	131	28,1%	46,8%
Licence and permits	909	909	227	25,0%	500	55,0%	442	48,6%	1 169	128,6%	8	34,4%	5 468,1%
Operational Revenue	3 465	3 465	425	12,3%	615	17,8%	606	17,5%	1 647	47,5%	511	48,0%	18,5%
Non-Exchange Revenue													
Property rates	34 092	34 092	(1 419)	(4,2%)	2 790	8,2%	2 878	8,4%	4 248	12,5%	23 104	78,8%	(87,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12	12	16	134,2%	2	13,3%	-	-	18	147,5%	-	36,2%	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	125 041	125 041	1 200	1,0%	35 314	28,2%	30 322	24,2%	66 836	53,5%	1	36,8%	2 041 774,8%
Interest	633	633	-	-	2 155	340,2%	2 159	340,8%	4 314	681,0%	(1 819)	(17,5%)	(218,7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	360 920	360 920	39 481	10,9%	62 094	17,2%	38 047	10,5%	139 622	38,7%	39 028	42,7%	(2,5%)
Employee related costs	152 290	152 290	23 673	15,5%	20 280	13,3%	23 838	15,7%	67 791	44,5%	34 253	78,3%	(30,4%)
Remuneration of councillors	8 283	8 283	1 255	15,1%	686	8,3%	1 464	17,7%	3 405	41,1%	1 910	83,7%	(23,3%)
Bulk purchases - electricity	120 070	120 070	121	,1%	29 305	24,4%	1 692	1,4%	31 118	25,9%	-	2%	(100,0%)
Inventory consumed	18 736	18 736	3 586	19,1%	4 828	25,8%	3 525	18,8%	11 939	63,7%	574	17,4%	513,6%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	14 180	14 180	3	-	0	-	-	-	3	-	-	-	-
Contracted services	24 874	24 874	6 230	25,0%	3 275	13,2%	4 057	16,3%	13 561	54,5%	701	3,3%	478,6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	33	-	9	-	8	-	50	-	-	-	(100,0%)
Operational costs	22 487	22 487	4 581	20,4%	3 711	16,5%	3 464	15,4%	11 756	52,3%	1 589	15,6%	117,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 880	7 880	(18 050)		17 225		40 335		39 510		6 207		
Transfers and subsidies - capital (monetary allocations)	39 279	39 279	6 022	15,3%	739	1,9%	-	-	6 761	17,2%	-	-	-
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	47 159	47 159	(12 028)		17 964		40 335		46 271		6 207		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	47 159	47 159	(12 028)		17 964		40 335		46 271		6 207		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	47 159	47 159	(12 028)		17 964		40 335		46 271		6 207		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	47 159	47 159	(12 028)		17 964		40 335		46 271		6 207		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	37 910	37 910	5 237	13,8%	4 280	11,3%	132	,3%	9 649	25,5%	-	,2%	(100,0%)
National Government	37 037	37 037	5 237	14,1%	3 392	9,2%	-	-	8 628	23,3%	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Aven	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 037	37 037	5 237	14,1%	3 392	9,2%	-	-	8 628	23,3%	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	873	873	-	-	889	101,8%	132	15,2%	1 021	116,9%	-	7,9%	(100,0%)
Capital Expenditure Functional	37 910	37 910	5 237	13,8%	4 280	11,3%	132	,3%	9 649	25,5%	-	,2%	(100,0%)
Municipal governance and administration	989	989	-	-	889	89,8%	132	13,4%	1 021	103,2%	-	7,0%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	989	989	-	-	889	89,8%	132	13,4%	1 021	103,2%	-	7,0%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	854	854	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	854	854	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 109	21 109	5 237	24,8%	3 037	14,4%	-	-	8 273	39,2%	-	-	-
Planning and Development	18 199	18 199	5 237	28,8%	3 037	16,7%	-	-	8 273	45,5%	-	-	-
Road Transport	2 910	2 910	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	14 957	14 957	-	-	355	2,4%	-	-	355	2,4%	-	-	-
Energy sources	6 227	6 227	-	-	355	5,7%	-	-	355	5,7%	-	-	-
Water Management	8 730	8 730	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	310 946	310 946	256 467	82,5%	441 883	142,1%	530 571	170,6%	1 228 922	395,2%	63 169	49,9%	739,9%
Property rates	29 322	29 322	24 815	84,6%	11 028	37,6%	8 582	29,3%	44 425	151,5%	9 228	38,8%	(7,0%)
Service charges	113 749	113 749	143 593	126,2%	171 693	150,9%	210 108	184,7%	525 394	461,9%	51 476	80,1%	308,2%
Other revenue	2 631	2 631	4 324	164,3%	6 032	229,3%	6 418	243,9%	16 774	637,5%	2 465	150,5%	160,4%
Transfers and Subsidies - Operational	114 750	114 750	20 136	17,5%	217 131	189,2%	214 785	187,2%	452 052	393,9%	-	36,8%	(100,0%)
Transfers and Subsidies - Capital	39 262	39 262	63 600	162,0%	36 000	91,7%	90 678	231,0%	190 278	484,6%	-	16,6%	(100,0%)
Interest	11 233	11 233	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(265 496)	(265 496)	-	-	-	-	(21 436)	8,1%	(21 436)	8,1%	-	-	(100,0%)
Suppliers and employees	(254 768)	(254 768)	-	-	-	-	(21 436)	8,4%	(21 436)	8,4%	-	-	(100,0%)
Finance charges	(10 728)	(10 728)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	45 450	45 450	256 467	564,3%	441 883	972,2%	509 135	1 120,2%	1 207 486	2 656,8%	63 169	341,0%	706,0%
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	-	-	-	-	(1 804)	-	(152)	-	(1 956)	-	-	-	(100,0%)
Capital assets	-	-	-	-	(1 804)	-	(152)	-	(1 956)	-	-	-	(100,0%)
Net Cash from/(used) Investing Activities	-	-	-	-	(1 804)	-	(152)	-	(1 956)	-	-	-	(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	45 450	45 450	256 467	564,3%	440 079	968,3%	508 983	1 119,9%	1 205 529	2 652,5%	63 169	340,8%	705,7%
Cash/cash equivalents at the year begin:	194	194	-	-	256 467	132 199,7%	696 547	359 044,6%	-	-	91 914	-	657,8%
Cash/cash equivalents at the year end:	45 644	45 644	256 467	561,9%	696 547	1 526,1%	1 205 529	2 641,2%	1 205 529	2 641,2%	155 083	339,3%	677,3%

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	4 636	4,6%	1 944	1,9%	1 663	1,6%	93 586	91,9%	101 828	26,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 793	18,4%	2 137	5,0%	1 327	3,1%	31 164	73,5%	42 422	11,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 585	3,2%	1 371	1,2%	1 302	1,2%	104 389	94,3%	110 647	28,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 594	5,0%	1 059	2,1%	1 044	2,0%	46 674	90,9%	51 370	13,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 993	4,0%	855	1,7%	854	1,7%	45 800	92,5%	49 502	12,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	195	4,3%	97	2,1%	96	2,1%	4 152	91,5%	4 540	1,2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	710	3,2%	327	1,5%	320	1,4%	21 166	94,0%	22 523	5,9%	-	-	-	-
Total By Income Source	21 506	5,6%	7 790	2,0%	6 605	1,7%	346 931	90,6%	382 832	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 778	4,9%	996	1,8%	825	1,5%	52 007	91,9%	56 606	14,8%	-	-	-	-
Commercial	1 771	27,0%	264	4,0%	153	2,3%	4 375	66,7%	6 564	1,7%	-	-	-	-
Households	16 528	5,4%	6 310	2,1%	5 447	1,8%	276 976	90,7%	305 251	79,7%	-	-	-	-
Other	428	3,0%	219	1,5%	181	1,3%	13 573	94,2%	14 401	3,8%	-	-	-	-
Total By Customer Group	21 506	5,6%	7 790	2,0%	6 605	1,7%	346 931	90,6%	382 832	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	-	-	-	-	-	-	457 901	100,0%	457 901	80,0%
Bulk Water	-	-	-	-	-	-	19 099	100,0%	19 099	3,3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	391	,5%	590	,8%	184	,2%	72 590	98,4%	73 756	12,9%
Auditor-General	-	-	-	-	-	-	10 251	100,0%	10 251	1,8%
Other	20	,2%	-	-	6	,1%	11 085	99,8%	11 110	1,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	411	,1%	590	,1%	189	-	570 927	99,8%	572 117	100,0%

Contact Details

Municipal Manager	Mr Obakeng Isaacs	054 461 6700
Chief Financial Officer	Mrs Anthanique F. Beukes	054 461 6700

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: IKHEIS (NC084)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24											2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	78 134	79 036	22 876	29,3%	19 103	24,4%	13 823	17,5%	55 802	70,6%	10 358	35,4%	33,4%	
Exchange Revenue														
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	9 115	8 015	347	3,8%	1 928	21,1%	987	12,3%	3 261	40,7%	532	16,4%	85,4%	
Service charges - Waste Water Management	2 913	3 243	278	9,5%	1 221	41,9%	705	21,7%	2 204	68,0%	202	37,3%	248,4%	
Service charges - Waste Management	3 324	4 324	390	11,7%	1 761	53,0%	1 004	23,2%	3 154	72,9%	277	45,5%	262,6%	
Sale of Goods and Rendering of Services	1 253	779	127	10,2%	116	9,2%	206	26,4%	449	57,6%	505	71,9%	(59,3%)	
Agency services	376	376	-	-	91	24,1%	6	1,6%	97	25,7%	-	2,3%	(100,0%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	5 667	8 347	1 181	20,8%	2 438	43,0%	1 896	22,7%	5 515	66,1%	311	29,8%	508,8%	
Interest earned from Current and Non Current Assets	542	343	19	3,5%	14	2,6%	16	4,7%	49	14,4%	0	,5%	26 552,5%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	21	21	1	5,7%	0	1,4%	3	16,3%	5	23,4%	5	34,8%	(25,8%)	
Rental from Fixed Assets	1 827	1 827	24	1,3%	102	5,6%	65	3,5%	191	10,4%	25	4,3%	162,5%	
Licence and permits	58	58	-	-	-	-	-	-	-	-	-	2%	-	
Operational Revenue	417	454	2	,5%	1	,1%	384	84,6%	387	85,1%	1	,8%	29 668,7%	
Non-Exchange Revenue														
Property rates	11 212	10 156	5 314	47,4%	168	1,5%	126	1,2%	5 608	55,2%	35	(1,5%)	260,4%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	316	-	-	-	-	-	-	-	-	-	-	-	-	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	39 150	39 150	15 178	38,8%	11 191	28,6%	8 274	21,1%	34 642	88,5%	8 428	54,8%	(1,8%)	
Interest	1 478	1 478	1	,1%	1	,1%	1	,1%	3	,2%	0	,1%	199,7%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	463	463	16	3,5%	71	15,3%	150	32,3%	236	51,1%	37	6,8%	305,6%	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	70 434	69 527	10 800	15,3%	11 019	15,6%	10 270	14,8%	32 088	46,2%	7 582	32,6%	35,4%	
Employee related costs	34 714	34 940	8 099	23,3%	7 828	22,5%	7 927	22,7%	23 854	68,3%	5 047	55,7%	57,1%	
Remuneration of councillors	4 634	4 634	1 084	23,4%	1 337	28,9%	1 162	25,1%	3 583	77,3%	718	53,9%	61,9%	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	1 546	1 696	622	40,2%	366	23,7%	124	7,3%	1 112	65,6%	1 070	68,7%	(88,4%)	
Debt impairment	6 288	6 288	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	9 569	7 969	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services	5 120	4 762	66	1,3%	434	8,5%	86	1,8%	586	12,3%	409	18,5%	(78,9%)	
Transfers and subsidies	47	47	-	-	-	-	-	-	-	-	68	20,3%	(100,0%)	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational costs	8 516	9 191	929	10,9%	1 054	12,4%	970	10,5%	2 952	32,1%	271	17,6%	258,0%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	7 700	9 509	12 077		8 084		3 553		23 714		2 776			
Transfers and subsidies - capital (monetary allocations)	21 333	11 086	3 000	14,1%	6 950	32,6%	7 136	64,4%	17 086	154,1%	2 500	45,3%	185,4%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	29 033	20 595	15 077		15 034		10 689		40 800		5 276			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	29 033	20 595	15 077		15 034		10 689		40 800		5 276			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	29 033	20 595	15 077		15 034		10 689		40 800		5 276			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	29 033	20 595	15 077		15 034		10 689		40 800		5 276			

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	21 331	11 086	5 651	26,5%	2 819	13,2%	2 463	22,2%	10 933	98,6%	-	9,5%	(100,0%)
National Government	21 331	11 086	5 651	26,5%	2 819	13,2%	2 463	22,2%	10 933	98,6%	-	9,5%	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 331	11 086	5 651	26,5%	2 819	13,2%	2 463	22,2%	10 933	98,6%	-	9,5%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	21 331	11 935	5 651	26,5%	2 819	13,2%	2 463	20,6%	10 933	91,6%	-	8,7%	(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	21 331	11 935	5 651	26,5%	2 819	13,2%	2 463	20,6%	10 933	91,6%	-	9,5%	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	9 450	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	479	-	-	-	-	-	-	-	-	-	-	-
Waste Management	11 881	11 456	5 651	47,6%	2 819	23,7%	2 463	21,5%	10 933	95,4%	-	13,6%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	86 164	74 770	18 664	21,7%	7 250	8,4%	14 918	20,0%	40 832	54,6%	11 544	65,8%	29,2%
Property rates	9 530	9 530	184	1,9%	2 072	21,7%	158	1,7%	2 414	25,3%	-	-	(100,0%)
Service charges	10 838	10 838	217	2,0%	250	2,3%	762	7,0%	1 229	11,3%	96	(9,2%)	690,6%
Other revenue	4 231	3 481	85	2,0%	206	4,9%	580	16,6%	871	25,0%	527	125,0%	10,0%
Transfers and Subsidies - Operational	38 107	39 150	15 178	39,8%	522	1,4%	10 669	27,3%	26 369	67,4%	8 421	46,7%	26,7%
Transfers and Subsidies - Capital	22 374	11 086	3 000	13,4%	4 200	18,8%	2 750	24,8%	9 950	89,8%	2 500	45,3%	10,0%
Interest	1 084	684	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(32 827)	(32 451)	(11 425)	34,8%	(2 146)	6,5%	(3 432)	10,6%	(17 003)	52,4%	4 353	(56,1%)	(178,9%)
Suppliers and employees	(32 827)	(32 451)	(11 425)	34,8%	(2 146)	6,5%	(3 432)	10,6%	(17 003)	52,4%	4 353	(57,3%)	(178,9%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	53 337	42 319	7 239	13,6%	5 104	9,6%	11 486	27,1%	23 829	56,3%	15 897	197,4%	(27,7%)
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	(21 331)	(11 086)	(2 045)	9,6%	(2 819)	13,2%	(3 573)	32,2%	(8 437)	76,1%	-	3,9%	(100,0%)
Capital assets	(21 331)	(11 086)	(2 045)	9,6%	(2 819)	13,2%	(3 573)	32,2%	(8 437)	76,1%	-	3,9%	(100,0%)
Net Cash from/(used) Investing Activities	(21 331)	(11 086)	(2 045)	9,6%	(2 819)	13,2%	(3 573)	32,2%	(8 437)	76,1%	-	3,9%	(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	32 006	31 233	5 194	16,2%	2 285	7,1%	7 913	25,3%	15 392	49,3%	15 897	855,8%	(50,2%)
Cash/cash equivalents at the year begin:	616	616	-	-	5 194	843,0%	3 393	550,7%	-	-	25 785	-	(86,8%)
Cash/cash equivalents at the year end:	32 623	31 849	5 194	15,9%	3 393	10,4%	11 306	35,5%	11 306	35,5%	41 682	68 723,7%	(72,9%)

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	623	2,0%	350	1,1%	468	1,5%	29 323	95,3%	30 764	21,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(2 868)	(13,9%)	39	,2%	39	,2%	23 401	113,5%	20 610	14,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	421	2,2%	267	1,4%	267	1,4%	18 590	95,1%	19 545	13,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	675	2,4%	378	1,3%	378	1,3%	26 614	94,9%	28 045	19,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	7	-	15	-	25	,1%	34 306	99,9%	34 353	23,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 004)	(8,5%)	49	,4%	49	,4%	12 655	107,7%	11 749	8,1%	-	-	-	-
Total By Income Source	(2 147)	(1,5%)	1 098	,8%	1 226	,8%	144 891	99,9%	145 067	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(5)	(1,4%)	0	,1%	0	,1%	390	101,2%	385	,3%	-	-	-	-
Commercial	(1 113)	(14,2%)	79	1,0%	77	1,0%	8 778	112,2%	7 821	5,4%	-	-	-	-
Households	640	1,3%	371	,8%	494	1,0%	46 615	96,9%	48 121	33,2%	-	-	-	-
Other	(1 669)	(1,9%)	645	,7%	654	,7%	89 107	100,4%	88 740	61,2%	-	-	-	-
Total By Customer Group	(2 147)	(1,5%)	1 098	,8%	1 226	,8%	144 891	99,9%	145 067	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	1 237	100,0%	1 237	1,9%
Bulk Water	-	-	-	-	-	-	4 625	100,0%	4 625	7,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	721	100,0%	-	-	-	-	-	-	721	1,1%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 545	57,5%	43	1,0%	18	,4%	1 820	41,1%	4 426	6,9%
Auditor-General	-	-	-	-	-	-	593	100,0%	593	,9%
Other	1 043	2,0%	3	-	3	-	51 869	98,0%	52 917	82,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 308	6,7%	46	,1%	21	-	60 143	93,2%	64 519	100,0%

Contact Details

Municipal Manager	Mr Desmond Dolopi	054 833 9500
Chief Financial Officer	Mr Donovan Block	054 833 9500

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	978 810	972 039	244 634	25,0%	224 828	23,0%	217 486	22,4%	686 948	70,7%	195 868	67,9%	11,0%
Exchange Revenue													
Service charges - Electricity	390 188	376 459	87 311	22,4%	94 593	24,2%	93 121	24,7%	275 025	73,1%	81 173	72,3%	14,7%
Service charges - Water	82 922	74 165	15 299	18,5%	18 807	22,7%	23 294	31,4%	57 400	77,4%	19 509	70,2%	19,4%
Service charges - Waste Water Management	51 942	52 263	13 645	26,3%	13 076	25,2%	12 960	24,8%	39 681	75,9%	11 939	74,7%	8,6%
Service charges - Waste Management	48 149	48 811	12 463	25,9%	11 997	24,9%	11 825	24,2%	36 285	74,3%	11 070	75,2%	6,8%
Sale of Goods and Rendering of Services	8 426	8 281	2 002	23,8%	2 620	31,1%	2 396	28,9%	7 019	84,8%	2 437	81,4%	(1,7%)
Agency services	2 725	2 725	664	24,4%	588	21,6%	629	23,1%	1 881	69,0%	526	77,6%	19,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 000	23 100	2 958	42,3%	3 182	45,5%	6 980	30,2%	13 121	56,8%	1 882	73,4%	270,9%
Interest earned from Current and Non Current Assets	1 250	3 200	1 122	89,8%	505	40,4%	374	11,7%	2 000	62,5%	368	80,3%	1,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	7 572	5 796	1 249	16,5%	1 714	22,6%	1 718	29,6%	4 680	80,8%	1 938	70,0%	(11,4%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 375	8 642	447	32,5%	536	39,0%	628	7,3%	1 611	18,6%	(200)	73,5%	(414,1%)
Non-Exchange Revenue													
Property rates	138 503	139 701	44 508	32,1%	33 261	24,0%	33 232	23,8%	111 001	79,5%	30 407	78,6%	9,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 683	5 749	884	18,9%	1 177	25,1%	2 009	35,0%	4 071	70,8%	967	78,6%	107,8%
Licences or permits	1 889	1 963	465	24,6%	477	25,3%	471	24,0%	1 413	72,0%	466	73,5%	1,1%
Transfer and subsidies - Operational	138 434	133 149	49 354	35,7%	40 479	29,2%	36 015	27,0%	125 848	94,5%	32 236	88,2%	11,7%
Interest	2 500	3 000	807	32,3%	897	35,9%	998	33,3%	2 702	90,1%	662	73,3%	50,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 217	500	597	26,9%	581	26,2%	705	141,1%	1 884	376,8%	486	72,5%	45,0%
Gains on disposal of Assets	5 000	500	10 858	217,2%	338	6,8%	(9 870)	(1 974,0%)	1 326	265,1%	-	(4,6%)	(100,0%)
Other Gains	84 035	84 035	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	965 117	973 156	194 135	20,1%	181 219	18,8%	175 209	18,0%	550 563	56,6%	166 595	54,4%	5,2%
Employee related costs	368 329	358 032	80 308	21,8%	78 994	21,4%	79 153	22,1%	238 455	66,6%	78 403	69,7%	1,0%
Remuneration of councillors	13 248	13 597	3 155	23,8%	3 880	29,3%	3 281	24,1%	10 316	75,9%	3 170	75,7%	3,5%
Bulk purchases - electricity	299 200	299 200	82 208	27,5%	64 289	21,5%	66 586	22,3%	213 083	71,2%	53 337	64,7%	24,8%
Inventory consumed	40 205	45 731	9 302	23,1%	11 084	27,6%	13 226	28,9%	33 612	73,5%	10 396	45,6%	27,2%
Debt impairment	43 000	43 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	91 247	89 832	-	-	-	-	-	-	-	-	-	-	-
Interest	12 480	19 314	3 091	24,8%	1 159	9,3%	153	,8%	4 404	22,8%	4 213	52,1%	(96,4%)
Contracted services	28 801	25 790	3 311	11,5%	4 978	17,3%	5 032	19,5%	13 321	51,7%	3 993	44,0%	26,0%
Transfers and subsidies	1 075	1 225	376	35,0%	564	52,5%	137	11,2%	1 078	88,0%	299	71,9%	(54,3%)
Irrecoverable debts written off	3 000	7 000	163	5,4%	821	27,4%	291	4,2%	1 275	18,2%	112	6,5%	158,9%
Operational costs	62 931	53 436	12 221	19,4%	15 448	24,5%	7 351	13,8%	35 020	65,5%	12 808	55,5%	(42,6%)
Losses on disposal of Assets	1 600	17 000	-	-	-	-	-	-	-	-	(138)	(8,6%)	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	13 693	(1 117)	50 498		43 609		42 277		136 385		29 273		
Transfers and subsidies - capital (monetary allocations)	87 722	58 117	3 746	4,3%	11 851	13,5%	19 587	33,7%	35 183	60,5%	2 736	25,9%	615,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	,1%	-
Surplus/(Deficit) after capital transfers and contributions	101 416	57 000	54 244		55 460		61 864		171 568		32 010		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	101 416	57 000	54 244		55 460		61 864		171 568		32 010		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	101 416	57 000	54 244		55 460		61 864		171 568		32 010		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	101 416	57 000	54 244		55 460		61 864		171 568		32 010		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	125 754	111 677	11 869	9,4%	30 583	24,3%	11 573	10,4%	54 025	48,4%	16 431	41,3%	(29,6%)
National Government	88 322	57 387	3 806	4,3%	11 935	13,5%	12 368	21,6%	28 109	49,0%	12 288	57,2%	,6%
Provincial Government	-	680	19	-	117	-	49	7,1%	185	27,3%	61	19,7%	(19,9%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	43	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	88 322	58 110	3 826	4,3%	12 052	13,6%	12 416	21,4%	28 294	48,7%	12 349	56,8%	,5%
Borrowing	-	13 701	2 823	-	6 871	-	874	6,4%	10 568	77,1%	293	1,6%	197,9%
Internally generated funds	37 431	39 865	5 221	13,9%	11 659	31,1%	(1 717)	(4,3%)	15 163	38,0%	3 789	25,0%	(145,3%)
Capital Expenditure Functional	125 754	111 677	11 869	9,4%	30 583	24,3%	11 573	10,4%	54 025	48,4%	16 431	41,3%	(29,6%)
Municipal governance and administration	11 573	8 261	1 180	10,2%	833	7,2%	1 186	14,4%	3 198	38,7%	3 036	32,6%	(60,9%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	11 573	8 261	1 180	10,2%	833	7,2%	1 186	14,4%	3 198	38,7%	3 036	32,6%	(60,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	416	3 738	696	167,3%	1 285	309,0%	173	4,6%	2 154	57,6%	24	8,0%	613,3%
Community and Social Services	-	387	387	-	-	-	-	-	387	100,0%	-	1,4%	-
Sport And Recreation	9	2 543	309	3 431,8%	1 155	12 838,0%	38	1,5%	1 502	59,1%	-	15,8%	(100,0%)
Public Safety	407	807	-	-	130	31,9%	135	16,7%	265	32,8%	24	7,9%	455,8%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	35 634	31 165	3 765	10,6%	11 739	32,9%	2 120	6,8%	17 625	56,6%	4 491	36,4%	(52,8%)
Planning and Development	24 251	23 126	3 765	15,5%	6 198	25,6%	2 098	9,1%	12 061	52,2%	4 198	45,7%	(50,0%)
Road Transport	11 383	8 039	-	-	5 541	48,7%	23	,3%	5 564	69,2%	293	3,9%	(92,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	78 131	68 513	6 229	8,0%	16 725	21,4%	8 094	11,8%	31 048	45,3%	8 880	44,7%	(8,9%)
Energy sources	31 014	44 831	5 885	19,0%	12 956	41,8%	2 435	5,4%	21 276	47,5%	429	15,5%	467,5%
Water Management	14 080	16 848	344	2,4%	3 744	26,6%	5 659	33,6%	9 746	57,8%	1 457	25,7%	288,3%
Waste Water Management	33 037	3 506	-	-	26	,1%	-	-	26	,7%	6 994	63,0%	(100,0%)
Waste Management	-	3 328	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	990 149	937 918	250 449	25,3%	258 250	26,1%	244 801	26,1%	753 500	80,3%	244 180	82,4%	,3%
Property rates	128 808	138 895	32 917	25,8%	38 623	30,0%	28 447	20,5%	99 987	72,0%	27 541	76,8%	3,3%
Service charges	607 304	578 589	133 498	22,0%	158 343	26,1%	154 380	26,7%	446 221	77,1%	139 125	73,9%	11,0%
Other revenue	26 831	32 761	11 306	42,1%	7 965	29,7%	7 627	23,3%	26 898	82,1%	8 606	102,9%	(11,6%)
Transfers and Subsidies - Operational	138 234	132 876	52 022	37,6%	39 669	28,7%	29 890	22,5%	121 581	91,5%	32 194	87,0%	(7,2%)
Transfers and Subsidies - Capital	87 722	51 597	20 446	23,3%	13 525	15,4%	24 330	47,2%	58 301	113,0%	36 625	132,8%	(33,6%)
Interest	1 250	3 200	260	20,8%	125	10,0%	127	4,0%	512	16,0%	69	62,0%	85,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(839 772)	(828 163)	(108 529)	12,9%	(100 525)	12,0%	(104 664)	12,6%	(313 718)	37,9%	(80 690)	28,1%	29,7%
Suppliers and employees	(827 292)	(809 183)	(108 529)	13,1%	(100 525)	12,2%	(104 664)	12,9%	(313 718)	38,8%	(80 690)	28,2%	29,7%
Finance charges	(12 480)	(18 980)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	150 377	109 755	141 919	94,4%	157 725	104,9%	140 138	127,7%	439 782	400,7%	163 490	390,2%	(14,3%)
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	(144 617)	(127 461)	(18 541)	12,8%	(34 585)	23,9%	(17 447)	13,7%	(70 573)	55,4%	(22 147)	46,0%	(21,2%)
Capital assets	(144 617)	(127 461)	(18 541)	12,8%	(34 585)	23,9%	(17 447)	13,7%	(70 573)	55,4%	(22 147)	46,0%	(21,2%)
Net Cash from/(used) Investing Activities	(144 617)	(127 461)	(18 541)	12,8%	(34 585)	23,9%	(17 447)	13,7%	(70 573)	55,4%	(22 147)	46,0%	(21,2%)
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	5 760	(17 706)	123 379	2 142,0%	123 139	2 137,8%	122 690	(692,9%)	369 208	(2 085,2%)	141 343	(3 487,0%)	(13,2%)
Cash/cash equivalents at the year begin:	47 191	32 995	33 013	70,0%	156 373	331,4%	279 513	847,1%	33 013	100,1%	326 779	38,0%	(14,5%)
Cash/cash equivalents at the year end:	52 951	15 288	156 373	295,3%	279 513	527,9%	402 203	2 630,8%	402 203	2 630,8%	468 121	3 414,3%	(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	8 383	11,4%	4 183	5,7%	3 019	4,1%	57 660	78,7%	73 244	18,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	22 426	36,5%	5 003	8,1%	2 002	3,3%	32 093	52,2%	61 524	15,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 432	13,2%	2 024	3,2%	1 730	2,7%	51 870	81,0%	64 056	16,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 626	8,6%	2 035	3,8%	1 536	2,9%	45 481	84,7%	53 678	13,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 303	6,2%	2 135	3,1%	1 779	2,6%	60 849	88,1%	69 067	17,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 651	4,9%	1 557	4,6%	1 450	4,3%	29 113	86,2%	33 771	8,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 447	6,5%	882	2,3%	295	,8%	34 289	90,4%	37 913	9,6%	-	-	-	-
Total By Income Source	52 268	13,3%	17 818	4,5%	11 812	3,0%	311 354	79,2%	393 253	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	52 268	13,3%	17 818	4,5%	11 812	3,0%	311 354	79,2%	393 253	100,0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	52 268	13,3%	17 818	4,5%	11 812	3,0%	311 354	79,2%	393 253	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	25 680	26,1%	27	-	11	-	72 507	73,8%	98 225	81,5%
Bulk Water	42	,3%	3 968	26,5%	603	4,0%	10 376	69,2%	14 988	12,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 149	70,7%	836	11,5%	42	,6%	1 260	17,3%	7 287	6,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	30 871	25,6%	4 831	4,0%	655	,5%	84 143	69,8%	120 501	100,0%

Contact Details

Municipal Manager	Mr Elias Ntoba	054 338 7001
Chief Financial Officer	Ms Gaylene Mercia Schreiner	054 338 7024

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: DIKGATLONG (NC092)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	304 249	284 634	99 306	32,6%	22 327	7,3%	337 695	118,6%	459 327	161,4%	62 532	60,8%	440,0%
Exchange Revenue													
Service charges - Electricity	35 350	37 295	11 098	31,4%	2 042	5,8%	426 530	1 143,7%	439 670	1 178,9%	5 508	59,3%	7 644,4%
Service charges - Water	32 960	23 424	6 878	20,9%	4 797	14,6%	(151 001)	(644,6%)	(139 327)	(594,8%)	7 629	65,2%	(2 079,3%)
Service charges - Waste Water Management	3 603	2 748	815	22,6%	555	15,4%	1 107	40,3%	2 477	90,2%	783	65,4%	41,5%
Service charges - Waste Management	12 863	9 852	2 959	23,0%	1 978	15,4%	3 903	39,6%	8 840	89,7%	2 812	68,6%	38,8%
Sale of Goods and Rendering of Services	472	463	185	39,1%	78	16,4%	67	14,4%	329	71,1%	123	95,6%	(45,6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	45 242	26 432	7 730	17,1%	5 517	12,2%	11 279	42,7%	24 526	92,8%	7 039	49,9%	60,2%
Interest earned from Current and Non Current Assets	1 125	1 680	46	4,1%	7	,6%	92	5,5%	145	8,6%	200	34,7%	(54,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	915	739	209	22,8%	146	16,0%	270	36,6%	625	84,6%	219	65,3%	23,2%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	525	1 918	(479)	(91,3%)	(300)	(57,2%)	(316)	(16,5%)	(1 096)	(57,1%)	(297)	(98,0%)	6,6%
Non-Exchange Revenue													
Property rates	39 404	41 437	17 572	44,6%	3 890	9,9%	7 139	17,2%	28 600	69,0%	4 275	78,9%	67,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	16	18	9	54,6%	-	-	-	-	9	48,1%	3	829,5%	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	125 432	125 432	48 553	38,7%	753	,6%	32 763	26,1%	82 069	65,4%	30 591	52,8%	7,1%
Interest	6 342	13 196	3 733	58,9%	2 864	45,2%	5 862	44,4%	12 460	94,4%	3 648	173,8%	60,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	253 748	285 380	54 206	21,4%	40 473	16,0%	49 116	17,2%	143 795	50,4%	54 299	41,6%	(9,5%)
Employee related costs	77 437	81 292	19 383	25,0%	18 265	23,6%	18 543	22,8%	56 192	69,1%	18 560	48,9%	(,1%)
Remuneration of councillors	5 935	6 030	1 360	22,9%	1 655	27,9%	1 410	23,4%	4 425	73,4%	1 283	50,2%	9,9%
Bulk purchases - electricity	39 203	43 583	14 454	36,9%	3 406	8,7%	13 397	30,7%	31 257	71,7%	6 112	36,5%	119,2%
Inventory consumed	11 414	9 387	2 330	20,4%	2 202	19,3%	1 964	20,9%	6 495	69,2%	1 349	55,8%	45,6%
Debt impairment	24 836	24 836	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	28 010	28 010	-	-	-	-	-	-	-	-	15 435	62,2%	(100,0%)
Interest	6 414	19 086	4 944	77,1%	2 429	37,9%	3 121	16,3%	10 493	55,0%	2 431	65,3%	28,4%
Contracted services	34 332	45 183	8 168	23,8%	8 391	24,4%	6 665	14,8%	23 224	51,4%	6 343	69,7%	5,1%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	3 734	3 734	-	-	-	-	-	-	-	-	-	-	-
Operational costs	22 435	24 240	3 567	15,9%	4 125	18,4%	4 017	16,6%	11 709	48,3%	2 785	52,7%	44,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	50 501	(747)	45 100		(18 147)		288 579		315 532		8 233		
Transfers and subsidies - capital (monetary allocations)	31 013	31 013	-	-	-	-	14 556	46,9%	14 556	46,9%	198	3,2%	7 251,5%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	1 137	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	81 514	30 266	45 100		(18 147)		303 134		330 088		9 568		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	81 514	30 266	45 100		(18 147)		303 134		330 088		9 568		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	81 514	30 266	45 100		(18 147)		303 134		330 088		9 568		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	81 514	30 266	45 100		(18 147)		303 134		330 088		9 568		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	50 258	52 667	5 059	10,1%	626	1,2%	4 111	7,8%	9 797	18,6%	3 724	24,7%	10,4%
National Government	27 563	27 563	4 130	15,0%	223	,8%	3 246	11,8%	7 599	27,6%	2 051	26,4%	58,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	3 450	3 450	-	-	208	6,0%	468	13,6%	676	19,6%	-	12,4%	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 013	31 013	4 130	13,3%	431	1,4%	3 714	12,0%	8 275	26,7%	2 051	24,2%	81,1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 245	21 654	929	4,8%	196	1,0%	397	1,8%	1 522	7,0%	1 673	25,3%	(76,3%)
Capital Expenditure Functional	50 258	52 667	5 059	10,1%	626	1,2%	4 111	7,8%	9 797	18,6%	3 724	24,7%	10,4%
Municipal governance and administration	455	864	-	-	190	41,7%	255	29,5%	445	51,5%	22	53,8%	1 084,6%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	455	864	-	-	190	41,7%	255	29,5%	445	51,5%	22	53,8%	1 084,6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 200	1 200	-	-	-	-	-	-	-	-	396	29,4%	(100,0%)
Community and Social Services	1 200	1 200	-	-	-	-	-	-	-	-	396	29,4%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	41,3%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	41,3%	-
Trading Services	48 603	50 603	5 059	10,4%	437	,9%	3 856	7,6%	9 353	18,5%	3 306	22,5%	16,6%
Energy sources	7 929	6 270	19	,2%	6	,1%	2 339	37,3%	2 365	37,7%	28	18,1%	8 314,2%
Water Management	37 223	38 883	4 860	13,1%	223	,6%	1 049	2,7%	6 132	15,8%	3 278	24,1%	(68,0%)
Waste Water Management	3 450	5 450	180	5,2%	208	6,0%	468	8,6%	856	15,7%	-	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	258 840	258 840	367 676	142,0%	68 085	26,3%	417 154	161,2%	852 915	329,5%	274 408	143,4%	52,0%
Property rates	34 001	34 001	7 356	21,6%	6 436	18,9%	23 657	69,6%	37 449	110,1%	10 190	69,7%	132,2%
Service charges	71 594	71 594	57 810	80,7%	40 849	57,1%	90 273	126,1%	188 933	263,9%	41 847	85,7%	115,7%
Other revenue	2 199	2 199	11 606	527,8%	4 558	207,3%	6 155	279,9%	22 319	1 014,9%	3 463	210,1%	77,7%
Transfers and Subsidies - Operational	120 033	120 033	290 904	242,4%	2 742	2,3%	209 632	174,6%	503 278	419,3%	160 092	169,8%	30,9%
Transfers and Subsidies - Capital	31 013	31 013	-	-	13 500	43,5%	87 437	281,9%	100 937	325,5%	58 815	225,1%	48,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(193 204)	(193 204)	(61 448)	31,8%	(39 969)	20,7%	(79 855)	41,3%	(181 272)	93,8%	(53 783)	80,4%	48,5%
Suppliers and employees	(187 166)	(187 166)	(61 448)	32,8%	(39 969)	21,4%	(79 855)	42,7%	(181 272)	96,9%	(53 783)	83,0%	48,5%
Finance charges	(6 038)	(6 038)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	65 636	65 636	306 229	466,6%	28 116	42,8%	337 299	513,9%	671 644	1 023,3%	220 624	363,1%	52,9%
Cash Flow from Investing Activities													
Receipts	(1)	(1)	-	-	-	-	-	-	-	-	-	-	-
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)	-	-	-	-	-	-	-	-	-	-	-
Payments	(35 283)	(35 283)	(5 755)	16,3%	(509)	1,4%	(4 928)	14,0%	(11 192)	31,7%	(4 283)	(44,6%)	15,1%
Capital assets	(35 283)	(35 283)	(5 755)	16,3%	(509)	1,4%	(4 928)	14,0%	(11 192)	31,7%	(4 283)	(44,6%)	15,1%
Net Cash from/(used) Investing Activities	(35 284)	(35 284)	(5 755)	16,3%	(509)	1,4%	(4 928)	14,0%	(11 192)	31,7%	(4 283)	(44,6%)	15,1%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	89,8%	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	89,8%	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	89,8%	-
Net Increase/(Decrease) in cash held	30 352	30 352	300 473	990,0%	27 607	91,0%	332 371	1 095,1%	660 452	2 176,0%	216 342	209,6%	53,6%
Cash/cash equivalents at the year begin:	593	593	-	-	300 473	50 698,2%	328 080	55 356,3%	-	-	(39 396)	-	(932,8%)
Cash/cash equivalents at the year end:	30 945	30 944	300 473	971,0%	328 080	1 060,2%	660 452	2 134,3%	660 452	2 134,3%	174 201	195,6%	278,1%

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	4 553	1,2%	4 814	1,3%	5 075	1,4%	358 038	96,1%	372 479	25,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	486 187	86,8%	1 759	,3%	1 599	,3%	70 554	12,6%	560 099	38,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 051	1,5%	3 014	1,5%	2 948	1,5%	191 776	95,5%	200 789	13,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	680	1,1%	677	1,1%	675	1,1%	57 906	96,6%	59 938	4,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 203	1,2%	2 189	1,2%	2 175	1,2%	176 676	96,4%	183 242	12,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	74	2,0%	86	2,3%	80	2,2%	3 429	93,5%	3 669	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	137	,7%	137	,7%	137	,7%	18 612	97,8%	19 024	1,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	204	,5%	203	,5%	193	,4%	42 879	98,6%	43 478	3,0%	-	-	-	-
Total By Income Source	497 090	34,5%	12 879	,9%	12 882	,9%	919 868	63,8%	1 442 719	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 159	1,2%	3 153	1,2%	3 065	1,2%	253 324	96,4%	262 701	18,2%	-	-	-	-
Commercial	1 516	2,1%	1 479	2,0%	1 409	1,9%	69 495	94,0%	73 899	5,1%	-	-	-	-
Households	492 376	44,6%	8 214	,7%	8 374	,8%	595 573	53,9%	1 104 538	76,6%	-	-	-	-
Other	39	2,5%	33	2,1%	33	2,1%	1 476	93,4%	1 581	,1%	-	-	-	-
Total By Customer Group	497 090	34,5%	12 879	,9%	12 882	,9%	919 868	63,8%	1 442 719	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	955	11,0%	20	,2%	122	1,4%	7 619	87,4%	8 716	6,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	340	,3%	1 328	1,1%	3 608	2,9%	120 176	95,8%	125 452	93,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 295	1,0%	1 348	1,0%	3 730	2,8%	127 806	95,3%	134 180	100,0%

Contact Details

Municipal Manager	Mrs Baakanyang Tsinyane	053 531 6505
Chief Financial Officer	Mr Christian Mokeng (Acting Cfo)	053 531 6500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: EMTHANJENI (NC073)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	308 441	305 179	(185 803)	(60,2%)	70 565	22,9%	20 642	6,8%	(94 596)	(31,0%)	58 470	69,4%	(64,7%)
Exchange Revenue													
Service charges - Electricity	130 411	126 879	8 620	6,6%	27 116	20,8%	9 017	7,1%	44 753	35,3%	19 256	55,4%	(53,2%)
Service charges - Water	37 599	37 599	(201 840)	(536,8%)	7 167	19,1%	4 050	10,8%	(190 623)	(507,0%)	6 282	106,6%	(35,5%)
Service charges - Waste Water Management	14 542	14 542	1 494	10,3%	4 477	30,8%	1 495	10,3%	7 466	51,3%	3 980	49,7%	(62,4%)
Service charges - Waste Management	7 278	7 278	765	10,5%	2 289	31,5%	765	10,5%	3 820	52,5%	1 993	42,6%	(61,6%)
Sale of Goods and Rendering of Services	1 440	1 440	99	6,9%	281	19,5%	55	3,8%	434	30,2%	146	44,7%	(62,6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 043	4 043	823	20,4%	2 741	67,8%	1 034	25,6%	4 599	113,8%	1 942	254,9%	(46,7%)
Interest earned from Current and Non Current Assets	1 520	1 520	52	3,4%	388	25,6%	-	-	440	29,0%	26	10,6%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	525	525	107	20,5%	306	58,2%	90	17,2%	504	95,9%	296	119,9%	(69,4%)
Licence and permits	1 638	1 638	59	3,6%	96	5,9%	38	2,3%	194	11,8%	109	14,7%	(65,0%)
Operational Revenue	18	18	80	457,2%	191	1 092,6%	67	383,2%	338	1 933,0%	185	13 454,3%	(63,7%)
Non-Exchange Revenue													
Property rates	44 419	44 419	3 059	6,9%	9 493	21,4%	3 191	7,2%	15 744	35,4%	6 884	87,7%	(53,6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	114	114	2	1,9%	7	6,2%	4	3,2%	13	11,4%	17	4,0%	(78,7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	64 335	64 605	-	-	13 409	20,8%	-	-	13 409	20,8%	15 462	65,2%	(100,0%)
Interest	450	450	875	194,5%	2 603	578,4%	834	185,4%	4 312	958,3%	1 891	1 893,3%	(55,9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	110	110	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	284 956	296 341	22 843	8,0%	50 476	17,7%	3 662	1,2%	76 981	26,0%	15 089	36,9%	(75,7%)
Employee related costs	110 816	110 926	-	-	4	-	-	-	4	-	39	40,3%	(100,0%)
Remuneration of councillors	5 675	5 675	-	-	-	-	-	-	-	-	-	45,4%	-
Bulk purchases - electricity	94 068	94 068	18 315	19,5%	28 341	30,1%	-	-	46 656	49,6%	10 513	47,9%	(100,0%)
Inventory consumed	3 139	4 667	478	15,2%	3 613	115,1%	1 172	25,1%	5 263	112,8%	294	15,6%	298,4%
Debt impairment	0	0	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	10 359	10 359	-	-	-	-	-	-	-	-	67	50,7%	(100,0%)
Interest	1 845	874	101	5,5%	6 611	358,3%	0	-	6 713	768,4%	10	1,9%	(98,0%)
Contracted services	22 669	24 908	1 947	8,6%	5 972	26,3%	1 678	6,7%	9 597	38,5%	2 491	29,8%	(32,6%)
Transfers and subsidies	0	0	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	13 017	13 017	-	-	-	-	-	-	-	-	-	50,0%	-
Operational costs	23 368	31 846	2 003	8,6%	5 935	25,4%	811	2,5%	8 749	27,5%	1 675	36,1%	(51,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	0	0	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	23 485	8 838	(208 646)		20 088		16 980		(171 578)		43 381		
Transfers and subsidies - capital (monetary allocations)	38 471	37 558	-	-	2 452	6,4%	-	-	2 452	6,5%	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	61 956	46 396	(208 646)		22 541		16 980		(169 125)		43 381		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	61 956	46 396	(208 646)		22 541		16 980		(169 125)		43 381		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	61 956	46 396	(208 646)		22 541		16 980		(169 125)		43 381		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	61 956	46 396	(208 646)		22 541		16 980		(169 125)		43 381		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	47 634	53 415	3 157	6,6%	7 628	16,0%	1 092	2,0%	11 877	22,2%	797	4,6%	37,1%
National Government	39 113	38 244	2 927	7,5%	7 586	19,4%	1 092	2,9%	11 605	30,3%	797	4,7%	37,1%
Provincial Government	-	50	-	-	-	-	-	-	11 605	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	39 113	38 294	2 927	7,5%	7 586	19,4%	1 092	2,9%	11 605	30,3%	797	4,7%	37,1%
Borrowing	0	0	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 521	15 121	230	2,7%	42	,5%	-	-	272	1,8%	-	-	-
Capital Expenditure Functional	47 658	53 439	3 157	6,6%	7 628	16,0%	1 092	2,0%	11 877	22,2%	797	4,6%	37,1%
Municipal governance and administration	136	136	230	169,3%	42	30,8%	-	-	272	200,0%	-	-	-
Executive and Council	91	91	-	-	21	23,0%	-	-	21	23,0%	-	-	-
Finance and administration	45	45	230	508,8%	21	46,2%	-	-	251	555,0%	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 443	4 880	548	10,1%	343	6,3%	-	-	891	18,3%	-	-	-
Community and Social Services	15	365	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	5 422	4 509	548	10,1%	343	6,3%	-	-	891	19,8%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	6	6	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8	202	-	-	-	-	-	-	-	-	797	8,2%	(100,0%)
Planning and Development	8	52	-	-	-	-	-	-	-	-	-	-	-
Road Transport	0	150	-	-	-	-	-	-	-	-	797	8,2%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	42 071	48 221	2 379	5,7%	7 242	17,2%	1 092	2,3%	10 713	22,2%	-	,3%	(100,0%)
Energy sources	21 146	26 146	-	-	5 110	24,2%	1 092	4,2%	6 202	23,7%	-	2,5%	(100,0%)
Water Management	17 675	18 075	2 379	13,5%	2 133	12,1%	-	-	4 511	25,0%	-	-	-
Waste Water Management	3 250	3 250	-	-	-	-	-	-	-	-	-	-	-
Waste Management	0	750	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	288 421	307 247	208 515	72,3%	442 623	153,5%	85 049	27,7%	736 187	239,6%	245 901	118,8%	(65,4%)
Property rates	38 937	38 937	15 877	40,8%	67 971	174,6%	7 685	19,7%	91 533	235,1%	19 892	81,3%	(61,4%)
Service charges	131 558	131 558	144 563	109,9%	193 070	146,8%	75 401	57,3%	413 034	314,0%	125 672	142,1%	(40,0%)
Other revenue	31 950	31 950	24 447	76,5%	5 080	15,9%	1 963	6,1%	31 490	98,6%	9 007	35,1%	(78,2%)
Transfers and Subsidies - Operational	59 591	63 879	23 628	39,7%	108 702	182,4%	-	-	132 330	207,2%	81 330	173,0%	(100,0%)
Transfers and Subsidies - Capital	23 102	37 640	-	-	67 800	293,5%	-	-	67 800	180,1%	10 000	75,3%	(100,0%)
Interest	3 282	3 282	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(263 329)	(258 329)	(29 513)	11,2%	(66 175)	25,1%	(6 808)	2,6%	(102 497)	39,7%	(14 017)	21,7%	(51,4%)
Suppliers and employees	(259 541)	(254 541)	(29 513)	11,4%	(66 175)	25,5%	(6 808)	2,7%	(102 497)	40,3%	(14 017)	22,2%	(51,4%)
Finance charges	(3 788)	(3 788)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	25 092	48 918	179 002	713,4%	376 448	1 500,3%	78 241	159,9%	633 690	1 295,4%	231 884	722,9%	(66,3%)
Cash Flow from Investing Activities													
Receipts	657	657	-	-	-	-	-	-	-	-	-	1,6%	-
Proceeds on disposal of PPE	650	650	-	-	-	-	-	-	-	-	-	1,6%	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	7	7	-	-	-	-	-	-	-	-	-	-	-
Payments	(39 544)	(53 415)	-	-	(746)	1,9%	(1 912)	3,6%	(2 658)	5,0%	-	1,1%	(100,0%)
Capital assets	(39 544)	(53 415)	-	-	(746)	1,9%	(1 912)	3,6%	(2 658)	5,0%	-	1,1%	(100,0%)
Net Cash from/(used) Investing Activities	(38 887)	(52 758)	-	-	(746)	1,9%	(1 912)	3,6%	(2 658)	5,0%	-	1,0%	(100,0%)
Cash Flow from Financing Activities													
Receipts	28	28	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	28	28	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 600)	(1 600)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 600)	(1 600)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 572)	(1 572)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(15 367)	(5 412)	179 002	(1 164,8%)	375 702	(2 444,8%)	76 329	(1 410,2%)	631 033	(11 658,9%)	231 884	65 387,8%	(67,1%)
Cash/cash equivalents at the year begin:	17 887	17 887	-	-	179 002	1 000,7%	554 704	3 101,2%	-	-	74 347	-	646,1%
Cash/cash equivalents at the year end:	2 520	12 474	179 002	7 104,0%	554 704	22 014,4%	631 033	5 058,6%	631 033	5 058,6%	306 231	5 380,2%	106,1%

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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Moggamet Faried Manuel	053 632 9100
Chief Financial Officer		

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	151 217	152 222	61 662	40,8%	45 838	30,3%	37 321	24,5%	144 822	95,1%	3 280	69,9%	1 037,8%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	120	120	15	12.2%	13	10.6%	33	27.9%	61	50.7%	21	(2.2%)	56.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 530	6 640	2 591	39.7%	1 256	19.2%	2 325	35.0%	6 171	92.9%	2 410	83.8%	(3.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	250	250	52	20.9%	38	15.1%	38	15.1%	128	51.1%	52	76.6%	(28.1%)
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	145 212	59 005	40.9%	44 533	30.9%	34 925	24.1%	138 462	95.4%	796	69.3%	4 288.1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	180 567	187 860	26 454	14.7%	41 187	22.8%	26 082	13.9%	93 723	49.9%	28 344	53.1%	(8.0%)
Employee related costs	92 949	86 051	16 813	18.1%	16 779	18.1%	15 521	18.0%	49 113	57.1%	15 863	57.5%	(2.2%)
Remuneration of councillors	10 221	10 221	1 807	17.7%	1 976	19.3%	1 989	19.5%	5 771	56.5%	1 950	60.3%	2.0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 641	1 651	109	6.6%	359	21.9%	165	10.0%	633	38.3%	436	39.7%	(62.3%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	5 282	5 908	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	24 549	23 800	1 807	7.4%	3 090	12.6%	2 313	9.7%	7 210	30.3%	3 111	41.3%	(25.7%)
Transfers and subsidies	27 508	40 527	3 827	13.9%	15 348	55.8%	4 225	10.4%	23 401	57.7%	5 349	57.5%	(21.0%)
Irrecoverable debts written off	10	410	-	-	19	190.6%	-	-	19	4.6%	-	-	-
Operational costs	16 972	17 857	2 092	12.3%	3 615	21.3%	1 869	10.5%	7 576	42.4%	1 635	53.5%	14.3%
Losses on disposal of Assets	22	22	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 413	1 413	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(29 350)	(35 639)	35 208		4 652		11 239		51 099		(25 064)		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(29 350)	(35 639)	35 208		4 652		11 239		51 099		(25 064)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(29 350)	(35 639)	35 208		4 652		11 239		51 099		(25 064)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(29 350)	(35 639)	35 208		4 652		11 239		51 099		(25 064)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(29 350)	(35 639)	35 208		4 652		11 239		51 099		(25 064)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	7 565	7 517	1 052	13,9%	64	,8%	297	3,9%	1 412	18,8%	734	15,5%	(59,6%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	15	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	15	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 565	7 502	1 052	13,9%	64	,8%	297	4,0%	1 412	18,8%	734	15,6%	(59,6%)
Capital Expenditure Functional	7 565	7 517	1 052	13,9%	64	,8%	297	3,9%	1 412	18,8%	734	15,5%	(59,6%)
Municipal governance and administration	4 755	5 675	1 052	22,1%	52	1,1%	7	,1%	1 111	19,6%	436	13,9%	(98,3%)
Executive and Council	362	364	2	,5%	41	11,3%	7	2,0%	50	13,8%	-	5,1%	(100,0%)
Finance and administration	4 393	5 311	1 050	23,9%	11	,2%	-	-	1 061	20,0%	436	14,3%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 730	1 750	-	-	-	-	285	16,3%	285	16,3%	298	19,1%	(4,3%)
Community and Social Services	1 730	1 750	-	-	-	-	285	16,3%	285	16,3%	298	19,1%	(4,3%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 080	92	-	-	12	1,1%	4	4,2%	16	17,0%	0	,1%	887,2%
Planning and Development	1 015	27	-	-	12	1,2%	-	-	12	43,3%	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	65	65	-	-	-	-	4	5,9%	4	5,9%	0	-	887,2%
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		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	151 523	152 428	-	-	1 306	,9%	96 490	63,3%	97 796	64,2%	-	-	(100,0%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	676	676	-	-	50	7,5%	138	20,4%	188	27,9%	-	-	(100,0%)
Transfers and Subsidies - Operational	144 317	145 113	-	-	-	-	91 436	63,0%	91 436	63,0%	-	-	(100,0%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	6 530	6 640	-	-	1 256	19,2%	4 916	74,0%	6 171	92,9%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(178 741)	(173 300)	(13 094)	7,3%	(18 733)	10,5%	(15 855)	9,1%	(47 682)	27,5%	(14 956)	28,9%	6,0%
Suppliers and employees	(174 463)	(168 088)	(13 094)	7,5%	(18 733)	10,7%	(15 855)	9,4%	(47 682)	28,4%	(14 956)	28,9%	6,0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 278)	(5 212)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(27 218)	(20 872)	(13 094)	48,1%	(17 427)	64,0%	80 635	(386,3%)	50 114	(240,1%)	(14 956)	226,6%	(639,2%)
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	(8 700)	(8 645)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(8 700)	(8 645)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(8 700)	(8 645)	-	-	-	-	-	-	-	-	-	-	-
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	(35 918)	(29 517)	(13 094)	36,5%	(17 427)	48,5%	80 635	(273,2%)	50 114	(169,8%)	(14 956)	165,3%	(639,2%)
Cash/cash equivalents at the year begin:	87 100	124 413	-	-	111 320	127,8%	93 892	75,5%	-	-	(33 865)	-	(377,3%)
Cash/cash equivalents at the year end:	51 181	94 897	111 320	217,5%	93 892	183,5%	174 527	183,9%	174 527	183,9%	(48 907)	(85,0%)	(456,9%)

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	-	-	-	-	-	-	1 968	100,0%	1 968	100,0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	1 968	100,0%	1 968	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 968	100,0%	1 968	100,0%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	1 968	100,0%	1 968	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	13	2,5%	-	-	-	-	500	97,5%	513	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	13	2,5%	-	-	-	-	500	97,5%	513	100,0%

Contact Details		
Municipal Manager	Ms Z M Bogatsu	053 838 0911
Chief Financial Officer	Ms Onnelle Moseki (Assistant Director)	053 838 0956

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	623 249	708 102	177 004	28,4%	151 386	24,3%	225 435	31,8%	553 826	78,2%	132 056	78,1%	70,7%
Exchange Revenue													
Service charges - Electricity	206 107	206 107	34 563	16,8%	33 434	16,2%	41 905	20,3%	109 902	53,3%	32 146	68,1%	30,4%
Service charges - Water	39 696	41 696	10 106	25,5%	10 280	25,9%	12 160	29,2%	32 547	78,1%	6 884	53,2%	76,7%
Service charges - Waste Water Management	22 106	23 806	6 121	27,7%	5 941	26,9%	7 760	32,6%	19 822	83,3%	4 263	70,4%	82,1%
Service charges - Waste Management	14 212	14 962	3 899	27,4%	3 966	27,9%	3 932	26,3%	11 797	78,9%	3 203	80,8%	22,8%
Sale of Goods and Rendering of Services	2 565	2 760	703	27,4%	453	17,6%	361	13,1%	1 517	55,0%	538	83,0%	(32,9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 245	9 295	2 576	41,2%	2 501	40,0%	2 448	26,3%	7 525	81,0%	2 168	94,8%	12,9%
Interest earned from Current and Non Current Assets	5 075	6 122	2 551	50,3%	1 391	27,4%	2 378	38,8%	6 320	103,2%	1 215	74,8%	95,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 690	1 690	138	8,2%	142	8,4%	530	31,4%	811	48,0%	567	82,6%	(6,4%)
Licence and permits	3 715	3 965	850	22,9%	886	23,8%	1 000	25,2%	2 735	69,0%	915	69,6%	9,2%
Operational Revenue	22 883	22 852	690	3,0%	916	4,0%	2 423	10,6%	4 030	17,6%	944	31,9%	156,6%
Non-Exchange Revenue													
Property rates	57 938	59 954	14 664	25,3%	14 551	25,1%	14 559	24,3%	43 774	73,0%	13 437	73,9%	8,3%
Surcharges and Taxes	-	57 224	-	-	-	-	64 915	113,4%	64 915	113,4%	-	-	(100,0%)
Fines, penalties and forfeits	1 644	1 699	260	15,8%	218	13,2%	254	15,0%	732	43,1%	358	46,1%	(28,9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	239 374	255 970	99 882	41,7%	76 707	32,0%	70 822	27,7%	247 412	96,7%	65 420	95,2%	8,3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	(13)	-	(13)	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	648 175	674 673	156 684	24,2%	164 128	25,3%	161 366	23,9%	482 178	71,5%	139 250	69,9%	15,9%
Employee related costs	249 355	244 159	58 079	23,3%	61 293	24,6%	60 547	24,8%	179 919	73,7%	46 314	74,7%	30,7%
Remuneration of councillors	13 567	14 870	3 872	28,5%	4 097	30,2%	3 412	22,9%	11 381	76,5%	3 145	76,6%	8,5%
Bulk purchases - electricity	130 000	131 000	35 511	27,3%	32 029	24,6%	32 124	24,5%	99 664	76,1%	25 364	70,4%	26,7%
Inventory consumed	39 081	37 436	3 761	9,6%	5 903	15,1%	7 845	21,0%	17 508	46,8%	5 838	56,1%	34,4%
Debt impairment	14 969	14 969	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	58 907	59 557	18 721	31,8%	14 116	24,0%	28 562	48,0%	61 399	103,1%	16 909	84,0%	68,9%
Interest	976	1 231	23	2,4%	238	24,3%	267	21,7%	528	42,9%	16	39,8%	1 617,7%
Contracted services	70 351	102 532	22 340	31,8%	21 984	31,2%	21 704	21,2%	66 028	64,4%	26 143	68,2%	(17,0%)
Transfers and subsidies	65	65	11	16,1%	7	11,0%	6	8,4%	23	35,5%	18	70,4%	(69,4%)
Irrecoverable debts written off	516	562	28	5,3%	116	22,5%	20	3,5%	163	29,0%	53	3,9%	(62,8%)
Operational costs	70 388	68 291	14 340	20,4%	24 344	34,6%	6 881	10,1%	45 565	66,7%	15 447	65,2%	(55,5%)
Losses on disposal of Assets	-	-	-	-	0	-	-	-	0	-	3	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(24 926)	33 429	20 320		(12 742)		64 069		71 647		(7 195)		
Transfers and subsidies - capital (monetary allocations)	165 674	159 211	30 097	18,2%	52 958	32,0%	28 833	18,1%	111 888	70,3%	30 470	82,8%	(5,4%)
Transfers and subsidies - capital (in-kind)	-	20 127	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	140 748	212 767	50 417		40 217		92 902		183 536		23 276		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	140 748	212 767	50 417		40 217		92 902		183 536		23 276		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	140 748	212 767	50 417		40 217		92 902		183 536		23 276		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	140 748	212 767	50 417		40 217		92 902		183 536		23 276		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	190 734	192 330	34 036	17,8%	52 945	27,8%	31 694	16,5%	118 674	61,7%	28 137	64,6%	12,6%
National Government	165 674	159 211	26 577	16,0%	46 219	27,9%	26 042	16,4%	98 838	62,1%	19 206	70,5%	35,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	165 674	159 211	26 577	16,0%	46 219	27,9%	26 042	16,4%	98 838	62,1%	19 206	70,5%	35,6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	25 060	33 119	7 459	29,8%	6 725	26,8%	5 652	17,1%	19 836	59,9%	8 930	41,1%	(36,7%)
Capital Expenditure Functional	190 734	212 456	34 036	17,8%	54 938	28,8%	31 694	14,9%	120 668	56,8%	28 137	64,6%	12,6%
Municipal governance and administration	5 060	4 875	155	3,1%	2 214	43,8%	144	2,9%	2 512	51,5%	927	37,3%	(84,5%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	1 234	68,6%	(100,0%)
Finance and administration	5 060	4 875	155	3,1%	2 214	43,8%	144	2,9%	2 512	51,5%	(308)	25,0%	(146,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	15 228	16 373	1 219	8,0%	7 003	46,0%	3 049	18,6%	11 271	68,8%	1 874	59,4%	62,7%
Community and Social Services	15 228	2 000	-	-	5 309	34,9%	(4 404)	(220,2%)	905	45,3%	-	-	(100,0%)
Sport And Recreation	-	14 373	1 219	-	1 694	-	7 453	51,9%	10 365	72,1%	389	24,4%	1 818,0%
Public Safety	-	-	-	-	-	-	-	-	-	-	1 485	76,8%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	31 223	49 665	7 212	23,1%	10 614	34,0%	5 638	11,4%	23 465	47,2%	4 504	48,4%	25,2%
Planning and Development	15 500	21 300	5 987	38,6%	6 455	41,6%	4 613	21,7%	17 054	80,1%	685	22,7%	573,2%
Road Transport	15 723	28 365	1 226	7,8%	4 160	26,5%	1 025	3,6%	6 410	22,6%	3 819	63,3%	(73,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	139 223	141 543	25 450	18,3%	35 107	25,2%	22 863	16,2%	83 420	58,9%	20 832	72,5%	9,7%
Energy sources	66 025	69 785	11 897	18,0%	14 058	21,3%	9 010	12,9%	34 965	50,1%	7 765	73,5%	16,0%
Water Management	73 198	68 158	13 553	18,5%	21 049	28,8%	13 853	20,3%	48 455	71,1%	13 067	71,4%	6,0%
Waste Water Management	-	3 600	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	823 769	903 019	245 301	29,8%	243 086	29,5%	213 322	23,6%	701 709	77,7%	231 130	95,7%	(7,7%)
Property rates	59 464	61 624	11 590	19,5%	10 385	17,5%	10 836	17,6%	32 811	53,2%	11 674	54,9%	(7,2%)
Service charges	309 823	313 828	56 257	18,2%	57 596	18,6%	67 834	21,6%	181 687	57,9%	51 145	61,5%	32,6%
Other revenue	48 570	106 264	29 092	59,9%	27 944	57,5%	28 696	27,0%	85 733	80,7%	22 563	379,5%	27,2%
Transfers and Subsidies - Operational	235 163	255 970	100 434	42,7%	76 677	32,6%	66 051	25,8%	243 163	95,0%	61 061	89,8%	8,2%
Transfers and Subsidies - Capital	165 674	159 211	46 925	28,3%	69 675	42,1%	37 834	23,8%	154 434	97,0%	84 157	128,4%	(55,0%)
Interest	5 075	6 122	1 002	19,7%	808	15,9%	2 070	33,8%	3 881	63,4%	531	52,0%	289,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(619 852)	(626 597)	(157 927)	25,5%	(149 659)	24,1%	(101 708)	16,2%	(409 293)	65,3%	(160 334)	94,8%	(36,6%)
Suppliers and employees	(618 811)	(625 306)	(157 913)	25,5%	(149 423)	24,1%	(101 696)	16,3%	(409 032)	65,4%	(160 319)	94,9%	(36,6%)
Finance charges	(976)	(1 226)	(14)	1,4%	(236)	24,1%	(12)	1,0%	(261)	21,3%	(15)	39,5%	(19,9%)
Transfers and grants	(65)	(65)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	203 917	276 421	87 374	42,8%	93 427	45,8%	111 614	40,4%	292 416	105,8%	70 796	98,6%	57,7%
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	(190 734)	(212 456)	(38 234)	20,0%	(59 724)	31,3%	(36 307)	17,1%	(134 265)	63,2%	(33 529)	76,5%	8,3%
Capital assets	(190 734)	(212 456)	(38 234)	20,0%	(59 724)	31,3%	(36 307)	17,1%	(134 265)	63,2%	(33 529)	76,5%	8,3%
Net Cash from/(used) Investing Activities	(190 734)	(212 456)	(38 234)	20,0%	(59 724)	31,3%	(36 307)	17,1%	(134 265)	63,2%	(33 529)	76,5%	8,3%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 500)	(1 500)	-	-	(398)	26,5%	-	-	(398)	26,5%	-	-	-
Repayment of borrowing	(1 500)	(1 500)	-	-	(398)	26,5%	-	-	(398)	26,5%	-	-	-
Net Cash from/(used) Financing Activities	(1 500)	(1 500)	-	-	(398)	26,5%	-	-	(398)	26,5%	-	-	-
Net Increase/(Decrease) in cash held	11 683	62 465	49 141	420,6%	33 305	285,1%	75 307	120,6%	157 753	252,5%	37 267	(648,5%)	102,1%
Cash/cash equivalents at the year begin:	96 367	38 210	36 206	37,6%	87 351	90,6%	120 656	315,6%	36 206	94,8%	89 149	71,1%	35,3%
Cash/cash equivalents at the year end:	108 051	100 675	87 351	80,8%	120 656	111,7%	195 963	194,6%	195 963	194,6%	126 416	139,7%	55,0%

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	5 013	26,5%	2 595	13,7%	1 637	8,6%	9 684	51,2%	18 929	11,4%	(1 165)	(6,2%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 537	28,4%	2 913	12,6%	2 072	9,0%	11 534	50,0%	23 056	13,8%	(857)	(3,7%)	-	-
Receivables from Non-exchange Transactions - Property Rates	4 091	8,2%	2 117	4,2%	1 657	3,3%	42 260	84,3%	50 126	30,1%	(3 786)	(7,6%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 529	14,0%	1 784	7,1%	1 193	4,7%	18 739	74,2%	25 244	15,1%	(4 283)	(17,0%)	-	-
Receivables from Exchange Transactions - Waste Management	1 260	9,7%	674	5,2%	545	4,2%	10 528	80,9%	13 007	7,8%	(2 146)	(16,5%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	937	4,3%	902	4,1%	878	4,0%	19 279	87,6%	21 996	13,2%	(2 808)	(12,8%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	683	4,8%	68	,5%	72	,5%	13 555	94,3%	14 379	8,6%	(150)	(1,0%)	-	-
Total By Income Source	22 050	13,2%	11 053	6,6%	8 055	4,8%	125 579	75,3%	166 737	100,0%	(15 195)	(9,1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	456	6,4%	219	3,1%	175	2,5%	6 229	88,0%	7 078	4,2%	(378)	(5,3%)	-	-
Commercial	10 874	26,5%	4 069	9,9%	2 490	6,1%	23 636	57,6%	41 069	24,6%	(2 046)	(5,0%)	-	-
Households	10 720	9,0%	6 766	5,7%	5 390	4,5%	95 714	80,7%	118 590	71,1%	(12 770)	(10,8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	22 050	13,2%	11 053	6,6%	8 055	4,8%	125 579	75,3%	166 737	100,0%	(15 195)	(9,1%)	-	-

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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Martin Tsatsimpe	053 712 9333
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24											2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	703 065	703 065	147 475	21,0%	145 444	20,7%	175 923	25,0%	468 842	66,7%	169 763	64,4%	3,6%	
Exchange Revenue														
Service charges - Electricity	232 996	232 996	34 677	14,9%	55 124	23,7%	53 030	22,8%	142 831	61,3%	56 828	66,3%	(6,7%)	
Service charges - Water	65 507	65 507	11 837	18,1%	14 917	22,8%	11 732	17,9%	38 485	58,7%	15 257	55,2%	(23,1%)	
Service charges - Waste Water Management	49 689	49 689	10 435	21,0%	10 199	20,5%	6 493	13,1%	27 127	54,6%	10 337	64,9%	(37,2%)	
Service charges - Waste Management	40 993	40 993	10 911	26,6%	11 339	27,7%	10 126	24,7%	32 376	79,0%	9 600	70,4%	5,5%	
Sale of Goods and Rendering of Services	7 434	7 434	1 230	16,5%	998	13,4%	970	13,0%	3 197	43,0%	542	33,8%	79,1%	
Agency services	566	566	138	24,3%	121	21,3%	102	18,1%	361	63,7%	110	58,7%	(7,2%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	28 362	28 362	7 180	25,3%	9 982	35,2%	10 179	35,9%	27 341	96,4%	11 010	81,2%	(7,5%)	
Interest earned from Current and Non Current Assets	597	597	43	7,1%	2	4%	390	65,3%	435	72,8%	154	38,9%	153,7%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 909	1 909	493	25,8%	413	21,6%	662	34,7%	1 568	82,1%	766	78,9%	(13,6%)	
Licence and permits	7	7	0	1,9%	-	-	28	384,7%	28	386,6%	-	11,0%	(100,0%)	
Operational Revenue	20 475	20 475	64	3%	80	4%	2 532	12,4%	2 675	13,1%	92	1,1%	2 639,0%	
Non-Exchange Revenue														
Property rates	169 260	169 260	40 222	23,8%	38 190	22,6%	38 658	22,8%	117 070	69,2%	38 321	63,4%	9%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	590	590	155	26,2%	147	24,8%	174	29,5%	475	80,5%	92	59,1%	87,9%	
Licences or permits	1 729	1 729	455	26,3%	326	18,8%	393	22,7%	1 174	67,9%	326	58,3%	20,5%	
Transfer and subsidies - Operational	65 636	65 636	25 702	39,2%	-	-	36 464	55,6%	62 166	94,7%	26 328	80,9%	38,5%	
Interest	17 314	17 314	3 509	20,3%	3 733	21,6%	3 839	22,2%	11 080	64,0%	-	-	(100,0%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	427	-	(127)	-	152	-	453	-	-	-	(100,0%)	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	799 449	801 224	103 914	13,0%	168 745	21,1%	220 886	27,6%	493 544	61,6%	151 050	61,6%	46,2%	
Employee related costs	326 720	273 671	53 317	16,3%	47 027	14,4%	75 285	27,5%	175 629	64,2%	67 656	69,8%	11,3%	
Remuneration of councillors	6 098	6 098	1 154	18,9%	579	9,5%	1 565	25,7%	3 297	54,1%	2 035	76,2%	(23,1%)	
Bulk purchases - electricity	180 031	169 531	20 873	11,6%	32 778	18,2%	62 134	36,7%	115 785	68,3%	18 914	58,0%	228,5%	
Inventory consumed	25 411	25 316	1 490	5,9%	6 017	23,7%	4 463	17,6%	11 971	47,3%	6 439	55,3%	(30,7%)	
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	67 148	67 148	-	-	33 574	50,0%	16 787	25,0%	50 361	75,0%	7 795	60,4%	115,4%	
Interest	12 896	46 396	2 702	21,0%	8 442	65,5%	16 616	35,8%	27 760	59,8%	4 593	67,5%	261,7%	
Contracted services	80 861	107 575	11 611	14,4%	21 607	26,7%	23 771	22,1%	56 989	53,0%	22 719	59,8%	4,6%	
Transfers and subsidies	420	420	-	-	30	7,1%	-	-	30	7,1%	41	9,7%	(100,0%)	
Irrecoverable debts written off	19 082	23 382	4 590	24,1%	2 376	12,5%	1 771	7,6%	8 737	37,4%	4 563	64,0%	(61,2%)	
Operational costs	79 184	80 088	8 176	10,3%	16 316	20,6%	18 493	23,1%	42 985	53,7%	16 296	44,3%	13,5%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	1 600	1 600	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(96 384)	(98 158)	43 561		(23 301)		(44 963)		(24 702)		18 713			
Transfers and subsidies - capital (monetary allocations)	31 510	30 621	-	-	2 603	8,3%	3 444	11,2%	6 047	19,7%	743	19,1%	363,5%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(64 874)	(67 537)	43 561		(20 698)		(41 519)		(18 655)		19 456			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	(64 874)	(67 537)	43 561		(20 698)		(41 519)		(18 655)		19 456			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(64 874)	(67 537)	43 561		(20 698)		(41 519)		(18 655)		19 456			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(64 874)	(67 537)	43 561		(20 698)		(41 519)		(18 655)		19 456			

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	31 510	32 046	636	2,0%	4 622	14,7%	1 754	5,5%	7 012	21,9%	3 007	30,7%	(41,7%)
National Government	31 510	30 621	636	2,0%	4 622	14,7%	1 754	5,7%	7 012	22,9%	3 007	35,7%	(41,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 510	30 621	636	2,0%	4 622	14,7%	1 754	5,7%	7 012	22,9%	3 007	35,7%	(41,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1 425	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	31 510	34 846	636	2,0%	4 622	14,7%	3 981	11,4%	9 239	26,5%	3 007	30,7%	32,4%
Municipal governance and administration	-	400	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	400	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	120	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	120	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	105	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	105	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	31 510	34 221	636	2,0%	4 622	14,7%	3 981	11,6%	9 239	27,0%	3 007	36,2%	32,4%
Energy sources	4 000	6 700	-	-	-	-	2 226	33,2%	2 226	33,2%	3 007	81,0%	(26,0%)
Water Management	14 225	15 125	636	4,5%	2 924	20,6%	920	6,1%	4 480	29,6%	-	6,2%	(100,0%)
Waste Water Management	13 285	12 396	-	-	1 698	12,8%	834	6,7%	2 532	20,4%	-	21,4%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	641 478	640 589	185 013	28,8%	173 241	27,0%	180 523	28,2%	538 777	84,1%	172 873	80,7%	4,4%
Property rates	169 260	169 260	19 568	11,6%	19 750	11,7%	20 399	12,1%	59 718	35,3%	23 420	41,4%	(12,9%)
Service charges	341 858	341 858	51 201	15,0%	51 443	15,0%	44 945	13,1%	147 589	43,2%	62 245	49,7%	(27,8%)
Other revenue	32 616	32 616	114 045	349,7%	102 048	312,9%	115 176	353,1%	331 269	1 015,7%	87 208	789,5%	32,1%
Transfers and Subsidies - Operational	65 636	65 636	198	,3%	-	-	2	-	200	,3%	-	,3%	(100,0%)
Transfers and Subsidies - Capital	31 510	30 621	-	-	-	-	-	-	-	-	-	-	-
Interest	597	597	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(711 200)	(668 679)	(25 049)	3,5%	(36 027)	5,1%	12 572	(1,9%)	(48 504)	7,3%	3 100	14,0%	305,6%
Suppliers and employees	(698 304)	(666 679)	(25 049)	3,6%	(36 027)	5,2%	12 572	(1,9%)	(48 504)	7,3%	3 100	14,6%	305,6%
Finance charges	(12 896)	(2 000)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(69 722)	(28 089)	159 964	(229,4%)	137 214	(196,8%)	193 095	(687,4%)	490 273	(1 745,4%)	175 973	(970,6%)	9,7%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	5	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	5	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(31 510)	(32 046)	(14 196)	45,1%	(5 315)	16,9%	(2 017)	6,3%	(21 529)	67,2%	(3 209)	39,3%	(37,1%)
Capital assets	(31 510)	(32 046)	(14 196)	45,1%	(5 315)	16,9%	(2 017)	6,3%	(21 529)	67,2%	(3 209)	39,3%	(37,1%)
Net Cash from/(used) Investing Activities	(31 510)	(32 046)	(14 196)	45,1%	(5 315)	16,9%	(2 017)	6,3%	(21 529)	67,2%	(3 204)	39,3%	(37,0%)
Cash Flow from Financing Activities													
Receipts	-	-	117	-	98	-	120	-	336	-	251	-	(52,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	117	-	98	-	120	-	336	-	251	-	(52,0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	117	-	98	-	120	-	336	-	251	-	(52,0%)
Net Increase/(Decrease) in cash held	(101 232)	(60 135)	145 885	(144,1%)	131 997	(130,4%)	191 198	(317,9%)	469 080	(780,0%)	173 019	(483,8%)	10,5%
Cash/cash equivalents at the year begin:	16 683	13 191	-	-	159 076	953,5%	291 073	2 206,7%	-	-	221 170	100,0%	31,6%
Cash/cash equivalents at the year end:	(84 549)	(46 945)	159 076	(188,1%)	291 073	(344,3%)	482 270	(1 027,3%)	482 270	(1 027,3%)	394 189	(676,7%)	22,3%

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	4 634	7,2%	1 793	2,8%	1 394	2,2%	56 183	87,8%	64 004	12,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 337	15,2%	5 174	4,1%	3 381	2,7%	99 321	78,1%	127 213	24,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 922	10,5%	5 418	4,8%	4 053	3,6%	91 975	81,1%	113 368	21,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 047	9,2%	2 099	4,8%	1 497	3,4%	36 151	82,5%	43 794	8,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 728	5,4%	2 612	3,8%	1 732	2,5%	61 035	88,3%	69 107	13,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	99	100,0%	99	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 926	3,7%	5 212	3,9%	4 774	3,5%	119 591	88,9%	134 502	25,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(34 797)	113,3%	151	(,5%)	93	(,3%)	3 840	(12,5%)	(30 712)	(5,9%)	-	-	-	-
Total By Income Source	13 797	2,6%	22 459	4,3%	16 923	3,2%	468 194	89,8%	521 373	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 337	19,7%	413	2,4%	396	2,3%	12 751	75,5%	16 896	3,2%	-	-	-	-
Commercial	10 230	6,1%	6 266	3,8%	5 307	3,2%	144 922	86,9%	166 725	32,0%	-	-	-	-
Households	8 982	2,6%	14 272	4,2%	10 597	3,1%	307 680	90,1%	341 530	65,5%	-	-	-	-
Other	(8 752)	231,7%	1 509	(39,9%)	623	(16,5%)	2 842	(75,2%)	(3 778)	(,7%)	-	-	-	-
Total By Customer Group	13 797	2,6%	22 459	4,3%	16 923	3,2%	468 194	89,8%	521 373	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	-	-	14 994	3,4%	18 116	4,1%	407 592	92,5%	440 703	100,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	51	100,0%	-	-	-	-	-	-	51	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	146	99,3%	1	,7%	-	-	-	-	147	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	197	-	14 995	3,4%	18 116	4,1%	407 592	92,4%	440 901	100,0%

Contact Details

Municipal Manager	Mr Lebogang Seetle	053 723 6000
Chief Financial Officer	Mr Aobakwe Makoku	053 723 6000

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: HANTAM (NC065)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	129 100	130 100	34 224	26,5%	13 183	10,2%	15 610	12,0%	63 017	48,4%	15 733	51,0%	
Exchange Revenue													
Service charges - Electricity	37 526	37 526	7 943	21,2%	6 839	18,2%	8 478	22,6%	23 260	62,0%	7 179	63,7%	
Service charges - Water	11 489	11 489	3 394	29,5%	3 298	28,7%	3 364	29,3%	10 055	87,5%	3 926	95,3%	
Service charges - Waste Water Management	6 320	6 320	2 469	39,1%	2 448	38,7%	2 393	37,9%	7 309	115,7%	2 430	120,3%	
Service charges - Waste Management	6 247	6 247	2 436	39,0%	2 437	39,0%	2 416	38,7%	7 289	116,7%	2 315	117,0%	
Sale of Goods and Rendering of Services	214	278	32	15,0%	68	31,8%	82	29,6%	182	65,5%	16	46,5%	
Agency services	202	202	(17)	(8,3%)	(17)	(8,2%)	(6)	(3,2%)	(40)	(19,6%)	(19)	(24,4%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	1 262	1 605	426	33,7%	417	33,1%	345	21,5%	1 188	74,0%	367	93,9%	
Interest earned from Current and Non Current Assets	807	2 007	510	63,1%	481	59,6%	362	18,0%	1 353	67,4%	387	100,3%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	204	247	59	28,8%	79	38,5%	60	24,2%	197	79,9%	52	91,8%	
Licence and permits	310	332	325	104,8%	7	2,3%	-	-	332	100,0%	0	31,5%	
Operational Revenue	3 021	3 741	3	,1%	3	,1%	1	-	7	,2%	1 304	45,7%	
Non-Exchange Revenue													
Property rates	19 090	19 548	18 958	99,3%	-	-	-	-	18 958	97,0%	(16)	99,2%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	28	28	5	17,4%	0	1,5%	0	1,7%	6	20,6%	13	127,2%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	38 945	38 990	(2 317)	(5,9%)	(2 879)	(7,4%)	(1 885)	(4,8%)	(7 081)	(18,2%)	(2 221)	(17,1%)	
Interest	1 076	1 076	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	2 358	462	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	137 958	139 492	28 588	20,7%	29 854	21,6%	25 971	18,6%	84 412	60,5%	23 095	53,5%	
Employee related costs	49 116	48 738	11 509	23,4%	12 367	25,2%	12 364	25,4%	36 240	74,4%	10 245	72,8%	
Remuneration of councillors	5 677	5 777	1 309	23,1%	1 530	27,0%	1 420	24,6%	4 259	73,7%	1 311	75,0%	
Bulk purchases - electricity	26 357	26 357	7 005	26,6%	6 944	26,3%	6 227	23,6%	20 176	76,5%	5 058	67,8%	
Inventory consumed	3 516	2 935	638	18,1%	744	21,2%	553	18,9%	1 936	66,0%	1 219	54,4%	
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	17 274	17 274	-	-	-	-	-	-	-	-	-	-	
Interest	2 135	2 135	(1)	(,1%)	-	-	37	1,7%	36	1,7%	(56)	(3,3%)	
Contracted services	15 746	17 583	3 828	24,3%	5 129	32,6%	3 728	21,2%	12 685	72,1%	3 523	67,4%	
Transfers and subsidies	200	119	1 287	643,4%	(731)	(365,4%)	(527)	(441,2%)	29	24,6%	-	-	
Irrecoverable debts written off	5 918	5 918	-	-	-	-	-	-	-	-	-	-	
Operational costs	10 120	11 389	3 013	29,8%	3 869	38,2%	2 168	19,0%	9 050	79,5%	1 796	75,2%	
Losses on disposal of Assets	632	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	1 267	1 267	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(8 859)	(9 392)	5 636		(16 671)		(10 360)		(21 395)		(7 363)		
Transfers and subsidies - capital (monetary allocations)	151 755	156 836	-	-	-	-	75 972	48,4%	75 972	48,4%	-	-	
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	142 896	147 444	5 636		(16 671)		65 611		54 576		(7 363)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	142 896	147 444	5 636		(16 671)		65 611		54 576		(7 363)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	142 896	147 444	5 636		(16 671)		65 611		54 576		(7 363)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	142 896	147 444	5 636		(16 671)		65 611		54 576		(7 363)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	155 401	160 783	26 265	16,9%	61 841	39,8%	31 789	19,8%	119 895	74,6%	12 040	31,5%	164,0%
National Government	152 505	156 993	26 133	17,1%	61 216	40,1%	30 977	19,7%	118 327	75,4%	11 181	31,1%	177,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparmt Aget)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	152 505	156 993	26 133	17,1%	61 216	40,1%	30 977	19,7%	118 327	75,4%	11 181	31,1%	177,1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 896	3 790	132	4,5%	625	21,6%	812	21,4%	1 568	41,4%	859	52,5%	(5,5%)
Capital Expenditure Functional	155 401	160 783	26 265	16,9%	61 841	39,8%	31 789	19,8%	119 895	74,6%	12 040	29,3%	164,0%
Municipal governance and administration	550	550	88	16,0%	123	22,4%	2	,3%	213	38,7%	44	53,5%	(96,3%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	400	400	88	22,0%	123	30,8%	2	,4%	213	53,3%	24	33,3%	(93,1%)
Internal audit	150	150	-	-	-	-	-	-	-	-	20	87,0%	(100,0%)
Community and Public Safety	260	18	-	-	18	7,0%	-	-	18	100,0%	-	-	-
Community and Social Services	80	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	180	18	-	-	18	10,1%	-	-	18	100,0%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 090	3 204	-	-	480	44,0%	787	24,6%	1 267	39,5%	89	34,3%	781,7%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 090	3 204	-	-	480	44,0%	787	24,6%	1 267	39,5%	89	34,3%	781,7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	153 501	157 010	26 177	17,1%	61 220	39,9%	31 000	19,7%	118 397	75,4%	11 906	31,0%	160,4%
Energy sources	5 442	4 107	43	,8%	1 181	21,7%	1 675	40,8%	2 899	70,6%	-	-	(100,0%)
Water Management	137 104	137 060	25 103	18,3%	57 649	42,0%	26 616	19,4%	109 367	79,8%	10 897	30,3%	144,2%
Waste Water Management	10 755	15 843	1 031	9,6%	2 390	22,2%	2 710	17,1%	6 131	38,7%	174	87,0%	1 458,5%
Waste Management	200	-	-	-	-	-	-	-	-	-	835	55,7%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	265 287	276 115	148 902	56,1%	205 415	77,4%	144 303	52,3%	498 620	180,6%	147 958	178,0%	(2,5%)
Property rates	16 227	17 270	4 896	30,2%	2 995	18,5%	2 599	15,0%	10 490	60,7%	2 486	60,2%	4,5%
Service charges	53 819	56 428	12 674	23,8%	12 295	22,8%	13 548	24,0%	38 517	68,3%	13 071	65,9%	3,6%
Other revenue	3 734	4 583	89 957	2 409,2%	83 988	2 249,3%	121 083	2 641,8%	295 028	6 437,0%	76 298	(3 466,7%)	58,7%
Transfers and Subsidies - Operational	38 945	38 990	23 570	60,5%	24 157	62,0%	(21 241)	(54,5%)	26 487	67,9%	16 413	80,6%	(229,4%)
Transfers and Subsidies - Capital	151 755	156 836	17 313	11,4%	81 534	53,7%	27 978	17,8%	126 824	80,9%	39 303	89,6%	(28,8%)
Interest	807	2 007	491	60,8%	446	55,3%	337	16,8%	1 274	63,5%	387	99,8%	(13,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(107 264)	51 169	(117 203)	109,3%	(149 732)	139,6%	(68 178)	(133,2%)	(335 113)	(654,9%)	(97 090)	242,1%	(29,8%)
Suppliers and employees	(107 173)	51 379	(117 203)	109,4%	(149 732)	139,7%	(68 178)	(132,7%)	(335 113)	(652,2%)	(97 090)	242,8%	(29,8%)
Finance charges	(91)	(91)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(119)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	158 023	327 284	31 699	20,1%	55 684	35,2%	76 125	23,3%	163 507	50,0%	50 867	105,3%	49,7%
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	(155 401)	(160 783)	(26 265)	16,9%	(61 841)	39,8%	(31 789)	19,8%	(119 895)	74,6%	(12 040)	29,3%	164,0%
Capital assets	(155 401)	(160 783)	(26 265)	16,9%	(61 841)	39,8%	(31 789)	19,8%	(119 895)	74,6%	(12 040)	29,3%	164,0%
Net Cash from/(used) Investing Activities	(155 401)	(160 783)	(26 265)	16,9%	(61 841)	39,8%	(31 789)	19,8%	(119 895)	74,6%	(12 040)	29,3%	164,0%
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	2 623	166 501	5 434	207,2%	(6 157)	(234,8%)	44 335	26,6%	43 612	26,2%	38 827	(3 546,7%)	14,2%
Cash/cash equivalents at the year begin:	50	6 238	6 238	12 598,8%	11 671	23 574,0%	5 515	88,4%	6 238	100,0%	30 521	100,0%	(81,9%)
Cash/cash equivalents at the year end:	2 672	172 739	11 671	436,8%	5 515	206,4%	56 088	32,5%	56 088	32,5%	69 348	5 547,3%	(19,1%)

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	900	3,2%	698	2,5%	606	2,2%	25 954	92,2%	28 159	24,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 579	16,2%	640	6,6%	542	5,6%	6 967	71,6%	9 728	8,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	958	3,1%	486	1,6%	429	1,4%	28 635	93,9%	30 509	26,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	568	4,2%	432	3,2%	387	2,9%	11 994	89,6%	13 380	11,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	588	3,1%	424	2,2%	393	2,1%	17 592	92,6%	18 998	16,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	429	3,3%	408	3,2%	394	3,1%	11 626	90,4%	12 857	11,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	26	1,7%	16	1,0%	8	,5%	1 506	96,8%	1 556	1,4%	-	-	-	-
Total By Income Source	5 049	4,4%	3 104	2,7%	2 759	2,4%	104 275	90,5%	115 187	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	478	10,4%	435	9,4%	241	5,2%	3 451	74,9%	4 605	4,0%	-	-	-	-
Commercial	1 379	18,8%	379	5,2%	391	5,3%	5 170	70,6%	7 319	6,4%	-	-	-	-
Households	3 192	3,1%	2 290	2,2%	2 127	2,1%	95 654	92,6%	103 262	89,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 049	4,4%	3 104	2,7%	2 759	2,4%	104 275	90,5%	115 187	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 022	100,0%	-	-	-	-	-	-	3 022	12,3%
Auditor-General	30	4,3%	63	9,2%	595	86,5%	-	-	688	2,8%
Other	(150)	(,7%)	(150)	(,7%)	(150)	(,7%)	21 249	102,2%	20 799	84,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 901	11,8%	(87)	(,4%)	445	1,8%	21 249	86,7%	24 508	100,0%

Contact Details

Municipal Manager	Mr Jan Izak Swartz	027 341 8500
Chief Financial Officer	Mr Werner C Jonker	027 341 8508

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	287 336	307 582	96 636	33,6%	86 501	30,1%	84 338	27,4%	267 475	87,0%	72 422	37,8%	16,5%
Exchange Revenue													
Service charges - Electricity	8 019	6 751	1 763	22,0%	1 079	13,5%	(3 864)	(57,2%)	(1 022)	(15,1%)	1 451	44,9%	(366,3%)
Service charges - Water	27 627	27 627	5 070	18,4%	428	1,5%	1 109	4,0%	6 607	23,9%	3 806	53,4%	(70,9%)
Service charges - Waste Water Management	1 431	1 503	368	25,7%	368	25,7%	368	24,5%	1 104	73,5%	335	42,9%	9,8%
Service charges - Waste Management	3 665	1 982	667	18,2%	562	15,3%	562	28,4%	1 791	90,4%	1 078	53,4%	(47,9%)
Sale of Goods and Rendering of Services	189	239	141	74,5%	18	9,3%	17	7,1%	175	73,3%	34	65,4%	(49,8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 300	9 453	5 100	61,4%	6 400	77,1%	6 301	66,7%	17 801	188,3%	1 914	50,1%	229,3%
Interest earned from Current and Non Current Assets	8 043	8 043	839	10,4%	768	9,5%	3 208	39,9%	4 815	59,9%	541	30,8%	492,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	80	80	16	20,2%	16	19,9%	33	41,3%	65	81,4%	13	41,0%	153,6%
Licence and permits	5	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	90	90	834	925,3%	202	223,8%	48	53,3%	1 083	1 202,4%	555	271,4%	(91,3%)
Non-Exchange Revenue													
Property rates	30 500	43 924	(443)	(1,5%)	15 046	49,3%	16 120	36,7%	30 722	69,9%	10 255	66,7%	57,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	192 454	192 454	76 684	39,8%	54 269	28,2%	52 644	27,4%	183 597	95,4%	50 724	30,1%	3,8%
Interest	6 944	15 447	5 599	80,6%	7 346	105,8%	7 791	50,4%	20 735	134,2%	1 716	46,2%	354,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	(11)	(11)	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	323 988	434 713	54 516	16,8%	64 247	19,8%	65 587	15,1%	184 350	42,4%	50 522	31,1%	29,8%
Employee related costs	126 134	115 391	26 475	21,0%	31 501	25,0%	26 696	23,1%	84 672	73,4%	22 551	50,2%	18,4%
Remuneration of councillors	13 799	16 598	3 505	25,4%	4 037	29,3%	4 429	26,7%	11 971	72,1%	3 417	51,7%	29,6%
Bulk purchases - electricity	7 039	13 928	3 964	56,3%	4 160	59,1%	1 693	12,2%	9 818	70,5%	3 434	74,8%	(50,7%)
Inventory consumed	24 691	37 011	341	1,4%	1 019	4,1%	16 158	43,7%	17 518	47,3%	1 765	20,4%	815,6%
Debt impairment	21 926	27 259	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	34 804	94 478	-	-	-	-	-	-	-	-	20	-	(100,0%)
Interest	260	499	7	2,6%	182	69,9%	154	30,9%	343	68,7%	200	69,7%	(22,6%)
Contracted services	46 700	48 631	12 248	26,2%	11 853	25,4%	10 533	21,7%	34 634	71,2%	5 596	39,2%	88,2%
Transfers and subsidies	500	500	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	33 804	-	-	-	-	-	-	-	-	-	-	-
Operational costs	48 146	46 624	7 976	16,6%	11 494	23,9%	5 924	12,7%	25 395	54,5%	13 540	56,6%	(56,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	(11)	(11)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(36 652)	(127 131)	42 120		22 254		18 751		83 125		21 899		
Transfers and subsidies - capital (monetary allocations)	132 651	127 131	11 615	8,8%	14 448	10,9%	42 947	33,8%	69 010	54,3%	32 289	52,4%	33,0%
Transfers and subsidies - capital (in-kind)	-	600	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	95 999	600	53 735		36 702		61 698		152 134		54 188		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	95 999	600	53 735		36 702		61 698		152 134		54 188		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	95 999	600	53 735		36 702		61 698		152 134		54 188		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	95 999	600	53 735		36 702		61 698		152 134		54 188		

Part 2: Capital Revenue and Expenditure

	2023/24								2022/23		Q3 of 2022/23 to Q3 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	137 121	133 796	8 336	6,1%	13 789	10,1%	39 519	29,5%	61 644	46,1%	9 992	47,1%	295,5%
National Government	132 651	127 131	8 336	6,3%	13 789	10,4%	39 042	30,7%	61 166	48,1%	8 447	48,1%	362,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Argen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	132 651	127 131	8 336	6,3%	13 789	10,4%	39 042	30,7%	61 166	48,1%	8 447	48,1%	362,2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 470	6 665	-	-	-	-	477	7,2%	477	7,2%	1 545	38,6%	(69,1%)
Capital Expenditure Functional	137 121	133 796	8 336	6,1%	13 789	10,1%	39 519	29,5%	61 644	46,1%	9 992	47,1%	295,5%
Municipal governance and administration	3 370	3 465	-	-	-	-	477	13,8%	477	13,8%	-	-	(100,0%)
Executive and Council	100	100	-	-	-	-	35	35,3%	35	35,3%	-	-	(100,0%)
Finance and administration	3 270	3 365	-	-	-	-	442	13,1%	442	13,1%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 000	10 263	-	-	779	7,1%	4 253	41,4%	5 032	49,0%	1 349	67,9%	215,3%
Community and Social Services	-	-	-	-	-	-	-	-	-	-	1 349	67,9%	(100,0%)
Sport And Recreation	11 000	10 263	-	-	779	7,1%	4 253	41,4%	5 032	49,0%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 488	22 588	-	-	-	-	9 212	40,8%	9 212	40,8%	196	52,0%	4 603,2%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	20 488	22 088	-	-	-	-	9 212	41,7%	9 212	41,7%	-	-	(100,0%)
Environmental Protection	-	500	-	-	-	-	-	-	-	-	196	100,0%	(100,0%)
Trading Services	102 263	97 480	8 336	8,2%	13 010	12,7%	25 577	26,2%	46 922	48,1%	8 447	47,3%	202,8%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	86 882	86 882	8 336	9,6%	13 010	15,0%	16 606	19,1%	37 952	43,7%	8 447	42,5%	96,6%
Waste Water Management	15 381	10 598	-	-	-	-	8 970	84,6%	8 970	84,6%	-	86,9%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	378 344	372 819	25 954	6,9%	47 835	12,6%	63 017	16,9%	136 806	36,7%	190 472	64,3%	(66,9%)
Property rates	17 738	17 738	1 249	7,0%	2 572	14,5%	8 772	49,5%	12 593	71,0%	4 192	19,7%	109,3%
Service charges	35 198	35 198	8 826	25,1%	11 035	31,4%	15 384	43,7%	35 244	100,1%	4 914	29,4%	213,0%
Other revenue	354	349	5 145	1 452,7%	1 366	385,7%	578	165,5%	7 089	2 030,2%	2 845	707,2%	(79,7%)
Transfers and Subsidies - Operational	192 952	192 952	(219 590)	(113,8%)	(303 849)	(157,5%)	(191 544)	(99,3%)	(714 984)	(370,5%)	138 521	76,4%	(238,3%)
Transfers and Subsidies - Capital	132 101	126 581	230 100	174,2%	336 660	254,9%	229 229	181,1%	795 989	628,8%	40 000	63,4%	473,1%
Interest	-	-	225	-	51	-	599	-	875	-	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(119 400)	(517 663)	(108 504)	90,9%	(127 938)	107,2%	(148 303)	28,6%	(384 744)	74,3%	(91 395)	118,8%	62,3%
Suppliers and employees	(119 400)	(517 663)	(108 504)	90,9%	(127 938)	107,2%	(148 303)	28,6%	(384 744)	74,3%	(91 395)	118,8%	62,3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	258 944	(144 844)	(82 550)	(31,9%)	(80 102)	(30,9%)	(85 286)	58,9%	(247 938)	171,2%	99 077	(28,5%)	(186,1%)
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	(132 101)	(126 581)	-	-	-	-	(2 983)	2,4%	(2 983)	2,4%	-	8,8%	(100,0%)
Capital assets	(132 101)	(126 581)	-	-	-	-	(2 983)	2,4%	(2 983)	2,4%	-	8,8%	(100,0%)
Net Cash from/(used) Investing Activities	(132 101)	(126 581)	-	-	-	-	(2 983)	2,4%	(2 983)	2,4%	-	8,8%	(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	(271 424)	(82 550)	(65,1%)	(80 102)	(63,2%)	(88 269)	32,5%	(250 921)	92,4%	99 077	(447,4%)	(189,1%)
Cash/cash equivalents at the year begin:	60 069	34 956	-	-	(82 550)	(137,4%)	(127 696)	(365,3%)	-	-	(147 450)	-	(13,4%)
Cash/cash equivalents at the year end:	186 913	(236 468)	(82 550)	(44,2%)	(162 652)	(87,0%)	(215 965)	91,3%	(215 965)	91,3%	(48 374)	(71,7%)	346,5%

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	4 512	3,5%	3 165	2,4%	2 481	1,9%	120 304	92,2%	130 463	26,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	677	5,2%	353	2,7%	220	1,7%	11 763	90,4%	13 012	2,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16 146	5,1%	7 976	2,5%	7 918	2,5%	283 777	89,9%	315 818	63,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	582	3,1%	288	1,5%	289	1,5%	17 570	93,8%	18 729	3,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	664	3,4%	327	1,7%	325	1,7%	18 012	93,2%	19 327	3,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	7	5,1%	3	2,5%	3	2,5%	124	89,9%	138	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	2,7%	1	,9%	2	1,3%	118	95,1%	124	-	-	-	-	-
Total By Income Source	22 592	4,5%	12 113	2,4%	11 238	2,3%	451 668	90,8%	497 611	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 317	5,6%	2 629	2,8%	2 602	2,7%	84 747	88,9%	95 295	19,2%	-	-	-	-
Commercial	9 040	4,9%	5 007	2,7%	4 180	2,2%	167 840	90,2%	186 066	37,4%	-	-	-	-
Households	8 229	3,8%	4 476	2,1%	4 454	2,1%	198 975	92,1%	216 134	43,4%	-	-	-	-
Other	6	5,2%	2	1,8%	2	1,8%	106	91,2%	116	-	-	-	-	-
Total By Customer Group	22 592	4,5%	12 113	2,4%	11 238	2,3%	451 668	90,8%	497 611	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	76	100,0%	76	4,5%
Loan repayments	-	-	-	-	-	-	3	100,0%	3	,2%
Trade Creditors	294	35,9%	36	4,4%	36	4,4%	453	55,4%	819	48,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	85	10,9%	6	,8%	687	88,3%	778	46,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	294	17,5%	121	7,2%	42	2,5%	1 220	72,8%	1 676	100,0%

Contact Details

Municipal Manager	Mrs Boipelo Dorcas Motlhapeng	053 773 9300
Chief Financial Officer	Mr Othani Ramukhuvathi	053 773 9300

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	120 182	129 769	47 810	39,8%	40 487	33,7%	28 697	22,1%	116 994	90,2%	31 508	69,5%	(8,9%)
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	2 053	722	36,2%	749	37,6%	-	-	1 470	71,6%	591	80,0%	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	782	3 157	36	4,6%	213	27,3%	149	4,7%	398	12,6%	51	18,4%	193,2%
Interest earned from Current and Non Current Assets	1 317	3 555	274	20,8%	873	66,3%	332	9,3%	1 478	41,6%	288	65,6%	15,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	252	475	68	27,0%	122	48,6%	-	-	190	40,0%	52	66,7%	(100,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	129	298	31	24,2%	105	81,5%	33	11,0%	169	56,8%	57	55,4%	(43,0%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	115 708	119 339	46 679	40,3%	38 425	33,2%	28 184	23,6%	113 288	94,9%	30 469	69,8%	(7,5%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	893	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	119 932	129 040	22 950	19,1%	38 173	31,8%	29 836	23,1%	90 958	70,5%	28 294	57,8%	5,5%
Employee related costs	91 167	86 695	13 289	14,6%	24 028	26,4%	19 993	23,1%	57 309	66,1%	17 759	70,7%	12,6%
Remuneration of councillors	5 714	6 330	944	16,5%	1 750	30,6%	1 481	23,4%	4 175	65,9%	1 395	74,5%	6,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	693	564	56	8,1%	28	4,1%	242	43,0%	327	57,9%	353	26,4%	(31,5%)
Debt impairment (76)	-	(76)	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	4 294	4 294	2 002	46,6%	-	-	472	11,0%	2 474	57,6%	-	32,3%	(100,0%)
Interest	597	1 179	203	34,0%	1	2%	1	1%	205	17,4%	2	28,7%	(54,0%)
Contracted services	6 591	9 255	384	5,8%	4 554	69,1%	3 576	38,6%	8 514	92,0%	2 452	21,9%	45,8%
Transfers and subsidies	50	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	111	2 304	-	-	-	-	-	-	-	-	-	-	-
Operational costs	10 715	17 602	6 072	56,7%	7 812	72,9%	4 071	23,1%	17 955	102,0%	6 332	120,7%	(35,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	893	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	250	729	24 860		2 314		(1 139)		26 036		3 214		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind)	-	4 168	60	-	-	-	-	-	60	1,4%	-	-	-
Surplus/(Deficit) after capital transfers and contributions	250	4 897	24 920		2 314		(1 139)		26 096		3 214		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	250	4 897	24 920		2 314		(1 139)		26 096		3 214		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	250	4 897	24 920		2 314		(1 139)		26 096		3 214		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	250	4 897	24 920		2 314		(1 139)		26 096		3 214		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	250	576	-	-	213	85,2%	67	11,7%	280	48,7%	466	70,8%	(85,6%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	250	576	-	-	213	85,2%	67	11,7%	280	48,7%	466	70,8%	(85,6%)
Capital Expenditure Functional	250	576	-	-	213	85,2%	67	11,7%	280	48,7%	466	71,2%	(85,6%)
Municipal governance and administration	250	463	-	-	213	85,2%	-	-	213	46,0%	466	81,9%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	85,2%	-
Finance and administration	250	463	-	-	213	85,2%	-	-	213	46,0%	466	78,1%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	113	-	-	-	-	67	59,6%	67	59,6%	-	-	(100,0%)
Planning and Development	-	113	-	-	-	-	67	59,6%	67	59,6%	-	-	(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	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	119 737	125 963	10 061	8,4%	5 621	4,7%	29 777	23,6%	45 459	36,1%	4 026	8,8%	639,6%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	2 582	2 907	(800)	(31,0%)	976	37,8%	33	1,1%	209	7,2%	-	-	(100,0%)
Transfers and Subsidies - Operational	115 837	119 501	10 310	8,9%	3 772	3,3%	29 413	24,6%	43 494	36,4%	4 008	8,7%	633,9%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1 317	3 555	551	41,8%	873	66,3%	332	9,3%	1 756	49,4%	18	16,9%	1 731,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(117 063)	(123 380)	(11)	-	(5)	-	-	-	(16)	-	(508)	,4%	(100,0%)
Suppliers and employees	(116 416)	(122 961)	(11)	-	(5)	-	-	-	(16)	-	-	-	-
Finance charges	(597)	(419)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(50)	-	-	-	-	-	-	-	-	-	(508)	62,7%	(100,0%)
Net Cash from/(used) Operating Activities	2 674	2 582	10 050	375,9%	5 616	210,0%	29 777	1 153,1%	45 443	1 759,7%	3 518	87,1%	746,5%
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	(288)	(662)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(288)	(662)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(288)	(662)	-	-	-	-	-	-	-	-	-	-	-
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	1 920	10 050	421,2%	5 616	235,4%	29 777	1 550,7%	45 443	2 366,6%	3 518	235,2%	746,5%
Cash/cash equivalents at the year begin:	47 349	47 349	-	-	10 050	21,2%	15 666	33,1%	-	-	9 924	-	57,9%
Cash/cash equivalents at the year end:	49 735	49 269	10 050	20,2%	15 666	31,5%	45 443	92,2%	45 443	92,2%	13 442	26,1%	238,1%

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
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	-	-	-	-	-	-	1 388	100,0%	1 388	(444,6%)	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	57	(3,3%)	93	(5,5%)	-	-	(1 850)	108,8%	(1 700)	544,6%	-	-	-	-
Total By Income Source	57	(18,2%)	93	(29,7%)	-	-	(462)	147,9%	(312)	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	49	(6,3%)	77	(10,0%)	-	-	(903)	116,2%	(777)	248,7%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8	1,8%	15	3,3%	-	-	441	95,0%	464	(148,7%)	-	-	-	-
Total By Customer Group	57	(18,2%)	93	(29,7%)	-	-	(462)	147,9%	(312)	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	313	11,3%	117	4,2%	5	,2%	2 348	84,3%	2 784	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	313	11,3%	117	4,2%	5	,2%	2 348	84,3%	2 784	100,0%

Contact Details

Municipal Manager	Mr Kagiso Klaas Teise	053 712 8731
Chief Financial Officer	Mrs Galeletsang Prudence Moroane	053 712 8770

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAMIESBERG (NC064)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	78 756	78 756	30 596	38,8%	7 980	10,1%	18 002	22,9%	56 578	71,8%	21 141	76,7%	(14,8%)
Exchange Revenue													
Service charges - Electricity	6 198	6 198	1 131	18,3%	4 961	80,0%	878	14,2%	6 970	112,5%	1 322	26,1%	(33,6%)
Service charges - Water	3 485	3 485	699	20,1%	503	14,4%	1 075	30,8%	2 277	65,3%	850	60,7%	26,4%
Service charges - Waste Water Management	2 041	2 041	439	21,5%	303	14,9%	593	29,1%	1 336	65,5%	575	67,1%	3,1%
Service charges - Waste Management	1 891	1 891	469	24,8%	313	16,5%	609	32,2%	1 391	73,6%	570	72,6%	6,8%
Sale of Goods and Rendering of Services	1 006	1 006	17	1,7%	10	1,0%	6	,6%	34	3,3%	11	2,0%	(39,2%)
Agency services	1 402	1 402	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 024	5 024	1 508	30,0%	981	19,5%	1 867	37,2%	4 355	86,7%	1 855	84,4%	,6%
Interest earned from Current and Non Current Assets	174	174	6	3,6%	2	1,2%	3	1,6%	11	6,4%	207	130,1%	(98,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	85	85	63	73,6%	36	42,4%	50	58,0%	149	174,0%	74	98,8%	(33,2%)
Licence and permits	2	2	0	11,5%	0	2,3%	0	2,3%	0	16,1%	0	93,3%	10,5%
Operational Revenue	1 263	1 263	-	-	-	-	-	-	-	-	-	36,6%	-
Non-Exchange Revenue													
Property rates	14 062	14 062	11 868	84,4%	-	-	(95)	(,7%)	11 773	83,7%	(125)	95,3%	(23,9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	2	-	-	-	-	-	-	-	-	0	14,5%	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	37 406	37 406	13 463	36,0%	-	-	11 179	29,9%	24 642	65,9%	13 969	95,2%	(20,0%)
Interest	4 714	4 714	929	19,7%	853	18,1%	1 793	38,0%	3 575	75,8%	1 826	70,4%	(1,8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	2	-	18	-	45	-	66	-	8	-	485,4%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	119 345	119 345	10 824	9,1%	6 969	5,8%	12 845	10,8%	30 639	25,7%	10 993	34,2%	16,9%
Employee related costs	33 223	33 223	7 552	22,7%	4 580	13,8%	7 032	21,2%	19 164	57,7%	6 727	60,2%	4,5%
Remuneration of councillors	4 834	4 834	1 166	24,1%	798	16,5%	1 197	24,8%	3 160	65,4%	1 151	65,9%	4,0%
Bulk purchases - electricity	16 364	16 364	226	1,4%	113	,7%	1 139	7,0%	1 478	9,0%	348	4,4%	227,2%
Inventory consumed	4 588	4 588	593	12,9%	547	11,9%	1 046	22,8%	2 186	47,7%	826	39,8%	26,6%
Debt impairment	18 210	18 210	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	32 155	32 155	-	-	-	-	-	-	-	-	-	-	-
Interest	2 735	2 735	-	-	-	-	-	-	-	-	6	,2%	(100,0%)
Contracted services	1 472	1 472	294	20,0%	162	11,0%	1 078	73,2%	1 535	104,2%	938	77,5%	14,9%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	5 764	5 764	993	17,2%	768	13,3%	1 354	23,5%	3 115	54,0%	996	44,6%	35,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(40 589)	(40 589)	19 772		1 011		5 157		25 939		10 149		
Transfers and subsidies - capital (monetary allocations)	12 626	12 085	-	-	-	-	-	-	-	-	-	23,2%	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(27 963)	(28 504)	19 772		1 011		5 157		25 939		10 149		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(27 963)	(28 504)	19 772		1 011		5 157		25 939		10 149		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(27 963)	(28 504)	19 772		1 011		5 157		25 939		10 149		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(27 963)	(28 504)	19 772		1 011		5 157		25 939		10 149		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	13 589	13 048	-	-	287	2,1%	748	5,7%	1 035	7,9%	4 128	24,0%	(81,9%)
National Government	12 733	12 192	-	-	-	-	21	,2%	21	,2%	369	2,8%	(94,3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	12 733	12 192	-	-	-	-	21	,2%	21	,2%	369	2,8%	(94,3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	856	856	-	-	287	33,5%	728	85,0%	1 014	118,6%	3 760	76,7%	(80,6%)
Capital Expenditure Functional	13 589	13 048	-	-	287	2,1%	748	5,7%	1 035	7,9%	4 128	24,0%	(81,9%)
Municipal governance and administration	-	-	-	-	-	-	21	-	21	-	-	-	(100,0%)
Executive and Council	-	-	-	-	-	-	21	-	21	-	-	-	(100,0%)
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	21	-	21	-	369	-	(94,3%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	21	-	21	-	369	-	(94,3%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	13 589	13 048	-	-	287	2,1%	707	5,4%	994	7,6%	3 760	39,1%	(81,2%)
Energy sources	513	513	-	-	-	-	95	18,4%	95	18,4%	-	-	(100,0%)
Water Management	342	342	-	-	287	83,8%	612	178,9%	899	262,7%	3 252	1 071,4%	(81,2%)
Waste Water Management	12 733	12 192	-	-	-	-	-	-	-	-	508	10,2%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	88 284	88 284	45 601	51,7%	16 995	19,2%	38 674	43,8%	101 269	114,7%	39 281	212,8%	(1,5%)
Property rates	8 972	8 972	1 815	20,2%	1 115	12,4%	2 027	22,6%	4 957	55,2%	1 306	-	55,2%
Service charges	15 568	15 568	5 986	38,4%	2 016	12,9%	4 113	26,4%	12 115	77,8%	2 932	-	40,3%
Other revenue	13 355	13 355	18 400	137,8%	13 343	99,9%	25 060	187,6%	56 803	425,3%	14 425	111,2%	73,7%
Transfers and Subsidies - Operational	37 406	37 406	13 700	36,6%	522	1,4%	9 028	24,1%	23 250	62,2%	14 753	-	(38,8%)
Transfers and Subsidies - Capital	12 626	12 626	5 700	45,1%	-	-	(1 555)	(12,3%)	4 145	32,8%	5 866	-	(126,5%)
Interest	358	358	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(53 074)	(53 074)	(44 500)	83,8%	(18 003)	33,9%	(32 253)	60,8%	(94 756)	178,5%	(22 178)	398,0%	45,4%
Suppliers and employees	(50 339)	(50 339)	(44 500)	88,4%	(18 003)	35,8%	(32 253)	64,1%	(94 756)	188,2%	(22 178)	398,0%	45,4%
Finance charges	(2 735)	(2 735)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	35 210	35 210	1 101	3,1%	(1 009)	(2,9%)	6 421	18,2%	6 513	18,5%	17 103	33,8%	(62,5%)
Cash Flow from Investing Activities													
Receipts	-	-	2	-	18	-	45	-	66	-	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	2	-	18	-	45	-	66	-	-	-	(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)	(13 589)	-	-	(287)	2,1%	(748)	5,5%	(1 035)	7,6%	(4 128)	-	(81,9%)
Capital assets	(13 589)	(13 589)	-	-	(287)	2,1%	(748)	5,5%	(1 035)	7,6%	(4 128)	-	(81,9%)
Net Cash from/(used) Investing Activities	(13 589)	(13 589)	2	-	(268)	2,0%	(703)	5,2%	(969)	7,1%	(4 128)	-	(83,0%)
Cash Flow from Financing Activities													
Receipts	2 399	2 399	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 399	2 399	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	2 399	2 399	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	24 019	24 019	1 103	4,6%	(1 277)	(5,3%)	5 717	23,8%	5 544	23,1%	12 975	15,8%	(55,9%)
Cash/cash equivalents at the year begin:	41 298	41 298	-	-	1 721	4,2%	444	1,1%	-	-	(1 268)	56,6%	(135,0%)
Cash/cash equivalents at the year end:	65 317	65 317	1 721	2,6%	444	7%	6 162	9,4%	6 162	9,4%	11 706	30,7%	(47,4%)

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	943	2,7%	396	1,2%	33 069	96,1%	-	-	34 408	20,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	426	5,1%	145	1,7%	7 823	93,2%	-	-	8 394	5,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 269	3,3%	558	1,5%	36 067	95,2%	-	-	37 894	23,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	364	4,0%	160	1,8%	8 597	94,3%	-	-	9 121	5,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	481	3,0%	228	1,4%	15 497	95,6%	-	-	16 206	9,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 232	2,1%	608	1,0%	56 868	96,9%	-	-	58 708	35,6%	-	-	-	-
Total By Income Source	4 716	2,9%	2 095	1,3%	157 921	95,9%	-	-	164 732	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	419	3,8%	170	1,5%	10 392	94,6%	-	-	10 981	6,7%	-	-	-	-
Commercial	563	4,7%	233	1,9%	11 302	93,4%	-	-	12 098	7,3%	-	-	-	-
Households	2 561	2,8%	1 114	1,2%	86 353	95,9%	-	-	90 028	54,7%	-	-	-	-
Other	1 173	2,3%	578	1,1%	49 874	96,6%	-	-	51 625	31,3%	-	-	-	-
Total By Customer Group	4 716	2,9%	2 095	1,3%	157 921	95,9%	-	-	164 732	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	2 383	2,6%	2 350	2,6%	2 088	2,3%	84 315	92,5%	91 137	85,4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	374	35,1%	344	32,3%	347	32,6%	(0)	-	1 065	1,0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19	1,0%	-	-	13	7%	1 804	98,2%	1 836	1,7%
Auditor-General	193	2,6%	89	1,2%	475	6,4%	6 694	89,8%	7 452	7,0%
Other	-	-	-	-	-	-	5 212	100,0%	5 212	4,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 970	2,8%	2 784	2,6%	2 924	2,7%	98 025	91,9%	106 702	100,0%

Contact Details

Municipal Manager	Mr Rufus Beukes	027 652 8012
Chief Financial Officer	Mr Frederick Strauss	027 652 8009

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAREEBERG (NC074)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	98 404	98 404	3 542	3,6%	2 461	2,5%	3 573	3,6%	9 576	9,7%	4 457	36,5%	(19,8%)
Exchange Revenue													
Service charges - Electricity	11 533	11 533	1 159	10,1%	1 529	13,3%	1 032	9,0%	3 721	32,3%	2 262	63,3%	(54,4%)
Service charges - Water	4 085	4 085	638	15,6%	128	3,1%	511	12,5%	1 277	31,3%	650	99,9%	(21,4%)
Service charges - Waste Water Management	1 972	1 972	489	24,8%	(334)	(16,9%)	284	14,4%	440	22,3%	505	144,9%	(43,7%)
Service charges - Waste Management	2 227	2 227	496	22,3%	(166)	(7,5%)	306	13,8%	637	28,6%	471	116,7%	(35,0%)
Sale of Goods and Rendering of Services	20	20	3	14,8%	5	25,1%	7	32,6%	14	72,5%	225	958,3%	(97,1%)
Agency services	30	30	6	20,4%	19	62,6%	11	37,8%	36	120,8%	28	570,4%	(58,7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	0	0	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 429	2 429	432	17,8%	649	26,7%	349	14,4%	1 430	58,9%	1 398	175,6%	(75,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	146	146	4	3,0%	8	5,5%	4	2,7%	16	11,1%	150	110,3%	(97,4%)
Licence and permits	5	5	1	13,8%	2	42,0%	1	27,9%	4	83,7%	3	206,5%	(56,5%)
Operational Revenue	20 408	20 408	4	-	9	-	4	-	17	,1%	12	,3%	(66,8%)
Non-Exchange Revenue													
Property rates	11 943	11 943	235	2,0%	421	3,5%	218	1,8%	875	7,3%	(1 752)	77,9%	(112,5%)
Surcharges and Taxes	1 957	1 957	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3	3	0	6,1%	2	89,0%	2	82,7%	5	177,9%	3	212,8%	(20,6%)
Licences or permits	6	6	1	21,6%	2	26,3%	2	31,9%	5	79,8%	1	83,7%	50,1%
Transfer and subsidies - Operational	40 780	40 780	72	,2%	187	,5%	840	2,1%	1 099	2,7%	501	5,0%	67,5%
Interest	3	3	-	-	-	-	-	-	-	-	(1)	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	858	858	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	93 476	93 476	4 074	4,4%	9 460	10,1%	7 992	8,5%	21 526	23,0%	20 351	65,8%	(60,7%)
Employee related costs	27 224	27 224	1 595	5,9%	1 948	7,2%	1 831	6,7%	5 374	19,7%	6 185	77,4%	(70,4%)
Remuneration of councillors	4 747	4 747	376	7,9%	391	8,2%	394	8,3%	1 162	24,5%	1 132	70,4%	(65,1%)
Bulk purchases - electricity	19 000	19 000	317	1,7%	3 209	16,9%	3 131	16,5%	6 657	35,0%	3 527	70,6%	(11,2%)
Inventory consumed	2 469	2 469	109	4,4%	230	9,3%	388	15,7%	727	29,4%	482	52,4%	(19,5%)
Debt impairment	3 556	3 556	-	-	-	-	-	-	-	-	2 378	70,0%	(100,0%)
Depreciation and amortisation	5 938	5 938	-	-	-	-	-	-	-	-	1 691	50,0%	(100,0%)
Interest	1 206	1 206	-	-	0	-	-	-	0	-	240	49,0%	(100,0%)
Contracted services	10 923	10 923	801	7,3%	2 073	19,0%	1 090	10,0%	3 964	36,3%	2 862	60,6%	(61,9%)
Transfers and subsidies	970	970	6	,6%	91	9,4%	6	,7%	104	10,7%	63	37,2%	(89,8%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	16 584	16 584	870	5,2%	1 517	9,1%	1 151	6,9%	3 538	21,3%	1 793	54,3%	(35,8%)
Losses on disposal of Assets	1	1	-	-	-	-	-	-	-	-	-	-	-
Other Losses	858	858	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 929	4 929	(532)		(6 999)		(4 419)		(11 950)		(15 895)		
Transfers and subsidies - capital (monetary allocations)	8 673	8 673	-	-	827	9,5%	2 545	29,3%	3 372	38,9%	2 048	16,9%	24,2%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	13 602	13 602	(532)		(6 172)		(1 874)		(8 578)		(13 847)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	13 602	13 602	(532)		(6 172)		(1 874)		(8 578)		(13 847)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	13 602	13 602	(532)		(6 172)		(1 874)		(8 578)		(13 847)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	13 602	13 602	(532)		(6 172)		(1 874)		(8 578)		(13 847)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	9 172	9 172	1	-	719	7,8%	2 238	24,4%	2 958	32,3%	1 781	24,2%	25,7%
National Government	8 673	8 673	-	-	719	8,3%	2 238	25,8%	2 958	34,1%	1 781	12,6%	25,7%
Provincial Government	140	140	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	8 813	8 813	-	-	719	8,2%	2 238	25,4%	2 958	33,6%	1 781	12,6%	25,7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	359	359	1	,2%	-	-	-	-	1	,2%	0	74,3%	(100,0%)
Capital Expenditure Functional	9 172	9 172	1	-	719	7,8%	2 238	24,4%	2 958	32,3%	1 781	24,2%	25,7%
Municipal governance and administration	300	300	-	-	-	-	-	-	-	-	0	65,7%	(100,0%)
Executive and Council	105	105	-	-	-	-	-	-	-	-	0	67,9%	(100,0%)
Finance and administration	195	195	-	-	-	-	-	-	-	-	-	65,6%	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	135	135	1	,5%	-	-	-	-	1	,5%	-	-	-
Community and Social Services	120	120	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	15	15	1	4,9%	-	-	-	-	1	4,9%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	719	-	-	-	719	-	-	26,0%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	719	-	-	-	719	-	-	26,0%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	8 737	8 737	-	-	-	-	2 238	25,6%	2 238	25,6%	1 781	33,7%	25,7%
Energy sources	64	64	-	-	-	-	-	-	-	-	1 009	28,9%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	772	45,6%	(100,0%)
Waste Water Management	8 673	8 673	-	-	-	-	2 238	25,8%	2 238	25,8%	-	35,9%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	82 044	82 044	11 336	13,8%	56 884	69,3%	32 392	39,5%	100 612	122,6%	43 601	57,6%	(25,7%)
Property rates	10 896	10 896	2 696	24,7%	4 257	39,1%	1 897	17,4%	8 850	81,2%	10 233	94,3%	(81,5%)
Service charges	17 807	17 807	8 106	45,5%	17 407	97,8%	13 476	75,7%	38 989	219,0%	13 233	92,4%	1,8%
Other revenue	15 671	15 671	534	3,4%	662	4,2%	334	2,1%	1 530	9,8%	715	25,4%	(53,3%)
Transfers and Subsidies - Operational	35 755	35 755	-	-	4 558	12,7%	6 752	18,9%	11 310	31,6%	4 420	23,8%	52,8%
Transfers and Subsidies - Capital	-	-	-	-	30 000	-	9 933	-	39 933	-	15 000	79,6%	(33,8%)
Interest	1 915	1 915	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(77 735)	(77 735)	(3 336)	4,3%	(91 695)	118,0%	(13 270)	17,1%	(108 301)	139,3%	(11 221)	40,5%	18,3%
Suppliers and employees	(76 473)	(76 473)	(3 336)	4,4%	(91 695)	119,9%	(13 270)	17,4%	(108 301)	141,6%	(11 221)	60,1%	18,3%
Finance charges	(1 262)	(1 262)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	4 309	4 309	8 000	185,7%	(34 811)	(807,9%)	19 122	443,8%	(7 689)	(178,5%)	32 380	210,3%	(40,9%)
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	(9 664)	(9 664)	1	-	-	-	-	-	1	-	(1 262)	21,0%	(100,0%)
Capital assets	(9 664)	(9 664)	1	-	-	-	-	-	1	-	(1 262)	21,0%	(100,0%)
Net Cash from/(used) Investing Activities	(9 664)	(9 664)	1	-	-	-	-	-	1	-	(1 262)	21,0%	(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	(5 355)	(5 355)	8 002	(149,4%)	(34 811)	650,0%	19 122	(357,1%)	(7 687)	143,6%	31 118	(128,0%)	(38,6%)
Cash/cash equivalents at the year begin:	94 748	94 748	-	-	8 002	8,4%	(26 809)	(28,3%)	(11 676)	(11 676)	-	-	129,6%
Cash/cash equivalents at the year end:	89 393	89 393	8 002	9,0%	(26 809)	(30,0%)	(7 687)	(8,6%)	(7 687)	(8,6%)	19 441	26,7%	(139,5%)

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	1 095	11,7%	302	3,2%	280	3,0%	7 683	82,1%	9 360	21,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 286	28,8%	141	3,2%	91	2,0%	2 949	66,0%	4 467	10,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	345	2,0%	83	,5%	79	,5%	16 683	97,1%	17 190	38,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	568	9,7%	228	3,9%	180	3,1%	4 854	83,3%	5 830	13,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	621	9,3%	210	3,1%	196	2,9%	5 643	84,6%	6 671	15,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	65	7,1%	4	,4%	16	1,7%	826	90,8%	910	2,0%	-	-	-	-
Total By Income Source	3 979	9,0%	969	2,2%	842	1,9%	38 639	87,0%	44 428	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	13	,2%	7	,1%	6	,1%	5 381	99,5%	5 407	12,2%	-	-	-	-
Commercial	31	1,9%	10	,6%	4	,2%	1 599	97,3%	1 643	3,7%	-	-	-	-
Households	3 842	10,5%	937	2,6%	816	2,2%	31 013	84,7%	36 608	82,4%	-	-	-	-
Other	93	12,0%	15	1,9%	17	2,2%	646	83,9%	770	1,7%	-	-	-	-
Total By Customer Group	3 979	9,0%	969	2,2%	842	1,9%	38 639	87,0%	44 428	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	187	35,0%	106	19,8%	242	45,2%	535	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	187	35,0%	106	19,8%	242	45,2%	535	100,0%

Contact Details

Municipal Manager	Mr F. Manuel	053 382 3012
Chief Financial Officer	Mr Willem De Bruin	053 382 3012

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	79 565	78 138	6 952	8,7%	21 963	27,6%	18 101	23,2%	47 016	60,2%	17 249	79,3%	4,9%
Exchange Revenue													
Service charges - Electricity	14 468	13 000	2 128	14,7%	3 142	21,7%	3 426	26,4%	8 696	66,9%	3 197	71,6%	7,2%
Service charges - Water	4 606	4 400	714	15,5%	941	20,4%	1 044	23,7%	2 699	61,3%	1 120	75,2%	(6,7%)
Service charges - Waste Water Management	3 943	3 600	589	14,9%	836	21,2%	726	20,2%	2 150	59,7%	791	66,0%	(8,3%)
Service charges - Waste Management	3 035	2 800	443	14,6%	620	20,4%	592	21,2%	1 655	59,1%	611	67,5%	(3,0%)
Sale of Goods and Rendering of Services	118	127	20	17,0%	28	24,0%	21	16,6%	69	54,7%	15	70,6%	37,7%
Agency services	63	65	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 780	3 168	538	14,2%	820	21,7%	770	24,3%	2 129	67,2%	1 014	90,0%	(24,0%)
Interest earned from Current and Non Current Assets	685	1 325	275	40,1%	409	59,7%	514	38,8%	1 198	90,4%	181	67,4%	184,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	654	505	92	14,1%	125	19,1%	144	28,6%	361	71,6%	136	73,0%	6,5%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	543	720	23	4,2%	224	41,3%	(283)	(39,3%)	(36)	(5,0%)	(138)	8,6%	104,8%
Non-Exchange Revenue													
Property rates	7 432	7 700	1 096	14,8%	1 632	22,0%	1 653	21,5%	4 382	56,9%	992	62,5%	66,7%
Surcharges and Taxes	1 485	2 200	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12	10	0	,6%	0	2,0%	0	1,1%	0	4,3%	0	52,9%	(40,4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	37 768	37 768	908	2,4%	12 996	34,4%	9 327	24,7%	23 231	61,5%	9 071	95,8%	2,8%
Interest	971	750	126	13,0%	190	19,5%	167	22,2%	483	64,3%	261	77,6%	(36,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	87 049	86 260	10 609	12,2%	18 092	20,8%	13 888	16,1%	42 589	49,4%	12 854	44,0%	8,0%
Employee related costs	29 574	30 274	4 011	13,6%	8 005	27,1%	6 585	21,8%	18 601	61,4%	5 804	49,8%	13,5%
Remuneration of councillors	4 781	5 100	794	16,6%	1 468	30,7%	1 257	24,6%	3 519	69,0%	1 217	68,0%	3,3%
Bulk purchases - electricity	13 600	12 200	1 993	14,7%	2 368	17,4%	2 629	21,5%	6 990	57,3%	2 215	61,2%	18,7%
Inventory consumed	1 666	2 778	418	25,1%	406	24,4%	459	16,5%	1 283	46,2%	342	67,3%	34,4%
Debt impairment	-	4 187	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	10 400	10 400	-	-	-	-	-	-	-	-	-	-	-
Interest	130	95	11	8,8%	(156)	(120,0%)	9	9,7%	(135)	(142,5%)	120	58,4%	(92,3%)
Contracted services	9 384	9 680	1 733	18,5%	1 685	18,0%	1 148	11,9%	4 566	47,2%	1 558	49,8%	(26,3%)
Transfers and subsidies	86	86	-	-	-	-	-	-	-	-	2	9,0%	(100,0%)
Irrecoverable debts written off	5 400	800	103	1,9%	248	4,6%	265	33,2%	616	77,0%	280	43,0%	(5,2%)
Operational costs	12 029	10 659	1 546	12,9%	4 069	33,8%	1 535	14,4%	7 150	67,1%	1 316	51,4%	16,7%
Losses on disposal of Assets	0	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	0	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(7 484)	(8 122)	(3 657)		3 871		4 213		4 427		4 396		
Transfers and subsidies - capital (monetary allocations)	21 733	21 149	4 467	20,6%	5 420	24,9%	4 665	22,1%	14 552	68,8%	2 256	51,3%	106,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	14 249	13 027	810		9 291		8 878		18 979		6 652		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	14 249	13 027	810		9 291		8 878		18 979		6 652		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	14 249	13 027	810		9 291		8 878		18 979		6 652		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	14 249	13 027	810		9 291		8 878		18 979		6 652		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	22 333	30 004	3 915	17,5%	4 881	21,9%	4 078	13,6%	12 873	42,9%	4 259	53,2%	(4,2%)
National Government	21 733	27 354	3 884	17,9%	4 713	21,7%	4 056	14,8%	12 654	46,3%	4 228	52,5%	(4,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departrm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 733	27 354	3 884	17,9%	4 713	21,7%	4 056	14,8%	12 654	46,3%	4 228	52,5%	(4,1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	600	2 650	30	5,0%	167	27,9%	22	,8%	219	8,3%	30	267,9%	(27,4%)
Capital Expenditure Functional	22 333	30 004	3 915	17,5%	4 881	21,9%	4 078	13,6%	12 873	42,9%	4 259	53,2%	(4,2%)
Municipal governance and administration	0	-	5	474 500,0%	80	8 039 600,0%	37	-	122	-	-	162,9%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	0	-	5	474 500,0%	80	8 039 600,0%	37	-	122	-	-	162,9%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	600	7 455	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	600	7 455	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 963	2 663	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 963	2 663	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	19 770	19 886	3 910	19,8%	4 800	24,3%	4 042	20,3%	12 752	64,1%	4 259	74,0%	(5,1%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	19 770	13 000	3 884	19,6%	4 713	23,8%	4 056	31,2%	12 654	97,3%	4 228	76,8%	(4,1%)
Waste Water Management	0	6 186	-	-	-	-	-	-	-	-	-	-	-
Waste Management	0	700	25	2 541 500,0%	87	8 701 900,0%	(15)	(2,1%)	98	14,0%	30	-	(148,6%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	90 577	88 068	62 037	68,5%	153 386	169,3%	37 560	42,6%	252 983	287,3%	136 265	201,5%	(72,4%)
Property rates	5 689	5 535	4 262	74,9%	6 541	115,0%	11 168	201,8%	21 971	397,0%	6 308	160,6%	77,0%
Service charges	16 434	19 989	23 917	145,5%	35 125	213,7%	(64 757)	(324,0%)	(5 715)	(28,6%)	24 162	213,1%	(368,0%)
Other revenue	4 584	3 723	1 536	33,5%	4 982	108,7%	6 312	169,6%	12 830	344,6%	3 679	139,1%	71,6%
Transfers and Subsidies - Operational	37 672	37 672	17 322	46,0%	71 338	189,4%	62 108	164,9%	150 768	400,2%	50 970	222,9%	21,9%
Transfers and Subsidies - Capital	21 733	21 149	15 000	69,0%	35 400	162,9%	22 729	107,5%	73 129	345,8%	51 146	210,3%	(55,6%)
Interest	4 465	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(69 622)	(68 186)	(4 800)	6,9%	(9 517)	13,7%	(7 509)	11,0%	(21 826)	32,0%	(4 692)	17,1%	60,0%
Suppliers and employees	(69 492)	(68 004)	(4 800)	6,9%	(9 517)	13,7%	(7 509)	11,0%	(21 826)	32,1%	(4 906)	17,2%	60,0%
Finance charges	(130)	(95)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(86)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	20 955	19 882	57 236	273,1%	143 870	686,6%	30 051	151,1%	231 157	1 162,6%	131 573	574,9%	(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	(21 733)	(30 004)	(4 721)	21,7%	(5 420)	24,9%	(4 717)	15,7%	(14 858)	49,5%	(4 906)	64,4%	(3,9%)
Capital assets	(21 733)	(30 004)	(4 721)	21,7%	(5 420)	24,9%	(4 717)	15,7%	(14 858)	49,5%	(4 906)	64,4%	(3,9%)
Net Cash from/(used) Investing Activities	(21 733)	(30 004)	(4 721)	21,7%	(5 420)	24,9%	(4 717)	15,7%	(14 858)	49,5%	(4 906)	64,4%	(3,9%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(301)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	(301)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(301)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(778)	(10 423)	52 515	(6 751,2%)	138 449	(17 798,6%)	25 335	(243,1%)	216 299	(2 075,2%)	126 667	14 181,9%	(80,0%)
Cash/cash equivalents at the year begin:	2 953	13 995	-	-	66 510	2 252,1%	204 959	1 464,5%	-	-	37 771	-	442,6%
Cash/cash equivalents at the year end:	2 175	3 572	52 515	2 414,1%	204 959	9 421,7%	230 294	6 447,5%	230 294	6 447,5%	164 438	3 998,2%	40,0%

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	772	6,0%	372	2,9%	278	2,2%	11 497	89,0%	12 919	25,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	721	17,9%	116	2,9%	97	2,4%	3 091	76,8%	4 025	8,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	916	8,3%	299	2,7%	276	2,5%	9 494	86,4%	10 985	21,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	618	5,4%	246	2,1%	224	2,0%	10 366	90,5%	11 453	22,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	484	5,1%	193	2,0%	181	1,9%	8 652	91,0%	9 509	18,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	49	9,0%	6	1,1%	6	1,1%	485	88,9%	545	1,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	107	13,0%	80	9,6%	40	4,8%	600	72,5%	828	1,6%	-	-	-	-
Total By Income Source	3 667	7,3%	1 310	2,6%	1 103	2,2%	44 185	87,9%	50 265	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	891	6,0%	376	2,5%	331	2,2%	13 158	89,2%	14 756	29,4%	-	-	-	-
Commercial	758	26,3%	91	3,2%	79	2,8%	1 957	67,8%	2 886	5,7%	-	-	-	-
Households	1 904	6,0%	799	2,5%	666	2,1%	28 451	89,4%	31 819	63,3%	-	-	-	-
Other	115	14,3%	44	5,5%	26	3,3%	619	77,0%	804	1,6%	-	-	-	-
Total By Customer Group	3 667	7,3%	1 310	2,6%	1 103	2,2%	44 185	87,9%	50 265	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	1 163	100,0%	1 163	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	1 163	100,0%	1 163	100,0%

Contact Details

Municipal Manager	Mr Johannes Jonkers	053 285 0998
Chief Financial Officer	Mr Sarel J Myburgh	053 285 0998

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KGATELOPELE (NC086)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	133 354	129 627	31 165	23,4%	17 449	13,1%	21 475	16,6%	70 090	54,1%	27 303	49,2%	(21,3%)
Exchange Revenue													
Service charges - Electricity	25 468	25 468	7 678	30,1%	6 590	25,9%	2 131	8,4%	16 400	64,4%	4 473	36,5%	(52,3%)
Service charges - Water	14 518	11 518	(57)	(4%)	2 367	16,3%	2 434	21,1%	4 744	41,2%	1 810	58,9%	34,5%
Service charges - Waste Water Management	7 226	6 594	1 432	19,8%	1 163	16,1%	1 120	17,0%	3 714	56,3%	1 078	50,8%	3,9%
Service charges - Waste Management	11 542	9 542	2 256	19,5%	1 999	17,3%	2 012	21,1%	6 267	65,7%	1 928	54,7%	4,3%
Sale of Goods and Rendering of Services	56	56	21	37,4%	17	30,2%	16	29,3%	54	97,0%	18	4%	(11,2%)
Agency services	100	100	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 101	4 101	556	13,6%	252	6,1%	331	8,1%	1 139	27,8%	538	85,5%	(38,5%)
Interest earned from Current and Non Current Assets	3 570	3 570	1 005	28,2%	500	14,0%	215	6,0%	1 720	48,2%	1 323	78,9%	(83,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	189	229	41	21,7%	48	25,7%	89	38,9%	178	78,0%	35	36,5%	151,5%
Licence and permits	1 000	1 000	215	21,5%	284	28,4%	309	30,9%	807	80,7%	286	87,4%	7,9%
Operational Revenue	20	10	-	-	-	-	-	-	-	-	-	230,9%	-
Non-Exchange Revenue													
Property rates	16 776	19 661	3 951	23,5%	4 017	23,9%	4 017	20,4%	11 985	61,0%	3 675	65,9%	9,3%
Surcharges and Taxes	9 146	8 146	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	80	70	3	3,5%	1	1,5%	12	17,8%	16	23,5%	2	1,3%	678,0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	38 448	38 448	13 850	36,0%	107	3%	8 674	22,6%	22 631	58,9%	11 963	67,0%	(27,5%)
Interest	1 116	1 116	215	19,3%	104	9,3%	114	10,2%	433	38,8%	174	87,3%	(34,7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	132 898	129 048	17 566	13,2%	15 149	11,4%	14 373	11,1%	47 087	36,5%	10 515	26,4%	36,7%
Employee related costs	50 164	46 527	11 141	22,2%	7 397	14,7%	6 989	15,0%	25 527	54,9%	223	2,3%	3 037,4%
Remuneration of councillors	3 885	3 885	1 188	30,6%	1 072	27,6%	825	21,2%	3 085	79,4%	-	-	(100,0%)
Bulk purchases - electricity	25 622	25 622	-	-	2 122	8,3%	1 986	7,8%	4 108	16,0%	4 650	43,2%	(57,3%)
Inventory consumed	2 100	1 893	9	4%	89	4,2%	108	5,7%	207	10,9%	345	34,4%	(68,5%)
Debt impairment	4 687	3 845	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	15 463	14 963	-	-	-	-	-	-	-	-	524	8,2%	(100,0%)
Interest	1 200	1 200	-	-	110	9,2%	412	34,3%	522	43,5%	753	109,3%	(45,4%)
Contracted services	13 951	16 252	2 725	19,5%	2 874	20,6%	2 817	17,3%	8 416	51,8%	2 692	54,7%	4,6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	15 827	14 861	2 502	15,8%	1 485	9,4%	1 236	8,3%	5 223	35,1%	1 329	58,3%	(7,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	456	579	13 600		2 300		7 103		23 003		16 788		
Transfers and subsidies - capital (monetary allocations)	21 652	99 982	-	-	13 608	62,9%	18 368	18,4%	31 977	32,0%	9 843	16,1%	86,6%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	22 108	100 561	13 600		15 909		25 471		54 979		26 632		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	22 108	100 561	13 600		15 909		25 471		54 979		26 632		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22 108	100 561	13 600		15 909		25 471		54 979		26 632		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	22 108	100 561	13 600		15 909		25 471		54 979		26 632		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	24 332	102 662	15 351	63,1%	40 254	165,4%	8 427	8,2%	64 031	62,4%	6 637	26,7%	27,0%
National Government	21 652	99 982	15 169	70,1%	40 237	185,8%	8 427	8,4%	63 832	63,8%	6 637	25,7%	27,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departrm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 652	99 982	15 169	70,1%	40 237	185,8%	8 427	8,4%	63 832	63,8%	6 637	25,7%	27,0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 680	2 680	181	6,8%	17	6%	0	-	199	7,4%	-	62,4%	(100,0%)
Capital Expenditure Functional	24 332	102 662	15 351	63,1%	40 254	165,4%	8 427	8,2%	64 031	62,4%	6 637	26,7%	27,0%
Municipal governance and administration	2 680	2 680	181	6,8%	17	6%	0	-	199	7,4%	-	21,5%	(100,0%)
Executive and Council	1 340	1 340	180	13,4%	-	-	0	-	180	13,5%	-	97,9%	(100,0%)
Finance and administration	1 340	1 340	1	1%	17	1,3%	-	-	18	1,4%	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	249	-	-	-	-	-	249	-	733	36,9%	(100,0%)
Community and Social Services	-	-	249	-	-	-	-	-	249	-	733	36,9%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	21 652	99 982	14 920	68,9%	40 237	185,8%	8 427	8,4%	63 583	63,6%	5 903	26,6%	42,7%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	12 975	59 347	14 367	110,7%	18 154	139,9%	3 921	6,6%	36 442	61,4%	3 284	12,1%	19,4%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	99,9%	-
Waste Management	8 677	40 635	553	6,4%	22 082	254,5%	4 506	11,1%	27 141	66,8%	2 620	82,7%	72,0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	134 200	211 059	(1 221)	(.9%)	12 692	9.5%	7 783	3.7%	19 253	9.1%	1 741	2.6%	347.1%
Property rates	14 260	15 729	1 446	10.1%	1 518	10.6%	1 228	7.8%	4 192	26.7%	1 741	40.3%	(29.4%)
Service charges	49 980	48 911	(1 714)	(3.4%)	5 607	11.2%	5 283	10.8%	9 176	18.8%	-	-	(100.0%)
Other revenue	9 860	7 989	(123)	(1.2%)	361	3.7%	432	5.4%	670	8.4%	-	-	(100.0%)
Transfers and Subsidies - Operational	38 448	38 448	-	-	550	1.4%	-	-	550	1.4%	-	-	-
Transfers and Subsidies - Capital	21 652	99 982	-	-	3 600	16.6%	-	-	3 600	3.6%	-	-	-
Interest	-	-	(831)	-	1 056	-	840	-	1 065	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(118 223)	(116 281)	-	-	-	-	-	-	-	-	-	-	-
Suppliers and employees	(117 023)	(115 081)	-	-	-	-	-	-	-	-	-	-	-
Finance charges	(1 200)	(1 200)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	15 977	94 778	(1 221)	(7.6%)	12 692	79.4%	7 783	8.2%	19 253	20.3%	1 741	5.3%	347.1%
Cash Flow from Investing Activities													
Receipts	-	-	13	-	0	-	4	-	16	-	12	-	(69.4%)
Proceeds on disposal of PPE	-	-	13	-	0	-	4	-	16	-	12	-	(69.4%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(27 982)	(118 061)	(14)	-	(98)	.4%	(5)	-	(118)	.1%	(5)	-	.5%
Capital assets	(27 982)	(118 061)	(14)	-	(98)	.4%	(5)	-	(118)	.1%	(5)	-	.5%
Net Cash from/(used) Investing Activities	(27 982)	(118 061)	(1)	-	(98)	.4%	(2)	-	(101)	.1%	6	-	(127.7%)
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	(12 005)	(23 284)	(1 223)	10.2%	12 594	(104.9%)	7 781	(33.4%)	19 152	(82.3%)	1 747	241.1%	345.4%
Cash/cash equivalents at the year begin:	75 803	75 803	-	-	(1 223)	(1.6%)	11 371	15.0%	-	-	3 621	-	214.1%
Cash/cash equivalents at the year end:	63 799	52 520	(1 223)	(1.9%)	11 371	17.8%	19 152	36.5%	19 152	36.5%	5 368	6.9%	256.8%

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	940	3.7%	1 770	6.9%	-	-	22 786	89.4%	25 497	32.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(4 475)	(270.8%)	908	55.0%	-	-	5 219	315.8%	1 653	2.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 271	7.9%	1 402	8.8%	-	-	13 323	83.3%	15 996	20.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	404	3.6%	580	5.1%	-	-	10 400	91.4%	11 384	14.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	750	6.2%	1 294	10.8%	-	-	9 984	83.0%	12 028	15.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	14	13.4%	18	17.0%	-	-	73	69.6%	105	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	79	.8%	377	3.7%	-	-	9 835	95.6%	10 291	13.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(9)	(.9%)	(21)	(2.0%)	6	.6%	1 060	102.3%	1 036	1.3%	-	-	-	-
Total By Income Source	(1 025)	(1.3%)	6 328	8.1%	6	-	72 680	93.2%	77 989	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(5 510)	125.5%	124	(2.8%)	-	-	994	(22.6%)	(4 392)	(5.6%)	-	-	-	-
Commercial	1 363	20.1%	1 193	17.6%	(1)	-	4 224	62.3%	6 778	8.7%	-	-	-	-
Households	2 591	3.9%	3 983	6.0%	1	-	59 724	90.1%	66 299	85.0%	-	-	-	-
Other	531	5.7%	1 028	11.1%	6	.1%	7 739	83.2%	9 304	11.9%	-	-	-	-
Total By Customer Group	(1 025)	(1.3%)	6 328	8.1%	6	-	72 680	93.2%	77 989	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	2 401	10.6%	2 271	10.1%	-	-	17 911	79.3%	22 583	50.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	161	1.5%	679	6.2%	-	-	10 037	92.3%	10 877	24.1%
Auditor-General	148	1.5%	-	-	-	-	9 870	98.5%	10 019	22.2%
Other	348	20.3%	593	34.6%	221	12.9%	550	32.1%	1 713	3.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 058	6.8%	3 544	7.8%	221	.5%	38 369	84.9%	45 192	100.0%

Contact Details

Municipal Manager	Mr Monde January	
Chief Financial Officer	Mrs Keanan Scholtz	053 384 8600

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	75 929	75 929	14 812	19,5%	20 239	26,7%	14 157	18,6%	49 208	64,8%	8 959	74,2%	58,0%
Exchange Revenue													
Service charges - Electricity	13 145	13 145	1 585	12,1%	3 173	24,1%	2 222	16,9%	6 980	53,1%	3 216	72,9%	(30,9%)
Service charges - Water	8 385	8 385	1 456	17,4%	2 058	24,5%	1 894	22,6%	5 407	64,5%	1 895	165,2%	-
Service charges - Waste Water Management	1 389	1 389	372	26,8%	555	40,0%	382	27,5%	1 310	94,3%	560	72,5%	(31,8%)
Service charges - Waste Management	1 538	1 538	367	23,9%	556	36,2%	371	24,1%	1 294	84,1%	500	90,8%	(25,9%)
Sale of Goods and Rendering of Services	40	40	7	18,1%	16	38,9%	36	90,7%	59	147,7%	15	82,4%	148,3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 955	6 955	1 472	21,2%	2 302	33,1%	1 578	22,7%	5 352	76,9%	1 918	79,8%	(17,7%)
Interest earned from Current and Non Current Assets	143	143	14	10,0%	53	37,1%	41	28,5%	108	75,7%	45	115,8%	(9,5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	498	498	97	19,5%	144	29,0%	87	17,5%	329	66,0%	111	70,5%	(21,5%)
Licence and permits	101	101	4	4,4%	7	7,0%	9	8,6%	20	20,1%	10	23,9%	(8,2%)
Operational Revenue	109	109	0	,3%	1	,5%	1	,8%	2	1,6%	1	3,1%	(28,7%)
Non-Exchange Revenue													
Property rates	9 396	9 396	9 162	97,5%	-	-	-	-	9 162	97,5%	-	100,5%	-
Surcharges and Taxes	-	-	5	-	8	-	8	-	20	-	11	-	(26,9%)
Fines, penalties and forfeits	29	29	0	1,4%	7	23,6%	-	-	7	24,9%	12	116,2%	(100,0%)
Licences or permits	29	29	1	2,3%	2	7,5%	1	4,8%	4	14,6%	1	7,2%	18,2%
Transfer and subsidies - Operational	34 173	34 173	268	,8%	11 358	33,2%	7 528	22,0%	19 154	56,1%	666	57,3%	1 030,9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	98 147	98 147	10 286	10,5%	16 432	16,7%	10 787	11,0%	37 505	38,2%	12 666	44,2%	(14,8%)
Employee related costs	37 916	37 916	5 005	13,2%	8 355	22,0%	7 301	19,3%	20 661	54,5%	6 746	64,5%	8,2%
Remuneration of councillors	3 809	3 809	739	19,4%	1 437	37,7%	1 126	29,6%	3 302	86,7%	1 100	74,6%	2,4%
Bulk purchases - electricity	14 067	14 067	2 608	18,5%	2 920	20,8%	2 775	19,7%	8 302	59,0%	2 810	76,6%	(1,3%)
Inventory consumed	7 131	7 131	23	,3%	79	1,1%	37	,5%	139	1,9%	21	1,2%	73,2%
Debt impairment	10 263	10 263	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	5 839	5 839	-	-	-	-	-	-	-	-	-	-	-
Interest	2 240	2 240	604	26,9%	789	35,2%	(1 884)	(84,1%)	(492)	(22,0%)	739	66,1%	(355,0%)
Contracted services	4 207	4 207	393	9,3%	623	14,8%	243	5,8%	1 258	29,9%	274	35,4%	(11,4%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	12 674	12 674	915	7,2%	2 229	17,6%	1 190	9,4%	4 334	34,2%	975	30,7%	22,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(22 218)	(22 218)	4 526		3 807		3 369		11 703		(3 707)		
Transfers and subsidies - capital (monetary allocations)	13 807	13 807	2 252	16,3%	2 322	16,8%	-	-	4 574	33,1%	2 188	43,3%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(8 411)	(8 411)	6 778		6 129		3 369		16 277		(1 519)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(8 411)	(8 411)	6 778		6 129		3 369		16 277		(1 519)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(8 411)	(8 411)	6 778		6 129		3 369		16 277		(1 519)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(8 411)	(8 411)	6 778		6 129		3 369		16 277		(1 519)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	14 107	14 107	2 299	16,3%	4 321	30,6%	4 024	28,5%	10 644	75,5%	19	30,7%	21 355,0%
National Government	13 807	13 807	2 252	16,3%	4 175	30,2%	3 900	28,2%	10 327	74,8%	-	36,9%	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	13 807	13 807	2 252	16,3%	4 175	30,2%	3 900	28,2%	10 327	74,8%	-	31,5%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	300	300	47	15,8%	146	48,6%	124	41,5%	318	105,9%	19	21,1%	563,4%
Capital Expenditure Functional	14 107	14 107	2 299	16,3%	4 321	30,6%	4 024	28,5%	10 644	75,5%	19	34,2%	21 355,0%
Municipal governance and administration	300	300	47	15,8%	146	48,6%	124	41,5%	318	105,9%	19	69,8%	563,4%
Executive and Council	300	300	47	15,8%	146	48,6%	124	41,5%	318	105,9%	19	69,8%	563,4%
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	13 807	2 252	16,3%	4 175	30,2%	3 900	28,2%	10 327	74,8%	-	31,5%	(100,0%)
Energy sources	1 483	1 483	-	-	-	-	-	-	-	-	-	-	-
Water Management	12 324	12 324	2 252	18,3%	4 175	33,9%	3 900	31,6%	10 327	83,8%	-	44,6%	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	-	-	19 869	-	34 308	-	17 030	-	71 207	-	14 794	-	15,1%
Property rates	-	-	333	-	5 514	-	500	-	6 347	-	937	-	(46,6%)
Service charges	-	-	1 681	-	2 856	-	3 166	-	7 703	-	2 240	-	41,3%
Other revenue	-	-	15 005	-	12 959	-	6 490	-	34 453	-	11 585	-	(44,0%)
Transfers and Subsidies - Operational	-	-	-	-	11 779	-	6 875	-	18 654	-	32	-	21 689,4%
Transfers and Subsidies - Capital	-	-	2 850	-	1 201	-	-	-	4 051	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(254)	(254)	(18 092)	7 122,6%	(32 906)	12 954,3%	(20 610)	8 113,6%	(71 608)	28 190,4%	(15 376)	27 304,8%	34,0%
Suppliers and employees	(254)	(254)	(18 092)	7 122,6%	(32 906)	12 954,3%	(20 610)	8 113,6%	(71 608)	28 190,4%	(15 376)	27 304,8%	34,0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(254)	(254)	1 776	(699,3%)	1 402	(552,1%)	(3 579)	1 409,1%	(401)	157,8%	(582)	1 963,5%	515,5%
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	-	-	(2 299)	-	(4 321)	-	(4 024)	-	(10 644)	-	(15)	-	26 816,7%
Capital assets	-	-	(2 299)	-	(4 321)	-	(4 024)	-	(10 644)	-	(15)	-	26 816,7%
Net Cash from/(used) Investing Activities	-	-	(2 299)	-	(4 321)	-	(4 024)	-	(10 644)	-	(15)	-	26 816,7%
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	(254)	(254)	(523)	205,8%	(2 918)	1 148,9%	(7 604)	2 993,4%	(11 045)	4 348,2%	(597)	3 505,3%	1 174,7%
Cash/cash equivalents at the year begin:	3 533	3 533	856	24,2%	1 189	33,7%	(1 729)	(48,9%)	856	24,2%	(3 428)	140,6%	(49,6%)
Cash/cash equivalents at the year end:	3 279	3 279	1 189	36,3%	(1 729)	(52,7%)	(9 333)	(284,6%)	(9 333)	(284,6%)	(4 024)	(138,5%)	131,9%

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	2 230	4,0%	781	1,4%	782	1,4%	52 060	93,2%	55 853	44,4%	-	-	542 255	970,9%
Trade and Other Receivables from Exchange Transactions - Electricity	904	39,1%	181	7,8%	73	3,2%	1 153	49,9%	2 311	1,8%	-	-	25 119	1 086,7%
Receivables from Non-exchange Transactions - Property Rates	307	3,1%	110	1,1%	85	,9%	9 326	94,9%	9 827	7,8%	89	,9%	64 427	655,6%
Receivables from Exchange Transactions - Waste Water Management	393	4,2%	167	1,8%	160	1,7%	8 642	92,3%	9 362	7,4%	-	-	42 727	456,4%
Receivables from Exchange Transactions - Waste Management	377	4,1%	168	1,8%	163	1,8%	8 576	92,4%	9 285	7,4%	-	-	47 785	514,6%
Receivables from Exchange Transactions - Property Rental Debtors	88	9,6%	43	4,7%	41	4,4%	746	81,3%	918	,7%	-	-	3 500	381,4%
Interest on Arrear Debtor Accounts	1 596	4,2%	786	2,1%	780	2,0%	34 959	91,7%	38 120	30,3%	35	,1%	108 804	285,4%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	207	100,0%	207	,2%	-	-	-	-
Total By Income Source	5 894	4,7%	2 236	1,8%	2 085	1,7%	115 669	91,9%	125 884	100,0%	124	,1%	834 617	663,0%
Debtors Age Analysis By Customer Group														
Organs of State	216	22,4%	80	8,3%	47	4,9%	621	64,4%	963	,8%	124	12,9%	687	71,4%
Commercial	1 082	24,2%	231	5,2%	133	3,0%	3 035	67,7%	4 481	3,6%	-	-	50 748	1 132,5%
Households	4 596	3,8%	1 925	1,6%	1 905	1,6%	112 014	93,0%	120 440	95,7%	-	-	783 182	650,3%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 894	4,7%	2 236	1,8%	2 085	1,7%	115 669	91,9%	125 884	100,0%	124	,1%	834 617	663,0%

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	1 018	2,3%	1 239	2,8%	960	2,2%	40 444	92,6%	43 661	42,3%
Bulk Water	575	2,8%	573	2,8%	874	4,3%	18 403	90,1%	20 425	19,8%
PAYE deductions	469	100,0%	-	-	-	-	-	-	469	,5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	308	100,0%	-	-	-	-	-	-	308	,3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	420	61,0%	20	2,9%	10	1,4%	239	34,7%	689	,7%
Auditor-General	49	,9%	57	1,1%	52	1,0%	5 153	97,0%	5 311	5,1%
Other	(469)	(1,4%)	8 455	26,1%	1 783	5,5%	22 688	69,9%	32 457	31,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 370	2,3%	10 345	10,0%	3 679	3,6%	86 927	84,1%	103 320	100,0%

Contact Details

Municipal Manager	Mr Samantha Titus-Tatas	054 933 1022
Chief Financial Officer	Mr P. J. Van Der Merwe	054 933 1000

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: MAGARENG (NC093)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	162 062	153 013	38 387	23,7%	41 993	25,9%	34 203	22,4%	114 583	74,9%	38 603	79,2%	(11,4%)
Exchange Revenue													
Service charges - Electricity	33 713	16 192	2 435	7,2%	4 190	12,4%	5 936	36,7%	12 562	77,6%	5 662	51,0%	4,8%
Service charges - Water	9 156	3 492	516	5,6%	976	10,7%	573	16,4%	2 065	59,1%	1 949	65,9%	(70,6%)
Service charges - Waste Water Management	10 832	10 832	1 430	13,2%	2 735	25,2%	1 979	18,3%	6 144	56,7%	2 007	86,3%	(1,4%)
Service charges - Waste Management	6 683	6 716	1 072	16,0%	2 048	30,6%	1 481	22,1%	4 602	68,5%	1 499	70,5%	(1,2%)
Sale of Goods and Rendering of Services	624	737	101	16,1%	101	16,2%	227	30,9%	429	58,2%	115	22,0%	98,0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 632	23 250	3 180	23,3%	6 438	47,2%	4 881	21,0%	14 499	62,4%	1 478	41,5%	230,3%
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-	2 777	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	3	2	-	-	0	13,7%	-	-	0	24,0%	-	27,4%	-
Rental from Fixed Assets	3	3	1	27,8%	1	27,8%	-	-	2	55,5%	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	71	147	44	62,7%	29	40,5%	15	10,5%	88	59,9%	25	38,3%	(37,7%)
Non-Exchange Revenue													
Property rates	13 926	13 926	2 163	15,5%	4 299	30,9%	3 210	23,1%	9 672	69,5%	3 062	74,8%	4,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	135	124	48	35,4%	71	52,8%	10	8,3%	129	103,9%	36	117,2%	(71,2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	68 488	69 743	26 395	38,5%	19 055	27,8%	14 322	20,5%	59 772	85,7%	19 994	86,8%	(28,4%)
Interest	4 798	7 849	1 002	20,9%	2 050	42,7%	1 567	20,0%	4 619	58,8%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	177 674	193 920	26 007	14,6%	56 166	31,6%	32 111	16,6%	114 284	58,9%	33 228	61,2%	(3,4%)
Employee related costs	53 709	53 709	6 934	12,9%	16 514	30,7%	9 946	18,5%	33 994	62,2%	10 454	76,4%	(4,9%)
Remuneration of councillors	4 807	5 612	780	16,2%	1 560	32,5%	1 197	21,3%	3 537	63,0%	1 170	64,1%	2,2%
Bulk purchases - electricity	25 000	25 000	-	-	3 954	15,8%	2 225	8,9%	6 179	24,7%	1 253	26,4%	77,5%
Inventory consumed	12 920	15 715	1 172	9,1%	3 995	30,9%	4 021	25,6%	9 189	58,5%	1 727	28,0%	132,8%
Debt impairment	35 391	35 391	5 898	16,7%	11 797	33,3%	8 848	25,0%	26 543	75,0%	-	-	(100,0%)
Depreciation and amortisation	25 954	25 953	4 326	16,7%	8 651	33,3%	(3 546)	(13,7%)	9 430	36,3%	6 489	75,0%	(154,7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	9 594	9 979	433	4,5%	3 505	36,5%	2 628	26,3%	6 567	65,8%	1 346	45,6%	95,2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	5 172	5 172	-	-	-	-	-	5 172	100,0%	8 848	75,0%	(100,0%)
Operational costs	10 299	17 389	1 291	12,5%	6 188	60,1%	6 792	39,1%	14 271	82,1%	1 940	52,2%	250,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(15 612)	(40 907)	12 380		(14 173)		2 092		299		5 374		
Transfers and subsidies - capital (monetary allocations)	51 967	56 279	-	-	9 141	17,6%	-	-	9 141	16,2%	9 356	31,9%	(100,0%)
Transfers and subsidies - capital (in-kind)	3 000	4 745	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	39 355	20 117	12 380		(5 032)		2 092		9 440		14 731		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	39 355	20 117	12 380		(5 032)		2 092		9 440		14 731		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	39 355	20 117	12 380		(5 032)		2 092		9 440		14 731		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	39 355	20 117	12 380		(5 032)		2 092		9 440		14 731		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	52 257	56 279	5 002	9,6%	18 336	35,1%	4 173	7,4%	27 512	48,9%	9 918	50,3%	(57,9%)
National Government	31 967	36 279	3 644	11,4%	16 527	51,7%	1 245	3,4%	21 416	59,0%	9 918	89,2%	(87,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	20 000	20 000	1 358	6,8%	1 809	9,0%	2 928	14,6%	6 095	30,5%	-	-	(100,0%)
Transfers recognised - capital	51 967	56 279	5 002	9,6%	18 336	35,3%	4 173	7,4%	27 512	48,9%	9 918	50,3%	(57,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	290	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	55 257	61 024	5 002	9,1%	18 336	33,2%	4 173	6,8%	27 512	45,1%	9 918	48,6%	(57,9%)
Municipal governance and administration	290	-	-	-	-	-	-	-	-	-	9 918	-	-
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	61 024	5 002	9,1%	18 336	33,4%	4 173	6,8%	27 512	45,1%	9 918	48,6%	(57,9%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	35 452	41 509	5 002	14,1%	9 214	26,0%	2 928	7,1%	17 144	41,3%	9 918	48,6%	(70,5%)
Waste Water Management	19 515	19 515	-	-	9 122	46,7%	1 245	6,4%	10 367	53,1%	-	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	149 376	176 571	52 520	35,2%	70 763	47,4%	45 813	25,9%	169 096	95,8%	45 874	29,5%	(,1%)
Property rates	4 874	7 855	1 198	24,6%	2 441	50,1%	1 313	16,7%	4 953	63,1%	2 221	122,3%	(40,9%)
Service charges	20 261	19 374	3 113	15,4%	7 226	35,7%	7 686	39,7%	18 025	93,0%	9 571	112,5%	(19,7%)
Other revenue	786	18 564	17 746	2 256,8%	15 524	1 974,2%	6 653	35,8%	39 923	215,1%	1 911	2%	248,1%
Transfers and Subsidies - Operational	68 488	69 743	28 901	42,2%	20 372	29,7%	13 925	20,0%	63 198	90,6%	16 559	85,9%	(15,9%)
Transfers and Subsidies - Capital	54 967	61 024	1 562	2,8%	25 200	45,8%	16 236	26,6%	42 998	70,5%	15 612	63,6%	4,0%
Interest	-	11	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	118 163	176 058	(19 955)	(16,9%)	(38 145)	(32,3%)	(15 353)	(8,7%)	(73 453)	(41,7%)	(30 480)	502,6%	(49,6%)
Suppliers and employees	118 163	176 058	(19 955)	(16,9%)	(38 145)	(32,3%)	(15 353)	(8,7%)	(73 453)	(41,7%)	(30 480)	502,6%	(49,6%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	267 539	352 629	32 565	12,2%	32 618	12,2%	30 460	8,6%	95 643	27,1%	15 394	4,2%	97,9%
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)	(56 279)	(5 002)	9,6%	(18 336)	35,1%	(4 173)	7,4%	(27 512)	48,9%	(2 170)	30,7%	92,3%
Capital assets	(52 257)	(56 279)	(5 002)	9,6%	(18 336)	35,1%	(4 173)	7,4%	(27 512)	48,9%	(2 170)	30,7%	92,3%
Net Cash from/(used) Investing Activities	(52 257)	(56 279)	(5 002)	9,6%	(18 336)	35,1%	(4 173)	7,4%	(27 512)	48,9%	(2 170)	30,7%	92,3%
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	215 282	296 350	27 563	12,8%	14 282	6,6%	26 287	8,9%	68 131	23,0%	13 224	4%	98,8%
Cash/cash equivalents at the year begin:	242	734	828	343,0%	28 296	11 716,2%	42 578	5 804,1%	828	112,9%	(11 809)	(209,9%)	(460,6%)
Cash/cash equivalents at the year end:	215 524	297 083	28 296	13,1%	42 578	19,8%	68 865	23,2%	68 865	23,2%	1 416	,5%	4 764,5%

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	320	,5%	328	,5%	404	,6%	69 473	98,5%	70 524	17,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	448	1,5%	396	1,4%	341	1,2%	27 908	95,9%	29 093	7,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 018	1,8%	875	1,6%	784	1,4%	53 380	95,2%	56 057	13,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	755	1,2%	772	1,2%	745	1,1%	62 643	96,5%	64 915	15,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	556	1,2%	557	1,2%	539	1,2%	43 660	96,4%	45 312	11,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 167	1,5%	2 245	1,6%	2 220	1,5%	136 861	95,4%	143 492	34,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	41	1,0%	38	,9%	37	,9%	3 922	97,1%	4 038	1,0%	-	-	-	-
Total By Income Source	5 303	1,3%	5 212	1,3%	5 069	1,2%	397 847	96,2%	413 431	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	268	3,9%	259	3,8%	229	3,3%	6 134	89,0%	6 890	1,7%	-	-	-	-
Commercial	572	2,3%	486	1,9%	450	1,8%	23 541	94,0%	25 050	6,1%	-	-	-	-
Households	4 432	1,2%	4 435	1,2%	4 358	1,1%	366 110	96,5%	379 335	91,8%	-	-	-	-
Other	32	1,5%	32	1,5%	31	1,5%	2 062	95,6%	2 156	,5%	-	-	-	-
Total By Customer Group	5 303	1,3%	5 212	1,3%	5 069	1,2%	397 847	96,2%	413 431	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	3 900	3,5%	4 960	4,5%	6 110	5,5%	95 754	86,5%	110 724	42,1%
Bulk Water	1 956	1,5%	1 936	1,5%	2 241	1,7%	123 307	95,3%	129 441	49,3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	1 122	5,5%	2 949	14,4%	16 345	80,1%	20 415	7,8%
Auditor-General	370	16,7%	383	17,3%	19	,8%	1 438	65,1%	2 211	,8%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	6 226	2,4%	8 401	3,2%	11 319	4,3%	236 844	90,1%	262 790	100,0%

Contact Details

Municipal Manager	Mr Tumelo Thage	053 437 3111
Chief Financial Officer	Ms Kedisaletse Khaziwa	053 497 3111

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	411 638	372 077	135 528	32,9%	73 422	17,8%	88 484	23,8%	297 434	79,9%	81 214	74,1%	9,0%
Exchange Revenue													
Service charges - Electricity	149 047	103 934	28 583	19,2%	26 055	17,5%	29 317	28,2%	83 956	80,8%	21 995	60,6%	33,3%
Service charges - Water	57 176	55 176	10 023	17,5%	11 033	19,3%	16 865	30,6%	37 921	68,7%	11 671	72,0%	44,5%
Service charges - Waste Water Management	22 428	20 428	3 841	17,1%	3 668	16,4%	3 687	18,0%	11 196	54,8%	3 507	50,9%	5,1%
Service charges - Waste Management	26 640	24 640	4 458	16,7%	4 226	15,9%	4 250	17,2%	12 934	52,5%	4 021	48,9%	5,7%
Sale of Goods and Rendering of Services	792	3 739	256	32,4%	1 584	200,1%	171	4,6%	2 011	53,8%	318	79,1%	(46,4%)
Agency services	400	89	14	3,5%	31	7,7%	55	61,9%	100	111,9%	35	24,8%	57,1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	15 342	21 258	5 327	34,7%	5 302	34,6%	5 410	25,4%	16 039	75,4%	4 522	85,6%	19,6%
Interest earned from Current and Non Current Assets	2 085	4 219	1 253	60,1%	790	37,9%	1 055	25,0%	3 098	73,4%	813	86,2%	29,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	1 194	1 194	284	23,7%	282	23,6%	282	23,6%	848	71,0%	262	69,7%	7,5%
Rental from Fixed Assets	3 240	3 240	575	17,8%	499	15,4%	421	13,0%	1 496	46,2%	727	58,7%	(42,1%)
Licence and permits	1 586	1 586	419	26,4%	310	19,6%	420	26,5%	1 149	72,4%	279	67,8%	50,2%
Operational Revenue	340	389	99	29,2%	95	28,0%	109	28,1%	304	78,0%	(122)	1 019,0%	(189,7%)
Non-Exchange Revenue													
Property rates	57 428	57 427	50 791	88,4%	111	2%	3 809	6,6%	54 711	95,3%	115	93,3%	3 221,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	575	575	23	4,0%	149	26,0%	70	12,2%	243	42,2%	6	29,4%	1 056,6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	69 179	69 996	28 164	40,7%	17 902	25,9%	20 923	29,9%	66 989	95,7%	32 044	97,6%	(34,7%)
Interest	4 187	4 187	1 417	33,9%	1 385	33,1%	1 415	33,8%	4 217	100,7%	1 021	71,6%	38,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	226	-	226	-	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	(2)	-	(2)	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	504 123	436 954	89 989	17,9%	61 463	12,2%	80 836	18,5%	232 288	53,2%	71 895	53,4%	12,4%
Employee related costs	102 967	94 803	24 471	23,8%	25 117	24,4%	23 865	25,2%	73 453	77,5%	24 442	74,1%	(2,4%)
Remuneration of councillors	6 759	7 302	1 690	25,0%	2 436	36,0%	1 475	20,2%	5 601	76,7%	501	63,8%	194,2%
Bulk purchases - electricity	138 000	120 000	37 492	27,2%	7 518	5,4%	34 151	28,5%	79 161	66,0%	19 030	88,8%	79,5%
Inventory consumed	65 596	51 096	9 598	14,6%	12 007	18,3%	11 486	22,5%	33 090	64,8%	14 747	65,3%	(22,1%)
Debt impairment	-	22 200	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	81 663	72 392	-	-	-	-	-	-	-	-	-	-	-
Interest	2 703	17 225	7 757	287,0%	856	31,7%	1 389	8,1%	10 002	58,1%	1 922	8 883,9%	(27,7%)
Contracted services	42 470	20 619	3 693	8,7%	5 475	12,9%	4 124	20,0%	13 292	64,5%	3 910	26,4%	5,5%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	21 986	1 000	-	-	-	-	-	-	-	-	-	-	-
Operational costs	33 560	26 897	5 287	15,8%	8 055	24,0%	4 345	16,2%	17 687	65,8%	7 342	54,3%	(40,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	8 421	3 421	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(92 485)	(64 877)	45 539		11 959		7 648		65 146		9 320		
Transfers and subsidies - capital (monetary allocations)	36 599	36 257	-	-	2 853	7,8%	2 723	7,5%	5 576	15,4%	3 243	22,4%	(16,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(55 886)	(28 621)	45 539		14 812		10 371		70 722		12 563		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(55 886)	(28 621)	45 539		14 812		10 371		70 722		12 563		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(55 886)	(28 621)	45 539		14 812		10 371		70 722		12 563		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(55 886)	(28 621)	45 539		14 812		10 371		70 722		12 563		

Part 2: Capital Revenue and Expenditure

	2023/24									2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	55 899	48 494	29	,1%	2 675	4,8%	6 763	13,9%	9 467	19,5%	2 820	11,1%	139,8%
National Government	36 599	36 257	-	-	2 481	6,8%	2 368	6,5%	4 849	13,4%	2 820	19,5%	(16,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 599	36 257	-	-	2 481	6,8%	2 368	6,5%	4 849	13,4%	2 820	19,5%	(16,0%)
Borrowing	-	-	-	-	-	-	78	-	78	-	-	-	(100,0%)
Internally generated funds	19 300	12 237	29	,1%	194	1,0%	4 318	35,3%	4 541	37,1%	-	,1%	(100,0%)
Capital Expenditure Functional	55 899	48 494	29	,1%	2 675	4,8%	6 763	13,9%	9 467	19,5%	2 820	11,1%	139,8%
Municipal governance and administration	17 100	6 000	-	-	-	-	2 529	42,2%	2 529	42,2%	-	-	(100,0%)
Executive and Council	17 100	6 000	-	-	-	-	2 529	42,2%	2 529	42,2%	-	-	(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	-	550	29	-	194	-	129	23,4%	352	63,9%	-	,5%	(100,0%)
Planning and Development	-	550	29	-	194	-	129	23,4%	352	63,9%	-	,6%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	38 799	41 944	-	-	2 481	6,4%	4 106	9,8%	6 587	15,7%	2 820	17,6%	45,6%
Energy sources	1 600	4 200	-	-	-	-	1 738	41,4%	1 738	41,4%	963	13,1%	80,4%
Water Management	600	670	-	-	-	-	-	-	-	-	-	65,1%	-
Waste Water Management	36 599	37 074	-	-	2 481	6,8%	2 368	6,4%	4 849	13,1%	1 857	7,7%	27,5%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	428 457	343 305	139 871	32,6%	116 220	27,1%	119 504	34,8%	375 595	109,4%	77 986	67,2%	53,2%
Property rates	61 477	97 512	13 744	22,4%	11 178	18,2%	7 128	7,3%	32 051	32,9%	10 032	68,6%	(28,9%)
Service charges	306 391	241 574	18 581	6,1%	52 903	17,3%	38 040	15,7%	109 524	45,3%	43 807	53,7%	(13,2%)
Other revenue	7 876	-	36 471	463,1%	32 424	411,7%	51 013	-	119 907	-	5 196	173,0%	881,9%
Transfers and Subsidies - Operational	14 029	-	69 042	492,1%	19 476	138,8%	23 290	-	111 808	-	17 973	256,7%	29,6%
Transfers and Subsidies - Capital	36 599	-	2 033	5,6%	240	,7%	12	-	2 285	-	979	22,7%	(98,8%)
Interest	2 085	4 219	-	-	-	-	20	,5%	20	,5%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(391 803)	(282 599)	(68 575)	17,5%	(78 926)	20,1%	(99 364)	35,2%	(246 866)	87,4%	(100 291)	71,1%	(,9%)
Suppliers and employees	(389 100)	(265 373)	(64 998)	16,7%	(78 920)	20,3%	(99 364)	37,4%	(243 282)	91,7%	(98 034)	70,5%	1,4%
Finance charges	(2 703)	(17 225)	(3 577)	132,4%	(6)	,2%	-	-	(3 584)	20,8%	(2 258)	2 796,7%	(100,0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	36 654	60 706	71 296	194,5%	37 294	101,7%	20 140	33,2%	128 730	212,1%	(22 305)	12,3%	(190,3%)
Cash Flow from Investing Activities													
Receipts	-	-	(64)	-	(93)	-	(63)	-	(220)	-	53	-	(219,2%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(64)	-	(93)	-	(63)	-	(220)	-	53	-	(219,2%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(55 899)	(47 677)	94	(,2%)	544	(1,0%)	109	(,2%)	747	(1,6%)	495	(1,3%)	(78,1%)
Capital assets	(55 899)	(47 677)	94	(,2%)	544	(1,0%)	109	(,2%)	747	(1,6%)	495	(1,3%)	(78,1%)
Net Cash from/(used) Investing Activities	(55 899)	(47 677)	30	(,1%)	451	(,8%)	45	(,1%)	527	(1,1%)	548	(1,3%)	(91,8%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	(1 274)	-	-	-	(1 274)	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	(1 274)	-	-	-	(1 274)	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	(1 274)	-	-	-	(1 274)	-	-	-	-
Net Increase/(Decrease) in cash held	(19 245)	13 030	71 326	(370,6%)	36 471	(189,5%)	20 185	154,9%	127 982	982,2%	(21 757)	(1,5%)	(192,8%)
Cash/cash equivalents at the year begin:	24 517	46 770	46 770	190,8%	118 131	481,8%	154 633	330,6%	46 770	100,0%	47 040	100,0%	228,7%
Cash/cash equivalents at the year end:	5 272	59 800	118 120	2 240,4%	154 623	2 932,8%	174 828	292,4%	174 828	292,4%	25 302	(110,7%)	591,0%

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	13 709	11,3%	3 021	2,5%	2 107	1,7%	102 910	84,5%	121 747	31,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 142	11,2%	1 537	1,5%	945	1,0%	85 694	86,3%	99 318	25,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 155	7,4%	1 488	1,8%	1 316	1,6%	74 379	89,2%	83 338	21,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 264	8,0%	631	2,2%	562	2,0%	24 954	87,8%	28 411	7,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 178	5,7%	1 003	1,8%	935	1,7%	51 043	90,9%	56 159	14,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	40	20,3%	16	8,0%	7	3,7%	133	68,0%	196	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	60	3,5%	38	2,2%	30	1,8%	1 567	92,5%	1 695	,4%	-	-	-	-
Total By Income Source	36 548	9,4%	7 733	2,0%	5 903	1,5%	340 680	87,2%	390 864	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 533	18,4%	324	2,4%	321	2,3%	10 598	76,9%	13 777	3,5%	-	-	-	-
Commercial	12 645	10,8%	2 024	1,7%	1 340	1,1%	100 931	86,3%	116 940	29,9%	-	-	-	-
Households	21 370	8,2%	5 384	2,1%	4 242	1,6%	229 151	88,1%	260 147	66,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	36 548	9,4%	7 733	2,0%	5 903	1,5%	340 680	87,2%	390 864	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	-	-	9 570	4,2%	9 056	4,0%	207 531	91,8%	226 158	48,4%
Bulk Water	-	-	-	-	-	-	-	-	226 737	48,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 341	67,1%	123	1,0%	499	4,0%	3 473	27,9%	12 436	2,7%
Auditor-General	-	-	-	-	-	-	-	-	2 389	,5%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 341	1,8%	9 693	2,1%	9 555	2,0%	440 131	94,1%	467 720	100,0%

Contact Details

Municipal Manager	Mr Deon C Magerman	027 718 8150
Chief Financial Officer	Mr Heini Cloete	027 718 8126

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMAKWA (DC6)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	82 342	81 988	26 458	32,1%	24 142	29,3%	15 920	19,4%	66 519	81,1%	19 286	80,0%	(17,5%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	9 030	9 010	415	4,6%	1 300	14,4%	198	2,2%	1 913	21,2%	695	25,4%	(71,5%)
Agency services	-	-	136	-	-	-	-	-	136	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	74	74	31	41,4%	35	47,7%	29	39,6%	96	128,7%	19	67,7%	52,8%
Interest earned from Current and Non Current Assets	1 466	1 466	507	34,6%	360	24,5%	423	28,8%	1 290	88,0%	193	39,4%	118,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 413	1 413	382	27,0%	378	26,7%	364	25,8%	1 124	79,6%	378	77,2%	(3,6%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	930	930	42	4,5%	31	3,3%	4	,4%	77	8,2%	9	5,7%	(60,2%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	69 429	69 095	24 946	35,9%	22 037	31,7%	14 902	21,6%	61 885	89,6%	17 991	88,8%	(17,2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	84 070	85 863	16 899	20,1%	21 480	25,6%	15 285	17,8%	53 664	62,5%	18 388	68,3%	(16,9%)
Employee related costs	49 756	51 976	11 540	23,2%	14 043	28,2%	10 227	19,7%	35 810	68,9%	11 735	76,9%	(12,9%)
Remuneration of councillors	4 605	4 648	1 119	24,3%	1 386	30,1%	1 162	25,0%	3 666	78,9%	1 115	73,1%	4,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	333	544	160	47,9%	47	14,0%	42	7,7%	248	45,6%	170	69,3%	(75,4%)
Debt impairment	-	(739)	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	1 092	1 092	-	-	622	57,0%	-	-	622	57,0%	1 182	69,5%	(100,0%)
Interest	132	169	37	27,8%	37	27,9%	37	21,9%	111	65,5%	36	68,0%	2,2%
Contracted services	16 254	14 489	1 154	7,1%	1 521	9,4%	1 123	7,7%	3 797	26,2%	1 839	40,1%	(38,9%)
Transfers and subsidies	581	458	306	52,7%	50	8,7%	168	36,7%	525	114,5%	147	114,0%	14,7%
Irrecoverable debts written off	-	739	-	-	-	-	-	-	-	-	-	-	-
Operational costs	11 316	12 488	2 584	22,8%	3 774	33,4%	2 526	20,2%	8 884	71,1%	2 164	72,3%	16,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 728)	(3 876)	9 559		2 661		635		12 855		898		
Transfers and subsidies - capital (monetary allocations)	80	281	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	2 062	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(1 648)	(1 533)	9 559		2 661		635		12 855		898		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(1 648)	(1 533)	9 559		2 661		635		12 855		898		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 648)	(1 533)	9 559		2 661		635		12 855		898		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 648)	(1 533)	9 559		2 661		635		12 855		898		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	1 115	1 402	-	-	47	4,2%	10	,7%	57	4,1%	600	43,4%	(98,4%)
National Government	80	80	-	-	-	-	-	-	-	-	177	81,6%	(100,0%)
Provincial Government	-	41	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	80	121	-	-	-	-	-	-	-	-	177	81,6%	(100,0%)
Borrowing	-	226	-	-	-	-	-	-	-	-	332	75,5%	(100,0%)
Internally generated funds	1 035	1 055	-	-	47	4,6%	10	,9%	57	5,4%	90	19,8%	(89,4%)
Capital Expenditure Functional	1 115	3 624	-	-	47	4,2%	10	,3%	57	1,6%	600	43,4%	(98,4%)
Municipal governance and administration	1 115	1 361	-	-	47	4,2%	10	,7%	57	4,2%	535	41,3%	(98,2%)
Executive and Council	-	246	-	-	-	-	-	-	-	-	332	75,5%	(100,0%)
Finance and administration	1 115	1 115	-	-	47	4,2%	10	,9%	57	5,1%	203	26,7%	(95,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	156	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	156	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	2 107	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	2 107	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	65	89,8%	(100,0%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	82 472	82 401	61 935	75,1%	43 476	52,7%	41 222	50,0%	146 633	178,0%	32 748	132,1%	25,9%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	11 496	11 496	32 700	284,4%	23 742	206,5%	25 306	220,1%	81 748	711,1%	14 972	661,2%	69,0%
Transfers and Subsidies - Operational	69 429	69 429	28 710	41,4%	19 375	27,9%	15 651	22,5%	63 736	91,8%	17 687	33,6%	(11,5%)
Transfers and Subsidies - Capital	80	80	-	-	-	-	-	-	-	-	-	100,0%	-
Interest	1 466	1 396	525	35,8%	360	24,5%	265	19,0%	1 149	82,3%	88	12,2%	199,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(84 167)	(89 521)	(34 818)	41,4%	(34 918)	41,5%	(27 395)	30,6%	(97 131)	108,5%	(27 608)	95,5%	(,8%)
Suppliers and employees	(83 453)	(88 871)	(34 818)	41,7%	(34 918)	41,8%	(27 395)	30,8%	(97 131)	109,3%	(27 608)	95,9%	(,8%)
Finance charges	(132)	(169)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(581)	(481)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(1 695)	(7 120)	27 118	(1 599,9%)	8 558	(504,9%)	13 826	(194,2%)	49 503	(695,3%)	5 140	2 214,2%	169,0%
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	(1 115)	(1 115)	-	-	(47)	4,2%	(10)	,9%	(57)	5,1%	(600)	43,4%	(98,4%)
Capital assets	(1 115)	(1 115)	-	-	(47)	4,2%	(10)	,9%	(57)	5,1%	(600)	43,4%	(98,4%)
Net Cash from/(used) Investing Activities	(1 115)	(1 115)	-	-	(47)	4,2%	(10)	,9%	(57)	5,1%	(600)	43,4%	(98,4%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	332	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	332	-	(100,0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(230)	(357)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(230)	(357)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(230)	(357)	-	-	-	-	-	-	-	-	332	(255,7%)	(100,0%)
Net Increase/(Decrease) in cash held	(3 040)	(8 592)	27 118	(892,0%)	8 511	(280,0%)	13 817	(160,8%)	49 446	(575,5%)	4 873	(10 902,5%)	183,6%
Cash/cash equivalents at the year begin:	8 083	12 886	12 788	158,2%	36 419	450,6%	44 930	348,7%	12 788	99,2%	35 920	140,0%	25,1%
Cash/cash equivalents at the year end:	5 043	4 294	36 419	722,2%	44 930	890,9%	58 747	1 368,1%	58 747	1 368,1%	40 792	653,7%	44,0%

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	118	7,5%	111	7,1%	111	7,1%	1 233	78,3%	1 574	83,7%	-	-	-	-
Interest on Arrear Debtor Accounts	13	4,9%	12	4,5%	11	4,2%	227	86,3%	263	14,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	55	127,9%	20	47,5%	6	13,8%	(38)	(89,1%)	43	2,3%	-	-	-	-
Total By Income Source	186	9,9%	144	7,6%	128	6,8%	1 421	75,6%	1 880	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	123	7,7%	122	7,7%	121	7,6%	1 227	77,0%	1 592	84,7%	-	-	-	-
Commercial	0	,3%	0	,3%	0	,4%	6	98,9%	6	,3%	-	-	-	-
Households	64	22,6%	22	7,7%	7	2,6%	189	67,1%	282	15,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	186	9,9%	144	7,6%	128	6,8%	1 421	75,6%	1 880	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	1	100,0%	-	-	-	-	1	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	1	100,0%	-	-	-	-	1	100,0%

Contact Details

Municipal Manager	Mr Sydney Adams	027 712 8000
Chief Financial Officer	Mr Rajiv Datadin	027 712 8021

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PHOKWANE (NC094)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	457 032	471 757	77 565	17,0%	71 764	15,7%	96 711	20,5%	246 039	52,2%	65 567	62,3%	47,5%
Exchange Revenue													
Service charges - Electricity	132 374	132 374	25 555	19,3%	22 439	17,0%	23 209	17,5%	71 203	53,8%	19 158	65,9%	21,1%
Service charges - Water	47 784	47 784	11 538	24,1%	8 550	17,9%	13 209	27,6%	33 297	69,7%	9 248	63,1%	42,8%
Service charges - Waste Water Management	15 539	20 797	5 215	33,6%	5 184	33,4%	5 171	24,9%	15 570	74,9%	4 868	94,4%	6,2%
Service charges - Waste Management	11 501	14 267	3 575	31,1%	3 558	30,9%	3 544	24,8%	10 678	74,8%	3 349	89,8%	5,8%
Sale of Goods and Rendering of Services	107	107	93	86,5%	67	62,4%	72	67,0%	231	215,9%	94	135,9%	(23,4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	56 181	56 181	17 158	30,5%	17 313	30,8%	17 806	31,7%	52 278	93,1%	15 145	78,1%	17,6%
Interest earned from Current and Non Current Assets	3 326	3 326	-	-	-	-	19 299	580,3%	19 299	580,3%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	579	579	3	,5%	121	20,9%	2	,4%	127	21,8%	6	3,4%	(57,2%)
Licence and permits	-	2 500	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	14	2 214	2	16,9%	2	12,6%	4	,2%	8	,4%	4	91,3%	9,8%
Non-Exchange Revenue													
Property rates	44 976	44 976	9 889	22,0%	9 879	22,0%	9 698	21,6%	29 465	65,5%	9 736	81,0%	(4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	306	2 306	4	1,4%	0	,1%	5	,2%	9	,4%	57	33,6%	(91,7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	137 346	137 346	-	-	-	-	-	-	-	-	-	-	-
Interest	7 000	7 000	4 533	64,8%	4 651	66,4%	4 692	67,0%	13 875	198,2%	3 904	158,7%	20,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	505 934	509 039	61 577	12,2%	97 649	19,3%	99 627	19,6%	258 854	50,9%	117 666	56,5%	(15,3%)
Employee related costs	118 556	131 149	28 878	24,4%	29 647	25,0%	29 205	22,3%	87 730	66,9%	25 175	71,6%	16,0%
Remuneration of councillors	6 559	9 028	1 851	28,2%	2 452	37,4%	1 946	21,6%	6 249	69,2%	1 838	91,0%	5,8%
Bulk purchases - electricity	85 024	85 024	135	,2%	5 287	6,2%	9 015	10,6%	14 437	17,0%	18 625	73,8%	(51,6%)
Inventory consumed	74 318	91 260	16 073	21,6%	21 563	29,0%	18 603	20,4%	56 239	61,6%	30 437	61,7%	(38,9%)
Debt impairment	83 848	41 348	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	70 948	70 948	-	-	23 649	33,3%	23 649	33,3%	47 299	66,7%	23 810	75,2%	(7%)
Interest	82	82	-	-	-	-	-	-	-	-	1 935	2 347,3%	(100,0%)
Contracted services	29 430	53 782	12 059	41,0%	11 188	38,0%	11 193	20,8%	34 440	64,0%	13 923	74,6%	(19,6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	4 413	4 413	-	-	-	-	-	-	-	-	-	-	-
Operational costs	32 755	22 005	2 582	7,9%	3 862	11,8%	6 017	27,3%	12 461	56,6%	1 924	46,7%	212,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(48 901)	(37 283)	15 988		(25 885)		(2 917)		(12 814)		(52 099)		
Transfers and subsidies - capital (monetary allocations)	76 878	79 378	6	-	33	-	20	-	59	,1%	4	17,8%	455,3%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	27 977	42 095	15 994		(25 853)		(2 896)		(12 755)		(52 095)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	27 977	42 095	15 994		(25 853)		(2 896)		(12 755)		(52 095)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	27 977	42 095	15 994		(25 853)		(2 896)		(12 755)		(52 095)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27 977	42 095	15 994		(25 853)		(2 896)		(12 755)		(52 095)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	80 253	83 007	5 044	6,3%	20 132	25,1%	19 344	23,3%	44 519	53,6%	7 316	55,5%	164,4%
National Government	76 253	76 253	5 044	6,6%	20 110	26,4%	17 208	22,6%	42 361	55,6%	7 224	67,4%	138,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	76 253	76 253	5 044	6,6%	20 110	26,4%	17 208	22,6%	42 361	55,6%	7 224	65,4%	138,2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 000	6 754	-	-	22	,6%	2 136	31,6%	2 158	32,0%	92	16,6%	2 226,4%
Capital Expenditure Functional	80 253	83 007	5 044	6,3%	20 132	25,1%	19 344	23,3%	44 519	53,6%	7 316	55,5%	164,4%
Municipal governance and administration	-	-	-	-	-	-	6	-	6	-	92	17,0%	(93,5%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	6	-	6	-	92	17,0%	(93,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 708	12 463	2 414	24,9%	12 559	129,4%	7 157	57,4%	22 129	177,6%	467	51,7%	1 433,0%
Planning and Development	-	-	-	-	22	-	-	-	22	-	-	-	-
Road Transport	9 708	12 463	2 414	24,9%	12 537	129,1%	7 157	57,4%	22 107	177,4%	467	53,2%	1 433,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	70 545	70 545	2 630	3,7%	7 573	10,7%	12 181	17,3%	22 384	31,7%	6 757	58,3%	80,3%
Energy sources	18 000	18 000	-	-	920	5,1%	-	-	920	5,1%	1 741	50,4%	(100,0%)
Water Management	12 111	12 111	-	-	-	-	3 341	27,6%	3 341	27,6%	3 377	90,0%	(1,1%)
Waste Water Management	40 433	40 433	2 630	6,5%	6 654	16,5%	8 840	21,9%	18 123	44,8%	1 639	37,5%	439,3%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	455 368	462 568	45 120	9,9%	46 082	10,1%	43 896	9,5%	135 098	29,2%	34 706	51,8%	26,5%
Property rates	29 234	29 234	4 900	16,8%	5 043	17,3%	5 328	18,2%	15 271	52,2%	4 551	57,1%	17,1%
Service charges	154 880	154 880	34 539	22,3%	32 285	20,8%	31 574	20,4%	98 398	63,5%	23 843	73,0%	32,4%
Other revenue	53 704	58 404	5 674	10,6%	8 598	16,0%	6 971	11,9%	21 243	36,4%	6 172	2 408,3%	12,9%
Transfers and Subsidies - Operational	137 346	137 346	-	-	122	,1%	-	-	122	,1%	136	34,0%	(100,0%)
Transfers and Subsidies - Capital	76 878	79 378	7	-	34	-	23	-	64	,1%	4	17,8%	455,3%
Interest	3 326	3 326	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(366 743)	(366 743)	(20 298)	5,5%	(44 431)	12,1%	(33 530)	9,1%	(98 258)	26,8%	(59 925)	48,0%	(44,0%)
Suppliers and employees	(366 661)	(366 661)	(20 298)	5,5%	(44 431)	12,1%	(33 530)	9,1%	(98 258)	26,8%	(59 925)	48,0%	(44,0%)
Finance charges	(82)	(82)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	88 624	95 824	24 822	28,0%	1 651	1,9%	10 366	10,8%	36 840	38,4%	(25 219)	83,3%	(141,1%)
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	(92 291)	(92 291)	(2 522)	2,7%	(22 281)	24,1%	(26 949)	29,2%	(51 752)	56,1%	(8 376)	61,6%	221,7%
Capital assets	(92 291)	(92 291)	(2 522)	2,7%	(22 281)	24,1%	(26 949)	29,2%	(51 752)	56,1%	(8 376)	61,6%	221,7%
Net Cash from/(used) Investing Activities	(92 291)	(92 291)	(2 522)	2,7%	(22 281)	24,1%	(26 949)	29,2%	(51 752)	56,1%	(8 376)	61,6%	221,7%
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	(3 667)	3 533	22 300	(608,2%)	(20 630)	562,6%	(16 583)	(469,3%)	(14 912)	(422,0%)	(33 596)	49,6%	(50,6%)
Cash/cash equivalents at the year begin:	32 000	32 000	(803)	(2,5%)	27 397	85,6%	6 767	21,1%	(803)	(2,5%)	15 685	(124,9%)	(56,9%)
Cash/cash equivalents at the year end:	28 333	35 533	27 397	96,7%	6 767	23,9%	(9 816)	(27,6%)	(9 816)	(27,6%)	(17 910)	73,2%	(45,2%)

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	6 573	2,2%	3 535	1,2%	4 587	1,5%	283 451	95,1%	298 146	25,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 034	7,7%	3 325	4,2%	2 866	3,7%	66 290	84,4%	78 516	6,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 123	1,9%	2 440	1,5%	2 330	1,4%	153 751	95,1%	161 644	13,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 951	1,1%	1 852	1,1%	1 793	1,0%	168 654	96,8%	174 249	14,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 333	1,2%	1 248	1,1%	1 216	1,1%	111 558	96,7%	115 355	9,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 823	2,3%	7 726	2,2%	7 640	2,2%	321 990	93,3%	345 180	29,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	42	,4%	4	-	4	-	9 481	99,5%	9 530	,8%	-	-	-	-
Total By Income Source	26 879	2,3%	20 131	1,7%	20 435	1,7%	1 115 174	94,3%	1 182 619	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 477	2,7%	2 734	2,1%	3 246	2,5%	120 510	92,7%	129 966	11,0%	-	-	-	-
Commercial	6 660	6,4%	3 555	3,4%	2 560	2,4%	92 049	87,8%	104 824	8,9%	-	-	-	-
Households	16 742	1,8%	13 842	1,5%	14 629	1,5%	902 616	95,2%	947 829	80,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	26 879	2,3%	20 131	1,7%	20 435	1,7%	1 115 174	94,3%	1 182 619	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	81,5%	-	-	125	9,3%	125	9,3%	1 350	,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 782	1,0%	612	,1%	1 361	,3%	456 716	98,5%	463 471	99,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 882	1,3%	612	,1%	1 486	,3%	456 841	98,3%	464 822	100,0%

Contact Details

Municipal Manager	Ms Busiswe Mgaguli	053 474 9700
Chief Financial Officer	Ms Tsholo Modisa	053 474 9700

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	72 672	74 697	34 249	47,1%	22 514	31,0%	17 699	23,7%	74 462	99,7%	19 016	100,2%	(6,9%)
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	618	111	18,2%	199	32,5%	107	17,4%	417	67,5%	(58)	60,0%	(284,4%)
Agency services	2 310	2 310	2 213	95,8%	(97)	(4,2%)	(37)	(1,6%)	2 079	90,0%	331	150,4%	(111,1%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	500	800	420	83,9%	274	54,7%	300	37,4%	993	124,1%	170	82,4%	76,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	1 250	1 300	379	30,3%	404	32,3%	249	19,1%	1 031	79,3%	204	68,6%	21,8%
Operational Revenue	329	379	166	50,5%	108	33,0%	60	15,7%	334	88,2%	99	89,2%	(40,1%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	67 673	69 290	30 961	45,8%	21 626	32,0%	17 021	24,6%	69 608	100,5%	18 270	100,0%	(6,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	70 396	73 941	18 233	25,9%	15 954	22,7%	24 053	32,5%	58 240	78,8%	19 930	75,6%	20,7%
Employee related costs	49 826	50 101	12 300	24,7%	7 859	15,8%	16 525	33,0%	36 684	73,2%	11 496	71,2%	43,7%
Remuneration of councillors	5 625	5 970	1 440	25,6%	960	17,1%	2 272	38,1%	4 672	78,3%	1 344	77,7%	69,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 507	2 453	512	34,0%	789	52,3%	756	30,8%	2 057	83,9%	323	92,2%	134,3%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	1 001	1 431	-	-	-	-	944	66,0%	944	66,0%	380	93,0%	148,2%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 276	3 397	978	29,8%	1 053	32,1%	686	20,2%	2 717	80,0%	777	69,7%	(11,7%)
Transfers and subsidies	485	425	(39)	(8,0%)	8	1,7%	28	6,7%	(2)	(6%)	702	184,9%	(96,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	8 676	10 164	3 042	35,1%	5 285	60,9%	2 337	23,0%	10 664	104,9%	4 908	86,4%	(52,4%)
Losses on disposal of Assets	-	-	-	-	-	-	505	-	505	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 276	755	16 017		6 560		(6 354)		16 222		(914)		
Transfers and subsidies - capital (monetary allocations)	-	200	-	-	200	-	-	-	200	100,0%	-	-	-
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 276	955	16 017		6 760		(6 354)		16 422		(914)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	2 276	955	16 017		6 760		(6 354)		16 422		(914)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 276	955	16 017		6 760		(6 354)		16 422		(914)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 276	955	16 017		6 760		(6 354)		16 422		(914)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	1 150	700	321	27,9%	134	11,6%	45	6,5%	500	71,4%	164	26,3%	(72,3%)
National Government	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital												100,0%	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 150	700	321	27,9%	134	11,6%	45	6,5%	500	71,4%	164	26,2%	(72,3%)
Capital Expenditure Functional	1 150	700	321	27,9%	134	11,6%	45	6,5%	500	71,4%	164	26,3%	(72,3%)
Municipal governance and administration	1 150	700	321	27,9%	134	11,6%	45	6,5%	500	71,4%	164	26,3%	(72,3%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 150	700	321	27,9%	134	11,6%	45	6,5%	500	71,4%	164	26,3%	(72,3%)
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		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	72 672	74 897	30 600	42,1%	23 496	32,3%	17 125	22,9%	71 222	95,1%	17 994	93,3%	(4,8%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	4 499	6 424	3 496	77,7%	1 210	26,9%	(700)	(10,9%)	4 006	62,4%	181	63,9%	(486,8%)
Transfers and Subsidies - Operational	67 673	67 673	26 685	39,4%	22 012	32,5%	17 526	25,9%	66 223	97,9%	17 813	96,2%	(1,6%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	500	800	420	83,9%	274	54,7%	300	37,4%	993	124,1%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(66 547)	(68 795)	(4 763)	7,2%	(9 823)	14,8%	1 407	(2,0%)	(13 180)	19,2%	(5 183)	19,9%	(127,1%)
Suppliers and employees	(66 547)	(68 795)	(4 763)	7,2%	(9 823)	14,8%	1 407	(2,0%)	(13 180)	19,2%	(5 183)	19,9%	(127,1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	6 125	6 101	25 837	421,8%	13 673	223,2%	18 532	303,7%	58 042	951,3%	12 811	1 137,0%	44,7%
Cash Flow from Investing Activities													
Receipts	-	-	(208)	-	(106)	-	(238)	-	(553)	-	(229)	-	4,0%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(208)	-	(106)	-	(238)	-	(553)	-	(229)	-	4,0%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 150)	(700)	(321)	27,9%	(134)	11,6%	(45)	6,5%	(500)	71,4%	(132)	24,3%	(65,8%)
Capital assets	(1 150)	(700)	(321)	27,9%	(134)	11,6%	(45)	6,5%	(500)	71,4%	(132)	24,3%	(65,8%)
Net Cash from/(used) Investing Activities	(1 150)	(700)	(529)	46,0%	(240)	20,9%	(284)	40,5%	(1 053)	150,4%	(362)	68,4%	(21,5%)
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	4 975	5 401	25 308	508,7%	13 433	270,0%	18 249	337,8%	56 990	1 055,1%	12 449	1 679,8%	46,6%
Cash/cash equivalents at the year begin:	3 417	3 417	609	17,8%	25 917	758,4%	39 350	1 151,5%	609	17,8%	41 779	687,8%	(5,8%)
Cash/cash equivalents at the year end:	8 392	8 819	25 917	308,8%	39 350	468,9%	57 598	653,1%	57 598	653,1%	54 228	1 586,9%	6,2%

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	-	-	-	-	-	-	642	100,0%	642	100,0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	642	100,0%	642	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	642	100,0%	642	100,0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	642	100,0%	642	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	5 275	100,0%	-	-	-	-	-	-	5 275	71,0%
Other	577	26,7%	72	3,3%	44	2,0%	1 464	67,9%	2 156	29,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 852	78,7%	72	1,0%	44	,6%	1 464	19,7%	7 432	100,0%

Contact Details		
Municipal Manager	Mr Isak Visser	053 631 0891
Chief Financial Officer	Mr Bradley F. James	053 631 0891

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RENOSTERBERG (NC075)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	62 579	69 655	20 108	32,1%	22 377	35,8%	4 082	5,9%	46 567	66,9%	33 029	71,0%	(87,6%)
Exchange Revenue													
Service charges - Electricity	6 986	8 616	405	5,8%	3 093	44,3%	1 149	13,3%	4 647	53,9%	2 598	65,2%	(55,8%)
Service charges - Water	5 288	6 227	1 221	23,1%	1 853	35,0%	(472)	(7,6%)	2 602	41,8%	1 206	62,4%	(139,1%)
Service charges - Waste Water Management	3 064	3 968	777	25,4%	718	23,4%	732	18,5%	2 227	56,1%	819	64,7%	(10,6%)
Service charges - Waste Management	2 246	1 908	386	17,2%	361	16,1%	367	19,2%	1 114	58,4%	403	68,8%	(8,9%)
Sale of Goods and Rendering of Services	25	38	13	51,6%	3	10,2%	6	15,2%	21	56,0%	9	80,5%	(36,2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	158	446	-	-	154	97,6%	86	19,4%	241	54,0%	107	71,1%	(19,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	405	730	165	40,8%	131	32,3%	127	17,4%	423	58,0%	154	89,9%	(17,6%)
Licence and permits	7	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue													
Property rates	4 437	7 761	2 861	64,5%	1 033	23,3%	1 033	13,3%	4 927	63,5%	981	89,5%	5,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	38 699	38 699	14 225	36,8%	15 020	38,8%	730	1,9%	29 975	77,5%	26 752	71,2%	(97,3%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 264	1 264	55	4,4%	11	,9%	324	25,6%	390	30,9%	-	99,8%	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	85 077	113 297	14 771	17,4%	12 427	14,6%	51 609	45,6%	78 807	69,6%	10 715	40,3%	381,7%
Employee related costs	31 576	28 074	5 863	18,6%	6 760	21,4%	6 511	23,2%	19 134	68,2%	6 042	64,2%	7,8%
Remuneration of councillors	4 017	4 017	972	24,2%	1 176	29,3%	980	24,4%	3 128	77,9%	952	76,1%	3,0%
Bulk purchases - electricity	10 530	10 530	1 552	14,7%	2 829	26,9%	400	3,8%	4 782	45,4%	536	22,4%	(25,4%)
Inventory consumed	1 918	2 955	486	25,3%	304	15,8%	995	33,7%	1 785	60,4%	96	30,5%	934,8%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	9 165	7 230	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 479	4 185	2 085	59,9%	834	24,0%	343	8,2%	3 262	77,9%	2 102	65,8%	(83,7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	17 741	48 000	-	-	-	-	39 954	83,2%	39 954	83,2%	-	-	(100,0%)
Operational costs	6 651	8 307	3 813	57,3%	524	7,9%	2 425	29,2%	6 762	81,4%	986	66,1%	145,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(22 498)	(43 643)	5 337		9 950		(47 527)		(32 240)		22 314		
Transfers and subsidies - capital (monetary allocations)	7 998	16 464	5 000	62,5%	-	-	6 927	42,1%	11 927	72,4%	8 000	35,0%	(13,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(14 500)	(27 179)	10 337		9 950		(40 600)		(20 313)		30 314		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(14 500)	(27 179)	10 337		9 950		(40 600)		(20 313)		30 314		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(14 500)	(27 179)	10 337		9 950		(40 600)		(20 313)		30 314		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(14 500)	(27 179)	10 337		9 950		(40 600)		(20 313)		30 314		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	7 998	16 964	2 083	26,0%	4 428	55,4%	5 648	33,3%	12 159	71,7%	981	34,1%	475,7%
National Government	7 998	16 964	2 083	26,0%	4 428	55,4%	5 648	33,3%	12 159	71,7%	981	34,1%	475,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	7 998	16 964	2 083	26,0%	4 428	55,4%	5 648	33,3%	12 159	71,7%	981	34,1%	475,7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	7 998	16 964	2 083	26,0%	4 428	55,4%	5 648	33,3%	12 159	71,7%	981	34,1%	475,7%
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	-	200	-	-	-	-	400	200,0%	400	200,0%	253	38,3%	58,0%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	200	-	-	-	-	400	200,0%	400	200,0%	253	38,3%	58,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	7 998	16 764	2 083	26,0%	4 428	55,4%	5 248	31,3%	11 759	70,1%	728	31,9%	621,1%
Energy sources	-	500	-	-	-	-	352	70,3%	352	70,3%	-	-	(100,0%)
Water Management	7 998	16 264	2 083	26,0%	4 428	55,4%	4 896	30,1%	11 408	70,1%	728	31,9%	572,8%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	57 142	57 578	56 298	98,5%	62 662	109,7%	40 123	69,7%	159 082	276,3%	59 801	645,1%	(32,9%)
Property rates	2 374	2 374	375	15,8%	603	25,4%	968	40,8%	1 947	82,0%	626	49,5%	54,8%
Service charges	16 931	16 931	2 948	17,4%	4 348	25,7%	7 397	43,7%	14 693	86,8%	4 257	80,9%	73,8%
Other revenue	(7 400)	(6 964)	38 805	(524,4%)	46 620	(628,6%)	31 758	(456,0%)	117 083	(1 681,2%)	32 829	(112,2%)	(3,3%)
Transfers and Subsidies - Operational	37 239	37 239	14 225	38,2%	11 190	30,0%	-	-	25 415	68,2%	21 983	60,8%	(100,0%)
Transfers and Subsidies - Capital	7 998	7 998	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	(55)	-	-	-	-	-	(55)	-	107	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(27 989)	(3 408)	(9 611)	34,3%	(154 830)	553,2%	(8 729)	256,1%	(173 170)	5 081,2%	1 717	(51,9%)	(608,4%)
Suppliers and employees	(27 989)	(3 408)	(9 611)	34,3%	(154 830)	553,2%	(8 729)	256,1%	(173 170)	5 081,2%	1 717	(51,9%)	(608,4%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	29 153	54 170	46 687	160,1%	(92 169)	(316,2%)	31 394	58,0%	(14 088)	(26,0%)	61 518	305,7%	(49,0%)
Cash Flow from Investing Activities													
Receipts	1 264	1 264	55	4,4%	11	,9%	324	25,6%	390	30,9%	-	-	(100,0%)
Proceeds on disposal of PPE	1 264	1 264	55	4,4%	11	,9%	324	25,6%	390	30,9%	-	-	(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)	(7 998)	(2 083)	26,0%	(4 428)	55,4%	(5 648)	70,6%	(12 159)	152,0%	(525)	57,0%	975,6%
Capital assets	(7 998)	(7 998)	(2 083)	26,0%	(4 428)	55,4%	(5 648)	70,6%	(12 159)	152,0%	(525)	57,0%	975,6%
Net Cash from/(used) Investing Activities	(6 734)	(6 734)	(2 028)	30,1%	(4 417)	65,6%	(5 324)	79,1%	(11 769)	174,8%	(525)	57,0%	914,0%
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	22 418	47 436	44 659	199,2%	(95 586)	(430,8%)	26 070	55,0%	(25 857)	(54,5%)	60 993	465,6%	(57,3%)
Cash/cash equivalents at the year begin:	-	(45 915)	(45 245)	-	(586)	-	(97 172)	211,6%	(45 245)	98,5%	54 539	-	(278,2%)
Cash/cash equivalents at the year end:	22 418	1 521	(586)	(2,6%)	(97 172)	(433,4%)	(71 102)	(4 675,7%)	(71 102)	(4 675,7%)	94 522	472,7%	(175,2%)

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	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 344	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 deductions	-	-	-	-	-	-	-	-	-	-
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%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
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
Chief Financial Officer	Ms Lerato Thibedi	053 050 5584

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RICHTERSVELD (NC061)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	117 652	106 095	(68)	(.1%)	19 239	16,4%	17 805	16,8%	36 976	34,9%	7 331	17,0%	142,9%
Exchange Revenue													
Service charges - Electricity	23 802	23 802	(35)	(.1%)	4 151	17,4%	3 981	16,7%	8 097	34,0%	630	13,6%	531,6%
Service charges - Water	9 811	6 926	(6)	(.1%)	1 252	12,8%	1 270	18,3%	2 517	36,3%	1	6,7%	243 690,4%
Service charges - Waste Water Management	3 128	2 989	(22)	(.7%)	1 002	32,0%	1 000	33,5%	1 981	66,3%	-	12,0%	(100,0%)
Service charges - Waste Management	2 190	2 983	(6)	(.3%)	(98)	(4,5%)	653	21,9%	548	18,4%	-	7,2%	(100,0%)
Sale of Goods and Rendering of Services	530	1 321	-	-	410	77,3%	298	22,5%	707	53,5%	55	84,5%	443,7%
Agency services	102	170	-	-	37	36,0%	35	20,3%	71	41,9%	8	40,2%	330,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 672	7 507	-	-	1 783	23,2%	1 822	24,3%	3 605	48,0%	-	4,7%	(100,0%)
Interest earned from Current and Non Current Assets	246	746	-	-	10	3,9%	361	48,4%	371	49,7%	-	4,6%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	135	135	-	-	26	19,5%	24	18,0%	50	37,5%	-	7,6%	(100,0%)
Rental from Fixed Assets	2 940	772	-	-	164	5,6%	158	20,4%	322	41,7%	1	9,5%	24 045,6%
Licence and permits	1	30	-	-	8	1 250,0%	4	12,5%	12	39,0%	0	1 095,0%	1 152,0%
Operational Revenue	496	85	0	-	23	4,7%	16	18,6%	39	45,8%	2	17,4%	604,4%
Non-Exchange Revenue													
Property rates	20 018	15 033	-	-	(17)	(.1%)	(903)	(6,0%)	(920)	(6,1%)	-	(6,3%)	(100,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	126	10	-	-	4	3,3%	-	-	4	41,7%	-	7,7%	-
Licences or permits	9	-	-	-	-	-	-	-	-	-	-	1,1%	-
Transfer and subsidies - Operational	30 071	30 224	-	-	8 737	29,1%	7 218	23,9%	15 954	52,8%	6 635	51,6%	8,8%
Interest	1 545	3 600	-	-	979	63,4%	1 063	29,5%	2 042	56,7%	-	20,9%	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	14 712	9 642	-	-	768	5,2%	806	8,4%	1 574	16,3%	-	3,7%	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	118	118	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	118 749	131 042	7 838	6,6%	24 976	21,0%	21 219	16,2%	54 033	41,2%	9 976	34,8%	112,7%
Employee related costs	36 372	38 888	6 322	17,4%	9 709	26,7%	9 799	25,2%	25 830	66,4%	8 730	74,3%	12,2%
Remuneration of councillors	4 882	4 995	777	15,9%	1 424	29,2%	1 216	24,3%	3 416	68,4%	1 159	68,3%	4,9%
Bulk purchases - electricity	13 240	24 000	12	.1%	4 614	34,9%	4 476	18,7%	9 103	37,9%	-	15,6%	(100,0%)
Inventory consumed	4 853	1 345	8	.2%	330	6,8%	265	19,7%	602	44,8%	-	9,7%	(100,0%)
Debt impairment	11 678	11 678	-	-	617	5,3%	670	5,7%	1 287	11,0%	-	3,4%	(100,0%)
Depreciation and amortisation	13 323	13 323	-	-	-	-	-	-	-	-	-	-	-
Interest	3 808	10 043	-	-	379	10,0%	372	3,7%	751	7,5%	-	4,4%	(100,0%)
Contracted services	10 599	5 625	233	2,2%	1 728	16,3%	1 182	21,0%	3 144	55,9%	-	79,5%	(100,0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 641	1 641	-	-	-	-	-	-	-	-	-	-	-
Operational costs	18 079	19 229	487	2,7%	6 176	34,2%	3 238	16,8%	9 901	51,5%	87	18,8%	3 615,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	275	275	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 097)	(24 947)	(7 906)		(5 737)		(3 413)		(17 057)		(2 645)		
Transfers and subsidies - capital (monetary allocations)	17 726	2 596	-	-	-	-	7 304	281,4%	7 304	281,4%	-	-	(100,0%)
Transfers and subsidies - capital (n-kind)	-	75	-	-	(52)	-	166	221,8%	114	152,3%	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	16 629	(22 276)	(7 906)		(5 789)		4 057		(9 639)		(2 645)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	16 629	(22 276)	(7 906)		(5 789)		4 057		(9 639)		(2 645)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 629	(22 276)	(7 906)		(5 789)		4 057		(9 639)		(2 645)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 629	(22 276)	(7 906)		(5 789)		4 057		(9 639)		(2 645)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	17 986	18 388	16 385	91,1%	2 421	13,5%	6 424	34,9%	25 230	137,2%	-	130,1%	(100,0%)
National Government	17 726	18 163	6 728	38,0%	2 421	13,7%	6 175	34,0%	15 323	84,4%	-	213,1%	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	17 726	18 163	6 728	38,0%	2 421	13,7%	6 175	34,0%	15 323	84,4%	-	213,1%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	260	225	9 657	3 714,3%	-	-	249	110,8%	9 906	4 402,9%	-	.5%	(100,0%)
Capital Expenditure Functional	17 986	18 388	16 634	92,5%	2 421	13,5%	6 424	34,9%	25 479	138,6%	(247)	130,6%	(2 701,4%)
Municipal governance and administration	260	225	-	-	-	-	249	110,8%	249	110,8%	-	306,2%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	260	225	-	-	-	-	249	110,8%	249	110,8%	-	306,2%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	9	91	-	8	-	-	-	99	1 168,3%	-	-	-
Community and Social Services	-	-	91	-	-	-	-	-	91	-	-	-	-
Sport And Recreation	-	9	-	-	8	-	-	-	8	99,2%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	950	215	-	424	-	208	21,9%	847	89,2%	(247)	-	(184,3%)
Planning and Development	-	-	172	-	-	-	-	-	172	-	-	-	-
Road Transport	-	950	43	-	424	-	208	21,9%	675	71,1%	(247)	-	(184,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	17 726	17 204	16 328	92,1%	1 988	11,2%	5 967	34,7%	24 284	141,2%	-	132,1%	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	9 900	9 900	9 394	94,9%	227	2,3%	2 902	29,3%	12 524	126,5%	-	175,4%	(100,0%)
Waste Water Management	7 826	7 304	6 934	88,6%	1 761	22,5%	3 065	42,0%	11 760	161,0%	-	71,8%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	117 839	85 246	36	-	8 672	7,4%	7 601	8,9%	16 309	19,1%	-	-	(100,0%)
Property rates	21 226	15 195	18	,1%	3 167	14,9%	2 518	16,6%	5 703	37,5%	-	-	(100,0%)
Service charges	55 082	41 498	17	-	5 279	9,6%	4 826	11,6%	10 122	24,4%	-	-	(100,0%)
Other revenue	4 287	2 514	1	-	225	5,3%	255	10,2%	482	19,2%	-	-	(100,0%)
Transfers and Subsidies - Operational	19 517	22 697	-	-	-	-	3	-	3	-	-	-	(100,0%)
Transfers and Subsidies - Capital	17 726	2 596	-	-	-	-	-	-	-	-	-	-	-
Interest	-	746	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(90 484)	(102 328)	(5 670)	6,3%	(25 694)	28,4%	(27 149)	26,5%	(58 513)	57,2%	(2 751)	15,4%	886,9%
Suppliers and employees	(87 919)	(92 284)	(5 670)	6,4%	(25 694)	29,2%	(27 149)	29,4%	(58 513)	63,4%	(2 751)	16,2%	886,9%
Finance charges	(3 808)	(10 043)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	1 242	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	27 355	(17 082)	(5 634)	(20,6%)	(17 022)	(62,2%)	(19 548)	114,4%	(42 204)	247,1%	(2 751)	(91,9%)	610,6%
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	(17 986)	(18 388)	-	-	(17)	,1%	(2)	-	(19)	,1%	-	-	(100,0%)
Capital assets	(17 986)	(18 388)	-	-	(17)	,1%	(2)	-	(19)	,1%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(17 986)	(18 388)	-	-	(17)	,1%	(2)	-	(19)	,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	9 369	(35 469)	(5 634)	(60,1%)	(17 039)	(181,9%)	(19 550)	55,1%	(42 223)	119,0%	(2 751)	162,3%	610,7%
Cash/cash equivalents at the year begin:	6 018	6 018	(1 212)	(20,1%)	(10 400)	(172,8%)	(16 735)	(278,1%)	(1 212)	(20,1%)	13 887	82,6%	(220,5%)
Cash/cash equivalents at the year end:	15 387	(29 451)	(6 846)	(44,5%)	(17 074)	(111,0%)	(38 379)	130,3%	(38 379)	130,3%	38 145	(5 134,3%)	(200,6%)

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	864	2,4%	606	1,7%	562	1,6%	34 165	94,4%	36 197	25,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	870	12,3%	469	6,6%	205	2,9%	5 537	78,2%	7 082	4,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 666	7,5%	702	1,4%	622	1,3%	43 762	89,8%	48 751	34,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	593	2,9%	391	1,9%	357	1,7%	19 368	93,5%	20 709	14,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	544	2,5%	388	1,8%	359	1,6%	20 525	94,1%	21 815	15,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	(0)	100,0%	(0)	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	73	,8%	48	,5%	41	,5%	8 868	98,2%	9 030	6,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	6 609	4,6%	2 604	1,8%	2 146	1,5%	132 224	92,1%	143 583	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	229	28,0%	100	12,2%	10	1,3%	477	58,5%	816	,6%	-	-	-	-
Commercial	1 781	4,3%	768	1,9%	557	1,3%	38 338	92,5%	41 445	28,9%	-	-	-	-
Households	4 599	4,5%	1 736	1,7%	1 578	1,6%	93 408	92,2%	101 322	70,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 609	4,6%	2 604	1,8%	2 146	1,5%	132 224	92,1%	143 583	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	1 648	2,7%	1 604	2,6%	55	,1%	58 627	94,7%	61 934	87,0%
Bulk Water	47	100,0%	-	-	-	-	-	-	47	,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	350	9,6%	538	14,7%	414	11,3%	2 356	64,4%	3 658	5,1%
Auditor-General	62	1,2%	73	1,5%	64	1,3%	4 798	96,0%	4 998	7,0%
Other	490	90,7%	50	9,3%	-	-	-	-	541	,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 598	3,7%	2 266	3,2%	533	,7%	65 780	92,4%	71 177	100,0%

Contact Details

Municipal Manager	Mr Joseph Gerhardus Cloete	027 851 1137
Chief Financial Officer	Mrs Dineo Moshobane	027 851 1131

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYANCUMA (NC078)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	209 035	209 188	54 978	26,3%	49 785	23,8%	46 962	22,4%	151 725	72,5%	38 572	60,9%	21,8%
Exchange Revenue													
Service charges - Electricity	58 638	58 638	11 496	19,6%	12 331	21,0%	13 282	22,7%	37 109	63,3%	11 664	72,6%	13,9%
Service charges - Water	28 131	28 131	5 515	19,6%	5 626	20,0%	6 663	23,7%	17 804	63,3%	6 220	62,9%	7,1%
Service charges - Waste Water Management	9 510	9 510	3 233	34,0%	3 152	33,1%	3 198	33,6%	9 582	100,8%	2 249	76,2%	42,2%
Service charges - Waste Management	8 701	8 701	2 462	28,3%	2 383	27,4%	2 366	27,2%	7 211	82,9%	1 621	72,0%	46,0%
Sale of Goods and Rendering of Services	241	315	43	18,0%	75	31,0%	92	29,4%	210	66,8%	648	371,6%	(85,7%)
Agency services	286	286	91	31,6%	45	15,7%	15	5,3%	151	52,6%	43	57,2%	(64,7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 333	8 333	1 392	16,7%	1 649	19,8%	1 812	21,7%	4 853	58,2%	2 405	67,3%	(24,7%)
Interest earned from Current and Non Current Assets	1 590	1 590	143	9,0%	95	6,0%	233	14,7%	471	29,7%	106	15,8%	119,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	447	442	49	10,9%	51	11,4%	43	9,6%	142	32,2%	-	-	(100,0%)
Rental from Fixed Assets	400	405	89	22,2%	92	23,0%	177	43,7%	358	88,3%	119	46,4%	48,2%
Licence and permits	107	232	30	28,2%	104	96,5%	72	31,1%	206	88,8%	5	78,5%	1 260,5%
Operational Revenue	2 555	2 509	11	,4%	13	,5%	20	,8%	44	1,7%	34	4,2%	(42,6%)
Non-Exchange Revenue													
Property rates	18 669	18 669	12 667	67,9%	2 784	14,9%	2 777	14,9%	18 229	97,6%	2 640	84,8%	5,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	554	554	91	16,4%	25	4,6%	40	7,3%	157	28,3%	82	23,0%	(51,1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	68 227	68 227	17 175	25,2%	20 806	30,5%	15 604	22,9%	53 585	78,5%	9 859	41,7%	58,3%
Interest	2 237	2 237	492	22,0%	553	24,7%	568	25,4%	1 614	72,1%	876	82,3%	(35,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	(0)	(0)	-	-	-	-	-	-	-	-	-	-	-
Other Gains	409	409	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	226 254	222 996	25 807	11,4%	21 135	9,3%	23 139	10,4%	70 081	31,4%	27 435	43,6%	(15,7%)
Employee related costs	75 500	75 500	82	,1%	208	,3%	5 889	7,8%	6 179	8,2%	6 040	24,9%	(2,5%)
Remuneration of councillors	5 395	5 395	-	-	-	-	495	9,2%	495	9,2%	424	24,2%	16,6%
Bulk purchases - electricity	74 462	74 462	16 503	22,2%	10 197	13,7%	10 186	13,7%	36 886	49,5%	13 050	64,7%	(21,9%)
Inventory consumed	10 550	7 741	1 121	10,6%	1 712	16,2%	812	10,5%	3 646	47,1%	834	47,4%	(2,6%)
Debt impairment	11 333	11 333	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	10 891	10 891	-	-	-	-	-	-	-	-	-	-	-
Interest	7 011	6 817	3 053	43,5%	3 775	53,8%	387	5,7%	7 215	105,8%	2 724	110,7%	(85,8%)
Contracted services	13 518	12 256	1 347	10,0%	788	5,8%	2 596	21,2%	4 731	38,6%	1 154	39,9%	124,9%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 525	5 525	-	-	0	-	-	-	0	-	-	-	-
Operational costs	12 069	13 076	3 700	30,7%	4 453	36,9%	2 775	21,2%	10 929	83,6%	3 208	77,3%	(13,5%)
Losses on disposal of Assets	0	0	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(17 219)	(13 808)	29 172		28 650		23 823		81 644		11 138		
Transfers and subsidies - capital (monetary allocations)	25 271	43 998	4 062	16,1%	1 500	5,9%	4 766	10,8%	10 328	23,5%	1 500	5,5%	217,7%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 052	30 190	33 234		30 150		28 588		91 973		12 638		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	8 052	30 190	33 234		30 150		28 588		91 973		12 638		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 052	30 190	33 234		30 150		28 588		91 973		12 638		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 052	30 190	33 234		30 150		28 588		91 973		12 638		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	28 371	47 098	354	1,2%	2 962	10,4%	19 030	40,4%	22 346	47,4%	1 679	8,4%	1 033,6%
National Government	25 271	43 998	-	-	2 575	10,2%	17 449	39,7%	20 024	45,5%	1 679	8,8%	939,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	25 271	43 998	-	-	2 575	10,2%	17 449	39,7%	20 024	45,5%	1 679	8,8%	939,4%
Borrowing	2 100	-	-	-	-	-	1 064	-	1 064	-	-	-	(100,0%)
Internally generated funds	1 000	3 100	354	35,4%	387	38,7%	517	16,7%	1 258	40,6%	-	3,8%	(100,0%)
Capital Expenditure Functional	28 371	47 098	354	1,2%	2 962	10,4%	19 030	40,4%	22 346	47,4%	1 679	8,4%	1 033,6%
Municipal governance and administration	2 100	2 100	-	-	-	-	1 529	72,8%	1 529	72,8%	-	5,6%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 100	2 100	-	-	-	-	1 529	72,8%	1 529	72,8%	-	5,6%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	1 679	14,7%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	1 679	14,7%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	26 271	44 998	354	1,3%	2 962	11,3%	17 501	38,9%	20 816	46,3%	-	4,4%	(100,0%)
Energy sources	6 737	6 737	354	5,3%	1 691	25,1%	951	14,1%	2 996	44,5%	-	20,4%	(100,0%)
Water Management	100	22 100	-	-	-	-	11 752	53,2%	11 752	53,2%	-	-	(100,0%)
Waste Water Management	19 434	16 161	-	-	1 270	6,5%	4 798	29,7%	6 069	37,6%	-	,5%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	192 692	211 554	257 745	133,8%	302 736	157,1%	389 087	183,9%	949 568	448,9%	117 977	101,4%	229,8%
Property rates	15 868	15 868	25 481	160,6%	10 103	63,7%	12 631	79,6%	48 215	303,8%	7 338	113,8%	72,1%
Service charges	78 735	78 735	94 365	119,9%	109 510	139,1%	124 717	158,4%	328 592	417,3%	58 694	114,7%	112,5%
Other revenue	4 591	4 725	2 249	49,0%	1 654	36,0%	2 575	54,5%	6 477	137,1%	1 221	102,7%	110,9%
Transfers and Subsidies - Operational	68 227	68 227	126 650	185,6%	127 266	186,5%	179 387	262,9%	433 303	635,1%	50 724	127,1%	253,7%
Transfers and Subsidies - Capital	25 271	43 998	9 000	35,6%	54 204	214,5%	69 776	158,6%	132 980	302,2%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(198 066)	(198 066)	(16 981)	8,6%	(22 535)	11,4%	(15 804)	8,0%	(55 320)	27,9%	(18 447)	31,1%	(14,3%)
Suppliers and employees	(191 055)	(191 249)	(16 981)	8,9%	(22 535)	11,8%	(15 804)	8,3%	(55 320)	28,9%	(18 447)	32,1%	(14,3%)
Finance charges	(7 011)	(6 817)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(5 374)	13 488	240 763	(4 480,3%)	280 202	(5 214,1%)	373 283	2 767,6%	894 248	6 630,1%	99 530	991,3%	275,0%
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	(28 371)	(47 098)	-	-	(2 961)	10,4%	(21 867)	46,4%	(24 828)	52,7%	(1 931)	11,5%	1 032,7%
Capital assets	(28 371)	(47 098)	-	-	(2 961)	10,4%	(21 867)	46,4%	(24 828)	52,7%	(1 931)	11,5%	1 032,7%
Net Cash from/(used) Investing Activities	(28 371)	(47 098)	-	-	(2 961)	10,4%	(21 867)	46,4%	(24 828)	52,7%	(1 931)	11,5%	1 032,7%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(425)	(425)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(425)	(425)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(425)	(425)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(34 170)	(34 035)	240 763	(704,6%)	277 240	(811,4%)	351 417	(1 032,5%)	869 420	(2 554,5%)	97 600	(1 169,2%)	260,1%
Cash/cash equivalents at the year begin:	23 797	27 055	-	-	246 763	1 037,0%	527 004	1 947,9%	-	-	33 518	-	1 472,3%
Cash/cash equivalents at the year end:	(10 373)	(6 980)	240 763	(2 321,1%)	527 024	(5 080,7%)	878 420	(12 584,3%)	878 420	(12 584,3%)	131 118	607,0%	569,9%

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	4 565	11,9%	2 158	5,6%	1 776	4,6%	29 767	77,8%	38 265	28,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 184	28,9%	377	3,4%	287	2,6%	7 159	65,0%	11 008	8,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 533	3,4%	535	1,2%	485	1,1%	42 742	94,4%	45 296	33,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 333	12,1%	971	5,1%	950	4,9%	14 951	77,9%	19 204	14,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 835	11,1%	825	5,0%	799	4,8%	13 149	79,2%	16 607	12,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	218	6,0%	53	1,5%	53	1,5%	3 298	91,1%	3 622	2,7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	28	17,1%	14	8,2%	8	4,8%	115	69,9%	165	,1%	-	-	-	-
Total By Income Source	13 696	10,2%	4 932	3,7%	4 357	3,2%	111 181	82,9%	134 166	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 604	3,5%	734	1,6%	714	1,6%	42 626	93,3%	45 678	34,0%	-	-	-	-
Commercial	1 914	12,1%	424	2,7%	316	2,0%	13 135	83,2%	15 788	11,8%	-	-	-	-
Households	8 941	14,7%	3 163	5,2%	2 804	4,6%	45 933	75,5%	60 840	45,3%	-	-	-	-
Other	1 238	10,4%	610	5,1%	524	4,4%	9 488	80,0%	11 860	8,8%	-	-	-	-
Total By Customer Group	13 696	10,2%	4 932	3,7%	4 357	3,2%	111 181	82,9%	134 166	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	2	100,0%	-	-	-	-	-	-	2	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	571	,2%	1 430	,5%	151	,1%	283 471	99,2%	285 624	99,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	43	21,4%	132	65,6%	26	13,0%	201	,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	573	,2%	1 473	,5%	283	,1%	283 497	99,2%	285 827	100,0%

Contact Details

Municipal Manager	Mr Moggamat Faried Manuel	053 298 1810
Chief Financial Officer	Ms Cc Zealand	053 298 1810

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYATHEMBA (NC077)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24											2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	153 331	153 331	19 173	12,5%	36 758	24,0%	26 060	17,0%	81 991	53,5%	31 371	69,5%	(16,9%)	
Exchange Revenue														
Service charges - Electricity	24 904	24 904	5 321	21,4%	5 760	23,1%	3 106	12,5%	14 188	57,0%	5 023	71,1%	(38,2%)	
Service charges - Water	18 831	18 831	3 378	17,9%	3 360	17,8%	2 600	13,8%	9 339	49,6%	3 420	57,8%	(24,0%)	
Service charges - Waste Water Management	7 420	7 420	1 916	25,8%	1 921	25,9%	1 352	18,2%	5 189	69,9%	1 830	75,9%	(26,1%)	
Service charges - Waste Management	3 361	3 361	912	27,1%	803	23,9%	613	18,2%	2 328	69,3%	810	75,3%	(24,3%)	
Sale of Goods and Rendering of Services	466	466	98	21,1%	88	19,0%	60	12,8%	246	52,9%	93	73,0%	(35,7%)	
Agency services	551	551	27	4,8%	273	49,5%	102	18,5%	401	72,8%	-	-	(100,0%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	368	368	51	13,9%	73	19,9%	1	,4%	126	34,2%	17	6,5%	(91,3%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	13 634	13 634	242	1,8%	242	1,8%	184	1,3%	667	4,9%	275	5,9%	(33,4%)	
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	1 430	1 430	111	7,8%	14	1,0%	13	,9%	138	9,7%	185	57,7%	(92,8%)	
Non-Exchange Revenue														
Property rates	27 741	27 741	6 025	21,7%	8 735	31,5%	6 594	23,8%	21 354	77,0%	8 550	85,3%	(22,9%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	6	6	9	148,0%	6	103,4%	1	20,4%	16	271,8%	2	92,1%	(49,1%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	50 944	50 944	314	,6%	13 650	26,8%	10 441	20,5%	24 404	47,9%	10 134	81,5%	3,0%	
Interest	3 675	3 675	768	20,9%	1 832	49,9%	993	27,0%	3 593	97,8%	1 032	77,5%	(3,8%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	182 902	184 982	1 145	,6%	22 734	12,4%	28 656	15,5%	52 535	28,4%	8 461	19,1%	238,7%	
Employee related costs	63 094	65 094	(5 744)	(8,1%)	15 193	24,1%	9 020	13,9%	18 469	28,4%	(793)	6,5%	(1 237,2%)	
Remuneration of councillors	4 451	4 451	453	10,2%	1 370	30,8%	916	20,6%	2 740	61,6%	745	23,6%	23,0%	
Bulk purchases - electricity	33 486	33 486	0	-	1 139	3,4%	11 361	33,9%	12 500	37,3%	234	12,4%	4 761,6%	
Inventory consumed	6 991	6 991	755	10,8%	951	13,6%	971	13,9%	2 677	38,3%	2 188	64,8%	(55,6%)	
Debt impairment	17 260	17 260	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	20 370	20 370	-	-	-	-	-	-	-	-	-	-	-	
Interest	2 957	2 957	3	,1%	50	1,7%	331	11,2%	384	13,0%	114	4,4%	190,0%	
Contracted services	14 897	14 947	2 159	14,5%	1 298	8,7%	1 360	9,1%	4 817	32,2%	2 148	73,3%	(36,7%)	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	2 618	2 618	21	,8%	65	2,5%	17	,6%	103	3,9%	329	28,6%	(95,0%)	
Operational costs	16 777	16 807	3 498	20,8%	2 656	15,8%	4 681	27,9%	10 835	64,5%	3 497	56,6%	33,9%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	11	-	-	-	11	-	-	-	-	
Surplus/(Deficit)	(29 571)	(31 651)	18 028		14 024		(2 596)		29 456		22 910			
Transfers and subsidies - capital (monetary allocations)	28 839	22 579	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(732)	(9 072)	18 028		14 024		(2 596)		29 456		22 910			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	(732)	(9 072)	18 028		14 024		(2 596)		29 456		22 910			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(732)	(9 072)	18 028		14 024		(2 596)		29 456		22 910			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(732)	(9 072)	18 028		14 024		(2 596)		29 456		22 910			

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	30 439	24 179	2 224	7,3%	2 720	8,9%	5 746	23,8%	10 690	44,2%	1 573	31,1%	265,3%
National Government	28 839	22 579	2 224	7,7%	2 720	9,4%	5 746	25,4%	10 690	47,3%	1 573	31,1%	265,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	28 839	22 579	2 224	7,7%	2 720	9,4%	5 746	25,4%	10 690	47,3%	1 573	31,1%	265,3%
Borrowing	1 600	1 600	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	30 439	24 179	2 224	7,3%	2 720	8,9%	5 746	23,8%	10 690	44,2%	1 573	31,1%	265,3%
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	30 439	24 179	2 224	7,3%	2 720	8,9%	5 746	23,8%	10 690	44,2%	1 573	45,8%	265,3%
Energy sources	0	0	-	-	-	-	-	-	-	-	-	-	-
Water Management	21 020	15 390	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	9 420	8 790	2 224	23,6%	2 720	28,9%	5 746	65,4%	10 690	121,6%	1 573	45,8%	265,3%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	165 125	158 865	99 920	60,5%	247 318	149,8%	267 679	168,5%	614 917	387,1%	99 114	141,4%	170,1%
Property rates	21 360	21 360	15 294	71,6%	27 469	128,6%	18 691	87,5%	61 454	287,7%	21 676	196,6%	(13,8%)
Service charges	41 977	40 717	46 664	111,2%	48 534	115,6%	35 186	86,4%	130 383	320,2%	23 098	133,2%	52,3%
Other revenue	13 361	13 361	7 362	55,1%	14 655	109,7%	14 840	111,1%	36 857	275,9%	2 090	26,9%	610,2%
Transfers and Subsidies - Operational	49 588	49 588	18 600	37,5%	85 626	172,7%	74 782	150,8%	179 008	361,0%	52 250	174,9%	43,1%
Transfers and Subsidies - Capital	38 839	33 839	12 000	30,9%	71 034	182,9%	124 180	367,0%	207 214	612,4%	-	75,7%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(127 586)	(127 586)	(11 822)	9,3%	(16 985)	13,3%	(10 428)	8,2%	(39 235)	30,8%	(4 504)	14,6%	131,5%
Suppliers and employees	(124 628)	(124 628)	(11 821)	9,5%	(16 985)	13,6%	(10 428)	8,4%	(39 234)	31,5%	(4 504)	15,4%	131,5%
Finance charges	(2 957)	(2 957)	(1)	-	-	-	-	-	(1)	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	37 540	31 280	88 098	234,7%	230 333	613,6%	257 251	822,4%	575 682	1 840,4%	94 610	(1 757,2%)	171,9%
Cash Flow from Investing Activities													
Receipts	(0)	(0)	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(0)	(0)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(10 572)	(10 572)	(2 558)	24,2%	(3 256)	30,8%	(6 608)	62,5%	(12 422)	117,5%	(1 809)	35,8%	265,3%
Capital assets	(10 572)	(10 572)	(2 558)	24,2%	(3 256)	30,8%	(6 608)	62,5%	(12 422)	117,5%	(1 809)	35,8%	265,3%
Net Cash from/(used) Investing Activities	(10 572)	(10 572)	(2 558)	24,2%	(3 256)	30,8%	(6 608)	62,5%	(12 422)	117,5%	(1 809)	35,8%	265,3%
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	26 968	20 708	85 541	317,2%	227 076	842,0%	250 643	1 210,4%	563 260	2 720,0%	92 801	(735,3%)	170,1%
Cash/cash equivalents at the year begin:	29 473	29 473	-	-	85 541	290,2%	312 824	1 061,4%	-	-	43 593	-	617,6%
Cash/cash equivalents at the year end:	56 441	50 181	85 541	151,6%	312 824	554,3%	563 467	1 122,9%	563 467	1 122,9%	136 394	(8 782,8%)	313,1%

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	2 329	2,6%	1 246	1,4%	855	1,0%	83 773	95,0%	88 202	37,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 963	11,4%	651	3,8%	391	2,3%	14 233	82,6%	17 237	7,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 330	14,9%	1 858	2,5%	1 598	2,1%	61 020	80,5%	75 806	32,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 326	4,1%	527	1,6%	499	1,6%	29 617	92,6%	31 969	13,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	614	4,3%	256	1,8%	238	1,7%	13 032	92,2%	14 141	6,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	173	2,8%	76	1,2%	61	1,0%	5 800	94,9%	6 110	2,6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	61	5,8%	15	1,5%	15	1,5%	957	91,3%	1 049	,4%	-	-	-	-
Total By Income Source	17 795	7,6%	4 629	2,0%	3 657	1,6%	208 432	88,9%	234 513	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 184	30,2%	858	3,2%	633	2,3%	17 435	64,3%	27 109	11,6%	-	-	-	-
Commercial	2 467	12,0%	740	3,6%	553	2,7%	16 786	81,7%	20 547	8,8%	-	-	-	-
Households	7 109	3,8%	3 010	1,6%	2 459	1,3%	173 567	93,2%	186 146	79,4%	-	-	-	-
Other	36	5,0%	20	2,9%	11	1,5%	644	90,6%	711	,3%	-	-	-	-
Total By Customer Group	17 795	7,6%	4 629	2,0%	3 657	1,6%	208 432	88,9%	234 513	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	-	-	-	-	2 970	3,0%	95 804	97,0%	98 774	82,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	68	3,4%	-	-	927	46,1%	1 016	50,5%	2 010	1,7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	13	100,0%	13	-
Trade Creditors	236	1,8%	65	,5%	79	,6%	12 930	97,1%	13 310	11,1%
Auditor-General	-	-	-	-	-	-	6 102	100,0%	6 102	5,1%
Other	3	2,0%	-	-	-	-	135	98,0%	137	,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	307	,3%	65	,1%	3 976	3,3%	116 000	96,4%	120 347	100,0%

Contact Details

Municipal Manager	Ms Kealeboga Gaborone	053 492 3379
Chief Financial Officer	Mr Dawid Condrad V/D Westhuizen	053 492 3381

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

R thousands	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	2 719 604	2 798 666	852 871	31,4%	641 282	23,6%	679 139	24,3%	2 173 292	77,7%	660 100	74,5%	2,9%
Exchange Revenue													
Service charges - Electricity	1 034 872	995 202	247 752	23,9%	212 187	20,5%	195 341	19,6%	655 280	65,8%	188 885	62,5%	3,4%
Service charges - Water	327 114	300 114	73 720	22,5%	70 921	21,7%	78 134	26,0%	222 774	74,2%	74 155	71,5%	5,4%
Service charges - Waste Water Management	89 858	89 858	23 934	26,6%	24 150	26,9%	24 314	27,1%	72 397	80,6%	22 904	74,5%	6,2%
Service charges - Waste Management	65 412	65 412	18 580	28,4%	19 577	29,9%	19 620	30,0%	57 777	88,3%	17 195	74,9%	14,1%
Sale of Goods and Rendering of Services	15 579	17 379	5 392	34,6%	3 504	22,5%	5 185	29,8%	14 081	81,0%	3 780	78,1%	37,2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	168 880	250 400	60 262	35,7%	64 937	38,5%	65 682	26,2%	190 881	76,2%	53 658	91,4%	22,4%
Interest earned from Current and Non Current Assets	7 000	9 500	700	10,0%	4 028	57,5%	4 228	44,5%	8 956	94,3%	2 255	52,1%	87,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	26 930	28 130	7 852	29,2%	6 189	23,0%	6 860	24,4%	20 901	74,3%	6 433	74,4%	6,6%
Licence and permits	1 200	1 200	184	15,3%	181	15,1%	125	10,4%	490	40,8%	270	64,1%	(53,8%)
Operational Revenue	3 134	3 134	1 112	35,5%	1 209	38,6%	1 310	41,8%	3 631	115,8%	781	72,8%	67,6%
Non-Exchange Revenue													
Property rates	660 893	660 893	276 578	41,8%	134 011	20,3%	135 599	20,5%	546 188	82,6%	138 509	81,4%	(2,1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	30 660	37 910	9 256	30,2%	6 107	19,9%	12 545	33,1%	27 909	73,6%	7 381	80,9%	70,0%
Licences or permits	6 150	6 150	3 045	49,5%	(53)	(9%)	2 910	47,3%	5 902	96,0%	1 009	105,0%	188,4%
Transfer and subsidies - Operational	281 921	287 603	114 288	40,5%	81 149	28,8%	70 871	24,6%	266 308	92,6%	140 783	89,6%	(49,7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	44 680	9 265	-	13 077	-	56 403	126,2%	78 745	176,2%	2 245	-	2 412,8%
Gains on disposal of Assets	-	1 100	951	-	109	-	-	-	1 059	96,3%	(144)	-	(100,0%)
Other Gains	-	-	-	-	-	-	11	-	11	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 691 252	2 782 911	572 678	21,3%	757 490	28,1%	550 853	19,8%	1 881 022	67,6%	718 000	65,9%	(23,3%)
Employee related costs	881 637	910 366	212 655	24,1%	227 699	25,8%	213 758	23,5%	654 112	71,9%	194 055	69,3%	10,2%
Remuneration of councillors	35 559	35 559	8 053	22,6%	10 065	28,3%	8 428	23,7%	26 546	74,7%	8 307	69,7%	1,5%
Bulk purchases - electricity	785 000	790 100	176 278	22,5%	243 953	31,1%	120 532	15,3%	540 763	68,4%	201 914	60,0%	(40,3%)
Inventory consumed	305 900	336 955	38 802	12,7%	97 751	32,0%	80 723	24,0%	217 277	64,5%	59 835	78,7%	34,9%
Debt impairment	317 500	317 500	79 375	25,0%	79 375	25,0%	79 375	25,0%	238 125	75,0%	-	-	(100,0%)
Depreciation and amortisation	86 650	86 650	-	-	-	-	-	-	-	-	-	-	-
Interest	19 495	20 055	4	-	10 007	51,3%	(3)	-	10 008	49,9%	42 086	56,2%	(100,0%)
Contracted services	48 113	56 913	12 896	26,8%	11 953	24,8%	8 761	15,4%	33 610	59,1%	10 183	36,6%	(14,0%)
Transfers and subsidies	4 560	3 560	-	-	2 422	53,1%	-	-	2 422	68,0%	63	56,3%	(100,0%)
Irrecoverable debts written off	-	-	5	-	(5)	-	1	-	1	-	149 250	-	(100,0%)
Operational costs	145 639	159 253	44 610	30,6%	46 397	31,9%	39 267	24,7%	130 275	81,8%	30 930	83,3%	27,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	61 200	66 000	-	-	27 873	45,5%	11	-	27 885	42,2%	21 377	64,0%	(99,9%)
Surplus/(Deficit)	28 351	15 755	280 192		(116 208)		128 285		292 269		(57 900)		
Transfers and subsidies - capital (monetary allocations)	214 233	215 894	10 029	4,7%	22 118	10,3%	39 256	18,2%	71 403	33,1%	8 864	29,6%	342,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	242 584	231 649	290 221		(94 090)		167 541		363 673		(49 035)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	242 584	231 649	290 221		(94 090)		167 541		363 673		(49 035)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	242 584	231 649	290 221		(94 090)		167 541		363 673		(49 035)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	242 584	231 649	290 221		(94 090)		167 541		363 673		(49 035)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	249 473	271 284	10 203	4,1%	28 740	11,5%	51 500	19,0%	90 443	33,3%	17 789	29,5%	189,5%
National Government	214 233	191 044	10 029	4,7%	23 861	11,1%	32 245	16,9%	66 136	34,6%	6 149	32,5%	424,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	6 000	-	-	-	-	3 000	50,0%	3 000	50,0%	-	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	18 850	-	-	-	-	9 604	51,0%	9 604	51,0%	-	-	(100,0%)
Transfers recognised - capital	214 233	215 894	10 029	4,7%	23 861	11,1%	44 850	20,8%	78 740	36,5%	6 149	27,9%	629,4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	35 240	55 390	174	,5%	4 879	13,8%	6 650	12,0%	11 703	21,1%	11 641	33,4%	(42,9%)
Capital Expenditure Functional	249 473	271 284	10 203	4,1%	28 740	11,5%	51 500	19,0%	90 443	33,3%	17 789	29,5%	189,5%
Municipal governance and administration	19 500	21 310	496	2,5%	1 101	5,6%	812	3,8%	2 409	11,3%	3 135	33,9%	(74,1%)
Executive and Council	19 500	21 310	496	2,5%	1 101	5,6%	812	3,8%	2 409	11,3%	3 135	33,9%	(74,1%)
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	76 850	7 812	15,6%	3 359	6,7%	34 333	44,7%	45 505	59,2%	4 616	44,5%	643,8%
Planning and Development	10 000	30 850	-	-	-	-	11 416	37,0%	11 416	37,0%	-	-	(100,0%)
Road Transport	40 000	46 000	7 812	19,5%	3 359	8,4%	22 917	49,8%	34 088	74,1%	4 616	68,9%	396,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	179 973	173 124	1 895	1,1%	24 280	13,5%	16 354	9,4%	42 529	24,6%	10 039	17,8%	62,9%
Energy sources	54 026	41 837	1 895	3,5%	7 302	13,5%	3 987	9,5%	13 184	31,5%	5 478	28,9%	(27,2%)
Water Management	125 947	114 947	-	-	12 750	10,1%	11 919	10,4%	24 669	21,5%	-	-	(100,0%)
Waste Water Management	-	16 340	-	-	4 228	-	448	2,7%	4 676	28,6%	4 561	13,0%	(90,2%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	2 473 845	2 474 047	753 599	30,5%	735 272	29,7%	699 844	28,3%	2 188 715	88,5%	642 396	87,6%	8,9%
Property rates	543 052	543 052	142 903	26,3%	141 476	26,1%	101 748	18,7%	386 127	71,1%	140 622	68,7%	(27,6%)
Service charges	1 354 795	1 341 114	269 271	19,9%	283 692	20,9%	354 334	26,4%	907 297	67,7%	229 872	71,2%	54,1%
Other revenue	79 844	94 184	186 573	233,7%	160 686	201,3%	113 172	120,2%	460 430	488,9%	153 478	134,1%	(26,3%)
Transfers and Subsidies - Operational	281 921	304 653	115 162	40,8%	106 421	37,7%	73 165	24,0%	294 749	96,7%	75 189	185,8%	(2,7%)
Transfers and Subsidies - Capital	214 233	191 044	38 000	17,7%	42 200	19,7%	56 499	29,6%	136 699	71,6%	43 234	93,4%	30,7%
Interest	-	-	1 690	-	797	-	925	-	3 412	-	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 235 002)	(2 315 604)	(654 911)	29,3%	(714 257)	32,0%	(593 523)	25,6%	(1 962 691)	84,8%	(687 041)	136,7%	(13,6%)
Suppliers and employees	(2 215 507)	(2 295 550)	(657 312)	29,7%	(714 257)	32,2%	(593 523)	25,9%	(1 965 092)	85,6%	(687 041)	146,2%	(13,6%)
Finance charges	(19 495)	(20 055)	2 401	(12,3%)	-	-	-	-	2 401	(12,0%)	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	238 844	158 443	98 689	41,3%	21 015	8,8%	106 321	67,1%	226 025	142,7%	(44 645)	(108,8%)	(338,1%)
Cash Flow from Investing Activities													
Receipts	-	1 100	951	-	109	-	-	-	1 059	96,3%	-	-	-
Proceeds on disposal of PPE	-	1 100	951	-	109	-	-	-	1 059	96,3%	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(249 473)	(271 284)	(10 203)	4,1%	(28 740)	11,5%	(51 500)	19,0%	(90 443)	33,3%	(17 789)	29,5%	189,5%
Capital assets	(249 473)	(271 284)	(10 203)	4,1%	(28 740)	11,5%	(51 500)	19,0%	(90 443)	33,3%	(17 789)	29,5%	189,5%
Net Cash from/(used) Investing Activities	(249 473)	(270 184)	(9 252)	3,7%	(28 631)	11,5%	(51 500)	19,1%	(89 383)	33,1%	(17 789)	29,5%	189,5%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(13 351)	(13 351)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(13 351)	(13 351)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(13 351)	(13 351)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(23 980)	(125 093)	89 437	(373,0%)	(7 616)	31,8%	54 821	(43,8%)	136 641	(109,2%)	(62 434)	(216,8%)	(187,8%)
Cash/cash equivalents at the year begin:	198 307	198 307	(87 315)	(44,0%)	198 973	100,3%	191 357	96,5%	(87 315)	(44,0%)	(284 766)	114,8%	(167,2%)
Cash/cash equivalents at the year end:	174 327	73 214	198 973	114,1%	191 357	109,8%	246 178	336,2%	246 178	336,2%	(347 200)	(81,8%)	(170,9%)

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	32 778	4,2%	17 660	2,2%	19 254	2,4%	718 455	91,2%	788 148	21,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	53 175	16,4%	17 356	5,4%	11 620	3,6%	241 259	74,6%	323 410	8,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	31 703	3,8%	15 496	1,8%	13 937	1,7%	781 732	92,7%	842 868	22,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 546	3,0%	5 608	2,3%	5 251	2,1%	230 282	92,6%	248 686	6,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 218	3,2%	4 425	2,3%	4 108	2,1%	178 463	92,4%	193 214	5,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 742	2,2%	1 718	2,2%	1 725	2,2%	74 118	93,5%	79 303	2,1%	-	-	-	-
Interest on Arrear Debtor Accounts	21 231	2,3%	20 887	2,3%	20 998	2,3%	858 688	93,2%	921 805	24,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7 038	2,1%	54 785	16,4%	3 102	9%	268 473	80,5%	333 398	8,9%	-	-	-	-
Total By Income Source	161 433	4,3%	137 934	3,7%	79 995	2,1%	3 351 470	89,8%	3 730 832	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	21 586	2,9%	10 495	1,4%	9 754	1,3%	710 121	94,4%	751 955	20,2%	-	-	-	-
Commercial	65 313	10,4%	24 311	3,9%	17 701	2,8%	519 308	82,9%	626 634	16,8%	-	-	-	-
Households	72 442	3,2%	100 473	4,4%	50 765	2,2%	2 048 993	90,2%	2 272 674	60,9%	-	-	-	-
Other	2 091	2,6%	2 656	3,3%	1 775	2,2%	73 047	91,8%	79 569	2,1%	-	-	-	-
Total By Customer Group	161 433	4,3%	137 934	3,7%	79 995	2,1%	3 351 470	89,8%	3 730 832	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	66 311	6,8%	1 893	,2%	2 691	,3%	903 252	92,7%	974 148	82,7%
Bulk Water	5 194	3,9%	36 046	27,0%	-	-	92 138	69,1%	133 378	11,3%
PAYE deductions	11 555	100,0%	-	-	-	-	-	-	11 555	1,0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	8 366	100,0%	-	-	-	-	-	-	8 366	,7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 089	86,9%	1 271	8,4%	418	2,8%	281	1,9%	15 058	1,3%
Auditor-General	100	100,0%	-	-	-	-	-	-	100	-
Other	20 541	57,4%	257	,7%	564	1,6%	14 404	40,3%	35 767	3,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	125 157	10,6%	39 467	3,3%	3 673	,3%	1 010 075	85,7%	1 178 372	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: THEMBELIHLE (NC076)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	105 696	101 873	7 747	7,3%	18 404	17,4%	23 201	22,8%	49 352	48,4%	22 307	79,0%	4,0%
Exchange Revenue													
Service charges - Electricity	21 865	17 492	1 110	5,1%	3 426	15,7%	4 653	26,6%	9 189	52,5%	2 367	63,1%	96,6%
Service charges - Water	6 226	4 171	408	6,6%	1 059	17,0%	1 114	26,7%	2 582	61,9%	1 158	66,4%	(3,8%)
Service charges - Waste Water Management	4 516	3 748	305	6,8%	904	20,0%	910	24,3%	2 119	56,5%	967	68,3%	(5,9%)
Service charges - Waste Management	2 328	1 979	161	6,9%	476	20,5%	481	24,3%	1 118	56,5%	517	90,6%	(7,0%)
Sale of Goods and Rendering of Services	392	151	8	2,1%	41	10,5%	15	9,9%	65	42,6%	2	1 105,5%	524,6%
Agency services	-	2 731	594	-	395	-	336	12,3%	1 325	48,5%	1 054	67,5%	(68,2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 654	7 090	489	29,6%	1 466	88,7%	1 518	21,4%	3 473	49,0%	1 435	80,9%	5,7%
Interest earned from Current and Non Current Assets	2 549	2 549	60	2,4%	26	1,0%	58	2,3%	144	5,6%	64	55,9%	(10,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	126	126	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	649	902	63	9,7%	155	24,0%	158	17,5%	376	41,7%	122	61,5%	29,1%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 594	8 513	2 718	59,2%	1 981	43,1%	(489)	(5,7%)	4 210	49,4%	652	23,6%	(175,1%)
Non-Exchange Revenue													
Property rates	15 451	5 968	1 494	9,7%	(1 211)	(7,8%)	2 333	39,1%	2 616	43,8%	3 987	78,0%	(41,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	342	342	28	8,1%	28	8,2%	0	,1%	56	16,4%	0	15,0%	300,0%
Licences or permits	335	335	37	11,0%	36	10,7%	33	9,7%	105	31,4%	12	44,7%	174,5%
Transfer and subsidies - Operational	40 808	40 808	-	-	8 918	21,9%	12 754	31,3%	21 672	53,1%	9 969	97,1%	27,9%
Interest	-	3 036	271	-	702	-	(671)	(22,1%)	302	10,0%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	3 862	1 931	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	101 720	101 697	8 889	8,7%	13 258	13,0%	31 292	30,8%	53 439	52,5%	2 422	27,4%	1 191,7%
Employee related costs	35 877	38 934	6 117	17,1%	10 140	28,3%	9 576	24,6%	25 833	66,4%	15	44,0%	63 496,2%
Remuneration of councillors	4 258	4 796	1 023	24,0%	1 537	36,1%	1 665	34,7%	4 226	88,1%	-	56,6%	(100,0%)
Bulk purchases - electricity	13 139	9 309	-	-	-	-	7 272	78,1%	7 272	78,1%	-	-	(100,0%)
Inventory consumed	2 848	4 066	38	1,3%	661	23,2%	529	13,0%	1 228	30,2%	158	20,7%	233,8%
Debt impairment	599	599	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	15 836	15 836	-	-	-	-	-	-	-	-	-	-	-
Interest	4 150	7 150	3	,1%	114	2,7%	4 532	63,4%	4 648	65,0%	179	18,0%	2 426,1%
Contracted services	8 906	5 806	149	1,7%	136	1,5%	931	16,0%	1 216	20,9%	887	47,7%	5,0%
Transfers and subsidies	12	62	4	29,5%	11	88,5%	39	62,2%	53	84,9%	1	46,9%	4 177,8%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	16 095	15 138	1 556	9,7%	659	4,1%	6 749	44,6%	8 964	59,2%	1 182	26,8%	471,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 976	176	(1 142)		5 147		(8 091)		(4 087)		19 885		
Transfers and subsidies - capital (monetary allocations)	21 400	14 700	-	-	-	-	1 081	7,4%	1 081	7,4%	1 315	26,2%	(17,8%)
Transfers and subsidies - capital (n-kind)	100	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	25 476	14 876	(1 142)		5 147		(7 011)		(3 006)		21 200		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	25 476	14 876	(1 142)		5 147		(7 011)		(3 006)		21 200		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	25 476	14 876	(1 142)		5 147		(7 011)		(3 006)		21 200		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	25 476	14 876	(1 142)		5 147		(7 011)		(3 006)		21 200		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	21 401	14 700	493	2,3%	576	2,7%	1 444	9,8%	2 513	17,1%	1 144	18,6%	26,3%
National Government	21 401	14 700	493	2,3%	576	2,7%	1 444	9,8%	2 513	17,1%	1 144	18,6%	26,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 401	14 700	493	2,3%	576	2,7%	1 444	9,8%	2 513	17,1%	1 144	18,6%	26,3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	21 401	14 700	493	2,3%	576	2,7%	1 444	9,8%	2 513	17,1%	1 144	18,6%	26,3%
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	9 861	6 160	493	5,0%	576	5,8%	-	-	1 069	17,4%	213	7,9%	(100,0%)
Planning and Development	9 861	6 160	493	5,0%	576	5,8%	-	-	1 069	17,4%	213	7,9%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	11 540	8 540	-	-	-	-	1 444	16,9%	1 444	16,9%	930	27,9%	55,2%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	11 540	8 540	-	-	-	-	1 010	11,8%	1 010	11,8%	930	30,7%	8,5%
Waste Water Management	-	-	-	-	-	-	434	-	434	-	-	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	99 306	92 606	82 771	83,4%	125 262	126,1%	179 921	194,3%	387 955	418,9%	85 076	157,0%	111,5%
Property rates	10 035	10 035	4 867	48,5%	11 232	111,9%	10 450	104,1%	26 549	264,6%	4 871	177,1%	114,5%
Service charges	27 064	27 064	16 908	62,5%	25 629	94,7%	37 877	140,0%	80 415	297,1%	17 507	138,1%	116,4%
Other revenue	-	-	21 267	-	16 893	-	14 409	-	52 570	-	10 493	159,9%	37,3%
Transfers and Subsidies - Operational	40 807	40 807	21 729	53,2%	53 508	131,1%	71 999	176,4%	147 236	360,8%	6 536	84,0%	1 001,6%
Transfers and Subsidies - Capital	21 400	14 700	18 000	84,1%	18 000	84,1%	45 185	307,4%	81 185	552,3%	45 670	308,7%	(1,1%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(80 070)	(80 070)	(3 562)	4,4%	(2 521)	3,1%	(7 186)	9,0%	(13 269)	16,6%	(9 800)	54,9%	(26,7%)
Suppliers and employees	(75 920)	(75 920)	(3 562)	4,7%	(2 521)	3,3%	(7 186)	9,5%	(13 269)	17,5%	(9 800)	56,5%	(26,7%)
Finance charges	(4 150)	(4 150)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	19 235	12 535	79 209	411,8%	122 742	638,1%	172 735	1 378,0%	374 686	2 989,0%	75 276	661,7%	129,5%
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	(21 400)	(14 700)	(567)	2,7%	(662)	3,1%	(1 161)	7,9%	(2 390)	16,3%	(1 315)	21,3%	(11,7%)
Capital assets	(21 400)	(14 700)	(567)	2,7%	(662)	3,1%	(1 161)	7,9%	(2 390)	16,3%	(1 315)	21,3%	(11,7%)
Net Cash from/(used) Investing Activities	(21 400)	(14 700)	(567)	2,7%	(662)	3,1%	(1 161)	7,9%	(2 390)	16,3%	(1 315)	21,3%	(11,7%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 286)	(1 286)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 286)	(1 286)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 286)	(1 286)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(3 451)	(3 451)	78 642	(2 278,9%)	122 080	(3 537,6%)	171 574	(4 971,9%)	372 295	(10 788,4%)	73 961	(1 467,6%)	132,0%
Cash/cash equivalents at the year begin:	6 011	6 011	-	-	78 642	1 308,3%	200 722	3 339,3%	-	-	23 621	-	749,7%
Cash/cash equivalents at the year end:	2 560	2 560	78 642	3 072,0%	200 722	7 840,8%	372 295	14 543,1%	372 295	14 543,1%	97 582	(8 507,3%)	281,5%

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	529	1,4%	559	1,4%	455	1,2%	37 497	96,0%	39 040	31,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	561	4,5%	457	3,7%	375	3,0%	11 075	88,8%	12 468	10,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	550	3,0%	622	3,4%	561	3,0%	16 688	90,6%	18 421	14,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	436	1,5%	426	1,4%	412	1,4%	28 444	95,7%	29 719	24,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	245	1,4%	240	1,4%	235	1,3%	16 701	95,9%	17 420	14,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	,8%	6	,8%	6	,8%	682	97,5%	699	,6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(26)	(,5%)	2	-	2	-	5 628	100,4%	5 605	4,5%	-	-	-	-
Total By Income Source	2 300	1,9%	2 313	1,9%	2 047	1,7%	116 714	94,6%	123 374	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	201	2,2%	320	3,4%	243	2,6%	8 538	91,8%	9 302	7,5%	-	-	-	-
Commercial	59	3,1%	83	4,4%	52	2,8%	1 697	89,7%	1 881	1,5%	-	-	-	-
Households	2 037	1,8%	1 906	1,7%	1 749	1,6%	106 374	94,9%	112 066	90,8%	-	-	-	-
Other	3	2,4%	3	2,7%	4	2,8%	115	92,1%	125	,1%	-	-	-	-
Total By Customer Group	2 300	1,9%	2 313	1,9%	2 047	1,7%	116 714	94,6%	123 374	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	2 100	1,3%	2 624	1,6%	156 425	97,1%	161 149	78,2%
Bulk Water	-	-	-	-	-	-	6	100,0%	6	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	100	,5%	672	3,1%	771	3,6%	19 947	92,8%	21 491	10,4%
Auditor-General	-	-	-	-	-	-	20 053	100,0%	20 053	9,7%
Other	13	,4%	3	,1%	158	4,8%	3 110	94,7%	3 285	1,6%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	113	,1%	2 775	1,3%	3 554	1,7%	199 541	96,9%	205 983	100,0%

Contact Details

Municipal Manager	Mr Kgomodikae Protea Leserwane	053 203 0005
Chief Financial Officer	Mr Radile Shuping	053 203 0005

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: TSANTSABANE (NC085)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	247 576	248 670	10 805	4,4%	35 875	14,5%	44 107	17,7%	90 787	36,5%	1 922	31,9%	2 194,4%
Exchange Revenue													
Service charges - Electricity	69 873	61 619	(26 609)	(38,1%)	14 832	21,2%	12 523	20,3%	745	1,2%	834	22,8%	1 401,3%
Service charges - Water	17 796	17 796	492	2,8%	2 630	14,8%	1 647	9,3%	4 769	26,8%	700	28,5%	135,1%
Service charges - Waste Water Management	22 960	27 613	2 288	10,0%	6 850	29,8%	5 707	16,3%	13 644	49,4%	165	28,7%	2 626,6%
Service charges - Waste Management	13 207	16 007	1 370	10,4%	4 097	31,0%	2 698	16,9%	8 164	51,0%	1	24,1%	230 671,8%
Sale of Goods and Rendering of Services	801	662	194	24,2%	(20)	(2,5%)	110	16,7%	284	42,9%	70	26,9%	57,3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	767	767	44	5,8%	106	13,8%	28	3,7%	178	23,3%	97	46,6%	(71,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	587	587	49	8,3%	131	22,4%	119	20,4%	299	51,0%	5	31,9%	2 190,5%
Licence and permits	1 087	1 087	0	-	-	-	-	-	0	(100,0%)	0	-	(100,0%)
Operational Revenue	70	223	27	39,1%	38	54,8%	28	12,6%	94	42,0%	14	19,8%	102,4%
Non-Exchange Revenue													
Property rates	34 966	34 966	9 776	28,0%	6 989	20,0%	4 653	13,3%	21 419	61,3%	(0)	50,9%	(1 520 838,6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	232	1 041	130	56,2%	218	94,1%	230	22,1%	579	55,6%	35	14,0%	557,2%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	65 902	85 902	23 044	35,0%	-	-	17 564	20,4%	40 608	47,3%	-	42,1%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	19 330	400	-	-	3	-	-	-	3	,8%	-	8,9%	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	246 141	248 269	23 383	9,5%	56 862	23,1%	48 769	19,6%	129 014	52,0%	16 542	37,5%	194,8%
Employee related costs	89 927	91 194	20 733	23,1%	21 625	24,0%	22 396	24,6%	64 753	71,0%	6 627	41,6%	237,9%
Remuneration of councillors	5 240	5 240	1 343	25,6%	1 342	25,6%	1 697	32,4%	4 381	83,6%	486	35,9%	249,5%
Bulk purchases - electricity	49 430	49 430	-	-	7 906	16,0%	7 455	15,1%	15 361	31,1%	3 357	44,3%	122,1%
Inventory consumed	24 029	24 245	51	,2%	6 732	28,0%	2 629	10,8%	9 412	38,8%	1 025	51,3%	156,5%
Debt impairment	10 847	10 847	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	12 796	12 796	-	-	-	-	-	-	-	-	-	-	-
Interest	3 204	1 961	-	-	9 064	282,9%	6 580	335,4%	15 643	797,5%	2 132	20,1%	208,7%
Contracted services	25 633	21 064	409	1,6%	4 155	16,2%	3 147	14,9%	7 711	36,6%	1 451	50,1%	116,9%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	25 034	31 491	848	3,4%	6 040	24,1%	4 865	15,4%	11 752	37,3%	1 465	46,7%	232,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 435	400	(12 578)		(20 987)		(4 662)		(38 227)		(14 619)		
Transfers and subsidies - capital (monetary allocations)	26 336	26 336	-	-	-	-	8 075	30,7%	8 075	30,7%	1 728	11,2%	367,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	27 771	26 736	(12 578)		(20 987)		3 413		(30 152)		(12 892)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	27 771	26 736	(12 578)		(20 987)		3 413		(30 152)		(12 892)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	27 771	26 736	(12 578)		(20 987)		3 413		(30 152)		(12 892)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27 771	26 736	(12 578)		(20 987)		3 413		(30 152)		(12 892)		

Part 2: Capital Revenue and Expenditure

	2023/24								2022/23		Q3 of 2022/23 to Q3 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	40 406	43 300	-	-	4 867	12,0%	5 946	13,7%	10 813	25,0%	3 278	30,7%	81,4%
National Government	32 473	33 522	-	-	4 047	12,5%	2 497	7,4%	6 543	19,5%	3 278	39,0%	(23,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 473	33 522	-	-	4 047	12,5%	2 497	7,4%	6 543	19,5%	3 278	39,0%	(23,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 933	9 778	-	-	820	10,3%	3 449	35,3%	4 269	43,7%	-	2,9%	(100,0%)
Capital Expenditure Functional	40 406	43 300	-	-	4 867	12,0%	5 946	13,7%	10 813	25,0%	3 278	30,7%	81,4%
Municipal governance and administration	1 320	2 395	-	-	-	-	166	6,9%	166	6,9%	-	21,6%	(100,0%)
Executive and Council	600	240	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	720	2 155	-	-	-	-	166	7,7%	166	7,7%	-	21,6%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 138	2 138	-	-	108	5,0%	-	-	108	5,0%	-	-	-
Community and Social Services	2 098	2 098	-	-	108	5,1%	-	-	108	5,1%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	40	40	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 680	15 650	-	-	136	,9%	1 161	7,4%	1 296	8,3%	-	-	(100,0%)
Planning and Development	60	30	-	-	-	-	-	-	-	-	-	-	-
Road Transport	15 620	15 620	-	-	136	,9%	1 161	7,4%	1 296	8,3%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	21 268	23 117	-	-	4 623	21,7%	4 619	20,0%	9 242	40,0%	3 278	37,1%	40,9%
Energy sources	6 189	6 989	-	-	1 325	21,4%	1 159	16,6%	2 485	35,6%	3 278	38,6%	(64,6%)
Water Management	15 080	16 129	-	-	3 298	21,9%	3 460	21,5%	6 757	41,9%	-	31,0%	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	231 144	231 144	54 964	23,8%	25 291	10,9%	14 517	6,3%	94 772	41,0%	12 009	12,3%	20,9%
Property rates	27 274	27 274	6 276	23,0%	19 360	71,0%	22 345	81,9%	47 980	175,9%	4 262	37,2%	424,3%
Service charges	96 591	96 591	37 847	39,2%	136 057	140,9%	143 143	148,2%	317 047	328,2%	35 068	109,2%	308,2%
Other revenue	2 736	2 736	1 662	60,7%	15 981	584,1%	28 428	1 039,0%	46 071	1 683,8%	3 589	(2 890,0%)	692,0%
Transfers and Subsidies - Operational	65 234	65 234	(52 298)	(80,2%)	(150 106)	(230,1%)	(243 172)	(372,8%)	(445 577)	(683,0%)	(56 857)	(82,3%)	327,7%
Transfers and Subsidies - Capital	39 309	39 309	61 477	156,4%	4 000	10,2%	63 774	162,2%	129 251	328,8%	25 947	42,4%	145,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(185 647)	(185 647)	(38 784)	20,9%	(71 114)	38,3%	(69 913)	37,7%	(179 810)	96,9%	(11 268)	42,4%	520,4%
Suppliers and employees	(182 443)	(182 443)	(38 784)	21,3%	(71 114)	39,0%	(69 913)	38,3%	(179 810)	98,6%	(11 268)	43,5%	520,4%
Finance charges	(3 204)	(3 204)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	45 497	45 497	16 180	35,6%	(45 823)	(100,7%)	(55 396)	(121,8%)	(85 038)	(186,9%)	741	(157,9%)	(7 580,2%)
Cash Flow from Investing Activities													
Receipts	19 330	19 330	-	-	18	,1%	-	-	18	,1%	-	8,9%	-
Proceeds on disposal of PPE	19 330	19 330	-	-	18	,1%	-	-	18	,1%	-	8,9%	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(40 406)	(40 406)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(40 406)	(40 406)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(21 076)	(21 076)	-	-	18	(,1%)	-	-	18	(,1%)	-	(2,7%)	-
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	24 420	24 420	16 180	66,3%	(45 805)	(187,6%)	(55 396)	(226,8%)	(85 020)	(348,2%)	741	322,1%	(7 580,2%)
Cash/cash equivalents at the year begin:	12 574	12 574	-	-	16 180	128,7%	(29 624)	(235,6%)	-	-	(64 949)	-	(54,4%)
Cash/cash equivalents at the year end:	36 995	36 995	16 180	43,7%	(29 624)	(80,1%)	(85 020)	(229,8%)	(85 020)	(229,8%)	(64 209)	758,9%	32,4%

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	818	,8%	219	,2%	516	,5%	94 896	98,4%	96 448	21,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 089	13,9%	682	4,5%	98	,7%	12 141	80,9%	15 009	3,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 996	4,0%	1 843	1,9%	1 731	1,8%	91 229	92,3%	98 800	21,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 679	3,3%	2 171	1,5%	2 093	1,5%	134 815	93,8%	143 758	31,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 839	3,4%	1 283	1,5%	1 250	1,5%	79 017	93,6%	84 390	18,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	97	2,9%	42	1,3%	38	1,2%	3 124	94,6%	3 301	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7	,1%	233	2,3%	24	,2%	10 057	97,4%	10 321	2,3%	-	-	-	-
Total By Income Source	14 525	3,2%	6 473	1,4%	5 750	1,3%	425 279	94,1%	452 027	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 257	3,2%	610	1,6%	605	1,5%	36 632	93,7%	39 105	8,7%	-	-	-	-
Commercial	3 250	8,5%	987	2,6%	458	1,2%	33 643	87,8%	38 337	8,5%	-	-	-	-
Households	9 996	2,7%	4 861	1,3%	4 659	1,2%	353 998	94,8%	373 513	82,6%	-	-	-	-
Other	23	2,1%	15	1,4%	28	2,6%	1 006	93,8%	1 072	,2%	-	-	-	-
Total By Customer Group	14 525	3,2%	6 473	1,4%	5 750	1,3%	425 279	94,1%	452 027	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	-	-	1 592	,5%	6 267	2,1%	284 366	97,3%	292 225	66,4%
Bulk Water	-	-	-	-	-	-	8 265	100,0%	8 265	1,9%
PAYE deductions	1 940	45,3%	551	12,9%	83	1,9%	1 711	39,9%	4 285	1,0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	226	,2%	1 226	1,0%	3 742	3,1%	115 346	95,7%	120 540	27,4%
Auditor-General	-	-	23	,2%	261	2,7%	9 520	97,1%	9 804	2,2%
Other	1 706	34,6%	118	2,4%	128	2,6%	2 980	60,4%	4 932	1,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 872	,9%	3 511	,8%	10 480	2,4%	422 188	95,9%	440 050	100,0%

Contact Details

Municipal Manager	Mr Hg Mathobela	053 313 7300
Chief Financial Officer	Mr Leonard Rohald Coakley	053 313 7300

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UBUNTU (NC071)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	164 258	167 927	10 386	6,3%	14 780	9,0%	15 475	9,2%	40 641	24,2%	15 209	26,7%	1,7%
Exchange Revenue													
Service charges - Electricity	23 757	24 796	2 050	8,6%	3 261	13,7%	3 268	13,2%	8 579	34,6%	799	15,2%	308,9%
Service charges - Water	17 040	17 040	872	5,1%	2 064	12,1%	2 950	17,3%	5 885	34,5%	1 615	35,4%	82,6%
Service charges - Waste Water Management	4 447	4 447	664	14,9%	1 006	22,6%	1 022	23,0%	2 692	60,5%	666	55,6%	53,3%
Service charges - Waste Management	3 885	5 439	829	21,3%	1 243	32,0%	1 239	22,8%	3 311	60,9%	740	70,0%	67,4%
Sale of Goods and Rendering of Services	65	86	7	10,2%	12	18,9%	6	7,1%	25	29,0%	17	123,3%	(63,7%)
Agency services	575	843	33	5,8%	88	15,3%	46	5,5%	167	19,8%	20	43,9%	125,9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 861	8 675	1 699	17,2%	1 466	14,9%	1 513	17,4%	4 678	53,9%	3 181	75,1%	(52,4%)
Interest earned from Current and Non Current Assets	425	1 543	171	40,2%	487	114,6%	12	,8%	669	43,4%	-	2,7%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	408	416	15	3,7%	22	5,5%	25	5,9%	62	14,9%	22	108,8%	13,1%
Rental from Fixed Assets	553	553	4	,8%	(52)	(9,3%)	(56)	(10,2%)	(103)	(18,7%)	1	3,5%	(3 942,0%)
Licence and permits	460	460	33	7,3%	13	2,7%	42	9,2%	88	19,2%	3	10,4%	1 261,9%
Operational Revenue	2 118	2 118	26	1,2%	44	2,1%	84	4,0%	154	7,3%	23	9,6%	258,6%
Non-Exchange Revenue													
Property rates	26 259	27 107	2 847	10,8%	4 248	16,2%	4 387	16,2%	11 482	42,4%	6 181	60,0%	(29,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 470	19 470	4	-	0	-	0	-	4	-	65	(1,1%)	(99,8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	54 933	54 933	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	1 132	-	878	-	937	-	2 948	-	1 874	2 736,4%	(50,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	163 062	166 047	17 974	11,0%	22 772	14,0%	20 218	12,2%	60 963	36,7%	11 194	20,5%	80,6%
Employee related costs	48 726	48 726	6 217	12,8%	9 033	18,5%	9 032	18,5%	24 282	49,8%	5 783	40,4%	56,2%
Remuneration of councillors	4 466	4 466	736	16,5%	1 393	31,2%	1 219	27,3%	3 348	75,0%	722	53,2%	68,8%
Bulk purchases - electricity	25 770	21 670	5 887	22,8%	5 100	19,8%	3 054	14,1%	14 041	64,8%	294	7,9%	937,7%
Inventory consumed	3 654	3 211	481	13,2%	350	9,6%	647	20,1%	1 478	46,0%	793	43,5%	(18,5%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	25 961	25 961	-	-	-	-	-	-	-	-	-	-	-
Interest	611	5 452	1 033	169,1%	1 366	223,7%	278	5,1%	2 677	49,1%	-	4%	(100,0%)
Contracted services	16 561	17 832	1 004	6,1%	1 756	10,6%	2 262	12,7%	5 022	28,2%	2 033	26,3%	11,3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	20 000	20 000	-	-	-	-	-	-	-	-	-	-	-
Operational costs	17 314	18 729	2 616	15,1%	3 773	21,8%	3 726	19,9%	10 115	54,0%	1 569	16,6%	137,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 196	1 880	(7 589)		(7 992)		(4 743)		(20 323)		4 014		
Transfers and subsidies - capital (monetary allocations)	35 459	33 920	-	-	-	-	11 754	34,7%	11 754	34,7%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	36 655	35 800	(7 589)		(7 992)		7 011		(8 569)		4 014		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	36 655	35 800	(7 589)		(7 992)		7 011		(8 569)		4 014		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	36 655	35 800	(7 589)		(7 992)		7 011		(8 569)		4 014		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	36 655	35 800	(7 589)		(7 992)		7 011		(8 569)		4 014		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	37 819	36 280	1 631	4,3%	5 587	14,8%	4 418	12,2%	11 635	32,1%	5 039	22,0%	(12,3%)
National Government	35 459	33 920	1 414	4,0%	5 582	15,7%	4 418	13,0%	11 414	33,6%	5 039	21,2%	(12,3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departrm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 459	33 920	1 414	4,0%	5 582	15,7%	4 418	13,0%	11 414	33,6%	5 039	21,2%	(12,3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 360	2 360	216	9,2%	5	,2%	-	-	221	9,4%	-	29,1%	-
Capital Expenditure Functional	37 819	36 280	1 631	4,3%	5 587	14,8%	4 418	12,2%	11 635	32,1%	5 039	22,0%	(12,3%)
Municipal governance and administration	600	600	216	36,1%	5	,8%	-	-	221	36,9%	-	,3%	-
Executive and Council	300	300	216	72,1%	5	1,6%	-	-	221	73,7%	-	,7%	-
Finance and administration	300	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	35 680	1 414	3,8%	5 582	15,0%	4 418	12,4%	11 414	32,0%	5 039	22,4%	(12,3%)
Energy sources	4 530	4 530	-	-	951	21,0%	-	-	951	21,0%	2 641	43,0%	(100,0%)
Water Management	32 689	31 150	1 414	4,3%	4 631	14,2%	4 418	14,2%	10 463	33,6%	2 398	17,0%	84,2%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	199 228	163 365	57 976	29,1%	78 436	39,4%	61 553	37,7%	197 966	121,2%	21 880	28,4%	181,3%
Property rates	17 069	17 069	24 515	143,6%	12 428	72,8%	9 339	54,7%	46 282	271,2%	7 622	75,2%	22,5%
Service charges	34 853	34 853	32 073	92,0%	43 919	126,0%	48 918	140,4%	124 910	358,4%	12 933	73,5%	278,2%
Other revenue	21 048	21 048	1 388	6,6%	3 309	15,7%	3 296	15,7%	7 994	38,0%	1 325	11,7%	148,8%
Transfers and Subsidies - Operational	54 933	54 933	-	-	4 380	8,0%	-	-	4 380	8,0%	-	1,8%	-
Transfers and Subsidies - Capital	70 918	33 920	-	-	14 400	20,3%	-	-	14 400	42,5%	-	11,2%	-
Interest	408	1 543	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(117 919)	(117 919)	(8 680)	7,4%	(39 570)	33,6%	(8 514)	7,2%	(56 764)	48,1%	(13 438)	20,0%	(36,6%)
Suppliers and employees	(117 308)	(117 308)	(8 680)	7,4%	(39 570)	33,7%	(8 514)	7,3%	(56 764)	48,4%	(13 438)	20,4%	(36,6%)
Finance charges	(611)	(611)	-	-	-	-	-	-	-	-	-	1,2%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	81 310	45 446	49 296	60,6%	38 867	47,8%	53 039	116,7%	141 202	310,7%	8 442	53,2%	528,3%
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)	(33 920)	(1 627)	4,6%	(6 408)	18,1%	(5 080)	15,0%	(13 115)	38,7%	(5 795)	27,9%	(12,3%)
Capital assets	(35 459)	(33 920)	(1 627)	4,6%	(6 408)	18,1%	(5 080)	15,0%	(13 115)	38,7%	(5 795)	27,9%	(12,3%)
Net Cash from/(used) Investing Activities	(35 459)	(33 920)	(1 627)	4,6%	(6 408)	18,1%	(5 080)	15,0%	(13 115)	38,7%	(5 795)	27,9%	(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	45 851	11 526	47 669	104,0%	32 459	70,8%	47 959	416,1%	128 087	1 111,3%	2 647	215,1%	1 711,7%
Cash/cash equivalents at the year begin:	24 671	24 671	-	-	47 703	193,4%	80 244	325,3%	-	-	9 018	-	789,8%
Cash/cash equivalents at the year end:	70 522	36 197	47 689	67,6%	80 197	113,7%	128 202	354,2%	128 202	354,2%	11 665	97,2%	999,0%

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	1 076	1,6%	1 410	2,0%	1 166	1,7%	65 508	94,7%	69 159	32,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	798	5,4%	460	3,1%	319	2,1%	13 271	89,4%	14 848	7,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 282	2,0%	1 201	1,9%	1 162	1,8%	59 272	94,2%	62 917	29,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	420	1,4%	417	1,4%	410	1,4%	27 974	95,7%	29 221	13,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	477	1,5%	472	1,4%	459	1,4%	31 202	95,7%	32 610	15,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	53	2,1%	47	1,8%	44	1,7%	2 397	94,4%	2 540	1,2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(54)	(117,1%)	0	,7%	0	,8%	100	215,7%	47	-	-	-	-	-
Total By Income Source	4 051	1,9%	4 007	1,9%	3 559	1,7%	199 724	94,5%	211 342	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 135	2,5%	956	2,1%	861	1,9%	42 172	93,5%	45 124	21,4%	-	-	-	-
Commercial	891	7,5%	465	3,9%	403	3,4%	10 092	85,2%	11 850	5,6%	-	-	-	-
Households	1 788	1,3%	2 318	1,7%	2 060	1,5%	132 044	95,5%	138 210	65,4%	-	-	-	-
Other	236	1,5%	269	1,7%	235	1,5%	15 417	95,4%	16 158	7,6%	-	-	-	-
Total By Customer Group	4 051	1,9%	4 007	1,9%	3 559	1,7%	199 724	94,5%	211 342	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	1 249	1,3%	-	-	1 800	1,8%	95 002	96,9%	98 051	77,7%
Bulk Water	179	19,3%	357	38,4%	196	21,1%	198	21,3%	930	,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	249	31,9%	248	31,8%	251	32,1%	33	4,2%	780	,6%
Loan repayments	-	-	-	-	-	-	17	100,0%	17	-
Trade Creditors	2 693	24,6%	2 156	19,7%	1 668	15,2%	4 433	40,5%	10 951	8,7%
Auditor-General	-	-	1 237	10,4%	-	-	10 618	89,6%	11 855	9,4%
Other	2 281	63,8%	620	17,3%	365	10,2%	309	8,6%	3 575	2,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	6 651	5,3%	4 618	3,7%	4 281	3,4%	110 610	87,7%	126 160	100,0%

Contact Details

Municipal Manager	Mrs L. Itumeleng	053 621 0026
Chief Financial Officer		

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UMSOBOMVU (NC072)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	223 184	235 313	69 290	31,0%	57 653	25,8%	31 520	13,4%	158 463	67,3%	22 193	73,0%	42,0%
Exchange Revenue													
Service charges - Electricity	41 545	45 018	10 201	24,6%	12 109	29,1%	7 364	16,4%	29 673	65,9%	(16 900)	68,6%	(143,6%)
Service charges - Water	20 724	20 724	4 567	22,0%	4 554	22,0%	5 131	24,8%	14 252	68,8%	4 313	63,6%	19,0%
Service charges - Waste Water Management	12 212	12 603	3 530	28,9%	3 430	28,4%	3 430	27,2%	10 432	82,8%	3 006	79,7%	14,1%
Service charges - Waste Management	8 065	7 973	2 281	28,3%	2 227	27,6%	2 191	27,5%	6 700	84,0%	2 013	80,9%	8,8%
Sale of Goods and Rendering of Services	270	319	50	18,6%	61	22,5%	82	25,6%	193	60,4%	129	83,7%	(36,6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	16 986	21 519	5 945	35,0%	6 186	36,4%	6 389	29,7%	18 520	86,1%	5 843	72,7%	9,3%
Interest earned from Current and Non Current Assets	146	342	140	95,9%	129	88,5%	22	6,3%	291	85,2%	23	41,8%	(5,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	28	5	-	-	3	9,5%	-	-	3	53,1%	-	26,5%	-
Rental from Fixed Assets	83	158	56	66,7%	41	48,8%	53	33,7%	149	94,7%	27	75,0%	100,3%
Licence and permits	30	36	14	48,6%	4	13,1%	4	10,8%	22	61,3%	-	-	(100,0%)
Operational Revenue	1 095	2 281	161	14,7%	963	87,9%	819	35,9%	1 943	85,2%	201	42,0%	306,6%
Non-Exchange Revenue													
Property rates	18 702	19 103	8 287	44,3%	3 151	16,8%	3 106	16,3%	14 544	76,1%	3 872	82,3%	(19,8%)
Surcharges and Taxes	1	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	25 653	25 653	709	2,8%	614	2,4%	761	3,0%	2 084	8,1%	662	10,1%	15,0%
Licences or permits	353	820	414	117,2%	125	35,5%	188	22,9%	727	88,7%	228	104,7%	(17,8%)
Transfer and subsidies - Operational	74 744	74 701	31 977	42,8%	22 964	30,7%	957	1,3%	55 897	74,8%	18 776	97,2%	(94,9%)
Interest	2 547	4 059	959	37,7%	1 049	41,2%	1 025	25,3%	3 034	74,7%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	222 725	225 388	34 148	15,3%	31 098	14,0%	38 502	17,1%	103 747	46,0%	29 647	44,2%	29,9%
Employee related costs	72 523	72 692	13 971	19,3%	14 051	19,4%	14 324	19,7%	42 346	58,3%	13 455	60,2%	6,5%
Remuneration of councillors	5 746	5 774	1 543	26,9%	1 378	24,0%	1 456	25,2%	4 377	75,8%	1 323	74,3%	10,0%
Bulk purchases - electricity	49 961	49 961	11 828	23,7%	6 131	12,3%	13 197	26,4%	31 156	62,4%	7 675	59,5%	71,9%
Inventory consumed	3 513	5 363	966	27,5%	1 075	30,6%	1 372	25,6%	3 412	63,6%	915	58,6%	49,9%
Debt impairment	19 282	19 282	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	26 933	26 933	86	,3%	13	-	-	-	99	,4%	919	5,2%	(100,0%)
Interest	1 350	1 350	-	-	4	,3%	-	-	4	,3%	-	-	-
Contracted services	16 134	15 889	1 294	8,0%	3 970	24,6%	2 957	18,6%	8 222	51,7%	2 108	57,0%	40,3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 142	2 342	223	10,4%	198	9,2%	145	6,2%	567	24,2%	330	2,4%	(55,9%)
Operational costs	24 217	24 878	4 237	17,5%	4 277	17,7%	5 051	20,3%	13 564	54,5%	2 922	40,5%	72,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	923	923	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	459	9 925	35 142		26 555		(6 982)		54 716		(7 454)		
Transfers and subsidies - capital (monetary allocations)	27 609	19 093	11 003	39,9%	7 000	25,4%	1 687	8,8%	19 690	103,1%	-	102,4%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 068	29 017	46 145		33 555		(5 295)		74 406		(7 454)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	28 068	29 017	46 145		33 555		(5 295)		74 406		(7 454)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 068	29 017	46 145		33 555		(5 295)		74 406		(7 454)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 068	29 017	46 145		33 555		(5 295)		74 406		(7 454)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	30 579	22 283	1 105	3,6%	7 321	23,9%	3 422	15,4%	11 848	53,2%	4 228	51,4%	(19,1%)
National Government	27 609	19 093	1 056	3,8%	7 087	25,7%	3 124	16,4%	11 267	59,0%	3 904	56,0%	(20,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 609	19 093	1 056	3,8%	7 087	25,7%	3 124	16,4%	11 267	59,0%	3 904	56,0%	(20,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 970	3 190	49	1,7%	235	7,9%	298	9,3%	582	18,2%	324	17,8%	(8,1%)
Capital Expenditure Functional	30 579	22 283	1 105	3,6%	7 321	23,9%	3 422	15,4%	11 848	53,2%	4 228	51,4%	(19,1%)
Municipal governance and administration	470	320	-	-	25	5,3%	(3)	(1,0%)	22	6,8%	-	-	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	470	320	-	-	25	5,3%	(3)	(1,0%)	22	6,8%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 502	6 932	-	-	2 140	38,9%	1 292	18,6%	3 432	49,5%	-	-	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	5 502	6 932	-	-	2 140	38,9%	1 292	18,6%	3 432	49,5%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 902	5 916	49	,6%	2 833	35,9%	2 133	36,1%	5 016	84,8%	2 265	56,5%	(5,8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	7 902	5 916	49	,6%	2 833	35,9%	2 133	36,1%	5 016	84,8%	2 265	56,5%	(5,8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	16 705	9 115	1 056	6,3%	2 323	13,9%	-	-	3 379	37,1%	1 963	55,6%	(100,0%)
Energy sources	1 300	1 410	-	-	-	-	-	-	-	-	-	-	-
Water Management	3 081	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	12 324	7 705	1 056	8,6%	2 323	18,9%	-	-	3 379	43,9%	1 963	57,5%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	209 220	206 418	65 122	31,1%	53 474	25,6%	32 443	15,7%	151 039	73,2%	46 397	84,1%	(30,1%)
Property rates	15 577	16 131	11	,1%	10	,1%	4 463	27,7%	4 484	27,8%	2 377	48,1%	87,8%
Service charges	63 631	66 931	12 341	19,4%	12 445	19,6%	13 210	19,7%	37 997	56,8%	10 506	43,5%	25,7%
Other revenue	27 514	29 220	9 727	35,4%	10 942	39,8%	12 126	41,5%	32 795	112,2%	14 738	191,0%	(17,7%)
Transfers and Subsidies - Operational	74 744	74 701	31 977	42,8%	22 964	30,7%	957	1,3%	55 897	74,8%	18 776	97,2%	(94,9%)
Transfers and Subsidies - Capital	27 609	19 093	11 003	39,9%	7 000	25,4%	1 687	8,8%	19 690	103,1%	-	73,9%	(100,0%)
Interest	146	342	63	43,4%	113	77,1%	-	-	176	51,5%	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(169 005)	(169 729)	(26 685)	15,8%	(24 184)	14,3%	(6 988)	4,1%	(57 856)	34,1%	(14 705)	41,4%	(52,5%)
Suppliers and employees	(167 655)	(168 379)	(26 685)	15,9%	(24 184)	14,4%	(6 988)	4,1%	(57 856)	34,4%	(14 705)	41,4%	(52,5%)
Finance charges	(1 350)	(1 350)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	40 215	36 689	38 437	95,6%	29 290	72,8%	25 455	69,4%	93 183	254,0%	31 692	269,2%	(19,7%)
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	(30 579)	(22 283)	(1 214)	4,0%	(8 168)	26,7%	(3 684)	16,5%	(13 067)	58,6%	(6 791)	51,2%	(45,7%)
Capital assets	(30 579)	(22 283)	(1 214)	4,0%	(8 168)	26,7%	(3 684)	16,5%	(13 067)	58,6%	(6 791)	51,2%	(45,7%)
Net Cash from/(used) Investing Activities	(30 579)	(22 283)	(1 214)	4,0%	(8 168)	26,7%	(3 684)	16,5%	(13 067)	58,6%	(6 791)	51,2%	(45,7%)
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	9 636	14 407	37 223	386,3%	21 122	219,2%	21 771	151,1%	80 116	556,1%	24 901	1 032,0%	(12,6%)
Cash/cash equivalents at the year begin:	17 063	(1 328)	(1 328)	(7,8%)	35 895	210,4%	57 017	(4 292,3%)	(1 328)	100,0%	65 352	79,7%	(12,8%)
Cash/cash equivalents at the year end:	26 699	13 078	35 895	134,4%	57 017	213,6%	78 788	602,4%	78 788	602,4%	90 253	859,1%	(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	(1 082)	(,9%)	1 828	1,6%	1 744	1,5%	113 881	97,9%	116 372	29,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 646	10,4%	1 599	6,3%	982	3,9%	20 203	79,4%	25 430	6,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	817	1,8%	742	1,7%	686	1,5%	42 314	95,0%	44 559	11,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 256	1,9%	1 171	1,8%	1 115	1,7%	62 396	94,6%	65 937	16,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	639	1,0%	788	1,2%	757	1,2%	63 553	96,7%	65 737	16,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(10)	(,3%)	0	-	4	,1%	3 260	100,2%	3 254	,8%	-	-	-	-
Interest on Arrear Debtor Accounts	2 471	3,4%	2 470	3,4%	2 462	3,3%	66 108	89,9%	73 511	18,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 214)	305,4%	7	(1,8%)	-	-	809	(203,6%)	(398)	(,1%)	-	-	-	-
Total By Income Source	5 522	1,4%	8 606	2,2%	7 751	2,0%	372 523	94,5%	394 402	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	612	5,7%	831	7,7%	587	5,5%	8 738	81,1%	10 768	2,7%	-	-	-	-
Commercial	1 552	21,5%	507	7,0%	384	5,3%	4 770	66,1%	7 213	1,8%	-	-	-	-
Households	2 620	,7%	6 413	1,8%	6 102	1,7%	341 421	95,8%	356 556	90,4%	-	-	-	-
Other	738	3,7%	855	4,3%	678	3,4%	17 595	88,6%	19 865	5,0%	-	-	-	-
Total By Customer Group	5 522	1,4%	8 606	2,2%	7 751	2,0%	372 523	94,5%	394 402	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	91,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	362	45,7%	150	18,9%	209	26,4%	71	9,0%	791	8,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	362	4,1%	150	1,7%	209	2,3%	8 165	91,9%	8 885	100,0%

Contact Details

Municipal Manager	Mr Themisle W Msengana	051 753 0777
Chief Financial Officer	Mr Takalani Daniel Tshikundu	051 753 2050

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	91 824	90 989	419	,5%	2 736	3,0%	28 442	31,3%	31 597	34,7%	23 262	93,8%	22,3%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	950	950	205	21,6%	395	41,6%	532	56,0%	1 133	119,2%	112	71,2%	375,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	10	10	-	-	1	7,8%	-	-	1	7,8%	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	815	280	(172)	(21,1%)	84	10,3%	112	39,9%	24	8,4%	96	54,9%	15,9%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	89 668	89 068	386	,4%	2 256	2,5%	27 798	31,2%	30 440	34,2%	23 053	94,8%	20,6%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	381	681	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	89 872	90 888	6 976	7,8%	22 973	25,6%	21 710	23,9%	51 659	56,8%	13 728	57,4%	58,1%
Employee related costs	64 509	63 421	4 673	7,2%	17 209	26,7%	14 757	23,3%	36 639	57,8%	9 448	60,0%	56,2%
Remuneration of councillors	5 305	5 305	425	8,0%	1 553	29,3%	1 140	21,5%	3 118	58,8%	858	60,0%	32,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	777	757	65	8,4%	226	29,1%	2	,2%	292	38,6%	119	54,4%	(98,7%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	577	577	-	-	-	-	870	150,7%	870	150,7%	-	29,2%	(100,0%)
Interest	400	400	-	-	-	-	-	-	-	-	-	-	-
Contracted services	6 137	7 038	794	12,9%	1 562	25,4%	2 487	35,3%	4 843	68,8%	1 374	71,6%	81,0%
Transfers and subsidies	465	468	65	14,1%	57	12,2%	27	5,8%	149	31,9%	173	85,8%	(84,4%)
Irrecoverable debts written off	20	20	-	-	-	-	-	-	-	-	-	-	-
Operational costs	11 637	12 858	953	8,2%	2 366	20,3%	2 428	18,9%	5 747	44,7%	1 756	42,2%	38,3%
Losses on disposal of Assets	45	45	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 952	101	(6 557)		(20 237)		6 732		(20 062)		9 534		
Transfers and subsidies - capital (monetary allocations)	1 300	1 300	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 252	1 401	(6 557)		(20 237)		6 732		(20 062)		9 534		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	3 252	1 401	(6 557)		(20 237)		6 732		(20 062)		9 534		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 252	1 401	(6 557)		(20 237)		6 732		(20 062)		9 534		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 252	1 401	(6 557)		(20 237)		6 732		(20 062)		9 534		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	2 740	2 631	727	26,5%	342	12,5%	(41)	(1,5%)	1 029	39,1%	5	10,2%	(991,6%)
National Government	1 300	1 306	-	-	236	18,1%	102	7,8%	337	25,8%	-	4,1%	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	1 300	1 306	-	-	236	18,1%	102	7,8%	337	25,8%	-	4,1%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 440	1 325	727	50,5%	107	7,4%	(142)	(10,7%)	692	52,2%	5	72,6%	(3 227,8%)
Capital Expenditure Functional	2 740	2 631	727	26,5%	342	12,5%	(41)	(1,5%)	1 029	39,1%	5	10,0%	(991,6%)
Municipal governance and administration	2 040	1 931	727	35,6%	342	16,8%	(41)	(2,1%)	1 029	53,3%	5	16,8%	(991,6%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	94,6%	-
Finance and administration	2 040	1 931	727	35,6%	342	16,8%	(41)	(2,1%)	1 029	53,3%	5	16,6%	(991,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	700	700	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	700	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	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	89 193	92 118	-	-	1 219	1,4%	27 112	29,4%	28 331	30,8%	22 034	66,8%	23,0%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	175	2 120	-	-	-	-	49	2,3%	49	2,3%	20	111,4%	141,1%
Transfers and Subsidies - Operational	86 768	88 468	-	-	1 219	1,4%	27 063	30,6%	28 282	32,0%	22 014	68,4%	22,9%
Transfers and Subsidies - Capital	1 300	1 300	-	-	-	-	-	-	-	-	-	6,1%	-
Interest	950	230	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(87 133)	(88 379)	(1 969)	2,3%	(4 335)	5,0%	(3 171)	3,6%	(9 476)	10,7%	(2 205)	9,5%	43,8%
Suppliers and employees	(86 733)	(87 514)	(1 969)	2,3%	(4 335)	5,0%	(3 171)	3,6%	(9 476)	10,8%	(2 205)	9,5%	43,8%
Finance charges	(400)	(400)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(465)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	2 060	3 738	(1 969)	(95,6%)	(3 116)	(151,3%)	23 941	640,4%	18 855	504,4%	19 829	619,2%	20,7%
Cash Flow from Investing Activities													
Receipts	(500)	(720)	(195)	38,9%	(356)	71,3%	465	(64,5%)	(86)	12,0%	-	106,9%	(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	(500)	(720)	(195)	38,9%	(356)	71,3%	465	(64,5%)	(86)	12,0%	-	106,9%	(100,0%)
Payments	(2 710)	(2 627)	(836)	30,8%	(394)	14,5%	(16)	,6%	(1 246)	47,4%	(5)	11,6%	213,4%
Capital assets	(2 710)	(2 627)	(836)	30,8%	(394)	14,5%	(16)	,6%	(1 246)	47,4%	(5)	11,6%	213,4%
Net Cash from/(used) Investing Activities	(3 210)	(3 347)	(1 030)	32,1%	(750)	23,4%	448	(13,4%)	(1 332)	39,8%	(5)	23,9%	(8 679,3%)
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	(1 150)	392	(3 000)	260,9%	(3 867)	336,2%	24 389	6 224,4%	17 523	4 472,0%	19 824	805,8%	23,0%
Cash/cash equivalents at the year begin:	2 126	2 126	-	-	(1 294)	(60,9%)	(5 161)	(242,7%)	-	-	29 726	-	(117,4%)
Cash/cash equivalents at the year end:	976	2 518	(1 294)	(132,5%)	(5 161)	(528,5%)	19 229	763,6%	19 229	763,6%	49 550	520,7%	(61,2%)

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	(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	(803)	(156,4%)	11	2,1%	1	,2%	1 305	254,2%	514	100,3%	-	-	-	-
Total By Income Source	(809)	(158,0%)	11	2,1%	1	,2%	1 310	255,8%	512	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(594)	11 555,0%	-	-	-	-	589	(11 455,0%)	(5)	(1,0%)	-	-	-	-
Commercial	(7)	(7,4%)	-	-	-	-	104	107,4%	97	18,9%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(208)	(49,4%)	11	2,5%	1	,2%	617	146,7%	421	82,1%	-	-	-	-
Total By Customer Group	(809)	(158,0%)	11	2,1%	1	,2%	1 310	255,8%	512	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	39	55,6%	-	-	31	44,4%	71	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	39	55,6%	-	-	31	44,4%	71	100,0%

Contact Details

Municipal Manager	Mr Alfred Kevin Tietjes	054 337 2855
Chief Financial Officer	Mrs Eloize Isaacs	054 337 2816

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	419 211	436 638	111 447	26,6%	90 340	21,6%	87 084	19,9%	288 871	66,2%	72 868	66,5%	19,5%
Exchange Revenue													
Service charges - Electricity	99 386	108 534	26 678	26,8%	18 531	18,6%	25 853	23,8%	71 062	65,5%	21 824	82,9%	18,5%
Service charges - Water	15 525	13 718	2 657	17,1%	2 446	15,8%	6 746	49,2%	11 849	86,4%	5 146	95,4%	31,1%
Service charges - Waste Water Management	23 478	23 340	6 804	29,0%	4 471	19,0%	4 395	18,8%	15 671	67,1%	4 812	76,6%	(8,7%)
Service charges - Waste Management	13 533	15 045	3 733	27,6%	2 482	18,3%	2 387	15,9%	8 603	57,2%	2 737	73,7%	(12,8%)
Sale of Goods and Rendering of Services	795	795	124	15,6%	197	24,7%	222	27,9%	542	68,2%	174	78,9%	27,7%
Agency services	1 320	1 606	352	26,7%	214	16,2%	1 231	76,7%	1 798	112,0%	230	63,1%	434,9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 639	11 209	2 318	21,8%	2 278	21,4%	2 259	20,2%	6 855	61,2%	2 097	60,2%	7,8%
Interest earned from Current and Non Current Assets	750	2 115	757	100,9%	535	71,3%	615	29,1%	1 907	90,2%	455	68,7%	35,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 838	1 838	438	23,8%	428	23,3%	346	18,8%	1 211	65,9%	313	55,6%	10,4%
Licence and permits	298	298	60	20,0%	46	15,3%	57	19,2%	163	54,5%	62	88,7%	(7,4%)
Operational Revenue	1 182	1 279	679	57,5%	960	81,2%	359	28,0%	1 997	156,1%	(1 638)	(109,0%)	(121,9%)
Non-Exchange Revenue													
Property rates	50 821	48 421	17 629	34,7%	9 845	19,4%	9 968	20,6%	37 441	77,3%	9 507	75,8%	4,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	66 536	70 464	3 160	4,7%	4 632	7,0%	5 037	7,1%	12 829	18,2%	1 599	9,9%	214,9%
Licences or permits	192	192	44	23,0%	31	16,0%	53	27,5%	127	66,5%	49	79,0%	7,2%
Transfer and subsidies - Operational	96 971	101 752	38 231	39,4%	31 672	32,7%	23 612	23,2%	93 515	91,9%	24 745	91,3%	(4,6%)
Interest	3 284	3 107	800	24,3%	758	23,1%	763	24,5%	2 320	74,7%	756	71,2%	,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	32 663	32 926	6 983	21,4%	10 705	32,8%	3 182	9,7%	20 870	63,4%	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	111	-	-	-	111	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	412 211	434 042	92 551	22,5%	87 446	21,2%	90 188	20,8%	270 185	62,2%	70 394	52,5%	28,1%
Employee related costs	133 488	126 707	28 734	21,5%	34 348	25,7%	29 276	23,1%	92 357	72,9%	27 890	74,4%	5,0%
Remuneration of councillors	6 806	6 806	1 584	23,3%	1 586	23,3%	1 551	22,8%	4 720	69,4%	1 551	74,7%	-
Bulk purchases - electricity	97 370	93 450	21 390	22,0%	19 285	19,8%	19 736	21,1%	60 411	64,6%	16 613	63,0%	18,8%
Inventory consumed	21 564	23 764	2 328	10,8%	4 737	22,0%	4 842	20,4%	11 907	50,1%	3 937	42,7%	23,0%
Debt impairment	74 412	64 527	15 131	20,3%	345	,5%	6 345	9,8%	21 821	33,8%	-	-	(100,0%)
Depreciation and amortisation	26 248	26 805	6 562	25,0%	6 562	25,0%	6 980	26,0%	20 104	75,0%	-	-	(100,0%)
Interest	2 091	2 252	(42)	(2,0%)	1 326	63,4%	597	26,5%	1 881	83,5%	1 910	77,0%	(68,8%)
Contracted services	14 966	30 268	3 332	22,3%	6 400	42,8%	5 972	19,7%	15 703	51,9%	3 783	85,6%	57,9%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	229	50,9%	(100,0%)
Irrecoverable debts written off	-	20 832	850	,4%	1	-	-	-	851	4,1%	3	,4%	(100,0%)
Operational costs	35 267	38 630	12 683	36,0%	12 746	36,1%	14 889	38,5%	40 319	104,4%	14 479	110,6%	2,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	111	-	-	-	111	-	-	-	-
Surplus/(Deficit)	7 000	2 595	18 895		2 895		(3 104)		18 686		2 474		
Transfers and subsidies - capital (monetary allocations)	15 057	16 194	1 693	11,2%	5 340	35,5%	67	,4%	7 100	43,8%	14 311	42,1%	(99,5%)
Transfers and subsidies - capital (n-kind)	-	366	-	-	-	-	368	100,5%	368	100,5%	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	22 056	19 155	20 588		8 235		(2 668)		26 154		16 785		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	22 056	19 155	20 588		8 235		(2 668)		26 154		16 785		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22 056	19 155	20 588		8 235		(2 668)		26 154		16 785		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	22 056	19 155	20 588		8 235		(2 668)		26 154		16 785		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	13 977	15 912	2 233	16,0%	4 782	34,2%	(168)	(1,1%)	6 847	43,0%	12 959	41,9%	(101,3%)
National Government	13 093	12 222	459	3,5%	4 666	35,6%	1 063	8,7%	6 178	50,5%	12 737	43,8%	(91,7%)
Provincial Government	-	1 847	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Aget	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	13 093	14 069	459	3,5%	4 666	35,6%	1 063	7,6%	6 178	43,9%	12 737	43,8%	(91,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	884	1 844	1 773	200,5%	126	14,3%	(1 231)	(66,8%)	669	36,3%	222	8,4%	(654,1%)
Capital Expenditure Functional	13 977	17 571	2 233	16,0%	4 782	34,2%	152	,9%	7 167	40,8%	12 959	40,9%	(98,8%)
Municipal governance and administration	-	2 613	2 847	-	170	-	(2 537)	(97,1%)	480	18,4%	14 084	1 287,2%	(118,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	2 613	2 847	-	170	-	(2 537)	(97,1%)	480	18,4%	14 084	1 287,2%	(118,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 653	2 499	(612)	(16,7%)	(18)	(,5%)	2 343	93,7%	1 713	68,5%	(46)	(1,1%)	(5 235,7%)
Community and Social Services	-	77	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 653	2 422	(612)	(16,7%)	(18)	(,5%)	2 343	96,7%	1 713	70,7%	(46)	(1,1%)	(5 235,7%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 096	6 149	(3)	(,1%)	44	1,4%	100	1,6%	142	2,3%	(65)	(2,3%)	(252,9%)
Planning and Development	-	164	-	-	-	-	51	31,0%	51	31,0%	-	-	(100,0%)
Road Transport	3 096	5 985	(3)	(,1%)	44	1,4%	49	,8%	91	1,5%	(65)	(2,3%)	(175,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	7 228	6 310	-	-	4 586	63,4%	246	3,9%	4 832	76,6%	(1 015)	2,2%	(124,3%)
Energy sources	-	-	-	-	-	-	-	-	-	-	(484)	(3,9%)	(100,0%)
Water Management	-	1 074	-	-	-	-	30	2,8%	30	2,8%	(531)	5,8%	(105,7%)
Waste Water Management	3 054	651	-	-	-	-	216	33,2%	216	33,2%	-	-	(100,0%)
Waste Management	4 174	4 586	-	-	4 586	109,9%	-	-	4 586	100,0%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	357 169	367 348	101 301	28,4%	211 209	59,1%	859	,2%	313 369	85,3%	97 842	84,8%	(99,1%)
Property rates	47 613	43 799	11 689	24,5%	20 283	42,6%	(4)	-	31 967	73,0%	6 757	63,3%	(100,1%)
Service charges	176 258	179 921	37 147	21,1%	117 469	66,6%	(38 362)	(21,3%)	116 253	64,6%	29 374	77,1%	(230,6%)
Other revenue	20 520	24 515	4 914	23,9%	25 539	124,5%	(7 784)	(31,8%)	22 669	92,5%	2 645	79,9%	(394,3%)
Transfers and Subsidies - Operational	96 971	100 893	40 916	42,2%	43 300	44,7%	36 977	36,7%	121 194	120,1%	25 065	96,2%	47,4%
Transfers and Subsidies - Capital	15 057	16 105	6 636	44,1%	4 618	30,7%	10 032	62,3%	21 286	132,2%	33 982	104,0%	(70,5%)
Interest	750	2 115	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(324 108)	(337 801)	(152 521)	47,1%	(115 561)	35,7%	58 351	(17,3%)	(209 731)	62,1%	(72 109)	62,2%	(180,9%)
Suppliers and employees	(322 018)	(335 549)	(152 441)	47,3%	(115 305)	35,8%	58 519	(17,4%)	(209 228)	62,4%	(69 937)	62,5%	(183,7%)
Finance charges	(2 091)	(2 252)	(80)	3,8%	(255)	12,2%	(169)	7,5%	(504)	22,4%	(1 989)	54,6%	(91,5%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	(183)	35,6%	(100,0%)
Net Cash from/(used) Operating Activities	33 060	29 547	(51 220)	(154,9%)	95 648	289,3%	59 210	200,4%	103 638	350,8%	25 733	186,0%	130,1%
Cash Flow from Investing Activities													
Receipts	-	-	(45)	-	(32)	-	1 454	-	1 377	-	(1 983)	-	(173,3%)
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	-	-	(45)	-	(32)	-	1 454	-	1 377	-	(1 983)	-	(173,3%)
Payments	(13 977)	(16 230)	-	-	(5 289)	37,8%	(56 947)	350,9%	(62 236)	383,5%	-	3,4%	(100,0%)
Capital assets	(13 977)	(16 230)	-	-	(5 289)	37,8%	(56 947)	350,9%	(62 236)	383,5%	-	3,4%	(100,0%)
Net Cash from/(used) Investing Activities	(13 977)	(16 230)	(45)	,3%	(5 321)	38,1%	(55 493)	341,9%	(60 859)	375,0%	(1 983)	1,7%	2 698,3%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(877)	(1 119)	-	-	(358)	40,8%	-	-	(358)	31,9%	-	48,6%	-
Repayment of borrowing	(877)	(1 119)	-	-	(358)	40,8%	-	-	(358)	31,9%	-	48,6%	-
Net Cash from/(used) Financing Activities	(877)	(1 119)	-	-	(358)	40,8%	-	-	(358)	31,9%	-	48,6%	-
Net Increase/(Decrease) in cash held	18 206	12 197	(51 265)	(281,6%)	89 970	494,2%	3 717	30,5%	42 421	347,8%	23 750	1 189,1%	(84,4%)
Cash/cash equivalents at the year begin:	(1 399)	14 821	-	-	(51 265)	3 663,7%	38 704	261,2%	-	-	88 118	-	(56,1%)
Cash/cash equivalents at the year end:	16 807	27 017	(51 265)	(305,0%)	38 704	230,3%	57 693	213,5%	57 693	213,5%	111 868	444,7%	(48,4%)

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	7 571	19,1%	1 511	3,8%	1 021	2,6%	29 627	74,6%	39 730	17,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 695	45,6%	614	4,9%	590	4,7%	5 590	44,8%	12 489	5,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 699	9,3%	968	1,9%	900	1,8%	43 874	87,0%	50 441	22,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 854	5,7%	960	1,9%	927	1,8%	45 481	90,6%	50 222	22,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 661	5,4%	598	1,9%	584	1,9%	28 131	90,8%	30 974	13,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	6,4%	1	1,5%	1	1,3%	54	90,8%	59	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	21	1,9%	1 076	98,1%	1 097	,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	308	,8%	117	,3%	130	,3%	39 993	98,6%	40 549	18,0%	-	-	-	-
Total By Income Source	22 793	10,1%	4 770	2,1%	4 173	1,9%	193 825	85,9%	225 561	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 349	10,2%	402	1,7%	339	1,5%	19 924	86,6%	23 014	10,2%	-	-	-	-
Commercial	3 699	16,1%	519	2,1%	464	1,9%	19 361	79,9%	24 243	10,7%	-	-	-	-
Households	16 375	9,3%	3 786	2,2%	3 300	1,9%	152 583	86,7%	176 044	78,0%	-	-	-	-
Other	171	7,5%	64	2,8%	70	3,1%	1 956	86,6%	2 260	1,0%	-	-	-	-
Total By Customer Group	22 793	10,1%	4 770	2,1%	4 173	1,9%	193 825	85,9%	225 561	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	219	,3%	84	,1%	7	-	65 670	99,5%	65 979	58,4%
Bulk Water	-	-	-	-	-	-	10 306	100,0%	10 306	9,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	122	,7%	452	2,4%	183	1,0%	18 050	96,0%	18 808	16,6%
Auditor-General	123	,7%	117	,7%	346	1,9%	17 300	96,7%	17 887	15,8%
Other	-	-	-	-	-	-	18	100,0%	18	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	464	,4%	654	,6%	536	,5%	111 343	98,5%	112 997	100,0%

Contact Details

Municipal Manager	Mr Derick Welgemoed - Acting	023 414 8195
Chief Financial Officer	Mr Mr Randle Eland (Acting)	023 414 8130

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BERGRIVIER (WC013)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	527 674	516 560	140 542	26,6%	133 358	25,3%	125 096	24,2%	398 996	77,2%	107 625	72,9%	16,2%
Exchange Revenue													
Service charges - Electricity	168 206	149 555	41 325	24,6%	33 428	19,9%	37 924	25,4%	112 677	75,3%	30 191	67,1%	25,6%
Service charges - Water	40 832	39 997	8 998	22,0%	10 239	25,1%	15 045	37,6%	34 282	85,7%	11 783	78,2%	27,7%
Service charges - Waste Water Management	19 207	17 374	4 243	22,1%	4 246	22,1%	4 317	24,8%	12 806	73,7%	4 482	74,5%	(3,7%)
Service charges - Waste Management	39 604	36 462	9 802	24,8%	10 051	25,4%	9 754	26,8%	29 608	81,2%	8 355	76,1%	16,7%
Sale of Goods and Rendering of Services	8 951	9 054	2 509	28,0%	2 784	31,1%	2 548	28,1%	7 840	86,6%	2 237	86,9%	13,9%
Agency services	4 925	4 933	607	12,3%	1 804	36,6%	910	18,4%	3 321	67,3%	1 353	78,1%	(32,8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	5 739	1 374	-	1 495	-	1 613	28,1%	4 482	78,1%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	11 533	18 033	4 662	40,4%	4 411	38,2%	4 576	25,4%	13 649	75,7%	3 169	82,2%	44,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 669	1 735	191	11,4%	883	52,9%	210	12,1%	1 284	74,0%	143	78,7%	46,6%
Licence and permits	82	28	1	,9%	0	,4%	9	30,7%	10	34,5%	41	117,7%	(79,2%)
Operational Revenue	1 957	1 321	443	22,6%	225	11,5%	146	11,0%	813	61,6%	215	188,5%	(32,3%)
Non-Exchange Revenue													
Property rates	104 434	107 034	32 960	31,6%	24 517	23,5%	24 790	23,2%	82 268	76,9%	21 851	77,5%	13,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	24 344	24 332	38	,2%	9 746	40,0%	6	-	9 789	40,2%	1 398	18,4%	(99,6%)
Licences or permits	-	-	-	-	-	-	4	-	4	-	-	-	(100,0%)
Transfer and subsidies - Operational	92 430	83 405	30 661	33,2%	26 302	28,5%	19 913	23,9%	76 875	92,2%	20 549	89,1%	(3,1%)
Interest	6 200	3 305	918	14,8%	749	12,1%	826	25,0%	2 492	75,4%	1 855	82,4%	(55,5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	10 454	1 810	-	1 868	-	2 506	24,0%	6 184	59,2%	-	-	(100,0%)
Gains on disposal of Assets	500	1 000	-	-	612	122,3%	-	-	612	61,2%	-	-	-
Other Gains	2 800	2 800	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	540 375	547 127	116 045	21,5%	131 871	24,4%	117 881	21,5%	365 798	66,9%	102 966	66,3%	14,5%
Employee related costs	182 396	173 641	36 804	20,2%	46 208	25,3%	40 377	23,3%	123 389	71,1%	38 858	73,6%	3,9%
Remuneration of councillors	7 273	7 336	1 980	27,2%	1 720	23,6%	1 833	25,0%	5 533	75,4%	1 713	73,6%	7,0%
Bulk purchases - electricity	129 216	138 716	33 981	26,3%	32 626	25,4%	30 313	21,9%	97 120	70,0%	24 874	65,7%	21,9%
Inventory consumed	23 235	22 140	3 658	15,7%	5 478	23,6%	4 188	18,9%	13 324	60,2%	5 012	58,3%	(16,4%)
Debt impairment	34 208	35 825	8 552	25,0%	8 552	25,0%	9 199	25,7%	26 303	73,4%	8 096	73,7%	13,6%
Depreciation and amortisation	32 656	39 094	8 164	25,0%	8 164	25,0%	10 739	27,5%	27 067	69,2%	7 808	73,1%	37,5%
Interest	26 527	26 073	4 240	16,0%	9 580	36,1%	3 946	15,1%	17 766	68,1%	1 035	43,8%	281,3%
Contracted services	46 526	44 391	5 633	12,1%	7 796	16,8%	7 961	17,9%	21 390	48,2%	5 997	51,7%	32,8%
Transfers and subsidies	9 701	9 943	3 169	32,7%	2 046	21,1%	1 847	18,6%	7 062	71,0%	1 189	70,5%	55,3%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	45 832	47 162	9 866	21,5%	9 719	21,2%	7 479	15,9%	27 064	57,4%	8 384	61,6%	(10,8%)
Losses on disposal of Assets	-	-	-	-	(217)	-	(2)	-	(219)	-	-	-	(100,0%)
Other Losses	2 805	2 805	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(12 701)	(30 567)	24 496		1 487		7 215		33 198		4 658		
Transfers and subsidies - capital (monetary allocations)	49 871	54 318	4 820	9,7%	2 672	5,4%	829	1,5%	8 321	15,3%	3 911	53,0%	(78,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	37 169	23 752	29 316		4 159		8 044		41 519		8 569		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	37 169	23 752	29 316		4 159		8 044		41 519		8 569		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	37 169	23 752	29 316		4 159		8 044		41 519		8 569		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	37 169	23 752	29 316		4 159		8 044		41 519		8 569		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	102 441	110 441	11 009	10,7%	31 961	31,2%	19 419	17,6%	62 389	56,5%	14 747	45,4%	31,7%
National Government	22 362	20 096	4 050	18,1%	2 610	11,7%	823	37,2%	7 482	37,2%	3 031	63,9%	(72,9%)
Provincial Government	27 269	31 840	1 407	5,2%	11 472	42,1%	9 103	28,6%	21 983	69,0%	2 558	57,7%	255,9%
District Municipality	-	2 223	817	-	515	-	334	15,0%	1 666	75,0%	-	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)/Departm A	240	160	-	-	46	19,1%	-	-	46	28,6%	329	78,4%	(100,0%)
Transfers recognised - capital	49 871	54 318	6 274	12,6%	14 643	29,4%	10 261	18,9%	31 178	57,4%	5 918	58,8%	73,4%
Borrowing	30 910	36 197	3 858	12,5%	11 796	38,2%	7 357	20,3%	23 011	63,6%	6 748	36,7%	9,0%
Internally generated funds	21 660	19 926	877	4,1%	5 522	25,5%	1 800	9,0%	8 200	41,1%	2 081	47,3%	(13,5%)
Capital Expenditure Functional	102 441	110 441	11 009	10,7%	31 961	31,2%	19 419	17,6%	62 389	56,5%	14 747	44,2%	31,7%
Municipal governance and administration	8 450	7 649	393	4,7%	3 437	40,7%	1 738	22,7%	5 568	72,8%	444	57,2%	291,3%
Executive and Council	20	21	9	46,6%	7	34,2%	2	10,3%	18	86,6%	14	32,3%	(84,7%)
Finance and administration	8 430	7 627	384	4,6%	3 430	40,7%	1 736	22,8%	5 550	72,8%	430	58,0%	303,7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12 730	12 929	1 503	11,8%	2 871	22,6%	857	6,6%	5 231	40,5%	550	30,6%	55,9%
Community and Social Services	2 420	2 250	1	-	1 472	60,8%	6	,3%	1 479	65,7%	167	13,9%	(96,3%)
Sport And Recreation	5 714	4 460	396	6,9%	720	12,6%	458	10,3%	1 575	35,3%	299	51,3%	53,3%
Public Safety	1 536	2 412	463	30,2%	96	6,3%	108	4,5%	668	27,7%	74	13,7%	45,8%
Housing	3 060	3 807	643	21,0%	583	19,0%	285	7,5%	1 510	39,7%	9	2,3%	2 926,3%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	36 218	41 996	3 141	8,7%	16 318	45,1%	11 232	26,7%	30 691	73,1%	3 668	59,0%	206,2%
Planning and Development	31 463	37 246	2 957	9,4%	14 380	45,7%	9 432	25,3%	26 769	71,9%	256	3,9%	3 583,9%
Road Transport	4 755	4 751	184	3,9%	1 938	40,8%	1 800	37,9%	3 922	82,6%	3 412	92,5%	(47,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	45 043	47 867	5 972	13,3%	9 335	20,7%	5 591	11,7%	20 898	43,7%	10 085	39,1%	(44,6%)
Energy sources	6 736	8 780	430	6,4%	2 621	38,9%	888	10,1%	3 939	44,9%	2 510	34,6%	(64,6%)
Water Management	22 757	21 495	3 531	15,5%	3 807	16,7%	3 916	18,2%	11 254	52,4%	4 072	37,0%	(3,8%)
Waste Water Management	13 935	16 077	2 011	14,4%	2 461	17,7%	788	4,9%	5 259	32,7%	237	34,5%	232,3%
Waste Management	1 615	1 515	-	-	445	27,6%	-	-	445	29,4%	3 266	61,0%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	538 558	529 487	144 902	26,9%	133 327	24,8%	121 384	22,9%	399 613	75,5%	134 669	93,6%	(9,9%)
Property rates	102 622	105 453	27 649	26,9%	23 943	23,3%	22 337	21,2%	73 929	70,1%	20 011	77,8%	11,6%
Service charges	260 214	245 493	68 269	26,2%	63 778	24,5%	64 102	26,1%	196 148	79,9%	75 409	102,2%	(15,0%)
Other revenue	21 921	22 818	9 893	45,1%	14 079	64,2%	6 546	28,7%	30 518	133,7%	8 932	165,3%	(26,7%)
Transfers and Subsidies - Operational	92 430	83 405	28 746	31,1%	22 473	24,3%	16 787	20,1%	68 006	81,5%	17 022	78,4%	(1,4%)
Transfers and Subsidies - Capital	49 871	54 318	5 683	11,4%	4 644	9,3%	7 036	13,0%	17 363	32,0%	11 300	83,9%	(37,7%)
Interest	11 500	18 000	4 662	40,5%	4 411	38,4%	4 576	25,4%	13 649	75,8%	1 996	19,4%	129,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(453 518)	(453 047)	(124 070)	27,4%	(111 712)	24,6%	(98 509)	21,7%	(334 291)	73,8%	(89 367)	77,6%	10,2%
Suppliers and employees	(432 563)	(431 846)	(124 070)	28,7%	(111 712)	25,8%	(98 509)	22,8%	(334 291)	77,4%	(89 367)	80,8%	10,2%
Finance charges	(11 259)	(11 262)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(9 696)	(9 938)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	85 040	76 440	20 833	24,5%	21 615	25,4%	22 874	29,9%	65 322	85,5%	45 303	276,1%	(49,5%)
Cash Flow from Investing Activities													
Receipts	467	(33)	(316)	(67,6%)	1 078	230,8%	(49)	147,5%	713	(2 161,2%)	571	41,1%	(108,5%)
Proceeds on disposal of PPE	500	-	-	-	703	140,7%	-	-	703	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(316)	-	374	-	(49)	-	10	-	571	-	(108,5%)
Decrease (increase) in non-current investments	(33)	(33)	-	-	-	-	-	-	-	-	-	-	-
Payments	(102 441)	(110 441)	(12 520)	12,0%	(36 885)	36,0%	(21 520)	19,5%	(70 725)	64,0%	(13 762)	46,1%	56,4%
Capital assets	(102 441)	(110 441)	(12 520)	12,0%	(36 885)	36,0%	(21 520)	19,5%	(70 725)	64,0%	(13 762)	46,1%	56,4%
Net Cash from/(used) Investing Activities	(101 974)	(110 474)	(12 636)	12,4%	(35 807)	35,1%	(21 569)	19,5%	(70 012)	63,4%	(13 191)	46,3%	63,5%
Cash Flow from Financing Activities													
Receipts	30 910	36 197	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	30 910	36 197	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(14 360)	(13 834)	-	-	(1 477)	10,3%	-	-	(1 477)	10,7%	978	-	(100,0%)
Repayment of borrowing	(14 360)	(13 834)	-	-	(1 477)	10,3%	-	-	(1 477)	10,7%	978	-	(100,0%)
Net Cash from/(used) Financing Activities	16 550	22 363	-	-	(1 477)	(8,9%)	-	-	(1 477)	(6,6%)	978	-	(100,0%)
Net Increase/(Decrease) in cash held	(383)	(11 671)	8 196	(2 138,9%)	(15 668)	4 088,7%	1 306	(11,2%)	(6 166)	52,8%	33 090	(335,3%)	(96,1%)
Cash/cash equivalents at the year begin:	137 334	174 772	174 894	127,3%	182 969	133,2%	167 300	95,7%	174 894	100,1%	172 025	100,0%	(2,7%)
Cash/cash equivalents at the year end:	136 951	163 101	182 969	133,6%	167 300	122,2%	168 606	103,4%	168 606	103,4%	205 130	163,7%	(17,8%)

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	6 029	25,8%	2 380	10,2%	1 524	6,5%	13 428	57,5%	23 362	15,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 609	50,8%	2 017	11,9%	557	3,3%	5 756	34,0%	16 939	11,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 930	16,8%	2 831	6,0%	1 226	2,6%	35 106	74,5%	47 094	31,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 734	10,7%	931	5,7%	603	3,7%	12 947	79,8%	16 216	10,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 897	13,5%	1 884	6,5%	1 204	4,2%	21 921	75,8%	28 906	19,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	916	5,4%	834	4,9%	760	4,5%	14 405	85,2%	16 915	11,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 776)	629,5%	74	(9,8%)	38	(5,0%)	3 905	(514,7%)	(759)	(,5%)	-	-	-	-
Total By Income Source	24 339	16,4%	10 952	7,4%	5 912	4,0%	107 470	72,3%	148 673	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	79	1,0%	377	4,9%	298	3,8%	7 002	90,3%	7 756	5,2%	-	-	-	-
Commercial	8 570	28,7%	2 730	9,1%	1 227	4,1%	17 377	58,1%	29 904	20,1%	-	-	-	-
Households	14 432	13,2%	7 794	7,1%	4 369	4,0%	82 792	75,7%	109 368	73,6%	-	-	-	-
Other	1 258	77,4%	50	3,1%	19	1,1%	299	18,4%	1 626	1,1%	-	-	-	-
Total By Customer Group	24 339	16,4%	10 952	7,4%	5 912	4,0%	107 470	72,3%	148 673	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	115	100,0%	-	-	-	-	-	-	115	92,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	10	100,0%	-	-	-	-	-	-	10	7,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	124	100,0%	-	-	-	-	-	-	124	100,0%

Contact Details

Municipal Manager	Adv H Linde (Hanlie)	022 913 6011
Chief Financial Officer	Ms Nelmarie Bothma (Acting)	022 913 6000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BITOU (WC047)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	901 055	908 263	239 310	26,6%	225 618	25,0%	211 456	23,3%	676 384	74,5%	216 824	78,3%	(2,5%)
Exchange Revenue													
Service charges - Electricity	241 830	232 677	59 522	24,6%	54 039	22,3%	56 089	24,1%	169 649	72,9%	58 339	77,7%	(3,9%)
Service charges - Water	86 725	82 972	19 626	22,6%	20 989	24,2%	23 138	27,9%	63 753	76,8%	22 612	78,8%	2,3%
Service charges - Waste Water Management	77 663	66 874	18 468	23,8%	18 295	23,6%	16 771	25,1%	53 533	80,1%	18 865	73,9%	(11,1%)
Service charges - Waste Management	58 016	46 784	12 032	20,7%	11 650	20,1%	11 226	24,0%	34 907	74,6%	11 007	79,6%	2,0%
Sale of Goods and Rendering of Services	11 571	11 559	2 345	20,3%	1 650	14,3%	2 017	17,5%	6 012	52,0%	1 774	74,3%	13,7%
Agency services	3 014	2 803	454	15,1%	699	23,2%	670	23,9%	1 823	65,1%	249	62,5%	169,1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 282	15 483	5 049	38,0%	3 446	25,9%	2 203	14,2%	10 698	69,1%	4 366	82,0%	(49,5%)
Interest earned from Current and Non Current Assets	4 950	12 325	2 174	43,9%	2 922	59,0%	2 888	23,4%	7 985	64,8%	2 014	77,6%	43,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 030	1 117	326	31,6%	309	30,0%	317	28,4%	952	85,2%	254	64,1%	24,8%
Licence and permits	589	1 269	535	90,8%	262	44,6%	363	28,6%	1 160	91,4%	122	92,8%	198,4%
Operational Revenue	2 207	11 226	2 537	115,0%	4 860	220,3%	(1 127)	(10,0%)	6 270	55,9%	1 169	95,0%	(196,4%)
Non-Exchange Revenue													
Property rates	179 779	179 802	45 781	25,5%	44 246	24,6%	43 878	24,4%	133 904	74,5%	37 313	74,9%	17,6%
Surcharges and Taxes	1 500	1 500	353	23,6%	473	31,5%	355	23,6%	1 181	78,7%	-	-	(100,0%)
Fines, penalties and forfeits	31 699	45 096	7 548	23,8%	7 002	22,1%	13 094	29,0%	27 645	61,3%	11 493	92,8%	13,9%
Licences or permits	696	696	-	-	-	-	-	-	-	-	184	82,0%	(100,0%)
Transfer and subsidies - Operational	163 277	175 264	60 303	36,9%	53 865	33,0%	36 564	20,9%	150 732	86,0%	45 619	87,5%	(19,8%)
Interest	3 759	2 130	984	26,2%	319	8,5%	477	22,4%	1 780	83,6%	990	85,5%	(51,8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	15 518	14 735	1 274	8,2%	591	3,8%	2 535	17,2%	4 400	29,9%	-	-	(100,0%)
Gains on disposal of Assets	3 950	3 950	-	-	-	-	-	-	-	-	454	87,0%	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	900 274	905 714	166 428	18,5%	183 148	20,3%	209 631	23,1%	559 207	61,7%	172 101	61,3%	21,8%
Employee related costs	333 063	335 084	66 522	20,0%	70 457	21,2%	116 076	34,6%	253 055	75,5%	81 734	72,9%	42,0%
Remuneration of councillors	7 674	7 675	1 658	21,6%	2 135	27,8%	1 760	22,9%	5 553	72,3%	1 640	73,6%	7,3%
Bulk purchases - electricity	206 241	201 241	47 350	23,0%	39 544	19,2%	45 004	22,4%	131 898	65,5%	35 947	64,1%	25,2%
Inventory consumed	19 543	20 500	1 960	10,0%	3 699	18,9%	5 304	25,9%	10 962	53,5%	3 623	58,4%	46,4%
Debt impairment	18 270	18 270	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	40 059	40 059	10 014	25,0%	10 014	25,0%	10 014	25,0%	30 043	75,0%	9 340	73,5%	7,2%
Interest	13 428	13 428	106	,8%	5 533	41,2%	66	,5%	5 704	42,5%	183	55,6%	(64,1%)
Contracted services	95 793	102 405	3 275	3,4%	16 719	17,5%	12 276	12,0%	32 270	31,5%	14 343	32,5%	(14,4%)
Transfers and subsidies	12 230	12 525	2 717	22,2%	1 792	14,7%	1 140	9,1%	5 649	45,1%	285	51,0%	300,0%
Irrecoverable debts written off	64 900	64 900	19 602	30,2%	14 339	22,1%	4 177	6,4%	38 117	58,7%	11 048	93,8%	(62,2%)
Operational costs	89 075	89 627	13 226	14,8%	18 917	21,2%	13 814	15,4%	45 957	51,3%	13 958	52,2%	(1,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	780	2 549	72 882		42 470		1 826		117 177		44 724		
Transfers and subsidies - capital (monetary allocations)	37 468	59 278	-	-	8 933	23,8%	1 236	2,1%	10 169	17,2%	6 690	18,6%	(81,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	38 248	61 826	72 882		51 403		3 061		127 345		51 413		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	38 248	61 826	72 882		51 403		3 061		127 345		51 413		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	38 248	61 826	72 882		51 403		3 061		127 345		51 413		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	38 248	61 826	72 882		51 403		3 061		127 345		51 413		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	109 432	128 793	4 075	3,7%	23 788	21,7%	14 638	11,4%	42 501	33,0%	13 443	20,0%	8,9%
National Government	23 581	29 407	2 080	8,8%	7 822	33,2%	4 861	16,5%	14 763	50,2%	3 521	20,5%	38,0%
Provincial Government	10 754	28 414	200	1,9%	483	4,5%	1 863	6,6%	2 547	9,0%	305	3,9%	511,3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Aget)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 335	57 821	2 281	6,6%	8 305	24,2%	6 724	11,6%	17 310	29,9%	3 826	17,2%	75,7%
Borrowing	45 150	38 998	1 278	2,8%	11 518	25,5%	4 963	12,7%	17 759	45,5%	7 545	25,8%	(34,2%)
Internally generated funds	29 947	31 974	516	1,7%	3 965	13,2%	2 952	9,2%	7 432	23,2%	2 072	16,6%	42,4%
Capital Expenditure Functional	109 432	128 793	4 075	3,7%	23 788	21,7%	14 638	11,4%	42 501	33,0%	13 428	20,0%	9,0%
Municipal governance and administration	20 857	19 767	61	,3%	9 317	44,7%	4 532	22,9%	13 911	70,4%	54	9,9%	8 348,1%
Executive and Council	1 000	880	-	-	-	-	4	,5%	4	,5%	-	-	(100,0%)
Finance and administration	19 857	18 887	61	,3%	9 317	46,9%	4 528	24,0%	13 906	73,6%	54	9,9%	8 339,7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 265	4 471	-	-	-	-	208	4,7%	208	4,7%	186	19,1%	11,9%
Community and Social Services	2 880	4 086	-	-	-	-	-	-	-	-	(284)	8,4%	(100,0%)
Sport And Recreation	1 000	-	-	-	-	-	-	-	-	-	29	42,3%	(100,0%)
Public Safety	385	385	-	-	-	-	208	54,1%	208	54,1%	441	21,6%	(52,8%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 973	18 258	849	6,1%	518	3,7%	3 460	18,9%	4 827	26,4%	718	8,2%	381,9%
Planning and Development	304	304	-	-	-	-	52	17,2%	52	17,2%	311	71,5%	(83,2%)
Road Transport	13 669	17 954	849	6,2%	518	3,8%	3 407	19,0%	4 774	26,6%	407	5,5%	737,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	70 337	86 296	3 165	4,5%	13 952	19,8%	6 438	7,5%	23 556	27,3%	12 471	22,0%	(48,4%)
Energy sources	23 741	23 321	-	-	2 565	10,8%	-	-	2 565	11,0%	4 061	26,4%	(100,0%)
Water Management	27 350	39 711	2 710	9,9%	7 933	29,0%	6 040	15,2%	16 683	42,0%	4 376	16,5%	38,0%
Waste Water Management	17 896	23 214	455	2,5%	3 455	19,3%	398	1,7%	4 308	18,6%	3 660	26,9%	(89,1%)
Waste Management	1 350	50	-	-	-	-	-	-	-	-	374	25,9%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	814 020	833 797	3 877	,5%	3 636	,4%	3 563	,4%	11 076	1,3%	(1 073)	,1%	(432,1%)
Property rates	163 156	163 105	257	,2%	117	,1%	135	,1%	509	,3%	-	-	(100,0%)
Service charges	422 573	418 554	-	-	-	-	-	-	-	-	-	-	-
Other revenue	22 595	23 655	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	163 277	167 251	2 320	1,4%	1 340	,8%	1 279	,8%	4 939	3,0%	(343)	-	(473,3%)
Transfers and Subsidies - Capital	37 468	48 907	-	-	-	-	-	-	-	-	(1 373)	-	(100,0%)
Interest	4 950	12 325	1 300	26,3%	2 179	44,0%	2 149	17,4%	5 628	45,7%	643	13,5%	234,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(742 152)	(737 210)	49 178	(6,6%)	(34 113)	4,6%	(16 040)	2,2%	(976)	,1%	(70 783)	36,3%	(77,3%)
Suppliers and employees	(716 494)	(711 552)	49 178	(6,9%)	(27 267)	4,8%	(16 040)	2,3%	(976)	,1%	(70 783)	37,1%	(77,3%)
Finance charges	(13 428)	(13 428)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(12 230)	(12 230)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	71 868	96 587	53 055	73,8%	(30 478)	(42,4%)	(12 478)	(12,9%)	10 100	10,5%	(71 855)	(213,3%)	(82,6%)
Cash Flow from Investing Activities													
Receipts	10 962	10 962	-	-	-	-	-	-	-	-	-	2 286,3%	-
Proceeds on disposal of PPE	10 962	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)	(123 392)	(19 742)	18,0%	(27 267)	24,9%	(16 140)	13,1%	(63 149)	51,2%	(14 895)	34,9%	8,4%
Capital assets	(109 432)	(123 392)	(19 742)	18,0%	(27 267)	24,9%	(16 140)	13,1%	(63 149)	51,2%	(14 895)	34,9%	8,4%
Net Cash from/(used) Investing Activities	(98 470)	(112 430)	(19 742)	20,0%	(27 267)	27,7%	(16 140)	14,4%	(63 149)	56,2%	(14 895)	25,4%	8,4%
Cash Flow from/(used) Financing Activities													
Receipts	40 150	40 150	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	40 150	40 150	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(20 767)	(20 767)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(20 767)	(20 767)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	19 383	19 383	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(7 220)	3 540	33 313	(461,4%)	(57 745)	799,8%	(28 618)	(808,5%)	(53 050)	(1 498,7%)	(86 750)	(1 178,2%)	(67,0%)
Cash/cash equivalents at the year begin:	59 740	95 078	-	-	128 391	214,9%	70 646	74,3%	-	-	(161 506)	-	(143,7%)
Cash/cash equivalents at the year end:	52 520	98 618	128 391	244,5%	70 646	134,5%	42 028	42,6%	42 028	42,6%	(248 257)	(356,2%)	(116,9%)

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 001	7,6%	3 212	3,5%	2 561	2,8%	79 743	86,2%	92 517	28,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 282	39,1%	1 444	5,0%	747	2,6%	15 410	53,4%	28 883	8,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 693	17,6%	1 945	3,5%	1 461	2,7%	41 854	76,2%	54 953	16,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 193	5,2%	1 546	2,5%	1 391	2,3%	55 132	90,0%	61 262	18,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 922	4,8%	2 418	2,4%	2 161	2,1%	92 589	90,7%	102 089	31,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	191	(1,5%)	116	(,9%)	32	(,3%)	(12 952)	102,7%	(12 613)	(3,9%)	-	-	-	-
Total By Income Source	36 282	11,1%	10 680	3,3%	8 352	2,6%	271 776	83,1%	327 091	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	433	24,2%	147	8,3%	126	7,0%	1 079	60,5%	1 785	,5%	-	-	-	-
Commercial	3 128	38,2%	590	7,2%	364	4,4%	4 100	50,1%	8 161	2,5%	-	-	-	-
Households	32 722	10,3%	9 943	3,1%	7 863	2,5%	266 597	84,1%	317 125	97,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	36 282	11,1%	10 680	3,3%	8 352	2,6%	271 776	83,1%	327 091	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	17	1,6%	919	91,4%	2	,1%	69	6,8%	1 006	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	17	1,6%	919	91,4%	2	,1%	69	6,8%	1 006	100,0%

Contact Details

Municipal Manager	Mr Mbulelo Memani	044 501 3172
Chief Financial Officer	Mr Felix Martin Lötter	044 501 3024

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 473 841	1 365 400	337 456	22,9%	301 059	20,4%	347 441	25,4%	985 956	72,2%	459 326	65,2%	(24,4%)
Exchange Revenue													
Service charges - Electricity	544 474	541 774	111 113	20,4%	124 528	22,9%	134 285	24,8%	369 926	68,3%	145 541	60,9%	(7,7%)
Service charges - Water	110 094	108 794	17 180	15,6%	26 627	24,2%	29 864	27,5%	73 671	67,7%	42 165	71,2%	(29,2%)
Service charges - Waste Water Management	90 530	88 230	24 732	27,3%	22 218	24,5%	24 413	27,7%	71 363	80,9%	26 296	78,1%	(7,2%)
Service charges - Waste Management	48 900	47 800	14 064	28,8%	12 035	24,6%	13 160	27,5%	39 259	82,1%	14 690	75,2%	(10,4%)
Sale of Goods and Rendering of Services	6 939	6 524	1 052	15,2%	1 296	18,7%	2 044	31,3%	4 393	67,3%	2 244	112,6%	(8,9%)
Agency services	9 908	7 903	2 518	25,4%	2 262	22,8%	1 883	23,8%	6 664	84,3%	2 915	78,9%	(35,4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 376	13 376	3 189	23,8%	3 271	24,5%	3 232	24,2%	9 692	72,5%	4 747	84,0%	(31,9%)
Interest earned from Current and Non Current Assets	12 823	16 284	3 988	31,1%	4 340	33,8%	4 040	24,8%	12 368	76,0%	4 686	75,3%	(13,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	1 645	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 981	7 483	2 481	35,5%	1 945	27,9%	2 145	28,7%	6 571	87,8%	2 282	83,6%	(6,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 994	7 760	2 115	42,4%	1 733	34,7%	1 883	24,3%	5 730	73,8%	1 982	69,7%	(5,0%)
Non-Exchange Revenue													
Property rates	187 406	191 406	78 420	41,8%	39 220	20,9%	40 092	20,9%	157 732	82,4%	48 344	82,3%	(17,1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	242 038	116 721	116	-	101	-	40 043	34,3%	40 260	34,5%	62 087	28,0%	(35,5%)
Licences or permits	4 259	4 259	668	15,7%	710	16,7%	770	18,1%	2 148	50,4%	1 148	99,9%	(32,9%)
Transfer and subsidies - Operational	186 796	194 730	73 145	39,2%	57 990	31,0%	46 532	23,9%	177 668	91,2%	99 166	93,0%	(53,1%)
Interest	1 196	3 473	756	63,2%	870	72,7%	918	26,4%	2 544	73,2%	1 034	85,3%	(11,3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	7 400	1 917	-	1 912	-	1 904	25,7%	5 733	77,5%	-	-	(100,0%)
Gains on disposal of Assets	1 483	1 483	-	-	-	-	234	15,8%	234	15,8%	-	-	(100,0%)
Other Gains	-	(0)	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 483 960	1 450 127	240 579	16,2%	283 333	19,1%	285 844	19,7%	809 756	55,8%	398 974	53,6%	(28,4%)
Employee related costs	413 148	395 319	86 362	20,9%	90 776	22,0%	92 833	23,5%	269 972	68,3%	117 034	73,2%	(20,7%)
Remuneration of councillors	20 720	21 720	5 678	27,4%	4 930	23,8%	4 930	22,7%	15 537	71,5%	6 171	69,6%	(20,1%)
Bulk purchases - electricity	432 321	432 321	109 616	25,4%	95 162	22,0%	93 884	21,7%	298 662	69,1%	101 723	60,2%	(7,7%)
Inventory consumed	45 712	48 052	8 199	17,9%	12 112	26,5%	8 139	16,9%	28 449	59,2%	5 896	25,6%	38,0%
Debt impairment	209 734	167 900	-	-	-	-	-	-	-	-	68 226	34,4%	(100,0%)
Depreciation and amortisation	100 265	100 265	2	-	-	-	32 950	32,9%	32 953	32,9%	69 371	68,7%	(52,5%)
Interest	37 980	37 980	8 109	21,4%	7 695	20,3%	7 772	20,5%	23 577	62,1%	6 456	38,9%	20,4%
Contracted services	118 676	135 200	13 031	11,0%	38 306	32,3%	30 088	22,3%	81 425	60,2%	14 139	20,6%	112,8%
Transfers and subsidies	6 138	10 344	1 293	21,1%	350	5,7%	610	5,9%	2 253	21,8%	295	10,0%	106,8%
Irrecoverable debts written off	18	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	95 257	97 015	8 288	8,7%	34 002	35,7%	13 905	14,3%	56 196	57,9%	9 664	39,2%	43,9%
Losses on disposal of Assets	3 928	3 928	-	-	-	-	732	18,6%	732	18,6%	-	-	(100,0%)
Other Losses	63	63	-	-	-	-	-	-	-	-	-	15,1%	-
Surplus/(Deficit)	(10 119)	(84 727)	96 877		17 725		61 597		176 200		60 351		
Transfers and subsidies - capital (monetary allocations)	66 797	106 961	3	-	3	-	5	-	11	-	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	56 678	22 234	96 880		17 729		61 603		176 211		60 351		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	56 678	22 234	96 880		17 729		61 603		176 211		60 351		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	56 678	22 234	96 880		17 729		61 603		176 211		60 351		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	56 678	22 234	96 880		17 729		61 603		176 211		60 351		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	190 531	293 274	46 088	24,2%	51 687	27,1%	53 293	18,2%	151 068	51,5%	59 343	27,7%	(10,2%)
National Government	64 847	70 690	6 046	9,3%	13 269	20,5%	11 205	15,9%	30 519	43,2%	18 079	31,0%	(38,0%)
Provincial Government	1 950	36 271	-	-	9	,4%	25 217	69,5%	25 226	69,5%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm A	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	66 797	106 961	6 046	9,1%	13 277	19,9%	36 423	34,1%	55 745	52,1%	18 079	30,2%	101,5%
Borrowing	28 069	74 254	24 877	88,6%	12 525	44,6%	8 506	11,5%	45 907	61,8%	22 279	31,3%	(61,8%)
Internally generated funds	95 665	112 059	15 166	15,9%	25 885	27,1%	8 364	7,5%	49 415	44,1%	18 985	21,2%	(55,9%)
Capital Expenditure Functional	190 531	293 274	46 088	24,2%	51 687	27,1%	53 293	18,2%	151 068	51,5%	59 343	26,5%	(10,2%)
Municipal governance and administration	17 219	6 533	200	1,2%	428	2,5%	637	9,7%	1 265	19,4%	368	1,7%	73,1%
Executive and Council	160	365	3	1,9%	170	106,2%	-	-	173	47,4%	-	-	-
Finance and administration	17 059	6 168	197	1,2%	258	1,5%	637	10,3%	1 092	17,7%	368	1,7%	73,1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	19 253	6 802	1 422	7,4%	271	1,4%	6	,1%	1 698	25,0%	382	1,6%	(98,5%)
Community and Social Services	957	3 042	1 367	142,8%	204	21,3%	6	,2%	1 576	51,8%	262	4,3%	(97,8%)
Sport And Recreation	11 296	2 580	55	,5%	60	,5%	-	-	115	4,5%	42	6,0%	(100,0%)
Public Safety	6 000	175	-	-	7	,1%	-	-	7	3,8%	78	4,6%	(100,0%)
Housing	1 000	1 005	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	49 630	69 529	9 876	19,9%	16 631	33,5%	11 452	16,5%	37 959	54,6%	15 683	43,9%	(27,0%)
Planning and Development	5	95	-	-	-	-	11	11,1%	11	11,1%	-	-	(100,0%)
Road Transport	49 625	69 434	9 876	19,9%	16 631	33,5%	11 441	16,5%	37 948	54,7%	15 683	45,3%	(27,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	104 429	210 410	34 590	33,1%	34 357	32,9%	41 198	19,6%	110 145	52,3%	42 910	27,6%	(4,0%)
Energy sources	41 418	87 830	6	-	9 615	23,2%	33 604	38,3%	43 224	49,2%	12 719	32,4%	164,2%
Water Management	13 225	29 588	11 191	84,6%	5 242	39,6%	2 699	9,1%	19 131	64,7%	8 088	33,4%	(66,6%)
Waste Water Management	48 786	91 812	22 872	46,9%	19 501	40,0%	4 896	5,3%	47 268	51,5%	21 743	23,0%	(77,5%)
Waste Management	1 000	1 180	522	52,2%	-	-	-	-	522	44,2%	360	28,1%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 253 589	1 239 700	395 120	31,5%	314 536	25,1%	362 715	29,3%	1 072 371	86,5%	461 313	78,2%	(21,4%)
Property rates	168 665	168 665	14 114	8,4%	13 581	8,1%	12 396	7,3%	40 091	23,8%	46 568	68,2%	(73,4%)
Service charges	760 946	760 946	272 373	35,8%	215 904	28,4%	227 653	29,9%	715 930	94,1%	257 761	76,6%	(11,7%)
Other revenue	48 867	47 215	10 767	22,0%	7 758	15,9%	8 690	18,4%	27 215	57,6%	12 837	58,7%	(32,3%)
Transfers and Subsidies - Operational	186 796	187 384	75 093	40,2%	57 671	30,9%	46 841	25,0%	179 604	95,8%	96 590	95,4%	(51,5%)
Transfers and Subsidies - Capital	66 797	66 797	21 003	31,4%	14 350	21,5%	63 057	94,4%	98 410	147,3%	42 879	87,0%	47,1%
Interest	21 518	8 694	1 771	8,2%	5 272	24,5%	4 077	46,9%	11 121	127,9%	4 678	71,2%	(12,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 186 339)	(1 186 339)	(184 790)	15,6%	(175 347)	14,8%	(176 779)	14,9%	(536 916)	45,3%	(64 273)	14,6%	175,0%
Suppliers and employees	(1 139 641)	(1 139 641)	(176 680)	15,5%	(175 347)	15,4%	(161 312)	14,2%	(513 339)	45,0%	(54 576)	13,8%	195,6%
Finance charges	(40 560)	(40 560)	(8 109)	20,0%	-	-	(15 467)	38,1%	(23 577)	58,1%	(9 697)	41,3%	59,5%
Transfers and grants	(6 138)	(6 138)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	67 250	53 361	210 330	312,8%	139 189	207,0%	185 936	348,4%	535 455	1 003,5%	397 040	700,4%	(53,2%)
Cash Flow from Investing Activities													
Receipts	(422)	(422)	4	(1,1%)	2	(,5%)	2	(,5%)	9	(2,0%)	8	1,4%	(72,2%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(422)	(422)	4	(1,1%)	2	(,5%)	2	(,5%)	9	(2,0%)	8	1,4%	(72,2%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(194 718)	(240 672)	(58 050)	29,8%	(59 318)	30,5%	(61 015)	25,4%	(178 384)	74,1%	(22 043)	9,5%	176,8%
Capital assets	(194 718)	(240 672)	(58 050)	29,8%	(59 318)	30,5%	(61 015)	25,4%	(178 384)	74,1%	(22 043)	9,5%	176,8%
Net Cash from/(used) Investing Activities	(195 139)	(241 094)	(58 046)	29,7%	(59 316)	30,4%	(61 013)	25,3%	(178 375)	74,0%	(22 035)	9,5%	176,9%
Cash Flow from Financing Activities													
Receipts	28 169	28 169	60	,2%	(34)	(,1%)	21	,1%	47	,2%	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	28 069	28 069	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	100	100	60	59,9%	(34)	(34,0%)	21	21,2%	47	47,0%	-	-	(100,0%)
Payments	(20 693)	(20 693)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(20 693)	(20 693)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	7 476	7 476	60	,8%	(34)	(,5%)	21	,3%	47	,6%	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(120 413)	(180 256)	152 344	(126,5%)	79 839	(66,3%)	124 944	(69,3%)	357 127	(198,1%)	375 005	(557,0%)	(66,7%)
Cash/cash equivalents at the year begin:	-	-	311 343	-	311 343	-	391 181	-	-	-	371 945	-	5,2%
Cash/cash equivalents at the year end:	(120 413)	(180 256)	152 344	(126,5%)	391 181	(324,9%)	516 125	(286,3%)	516 125	(286,3%)	746 950	1 596,3%	(30,9%)

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	18 762	33,5%	1 849	3,3%	2 250	4,0%	33 115	59,2%	55 977	18,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	33 987	87,1%	416	1,1%	452	1,2%	4 185	10,7%	39 040	13,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 680	30,5%	918	2,2%	779	1,9%	27 249	65,5%	41 626	14,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 171	25,3%	1 477	2,8%	1 399	2,7%	35 971	69,2%	52 018	17,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 942	25,0%	883	2,8%	843	2,7%	22 038	69,5%	31 707	10,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 786	15,8%	254	2,3%	233	2,1%	9 003	79,8%	11 277	3,8%	-	-	-	-
Interest on Arrear Debtor Accounts	1 589	3,7%	78	,2%	142	,3%	41 132	95,8%	42 940	14,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 541)	(19,3%)	552	2,3%	639	2,7%	26 916	114,2%	23 566	7,9%	-	-	-	-
Total By Income Source	85 377	28,6%	6 429	2,2%	6 737	2,3%	199 609	66,9%	298 152	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 352	26,9%	90	1,8%	103	2,0%	3 486	69,3%	5 031	1,7%	-	-	-	-
Commercial	19 678	79,9%	277	1,1%	271	1,1%	4 440	17,9%	24 666	8,3%	-	-	-	-
Households	57 677	23,6%	5 779	2,4%	6 118	2,5%	175 083	71,5%	244 857	82,1%	-	-	-	-
Other	6 269	26,8%	282	1,2%	245	1,0%	16 600	70,9%	23 398	7,8%	-	-	-	-
Total By Customer Group	85 377	28,6%	6 429	2,2%	6 737	2,3%	199 609	66,9%	298 152	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	79	90,0%	-	-	9	10,0%	-	-	87	87,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	2	18,7%	-	-	10	81,3%	12	12,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	79	78,9%	2	2,3%	9	8,8%	10	10,0%	100	100,0%

Contact Details

Municipal Manager	Mr Mr David McThomas	023 348 2600
Chief Financial Officer	Mr Mr Roddrick Ontong	023 348 4994

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24											2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	455 677	465 881	139 523	30,6%	104 147	22,9%	107 844	23,1%	351 514	75,5%	92 605	70,9%	16,5%	
Exchange Revenue														
Service charges - Electricity	165 479	169 965	42 419	25,6%	40 048	24,2%	41 712	24,5%	124 179	73,1%	33 962	68,4%	22,2%	
Service charges - Water	41 642	41 358	10 468	25,1%	10 829	26,0%	14 066	34,0%	35 363	85,5%	10 134	85,7%	38,8%	
Service charges - Waste Water Management	19 780	15 134	3 809	19,3%	3 877	19,6%	4 297	28,4%	11 984	79,2%	4 737	75,4%	(9,3%)	
Service charges - Waste Management	25 724	21 675	6 189	24,1%	5 972	23,2%	5 971	27,5%	18 133	83,7%	6 567	81,9%	(9,1%)	
Sale of Goods and Rendering of Services	12 901	12 901	3 617	28,0%	2 480	19,2%	1 921	14,9%	8 018	62,2%	2 203	69,5%	(12,8%)	
Agency services	4 287	4 287	1 038	24,2%	768	17,9%	1 225	28,6%	3 031	70,7%	1 099	72,2%	11,4%	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	1 385	1 385	406	29,3%	474	34,2%	(669)	(48,3%)	211	15,2%	0	1%	(231 547,8%)	
Interest earned from Current and Non Current Assets	6 194	6 944	1 915	30,9%	2 148	34,7%	1 950	28,1%	6 014	86,6%	2 276	104,0%	(14,3%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	2 788	2 588	(514)	(18,4%)	483	17,3%	1 840	71,1%	1 809	69,9%	1 183	75,2%	55,6%	
Licence and permits	44	44	-	-	-	-	-	-	-	-	0	1,4%	(100,0%)	
Operational Revenue	1 617	2 437	598	37,0%	673	41,6%	505	20,7%	1 776	72,9%	352	82,0%	43,7%	
Non-Exchange Revenue														
Property rates	93 065	94 804	45 754	49,2%	16 129	17,3%	16 163	17,0%	78 046	82,3%	15 611	83,5%	3,5%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	6 014	6 019	810	13,5%	188	3,1%	617	10,3%	1 615	26,8%	213	15,9%	189,4%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	58 906	59 864	19 469	33,1%	14 761	25,1%	13 181	22,0%	47 411	79,2%	11 937	58,7%	10,4%	
Interest	850	850	147	17,3%	389	45,8%	1 665	195,9%	2 201	259,0%	650	250,2%	156,3%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	15 627	3 397	-	3 387	-	3 375	21,6%	10 160	65,0%	-	-	(100,0%)	
Gains on disposal of Assets	15 000	10 000	-	-	1 540	10,3%	23	,2%	1 563	15,6%	1 680	14,1%	(98,6%)	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	454 206	465 147	110 810	24,4%	114 258	25,2%	96 106	20,7%	321 173	69,0%	93 496	68,0%	2,8%	
Employee related costs	178 576	177 672	40 751	22,8%	49 480	27,7%	43 488	24,5%	133 719	75,3%	40 043	74,8%	8,6%	
Remuneration of councillors	5 753	6 335	1 458	25,3%	1 887	32,8%	1 358	21,4%	4 703	74,2%	1 337	74,8%	1,6%	
Bulk purchases - electricity	125 894	125 894	43 284	34,4%	27 541	21,9%	28 530	22,7%	99 355	78,9%	23 174	83,3%	23,1%	
Inventory consumed	40 159	41 048	5 026	12,5%	9 350	23,3%	6 367	15,5%	20 744	50,5%	8 836	36,9%	(27,9%)	
Debt impairment	6 085	5 720	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	11 311	11 311	2 826	25,0%	2 828	25,0%	2 695	23,8%	8 349	73,8%	2 707	75,0%	(4,4%)	
Interest	7 035	7 000	-	-	3 673	52,2%	-	-	3 673	52,5%	1 489	35,4%	(100,0%)	
Contracted services	33 427	32 522	5 060	15,1%	6 379	19,1%	5 219	16,0%	16 658	51,2%	4 825	49,0%	8,2%	
Transfers and subsidies	2 292	2 080	399	17,4%	216	9,4%	588	28,3%	1 203	57,8%	542	79,3%	8,4%	
Irrecoverable debts written off	3 750	4 115	217	5,8%	-	-	-	-	217	5,3%	-	-	-	
Operational costs	39 916	51 104	11 789	29,5%	12 904	32,3%	7 860	15,4%	32 553	63,7%	10 544	71,1%	(25,5%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	8	347	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	1 470	733	28 713		(10 111)		11 738		30 341		(891)			
Transfers and subsidies - capital (monetary allocations)	16 623	20 665	1 457	8,8%	4 798	28,9%	2 288	11,1%	8 544	41,3%	9 445	35,5%	(75,8%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	18 093	21 398	30 171		(5 313)		14 026		38 884		8 553			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	18 093	21 398	30 171		(5 313)		14 026		38 884		8 553			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	18 093	21 398	30 171		(5 313)		14 026		38 884		8 553			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	18 093	21 398	30 171		(5 313)		14 026		38 884		8 553			

Part 2: Capital Revenue and Expenditure

	2022/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	59 933	58 060	8 594	14,3%	10 751	17,9%	5 714	9,8%	25 058	43,2%	16 476	(8,7%)	(65,3%)
National Government	15 123	19 165	4 140	27,4%	2 806	18,6%	2 912	15,2%	9 857	51,4%	5 232	32,1%	(44,4%)
Provincial Government	1 500	1 510	35	2,4%	-	-	-	-	35	2,3%	290	11,5%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Aget	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	16 623	20 675	4 175	25,1%	2 806	16,9%	2 912	14,1%	9 893	47,9%	5 522	30,4%	(47,3%)
Borrowing	22 634	18 125	490	2,2%	4 988	22,0%	1 075	5,9%	6 553	36,2%	4 438	38,5%	(75,8%)
Internally generated funds	20 675	19 261	3 928	19,0%	2 957	14,3%	1 727	9,0%	8 612	44,7%	6 516	(115,4%)	(73,5%)
Capital Expenditure Functional	59 933	58 060	8 594	14,3%	10 751	17,9%	5 714	9,8%	25 058	43,2%	16 476	(33,5%)	(65,3%)
Municipal governance and administration	3 761	3 487	1 083	28,8%	698	18,6%	208	6,0%	1 988	57,0%	403	(1 677,0%)	(48,5%)
Executive and Council	-	210	-	-	-	-	3	1,4%	3	1,4%	-	-	(100,0%)
Finance and administration	3 761	3 277	1 083	28,8%	698	18,6%	205	6,2%	1 985	60,6%	403	(1 677,0%)	(49,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 258	5 209	154	2,9%	1 469	27,9%	46	,9%	1 669	32,0%	1 321	56,5%	(96,5%)
Community and Social Services	2 524	2 502	35	1,4%	982	38,9%	-	-	1 017	40,6%	303	42,5%	(100,0%)
Sport And Recreation	2 324	2 282	119	5,1%	88	3,8%	41	1,8%	247	10,8%	1 014	61,3%	(96,0%)
Public Safety	410	425	-	-	400	97,6%	5	1,2%	405	95,3%	4	99,9%	25,9%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 247	19 880	4 112	20,3%	7 609	37,6%	2 246	11,3%	13 966	70,3%	6 487	61,3%	(65,4%)
Planning and Development	-	5	-	-	-	-	-	-	-	-	146	11,2%	(100,0%)
Road Transport	19 842	19 185	4 112	20,7%	7 609	38,3%	1 950	10,2%	13 671	71,3%	6 341	69,4%	(69,2%)
Environmental Protection	405	690	-	-	-	-	296	42,8%	296	42,8%	-	-	(100,0%)
Trading Services	30 668	29 484	3 245	10,6%	975	3,2%	3 215	10,9%	7 435	25,2%	8 264	(17,0%)	(61,1%)
Energy sources	7 836	4 257	647	8,3%	-	-	1 300	30,5%	1 947	45,7%	1 348	(33,0%)	(3,6%)
Water Management	12 486	11 640	1 321	10,6%	610	4,9%	1 597	13,7%	3 528	30,3%	38	(29,2%)	4 051,7%
Waste Water Management	1 610	2 136	-	-	-	-	318	14,9%	318	14,9%	5 298	(23,2%)	(94,0%)
Waste Management	8 736	11 452	1 277	14,6%	365	4,2%	-	-	1 642	14,3%	1 580	25,9%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	428 608	446 717	107 431	25,1%	128 331	29,9%	110 006	24,6%	345 768	77,4%	96 577	76,3%	13,9%
Property rates	93 147	94 704	15 564	16,7%	26 873	28,9%	14 774	15,6%	57 212	60,4%	13 766	69,1%	7,3%
Service charges	272 935	284 962	56 165	20,6%	58 990	21,6%	61 688	21,6%	176 843	62,1%	52 420	61,4%	17,7%
Other revenue	22 505	22 130	14 655	65,1%	17 863	79,4%	16 120	72,8%	48 637	219,8%	12 937	205,3%	24,6%
Transfers and Subsidies - Operational	18 396	19 354	19 442	105,7%	14 189	77,1%	13 304	68,7%	46 935	242,5%	12 263	173,4%	8,5%
Transfers and Subsidies - Capital	16 623	20 665	1 605	9,7%	10 416	62,7%	4 119	19,9%	16 140	78,1%	5 191	35,0%	(20,7%)
Interest	5 002	4 902	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(412 435)	(420 334)	54 914	(13,3%)	(119 209)	28,9%	(93 327)	22,2%	(157 621)	37,5%	(98 200)	(18,0%)	(5,0%)
Suppliers and employees	(412 435)	(420 334)	54 914	(13,3%)	(119 209)	28,9%	(93 327)	22,2%	(157 621)	37,5%	(98 200)	(17,9%)	(5,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	16 173	26 382	162 345	1 003,8%	9 122	56,4%	16 679	63,2%	188 146	713,2%	(1 623)	986,2%	(1 127,6%)
Cash Flow from Investing Activities													
Receipts	15 000	10 000	0	-	1 540	10,3%	24	,2%	1 564	15,6%	1 680	38,1%	(98,6%)
Proceeds on disposal of PPE	15 000	10 000	-	-	1 540	10,3%	23	,2%	1 563	15,6%	1 680	38,1%	(98,6%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	0	-	0	-	0	-	1	-	(0)	-	(1 266,7%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(59 933)	(58 060)	(19 011)	31,7%	(14 843)	24,8%	(5 960)	10,3%	(39 814)	68,6%	(14 957)	57,5%	(60,2%)
Capital assets	(59 933)	(58 060)	(19 011)	31,7%	(14 843)	24,8%	(5 960)	10,3%	(39 814)	68,6%	(14 957)	57,5%	(60,2%)
Net Cash from/(used) Investing Activities	(44 933)	(48 060)	(19 011)	42,3%	(13 302)	29,6%	(5 936)	12,4%	(38 249)	79,6%	(13 277)	61,4%	(55,3%)
Cash Flow from Financing Activities													
Receipts	19 088	19 088	198	1,0%	80	,4%	902	4,7%	1 180	6,2%	114	2,8%	691,0%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	19 088	19 088	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	198	-	80	-	902	-	1 180	-	114	-	691,0%
Payments	(6 229)	(6 194)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(6 229)	(6 194)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	12 859	12 894	198	1,5%	80	,6%	902	7,0%	1 180	9,1%	114	4,0%	691,0%
Net Increase/(Decrease) in cash held	(15 900)	(8 783)	143 532	(902,7%)	(4 100)	25,8%	11 644	(132,6%)	151 077	(1 720,1%)	(14 786)	(6 232,2%)	(178,8%)
Cash/cash equivalents at the year begin:	144 676	119 575	119 249	82,4%	263 107	181,9%	259 007	216,6%	119 249	99,7%	525 411	119,5%	(50,7%)
Cash/cash equivalents at the year end:	128 776	110 792	263 107	204,3%	259 007	201,1%	270 651	244,3%	270 651	244,3%	510 625	434,1%	(47,0%)

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	5 480	28,4%	2 051	10,6%	1 410	7,3%	10 325	53,6%	19 266	23,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 669	55,3%	3 201	15,2%	1 031	4,9%	5 181	24,6%	21 082	26,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 078	29,6%	1 302	7,6%	561	3,3%	10 238	59,6%	17 179	21,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 720	20,2%	645	7,6%	439	5,1%	5 729	67,1%	8 533	10,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 762	23,1%	909	7,6%	565	4,7%	7 745	64,6%	11 981	14,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	81	5,2%	21	1,3%	153	9,8%	1 301	83,7%	1 555	1,9%	-	-	-	-
Interest on Arrear Debtor Accounts	383	8,6%	323	7,3%	266	6,0%	3 468	78,1%	4 440	5,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 054)	127,7%	120	(3,8%)	64	(2,0%)	695	(21,9%)	(3 174)	(3,9%)	-	-	-	-
Total By Income Source	23 119	28,6%	8 573	10,6%	4 489	5,6%	44 683	55,3%	80 863	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(214)	(8,7%)	241	9,7%	116	4,7%	2 333	94,2%	2 476	3,1%	-	-	-	-
Commercial	6 228	46,0%	2 429	17,9%	635	4,7%	4 249	31,4%	13 540	16,7%	-	-	-	-
Households	16 208	25,4%	5 896	9,2%	3 733	5,9%	37 981	59,5%	63 819	79,9%	-	-	-	-
Other	897	87,3%	6	,6%	5	,5%	119	11,6%	1 028	1,3%	-	-	-	-
Total By Customer Group	23 119	28,6%	8 573	10,6%	4 489	5,6%	44 683	55,3%	80 863	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	4 492	100,0%	-	-	-	-	-	-	4 492	55,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	451	12,7%	120	3,4%	5	,2%	2 979	83,8%	3 556	43,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	104	100,0%	-	-	-	-	-	-	104	1,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 048	61,9%	120	1,5%	5	,1%	2 979	36,5%	8 152	100,0%

Contact Details

Municipal Manager	Mr Eben Phillips	028 425 5500
Chief Financial Officer	Mr Hannes Van Biljon	028 425 5500

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	58 890 332	60 535 762	14 956 844	25,4%	16 131 957	27,4%	14 113 751	23,3%	45 202 553	74,7%	14 321 014	76,8%	(1,4%)
Exchange Revenue													
Service charges - Electricity	19 641 146	19 643 434	5 491 269	28,0%	4 650 384	23,7%	4 596 181	23,4%	14 737 834	75,0%	3 786 694	72,4%	21,4%
Service charges - Water	4 434 349	4 577 292	1 038 043	23,4%	1 301 496	29,4%	1 228 119	26,8%	3 567 658	77,9%	1 108 458	75,5%	10,8%
Service charges - Waste Water Management	2 278 048	2 311 393	524 110	23,0%	588 995	25,9%	669 055	28,9%	1 782 160	77,1%	566 520	75,3%	18,1%
Service charges - Waste Management	1 424 214	1 395 627	342 528	24,1%	336 952	23,7%	331 494	23,8%	1 010 974	72,4%	339 136	72,8%	(2,3%)
Sale of Goods and Rendering of Services	600 668	603 744	149 422	24,9%	205 051	34,1%	158 446	26,2%	512 919	85,0%	156 963	84,8%	,9%
Agency services	285 197	285 197	61 899	21,7%	75 515	26,5%	73 330	25,7%	210 744	73,9%	74 834	77,7%	(2,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	286 756	293 710	81 946	28,6%	77 152	26,9%	86 961	29,6%	246 059	83,8%	78 077	80,9%	11,4%
Interest earned from Current and Non Current Assets	1 197 802	1 381 055	404 750	33,8%	376 173	31,4%	425 666	30,8%	1 206 589	87,4%	372 468	79,7%	14,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	583 050	646 018	160 195	27,5%	174 503	29,9%	169 604	26,3%	504 302	78,1%	158 783	82,8%	6,8%
Licence and permits	185	185	92	49,5%	89	47,8%	134	72,6%	315	169,9%	138	147,9%	(2,9%)
Operational Revenue	476 518	517 309	179 169	37,6%	143 627	30,1%	186 164	36,0%	508 961	98,4%	161 791	99,7%	15,1%
Non-Exchange Revenue													
Property rates	11 852 008	11 851 996	2 987 278	25,2%	2 960 157	25,0%	2 966 723	25,0%	8 914 158	75,2%	2 838 739	74,6%	4,5%
Surcharges and Taxes	365 452	365 452	93 023	25,5%	93 351	25,5%	92 983	25,4%	279 357	76,4%	-	-	(100,0%)
Fines, penalties and forfeits	1 251 676	1 903 535	482 743	38,6%	676 494	54,0%	651 490	34,2%	1 810 727	95,1%	521 728	112,8%	24,9%
Licences or permits	76 655	71 292	10 535	13,7%	12 095	15,8%	14 370	20,2%	37 000	51,9%	11 451	44,7%	25,5%
Transfer and subsidies - Operational	6 809 560	6 780 143	2 034 984	29,9%	2 079 411	30,5%	1 528 896	22,5%	5 643 291	83,2%	1 705 845	79,8%	(10,4%)
Interest	89 165	89 165	34 290	38,5%	31 872	35,7%	37 707	42,3%	103 869	116,5%	33 393	106,8%	12,9%
Fuel Levy	2 639 290	2 639 290	879 763	33,3%	879 763	33,3%	879 764	33,3%	2 639 290	100,0%	888 908	100,0%	(1,0%)
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	59 393	173 795	-	-	5 674	9,6%	14 863	8,6%	20 536	11,8%	4 992	8,8%	197,7%
Other Gains	4 539 200	5 006 128	806	-	1 463 203	32,2%	1 801	-	1 465 811	29,3%	1 512 094	68,4%	(99,9%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	59 383 837	60 904 495	11 431 154	19,2%	15 452 204	26,0%	12 483 782	20,5%	39 367 140	64,6%	12 456 345	66,4%	,2%
Employee related costs	18 484 599	18 521 523	3 975 041	21,5%	4 917 427	26,6%	4 216 246	22,8%	13 108 714	70,8%	3 914 614	69,4%	7,7%
Remuneration of councillors	190 901	190 784	50 780	26,6%	38 950	20,4%	44 274	23,2%	134 003	70,2%	42 303	70,4%	4,7%
Bulk purchases - electricity	14 089 100	14 088 145	3 224 059	22,9%	3 164 747	22,4%	2 926 172	20,8%	9 314 977	66,1%	2 300 133	64,0%	27,2%
Inventory consumed	5 990 005	6 682 048	339 077	5,7%	1 873 139	31,3%	466 462	7,0%	2 678 678	40,1%	1 857 699	67,9%	(74,9%)
Debt impairment	2 321 520	2 923 730	392 515	16,9%	537 143	23,1%	754 781	25,8%	1 684 438	57,6%	-	-	(100,0%)
Depreciation and amortisation	3 534 701	3 590 896	866 719	24,5%	871 692	24,7%	883 070	24,6%	2 621 481	73,0%	814 810	73,2%	8,4%
Interest	945 367	903 154	195 935	20,7%	195 813	20,7%	195 771	21,7%	587 519	65,1%	174 537	69,7%	11,9%
Contracted services	9 415 476	9 605 178	1 300 932	13,8%	2 728 688	29,0%	2 039 370	21,2%	6 068 990	63,2%	1 881 427	59,8%	8,4%
Transfers and subsidies	340 743	377 871	66 345	19,5%	79 488	23,3%	73 487	19,4%	219 320	58,0%	87 942	53,5%	(16,4%)
Irrecoverable debts written off	150 544	206 699	225 129	149,5%	84 908	56,4%	200 392	96,9%	510 430	246,9%	610 812	69,3%	(67,2%)
Operational costs	3 350 241	3 280 999	793 737	23,7%	769 900	23,0%	679 404	20,7%	2 243 404	68,4%	612 419	66,4%	10,9%
Losses on disposal of Assets	754	2 186	216	28,7%	436	57,8%	4 002	183,1%	4 655	212,9%	2 630	527,6%	52,2%
Other Losses	559 886	531 283	669	,1%	189 871	33,9%	352	,1%	190 892	35,9%	156 619	65,9%	(99,8%)
Surplus/(Deficit)	(493 505)	(368 733)	3 525 690		679 754		1 629 969		5 835 413		1 864 668		
Transfers and subsidies - capital (monetary allocations)	2 776 159	2 819 523	363 108	13,1%	762 428	27,5%	500 135	17,7%	1 625 671	57,7%	440 748	48,2%	13,5%
Transfers and subsidies - capital (in-kind)	-	-	40	-	-	-	-	-	40	-	244	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	2 282 654	2 450 790	3 888 838		1 442 182		2 130 104		7 461 124		2 305 660		
Income Tax	(7 916)	3 174	2 312	(29,2%)	8 767	(110,7%)	373	11,7%	11 451	360,8%	445	6,9%	(16,3%)
Surplus/(Deficit) after income tax	2 290 570	2 447 616	3 886 526		1 433 415		2 129 731		7 449 673		2 305 215		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	(6 957)	2 343	1 706	(24,5%)	6 071	(87,3%)	675	28,8%	8 452	360,8%	278	6,4%	142,8%
Surplus/(Deficit) attributable to municipality	2 283 614	2 449 959	3 888 233		1 439 486		2 130 407		7 458 125		2 305 493		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 283 614	2 449 959	3 888 233		1 439 486		2 130 407		7 458 125		2 305 493		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	11 034 869	11 309 338	1 175 807	10,7%	2 344 512	21,2%	1 687 418	14,9%	5 207 737	46,0%	2 389 138	58,1%	(29,4%)
National Government	2 660 223	2 694 001	345 243	13,0%	738 377	27,8%	478 384	17,8%	1 562 003	58,0%	777 170	63,8%	(38,4%)
Provincial Government	30 135	31 220	1 416	4,7%	1 560	5,2%	9 193	29,4%	12 169	39,0%	27	30,7%	34 288,7%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	85 801	94 302	16 450	19,2%	22 491	26,2%	12 558	13,3%	51 499	54,6%	43 423	77,5%	(71,1%)
Transfers recognised - capital	2 776 159	2 819 523	363 108	13,1%	762 428	27,5%	500 135	17,7%	1 625 671	57,7%	820 620	64,2%	(39,1%)
Borrowing	6 500 000	3 500 000	583 454	9,0%	1 156 513	17,8%	(663 068)	(18,9%)	1 076 898	30,8%	635 957	55,3%	(204,3%)
Internally generated funds	1 758 710	4 989 815	229 245	13,0%	425 571	24,2%	1 850 351	37,1%	2 505 168	50,2%	932 561	55,5%	98,4%
Capital Expenditure Functional	11 034 869	11 309 338	1 175 807	10,7%	2 344 512	21,2%	1 687 418	14,9%	5 207 737	46,0%	2 389 036	58,1%	(29,4%)
Municipal governance and administration	1 570 015	1 764 750	178 141	11,3%	397 650	25,3%	304 126	17,2%	879 916	49,9%	353 053	43,5%	(13,9%)
Executive and Council	1 676	1 679	114	6,8%	593	35,4%	173	10,3%	880	52,4%	1 591	81,9%	(89,2%)
Finance and administration	1 564 181	1 758 229	178 027	11,4%	396 969	25,4%	300 353	17,1%	875 349	49,8%	351 385	43,3%	(14,5%)
Internal audit	4 159	4 842	-	-	87	2,1%	3 600	74,3%	3 687	76,1%	78	98,2%	4 530,0%
Community and Public Safety	1 501 963	1 525 674	168 622	11,2%	409 026	27,2%	323 722	21,2%	901 371	59,1%	396 760	62,7%	(18,4%)
Community and Social Services	98 550	76 560	7 286	7,4%	14 665	14,9%	10 467	13,7%	32 418	42,3%	6 064	48,8%	72,6%
Sport And Recreation	307 321	278 681	24 241	7,9%	25 042	8,1%	31 167	11,2%	80 449	28,9%	18 072	46,4%	72,5%
Public Safety	307 134	295 368	21 480	7,0%	107 590	35,0%	56 542	19,1%	185 611	62,8%	37 943	36,2%	49,0%
Housing	761 558	843 982	114 216	15,0%	254 966	33,5%	220 412	26,1%	589 594	69,9%	324 322	72,8%	(32,0%)
Health	27 400	31 082	1 400	5,1%	6 764	24,7%	5 135	16,5%	13 298	42,8%	10 359	41,8%	(60,4%)
Economic and Environmental Services	2 286 395	2 140 261	218 491	9,6%	480 822	21,0%	315 965	14,8%	1 015 278	47,4%	368 698	48,2%	(14,3%)
Planning and Development	205 026	184 352	14 606	7,1%	28 282	13,8%	26 002	14,1%	68 890	37,4%	48 587	58,4%	(46,5%)
Road Transport	1 854 510	1 771 241	182 195	9,8%	406 604	21,9%	260 469	14,7%	849 268	47,9%	281 101	46,2%	(7,3%)
Environmental Protection	226 859	184 668	21 690	9,6%	45 936	20,2%	29 494	16,0%	97 120	52,6%	39 010	54,7%	(24,4%)
Trading Services	5 619 194	5 825 920	604 109	10,8%	1 051 318	18,7%	738 096	12,7%	2 393 523	41,1%	1 265 706	66,9%	(41,7%)
Energy sources	1 181 388	1 210 699	158 151	13,1%	313 670	26,6%	255 024	21,1%	726 846	60,0%	542 267	87,8%	(53,0%)
Water Management	1 060 718	1 184 320	102 090	9,6%	224 598	21,2%	149 217	12,6%	475 904	40,2%	261 334	65,6%	(42,9%)
Waste Water Management	2 980 384	3 022 157	270 086	9,1%	421 542	14,1%	297 408	9,8%	989 036	32,7%	280 004	46,7%	6,2%
Waste Management	396 705	408 744	73 782	18,6%	91 508	23,1%	36 447	8,9%	201 738	49,4%	182 100	77,0%	(80,0%)
Other	57 301	52 733	6 443	11,2%	5 696	9,9%	5 509	10,4%	17 649	33,5%	4 819	27,1%	14,3%

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	54 854 891	54 629 525	15 260 090	27,8%	10 341 122	18,9%	19 867 089	36,4%	45 468 302	83,2%	13 098 424	78,0%	51,7%
Property rates	11 774 525	11 774 525	3 186 895	27,1%	(1 706 783)	(14,5%)	7 725 227	65,6%	9 205 338	78,2%	2 602 236	74,9%	196,9%
Service charges	27 337 481	27 117 104	6 791 493	24,8%	6 860 108	25,1%	6 804 080	25,1%	20 455 681	75,4%	5 830 209	74,6%	16,7%
Other revenue	4 926 167	4 724 479	1 956 692	39,7%	1 910 568	38,8%	1 981 370	41,9%	5 848 629	123,8%	2 334 622	119,4%	(15,1%)
Transfers and Subsidies - Operational	6 842 756	6 813 339	2 686 782	39,3%	2 999 897	43,8%	2 656 990	39,0%	8 343 669	122,5%	2 056 906	89,8%	29,2%
Transfers and Subsidies - Capital	2 776 159	2 819 523	365 214	13,2%	15 004	,5%	39 181	1,4%	419 399	14,9%	153 347	47,5%	(74,4%)
Interest	1 197 802	1 380 555	273 015	22,8%	262 328	21,9%	660 242	47,8%	1 195 585	86,6%	121 103	9,7%	445,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(48 540 916)	(48 759 610)	(13 775 846)	28,4%	(13 123 009)	27,0%	(11 230 226)	23,0%	(38 129 080)	78,2%	3 721 234	(62,5%)	(401,8%)
Suppliers and employees	(47 803 586)	(48 759 610)	(13 775 846)	28,8%	(13 123 009)	27,5%	(11 230 226)	23,0%	(38 129 080)	78,2%	3 721 234	(63,5%)	(401,8%)
Finance charges	(737 329)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	6 313 975	5 869 915	1 484 244	23,5%	(2 781 887)	(44,1%)	8 636 864	147,1%	7 339 221	125,0%	16 819 658	1 178,9%	(48,7%)
Cash Flow from Investing Activities													
Receipts	2 165 661	2 280 023	307 261	14,2%	2 780 878	128,4%	(4 678 565)	(205,2%)	(1 590 425)	(69,8%)	(2 424 820)	(170,1%)	92,9%
Proceeds on disposal of PPE	59 393	173 795	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	2 987	2 946	876	29,3%	129	4,3%	32	1,1%	1 037	35,2%	1 395	85,5%	(97,7%)
Decrease (increase) in non-current investments	2 103 281	2 103 281	306 385	14,6%	2 780 750	132,2%	(4 678 598)	(222,4%)	(1 591 463)	(76,7%)	(2 426 215)	(177,9%)	92,8%
Payments	(11 034 869)	(11 309 338)	(1 876 974)	17,0%	(2 160 940)	19,6%	(1 349 828)	11,9%	(5 387 742)	47,6%	(1 191 962)	47,1%	13,2%
Capital assets	(11 034 869)	(11 309 338)	(1 876 974)	17,0%	(2 160 940)	19,6%	(1 349 828)	11,9%	(5 387 742)	47,6%	(1 191 962)	47,1%	13,2%
Net Cash from/(used) Investing Activities	(8 869 208)	(9 029 315)	(1 569 712)	17,7%	619 938	(7,0%)	(6 028 393)	66,8%	(6 978 168)	77,3%	(3 616 782)	97,0%	66,7%
Cash Flow from Financing Activities													
Receipts	6 530 009	3 524 204	(14 756)	(,2%)	5 385	,1%	(8 124)	(,2%)	(17 494)	(,5%)	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	6 500 000	3 500 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	30 009	24 204	(14 756)	(49,2%)	5 385	17,9%	(8 124)	(33,6%)	(17 494)	(72,3%)	-	-	(100,0%)
Payments	(1 760 158)	(2 422 970)	-	-	-	-	(372 428)	15,4%	(372 428)	15,4%	(50 000)	4,7%	644,9%
Repayment of borrowing	(1 760 158)	(2 422 970)	-	-	-	-	(372 428)	15,4%	(372 428)	15,4%	(50 000)	4,7%	644,9%
Net Cash from/(used) Financing Activities	4 769 851	1 101 234	(14 756)	(,3%)	5 385	,1%	(380 552)	(34,6%)	(389 922)	(35,4%)	(50 000)	(9,4%)	661,1%
Net Increase/(Decrease) in cash held	2 214 618	(2 058 167)	(100 224)	(4,5%)	(2 156 563)	(97,4%)	2 227 919	(108,2%)	(28 868)	1,4%	13 152 876	(135 793,6%)	(83,1%)
Cash/cash equivalents at the year begin:	10 497 750	12 587 529	-	-	12 494 715	119,0%	10 338 152	82,1%	-	-	58 424 581	100,3%	(82,3%)
Cash/cash equivalents at the year end:	12 712 368	10 529 362	12 494 715	98,3%	10 338 152	81,3%	12 566 070	119,3%	12 566 070	119,3%	71 577 457	649,4%	(82,4%)

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	528 872	19,5%	101 369	3,7%	91 762	3,4%	1 995 145	73,4%	2 717 148	26,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	884 523	51,1%	52 183	3,0%	34 571	2,0%	760 294	43,9%	1 731 571	17,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	828 660	34,3%	93 618	3,9%	98 407	4,1%	1 392 581	57,7%	2 413 266	23,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	264 307	23,3%	49 012	4,3%	42 911	3,8%	775 949	68,5%	1 132 178	11,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	118 102	16,2%	22 649	3,1%	21 572	3,0%	565 412	77,7%	727 734	7,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	95 192	9,6%	12 905	1,3%	14 682	1,5%	872 728	87,7%	995 507	9,9%	-	-	-	-
Interest on Arrear Debtor Accounts	95 301	10,5%	37 093	4,1%	34 667	3,8%	736 510	81,5%	903 570	9,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 060)	,6%	(80 022)	15,1%	(23 689)	4,5%	(422 116)	79,8%	(528 888)	(5,2%)	-	-	-	-
Total By Income Source	2 811 895	27,9%	288 806	2,9%	314 883	3,1%	6 676 503	66,2%	10 092 087	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	111 797	321,5%	15 705	45,2%	8 292	23,8%	(101 015)	(290,5%)	34 778	,3%	-	-	-	-
Commercial	1 219 233	56,8%	74 102	3,4%	80 712	3,8%	774 135	36,0%	2 148 183	21,3%	-	-	-	-
Households	1 318 852	18,8%	232 940	3,3%	215 275	3,1%	5 263 724	74,9%	7 030 791	69,7%	-	-	-	-
Other	162 012	18,4%	(33 940)	(3,9%)	10 604	1,2%	739 660	84,2%	878 335	8,7%	-	-	-	-
Total By Customer Group	2 811 895	27,9%	288 806	2,9%	314 883	3,1%	6 676 503	66,2%	10 092 087	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(482)	65,2%	(252)	34,0%	-	-	(6)	,8%	(740)	3,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(19 686)	100,0%	-	-	-	-	-	-	(19 686)	96,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(20 168)	98,7%	(252)	1,2%	-	-	(6)	-	(20 426)	100,0%

Contact Details

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

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	475 184	510 870	115 452	24,3%	123 102	25,9%	132 900	26,0%	371 454	72,7%	87 522	71,8%	51,8%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	12 164	12 309	2 670	22,0%	2 636	21,7%	2 683	21,8%	7 989	64,9%	3 884	59,9%	(30,9%)
Agency services	127 073	137 973	-	-	26 769	21,1%	50 571	36,7%	77 340	56,1%	(1 217)	38,7%	(4 257,1%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	63 000	73 103	3 658	5,8%	6 445	10,2%	11 926	16,3%	22 028	30,1%	12 591	33,3%	(5,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	240	240	64	26,8%	68	28,5%	65	26,9%	197	82,3%	4	6,5%	1 569,7%
Licence and permits	653	653	211	32,3%	152	23,2%	114	17,5%	477	73,0%	109	66,5%	5,2%
Operational Revenue	1 845	1 845	143	7,7%	336	18,2%	208	11,3%	686	37,2%	96	33,8%	117,3%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	270 210	272 192	108 707	40,2%	86 695	32,1%	67 333	24,7%	262 735	96,5%	72 056	97,5%	(6,6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	12 555	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	475 184	510 870	83 794	17,6%	121 185	25,5%	110 796	21,7%	315 775	61,8%	116 648	62,4%	(5,0%)
Employee related costs	258 507	257 217	53 320	20,6%	66 324	25,7%	51 601	20,1%	171 245	66,6%	56 879	67,1%	(9,3%)
Remuneration of councillors	12 521	15 187	4 021	32,1%	3 550	28,4%	3 508	23,1%	11 079	73,0%	3 476	73,6%	,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	26 660	28 008	4 062	15,2%	8 010	30,0%	4 011	14,3%	16 083	57,4%	20 776	92,7%	(80,7%)
Debt impairment	-	9	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	9 561	9 581	-	-	-	-	8 495	88,7%	8 495	88,7%	2 349	72,1%	261,7%
Interest	1 200	1 744	-	-	-	-	-	-	-	-	-	-	-
Contracted services	69 702	81 315	3 651	5,2%	13 263	19,0%	24 915	30,6%	41 829	51,4%	14 480	38,6%	72,1%
Transfers and subsidies	17 984	19 485	3 899	21,7%	2 339	13,0%	2 052	10,5%	8 290	42,5%	3 738	52,7%	(45,1%)
Irrecoverable debts written off	500	500	-	-	-	-	-	-	-	-	-	-	-
Operational costs	78 539	97 758	14 841	18,9%	27 699	35,3%	14 059	14,4%	56 600	57,9%	14 815	55,7%	(5,1%)
Losses on disposal of Assets	11	11	-	-	-	-	2 154	19 584,2%	2 154	19 584,2%	135	1 123,1%	1 498,5%
Other Losses	-	55	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	-	31 658		1 917		22 104		55 678		(29 126)		
Transfers and subsidies - capital (monetary allocations)	2 340	2 505	-	-	-	-	83	3,3%	83	3,3%	61	2,9%	36,9%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 340	2 505	31 658		1 917		22 187		55 761		(29 065)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	2 340	2 505	31 658		1 917		22 187		55 761		(29 065)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 340	2 505	31 658		1 917		22 187		55 761		(29 065)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 340	2 505	31 658		1 917		22 187		55 761		(29 065)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	107 669	70 220	6 244	5,8%	12 574	11,7%	4 434	6,3%	23 252	33,1%	4 840	25,3%	(8,4%)
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	2 340	2 505	11	,5%	2	,1%	70	2,8%	83	3,3%	7	2,9%	960,7%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 340	2 505	11	,5%	2	,1%	70	2,8%	83	3,3%	7	2,9%	960,7%
Borrowing	-	-	-	-	-	-	-	-	-	-	(677)	-	(100,0%)
Internally generated funds	105 329	67 715	6 233	5,9%	12 572	11,9%	4 365	6,4%	23 169	34,2%	5 510	26,9%	(20,8%)
Capital Expenditure Functional	107 669	70 220	6 244	5,8%	12 574	11,7%	4 434	6,3%	23 252	33,1%	4 840	25,3%	(8,4%)
Municipal governance and administration	11 005	10 186	1 562	14,2%	-	-	3 171	31,1%	4 733	46,5%	1 893	46,1%	67,5%
Executive and Council	20	13	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	10 775	10 002	1 562	14,5%	-	-	3 171	31,7%	4 733	47,3%	1 893	46,1%	67,5%
Internal audit	210	171	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	35 397	31 534	4 671	13,2%	12 454	35,2%	1 248	4,0%	18 373	58,3%	2 306	24,9%	(45,9%)
Community and Social Services	6 205	2 946	-	-	307	4,9%	46	1,6%	353	12,0%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	29 098	28 529	4 671	16,1%	12 147	41,7%	1 202	4,2%	18 020	63,2%	2 306	25,3%	(47,9%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	95	59	-	-	-	-	-	-	-	-	-	2,5%	-
Economic and Environmental Services	61 267	28 499	11	-	120	,2%	15	,1%	146	,5%	641	13,7%	(97,7%)
Planning and Development	59 427	27 444	-	-	118	,2%	15	,1%	133	,5%	634	14,6%	(97,7%)
Road Transport	1 840	1 055	11	,6%	2	,1%	-	-	14	1,3%	7	5,2%	(100,0%)
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		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	508 939	546 119	144 079	28,3%	116 067	22,8%	102 420	18,8%	362 566	66,4%	18 696	33,4%	447,8%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	193 740	222 068	19 518	10,1%	10 602	5,5%	21 019	9,5%	51 139	23,0%	676	18,6%	3 010,2%
Transfers and Subsidies - Operational	270 158	271 324	109 276	40,4%	90 982	33,7%	66 238	24,4%	266 495	98,2%	18	39,2%	360 751,1%
Transfers and Subsidies - Capital	2 340	1 555	500	21,4%	-	-	-	-	500	32,2%	-	-	-
Interest	42 700	51 172	14 785	34,6%	14 483	33,9%	15 164	29,6%	44 431	86,8%	18 002	57,0%	(15,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(530 588)	(568 094)	(209 431)	39,5%	(95 440)	18,0%	(135 571)	23,9%	(440 442)	77,5%	(151 544)	10,2%	(10,5%)
Suppliers and employees	(512 604)	(548 609)	(209 431)	40,9%	(95 440)	18,6%	(135 571)	24,7%	(440 442)	80,3%	(151 544)	10,7%	(10,5%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(17 984)	(19 485)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(21 649)	(21 975)	(65 352)	301,9%	20 627	(95,3%)	(33 151)	150,9%	(77 876)	354,4%	(132 848)	576,7%	(75,0%)
Cash Flow from Investing Activities													
Receipts	(160 000)	(218 000)	(105 000)	65,6%	(95 000)	59,4%	-	-	(200 000)	91,7%	(163 000)	-	(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	(160 000)	(218 000)	(105 000)	65,6%	(95 000)	59,4%	-	-	(200 000)	91,7%	(163 000)	-	(100,0%)
Payments	(107 669)	(70 220)	(7 180)	6,7%	(13 881)	12,9%	(5 097)	7,3%	(26 158)	37,3%	-	-	(100,0%)
Capital assets	(107 669)	(70 220)	(7 180)	6,7%	(13 881)	12,9%	(5 097)	7,3%	(26 158)	37,3%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(267 669)	(288 220)	(112 180)	41,9%	(108 881)	40,7%	(5 097)	1,8%	(226 158)	78,5%	(163 000)	540,9%	(96,9%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Net Increase/(Decrease) in cash held	(289 318)	(310 195)	(177 533)	61,4%	(88 254)	30,5%	(38 248)	12,3%	(304 034)	98,0%	(295 848)	454,2%	(87,1%)
Cash/cash equivalents at the year begin:	782 689	661 542	643 542	82,2%	466 009	59,5%	377 755	57,1%	643 542	97,3%	1 045 731	-	(63,9%)
Cash/cash equivalents at the year end:	493 371	351 347	466 009	94,5%	377 755	76,6%	339 508	96,6%	339 508	96,6%	749 882	96,0%	(54,7%)

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	226	8,7%	90	3,5%	1	-	2 289	87,8%	2 606	100,0%	-	-	-	-
Total By Income Source	226	8,7%	90	3,5%	1	-	2 289	87,8%	2 606	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	226	8,7%	90	3,5%	1	-	2 289	87,8%	2 606	100,0%	-	-	-	-
Total By Customer Group	226	8,7%	90	3,5%	1	-	2 289	87,8%	2 606	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details		
Municipal Manager	Mr Mr Henry Prins	021 888 5130
Chief Financial Officer	Ms Ms Fiona du Raan-Groenewald	021 888 5277

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CEDERBERG (WC012)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24											2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	371 050	421 302	114 178	30,8%	92 399	24,9%	91 334	21,7%	297 911	70,7%	79 605	73,8%	14,7%	
Exchange Revenue														
Service charges - Electricity	110 746	120 571	34 698	31,3%	26 132	23,6%	30 755	25,5%	91 585	76,0%	25 272	74,2%	21,7%	
Service charges - Water	30 458	30 973	7 630	25,0%	6 976	22,9%	9 082	29,3%	23 688	76,5%	7 084	75,4%	28,2%	
Service charges - Waste Water Management	14 660	14 203	3 839	26,2%	3 567	24,3%	3 455	24,3%	10 862	76,5%	3 229	75,5%	7,0%	
Service charges - Waste Management	15 272	12 757	3 406	22,3%	3 200	21,0%	3 126	24,5%	9 732	76,3%	3 561	74,8%	(12,2%)	
Sale of Goods and Rendering of Services	4 240	4 897	875	20,6%	1 871	44,1%	911	18,6%	3 657	74,7%	851	88,0%	7,1%	
Agency services	3 841	4 252	1 127	29,3%	870	22,6%	1 409	33,1%	3 406	80,1%	1 091	84,1%	29,2%	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	10 876	6 547	1 780	16,4%	1 479	13,6%	1 569	24,0%	4 828	73,7%	2 579	58,6%	(39,2%)	
Interest earned from Current and Non Current Assets	1 269	2 792	868	68,4%	601	47,4%	1 125	40,3%	2 594	92,9%	445	71,2%	152,7%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	941	771	155	16,5%	267	28,4%	153	19,8%	575	74,6%	188	76,0%	(18,8%)	
Licence and permits	-	11	-	-	1	98,6%	10	86,7%	11	98,6%	-	-	(100,0%)	
Operational Revenue	704	3 012	1 566	222,4%	2 438	346,3%	94	3,1%	4 097	136,0%	77	73,7%	21,8%	
Non-Exchange Revenue														
Property rates	73 339	73 876	25 485	34,7%	16 192	22,1%	16 076	21,8%	57 753	78,2%	15 279	78,4%	5,2%	
Surcharges and Taxes	1	1	-	-	-	-	-	-	-	-	-	-	97,3%	
Fines, penalties and forfeits	11 555	34 216	308	2,7%	744	6,4%	909	2,7%	1 961	5,7%	279	7,0%	226,2%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	88 897	95 207	30 536	34,3%	26 147	29,4%	20 658	21,7%	77 341	81,2%	19 064	77,8%	8,4%	
Interest	-	4 212	951	-	1 040	-	1 092	25,9%	3 083	73,2%	-	-	(100,0%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	840	3 644	954	113,6%	873	103,9%	909	24,9%	2 736	75,1%	607	74,5%	49,7%	
Gains on disposal of Assets	2 500	2 000	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	910	7 360	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	394 800	427 077	86 451	21,9%	89 746	22,7%	94 092	22,0%	270 289	63,3%	91 491	67,4%	2,8%	
Employee related costs	144 683	136 130	30 760	21,3%	37 878	26,2%	31 501	23,1%	100 139	73,6%	30 179	74,8%	4,4%	
Remuneration of councillors	6 139	6 192	1 439	23,4%	1 760	28,7%	1 439	23,2%	4 638	74,9%	1 380	70,1%	4,3%	
Bulk purchases - electricity	95 123	101 065	27 751	29,2%	14 185	14,9%	24 324	24,1%	66 260	65,6%	24 161	68,5%	,7%	
Inventory consumed	12 291	14 507	2 264	18,4%	2 281	23,0%	2 581	17,8%	7 669	52,9%	2 281	61,7%	(10,4%)	
Debt impairment	30 239	56 212	7 560	25,0%	7 560	25,0%	16 834	29,9%	31 954	56,8%	8 159	70,7%	106,3%	
Depreciation and amortisation	29 617	28 605	7 402	25,0%	7 403	25,0%	6 810	23,8%	21 615	75,6%	6 436	75,3%	5,8%	
Interest	15 789	10 932	3 110	19,7%	2 633	16,7%	154	1,4%	5 897	53,9%	4 820	73,9%	(96,8%)	
Contracted services	33 651	36 247	2 147	6,4%	6 065	18,0%	4 108	11,3%	12 320	34,0%	6 825	43,4%	(39,8%)	
Transfers and subsidies	30	242	-	-	3	8,3%	-	-	3	1,0%	281	76,1%	(100,0%)	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational costs	26 328	29 584	4 018	15,3%	9 436	35,8%	6 342	21,4%	19 796	66,9%	6 370	62,1%	(4%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	910	7 360	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(23 750)	(5 775)	27 727		2 653		(2 758)		27 621		(11 886)			
Transfers and subsidies - capital (monetary allocations)	71 732	67 854	2 998	4,2%	9 989	13,9%	10 910	16,1%	23 897	35,2%	7 172	23,4%	52,1%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	47 981	62 079	30 725		12 642		8 152		51 518		(4 714)			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	47 981	62 079	30 725		12 642		8 152		51 518		(4 714)			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	47 981	62 079	30 725		12 642		8 152		51 518		(4 714)			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	47 981	62 079	30 725		12 642		8 152		51 518		(4 714)			

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	86 995	83 503	2 920	3,4%	11 877	13,7%	13 950	16,7%	28 747	34,4%	8 005	20,8%	74,3%
National Government	65 349	54 878	2 892	4,4%	10 195	15,6%	6 683	12,2%	19 770	36,0%	7 170	36,9%	(6,8%)
Provincial Government	5 731	12 585	-	-	-	-	4 698	37,3%	4 698	37,3%	1	-	334 548,4%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	71 080	67 463	2 892	4,1%	10 195	14,3%	11 381	16,9%	24 469	36,3%	7 171	23,4%	58,7%
Borrowing	300	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 615	16 040	28	2%	1 682	10,8%	2 569	16,0%	4 278	26,7%	834	8,0%	208,1%
Capital Expenditure Functional	86 995	83 894	2 920	3,4%	11 877	13,7%	14 341	17,1%	29 138	34,7%	8 005	20,8%	79,1%
Municipal governance and administration	1 165	1 638	-	-	51	4,4%	272	16,6%	323	19,7%	2	1,2%	17 178,4%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 165	1 638	-	-	51	4,4%	272	16,6%	323	19,7%	2	1,2%	17 178,4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 307	4 521	367	4,4%	134	1,6%	3 076	68,0%	3 576	79,1%	170	3,6%	1 714,2%
Community and Social Services	2 576	505	367	14,2%	118	4,6%	-	-	484	96,0%	1	11,9%	(100,0%)
Sport And Recreation	-	100	-	-	16	-	13	12,7%	29	28,9%	40	100,0%	(68,5%)
Public Safety	-	40	-	-	-	-	-	-	-	-	-	-	-
Housing	5 731	3 876	-	-	-	-	3 063	79,0%	3 063	79,0%	128	,9%	2 297,4%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 838	6 279	1 228	21,0%	2 125	36,4%	715	11,4%	4 068	64,8%	2 316	50,3%	(69,1%)
Planning and Development	4 938	3 749	1 227	24,8%	2 108	42,7%	324	8,6%	3 658	97,6%	2 316	53,3%	(86,0%)
Road Transport	900	2 530	1	,1%	17	1,9%	391	15,5%	410	16,2%	-	3,1%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	71 685	71 457	1 325	1,8%	9 567	13,3%	10 279	14,4%	21 171	29,6%	5 518	24,8%	86,3%
Energy sources	39 991	38 413	26	,1%	5 299	13,3%	9 559	24,9%	14 884	38,7%	5 442	32,4%	75,6%
Water Management	14 077	9 861	-	-	3	-	487	4,9%	490	5,0%	-	6,8%	(100,0%)
Waste Water Management	12 618	10 182	1 299	10,3%	619	4,9%	625	6,1%	2 542	25,0%	73	32,4%	759,0%
Waste Management	5 000	13 001	-	-	3 646	72,9%	(391)	(3,0%)	3 255	25,0%	3	,1%	(12 335,9%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	405 909	435 375	144 794	35,7%	114 450	28,2%	135 059	31,0%	394 302	90,6%	98 508	84,4%	37,1%
Property rates	70 054	70 575	16 181	23,1%	15 241	21,8%	13 707	19,4%	45 129	63,9%	14 146	71,8%	(3,1%)
Service charges	154 776	164 729	50 220	32,4%	47 631	30,8%	47 886	29,1%	145 737	88,5%	42 072	89,5%	13,8%
Other revenue	20 252	36 811	15 935	78,7%	13 523	66,8%	10 435	28,3%	39 894	108,4%	10 374	165,3%	,6%
Transfers and Subsidies - Operational	87 119	95 405	62 457	71,7%	34 991	40,2%	55 226	57,9%	152 675	160,0%	28 468	108,5%	94,0%
Transfers and Subsidies - Capital	73 708	67 854	-	-	3 063	4,2%	7 805	11,5%	10 868	16,0%	3 450	6,7%	126,2%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(316 287)	(323 245)	(44 777)	14,2%	(43 368)	13,7%	(45 119)	14,0%	(133 264)	41,2%	(40 005)	41,7%	12,8%
Suppliers and employees	(315 796)	(322 807)	(44 777)	14,2%	(43 368)	13,7%	(45 119)	14,0%	(133 264)	41,3%	(40 005)	41,8%	12,8%
Finance charges	(461)	(461)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(30)	22	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	89 622	112 130	100 017	111,6%	71 082	79,3%	89 940	80,2%	261 038	232,8%	58 503	284,5%	53,7%
Cash Flow from Investing Activities													
Receipts	2 500	-	(1 032)	(41,3%)	(407)	(16,3%)	(1 358)	-	(2 797)	-	-	-	(100,0%)
Proceeds on disposal of PPE	2 500	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	(1 032)	-	(407)	-	(1 358)	-	(2 797)	-	-	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(85 995)	(83 503)	(4 067)	4,7%	(13 659)	15,9%	(15 836)	19,0%	(33 562)	40,2%	(7 209)	35,7%	119,7%
Capital assets	(85 995)	(83 503)	(4 067)	4,7%	(13 659)	15,9%	(15 836)	19,0%	(33 562)	40,2%	(7 209)	35,7%	119,7%
Net Cash from/(used) Investing Activities	(83 495)	(83 503)	(5 099)	6,1%	(14 066)	16,8%	(17 193)	20,6%	(36 358)	43,5%	(7 209)	35,7%	138,5%
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	6 127	28 627	94 917	1 549,2%	57 016	930,6%	72 747	254,1%	224 680	784,9%	51 294	3 145,9%	41,8%
Cash/cash equivalents at the year begin:	18 429	28 778	28 854	156,6%	123 695	671,2%	180 711	628,0%	28 854	100,3%	132 707	100,0%	36,2%
Cash/cash equivalents at the year end:	24 556	57 405	123 695	503,7%	180 711	735,9%	253 458	441,5%	253 458	441,5%	184 001	1 064,3%	37,7%

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	3 181	11,8%	1 789	6,6%	1 319	4,9%	20 685	76,7%	26 975	20,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 690	32,7%	2 316	11,3%	771	3,8%	10 696	52,2%	20 472	15,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 094	11,6%	2 269	5,2%	1 469	3,4%	34 985	79,8%	43 817	32,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 404	9,1%	962	6,2%	619	4,0%	12 507	80,8%	15 482	11,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 195	11,9%	719	7,2%	443	4,4%	7 651	76,4%	10 008	7,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	65	100,0%	65	-	-	-	-	-
Interest on Arrear Debtor Accounts	872	4,7%	940	5,0%	879	4,7%	15 951	85,6%	18 643	14,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 877)	122,7%	50	(2,1%)	21	(9%)	462	(19,7%)	(2 344)	(1,8%)	-	-	-	-
Total By Income Source	15 560	11,7%	9 035	6,8%	5 520	4,1%	103 003	77,4%	133 118	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	333	21,9%	145	9,5%	78	5,1%	965	63,5%	1 521	1,1%	-	-	-	-
Commercial	6 034	22,2%	2 435	9,0%	1 187	4,4%	17 548	64,5%	27 205	20,4%	-	-	-	-
Households	9 194	8,8%	6 455	6,2%	4 254	4,1%	84 490	80,9%	104 393	78,4%	-	-	-	-
Other	(1)	100,0%	-	-	-	-	-	-	(1)	-	-	-	-	-
Total By Customer Group	15 560	11,7%	9 035	6,8%	5 520	4,1%	103 003	77,4%	133 118	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	2 146	100,0%	-	-	-	-	-	-	2 146	65,8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 117	100,0%	1 117	34,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 146	65,8%	-	-	-	-	1 117	34,2%	3 262	100,0%

Contact Details

Municipal Manager	Mr Mr Gerrit Matthyse	027 482 8000
Chief Financial Officer	Mr Mr Nico Smit	027 482 8000

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	114 881	119 449	17 337	15,1%	27 937	24,3%	30 088	25,2%	75 361	63,1%	28 780	81,2%	4,5%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	154	204	44	28,8%	16	10,3%	8	3,9%	68	33,5%	11	35,5%	(30,0%)
Agency services	6 666	6 666	1 449	21,7%	1 449	21,7%	1 449	21,7%	4 347	65,2%	1 392	60,0%	4,1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 148	1 798	475	41,4%	441	38,4%	363	20,2%	1 279	71,1%	299	70,6%	21,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	55	55	16	29,6%	16	29,6%	12	21,9%	44	81,2%	17	68,2%	(31,2%)
Licence and permits	19	54	9	47,2%	15	77,0%	12	21,8%	36	65,7%	4	73,5%	208,1%
Operational Revenue	62 441	62 291	15 335	24,6%	14 191	22,7%	18 798	30,2%	48 324	77,6%	16 831	82,1%	11,7%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	44 398	48 382	8	-	11 809	26,6%	9 446	19,5%	21 263	43,9%	10 225	83,7%	(7,6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	0	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	114 451	117 837	26 332	23,0%	30 262	26,4%	26 738	22,7%	83 333	70,7%	28 512	74,6%	(6,2%)
Employee related costs	60 704	61 201	15 328	25,2%	18 689	30,8%	10 845	17,7%	44 862	73,3%	15 167	82,5%	(28,5%)
Remuneration of councillors	5 308	4 859	1 266	23,8%	1 323	24,9%	1 161	23,9%	3 750	77,2%	1 236	67,7%	(6,1%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	19 624	17 987	3 459	17,6%	4 294	21,9%	4 913	27,3%	12 666	70,4%	4 071	60,4%	20,7%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	734	734	-	-	-	-	-	-	-	-	-	50,0%	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	6 576	9 711	1 594	24,2%	2 144	32,6%	2 796	28,8%	6 534	67,3%	2 496	59,8%	12,0%
Transfers and subsidies	231	409	3	1,1%	59	25,4%	154	37,5%	215	52,5%	284	149,5%	(45,9%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	21 272	22 936	4 683	22,0%	3 753	17,6%	6 870	30,0%	15 306	66,7%	5 247	72,6%	30,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	0	-	-	-	0	-	11	-	(100,0%)
Surplus/(Deficit)	430	1 612	(8 996)		(2 326)		3 349		(7 972)		269		
Transfers and subsidies - capital (monetary allocations)	-	2 400	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	430	4 012	(8 996)		(2 326)		3 349		(7 972)		269		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	430	4 012	(8 996)		(2 326)		3 349		(7 972)		269		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	430	4 012	(8 996)		(2 326)		3 349		(7 972)		269		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	430	4 012	(8 996)		(2 326)		3 349		(7 972)		269		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	400	3 971	43	10,8%	49	12,3%	572	14,4%	664	16,7%	-	4,0%	(100,0%)
National Government	150	676	-	-	19	12,5%	571	84,4%	589	87,1%	-	2,7%	(100,0%)
Provincial Government	-	2 826	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	150	3 502	-	-	19	12,5%	571	16,3%	589	16,8%	-	2,1%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	250	468	43	17,2%	30	12,1%	1	,2%	75	15,9%	-	17,4%	(100,0%)
Capital Expenditure Functional	400	3 971	43	10,8%	49	12,3%	572	14,4%	664	16,7%	-	4,0%	(100,0%)
Municipal governance and administration	150	344	-	-	29	19,3%	1	,3%	30	8,8%	-	4,6%	(100,0%)
Executive and Council	100	15	-	-	7	7,2%	1	7,5%	8	55,3%	-	-	(100,0%)
Finance and administration	50	329	-	-	22	43,6%	-	-	22	6,6%	-	20,7%	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	165	2 643	43	26,1%	19	11,3%	20	,7%	81	3,1%	-	7,3%	(100,0%)
Community and Social Services	-	2 522	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	165	121	43	26,1%	19	11,3%	20	16,2%	81	67,1%	-	7,3%	(100,0%)
Economic and Environmental Services	85	984	-	-	1	1,6%	551	56,0%	552	56,1%	-	-	(100,0%)
Planning and Development	85	984	-	-	1	1,6%	551	56,0%	552	56,1%	-	-	(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	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	114 865	120 474	125 643	109,4%	167 621	145,9%	249 085	206,8%	542 349	450,2%	63 388	116,3%	293,0%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	69 318	69 253	104 601	150,9%	96 434	139,1%	143 952	207,9%	344 987	498,2%	48 985	127,5%	193,9%
Transfers and Subsidies - Operational	44 398	47 023	21 042	47,4%	71 187	160,3%	90 733	193,0%	182 962	389,1%	14 403	100,7%	529,9%
Transfers and Subsidies - Capital	-	2 400	-	-	-	-	14 400	600,0%	14 400	600,0%	-	-	(100,0%)
Interest	1 148	1 798	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(113 341)	(116 483)	(23 212)	20,5%	(18 743)	16,5%	(17 636)	15,1%	(59 591)	51,2%	(29 946)	80,1%	(41,1%)
Suppliers and employees	(113 110)	(116 074)	(23 212)	20,5%	(18 743)	16,6%	(17 636)	15,2%	(59 591)	51,3%	(29 896)	80,4%	(41,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(231)	(409)	-	-	-	-	-	-	-	-	(50)	9,5%	(100,0%)
Net Cash from/(used) Operating Activities	1 523	3 992	102 431	6 724,0%	148 878	9 772,9%	231 449	5 798,4%	482 758	12 094,4%	33 443	(906,5%)	592,1%
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	(400)	(3 971)	(50)	12,4%	(60)	15,0%	(24)	,6%	(133)	3,4%	-	4,7%	(100,0%)
Capital assets	(400)	(3 971)	(50)	12,4%	(60)	15,0%	(24)	,6%	(133)	3,4%	-	4,7%	(100,0%)
Net Cash from/(used) Investing Activities	(400)	(3 971)	(50)	12,4%	(60)	15,0%	(24)	,6%	(133)	3,4%	-	4,7%	(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	1 123	21	102 382	9 113,8%	148 818	13 247,4%	231 425	1 113 101,4%	482 624	2 321 314,0%	33 443	(589,1%)	592,0%
Cash/cash equivalents at the year begin:	7 998	11 309	-	-	102 382	1 280,2%	262 509	2 321,2%	-	-	3 421	-	7 573,2%
Cash/cash equivalents at the year end:	9 121	11 330	102 382	1 122,5%	251 199	2 754,1%	493 933	4 359,6%	493 933	4 359,6%	36 864	554,5%	1 239,9%

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
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	54	13,8%	156	39,5%	-	-	185	46,8%	395	100,0%	-	-	-	-
Total By Income Source	54	13,8%	156	39,5%	-	-	185	46,8%	395	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	29	14,5%	-	-	-	-	172	85,5%	202	51,1%	-	-	-	-
Other	25	13,0%	156	80,6%	-	-	12	6,4%	193	48,9%	-	-	-	-
Total By Customer Group	54	13,8%	156	39,5%	-	-	185	46,8%	395	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 314	93,9%	80	5,7%	6	,4%	0	-	1 400	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 314	93,9%	80	5,7%	6	,4%	0	-	1 400	100,0%

Contact Details

Municipal Manager	Mr Mr Mehluli P Nhlengethwa (Acting)	023 449 1000
Chief Financial Officer	Mr Mr Nthokozisi Mabheba (Acting)	023 449 1000

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	3 238 628	3 272 225	1 368 338	42,3%	1 204 160	37,2%	520 498	15,9%	3 092 996	94,5%	1 743 064	195,9%	(70,1%)
Property rates	438 779	445 840	101 434	23,1%	105 945	24,1%	97 711	21,9%	305 091	68,4%	88 590	72,9%	10,3%
Service charges	1 970 240	1 964 055	470 068	23,9%	475 029	24,1%	504 528	25,7%	1 449 625	73,8%	431 407	74,3%	16,9%
Other revenue	71 246	97 855	643 506	903,2%	368 548	517,3%	(380 364)	(388,7%)	631 690	645,5%	1 100 989	4 902,2%	(134,5%)
Transfers and Subsidies - Operational	278 722	251 579	92 523	33,2%	14 092	5,1%	141 606	56,3%	248 221	98,7%	73 751	38,0%	92,0%
Transfers and Subsidies - Capital	444 641	454 896	47 302	10,6%	224 665	50,5%	136 328	30,0%	408 295	89,8%	38 003	78,2%	258,7%
Interest	35 000	58 000	13 504	38,6%	15 882	45,4%	20 687	35,7%	50 073	86,3%	10 324	64,3%	100,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 641 263)	(2 646 155)	(840 915)	31,8%	(753 718)	28,5%	(698 004)	26,4%	(2 292 637)	86,6%	(614 772)	80,2%	13,5%
Suppliers and employees	(2 455 858)	(2 463 582)	(840 915)	34,2%	(753 718)	30,7%	(698 004)	28,3%	(2 292 637)	93,1%	(614 772)	87,6%	13,5%
Finance charges	(167 161)	(167 161)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(18 245)	(15 413)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	597 365	626 070	527 423	88,3%	450 442	75,4%	(177 506)	(28,4%)	800 359	127,8%	1 128 292	1 302,6%	(115,7%)
Cash Flow from Investing Activities													
Receipts	5	500	337	6 953,5%	5	93,7%	4	,9%	346	69,2%	13	1,1%	(66,2%)
Proceeds on disposal of PPE	-	500	324	-	-	-	-	-	324	64,7%	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	5	-	13	275,2%	5	93,7%	4	-	22	-	13	29,7%	(66,2%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(457 423)	(495 742)	(14 550)	3,2%	(139 453)	30,5%	(76 450)	15,4%	(230 452)	46,5%	(31 903)	47,4%	139,6%
Capital assets	(457 423)	(495 742)	(14 550)	3,2%	(139 453)	30,5%	(76 450)	15,4%	(230 452)	46,5%	(31 903)	47,4%	139,6%
Net Cash from/(used) Investing Activities	(457 418)	(495 242)	(14 213)	3,1%	(139 448)	30,5%	(76 445)	15,4%	(230 106)	46,5%	(31 890)	51,2%	139,7%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(84 460)	(84 460)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(84 460)	(84 460)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(84 460)	(84 460)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	55 486	46 368	513 211	924,9%	310 994	560,5%	(253 951)	(547,7%)	570 253	1 229,8%	1 096 402	(28 364,8%)	(123,2%)
Cash/cash equivalents at the year begin:	240 577	645 270	445 270	185,1%	958 481	398,4%	1 269 475	196,7%	445 270	69,0%	2 511 892	93,1%	(49,5%)
Cash/cash equivalents at the year end:	296 063	691 638	958 481	323,7%	1 269 475	428,8%	1 015 523	146,8%	1 015 523	146,8%	3 608 294	1 530,8%	(71,9%)

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	27 407	23,7%	7 074	6,1%	5 768	5,0%	75 408	65,2%	115 657	20,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	89 004	60,7%	7 592	5,2%	2 805	1,9%	47 217	32,2%	146 618	26,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	30 290	49,4%	3 407	5,6%	2 152	3,5%	25 502	41,6%	61 351	10,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 183	21,6%	2 836	5,0%	2 102	3,7%	39 213	69,6%	56 334	10,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14 695	17,2%	4 276	5,0%	3 247	3,8%	63 253	74,0%	85 471	15,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	801	9,4%	324	3,8%	231	2,7%	7 125	84,0%	8 481	1,5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	41 619	48,1%	3 896	4,5%	2 091	2,4%	38 994	45,0%	86 600	15,5%	-	-	-	-
Total By Income Source	216 000	38,5%	29 405	5,2%	18 397	3,3%	296 712	52,9%	560 513	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 414	56,2%	1 161	6,3%	516	2,8%	6 430	34,7%	18 521	3,3%	-	-	-	-
Commercial	89 705	64,8%	6 402	4,6%	2 270	1,6%	40 123	29,0%	138 501	24,7%	-	-	-	-
Households	76 381	23,0%	18 585	5,6%	13 960	4,2%	222 812	67,2%	331 759	59,2%	-	-	-	-
Other	39 500	55,1%	3 257	4,5%	1 630	2,3%	27 347	38,1%	71 733	12,8%	-	-	-	-
Total By Customer Group	216 000	38,5%	29 405	5,2%	18 397	3,3%	296 712	52,9%	560 513	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	100,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	75 610	100,0%	-	-	-	-	-	-	75 610	100,0%

Contact Details

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

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	517 937	468 633	134 177	25,9%	129 885	25,1%	124 745	26,6%	388 806	83,0%	128 791	79,1%	(3,1%)
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	15 586	1 428	5,3%	3 571	13,3%	3 484	22,4%	8 483	54,4%	7 287	63,6%	(52,2%)
Agency services	214 389	20 425	4 499	2,1%	4 499	2,1%	4 906	24,0%	13 904	68,1%	58 425	79,6%	(91,6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 371	5 649	1 240	36,8%	1 238	36,7%	1 187	21,0%	3 665	64,9%	1 157	93,6%	2,6%
Interest earned from Current and Non Current Assets	10 134	10 263	1 246	12,3%	2 951	29,1%	3 748	36,5%	7 946	77,4%	2 388	64,1%	57,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	627	472	113	18,0%	113	18,0%	180	38,1%	406	85,9%	186	93,4%	(3,4%)
Rental from Fixed Assets	3 377	1 571	359	10,6%	453	13,4%	388	24,7%	1 200	76,4%	497	38,9%	(21,9%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	9 386	201 294	44 031	469,1%	57 165	609,0%	59 777	29,7%	160 972	80,0%	1 541	76,5%	3 778,0%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	765	-	(765)	-	-	-	(0)	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	183	68	24	12,9%	12	6,7%	16	23,1%	51	76,1%	17	46,6%	(6,0%)
Transfer and subsidies - Operational	212 004	213 305	80 473	38,0%	60 648	28,6%	51 058	23,9%	192 179	90,1%	57 292	80,9%	(10,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	532 204	481 293	103 440	19,4%	126 287	23,7%	119 207	24,8%	348 934	72,5%	115 344	66,5%	3,3%
Employee related costs	300 666	288 519	70 409	23,4%	82 369	27,4%	71 050	24,6%	223 828	77,6%	66 570	75,1%	6,7%
Remuneration of councillors	14 216	13 397	3 551	25,0%	2 992	21,0%	2 959	22,1%	9 502	70,9%	3 105	72,3%	(4,7%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	51 861	51 171	8 433	16,3%	13 073	25,2%	19 660	38,4%	41 166	80,4%	19 541	75,9%	,6%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	5 106	5 960	1 354	26,5%	1 354	26,5%	1 354	22,7%	4 061	68,1%	1 248	66,9%	8,5%
Interest	8 820	1 428	240	2,7%	363	4,1%	-	-	603	42,2%	-	-	-
Contracted services	81 910	47 770	5 678	6,9%	8 998	11,0%	7 998	16,7%	22 674	47,5%	9 123	29,5%	(12,3%)
Transfers and subsidies	2 501	2 348	203	8,1%	846	33,8%	375	16,0%	1 424	60,7%	331	47,5%	13,4%
Irrecoverable debts written off	2 100	1 400	-	-	-	-	108	7,7%	108	7,7%	-	-	(100,0%)
Operational costs	64 950	69 272	13 604	20,9%	16 292	25,1%	15 714	22,7%	45 610	65,8%	15 365	61,4%	2,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	75	28	(33)	(43,6%)	-	-	(11)	(38,5%)	(43)	(153,9%)	62	22,8%	(117,4%)
Surplus/(Deficit)	(14 267)	(12 660)	30 736		3 597		5 538		39 872		13 447		
Transfers and subsidies - capital (monetary allocations)	8 481	12 581	6 481	76,4%	-	-	-	-	6 481	51,5%	1 600	100,0%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	35	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(5 786)	(44)	37 217		3 597		5 538		46 353		15 047		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(5 786)	(44)	37 217		3 597		5 538		46 353		15 047		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(5 786)	(44)	37 217		3 597		5 538		46 353		15 047		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	27	-	-	-	-	-	27	-	-	-	-
Surplus/(Deficit) for the year	(5 786)	(44)	37 244		3 597		5 538		46 379		15 047		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	158 300	52 116	(11 241)	(7,1%)	31 554	19,9%	7 996	15,3%	28 309	54,3%	1 994	12,6%	301,0%
National Government	4 000	3 440	(3 009)	(75,2%)	3 494	87,3%	770	22,4%	1 255	36,5%	1 083	27,1%	(28,9%)
Provincial Government	4 481	8 581	1 241	27,7%	2 797	62,4%	489	5,7%	4 527	52,8%	6	5,2%	8 580,7%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	8 481	12 021	(1 767)	(20,8%)	6 290	74,2%	1 258	10,5%	5 781	48,1%	1 089	20,3%	15,6%
Borrowing	143 981	32 000	(6 615)	(4,6%)	17 902	12,4%	4 853	15,2%	16 140	50,4%	128	2,2%	3 677,6%
Internally generated funds	5 838	8 095	(2 859)	(49,0%)	7 361	126,1%	1 885	23,3%	6 387	78,9%	777	50,7%	142,7%
Capital Expenditure Functional	158 300	52 116	(11 241)	(7,1%)	31 554	19,9%	7 996	15,3%	28 309	54,3%	1 994	12,6%	301,0%
Municipal governance and administration	8 869	10 919	(352)	(4,0%)	7 366	83,0%	1 693	15,5%	8 707	79,7%	533	23,9%	217,6%
Executive and Council	-	800	(1 668)	-	1 668	-	-	-	-	-	-	43,0%	-
Finance and administration	8 869	10 119	1 317	14,8%	5 697	64,2%	1 693	16,7%	8 707	86,0%	533	23,8%	217,6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 450	5 722	(1 266)	(87,3%)	2 792	192,6%	680	11,9%	2 207	38,6%	244	52,8%	179,3%
Community and Social Services	-	1 772	305	-	1 221	-	-	-	1 527	86,2%	214	26,4%	(100,0%)
Sport And Recreation	800	800	(1 571)	(196,4%)	1 571	196,4%	550	68,7%	550	68,7%	-	95,7%	(100,0%)
Public Safety	650	3 150	-	-	-	-	130	4,1%	130	4,1%	29	83,2%	345,2%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 000	3 440	(3 009)	(75,2%)	3 494	87,3%	770	22,4%	1 255	36,5%	1 089	27,9%	(29,3%)
Planning and Development	4 000	3 440	(3 009)	(75,2%)	3 494	87,3%	770	22,4%	1 255	36,5%	1 089	27,9%	(29,3%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	143 981	32 035	(6 615)	(4,6%)	17 902	12,4%	4 853	15,1%	16 140	50,4%	128	2,2%	3 677,6%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	143 981	32 035	(6 615)	(4,6%)	17 902	12,4%	4 853	15,1%	16 140	50,4%	128	2,2%	3 677,6%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	516 227	471 028	94 741	18,4%	81 209	15,7%	62 742	13,3%	238 692	50,7%	50 626	31,8%	23,9%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	37 688	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	54 770	236 902	8 865	16,2%	13 131	24,0%	7 837	3,3%	29 832	12,6%	(7 808)	(243,7%)	(200,4%)
Transfers and Subsidies - Operational	405 154	213 305	80 522	19,9%	64 694	16,0%	52 153	24,5%	197 370	92,5%	55 345	87,6%	(5,8%)
Transfers and Subsidies - Capital	8 481	12 581	6 481	76,4%	-	-	1 700	13,5%	8 181	65,0%	2 600	115,8%	(34,6%)
Interest	10 134	8 240	(1 127)	(11,1%)	3 384	33,4%	1 052	12,8%	3 309	40,2%	489	15,4%	115,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(521 164)	(470 299)	(88 275)	16,9%	(133 541)	25,6%	(116 774)	24,8%	(338 590)	72,0%	(37 564)	19,9%	210,9%
Suppliers and employees	(512 343)	(468 870)	(88 275)	17,2%	(133 541)	26,1%	(116 774)	24,9%	(338 590)	72,2%	(37 564)	20,0%	210,9%
Finance charges	(8 820)	(1 428)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(4 936)	729	6 466	(131,0%)	(52 332)	1 060,1%	(54 032)	(7 409,5%)	(99 898)	(13 699,2%)	13 062	(1 383,4%)	(513,7%)
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	(158 300)	(52 116)	(15 588)	9,8%	(10 101)	6,4%	(8 009)	15,4%	(33 698)	64,7%	(2 039)	23,3%	292,8%
Capital assets	(158 300)	(52 116)	(15 588)	9,8%	(10 101)	6,4%	(8 009)	15,4%	(33 698)	64,7%	(2 039)	23,3%	292,8%
Net Cash from/(used) Investing Activities	(158 300)	(52 116)	(15 588)	9,8%	(10 101)	6,4%	(8 009)	15,4%	(33 698)	64,7%	(2 039)	23,3%	292,8%
Cash Flow from Financing Activities													
Receipts	143 732	35 000	13 912	9,7%	-	-	49 000	140,0%	62 912	179,7%	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	143 732	35 000	13 912	9,7%	-	-	49 000	140,0%	62 912	179,7%	-	-	(100,0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	143 732	35 000	13 912	9,7%	-	-	49 000	140,0%	62 912	179,7%	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(19 504)	(16 387)	4 790	(24,6%)	(62 433)	320,1%	(13 041)	79,6%	(70 684)	431,3%	11 023	(297,5%)	(218,3%)
Cash/cash equivalents at the year begin:	121 273	136 403	97 950	80,8%	145 193	119,7%	82 760	60,7%	97 950	71,8%	188 448	102,5%	(56,1%)
Cash/cash equivalents at the year end:	101 769	120 016	102 740	101,0%	82 760	81,3%	69 719	58,1%	69 719	58,1%	205 471	162,9%	(66,1%)

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
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	394	2,8%	393	2,7%	392	2,7%	13 125	91,8%	14 303	17,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24 759	36,7%	8 372	12,4%	132	2%	34 226	50,7%	67 489	82,5%	-	-	-	-
Total By Income Source	25 153	30,7%	8 764	10,7%	524	,6%	47 362	57,9%	81 804	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(21)	(,5%)	115	2,6%	36	,8%	4 216	97,0%	4 346	5,3%	-	-	-	-
Commercial	24 566	32,4%	8 050	10,6%	428	,6%	42 680	56,4%	75 723	92,6%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	609	35,1%	600	34,6%	60	3,5%	466	26,9%	1 735	2,1%	-	-	-	-
Total By Customer Group	25 153	30,7%	8 764	10,7%	524	,6%	47 362	57,9%	81 804	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	23	3,0%	726	97,0%	749	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	23	3,0%	726	97,0%	749	100,0%

Contact Details

Municipal Manager	Mr Mr Monde Stratu	044 803 1304
Chief Financial Officer	Mr Mr Rian Boshoff	044 803 1332

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GEORGE (WC044)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	3 117 845	3 229 481	691 009	22,2%	672 074	21,6%	740 663	22,9%	2 103 745	65,1%	633 460	62,7%	16,9%
Exchange Revenue													
Service charges - Electricity	916 429	903 644	224 535	24,5%	191 129	20,9%	218 960	24,2%	634 623	70,2%	207 528	64,1%	5,9%
Service charges - Water	218 058	227 636	40 233	18,5%	55 089	25,3%	62 275	27,4%	157 597	69,2%	63 763	72,3%	(2,3%)
Service charges - Waste Water Management	163 193	161 680	39 969	24,5%	37 345	22,9%	40 446	25,0%	117 760	72,8%	40 578	77,8%	(3,1%)
Service charges - Waste Management	156 470	153 180	38 521	24,6%	38 306	24,5%	38 052	24,8%	114 878	75,0%	37 004	75,1%	2,8%
Sale of Goods and Rendering of Services	113 636	94 142	23 169	20,4%	25 965	22,8%	25 759	27,4%	74 893	79,6%	21 340	73,4%	20,7%
Agency services	19 734	19 734	4 251	21,5%	8 780	44,5%	(1 659)	(8,4%)	11 372	57,6%	(55)	92,4%	2 933,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	11 724	20 998	5 287	45,1%	5 106	43,6%	5 443	25,9%	15 836	75,4%	4 071	86,6%	33,7%
Interest earned from Current and Non Current Assets	42 415	57 415	13 995	33,0%	21 751	51,3%	19 636	34,2%	55 381	96,5%	13 357	70,0%	47,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 231	5 071	2 367	45,3%	453	8,7%	676	13,3%	3 497	69,0%	315	75,9%	114,7%
Licence and permits	677	743	228	33,6%	181	26,7%	139	18,7%	548	73,7%	181	49,0%	(23,2%)
Operational Revenue	44 874	57 319	22 355	49,8%	14 034	31,3%	12 267	21,4%	48 657	84,9%	12 231	80,0%	,3%
Non-Exchange Revenue													
Property rates	441 578	441 877	127 720	28,9%	103 906	23,5%	104 436	23,6%	336 062	76,1%	91 027	77,6%	14,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	89 083	90 083	3 420	3,8%	3 830	4,3%	3 450	3,8%	10 701	11,9%	3 726	11,6%	(7,4%)
Licences or permits	4 161	4 161	517	12,4%	544	13,1%	190	4,6%	1 252	30,1%	776	65,4%	(75,5%)
Transfer and subsidies - Operational	635 102	731 260	138 709	21,8%	159 934	25,2%	204 971	28,0%	503 614	68,9%	136 790	67,3%	49,8%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	17 670	22 725	5 744	32,5%	5 720	32,4%	5 622	24,7%	17 086	75,2%	828	-	579,3%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	237 810	237 810	(12)	-	-	-	-	-	(12)	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 065 058	3 167 496	574 412	18,7%	715 789	23,4%	629 477	19,9%	1 919 679	60,6%	559 635	55,9%	12,5%
Employee related costs	708 327	700 212	150 438	21,2%	188 403	26,6%	161 729	23,1%	500 571	71,5%	153 823	66,8%	5,1%
Remuneration of councillors	30 568	29 923	6 220	20,3%	6 523	21,3%	6 411	21,4%	19 155	64,0%	6 234	66,9%	2,8%
Bulk purchases - electricity	707 250	696 200	169 551	24,0%	150 829	21,3%	147 791	21,2%	468 172	67,2%	117 435	64,2%	25,8%
Inventory consumed	321 454	335 344	24 934	7,8%	32 983	10,3%	33 798	10,1%	91 715	27,3%	19 873	22,6%	70,1%
Debt impairment	95 146	55 514	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	187 804	187 804	46 950	25,0%	46 950	25,0%	46 950	25,0%	140 850	75,0%	55 398	73,9%	(15,2%)
Interest	40 388	40 388	-	-	16 932	41,9%	-	-	16 932	41,9%	-	47,7%	-
Contracted services	694 478	795 526	87 264	12,6%	202 176	29,1%	180 555	22,7%	469 996	59,1%	144 597	60,3%	24,9%
Transfers and subsidies	40 658	82 866	2 288	5,6%	10 053	24,7%	35 578	42,9%	47 919	57,8%	21 340	66,4%	66,7%
Irrecoverable debts written off	8 772	48 404	56 765	647,1%	12 287	140,1%	6 067	12,5%	75 119	155,2%	4 472	12,3%	35,7%
Operational costs	182 433	147 534	30 724	16,8%	48 652	26,7%	10 598	7,2%	89 974	61,0%	36 433	50,2%	(70,9%)
Losses on disposal of Assets	750	750	-	-	-	-	-	-	-	-	29	3,9%	(100,0%)
Other Losses	47 030	47 030	(724)	(1,5%)	-	-	-	-	(724)	(1,5%)	-	(,4%)	-
Surplus/(Deficit)	52 787	61 985	116 596		(43 715)		111 186		184 067		73 825		
Transfers and subsidies - capital (monetary allocations)	462 094	1 315 946	50 924	11,0%	113 766	24,6%	149 291	11,3%	313 981	23,9%	34 075	22,0%	338,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	514 881	1 377 931	167 520		70 050		260 477		498 048		107 900		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	514 881	1 377 931	167 520		70 050		260 477		498 048		107 900		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	514 881	1 377 931	167 520		70 050		260 477		498 048		107 900		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	514 881	1 377 931	167 520		70 050		260 477		498 048		107 900		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	1 023 043	1 728 729	117 830	11,5%	237 436	23,2%	164 605	9,5%	519 871	30,1%	113 518	33,9%	45,0%
National Government	397 578	1 197 558	46 495	11,7%	132 753	33,4%	89 284	7,5%	268 532	22,4%	58 099	28,0%	53,7%
Provincial Government	-	13 071	-	-	4 044	-	5 415	41,4%	9 459	72,4%	303	2,1%	1 689,9%
District Municipality	-	-	-	-	-	-	-	-	-	-	32	3,2%	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Aget	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	397 578	1 210 628	46 495	11,7%	136 797	34,4%	94 699	7,8%	277 991	23,0%	58 434	27,4%	62,1%
Borrowing	376 685	294 504	38 834	10,3%	61 570	16,3%	38 841	13,2%	139 244	47,3%	23 935	40,8%	62,3%
Internally generated funds	248 780	223 597	32 502	13,1%	39 069	15,7%	31 066	13,9%	102 637	45,9%	31 149	50,5%	(,3%)
Capital Expenditure Functional	1 023 043	1 728 729	117 830	11,5%	237 436	23,2%	164 605	9,5%	519 871	30,1%	113 518	33,9%	45,0%
Municipal governance and administration	10 310	8 185	898	8,7%	917	8,9%	1 669	20,4%	3 485	42,6%	1 294	63,5%	29,0%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	10 250	8 132	898	8,8%	882	8,6%	1 654	20,3%	3 434	42,2%	1 280	63,5%	29,2%
Internal audit	60	53	-	-	35	58,1%	16	29,7%	51	95,5%	14	62,1%	13,3%
Community and Public Safety	78 935	74 784	4 051	5,1%	17 702	22,4%	18 536	24,8%	40 289	53,9%	8 999	45,4%	106,0%
Community and Social Services	15 645	14 303	69	,4%	933	6,0%	1 677	11,7%	2 679	18,7%	1 434	58,6%	16,9%
Sport And Recreation	20 027	19 974	1 398	7,0%	3 322	16,6%	5 894	29,5%	10 614	53,1%	1 872	30,6%	214,9%
Public Safety	34 680	35 028	2 147	6,2%	11 045	31,8%	10 235	29,2%	23 427	66,9%	5 393	59,4%	89,8%
Housing	7 309	4 100	428	5,9%	1 822	24,9%	731	17,8%	2 981	72,7%	242	9,5%	202,6%
Health	1 275	1 379	9	,7%	580	45,5%	(1)	(,1%)	588	42,6%	58	6,4%	(101,2%)
Economic and Environmental Services	120 560	739 653	28 175	23,4%	36 907	30,6%	19 897	2,7%	84 980	11,5%	20 140	32,2%	(1,2%)
Planning and Development	20 657	22 457	365	1,8%	665	3,2%	3 266	14,5%	4 297	19,1%	1 240	18,9%	163,4%
Road Transport	99 903	717 196	27 810	27,8%	36 242	36,3%	16 631	2,3%	80 682	11,2%	18 900	32,7%	(12,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	812 417	905 789	84 705	10,4%	181 881	22,4%	124 469	13,7%	391 056	43,2%	82 994	33,4%	50,0%
Energy sources	259 846	169 799	12 823	4,9%	16 529	6,4%	29 985	17,7%	59 337	34,9%	12 599	22,1%	138,0%
Water Management	380 291	487 188	57 298	15,1%	118 287	31,1%	64 672	13,3%	240 257	49,3%	54 908	35,1%	17,8%
Waste Water Management	155 343	232 894	14 563	9,4%	32 414	20,9%	29 455	12,6%	76 433	32,8%	14 797	36,6%	99,1%
Waste Management	16 938	15 907	21	,1%	14 651	86,5%	357	2,2%	15 029	94,5%	690	52,3%	(48,3%)
Other	820	319	-	-	29	3,5%	34	10,5%	62	19,5%	91	89,3%	(63,1%)

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	3 156 952	3 718 682	2 348 507	74,4%	1 976 047	62,6%	2 957 310	79,5%	7 281 864	195,8%	2 345 422	141,6%	26,1%
Property rates	422 503	424 233	2 304 830	545,5%	1 633 475	386,6%	1 804 952	425,5%	5 743 257	1 353,8%	2 220 511	1 316,7%	(18,7%)
Service charges	1 465 211	1 465 400	(81)	-	215 028	14,7%	400 721	27,3%	615 668	42,0%	48 784	9,3%	721,4%
Other revenue	154 250	158 041	17 570	11,4%	46 307	30,0%	52 921	33,5%	116 798	73,9%	34 451	28,6%	53,6%
Transfers and Subsidies - Operational	630 119	703 657	26 188	4,2%	78 556	12,5%	170 972	24,3%	275 716	39,2%	41 676	16,9%	310,2%
Transfers and Subsidies - Capital	459 142	936 623	-	-	2 681	,6%	527 744	56,3%	530 425	56,6%	-	9,0%	(100,0%)
Interest	25 727	30 727	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 520 230)	(2 638 434)	(1 067 842)	42,4%	(695 361)	27,6%	(389 938)	14,8%	(2 153 142)	81,6%	(588 271)	70,1%	(33,7%)
Suppliers and employees	(2 483 403)	(2 601 607)	(1 067 842)	43,0%	(695 361)	28,0%	(389 938)	15,0%	(2 153 142)	82,8%	(588 271)	71,2%	(33,7%)
Finance charges	(36 827)	(36 827)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	636 722	1 080 248	1 280 665	201,1%	1 280 685	201,1%	2 567 372	237,7%	5 128 722	474,8%	1 757 151	318,3%	46,1%
Cash Flow from Investing Activities													
Receipts	-	4 800	61 429	-	105	-	435	9,1%	61 970	1 291,0%	(444)	-	(197,9%)
Proceeds on disposal of PPE	-	4 800	2 186	-	216	-	459	9,6%	2 861	59,6%	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	59 243	-	(111)	-	(24)	-	59 109	-	(444)	-	(94,7%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 023 043)	(1 728 729)	(84 577)	8,3%	(265 422)	25,9%	(228 024)	13,2%	(578 024)	33,4%	(126 135)	37,9%	80,8%
Capital assets	(1 023 043)	(1 728 729)	(84 577)	8,3%	(265 422)	25,9%	(228 024)	13,2%	(578 024)	33,4%	(126 135)	37,9%	80,8%
Net Cash from/(used) Investing Activities	(1 023 043)	(1 723 929)	(23 148)	2,3%	(265 317)	25,9%	(227 589)	13,2%	(516 054)	29,9%	(126 580)	33,8%	79,8%
Cash Flow from Financing Activities													
Receipts	266 204	266 204	79	-	-	-	0	-	79	-	158	,1%	(99,9%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	266 204	266 204	0	-	-	-	0	-	0	-	-	-	(100,0%)
Increase (decrease) in consumer deposits	-	-	79	-	-	-	-	-	79	-	158	(1,1%)	(100,0%)
Payments	-	-	-	-	(22 690)	-	-	-	(22 690)	-	-	38,5%	-
Repayment of borrowing	-	-	-	-	(22 690)	-	-	-	(22 690)	-	-	38,5%	-
Net Cash from/(used) Financing Activities	266 204	266 204	79	-	(22 690)	(8,5%)	0	-	(22 611)	(8,5%)	158	(11,3%)	(99,9%)
Net Increase/(Decrease) in cash held	(120 116)	(377 477)	1 257 596	(1 047,0%)	992 678	(826,4%)	2 339 784	(619,8%)	4 590 057	(1 216,0%)	1 630 729	1 576,5%	43,5%
Cash/cash equivalents at the year begin:	592 533	592 533	-	-	2 101 472	354,7%	3 094 150	522,2%	-	-	2 129 937	-	45,3%
Cash/cash equivalents at the year end:	472 417	215 056	2 101 472	444,8%	3 094 150	655,0%	4 590 057	2 134,4%	4 590 057	2 134,4%	3 760 666	272,8%	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	38 243	26,2%	7 385	5,1%	5 958	4,1%	94 326	64,6%	145 913	30,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	52 378	68,6%	3 487	4,6%	2 429	3,2%	18 040	23,6%	76 334	15,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	31 852	51,9%	2 313	3,8%	1 740	2,8%	25 517	41,5%	61 423	12,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	21 788	26,5%	3 366	4,1%	2 980	3,6%	53 965	65,7%	82 099	17,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	20 943	26,9%	3 332	4,3%	2 894	3,7%	50 723	65,1%	77 892	16,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	45	19,3%	6	2,5%	5	2,1%	176	76,0%	231	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 615	5,0%	291	,9%	331	1,0%	30 192	93,1%	32 430	6,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(13 138)	(185,2%)	114	1,6%	1 301	18,3%	18 816	265,3%	7 093	1,5%	-	-	-	-
Total By Income Source	153 727	31,8%	20 294	4,2%	17 637	3,6%	291 755	60,4%	483 414	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 719	54,4%	1 531	10,8%	1 448	10,2%	3 503	24,7%	14 200	2,9%	-	-	-	-
Commercial	47 398	66,6%	2 248	3,2%	1 017	1,4%	20 497	28,8%	71 149	14,7%	-	-	-	-
Households	98 636	24,9%	16 462	4,2%	15 123	3,8%	265 644	67,1%	395 865	81,9%	-	-	-	-
Other	(26)	(1,2%)	54	2,5%	49	2,2%	2 122	96,5%	2 199	,5%	-	-	-	-
Total By Customer Group	153 727	31,8%	20 294	4,2%	17 637	3,6%	291 755	60,4%	483 414	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	54 994	100,0%	-	-	-	-	-	-	54 994	50,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	8 971	100,0%	-	-	-	-	-	-	8 971	8,2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	43 081	93,9%	1 911	4,2%	541	1,2%	371	,8%	45 904	41,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	107 046	97,4%	1 911	1,7%	541	,5%	371	,3%	109 869	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: HESSEQUA (WC042)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24								2022/23		Q3 of 2022/23 to Q3 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	696 827	689 584	267 307	38,4%	120 983	17,4%	141 792	20,6%	530 082	76,9%	158 696	77,3%	(10,7%)
Exchange Revenue													
Service charges - Electricity	217 086	205 699	48 015	22,1%	41 300	19,0%	56 040	27,2%	145 355	70,7%	45 884	70,3%	22,1%
Service charges - Water	51 060	51 060	11 681	22,9%	11 687	22,9%	15 645	30,6%	39 013	76,4%	13 346	77,1%	17,2%
Service charges - Waste Water Management	28 892	28 443	6 955	24,1%	7 113	24,6%	7 563	26,6%	21 631	76,1%	6 676	77,3%	13,3%
Service charges - Waste Management	32 904	32 904	9 578	29,1%	8 263	25,1%	8 204	24,9%	26 046	79,2%	7 503	74,3%	9,4%
Sale of Goods and Rendering of Services	20 157	48 623	5 249	26,0%	10 272	51,0%	9 863	20,3%	25 384	52,2%	4 216	94,8%	134,0%
Agency services	3 311	3 311	886	26,8%	757	22,9%	749	22,6%	2 392	72,2%	886	91,7%	(15,4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 035	2 476	652	32,1%	683	33,6%	715	28,9%	2 050	82,8%	653	117,1%	9,4%
Interest earned from Current and Non Current Assets	25 299	25 299	5 904	23,3%	(1 461)	(5,8%)	6 594	26,1%	11 037	43,6%	7 933	48,2%	(16,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 678	3 678	1 081	29,4%	956	26,0%	821	22,3%	2 858	77,7%	776	74,9%	5,9%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 316	5 534	1 116	21,0%	941	17,7%	2 789	50,4%	4 846	87,6%	336	53,4%	729,8%
Non-Exchange Revenue													
Property rates	127 036	128 186	129 728	102,1%	(560)	(,4%)	21	-	129 188	100,8%	1 005	99,7%	(97,9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	57 896	57 905	6 994	12,1%	17 227	29,8%	13 254	22,9%	37 476	64,7%	29 272	60,5%	(54,7%)
Licences or permits	2 274	2 274	510	22,4%	485	21,3%	538	23,7%	1 533	67,4%	482	74,8%	11,6%
Transfer and subsidies - Operational	106 787	80 485	26 656	25,0%	23 231	21,8%	18 705	23,2%	68 591	85,2%	39 400	76,5%	(52,5%)
Interest	190	782	173	91,2%	256	135,0%	199	25,4%	628	80,4%	214	174,8%	(6,9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	11 908	11 925	11 450	96,2%	(181)	(1,5%)	(38)	(,3%)	11 231	94,2%	-	-	(100,0%)
Gains on disposal of Assets	1 000	1 000	678	67,8%	15	1,5%	129	12,9%	823	82,3%	115	157,1%	12,5%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	728 258	707 906	145 802	20,0%	161 028	22,1%	131 624	18,6%	438 454	61,9%	166 348	64,8%	(20,9%)
Employee related costs	232 085	224 667	47 893	20,6%	60 206	25,9%	50 352	22,4%	158 451	70,5%	48 473	71,7%	3,9%
Remuneration of councillors	9 345	9 324	2 446	26,2%	1 787	19,1%	2 120	22,7%	6 352	68,1%	2 050	67,6%	3,4%
Bulk purchases - electricity	180 886	170 849	45 474	25,1%	26 647	14,7%	35 427	20,7%	107 548	62,9%	37 789	64,5%	(6,2%)
Inventory consumed	52 205	46 365	7 938	15,2%	13 038	25,0%	10 303	22,2%	31 278	67,5%	11 004	65,8%	(6,4%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	43 312	43 312	-	-	19 768	45,6%	9 880	22,8%	29 648	68,5%	8 784	75,6%	12,5%
Interest	20 821	20 821	(38)	(,2%)	8 202	39,4%	-	-	8 164	39,2%	-	40,5%	-
Contracted services	80 085	88 847	8 987	11,2%	18 160	22,7%	11 708	13,2%	38 856	43,7%	30 666	55,2%	(61,8%)
Transfers and subsidies	1 686	1 714	537	31,9%	613	36,4%	509	29,7%	1 659	96,8%	373	66,8%	36,2%
Irrecoverable debts written off	61 783	55 268	9 894	16,0%	12 189	19,7%	5 939	10,7%	28 022	50,7%	21 806	42,2%	(72,8%)
Operational costs	46 050	46 740	9 579	20,8%	13 510	29,3%	5 386	11,5%	28 475	60,9%	4 816	60,3%	11,8%
Losses on disposal of Assets	-	-	13 092	-	(13 092)	-	-	-	-	-	586	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(31 430)	(18 323)	121 505		(40 044)		10 168		91 628		(7 652)		
Transfers and subsidies - capital (monetary allocations)	34 139	121 085	5 219	15,3%	14 568	42,7%	8 448	7,0%	28 235	23,3%	7 897	46,5%	7,0%
Transfers and subsidies - capital (n-kind)	-	303	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 708	103 065	126 724		(25 476)		18 615		119 863		245		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	2 708	103 065	126 724		(25 476)		18 615		119 863		245		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 708	103 065	126 724		(25 476)		18 615		119 863		245		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 708	103 065	126 724		(25 476)		18 615		119 863		245		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	110 382	203 959	14 838	13,4%	39 629	35,9%	25 332	12,4%	79 799	39,1%	17 972	50,6%	41,0%
National Government	30 539	38 485	6 188	20,3%	13 935	45,6%	4 510	11,7%	24 634	64,0%	2 910	49,0%	55,0%
Provincial Government	2 100	82 450	3 394	161,6%	250	11,9%	684	,8%	4 328	5,2%	10	20,5%	6 971,9%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	150	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 639	121 085	9 582	29,4%	14 186	43,5%	5 194	4,3%	28 962	23,9%	2 919	44,0%	77,9%
Borrowing	57 826	-	4 137	7,2%	18 200	31,5%	(22 337)	-	(0)	-	11 005	54,3%	(303,0%)
Internally generated funds	19 918	82 874	1 118	5,6%	7 243	36,4%	42 475	51,3%	50 837	61,3%	4 048	50,5%	949,2%
Capital Expenditure Functional	110 382	204 262	14 838	13,4%	39 629	35,9%	25 332	12,4%	79 799	39,1%	17 972	49,1%	41,0%
Municipal governance and administration	10 326	8 895	842	8,2%	3 502	33,9%	795	8,9%	5 139	57,8%	328	27,3%	142,1%
Executive and Council	76	82	8	10,3%	42	55,8%	-	-	50	61,0%	50	76,9%	(100,0%)
Finance and administration	10 230	8 794	834	8,2%	3 441	33,6%	795	9,0%	5 070	57,6%	278	26,2%	185,6%
Internal audit	20	19	-	-	19	93,3%	-	-	19	100,0%	-	-	-
Community and Public Safety	7 526	12 448	223	3,0%	1 123	14,9%	1 046	8,4%	2 392	19,2%	1 234	32,1%	(15,2%)
Community and Social Services	587	971	40	6,8%	233	39,8%	266	27,4%	539	55,6%	687	65,0%	(61,2%)
Sport And Recreation	1 865	2 209	165	8,9%	621	33,3%	27	1,2%	814	36,8%	382	45,4%	(92,8%)
Public Safety	3 075	1 867	18	,6%	269	8,7%	752	40,3%	1 039	55,6%	165	34,2%	356,3%
Housing	2 000	7 400	-	-	(0)	-	-	-	(0)	-	-	,1%	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	33 933	47 403	8 151	24,0%	20 386	60,1%	8 322	17,6%	36 860	77,8%	8 439	79,9%	(1,4%)
Planning and Development	55	41	4	7,1%	-	-	37	90,3%	41	99,9%	-	40,9%	(100,0%)
Road Transport	33 708	47 194	8 137	24,1%	20 338	60,3%	8 241	17,5%	36 717	77,8%	8 319	80,2%	(9,9%)
Environmental Protection	170	168	10	5,7%	48	28,3%	44	26,4%	102	60,8%	120	94,2%	(63,1%)
Trading Services	58 598	135 516	5 621	9,6%	14 617	24,9%	15 170	11,2%	35 408	26,1%	7 971	42,9%	90,3%
Energy sources	24 243	95 869	1 144	4,7%	6 145	25,3%	5 130	5,4%	12 419	13,0%	1 820	32,7%	181,9%
Water Management	19 050	19 804	1 889	9,9%	6 502	34,1%	5 673	28,6%	14 064	71,0%	4 873	63,9%	16,4%
Waste Water Management	15 156	19 700	2 587	17,1%	1 896	12,5%	4 326	22,0%	8 810	44,7%	1 278	41,1%	238,5%
Waste Management	150	143	-	-	74	49,4%	41	28,7%	115	80,7%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	671 228	792 452	485 199	72,3%	494 764	73,7%	721 836	91,1%	1 701 799	214,8%	599 413	243,4%	20,4%
Property rates	124 505	126 437	35 375	28,4%	28 977	23,3%	27 933	22,1%	92 286	73,0%	26 850	75,5%	4,0%
Service charges	340 323	329 002	83 795	24,6%	81 115	23,8%	94 853	28,8%	259 764	79,0%	76 420	78,5%	24,1%
Other revenue	41 675	89 765	320 178	768,3%	338 094	811,3%	481 395	536,3%	1 139 667	1 289,6%	439 368	2 183,3%	9,6%
Transfers and Subsidies - Operational	106 787	104 941	33 886	31,7%	29 553	27,7%	32 999	31,4%	96 439	91,9%	42 039	81,3%	(21,5%)
Transfers and Subsidies - Capital	32 639	117 007	11 496	35,2%	15 943	48,8%	83 091	71,0%	110 530	94,5%	14 033	105,4%	492,1%
Interest	25 299	25 299	468	1,9%	1 081	4,3%	1 564	6,2%	3 113	12,3%	704	8,2%	122,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(625 093)	(683 355)	(339 442)	54,3%	(423 258)	67,7%	(411 848)	60,3%	(1 174 548)	171,9%	(425 991)	207,0%	(3,3%)
Suppliers and employees	(607 085)	(665 320)	(339 442)	55,9%	(423 258)	69,7%	(403 646)	60,7%	(1 166 346)	175,3%	(425 991)	212,6%	(5,2%)
Finance charges	(16 321)	(16 321)	-	-	-	-	(8 202)	50,3%	(8 202)	50,3%	-	-	(100,0%)
Transfers and grants	(1 686)	(1 714)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	46 135	109 097	145 757	315,9%	71 505	155,0%	309 989	284,1%	527 251	483,3%	173 423	679,1%	78,7%
Cash Flow from Investing Activities													
Receipts	1 000	1 000	678	67,8%	15	1,5%	129	12,9%	823	82,3%	-	-	(100,0%)
Proceeds on disposal of PPE	1 000	1 000	678	67,8%	15	1,5%	129	12,9%	823	82,3%	-	-	(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)	(204 262)	(14 838)	13,4%	(39 629)	35,9%	(25 332)	12,4%	(79 799)	39,1%	(17 972)	49,1%	41,0%
Capital assets	(110 382)	(204 262)	(14 838)	13,4%	(39 629)	35,9%	(25 332)	12,4%	(79 799)	39,1%	(17 972)	49,1%	41,0%
Net Cash from/(used) Investing Activities	(109 382)	(203 262)	(14 159)	12,9%	(39 614)	36,2%	(25 203)	12,4%	(78 976)	38,9%	(17 972)	49,5%	40,2%
Cash Flow from Financing Activities													
Receipts	52 063	-	(38)	(,1%)	-	-	-	-	(38)	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	52 063	-	(38)	(,1%)	-	-	-	-	(38)	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(23 858)	(23 858)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(23 858)	(23 858)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	28 205	(23 858)	(38)	(,1%)	-	-	-	-	(38)	,2%	-	-	-
Net Increase/(Decrease) in cash held	(35 043)	(118 023)	131 560	(375,4%)	31 892	(91,0%)	284 786	(241,3%)	448 237	(379,8%)	155 450	(869,1%)	83,2%
Cash/cash equivalents at the year begin:	324 636	524 871	403 385	124,3%	546 473	168,3%	578 365	110,2%	403 385	76,9%	482 916	101,6%	19,8%
Cash/cash equivalents at the year end:	289 593	406 848	546 473	188,7%	578 365	199,7%	863 151	212,2%	863 151	212,2%	638 366	201,4%	35,2%

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	6 695	39,9%	835	5,0%	532	3,2%	8 722	52,0%	16 783	20,6%	1 211	7,2%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 548	78,1%	532	3,1%	165	1,0%	3 090	17,8%	17 336	21,3%	125	,7%	-	-
Receivables from Non-exchange Transactions - Property Rates	10 607	62,9%	643	3,8%	281	1,7%	5 325	31,6%	16 856	20,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 562	31,9%	449	4,0%	359	3,2%	6 802	60,9%	11 171	13,7%	840	7,5%	-	-
Receivables from Exchange Transactions - Waste Management	3 910	38,9%	463	4,6%	373	3,7%	5 304	52,8%	10 051	12,3%	890	8,9%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	17	-	-	-
Interest on Arrear Debtor Accounts	558	11,3%	235	4,7%	220	4,4%	3 945	79,6%	4 958	6,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 234	28,8%	255	6,0%	146	3,4%	2 644	61,8%	4 278	5,3%	615	14,4%	-	-
Total By Income Source	40 114	49,3%	3 412	4,2%	2 075	2,5%	35 833	44,0%	81 434	100,0%	3 697	4,5%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 230	65,7%	87	4,6%	65	3,5%	491	26,2%	1 872	2,3%	-	-	-	-
Commercial	9 407	78,4%	477	4,0%	144	1,2%	1 964	16,4%	11 992	14,7%	-	-	-	-
Households	29 478	43,6%	2 848	4,2%	1 866	2,8%	33 379	49,4%	67 570	83,0%	3 697	5,5%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	40 114	49,3%	3 412	4,2%	2 075	2,5%	35 833	44,0%	81 434	100,0%	3 697	4,5%	-	-

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)	14 688	100,0%	-	-	-	-	-	-	14 688	36,5%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 294	100,0%	-	-	-	-	-	-	4 294	10,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	21 286	100,0%	-	-	-	-	-	-	21 286	52,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	40 268	100,0%	-	-	-	-	-	-	40 268	100,0%

Contact Details

Municipal Manager	Mr Albertus de Klerk	028 713 8001
Chief Financial Officer	Mrs Lien Viljoen	028 713 8010

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KANNALAND (WC041)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	226 346	233 809	57 027	25,2%	54 075	23,9%	57 769	24,7%	168 871	72,2%	46 051	70,6%	25,4%
Exchange Revenue													
Service charges - Electricity	76 101	76 101	19 869	26,1%	17 162	22,6%	17 810	23,4%	54 840	72,1%	15 014	68,4%	18,6%
Service charges - Water	22 267	22 267	4 834	21,7%	5 710	25,6%	9 198	41,3%	19 742	88,7%	5 206	72,1%	76,7%
Service charges - Waste Water Management	9 610	9 610	2 336	24,3%	2 305	24,0%	2 296	23,9%	6 937	72,2%	2 144	74,7%	7,1%
Service charges - Waste Management	9 410	9 410	2 343	24,9%	2 247	23,9%	2 217	23,6%	6 807	72,3%	2 193	75,5%	1,1%
Sale of Goods and Rendering of Services	396	396	61	15,5%	210	53,2%	110	27,7%	382	96,4%	87	85,7%	26,1%
Agency services	1 350	1 350	317	23,5%	407	30,2%	281	20,8%	1 005	74,5%	382	69,3%	(26,5%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 929	5 929	2 065	34,8%	2 538	42,8%	1 759	29,7%	6 361	107,3%	2 152	134,2%	(18,3%)
Interest earned from Current and Non Current Assets	960	960	562	58,5%	260	27,1%	370	38,6%	1 192	124,2%	479	88,4%	(22,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 098	1 098	176	16,0%	160	14,6%	153	14,0%	490	44,6%	154	74,3%	(6%)
Licence and permits	159	159	52	33,0%	43	27,3%	53	33,6%	149	93,9%	39	80,8%	35,4%
Operational Revenue	66	66	49	74,3%	333	503,1%	56	84,9%	438	662,3%	65	222,5%	(14,0%)
Non-Exchange Revenue													
Property rates	26 915	26 915	7 119	26,4%	7 069	26,3%	6 884	25,6%	21 071	78,3%	6 413	77,2%	7,3%
Surcharges and Taxes	-	(0)	-	-	583	-	5 449	(54 489 380,0%)	6 032	(60 316 220,0%)	-	-	(100,0%)
Fines, penalties and forfeits	2 501	2 501	83	3,3%	45	1,8%	54	2,1%	182	7,3%	103	2,2%	(47,9%)
Licences or permits	30	30	0	2%	-	-	-	-	0	2%	0	1,2%	(100,0%)
Transfer and subsidies - Operational	64 252	71 715	16 219	25,2%	13 838	21,5%	10 200	14,2%	40 258	56,1%	10 575	70,0%	(3,5%)
Interest	2 802	2 802	767	27,4%	975	34,8%	703	25,1%	2 444	87,2%	879	105,3%	(20,1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	175	-	190	-	176	-	541	-	165	65,4%	7,1%
Gains on disposal of Assets	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	240 912	252 579	37 514	15,6%	90 300	37,5%	32 512	12,9%	160 326	63,5%	44 353	54,5%	(26,7%)
Employee related costs	79 390	91 548	23 097	29,1%	25 493	32,1%	23 581	25,8%	72 171	78,8%	20 632	73,4%	14,3%
Remuneration of councillors	3 276	3 866	1 090	33,3%	952	29,1%	925	23,9%	2 967	76,8%	1 740	108,3%	(46,8%)
Bulk purchases - electricity	56 045	56 045	6 573	11,7%	36 062	64,3%	(351)	(6%)	42 285	75,4%	10 220	42,9%	(103,4%)
Inventory consumed	8 946	8 113	681	7,6%	1 634	18,3%	1 131	13,9%	3 446	42,5%	858	39,0%	31,9%
Debt impairment	16 691	16 691	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	11 762	11 885	2 940	25,0%	2 940	25,0%	2 940	24,7%	8 821	74,2%	4 301	56,9%	(31,6%)
Interest	8 000	1 100	1	-	495	6,2%	3	2%	499	45,4%	482	64,0%	(99,5%)
Contracted services	33 727	40 017	613	1,8%	2 597	7,7%	1 044	2,6%	4 254	10,6%	2 951	38,9%	(64,6%)
Transfers and subsidies	920	400	10	1,0%	114	12,4%	4	1,0%	128	31,9%	80	17,8%	(95,0%)
Irrecoverable debts written off	-	-	70	-	16 695	-	-	-	16 765	-	9	-	(100,0%)
Operational costs	22 156	22 914	2 438	11,0%	3 317	15,0%	3 234	14,1%	8 990	39,2%	3 080	39,1%	5,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(14 566)	(18 770)	19 513		(36 225)		25 257		8 545		1 699		
Transfers and subsidies - capital (monetary allocations)	15 804	17 433	2 112	13,4%	5 070	32,1%	369	2,1%	7 551	43,3%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 238	(1 336)	21 626		(31 155)		25 626		16 097		1 699		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 238	(1 336)	21 626		(31 155)		25 626		16 097		1 699		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 238	(1 336)	21 626		(31 155)		25 626		16 097		1 699		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 238	(1 336)	21 626		(31 155)		25 626		16 097		1 699		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	13 743	16 026	530	3,9%	6 765	49,2%	1 053	6,6%	8 349	52,1%	88	6,8%	1 094,0%
National Government	13 743	12 646	530	3,9%	6 765	49,2%	1 053	8,3%	8 349	66,0%	-	-	(100,0%)
Provincial Government	-	2 719	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	13 743	15 366	530	3,9%	6 765	49,2%	1 053	6,9%	8 349	54,3%	-	-	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	661	-	-	-	-	-	-	-	-	88	50,5%	(100,0%)
Capital Expenditure Functional	13 743	16 026	530	3,9%	6 765	49,2%	1 053	6,6%	8 349	52,1%	88	6,8%	1 094,0%
Municipal governance and administration	-	261	-	-	-	-	-	-	-	-	10	38,3%	(100,0%)
Executive and Council	-	261	-	-	-	-	-	-	-	-	10	23,5%	(100,0%)
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	71,8%	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	206	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	206	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	13 743	15 559	530	3,9%	6 765	49,2%	1 053	6,8%	8 349	53,7%	78	6,7%	1 254,2%
Energy sources	485	62	-	-	1 171	241,6%	-	-	1 171	1 899,0%	-	32,5%	-
Water Management	6 449	6 490	530	8,2%	378	5,9%	-	-	908	14,0%	78	5,0%	(100,0%)
Waste Water Management	6 809	9 008	-	-	5 216	76,6%	1 053	11,7%	6 269	69,6%	-	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	232 351	240 843	58 650	25,2%	42 001	18,1%	71 458	29,7%	172 109	71,5%	37 853	61,7%	88,8%
Property rates	22 305	22 305	4 013	18,0%	4 564	20,5%	4 123	18,5%	12 701	56,9%	1 136	18,3%	263,0%
Service charges	120 923	120 323	22 282	18,4%	18 560	15,3%	21 379	17,8%	62 220	51,7%	17 599	55,7%	21,5%
Other revenue	9 067	9 067	5 122	56,5%	2 128	23,5%	6 854	75,6%	14 105	155,6%	516	14,9%	1 227,4%
Transfers and Subsidies - Operational	64 252	71 715	19 176	29,8%	13 631	21,2%	33 064	46,1%	65 871	91,9%	12 406	98,0%	166,5%
Transfers and Subsidies - Capital	15 804	17 433	8 056	51,0%	3 118	19,7%	6 038	34,6%	17 212	98,7%	6 196	99,2%	(2,6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(227 138)	(234 114)	(11 288)	5,0%	(59 029)	26,0%	(14 289)	6,1%	(84 607)	36,1%	(14 563)	15,8%	(1,9%)
Suppliers and employees	(227 138)	(234 114)	(11 288)	5,0%	(59 029)	26,0%	(14 289)	6,1%	(84 607)	36,1%	(14 563)	15,8%	(1,9%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	5 213	6 729	47 361	908,5%	(17 028)	(326,6%)	57 169	849,5%	87 502	1 300,3%	23 290	(885,3%)	145,5%
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	(13 258)	(16 026)	(577)	4,4%	(5 805)	43,8%	(1 211)	7,6%	(7 593)	47,4%	(1 095)	8,2%	10,6%
Capital assets	(13 258)	(16 026)	(577)	4,4%	(5 805)	43,8%	(1 211)	7,6%	(7 593)	47,4%	(1 095)	8,2%	10,6%
Net Cash from/(used) Investing Activities	(13 258)	(16 026)	(577)	4,4%	(5 805)	43,8%	(1 211)	7,6%	(7 593)	47,4%	(1 095)	8,2%	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	(8 045)	(9 297)	46 784	(581,5%)	(22 833)	283,8%	55 958	(601,9%)	79 909	(859,5%)	22 195	(358,0%)	152,1%
Cash/cash equivalents at the year begin:	-	-	-	-	67 514	-	44 681	-	-	-	61 077	-	(26,8%)
Cash/cash equivalents at the year end:	(8 045)	(9 297)	46 784	(581,5%)	44 681	(555,4%)	100 638	(1 082,5%)	100 638	(1 082,5%)	83 272	326,0%	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	5 723	18,1%	1 510	4,8%	826	2,6%	23 496	74,5%	31 554	23,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 234	39,3%	353	11,2%	142	4,5%	1 411	44,9%	3 140	2,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 629	8,6%	805	2,6%	674	2,2%	26 372	86,5%	30 481	22,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	742	4,7%	349	2,2%	358	2,3%	14 265	90,8%	15 714	11,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 441	6,1%	592	2,5%	558	2,4%	21 049	89,0%	23 640	17,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	68	,3%	52	,2%	25 646	99,5%	25 766	19,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 290)	(80,0%)	250	8,7%	203	7,1%	4 700	164,2%	2 862	2,1%	-	-	-	-
Total By Income Source	9 478	7,1%	3 928	2,9%	2 811	2,1%	116 940	87,8%	133 157	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(630)	(1 961,3%)	177	550,3%	115	356,9%	371	1 154,1%	32	-	-	-	-	-
Commercial	396	7,2%	168	3,1%	151	2,7%	4 799	87,0%	5 514	4,1%	-	-	-	-
Households	9 827	8,5%	3 417	3,0%	2 392	2,1%	100 086	86,5%	115 721	86,9%	-	-	-	-
Other	(115)	(1,0%)	166	1,4%	154	1,3%	11 685	98,3%	11 890	8,9%	-	-	-	-
Total By Customer Group	9 478	7,1%	3 928	2,9%	2 811	2,1%	116 940	87,8%	133 157	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	5 602	12,3%	-	-	-	-	39 867	87,7%	45 469	60,1%
Bulk Water	116	100,0%	-	-	-	-	-	-	116	,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	791	13,3%	330	5,5%	392	6,6%	4 439	74,6%	5 952	7,9%
Auditor-General	1 442	21,0%	983	14,3%	195	2,8%	4 243	61,8%	6 863	9,1%
Other	284	1,6%	198	1,1%	219	1,3%	16 549	95,9%	17 249	22,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 235	10,9%	1 510	2,0%	806	1,1%	65 097	86,1%	75 648	100,0%

Contact Details

Municipal Manager	Mr Mome Hoogbaard	028 551 8000
Chief Financial Officer	Mrs Roslyn Saptoe	028 551 8000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KNYSNA (WC048)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 164 594	1 168 729	387 272	33,3%	248 693	21,4%	279 544	23,9%	915 509	78,3%	246 900	74,4%	13,2%
Exchange Revenue													
Service charges - Electricity	384 778	358 550	96 695	25,1%	80 702	21,0%	86 264	24,1%	263 661	73,5%	73 970	69,7%	16,6%
Service charges - Water	84 389	89 583	27 730	32,9%	23 037	27,3%	22 685	25,3%	73 452	82,0%	19 544	82,6%	16,1%
Service charges - Waste Water Management	30 864	32 371	14 270	46,2%	5 278	17,1%	5 506	17,0%	25 055	77,4%	5 054	82,0%	8,9%
Service charges - Waste Management	30 029	31 413	14 724	49,0%	5 276	17,6%	5 317	16,9%	25 316	80,6%	4 294	84,6%	23,8%
Sale of Goods and Rendering of Services	39 359	38 602	8 494	21,6%	10 541	26,8%	6 194	16,0%	25 229	65,4%	1 328	10,8%	366,3%
Agency services	4 033	4 033	1 200	29,8%	807	20,0%	1 213	30,1%	3 220	79,8%	1 277	85,6%	(5,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	14 751	21 044	6 115	41,5%	6 969	47,2%	6 938	33,0%	20 022	95,1%	5 888	75,0%	17,8%
Interest earned from Current and Non Current Assets	1 826	1 826	636	34,8%	536	29,3%	377	20,7%	1 549	84,8%	228	69,9%	65,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 938	7 413	2 038	29,4%	1 723	24,8%	1 525	20,6%	5 286	71,3%	(2 109)	71,4%	(172,3%)
Licence and permits	45	96	32	71,1%	36	78,9%	29	30,3%	97	101,1%	16	74,3%	87,3%
Operational Revenue	6 023	6 598	1 167	19,4%	641	10,6%	2 057	31,2%	3 865	58,6%	3 226	80,6%	(36,2%)
Non-Exchange Revenue													
Property rates	304 254	313 943	139 162	45,7%	52 561	17,3%	59 531	19,0%	251 254	80,0%	45 885	81,5%	29,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	99 090	99 090	16 849	17,0%	15 626	15,8%	37 110	37,5%	69 585	70,2%	43 382	54,2%	(14,5%)
Licences or permits	1 743	1 743	376	21,6%	334	19,2%	362	20,8%	1 072	61,5%	384	63,7%	(5,7%)
Transfer and subsidies - Operational	150 239	151 321	55 542	37,0%	41 555	27,7%	41 741	27,6%	138 838	91,8%	40 873	103,8%	2,1%
Interest	5 733	10 605	2 242	39,1%	3 033	52,9%	2 695	25,4%	7 970	75,2%	1 939	89,8%	39,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	500	500	-	-	39	7,8%	-	-	39	7,8%	1 723	100,0%	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 155 798	1 167 404	232 887	20,1%	261 800	22,7%	238 232	20,4%	732 919	62,8%	217 274	64,3%	9,6%
Employee related costs	305 558	313 340	70 626	23,1%	82 515	27,0%	72 973	23,3%	226 114	72,2%	69 742	74,3%	4,6%
Remuneration of councillors	10 082	10 454	2 361	23,4%	2 482	24,6%	2 489	23,8%	7 332	70,1%	2 527	76,0%	(1,5%)
Bulk purchases - electricity	293 304	282 612	69 450	23,7%	59 964	20,4%	59 857	21,2%	189 271	67,0%	47 893	62,2%	25,0%
Inventory consumed	54 053	56 814	12 683	23,5%	11 821	21,9%	17 105	30,1%	41 609	73,2%	12 953	80,2%	32,1%
Debt impairment	149 730	159 976	14 612	9,8%	14 838	9,9%	14 205	8,9%	43 655	27,3%	13 912	29,9%	2,1%
Depreciation and amortisation	49 119	67 770	12 393	25,2%	12 280	25,0%	12 281	18,1%	36 954	54,5%	13 831	92,2%	(11,2%)
Interest	31 848	37 565	1 395	4,4%	18 658	58,6%	2 173	5,8%	22 225	59,2%	1 101	48,5%	97,3%
Contracted services	185 406	161 163	34 305	18,5%	38 114	20,6%	37 038	23,0%	109 458	67,9%	42 249	68,4%	(12,3%)
Transfers and subsidies	1 457	2 147	32	2,2%	428	29,4%	42	2,0%	502	23,4%	69	12,7%	(38,6%)
Irrecoverable debts written off	1 784	1 784	-	-	-	-	-	-	-	-	-	-	-
Operational costs	73 456	73 780	15 031	20,5%	20 700	28,2%	20 068	27,2%	55 799	75,6%	12 997	68,9%	54,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 796	1 325	154 385		(13 107)		41 312		182 590		29 626		
Transfers and subsidies - capital (monetary allocations)	78 184	84 015	9 238	11,8%	5 014	6,4%	18 902	22,5%	33 154	39,5%	2 220	25,2%	751,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	86 980	85 340	163 623		(8 093)		60 215		215 744		31 845		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	86 980	85 340	163 623		(8 093)		60 215		215 744		31 845		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	86 980	85 340	163 623		(8 093)		60 215		215 744		31 845		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	86 980	85 340	163 623		(8 093)		60 215		215 744		31 845		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	110 739	118 887	106 359	96,0%	10 059	9,1%	22 147	18,6%	138 565	116,6%	17 709	150,5%	25,1%
National Government	78 184	80 177	44 978	57,5%	6 791	8,7%	19 152	23,9%	70 921	88,5%	3 392	108,5%	464,7%
Provincial Government	-	3 838	2 087	-	-	-	-	-	2 087	54,4%	-	117,3%	-
District Municipality	-	-	120	-	-	-	-	-	120	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	78 184	84 015	47 185	60,4%	6 791	8,7%	19 152	22,8%	73 128	87,0%	3 392	109,8%	464,7%
Borrowing	25 005	27 343	52 064	208,2%	1 326	5,3%	1 843	6,7%	55 233	202,0%	12 173	182,9%	(84,9%)
Internally generated funds	7 550	7 530	7 110	94,2%	1 942	25,7%	1 151	15,3%	10 204	135,5%	2 144	191,8%	(46,3%)
Capital Expenditure Functional	110 739	118 887	106 359	96,0%	10 059	9,1%	22 147	18,6%	138 565	116,6%	17 709	150,5%	25,1%
Municipal governance and administration	700	1 140	3 889	555,6%	174	24,9%	35	3,0%	4 098	359,4%	377	171,3%	(90,8%)
Executive and Council	-	-	12	-	-	-	-	-	12	-	12	100,0%	(100,0%)
Finance and administration	700	1 140	3 877	553,9%	174	24,9%	35	3,0%	4 086	358,4%	365	171,4%	(90,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 480	14 910	5 553	53,0%	499	4,8%	351	2,4%	6 403	42,9%	1 731	78,5%	(79,7%)
Community and Social Services	800	840	1 753	219,1%	-	-	-	-	1 753	208,7%	796	142,4%	(100,0%)
Sport And Recreation	7 180	6 681	274	3,8%	499	6,9%	351	5,3%	1 124	16,8%	29	34,5%	1 128,3%
Public Safety	2 500	3 591	2 021	80,8%	-	-	-	-	2 021	56,3%	409	40,9%	(100,0%)
Housing	-	3 798	1 505	-	-	-	-	-	1 505	39,6%	497	124,1%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	25 291	30 871	45 441	179,7%	3 144	12,4%	4 777	15,5%	53 361	172,9%	6 934	183,5%	(31,1%)
Planning and Development	150	165	319	212,4%	3	1,8%	25	15,3%	347	209,6%	51	200,8%	(50,6%)
Road Transport	25 136	30 706	45 115	179,5%	3 141	12,5%	4 752	15,5%	53 007	172,6%	6 877	183,3%	(30,9%)
Environmental Protection	5	-	8	150,0%	-	-	-	-	8	-	6	73,2%	(100,0%)
Trading Services	74 267	71 965	51 477	69,3%	6 242	8,4%	16 984	23,6%	74 703	103,8%	8 666	149,6%	96,0%
Energy sources	47 247	45 088	20 357	43,1%	2 169	4,6%	14 190	31,5%	36 716	81,4%	3 956	153,9%	258,7%
Water Management	12 107	19 045	14 318	118,3%	1 710	14,1%	2 380	12,5%	18 408	96,7%	1 202	200,4%	98,1%
Waste Water Management	13 514	6 432	11 834	87,6%	2 363	17,5%	414	6,4%	14 612	227,2%	1 798	68,5%	(77,0%)
Waste Management	1 400	1 400	4 968	354,8%	-	-	-	-	4 968	354,8%	1 711	186,3%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 072 064	1 075 184	261 199	24,4%	228 191	21,3%	269 501	25,1%	758 891	70,6%	173 321	58,2%	55,5%
Property rates	290 007	288 582	6 205	2,1%	25 893	8,9%	62 497	21,7%	94 595	32,8%	52 523	73,9%	19,0%
Service charges	495 555	496 991	83 207	16,8%	82 161	16,6%	129 247	26,0%	294 615	59,3%	79 905	51,5%	61,8%
Other revenue	38 721	42 361	7 799	20,1%	8 915	23,0%	18 986	44,8%	35 700	84,3%	7 545	20,6%	151,6%
Transfers and Subsidies - Operational	167 773	165 208	140 143	83,5%	84 825	50,6%	36 412	22,0%	261 381	158,2%	33 348	124,6%	9,2%
Transfers and Subsidies - Capital	78 184	80 217	23 844	30,5%	26 397	33,8%	22 358	27,9%	72 599	90,5%	-	-	(100,0%)
Interest	1 826	1 826	-	-	-	-	-	-	-	-	-	28,4%	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(954 606)	(937 316)	(154 860)	16,2%	(163 733)	17,2%	(213 624)	22,8%	(532 217)	56,8%	(115 855)	37,4%	84,4%
Suppliers and employees	(921 300)	(897 604)	(156 255)	17,0%	(182 379)	19,8%	(215 773)	24,0%	(554 408)	61,8%	(116 950)	40,3%	84,5%
Finance charges	(31 848)	(37 565)	1 395	(4,4%)	18 647	(58,5%)	2 149	(5,7%)	22 191	(59,1%)	1 095	(48,4%)	96,4%
Transfers and grants	(1 457)	(2 147)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	117 459	137 869	106 338	90,5%	64 458	54,9%	55 877	40,5%	226 674	164,4%	57 466	322,9%	(2,8%)
Cash Flow from Investing Activities													
Receipts	500	500	(60)	(12,0%)	(23)	(4,5%)	(62)	(12,4%)	(145)	(29,0%)	1 674	93,8%	(103,7%)
Proceeds on disposal of PPE	500	500	-	-	39	7,8%	-	-	39	7,8%	1 723	100,0%	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(60)	-	(61)	-	(62)	-	(184)	-	(49)	-	25,9%
Payments	(110 739)	(118 887)	(19 612)	17,7%	(9 335)	8,4%	(20 492)	17,2%	(49 439)	41,6%	(25 364)	46,0%	(19,2%)
Capital assets	(110 739)	(118 887)	(19 612)	17,7%	(9 335)	8,4%	(20 492)	17,2%	(49 439)	41,6%	(25 364)	46,0%	(19,2%)
Net Cash from/(used) Investing Activities	(110 239)	(118 387)	(19 672)	17,8%	(9 358)	8,5%	(20 554)	17,4%	(49 583)	41,9%	(23 690)	45,2%	(13,2%)
Cash Flow from/(using) Financing Activities													
Receipts	20 505	-	-	-	-	-	(22)	-	(22)	-	-	-	(100,0%)
Short term loans	20 505	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	(22)	-	(22)	-	-	-	(100,0%)
Payments	(39 361)	(46 542)	(2 328)	5,9%	(12 772)	32,4%	(2 439)	5,2%	(17 539)	37,7%	(2 227)	49,0%	9,5%
Repayment of borrowing	(39 361)	(46 542)	(2 328)	5,9%	(12 772)	32,4%	(2 439)	5,2%	(17 539)	37,7%	(2 227)	49,0%	9,5%
Net Cash from/(used) Financing Activities	(18 856)	(46 542)	(2 328)	12,3%	(12 772)	67,7%	(2 461)	5,3%	(17 561)	37,7%	(2 227)	(64,9%)	10,5%
Net Increase/(Decrease) in cash held	(11 635)	(27 060)	84 339	(724,8%)	42 328	(363,8%)	32 862	(121,4%)	159 529	(589,5%)	31 548	(685,8%)	4,2%
Cash/cash equivalents at the year begin:	40 524	40 524	20 358	50,2%	104 697	258,4%	147 025	362,8%	20 358	50,2%	167 222	106,8%	(12,1%)
Cash/cash equivalents at the year end:	28 889	13 464	104 697	362,4%	147 025	508,9%	179 887	1 336,1%	179 887	1 336,1%	198 770	1 113,6%	(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	8 471	10,2%	4 706	5,7%	3 096	3,7%	66 618	80,4%	82 892	18,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	20 615	22,1%	7 340	7,9%	4 729	5,1%	60 535	64,9%	93 218	21,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	20 831	15,8%	8 188	6,2%	4 994	3,8%	97 960	74,2%	131 973	29,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 627	3,8%	1 492	2,2%	1 222	1,8%	63 801	92,3%	69 143	15,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 523	4,3%	1 385	2,3%	1 082	1,8%	54 314	91,6%	59 304	13,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	522	5,5%	186	2,0%	98	1,0%	8 653	91,5%	9 460	2,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	226	(8,7%)	443	(17,2%)	135	(5,2%)	(3 386)	131,1%	(2 582)	(6%)	-	-	-	-
Total By Income Source	55 816	12,6%	23 740	5,4%	15 356	3,5%	348 495	78,6%	443 407	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 518	17,7%	1 706	12,0%	657	4,6%	9 312	65,6%	14 192	3,2%	-	-	-	-
Commercial	20 662	13,7%	7 852	5,2%	6 089	4,0%	116 180	77,1%	150 783	34,0%	-	-	-	-
Households	32 636	11,7%	14 182	5,1%	8 610	3,1%	223 004	80,1%	278 432	62,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	55 816	12,6%	23 740	5,4%	15 356	3,5%	348 495	78,6%	443 407	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	921	100,0%	-	-	-	-	-	-	921	5,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 155	100,0%	-	-	-	-	-	-	15 155	94,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	16 076	100,0%	-	-	-	-	-	-	16 076	100,0%

Contact Details		
Municipal Manager	Mr Raymond Esau	044 302 6590
Chief Financial Officer	Ms Avitha Jagayssor	044 302 6463

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LAINGSBURG (WC051)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	106 305	105 715	30 874	29,0%	23 626	22,2%	20 194	19,1%	74 694	70,7%	11 011	70,3%	83,4%
Exchange Revenue													
Service charges - Electricity	19 525	18 350	4 810	24,6%	4 462	22,9%	3 991	21,7%	13 262	72,3%	3 502	61,3%	14,0%
Service charges - Water	5 408	4 422	976	18,0%	1 068	19,7%	869	19,6%	2 912	65,9%	858	77,4%	1,3%
Service charges - Waste Water Management	2 209	3 008	764	34,6%	731	33,1%	485	16,1%	1 981	65,8%	591	76,3%	(17,9%)
Service charges - Waste Management	2 408	2 994	761	31,6%	716	29,7%	489	16,3%	1 966	65,7%	582	76,6%	(16,0%)
Sale of Goods and Rendering of Services	191	344	64	33,6%	92	48,1%	79	22,9%	235	68,2%	23	41,3%	247,4%
Agency services	221	221	52	23,6%	54	24,3%	44	20,1%	150	67,9%	49	71,7%	(8,6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	541	585	121	22,3%	163	30,1%	158	27,0%	441	75,4%	157	77,6%	,4%
Interest earned from Current and Non Current Assets	454	885	160	35,3%	233	51,3%	378	42,7%	771	87,2%	127	74,7%	198,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	35	84	93	264,9%	136	389,2%	(176)	(209,5%)	53	62,7%	5	(45,2%)	(3 519,8%)
Rental from Fixed Assets	1 806	1 659	422	23,3%	407	22,5%	381	23,0%	1 209	72,9%	410	73,5%	(6,9%)
Licence and permits	181	284	78	43,1%	65	36,1%	55	19,3%	198	69,8%	44	77,6%	25,6%
Operational Revenue	112	70	8	7,2%	16	14,2%	8	11,0%	32	45,4%	(5)	14,2%	(241,5%)
Non-Exchange Revenue													
Property rates	5 474	4 973	4 951	90,4%	25	,5%	25	,5%	5 001	100,6%	23	93,5%	7,0%
Surcharges and Taxes	3 303	3 303	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	28 290	28 514	7 133	25,2%	7 125	25,2%	7 102	24,9%	21 361	74,9%	(2 939)	56,1%	(341,6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	35 784	35 734	10 379	29,0%	8 215	23,0%	6 194	17,3%	24 787	69,4%	7 494	93,5%	(17,3%)
Interest	356	278	103	28,9%	118	33,1%	113	40,7%	334	120,1%	93	76,4%	21,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	6	6	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	112 863	99 080	24 739	21,9%	23 945	21,2%	20 302	20,5%	68 985	69,6%	13 775	79,5%	47,4%
Employee related costs	33 824	33 023	7 442	22,0%	9 227	27,3%	7 701	23,3%	24 370	73,8%	7 765	76,0%	(,8%)
Remuneration of councillors	3 527	3 505	879	24,9%	1 011	28,7%	858	24,5%	2 748	78,4%	807	75,6%	6,4%
Bulk purchases - electricity	13 604	12 711	4 008	29,5%	2 538	18,7%	2 316	18,2%	8 861	69,7%	2 213	71,0%	4,7%
Inventory consumed	3 607	2 971	410	11,4%	433	12,0%	503	16,9%	1 346	45,3%	810	55,6%	(37,9%)
Debt impairment	1 531	2 782	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	5 919	5 929	1 480	25,0%	1 480	25,0%	1 480	25,0%	4 439	74,9%	1 620	67,2%	(8,6%)
Interest	957	957	-	-	-	-	0	-	0	-	0	-	2 950,0%
Contracted services	7 315	5 669	2 094	28,6%	1 234	16,9%	781	13,8%	4 110	72,5%	1 240	70,4%	(37,0%)
Transfers and subsidies	210	212	735	350,2%	231	110,1%	(936)	(440,6%)	29	13,9%	5	10,0%	(20 064,8%)
Irrecoverable debts written off	24 442	14 394	5 953	24,4%	5 953	24,4%	5 953	41,4%	17 858	124,1%	(2 469)	1 419,0%	(341,1%)
Operational costs	17 927	16 926	1 739	9,7%	1 838	10,3%	1 647	9,7%	5 224	30,9%	1 785	51,3%	(7,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(6 558)	6 636	6 135		(319)		(107)		5 708		(2 764)		
Transfers and subsidies - capital (monetary allocations)	48 344	45 092	5 063	10,5%	6 271	13,0%	3 903	8,4%	15 137	33,6%	1 927	43,3%	97,4%
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	41 786	51 728	11 198		5 952		3 696		20 846		(837)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	41 786	51 728	11 198		5 952		3 696		20 846		(837)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	41 786	51 728	11 198		5 952		3 696		20 846		(837)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	41 786	51 728	11 198		5 952		3 696		20 846		(837)		

Part 2: Capital Revenue and Expenditure

	2023/24								2022/23		Q3 of 2022/23 to Q3 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands													
Capital Revenue and Expenditure													
Source of Finance	48 344	48 432	26 398	54,6%	6 271	13,0%	3 958	8,2%	36 627	75,6%	2 060	91,3%	92,1%
National Government	48 344	45 092	25 861	53,5%	6 199	12,8%	2 839	6,3%	34 898	77,4%	1 927	89,1%	47,3%
Provincial Government	-	3 340	-	-	73	-	1 119	33,5%	1 192	35,7%	-	914,6%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	48 344	48 432	25 861	53,5%	6 271	13,0%	3 958	8,2%	36 090	74,5%	1 927	91,2%	105,4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	537	-	-	-	-	-	537	-	133	100,0%	(100,0%)
Capital Expenditure Functional	48 344	48 432	26 398	54,6%	6 271	13,0%	3 958	8,2%	36 627	75,6%	2 060	91,3%	92,1%
Municipal governance and administration	-	400	-	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	400	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 600	7 910	237	3,1%	47	,6%	9	,1%	293	3,7%	4	265,5%	115,8%
Community and Social Services	-	230	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	7 600	7 680	237	3,1%	47	,6%	9	,1%	293	3,8%	4	100,0%	115,8%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 611	5 580	3 077	46,5%	1 799	27,2%	365	6,5%	5 240	93,9%	-	-	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 611	5 580	3 077	46,5%	1 799	27,2%	365	6,5%	5 240	93,9%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	34 133	34 542	23 084	67,6%	4 426	13,0%	3 584	10,4%	31 094	90,0%	2 056	86,1%	74,4%
Energy sources	-	596	-	-	-	-	-	-	-	-	-	-	-
Water Management	15 244	15 057	241	1,6%	573	3,8%	1 825	12,1%	2 638	17,5%	-	1 575,4%	(100,0%)
Waste Water Management	18 889	18 889	22 843	120,9%	3 853	20,4%	1 759	9,3%	28 456	150,6%	2 056	82,0%	(14,4%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	145 337	140 253	126 398	87,0%	37 505	25,8%	32 263	23,0%	196 166	139,9%	24 825	74,2%	30,0%
Property rates	5 378	4 954	2 413	44,9%	2 839	52,8%	1 926	38,9%	7 177	144,9%	995	95,5%	93,6%
Service charges	28 129	29 919	3 813	13,6%	1 098	3,9%	16 770	56,0%	21 680	72,5%	5 900	84,5%	184,2%
Other revenue	34 132	34 465	92 635	271,4%	2 447	7,2%	2 948	8,6%	98 030	284,4%	3 147	28,2%	(6,3%)
Transfers and Subsidies - Operational	28 900	24 938	14 571	50,4%	14 297	49,5%	(2 639)	(10,6%)	26 229	105,2%	6 636	102,5%	(139,8%)
Transfers and Subsidies - Capital	48 344	45 092	12 427	25,7%	16 600	34,3%	12 889	28,6%	41 916	93,0%	8 050	93,2%	60,1%
Interest	454	885	539	118,6%	225	49,5%	369	41,7%	1 133	128,1%	97	51,6%	282,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(80 929)	(75 905)	(21 737)	26,9%	(21 958)	27,1%	(19 782)	26,1%	(63 477)	83,6%	(20 977)	102,4%	(5,7%)
Suppliers and employees	(79 972)	(74 948)	(21 737)	27,2%	(21 958)	27,5%	(19 782)	26,4%	(63 477)	84,7%	(20 977)	103,8%	(5,7%)
Finance charges	(957)	(957)	(0)	-	-	-	(0)	-	(0)	-	(0)	-	2 950,0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	64 408	64 348	104 661	162,5%	15 547	24,1%	12 480	19,4%	132 688	206,2%	3 847	28,2%	224,4%
Cash Flow from Investing Activities													
Receipts	-	(525)	-	-	-	-	(18)	3,5%	(18)	3,5%	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	(525)	-	-	-	-	(18)	3,5%	(18)	3,5%	-	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(48 344)	(48 432)	(5 063)	10,5%	(6 271)	13,0%	(3 958)	8,2%	(15 292)	31,6%	(2 060)	39,5%	92,1%
Capital assets	(48 344)	(48 432)	(5 063)	10,5%	(6 271)	13,0%	(3 958)	8,2%	(15 292)	31,6%	(2 060)	39,5%	92,1%
Net Cash from/(used) Investing Activities	(48 344)	(48 958)	(5 063)	10,5%	(6 271)	13,0%	(3 976)	8,1%	(15 310)	31,3%	(2 060)	39,5%	93,0%
Cash Flow from Financing Activities													
Receipts	-	-	4	-	25	-	7	-	36	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	4	-	25	-	7	-	36	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	4	-	25	-	7	-	36	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	16 064	15 390	99 602	620,0%	9 301	57,9%	8 512	55,3%	117 415	762,9%	1 788	12,4%	376,2%
Cash/cash equivalents at the year begin:	3 090	2 477	102 079	80,2%	102 079	3 303,7%	111 380	4 496,4%	2 477	100,0%	(4 811)	(166,4%)	(2 415,2%)
Cash/cash equivalents at the year end:	19 154	17 867	102 079	532,9%	111 380	581,5%	119 892	671,0%	119 892	671,0%	(3 023)	(15,0%)	(4 065,7%)

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	353	15,4%	159	7,0%	111	4,9%	1 661	72,7%	2 284	16,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 086	53,4%	162	7,9%	64	3,1%	724	35,6%	2 036	15,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	489	11,0%	71	1,6%	58	1,3%	3 839	86,1%	4 458	32,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	260	13,2%	110	5,6%	80	4,1%	1 519	77,2%	1 969	14,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	291	20,0%	106	7,3%	77	5,3%	986	67,5%	1 460	10,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	62	5,2%	29	2,4%	27	2,3%	1 088	90,2%	1 206	8,9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14	8,8%	7	4,1%	3	2,1%	135	85,0%	159	1,2%	-	-	-	-
Total By Income Source	2 556	18,8%	643	4,7%	420	3,1%	9 953	73,3%	13 572	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	187	22,4%	40	4,8%	26	3,1%	580	69,6%	833	6,1%	-	-	-	-
Commercial	1 188	23,7%	129	2,6%	66	1,3%	3 625	72,4%	5 007	36,9%	-	-	-	-
Households	1 182	15,3%	474	6,1%	328	4,2%	5 749	74,3%	7 733	57,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 556	18,8%	643	4,7%	420	3,1%	9 953	73,3%	13 572	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	954	100,0%	-	-	-	-	-	-	954	95,4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	46	100,0%	46	4,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	954	95,4%	-	-	-	-	46	4,6%	1 000	100,0%

Contact Details

Municipal Manager	Mr. Jaffa Booysen	023 551 1019
Chief Financial Officer	Mrs A.S. Groenewald (Alida)	023 551 1019

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LANGEBERG (WC026)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 064 867	1 137 074	318 034	29,9%	201 393	18,9%	257 420	22,6%	776 847	68,3%	213 912	75,5%	20,3%
Exchange Revenue													
Service charges - Electricity	651 025	678 621	120 792	18,6%	127 031	19,5%	169 918	25,0%	417 741	61,6%	136 845	69,4%	24,2%
Service charges - Water	61 477	60 183	11 982	19,5%	13 729	22,3%	18 242	30,3%	43 953	73,0%	16 803	66,4%	8,6%
Service charges - Waste Water Management	35 796	37 246	8 176	22,8%	8 026	22,4%	8 025	21,5%	24 227	65,0%	7 644	67,3%	5,0%
Service charges - Waste Management	33 378	35 662	7 826	23,4%	7 785	23,3%	7 814	21,9%	23 425	65,7%	7 103	84,2%	10,0%
Sale of Goods and Rendering of Services	4 121	4 100	691	16,8%	1 359	33,0%	1 054	25,7%	3 104	75,7%	855	68,2%	23,2%
Agency services	6 516	6 749	1 406	21,6%	1 968	30,2%	1 694	25,1%	5 069	75,1%	1 614	81,9%	5,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 882	3 758	878	30,5%	996	34,6%	1 135	30,2%	3 009	80,1%	1 127	107,5%	,7%
Interest earned from Current and Non Current Assets	22 461	33 849	8 816	39,3%	8 108	36,1%	7 632	22,5%	24 556	72,5%	7 463	95,4%	2,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 821	3 866	921	32,7%	1 012	35,9%	925	23,9%	2 858	73,9%	991	113,4%	(6,6%)
Licence and permits	860	672	203	23,6%	133	15,4%	168	24,9%	504	74,9%	184	65,5%	(9,0%)
Operational Revenue	2 204	7 849	3 291	149,4%	633	28,7%	387	4,9%	4 311	54,9%	712	76,0%	(45,7%)
Non-Exchange Revenue													
Property rates	93 030	100 673	100 825	108,4%	(153)	(,2%)	340	,3%	101 013	100,3%	(193)	99,8%	(276,1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 797	1 187	266	5,6%	327	6,8%	421	35,5%	1 015	85,5%	266	17,8%	58,6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	142 696	160 744	51 542	36,1%	29 893	20,9%	39 117	24,3%	120 552	75,0%	32 054	84,5%	22,0%
Interest	803	1 913	416	51,8%	546	68,0%	548	28,6%	1 509	78,9%	444	158,6%	23,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 070 958	1 038 624	217 834	20,3%	237 192	22,1%	256 199	24,7%	711 226	68,5%	219 137	62,2%	16,9%
Employee related costs	270 374	280 348	61 300	22,7%	65 886	24,4%	65 866	23,5%	193 052	68,9%	61 862	65,4%	6,5%
Remuneration of councillors	12 565	12 935	3 343	26,6%	2 839	22,6%	2 809	21,7%	8 991	69,5%	2 690	72,2%	4,4%
Bulk purchases - electricity	495 378	459 298	121 007	24,4%	108 137	21,8%	130 564	28,4%	359 709	78,3%	102 237	67,1%	27,7%
Inventory consumed	51 580	55 280	10 391	20,1%	12 297	23,8%	9 749	17,6%	32 437	58,7%	9 726	74,8%	,2%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	44 909	44 889	686	1,5%	22 088	49,2%	10 853	24,2%	33 626	74,9%	27 993	70,5%	(61,2%)
Interest	11 674	9 874	830	7,1%	807	6,9%	797	8,1%	2 433	24,6%	878	22,5%	(9,3%)
Contracted services	73 188	95 769	6 063	8,3%	10 499	14,3%	24 940	26,0%	41 502	43,3%	5 781	40,5%	331,4%
Transfers and subsidies	4 062	4 189	374	9,2%	1 781	43,8%	605	14,4%	2 759	65,9%	797	50,0%	(24,2%)
Irrecoverable debts written off	33 433	5 731	653	2,0%	425	1,3%	3	,1%	1 082	18,9%	1	,1%	335,5%
Operational costs	73 795	70 312	13 188	17,9%	12 433	16,8%	9 415	13,4%	35 036	49,8%	7 163	44,7%	31,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	598	-	598	-	9	-	6 701,8%
Surplus/(Deficit)	(6 091)	98 449	100 199		(35 799)		1 220		65 621		(5 225)		
Transfers and subsidies - capital (monetary allocations)	35 265	61 619	9 440	26,8%	11 932	33,8%	4 809	7,8%	26 181	42,5%	7 259	42,2%	(33,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	29 174	160 068	109 639		(23 867)		6 029		91 801		2 034		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	29 174	160 068	109 639		(23 867)		6 029		91 801		2 034		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	29 174	160 068	109 639		(23 867)		6 029		91 801		2 034		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	29 174	160 068	109 639		(23 867)		6 029		91 801		2 034		

Part 2: Capital Revenue and Expenditure

	2022/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	119 474	180 598	17 867	15,0%	50 180	42,0%	19 747	10,9%	87 795	48,6%	17 018	26,9%	16,0%
National Government	30 665	30 685	10 506	34,3%	11 418	37,2%	3 656	11,9%	25 580	83,4%	9 106	48,4%	(59,9%)
Provincial Government	-	739	683	-	-	-	-	-	683	92,4%	1 245	36,6%	(100,0%)
District Municipality	-	435	-	-	-	-	-	-	-	-	240	100,0%	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Aget)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 665	31 859	11 190	36,5%	11 418	37,2%	3 656	11,5%	26 263	82,4%	10 591	47,4%	(65,5%)
Borrowing	-	-	(821)	-	-	-	-	-	(821)	-	1 033	2,2%	(100,0%)
Internally generated funds	88 809	148 739	7 499	8,4%	38 763	43,6%	16 091	10,8%	62 352	41,9%	5 394	29,9%	198,3%
Capital Expenditure Functional	119 474	180 598	18 623	15,6%	51 113	42,8%	20 791	11,5%	90 528	50,1%	19 114	30,7%	8,8%
Municipal governance and administration	13 675	10 712	4 121	30,1%	1 267	9,3%	2 577	24,1%	7 964	74,3%	3 612	75,3%	(28,7%)
Executive and Council	500	500	51	10,2%	1	,3%	34	6,8%	86	17,2%	106	20,9%	(67,8%)
Finance and administration	13 175	10 212	4 070	30,9%	1 265	9,6%	2 543	24,9%	7 878	77,1%	3 304	81,8%	(23,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	203	38,6%	(100,0%)
Community and Public Safety	22 857	25 892	1 057	4,6%	9 115	39,9%	2 610	10,1%	12 781	49,4%	1 114	18,8%	134,3%
Community and Social Services	1 485	1 259	-	-	-	-	104	8,2%	104	8,2%	467	81,2%	(77,8%)
Sport And Recreation	5 920	5 786	108	1,8%	-	-	305	5,3%	413	7,1%	527	11,1%	(42,2%)
Public Safety	15 452	18 847	949	6,1%	9 115	59,0%	2 201	11,7%	12 265	65,1%	119	10,2%	1 743,8%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 583	74 662	1 670	8,1%	26 958	131,0%	9 712	13,0%	38 341	51,4%	1 067	14,7%	810,0%
Planning and Development	3 120	3 424	-	-	-	-	-	-	-	-	1 042	53,6%	(100,0%)
Road Transport	17 463	71 238	1 670	9,6%	26 958	154,4%	9 712	13,6%	38 341	53,8%	26	11,8%	37 987,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	62 360	69 331	11 776	18,9%	13 773	22,1%	5 892	8,5%	31 441	45,3%	13 320	37,4%	(55,8%)
Energy sources	16 244	21 482	812	5,0%	1 714	10,6%	996	4,6%	3 522	16,4%	972	21,6%	2,5%
Water Management	11 287	7 699	5	-	937	8,3%	452	5,9%	1 395	18,1%	1 366	73,0%	(66,9%)
Waste Water Management	29 529	31 833	9 104	30,8%	7 924	26,8%	4 443	14,0%	21 471	67,4%	7 008	40,6%	(36,6%)
Waste Management	5 300	8 317	1 854	35,0%	3 198	60,3%	1	-	5 053	60,8%	3 975	19,4%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 159 383	1 162 047	276 281	23,8%	244 826	21,1%	329 761	28,4%	850 869	73,2%	247 749	65,6%	33,1%
Property rates	92 300	98 461	33 292	36,1%	21 256	23,0%	18 422	18,7%	72 970	74,1%	10 710	73,9%	72,0%
Service charges	901 704	848 347	101 036	11,2%	111 468	12,4%	153 453	18,1%	365 957	43,1%	126 613	37,4%	21,2%
Other revenue	21 611	16 586	3 159	14,6%	4 341	20,1%	4 208	25,4%	11 707	70,6%	28 906	291,0%	(85,4)%
Transfers and Subsidies - Operational	96 494	118 824	111 008	115,0%	95 924	99,4%	120 987	101,8%	327 920	276,0%	66 078	146,0%	83,1%
Transfers and Subsidies - Capital	35 265	61 619	24 272	68,8%	7 533	21,4%	29 784	48,3%	61 589	100,0%	12 199	71,1%	144,2%
Interest	12 009	18 211	3 515	29,3%	4 304	35,8%	2 907	16,0%	10 726	58,9%	3 243	96,1%	(10,4)%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(989 718)	(977 027)	(216 645)	21,9%	(238 975)	24,1%	(261 583)	26,8%	(717 203)	73,4%	(210 052)	73,1%	24,5%
Suppliers and employees	(974 020)	(971 304)	(216 645)	22,2%	(238 975)	24,5%	(261 567)	26,9%	(717 186)	73,8%	(210 037)	74,3%	24,5%
Finance charges	(11 674)	(9 874)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 024)	4 151	-	-	-	-	(17)	(,4%)	(17)	(,4%)	(15)	,6%	13,1%
Net Cash from/(used) Operating Activities	169 665	185 020	59 636	35,1%	5 851	3,4%	68 178	36,8%	133 665	72,2%	37 697	(180,3%)	80,9%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	2 358	-	2 358	-	-	-	(100,0)%
Proceeds on disposal of PPE	-	-	-	-	-	-	2 358	-	2 358	-	-	-	(100,0)%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(119 474)	(203 236)	(20 626)	17,3%	(40 257)	33,7%	(23 460)	11,5%	(84 344)	41,5%	(14 977)	25,4%	56,6%
Capital assets	(119 474)	(203 236)	(20 626)	17,3%	(40 257)	33,7%	(23 460)	11,5%	(84 344)	41,5%	(14 977)	25,4%	56,6%
Net Cash from/(used) Investing Activities	(119 474)	(203 236)	(20 626)	17,3%	(40 257)	33,7%	(21 103)	10,4%	(81 986)	40,3%	(14 977)	25,4%	40,9%
Cash Flow from Financing Activities													
Receipts	47 800	17 800	(47)	(,1%)	(17)	-	(10)	(,1%)	(74)	(,4%)	-	-	(100,0)%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	47 800	17 800	(47)	(,1%)	(17)	-	(10)	(,1%)	(74)	(,4%)	-	-	(100,0)%
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	(191)	-	(100,0)%
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	(191)	-	(100,0)%
Net Cash from/(used) Financing Activities	47 800	17 800	(47)	(,1%)	(17)	-	(10)	(,1%)	(74)	(,4%)	(191)	(,4%)	(94,7)%
Net Increase/(Decrease) in cash held	97 991	(416)	38 963	39,8%	(34 422)	(35,1%)	47 065	(11 311,7)%	51 606	(12 403,0)%	22 530	113,0%	108,9%
Cash/cash equivalents at the year begin:	358 569	358 556	365 039	101,8%	404 002	112,7%	369 580	103,1%	365 039	101,8%	245 509	100,0%	50,5%
Cash/cash equivalents at the year end:	456 560	358 140	404 002	88,5%	369 580	80,9%	416 645	116,3%	416 645	116,3%	268 039	96,3%	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	6 222	28,3%	1 670	7,6%	1 123	5,1%	12 938	58,9%	21 954	12,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	46 316	81,0%	3 348	5,9%	1 228	2,1%	6 257	10,9%	57 149	33,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 425	14,4%	998	2,6%	699	1,9%	30 582	81,1%	37 704	22,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 490	11,8%	1 057	5,0%	848	4,0%	16 793	79,3%	21 188	12,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 388	14,2%	935	5,6%	747	4,4%	12 739	75,8%	16 809	9,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	185	16,0%	31	2,7%	15	1,3%	922	80,0%	1 153	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	581	3,8%	316	2,1%	238	1,5%	14 228	92,6%	15 363	9,0%	-	-	-	-
Total By Income Source	63 608	37,1%	8 354	4,9%	4 899	2,9%	94 459	55,1%	171 321	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	550	43,9%	108	8,6%	40	3,2%	556	44,3%	1 254	,7%	-	-	-	-
Commercial	47 364	67,8%	3 228	4,6%	1 259	1,8%	18 006	25,8%	69 857	40,8%	-	-	-	-
Households	15 116	15,5%	4 873	5,0%	3 488	3,6%	73 967	75,9%	97 444	56,9%	-	-	-	-
Other	577	20,9%	146	5,3%	113	4,1%	1 931	69,8%	2 766	1,6%	-	-	-	-
Total By Customer Group	63 608	37,1%	8 354	4,9%	4 899	2,9%	94 459	55,1%	171 321	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 422	100,0%	-	-	-	-	-	-	3 422	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 422	100,0%	-	-	-	-	-	-	3 422	100,0%

Contact Details

Municipal Manager	Mr Mr Daniel Lubbe	023 615 8007
Chief Financial Officer	Mr Mr Mava Shude	023 615 8031

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MATZIKAMA (WC011)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	478 159	471 350	121 469	25,4%	112 463	23,5%	113 381	24,1%	347 313	73,7%	101 576	72,1%	11,6%
Exchange Revenue													
Service charges - Electricity	180 682	162 115	33 524	18,6%	34 800	19,3%	41 526	25,6%	109 850	67,8%	34 659	70,5%	19,3%
Service charges - Water	39 254	36 433	6 931	17,7%	8 820	22,5%	12 244	33,6%	27 994	76,8%	8 329	65,1%	47,0%
Service charges - Waste Water Management	27 971	30 396	7 645	27,3%	7 574	27,1%	7 569	24,9%	22 788	75,0%	5 532	75,0%	36,8%
Service charges - Waste Management	29 729	32 742	8 243	27,7%	8 147	27,4%	8 039	24,6%	24 429	74,6%	5 823	74,6%	38,0%
Sale of Goods and Rendering of Services	5 074	4 972	1 927	38,0%	812	16,0%	918	18,5%	3 657	73,6%	843	69,0%	8,8%
Agency services	4 974	5 010	1 209	24,3%	1 584	31,8%	642	12,8%	3 435	68,6%	921	73,9%	(30,3%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 239	12 278	2 899	31,4%	3 161	34,2%	3 268	26,6%	9 328	76,0%	3 149	67,6%	3,8%
Interest earned from Current and Non Current Assets	1 580	1 486	534	33,8%	418	26,5%	96	6,5%	1 048	70,6%	206	70,2%	(53,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 232	2 045	455	14,1%	457	14,1%	435	21,3%	1 346	65,8%	499	71,8%	(12,8%)
Licence and permits	66	42	14	21,8%	8	12,0%	4	10,0%	26	63,2%	7	29,5%	(40,8%)
Operational Revenue	9 106	8 023	417	4,6%	368	4,0%	534	6,6%	1 318	16,4%	635	19,6%	(16,0%)
Non-Exchange Revenue													
Property rates	51 652	51 548	17 997	34,8%	11 069	21,4%	11 135	21,6%	40 200	78,0%	10 696	77,3%	4,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11 703	11 260	499	4,3%	523	4,5%	580	5,2%	1 602	14,2%	5 404	60,3%	(89,3%)
Licences or permits	1 092	1 017	255	23,4%	217	19,9%	286	28,2%	758	74,6%	254	70,7%	12,7%
Transfer and subsidies - Operational	98 089	102 783	36 783	37,5%	30 878	31,5%	23 729	23,1%	91 390	88,9%	24 065	91,5%	(1,4%)
Interest	1 053	3 327	903	85,7%	780	74,1%	909	27,3%	2 592	77,9%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 263	4 474	1 116	49,3%	1 127	49,8%	1 102	24,6%	3 345	74,8%	553	71,1%	99,4%
Gains on disposal of Assets	1 400	1 400	119	8,5%	1 723	123,1%	364	26,0%	2 205	157,5%	-	2,3%	(100,0%)
Other Gains	-	0	0	-	-	-	-	-	0	90,0%	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	468 088	481 345	99 802	21,3%	95 634	20,4%	80 564	16,7%	276 000	57,3%	95 491	61,9%	(15,6%)
Employee related costs	181 697	176 907	39 486	21,7%	48 577	26,7%	40 382	22,8%	128 446	72,6%	40 129	72,3%	,6%
Remuneration of councillors	7 976	8 601	2 226	27,9%	2 034	25,5%	1 989	23,1%	6 249	72,7%	1 871	74,6%	6,3%
Bulk purchases - electricity	141 303	119 303	41 127	29,1%	26 738	18,9%	29 023	24,3%	96 888	81,2%	33 743	80,1%	(14,0%)
Inventory consumed	18 121	20 795	2 327	12,8%	3 763	20,8%	4 266	20,5%	10 357	49,8%	4 982	53,7%	(14,4%)
Debt impairment	29 449	58 243	-	-	-	-	-	-	-	-	-	11,8%	-
Depreciation and amortisation	23 440	26 617	-	-	-	-	-	-	-	-	-	18,8%	-
Interest	15 291	15 488	4 168	27,3%	3 409	22,3%	(5 353)	(34,6%)	2 224	14,4%	5 163	45,1%	(203,7%)
Contracted services	12 534	13 217	1 878	15,0%	2 145	17,1%	1 844	14,0%	5 868	44,4%	1 312	41,8%	40,6%
Transfers and subsidies	2 165	2 480	375	17,3%	761	35,1%	489	19,7%	1 625	65,5%	511	44,3%	(4,3%)
Irrecoverable debts written off	1 100	-	-	-	-	-	-	-	-	-	-	50,4%	-
Operational costs	35 012	39 693	8 215	23,5%	8 205	23,4%	7 923	20,0%	24 343	61,3%	7 781	63,8%	1,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	,8%	-
Surplus/(Deficit)	10 071	(9 995)	21 667		16 829		32 817		71 314		6 084		
Transfers and subsidies - capital (monetary allocations)	37 301	52 229	6 579	17,6%	8 441	22,6%	4 342	8,3%	19 362	37,1%	10 753	66,9%	(59,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	47 372	42 234	28 246		25 271		37 159		90 676		16 838		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	47 372	42 234	28 246		25 271		37 159		90 676		16 838		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	47 372	42 234	28 246		25 271		37 159		90 676		16 838		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	47 372	42 234	28 246		25 271		37 159		90 676		16 838		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	51 648	63 461	9 405	18,2%	9 581	18,5%	4 952	7,8%	23 938	37,7%	11 599	59,0%	(57,3%)
National Government	37 301	36 742	6 579	17,6%	7 371	19,8%	3 977	10,8%	17 927	48,8%	10 197	76,8%	(61,0%)
Provincial Government	-	15 487	-	-	1 070	-	365	2,4%	1 436	9,3%	556	14,6%	(34,3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 301	52 229	6 579	17,6%	8 441	22,6%	4 342	8,3%	19 362	37,1%	10 753	66,9%	(59,6%)
Borrowing	6 748	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 599	11 232	2 826	37,2%	1 139	15,0%	610	5,4%	4 575	40,7%	846	19,5%	(27,9%)
Capital Expenditure Functional	51 648	63 461	9 405	18,2%	9 581	18,5%	4 952	7,8%	23 938	37,7%	11 599	56,6%	(57,3%)
Municipal governance and administration	-	738	-	-	-	-	-	-	-	-	1	4,8%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	738	-	-	-	-	-	-	-	-	1	4,8%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 740	10 683	2 783	23,7%	4 169	35,5%	329	3,1%	7 281	68,2%	2 609	50,4%	(87,4%)
Community and Social Services	-	522	-	-	-	-	-	-	-	-	2	10,0%	(100,0%)
Sport And Recreation	11 740	10 161	2 783	23,7%	4 169	35,5%	329	3,2%	7 281	71,7%	2 519	54,3%	(86,9%)
Public Safety	-	-	-	-	-	-	-	-	-	-	88	90,7%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 045	25 495	3 414	26,2%	619	4,7%	3 410	13,4%	7 443	29,2%	2 815	68,5%	21,1%
Planning and Development	-	40	-	-	-	-	-	-	-	-	-	-	-
Road Transport	13 045	25 455	3 414	26,2%	619	4,7%	3 410	13,4%	7 443	29,2%	2 815	68,5%	21,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	26 863	26 545	3 208	11,9%	4 793	17,8%	1 213	4,6%	9 213	34,7%	6 174	51,8%	(80,4%)
Energy sources	7 808	8 086	1 615	20,7%	417	5,3%	506	6,3%	2 538	31,4%	331	20,3%	52,6%
Water Management	12 853	16 468	1 104	8,6%	4 172	32,5%	666	4,0%	5 943	36,1%	5 763	59,4%	(88,4%)
Waste Water Management	1 610	1 990	488	30,3%	204	12,6%	40	2,0%	732	36,8%	80	11,3%	(49,5%)
Waste Management	4 591	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	460 672	449 545	107 234	23,3%	116 666	25,3%	111 971	24,9%	335 872	74,7%	93 788	77,8%	19,4%
Property rates	44 843	43 611	14 663	32,7%	13 561	30,2%	10 890	25,0%	39 114	89,7%	9 663	79,0%	12,7%
Service charges	255 354	242 942	54 340	21,3%	61 809	24,2%	67 203	27,7%	183 352	75,5%	52 045	76,3%	29,1%
Other revenue	26 148	23 851	(18 818)	(72,0%)	12 944	49,5%	9 915	41,6%	4 041	16,9%	(18 736)	(57,4%)	(152,9%)
Transfers and Subsidies - Operational	95 446	88 667	37 393	39,2%	20 627	21,6%	14 398	16,2%	72 417	81,7%	18 875	83,0%	(23,7%)
Transfers and Subsidies - Capital	37 301	48 988	19 657	52,7%	7 725	20,7%	9 565	19,5%	36 947	75,4%	31 941	164,5%	(70,1%)
Interest	1 580	1 486	-	-	-	-	-	-	-	-	-	21,3%	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(381 624)	(374 864)	(79 099)	20,7%	(185 180)	48,5%	(160 703)	42,9%	(424 982)	113,4%	(66 074)	74,0%	143,2%
Suppliers and employees	(375 316)	(371 367)	(79 099)	21,1%	(176 248)	47,0%	(160 703)	43,3%	(416 050)	112,0%	(66 074)	77,7%	143,2%
Finance charges	(6 308)	(3 497)	-	-	(8 932)	141,6%	-	-	(8 932)	255,5%	-	(,6%)	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	79 048	74 681	28 135	35,6%	(68 514)	(86,7%)	(48 731)	(65,3%)	(89 110)	(119,3%)	27 713	119,2%	(275,8%)
Cash Flow from Investing Activities													
Receipts	9 575	11 884	-	-	-	-	-	-	-	-	180	-	(100,0%)
Proceeds on disposal of PPE	9 575	11 884	-	-	-	-	-	-	-	-	180	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(51 648)	(63 461)	(19 209)	37,2%	(10 781)	20,9%	(5 479)	8,6%	(35 469)	55,9%	(12 662)	71,9%	(56,7%)
Capital assets	(51 648)	(63 461)	(19 209)	37,2%	(10 781)	20,9%	(5 479)	8,6%	(35 469)	55,9%	(12 662)	77,7%	143,2%
Net Cash from/(used) Investing Activities	(42 073)	(51 576)	(19 209)	45,7%	(10 781)	25,6%	(5 479)	10,6%	(35 469)	68,8%	(12 482)	67,7%	(56,1%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	25	-	25	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	25	-	25	-	-	-	(100,0%)
Payments	-	-	-	-	(323)	-	(1 635)	-	(1 958)	-	-	-	(100,0%)
Repayment of borrowing	-	-	-	-	(323)	-	(1 635)	-	(1 958)	-	-	-	(100,0%)
Net Cash from/(used) Financing Activities	-	-	-	-	(323)	-	(1 610)	-	(1 933)	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	36 975	23 105	8 926	24,1%	(79 619)	(215,3%)	(55 821)	(241,6%)	(126 513)	(547,6%)	15 231	(19,3%)	(466,5%)
Cash/cash equivalents at the year begin:	(3 377)	18 515	-	-	27 435	(812,3%)	(52 183)	(281,8%)	-	-	8 947	100,0%	(683,3%)
Cash/cash equivalents at the year end:	33 597	41 620	27 435	81,7%	(52 183)	(155,3%)	(108 004)	(259,5%)	(108 004)	(259,5%)	24 178	5 991,0%	(546,7%)

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	4 852	12,8%	2 586	6,8%	2 149	5,7%	28 178	74,6%	37 764	19,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 667	50,5%	3 048	14,4%	1 413	6,7%	6 008	28,4%	21 138	11,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 621	12,6%	1 555	5,4%	1 127	3,9%	22 435	78,1%	28 739	14,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 043	7,8%	2 161	5,5%	1 753	4,5%	32 039	82,2%	38 996	20,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 139	8,0%	2 070	5,3%	1 678	4,3%	32 105	82,3%	38 991	20,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	106	11,7%	58	6,4%	41	4,5%	701	77,4%	906	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	1 475	6,5%	1 426	6,3%	1 394	6,2%	18 356	81,0%	22 651	11,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 708)	(79,6%)	39	1,1%	74	2,2%	5 996	176,3%	3 401	1,8%	-	-	-	-
Total By Income Source	24 195	12,6%	12 943	6,7%	9 630	5,0%	145 819	75,7%	192 586	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 052	38,6%	404	7,6%	204	3,8%	2 659	50,0%	5 319	2,8%	-	-	-	-
Commercial	8 278	57,6%	1 892	13,2%	495	3,4%	3 694	25,7%	14 359	7,5%	-	-	-	-
Households	11 291	8,2%	8 160	5,9%	6 415	4,6%	112 306	81,3%	138 172	71,7%	-	-	-	-
Other	2 574	7,4%	2 486	7,2%	2 515	7,2%	27 160	78,2%	34 736	18,0%	-	-	-	-
Total By Customer Group	24 195	12,6%	12 943	6,7%	9 630	5,0%	145 819	75,7%	192 586	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	13 596	10,2%	-	-	-	-	119 814	89,8%	133 410	97,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 210	71,4%	884	28,6%	-	-	-	-	3 094	2,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	15 805	11,6%	884	,6%	-	-	119 814	87,8%	136 503	100,0%

Contact Details

Municipal Manager	Mr Mr Lionel Phillips (Acting)	027 201 3301
Chief Financial Officer	Mr Mr Enrico Alfred	027 201 3300

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 578 643	1 498 680	313 057	19,8%	376 369	23,8%	370 889	24,7%	1 060 315	70,7%	307 008	61,6%	20,8%
Property rates	218 193	210 892	70 152	32,2%	66 413	30,4%	70 652	33,5%	207 218	98,3%	62 923	101,7%	12,3%
Service charges	916 513	926 426	239 468	26,1%	263 221	28,7%	262 861	28,4%	765 550	82,6%	240 827	78,9%	9,1%
Other revenue	87 513	87 540	3 436	3,9%	3 189	3,6%	4 718	5,4%	11 344	13,0%	3 258	7,0%	44,8%
Transfers and Subsidies - Operational	225 965	190 726	-	-	43 545	19,3%	32 658	17,1%	76 203	40,0%	-	(2%)	(100,0%)
Transfers and Subsidies - Capital	79 242	83 096	-	-	-	-	-	-	-	-	-	(4%)	-
Interest	51 218	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(821)	-	(78 141)	-	(85 650)	-	(164 612)	-	(618)	-	13 753,4%
Suppliers and employees	-	-	(821)	-	(78 141)	-	(85 650)	-	(164 612)	-	(618)	-	13 753,4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 578 643	1 498 680	312 236	19,8%	298 228	18,9%	285 239	19,0%	895 703	59,8%	306 389	61,5%	(6,9%)
Cash Flow from Investing Activities													
Receipts	(29 631)	(26 522)	(7 498)	25,3%	(7 497)	25,3%	(7 498)	28,3%	(22 493)	84,8%	(7 468)	85,0%	,4%
Proceeds on disposal of PPE	3 500	3 500	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	5 097	(22)	2	-	3	,1%	2	(10,2%)	7	(33,8%)	32	148,3%	(93,2%)
Decrease (increase) in non-current investments	(38 228)	(30 000)	(7 500)	19,6%	(7 500)	19,6%	(7 500)	25,0%	(22 500)	75,0%	(7 500)	75,0%	-
Payments	-	-	(64 350)	-	(67 476)	-	(58 463)	-	(190 289)	-	(40 535)	-	44,2%
Capital assets	-	-	(64 350)	-	(67 476)	-	(58 463)	-	(190 289)	-	(40 535)	-	44,2%
Net Cash from/(used) Investing Activities	(29 631)	(26 522)	(71 848)	242,5%	(74 973)	253,0%	(65 961)	248,7%	(212 782)	802,3%	(48 002)	268,2%	37,4%
Cash Flow from Financing Activities													
Receipts	131 298	92 215	-	-	-	-	-	-	-	-	-	(10,5%)	-
Short term loans	131 298	92 215	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	131 298	92 215	-	-	-	-	-	-	-	-	-	(10,5%)	-
Net Increase/(Decrease) in cash held	1 680 310	1 564 373	240 388	14,3%	223 255	13,3%	219 278	14,0%	682 921	43,7%	258 387	55,7%	(15,1%)
Cash/cash equivalents at the year begin:	278 098	613 723	613 723	220,7%	854 112	307,1%	1 077 367	175,5%	613 723	100,0%	1 115 634	106,4%	(3,4%)
Cash/cash equivalents at the year end:	1 958 408	2 178 096	854 112	43,6%	1 077 367	55,0%	1 296 645	59,5%	1 296 645	59,5%	1 374 021	70,0%	(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	15 421	30,4%	3 728	7,3%	2 383	4,7%	29 212	57,6%	50 744	23,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	34 519	51,3%	7 539	11,2%	5 429	8,1%	19 778	29,4%	67 265	31,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 912	51,4%	1 441	5,3%	866	3,2%	10 830	40,0%	27 049	12,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 915	24,1%	1 511	5,3%	1 198	4,2%	19 060	66,4%	28 684	13,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 100	29,6%	1 303	5,4%	981	4,1%	14 592	60,9%	23 977	11,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5	2,3%	4	1,7%	3	1,5%	198	94,5%	210	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 224	11,9%	975	5,2%	689	3,7%	14 789	79,2%	18 676	8,6%	-	-	-	-
Total By Income Source	80 096	37,0%	16 500	7,6%	11 549	5,3%	108 459	50,1%	216 605	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 269	34,5%	186	5,0%	151	4,1%	2 074	56,4%	3 680	1,7%	-	-	-	-
Commercial	26 157	46,8%	7 033	12,6%	5 155	9,2%	17 586	31,4%	55 931	25,8%	-	-	-	-
Households	48 883	34,0%	8 470	5,9%	5 862	4,1%	80 696	56,1%	143 912	66,4%	-	-	-	-
Other	3 788	29,0%	811	6,2%	380	2,9%	8 103	61,9%	13 082	6,0%	-	-	-	-
Total By Customer Group	80 096	37,0%	16 500	7,6%	11 549	5,3%	108 459	50,1%	216 605	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	19	100,0%	-	-	-	-	-	-	19	,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 888	95,6%	647	4,8%	4	-	(58)	(,4%)	13 481	99,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	12 907	95,6%	647	4,8%	4	-	(58)	(,4%)	13 501	100,0%

Contact Details

Municipal Manager	Mr Colin Puren	044 606 5003
Chief Financial Officer	Mr O Fredericks	044 606 5009

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OUDTSHOORN (WC045)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	843 659	879 222	367 014	43,5%	143 836	17,0%	153 301	17,4%	664 152	75,5%	127 275	79,6%	20,4%
Exchange Revenue													
Service charges - Electricity	318 619	309 360	82 827	26,0%	74 558	23,4%	75 554	24,4%	232 938	75,3%	62 687	73,9%	20,2%
Service charges - Water	81 214	79 655	16 643	20,5%	17 132	21,1%	21 968	27,6%	55 743	70,0%	19 657	76,5%	11,8%
Service charges - Waste Water Management	48 857	43 887	43 887	89,8%	528	1,1%	327	,7%	44 742	91,6%	1 955	96,1%	(83,3%)
Service charges - Waste Management	34 403	35 353	39 682	115,3%	805	2,3%	1 160	3,3%	41 646	117,8%	(42)	100,9%	(2 881,8%)
Sale of Goods and Rendering of Services	25 118	27 897	5 364	21,4%	6 907	27,5%	7 676	27,5%	19 947	71,5%	8 007	72,9%	(4,1%)
Agency services	7 454	7 454	2 793	37,5%	519	7,0%	1 667	22,4%	4 979	66,8%	1 440	78,2%	15,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 246	9 246	2 213	23,9%	2 400	26,0%	2 547	27,5%	7 160	77,4%	2 297	73,7%	10,9%
Interest earned from Current and Non Current Assets	6 407	11 157	3 083	48,1%	3 100	48,4%	3 230	29,0%	9 414	84,4%	2 958	133,1%	9,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 534	2 697	588	23,2%	715	28,2%	703	26,1%	2 005	74,3%	613	79,8%	14,7%
Licence and permits	445	445	125	28,0%	111	24,9%	115	25,8%	350	78,7%	106	71,4%	7,9%
Operational Revenue	681	1 326	235	34,6%	560	82,2%	236	17,8%	1 031	77,7%	101	48,0%	133,4%
Non-Exchange Revenue													
Property rates	127 770	128 172	127 907	100,1%	393	,3%	502	,4%	128 802	100,5%	518	100,3%	(3,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 700	14 109	771	16,4%	1 072	22,8%	943	6,7%	2 786	19,7%	843	51,3%	11,8%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	112 342	141 042	40 896	36,4%	35 038	31,2%	31 197	22,1%	107 130	76,0%	26 134	71,5%	19,4%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	13	-	13	-	-	-	(100,0%)
Other Gains	63 870	62 452	-	-	-	-	5 465	8,8%	5 465	8,8%	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	876 497	908 744	171 540	19,6%	186 292	21,3%	188 836	20,8%	546 667	60,2%	148 424	61,9%	27,2%
Employee related costs	321 513	321 446	64 363	20,0%	77 422	24,1%	67 189	20,9%	208 974	65,0%	64 459	68,2%	4,2%
Remuneration of councillors	12 485	12 485	2 869	23,0%	2 907	23,3%	3 752	30,0%	9 528	76,3%	2 830	73,5%	32,6%
Bulk purchases - electricity	249 000	237 000	60 179	24,2%	52 279	21,0%	51 909	21,9%	164 367	69,4%	38 083	60,3%	36,3%
Inventory consumed	79 090	103 447	5 881	7,4%	8 021	10,1%	16 486	15,9%	30 388	29,4%	5 646	32,2%	192,0%
Debt impairment (3 573)	8 450	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	50 262	54 514	12 565	25,0%	12 565	25,0%	14 562	26,7%	39 693	72,8%	8 101	64,7%	79,8%
Interest	6 966	8 525	803	11,5%	4 435	63,8%	6 889	80,8%	12 128	142,3%	3 655	156,5%	88,5%
Contracted services	41 500	39 311	10 168	24,5%	7 238	17,4%	6 731	17,1%	24 136	61,4%	7 239	49,1%	(7,0%)
Transfers and subsidies	2 909	5 289	284	9,8%	293	10,1%	1 125	21,3%	1 703	32,2%	1 051	65,7%	7,0%
Irrecoverable debts written off	20 118	20 453	3 698	18,4%	2 248	11,2%	2 582	12,6%	8 528	41,7%	2 494	57,1%	3,5%
Operational costs	81 474	83 232	10 728	13,2%	18 883	23,2%	16 854	20,2%	46 464	55,8%	14 866	65,5%	13,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	14 764	14 592	-	-	-	-	759	5,2%	759	5,2%	-	-	(100,0%)
Surplus/(Deficit)	(32 838)	(29 523)	195 474		(42 455)		(35 535)		117 484		(21 149)		
Transfers and subsidies - capital (monetary allocations)	35 897	37 742	9 025	25,1%	9 137	25,5%	5 628	14,9%	23 790	63,0%	22 062	56,4%	(74,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 058	8 220	204 500		(33 319)		(29 906)		141 275		913		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	3 058	8 220	204 500		(33 319)		(29 906)		141 275		913		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 058	8 220	204 500		(33 319)		(29 906)		141 275		913		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 058	8 220	204 500		(33 319)		(29 906)		141 275		913		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	59 490	68 367	11 627	19,5%	17 243	29,0%	11 601	17,0%	40 471	59,2%	14 308	52,5%	(18,9%)
National Government	29 553	27 570	6 922	23,4%	7 256	24,6%	2 971	10,8%	17 149	62,2%	9 508	61,0%	(68,8%)
Provincial Government	1 662	5 017	927	55,8%	689	41,4%	1 923	38,3%	3 539	70,5%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	200	-	-	-	-	-	-	-	-	-	26,4%	-
Transfers recognised - capital	31 214	32 787	7 848	25,1%	7 945	25,5%	4 894	14,9%	20 687	63,1%	9 508	59,0%	(48,5%)
Borrowing	17 200	17 757	2 191	12,7%	4 692	27,3%	5 694	32,1%	12 576	70,8%	3 043	48,1%	87,1%
Internally generated funds	11 075	17 823	1 587	14,3%	4 607	41,6%	1 014	5,7%	7 208	40,4%	1 756	35,6%	(42,3%)
Capital Expenditure Functional	59 490	68 367	11 627	19,5%	17 243	29,0%	11 601	17,0%	40 471	59,2%	14 308	50,6%	(18,9%)
Municipal governance and administration	2 230	2 884	303	13,6%	248	11,1%	409	14,2%	960	33,3%	229	58,4%	79,0%
Executive and Council	330	570	2	,7%	14	4,3%	2	,4%	19	3,3%	-	-	(100,0%)
Finance and administration	1 900	2 314	301	15,8%	234	12,3%	407	17,6%	941	40,7%	229	58,4%	78,0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	17 652	17 395	1 532	8,7%	4 801	27,2%	514	3,0%	6 847	39,4%	3 995	28,2%	(87,1%)
Community and Social Services	-	212	-	-	-	-	-	-	-	-	74	41,7%	(100,0%)
Sport And Recreation	12 291	11 196	332	2,7%	3 296	26,8%	451	4,0%	4 080	36,4%	3 406	24,8%	(86,8%)
Public Safety	5 362	5 987	1 200	22,4%	1 504	28,1%	63	1,1%	2 767	46,2%	515	43,7%	(87,8%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 551	18 656	-	-	4 941	34,0%	5 748	30,8%	10 690	57,3%	(16)	81,8%	(36 804,9%)
Planning and Development	400	779	-	-	158	39,4%	21	2,7%	179	22,9%	166	7,5%	(87,3%)
Road Transport	14 151	17 877	-	-	4 784	33,8%	5 727	32,0%	10 511	58,8%	(182)	95,0%	(3 248,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	25 056	29 432	9 792	39,1%	7 253	28,9%	4 930	16,7%	21 974	74,7%	10 100	49,7%	(51,2%)
Energy sources	3 000	4 276	393	13,1%	569	19,0%	-	-	962	22,5%	1 204	31,5%	(100,0%)
Water Management	18 006	24 577	9 349	51,9%	6 303	35,0%	4 912	20,0%	20 563	83,7%	8 913	52,2%	(44,9%)
Waste Water Management	4 050	579	50	1,2%	381	9,4%	18	3,1%	450	77,6%	(18)	76,2%	(202,4%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	786 607	790 516	240 220	30,5%	236 448	30,1%	226 591	28,7%	703 258	89,0%	224 642	89,2%	,9%
Property rates	121 382	121 764	36 839	30,3%	27 124	22,3%	25 305	20,8%	89 268	73,3%	24 019	73,9%	5,4%
Service charges	472 619	463 560	117 999	25,0%	138 798	29,4%	124 329	26,8%	381 126	82,2%	109 527	82,1%	13,5%
Other revenue	37 961	42 503	18 210	48,0%	22 222	58,5%	34 525	81,2%	74 957	176,4%	49 774	265,3%	(30,6%)
Transfers and Subsidies - Operational	112 342	115 290	48 047	42,8%	35 501	31,6%	29 039	25,2%	112 586	97,7%	39 219	104,2%	(26,0%)
Transfers and Subsidies - Capital	35 897	36 241	16 311	45,4%	9 872	27,5%	10 349	28,6%	36 532	100,8%	-	,4%	(100,0%)
Interest	6 407	11 157	2 814	43,9%	2 931	45,7%	3 045	27,3%	8 789	78,8%	2 103	105,5%	44,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(739 136)	(756 495)	(262 940)	35,6%	(216 486)	29,3%	(211 599)	28,0%	(691 025)	91,3%	(171 122)	128,5%	23,7%
Suppliers and employees	(729 271)	(742 751)	(261 652)	35,9%	(212 475)	29,1%	(211 599)	28,5%	(685 726)	92,3%	(170 958)	128,6%	23,8%
Finance charges	(6 956)	(8 455)	-	-	(4 010)	57,7%	-	-	(4 010)	47,4%	(42)	47,9%	(100,0%)
Transfers and grants	(2 909)	(5 289)	(1 288)	44,3%	-	-	-	-	(1 288)	24,4%	(121)	271,8%	(100,0%)
Net Cash from/(used) Operating Activities	47 470	34 021	(22 720)	(47,9%)	19 962	42,1%	14 991	44,1%	12 233	36,0%	53 520	(1 043,7%)	(72,0%)
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	(59 127)	(67 776)	(10 945)	18,5%	(16 072)	27,2%	(10 786)	15,9%	(37 803)	55,8%	(13 203)	48,1%	(18,3%)
Capital assets	(59 127)	(67 776)	(10 945)	18,5%	(16 072)	27,2%	(10 786)	15,9%	(37 803)	55,8%	(13 203)	48,1%	(18,3%)
Net Cash from/(used) Investing Activities	(59 127)	(67 776)	(10 945)	18,5%	(16 072)	27,2%	(10 786)	15,9%	(37 803)	55,8%	(13 203)	48,1%	(18,3%)
Cash Flow from Financing Activities													
Receipts	17 200	17 200	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	17 200	17 200	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(18 500)	(18 500)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(18 500)	(18 500)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 300)	(1 300)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(12 956)	(35 054)	(33 666)	259,8%	3 890	(30,0%)	4 205	(12,0%)	(25 570)	72,9%	40 318	343,2%	(89,6%)
Cash/cash equivalents at the year begin:	54 305	129 131	129 131	237,8%	95 477	175,8%	99 368	77,0%	129 131	100,0%	(204 034)	100,0%	(148,7%)
Cash/cash equivalents at the year end:	41 349	94 077	95 477	230,8%	99 368	240,3%	82 653	87,9%	82 653	87,9%	(163 717)	(301,5%)	(150,5%)

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	7 322	24,1%	2 368	7,8%	2 436	8,0%	18 216	60,0%	30 343	15,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 104	46,4%	1 696	5,6%	1 189	3,9%	13 399	44,1%	30 389	15,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	37 208	54,0%	1 881	2,7%	1 344	2,0%	28 459	41,3%	68 892	35,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	15 271	48,8%	1 188	3,8%	839	2,7%	13 964	44,7%	31 261	16,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	13 958	51,1%	1 053	3,9%	759	2,8%	11 528	42,2%	27 298	14,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 031	17,2%	298	5,0%	187	3,1%	4 481	74,7%	5 996	3,1%	-	-	-	-
Total By Income Source	88 894	45,8%	8 484	4,4%	6 754	3,5%	90 047	46,4%	194 179	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 837	92,3%	392	7,5%	209	4,0%	(196)	(3,7%)	5 242	2,7%	-	-	-	-
Commercial	22 836	65,5%	1 435	4,1%	879	2,5%	9 707	27,8%	34 857	18,0%	-	-	-	-
Households	60 568	40,7%	6 384	4,3%	5 249	3,5%	76 469	51,4%	148 670	76,6%	-	-	-	-
Other	653	12,1%	272	5,0%	418	7,7%	4 068	75,2%	5 411	2,8%	-	-	-	-
Total By Customer Group	88 894	45,8%	8 484	4,4%	6 754	3,5%	90 047	46,4%	194 179	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	18 977	100,0%	-	-	-	-	-	-	18 977	88,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 513	97,9%	16	,6%	39	1,5%	-	-	2 568	11,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	21 490	99,7%	16	,1%	39	,2%	-	-	21 545	100,0%

Contact Details

Municipal Manager	Mr W. Hendricks	044 203 3004
Chief Financial Officer	Mr GP De Jager	044 203 3003

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERBERG (DC3)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	273 479	280 546	64 761	23,7%	69 868	25,5%	80 840	28,8%	215 469	76,8%	70 735	80,2%	14,3%
Exchange Revenue													
Service charges - Electricity	200	800	203	101,5%	203	101,5%	203	25,4%	609	76,2%	250	266,4%	(18,6%)
Service charges - Water	-	35	2	-	13	-	12	35,5%	27	77,6%	31	-	(59,9%)
Service charges - Waste Water Management	600	900	179	29,8%	(104)	(17,4%)	410	45,6%	485	53,9%	(328)	8,5%	(225,1%)
Service charges - Waste Management	15 000	14 300	3 784	25,2%	4 099	27,3%	3 613	25,3%	11 495	80,4%	3 264	69,7%	10,7%
Sale of Goods and Rendering of Services	9 223	9 896	1 405	15,2%	3 821	41,4%	1 458	14,7%	6 684	67,5%	793	67,0%	83,9%
Agency services	12 770	12 845	3 150	24,7%	3 212	25,2%	3 164	24,6%	9 526	74,2%	3 267	73,8%	(3,2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	50	270	53	106,3%	70	139,6%	69	25,5%	192	71,1%	(51)	-	(234,8%)
Interest earned from Current and Non Current Assets	4 000	7 300	1 478	37,0%	2 243	56,1%	1 851	25,4%	5 573	76,3%	1 563	66,0%	18,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	13 825	13 836	3 535	25,6%	4 284	31,0%	3 598	26,0%	11 418	82,5%	3 073	75,8%	17,1%
Licence and permits	1 000	700	148	14,8%	200	20,0%	177	25,2%	525	74,9%	176	56,6%	,3%
Operational Revenue	423	1 164	283	66,9%	213	50,4%	220	18,9%	716	61,5%	387	103,6%	(43,1%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	214 389	216 501	50 541	23,6%	51 616	24,1%	66 064	30,5%	168 221	77,7%	58 310	82,7%	13,3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	276 811	282 464	52 389	18,9%	72 195	26,1%	77 601	27,5%	202 185	71,6%	61 707	71,0%	25,8%
Employee related costs	138 697	138 659	33 426	24,1%	39 836	28,7%	34 704	25,0%	107 966	77,9%	31 943	76,3%	8,6%
Remuneration of councillors	6 340	6 340	1 905	30,0%	1 600	25,2%	1 626	25,6%	5 130	80,9%	1 539	72,3%	5,6%
Bulk purchases - electricity	200	300	100	50,2%	74	37,1%	35	11,7%	210	69,9%	94	53,2%	(62,9%)
Inventory consumed	62 321	60 457	7 178	11,5%	14 129	22,7%	20 976	34,7%	42 283	69,9%	13 115	72,5%	59,9%
Debt impairment	100	100	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	3 654	3 654	752	20,6%	1 014	27,8%	973	26,6%	2 740	75,0%	906	75,0%	7,4%
Interest	2 753	2 753	179	6,5%	861	31,3%	547	19,9%	1 587	57,6%	624	59,7%	(12,4%)
Contracted services	30 074	34 373	4 228	14,1%	7 039	23,4%	7 694	22,4%	18 961	55,2%	6 789	54,3%	13,3%
Transfers and subsidies	-	1 200	-	-	-	-	1 023	85,2%	1 023	85,2%	-	-	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	32 672	34 628	4 621	14,1%	7 642	23,4%	10 022	28,9%	22 285	64,4%	6 697	69,6%	49,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 331)	(1 917)	12 373		(2 327)		3 239		13 284		9 027		
Transfers and subsidies - capital (monetary allocations)	500	1 700	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(2 831)	(217)	12 373		(2 327)		3 239		13 284		9 027		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(2 831)	(217)	12 373		(2 327)		3 239		13 284		9 027		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(2 831)	(217)	12 373		(2 327)		3 239		13 284		9 027		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(2 831)	(217)	12 373		(2 327)		3 239		13 284		9 027		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	6 355	15 564	1 639	25,8%	5 410	85,1%	1 848	11,9%	8 897	57,2%	1 064	14,8%	73,8%
National Government	-	-	-	-	-	-	-	-	8 897	-	-	-	-
Provincial Government	1 400	2 642	212	15,2%	579	41,4%	50	1,9%	842	31,9%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Argen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	1 400	2 642	212	15,2%	579	41,4%	50	1,9%	842	31,9%	-	-	(100,0%)
Borrowing	-	4 536	1 075	-	1 601	-	766	16,9%	3 442	75,9%	-	-	(100,0%)
Internally generated funds	4 955	8 386	352	7,1%	3 230	65,2%	1 032	12,3%	4 613	55,0%	1 064	27,6%	(3,0%)
Capital Expenditure Functional	6 355	15 564	1 639	25,8%	5 410	85,1%	1 848	11,9%	8 897	57,2%	1 064	14,8%	73,8%
Municipal governance and administration	1 359	2 765	278	20,5%	527	38,8%	483	17,5%	1 289	46,6%	106	39,6%	357,9%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 359	2 765	278	20,5%	527	38,8%	483	17,5%	1 289	46,6%	106	39,6%	357,9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 960	8 227	267	5,4%	3 269	65,9%	599	7,3%	4 135	50,3%	958	15,5%	(37,5%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	920	1 254	40	4,4%	220	24,0%	76	6,0%	337	26,8%	122	7,0%	(38,1%)
Public Safety	4 000	6 932	227	5,7%	3 049	76,2%	496	7,2%	3 771	54,4%	833	19,4%	(40,5%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	40	40	-	-	-	-	27	67,3%	27	67,3%	3	51,0%	892,6%
Economic and Environmental Services	36	36	19	52,2%	13	34,8%	-	-	31	87,1%	-	80,0%	-
Planning and Development	30	30	14	47,7%	13	41,8%	-	-	27	89,5%	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	6	6	4	75,0%	-	-	-	-	4	75,0%	-	99,3%	-
Trading Services	-	4 536	1 075	-	1 601	-	766	16,9%	3 442	75,9%	-	-	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	4 536	1 075	-	1 601	-	766	16,9%	3 442	75,9%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	271 929	279 723	20 788	7,6%	10 285	3,8%	85 280	30,5%	116 352	41,6%	33 677	12,6%	153,2%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	15 800	16 535	8	,1%	14	,1%	12	,1%	34	,2%	39	,3%	(69,0%)
Other revenue	37 240	38 445	7 680	20,6%	9 971	26,8%	5 856	15,2%	23 507	61,1%	(290)	(,8%)	(2 117,2%)
Transfers and Subsidies - Operational	214 389	216 501	13 100	6,1%	300	,1%	79 411	36,7%	92 812	42,9%	33 929	16,0%	134,1%
Transfers and Subsidies - Capital	500	942	-	-	-	-	-	-	-	-	-	-	-
Interest	4 000	7 300	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(269 818)	(270 024)	(14 811)	5,5%	(30 468)	11,3%	(35 156)	13,0%	(80 435)	29,8%	(24 707)	30,5%	42,3%
Suppliers and employees	(267 984)	(268 190)	(14 811)	5,5%	(30 468)	11,4%	(35 156)	13,1%	(80 435)	30,0%	(24 707)	30,6%	42,3%
Finance charges	(1 834)	(1 834)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	2 112	9 699	5 977	283,1%	(20 183)	(955,8%)	50 123	516,8%	35 917	370,3%	8 970	(203,2%)	458,8%
Cash Flow from Investing Activities													
Receipts	530	530	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(1 470)	(1 470)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(6 585)	(25 014)	(1 885)	28,6%	(6 071)	92,2%	(1 654)	6,6%	(9 610)	38,4%	(1 031)	15,9%	60,3%
Capital assets	(6 585)	(25 014)	(1 885)	28,6%	(6 071)	92,2%	(1 654)	6,6%	(9 610)	38,4%	(1 031)	15,9%	60,3%
Net Cash from/(used) Investing Activities	(6 055)	(24 484)	(1 885)	31,1%	(6 071)	100,3%	(1 654)	6,8%	(9 610)	39,2%	(1 031)	14,8%	60,3%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 365)	(5 365)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(5 365)	(5 365)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(5 365)	(5 365)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(9 308)	(20 150)	4 093	(44,0%)	(26 254)	282,1%	48 469	(240,5%)	26 307	(130,6%)	7 939	(21 292,2%)	510,5%
Cash/cash equivalents at the year begin:	43 585	43 585	-	-	35 953	82,5%	9 699	22,3%	-	(32 141)	-	(130,2%)	(130,2%)
Cash/cash equivalents at the year end:	34 277	23 436	4 093	11,9%	9 699	28,3%	58 168	248,2%	58 168	248,2%	(24 202)	(46,0%)	(340,3%)

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	8	11,8%	6	8,4%	9	13,0%	46	66,9%	69	1,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	97	84,3%	8	7,2%	3	2,6%	7	5,9%	115	1,7%	-	-	-	-
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	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	1	,8%	1	,9%	146	98,3%	149	2,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 199	34,0%	410	6,3%	53	,8%	3 814	58,9%	6 477	95,1%	-	-	-	-
Total By Income Source	2 305	33,8%	425	6,2%	67	1,0%	4 014	58,9%	6 811	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 275	29,6%	296	6,9%	-	-	2 733	63,5%	4 304	63,2%	-	-	-	-
Commercial	(36)	(7,5%)	3	,5%	1	,3%	511	106,7%	479	7,0%	-	-	-	-
Households	1 067	53,3%	127	6,3%	66	3,3%	743	37,1%	2 002	29,4%	-	-	-	-
Other	(2)	(5,9%)	-	-	-	-	27	105,9%	25	,4%	-	-	-	-
Total By Customer Group	2 305	33,8%	425	6,2%	67	1,0%	4 014	58,9%	6 811	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)	88	100,0%	-	-	-	-	-	-	88	99,1%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1	100,0%	1	,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	88	99,1%	-	-	-	-	1	,9%	88	100,0%

Contact Details

Municipal Manager	Mr Richard Bosman	028 425 1157
Chief Financial Officer	Mr Nantes Kruger	028 425 1157

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERSTRAND (WC032)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24											2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	1 676 577	1 732 615	442 282	26,4%	461 490	27,5%	469 814	27,1%	1 373 585	79,3%	380 076	77,2%	23,6%	
Exchange Revenue														
Service charges - Electricity	577 969	577 969	150 668	26,1%	146 479	25,3%	147 988	25,6%	445 134	77,0%	119 393	71,5%	24,0%	
Service charges - Water	147 269	164 269	38 922	26,4%	43 019	29,2%	53 197	32,4%	135 138	82,3%	45 547	86,4%	16,8%	
Service charges - Waste Water Management	104 715	104 715	26 932	25,7%	27 299	26,1%	31 177	29,8%	85 408	81,6%	27 206	82,9%	14,6%	
Service charges - Waste Management	85 430	97 430	25 178	29,5%	24 160	28,3%	24 129	24,8%	73 467	75,4%	21 496	80,4%	12,2%	
Sale of Goods and Rendering of Services	131 673	123 604	16 991	12,9%	49 932	37,9%	27 044	21,9%	93 966	76,0%	16 634	66,1%	62,6%	
Agency services	8 319	6 719	1 984	23,9%	1 648	19,8%	1 698	25,3%	5 330	79,3%	1 802	72,3%	(5,8%)	
Interest	0	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	6 400	9 900	2 114	33,0%	2 458	38,4%	2 893	29,2%	7 465	75,4%	1 564	131,8%	85,0%	
Interest earned from Current and Non Current Assets	41 800	41 800	11 091	26,5%	10 685	25,6%	14 846	35,5%	36 621	87,6%	15 266	81,5%	(2,8%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	1 127	1 127	590	52,3%	508	45,1%	1 045	92,7%	2 143	190,1%	296	86,0%	252,6%	
Rental from Fixed Assets	5 646	5 646	1 352	24,0%	1 350	23,9%	1 308	23,2%	4 010	71,0%	1 249	90,2%	4,7%	
Licence and permits	964	864	183	19,0%	250	25,9%	203	23,6%	636	73,6%	292	89,5%	(30,3%)	
Operational Revenue	8 242	8 242	1 865	22,6%	2 659	32,3%	3 805	46,2%	8 330	101,1%	2 829	118,1%	34,5%	
Non-Exchange Revenue														
Property rates	340 506	340 506	87 190	25,6%	83 649	24,6%	84 761	24,9%	255 600	75,1%	72 912	77,0%	16,3%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	20 421	45 421	5 003	24,5%	5 066	24,8%	23 725	52,2%	33 793	74,4%	6 669	86,9%	255,7%	
Licences or permits	1 943	1 943	516	26,6%	480	24,7%	536	27,6%	1 533	78,9%	507	83,0%	5,7%	
Transfer and subsidies - Operational	184 953	192 561	70 731	38,2%	59 659	32,3%	50 203	26,1%	180 593	93,8%	45 459	88,0%	10,4%	
Interest	1 300	2 000	494	38,0%	551	42,4%	577	28,8%	1 621	81,1%	211	99,1%	173,8%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	7 900	7 900	479	6,1%	1 640	20,8%	679	8,6%	2 797	35,4%	744	25,0%	(8,8%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	1 742 212	1 848 360	350 108	20,1%	463 678	26,6%	446 302	24,1%	1 260 088	68,2%	349 483	66,9%	27,7%	
Employee related costs	537 911	549 390	119 152	22,2%	151 387	28,1%	130 346	23,7%	400 885	73,0%	122 988	72,5%	6,0%	
Remuneration of councillors	12 514	12 898	3 655	29,2%	3 183	25,4%	3 183	24,7%	10 020	77,7%	2 898	72,5%	9,8%	
Bulk purchases - electricity	429 805	429 805	100 183	23,3%	94 032	21,9%	95 914	22,3%	290 129	67,5%	70 478	63,0%	36,1%	
Inventory consumed	62 499	64 313	5 867	9,4%	15 854	25,4%	14 165	22,0%	35 886	55,8%	11 493	61,2%	23,2%	
Debt impairment	19 414	50 372	4 854	25,0%	4 854	25,0%	28 072	55,7%	37 779	75,0%	7 931	75,0%	254,0%	
Depreciation and amortisation	149 154	149 154	37 289	25,0%	37 290	25,0%	37 287	25,0%	111 866	75,0%	36 649	75,0%	1,7%	
Interest	49 658	49 658	1 382	2,8%	21 740	43,8%	2 719	5,5%	25 841	52,0%	3 751	53,7%	(27,5%)	
Contracted services	300 624	305 342	36 049	12,0%	77 253	25,7%	72 825	23,9%	186 128	61,0%	64 559	60,6%	12,8%	
Transfers and subsidies	16 380	16 580	4 625	28,2%	4 261	26,0%	3 743	22,6%	12 630	76,2%	3 593	70,1%	4,2%	
Irrecoverable debts written off	-	10 709	-	-	-	-	8 617	80,5%	8 617	80,5%	-	-	(100,0%)	
Operational costs	164 252	210 137	37 051	22,6%	53 825	32,8%	49 431	23,5%	140 307	66,8%	25 144	66,5%	96,6%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(65 635)	(115 745)	92 175		(2 188)		23 511		113 498		30 593			
Transfers and subsidies - capital (monetary allocations)	54 293	95 704	1 355	2,5%	18 921	34,8%	17 245	18,0%	37 521	39,2%	7 415	35,4%	132,6%	
Transfers and subsidies - capital (n-kind)	-	890	-	-	-	-	890	100,0%	890	100,0%	2 626	100,0%	(66,1%)	
Surplus/(Deficit) after capital transfers and contributions	(11 342)	(19 151)	93 530		16 732		41 646		151 909		40 634			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	(11 342)	(19 151)	93 530		16 732		41 646		151 909		40 634			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(11 342)	(19 151)	93 530		16 732		41 646		151 909		40 634			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(11 342)	(19 151)	93 530		16 732		41 646		151 909		40 634			

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	209 409	210 649	15 307	7,3%	40 748	19,5%	17 469	8,3%	73 524	34,9%	19 205	37,4%	(9,0%)
National Government	54 293	61 755	1 355	2,5%	18 921	34,8%	12 195	19,7%	32 472	52,6%	7 013	36,1%	73,9%
Provincial Government	-	33 843	-	-	-	-	5 049	14,9%	5 049	14,9%	890	16,5%	467,3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	41 890	-	-	-	3 814	9,1%	(3 814)	-	-	-	3 741	44,3%	(202,0%)
Transfers recognised - capital	96 183	95 599	1 355	1,4%	22 735	23,6%	13 430	14,0%	37 521	39,2%	11 644	38,5%	15,3%
Borrowing	95 214	95 821	11 406	12,0%	14 158	14,9%	2 334	2,4%	27 899	29,1%	5 116	39,5%	(54,4%)
Internally generated funds	18 013	19 230	2 545	14,1%	3 854	21,4%	1 705	8,9%	8 105	42,1%	2 444	29,9%	(30,2%)
Capital Expenditure Functional	209 409	211 644	15 307	7,3%	40 748	19,5%	18 360	8,7%	74 414	35,2%	21 830	38,2%	(15,9%)
Municipal governance and administration	9 075	5 162	1 935	21,3%	1 991	21,9%	595	11,5%	4 521	87,6%	142	43,8%	317,6%
Executive and Council	5 005	5	5	,1%	-	-	-	-	5	100,0%	-	-	-
Finance and administration	4 070	5 157	1 930	47,4%	1 991	48,9%	595	11,5%	4 516	87,6%	142	44,0%	317,6%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	49 161	42 325	600	1,2%	4 920	10,0%	2 248	5,3%	7 768	18,4%	5 756	41,1%	(60,9%)
Community and Social Services	1 330	1 360	-	-	616	46,3%	165	12,1%	781	57,4%	679	16,3%	(75,7%)
Sport And Recreation	5 041	3 837	-	-	454	9,0%	-	-	454	11,8%	218	57,4%	(100,0%)
Public Safety	900	3 450	600	66,7%	35	3,9%	849	24,6%	1 484	43,0%	713	23,4%	19,0%
Housing	41 890	33 678	-	-	3 814	9,1%	1 235	3,7%	5 049	15,0%	4 146	45,1%	(70,2%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 748	5 825	320	5,6%	1 244	21,6%	768	13,2%	2 332	40,0%	869	40,0%	(11,7%)
Planning and Development	1 108	825	10	,9%	258	23,3%	-	-	268	32,5%	160	27,3%	(100,0%)
Road Transport	4 640	5 000	310	6,7%	985	21,2%	768	15,4%	2 064	41,3%	709	41,4%	8,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	145 425	158 332	12 451	8,6%	32 593	22,4%	14 749	9,3%	59 793	37,8%	15 062	36,6%	(2,1%)
Energy sources	59 526	58 249	5 466	9,2%	8 973	15,1%	2 339	4,0%	16 777	28,8%	3 571	28,5%	(34,5%)
Water Management	25 963	31 124	2 084	8,0%	10 649	41,0%	5 384	17,3%	18 116	58,2%	5 330	34,1%	1,0%
Waste Water Management	59 445	68 363	4 902	8,2%	12 971	21,8%	7 027	10,3%	24 900	36,4%	3 534	48,5%	98,8%
Waste Management	490	595	-	-	-	-	-	-	-	-	2 627	65,8%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 737 226	1 817 344	104 441	6,0%	1 363 604	78,5%	122 152	6,7%	1 590 197	87,5%	1 989 479	122,7%	(93,9%)
Property rates	336 188	336 188	25 413	7,6%	127 575	37,9%	8 693	2,6%	161 681	48,1%	205 302	71,8%	(95,8%)
Service charges	1 039 957	1 072 757	64 953	6,2%	332 757	32,0%	24 164	2,3%	421 874	39,3%	562 505	59,0%	(95,7%)
Other revenue	121 835	120 135	3 419	2,8%	881 474	723,5%	37 336	31,1%	922 230	767,7%	1 164 528	870,9%	(96,8%)
Transfers and Subsidies - Operational	184 953	192 560	-	-	6 029	3,3%	39 487	20,5%	45 516	23,6%	6 470	3,9%	510,3%
Transfers and Subsidies - Capital	54 293	95 704	-	-	12 500	23,0%	12 472	13,0%	24 972	26,1%	40 627	44,8%	(69,3%)
Interest	-	-	10 656	-	3 288	-	-	-	13 924	-	10 047	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 600 171)	(1 623 378)	(410 114)	25,6%	(466 715)	29,2%	(213 306)	13,1%	(1 090 134)	67,2%	(333 981)	77,0%	(36,1%)
Suppliers and employees	(1 550 513)	(1 573 720)	(410 114)	26,5%	(466 715)	30,1%	(213 306)	13,6%	(1 090 134)	69,3%	(333 981)	79,7%	(36,1%)
Finance charges	(49 658)	(49 658)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	137 055	193 966	(305 672)	(223,0%)	896 889	654,4%	(91 154)	(47,0%)	500 063	257,8%	1 655 498	491,1%	(105,5%)
Cash Flow from Investing Activities													
Receipts	(7 841)	(7 841)	(1 724)	22,0%	(2 885)	36,8%	(1 924)	24,5%	(6 532)	83,3%	(1 989)	73,9%	(3,3%)
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	(7 841)	(7 841)	(1 724)	22,0%	(2 885)	36,8%	(1 924)	24,5%	(6 532)	83,3%	(1 989)	73,9%	(3,3%)
Payments	(209 409)	(211 644)	(22 677)	10,8%	(41 652)	19,9%	(17 525)	8,3%	(81 855)	38,7%	(17 157)	38,0%	2,1%
Capital assets	(209 409)	(211 644)	(22 677)	10,8%	(41 652)	19,9%	(17 525)	8,3%	(81 855)	38,7%	(17 157)	38,0%	2,1%
Net Cash from/(used) Investing Activities	(217 250)	(219 485)	(24 401)	11,2%	(44 537)	20,5%	(19 449)	8,9%	(88 387)	40,3%	(19 146)	39,3%	1,6%
Cash Flow from Financing Activities													
Receipts	50 000	50 000	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	50 000	50 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(58 375)	(58 375)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(58 375)	(58 375)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(8 375)	(8 375)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(88 569)	(33 894)	(330 074)	372,7%	852 352	(962,4%)	(110 603)	326,3%	411 675	(1 214,6%)	1 636 352	(1 955,7%)	(106,8%)
Cash/cash equivalents at the year begin:	525 264	648 534	-	-	(330 074)	(62,8%)	1 168 814	180,2%	-	-	(839 357)	-	(239,3%)
Cash/cash equivalents at the year end:	436 694	614 641	(330 074)	(75,6%)	1 168 814	267,7%	1 058 211	172,2%	1 058 211	172,2%	796 996	138,5%	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	25 562	58,9%	1 701	3,9%	1 310	3,0%	14 853	34,2%	43 425	21,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	30 389	58,5%	2 467	4,8%	2 069	4,0%	16 985	32,7%	51 910	25,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	30 256	69,7%	1 040	2,4%	656	1,5%	11 447	26,4%	43 400	21,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 275	51,3%	1 026	4,0%	870	3,4%	10 728	41,4%	25 900	12,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 331	54,0%	937	4,5%	824	3,9%	7 893	37,6%	20 986	10,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	477	54,6%	16	1,9%	12	1,4%	368	42,1%	873	,4%	-	-	-	-
Interest on Arrear Debtor Accounts	429	2,2%	130	,7%	167	,9%	18 724	96,3%	19 450	9,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(13 494)	412,9%	534	(16,3%)	312	(9,5%)	9 381	(287,1%)	(3 268)	(1,6%)	-	-	-	-
Total By Income Source	98 223	48,5%	7 852	3,9%	6 221	3,1%	90 381	44,6%	202 676	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	570	12,4%	145	3,2%	159	3,5%	3 704	80,9%	4 577	2,3%	-	-	-	-
Commercial	9 641	75,5%	144	1,1%	86	,7%	2 907	22,7%	12 778	6,3%	-	-	-	-
Households	89 344	47,9%	7 561	4,1%	5 970	3,2%	83 560	44,8%	186 436	92,0%	-	-	-	-
Other	(1 332)	119,5%	1	(,1%)	6	(,6%)	209	(18,8%)	(1 115)	(,5%)	-	-	-	-
Total By Customer Group	98 223	48,5%	7 852	3,9%	6 221	3,1%	90 381	44,6%	202 676	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	5 922	100,0%	-	-	-	-	-	-	5 922	100,0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 922	100,0%	-	-	-	-	-	-	5 922	100,0%

Contact Details

Municipal Manager	Mr Dean O'Neill	028 313 8003
Chief Financial Officer	Mrs Santie Reyneke-Naude	028 313 8040

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	88 734	85 939	28 642	32,3%	22 803	25,7%	21 351	24,8%	72 796	84,7%	17 685	72,2%	20,7%
Exchange Revenue													
Service charges - Electricity	20 867	16 458	5 933	28,4%	2 512	12,0%	3 776	22,9%	12 221	74,3%	2 841	63,2%	32,9%
Service charges - Water	6 839	5 501	1 397	20,4%	1 541	22,5%	1 832	33,3%	4 771	86,7%	1 435	62,5%	27,8%
Service charges - Waste Water Management	6 847	6 622	1 702	24,9%	1 662	24,3%	1 569	23,7%	4 933	74,5%	1 407	72,4%	11,5%
Service charges - Waste Management	3 080	3 016	810	26,3%	754	24,5%	717	23,8%	2 281	75,6%	635	72,8%	12,9%
Sale of Goods and Rendering of Services	368	320	68	18,4%	117	31,9%	114	35,5%	299	93,4%	188	92,7%	(39,5%)
Agency services	260	-	-	-	-	-	-	-	-	-	(600)	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 013	1 490	395	19,6%	460	22,9%	466	31,3%	1 321	88,7%	346	69,9%	34,8%
Interest earned from Current and Non Current Assets	4 350	4 582	1 056	24,3%	2 001	46,0%	1 509	32,9%	4 566	99,7%	1 125	76,7%	34,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	252	60	15	6,0%	15	6,0%	15	25,2%	46	75,5%	60	83,2%	(74,7%)
Rental from Fixed Assets	292	530	107	36,7%	114	39,1%	109	20,5%	330	62,2%	571	205,6%	(81,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	58	108	68	116,7%	29	49,3%	255	237,6%	352	327,2%	101	81,5%	152,9%
Non-Exchange Revenue													
Property rates	5 463	5 599	2 364	43,3%	1 191	21,8%	1 190	21,3%	4 745	84,7%	1 030	57,9%	15,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 105	510	117	10,6%	152	13,8%	209	41,0%	479	93,8%	148	43,5%	41,7%
Licences or permits	140	96	26	18,5%	25	17,8%	18	18,3%	68	71,3%	25	45,4%	(29,2%)
Transfer and subsidies - Operational	36 568	36 148	13 413	36,7%	11 058	30,2%	8 461	23,4%	32 932	91,1%	8 374	84,7%	1,0%
Interest	234	248	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	4 650	1 170	-	1 170	-	1 111	23,9%	3 452	74,2%	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	88 733	86 467	23 174	26,1%	20 087	22,6%	21 486	24,8%	64 746	74,9%	16 603	68,8%	29,4%
Employee related costs	32 548	31 994	7 625	23,4%	7 927	24,4%	8 235	25,7%	23 787	74,3%	7 230	69,7%	13,9%
Remuneration of councillors	3 404	3 448	928	27,3%	839	24,6%	839	24,6%	2 606	75,6%	807	66,0%	4,0%
Bulk purchases - electricity	18 315	18 464	5 568	30,4%	2 497	13,6%	4 043	21,9%	12 108	65,6%	3 044	65,9%	32,9%
Inventory consumed	628	621	87	13,8%	84	13,4%	133	21,4%	304	48,9%	195	62,5%	(31,7%)
Debt impairment	4 315	3 748	1 079	25,0%	1 079	25,0%	1 079	28,8%	3 236	86,4%	15 820	797,0%	(93,2%)
Depreciation and amortisation	5 748	5 748	1 437	25,0%	1 437	25,0%	1 437	25,0%	4 311	75,0%	1 359	74,5%	5,8%
Interest	301	301	21	7,1%	7	2,4%	16	5,5%	45	14,9%	98	28,1%	(83,2%)
Contracted services	8 734	8 596	1 071	12,3%	2 298	26,3%	1 233	14,3%	4 602	53,5%	1 187	61,4%	3,9%
Transfers and subsidies	390	392	140	35,9%	-	-	-	-	140	35,7%	83	53,1%	(100,0%)
Irrecoverable debts written off	1 302	1 100	2 207	169,5%	913	70,2%	654	59,5%	3 775	343,1%	(15 082)	-	(104,3%)
Operational costs	13 049	12 056	3 011	23,1%	3 006	23,0%	3 816	31,7%	9 834	81,6%	1 865	60,4%	104,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	0	(528)	5 468		2 716		(135)		8 050		1 082		
Transfers and subsidies - capital (monetary allocations)	18 982	29 411	4 471	23,6%	2 054	10,8%	1 030	3,5%	7 555	25,7%	1 594	34,1%	(35,3%)
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	18 983	28 883	9 939		4 770		896		15 604		2 675		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	18 983	28 883	9 939		4 770		896		15 604		2 675		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	18 983	28 883	9 939		4 770		896		15 604		2 675		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	18 983	28 883	9 939		4 770		896		15 604		2 675		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	27 200	34 431	4 658	17,1%	3 058	11,2%	1 225	3,6%	8 940	26,0%	1 721	35,5%	(28,8%)
National Government	15 811	20 535	3 563	22,5%	1 706	10,8%	763	3,7%	6 032	29,4%	338	29,2%	125,4%
Provincial Government	696	696	365	52,4%	84	12,1%	-	-	449	64,6%	1 000	40,7%	(100,0%)
District Municipality	-	2 067	-	-	-	-	178	8,6%	178	8,6%	-	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	16 507	23 297	3 928	23,8%	1 791	10,8%	941	4,0%	6 659	28,6%	1 338	31,1%	(29,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 693	11 134	730	6,8%	1 267	11,8%	284	2,5%	2 281	20,5%	382	44,7%	(25,8%)
Capital Expenditure Functional	27 200	36 622	4 658	17,1%	3 058	11,2%	1 358	3,7%	9 073	24,8%	1 721	35,3%	(21,1%)
Municipal governance and administration	1 166	1 969	365	31,3%	84	7,2%	183	9,3%	632	32,1%	1 183	50,3%	(84,5%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 166	1 969	365	31,3%	84	7,2%	183	9,3%	632	32,1%	1 183	50,3%	(84,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 656	4 841	6	,2%	63	2,4%	125	2,6%	194	4,0%	90	9,0%	38,8%
Community and Social Services	150	902	6	3,9%	63	41,9%	57	6,3%	126	13,9%	-	-	(100,0%)
Sport And Recreation	2 506	3 677	-	-	-	-	68	1,8%	68	1,8%	90	3,8%	(24,7%)
Public Safety	-	262	-	-	-	-	-	-	-	-	-	86,9%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 440	8 933	3 190	37,8%	875	10,4%	487	5,5%	4 552	51,0%	163	79,4%	198,9%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	8 440	8 933	3 190	37,8%	875	10,4%	487	5,5%	4 552	51,0%	163	79,4%	198,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	14 939	20 879	1 097	7,3%	2 035	13,6%	562	2,7%	3 695	17,7%	285	23,1%	97,3%
Energy sources	1 726	4 234	-	-	-	-	-	-	-	-	37	19,8%	(100,0%)
Water Management	11 975	14 135	398	3,3%	895	7,5%	338	2,4%	1 631	11,5%	162	12,2%	108,7%
Waste Water Management	1 138	2 255	699	61,4%	1 072	94,2%	168	7,5%	1 939	86,0%	87	47,0%	94,0%
Waste Management	100	255	-	-	68	68,3%	56	22,0%	125	48,8%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	96 781	108 376	74 297	76,8%	77 948	80,5%	60 287	55,6%	212 532	196,1%	40 375	174,0%	49,3%
Property rates	5 187	5 318	1 681	32,4%	1 105	21,3%	1 010	19,0%	3 795	71,4%	172	13,2%	487,2%
Service charges	32 410	31 745	9 362	28,9%	8 674	26,8%	8 827	27,8%	26 863	84,6%	1 393	13,2%	533,7%
Other revenue	1 484	1 172	41 316	2 783,9%	50 887	3 428,8%	33 957	2 896,4%	126 160	10 760,9%	37 685	8 181,0%	(9,9%)
Transfers and Subsidies - Operational	34 368	36 148	19 407	56,5%	10 265	29,9%	12 585	34,8%	42 257	116,9%	-	-	(100,0%)
Transfers and Subsidies - Capital	18 982	29 411	1 490	7,8%	5 000	26,3%	2 400	8,2%	8 890	30,2%	-	-	(100,0%)
Interest	4 350	4 582	1 040	23,9%	2 018	46,4%	1 509	32,9%	4 566	99,7%	1 125	76,7%	34,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(77 790)	(78 489)	(8 786)	11,3%	(22 001)	28,3%	(20 205)	25,7%	(50 992)	65,0%	(6 468)	32,2%	212,4%
Suppliers and employees	(77 790)	(78 489)	(8 786)	11,3%	(22 001)	28,3%	(20 205)	25,7%	(50 992)	65,0%	(6 468)	32,2%	212,4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	18 991	29 887	65 510	345,0%	55 947	294,6%	40 082	134,1%	161 540	540,5%	33 907	688,7%	18,2%
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	(27 200)	(34 431)	(5 146)	18,9%	(3 450)	12,7%	(1 361)	4,0%	(9 957)	28,9%	(1 421)	26,8%	(4,2%)
Capital assets	(27 200)	(34 431)	(5 146)	18,9%	(3 450)	12,7%	(1 361)	4,0%	(9 957)	28,9%	(1 421)	26,8%	(4,2%)
Net Cash from/(used) Investing Activities	(27 200)	(34 431)	(5 146)	18,9%	(3 450)	12,7%	(1 361)	4,0%	(9 957)	28,9%	(1 421)	26,8%	(4,2%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(51)	(51)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(51)	(51)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(51)	(51)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(8 260)	(4 596)	60 365	(730,8%)	52 497	(635,5%)	38 721	(842,5%)	151 583	(3 298,3%)	32 486	(5 405,5%)	19,2%
Cash/cash equivalents at the year begin:	45 417	52 395	52 395	115,4%	112 760	248,3%	165 257	315,4%	52 395	100,0%	142 273	100,0%	16,2%
Cash/cash equivalents at the year end:	37 157	47 800	112 760	303,5%	165 257	444,8%	203 979	426,7%	203 979	426,7%	174 759	402,0%	16,7%

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	671	9,3%	496	6,9%	455	6,3%	5 575	77,5%	7 198	26,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	761	36,1%	304	14,4%	217	10,3%	827	39,2%	2 110	7,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	354	12,6%	110	3,9%	81	2,9%	2 261	80,6%	2 806	10,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	442	8,5%	304	5,9%	219	4,2%	4 213	81,4%	5 178	19,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	252	7,5%	205	6,1%	142	4,2%	2 757	82,2%	3 356	12,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	17	2,5%	16	2,4%	15	2,3%	617	92,8%	665	2,5%	-	-	-	-
Interest on Arrear Debtor Accounts	169	4,0%	190	4,5%	152	3,6%	3 760	88,0%	4 271	15,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(731)	(59,8%)	9	,7%	10	,8%	1 935	158,3%	1 223	4,6%	-	-	-	-
Total By Income Source	1 935	7,2%	1 633	6,1%	1 291	4,8%	21 947	81,9%	26 806	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	16	1,1%	77	5,3%	63	4,3%	1 295	89,3%	1 450	5,4%	-	-	-	-
Commercial	505	12,5%	266	6,6%	265	6,6%	3 010	74,4%	4 046	15,1%	-	-	-	-
Households	1 414	6,6%	1 290	6,1%	963	4,5%	17 642	82,8%	21 310	79,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 935	7,2%	1 633	6,1%	1 291	4,8%	21 947	81,9%	26 806	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	1 418	100,0%	-	-	-	-	-	-	1 418	42,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	849	100,0%	-	-	-	-	-	-	849	25,7%
Auditor-General	1 000	100,0%	-	-	-	-	-	-	1 000	30,2%
Other	42	100,0%	-	-	-	-	-	-	42	1,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 308	100,0%	-	-	-	-	-	-	3 308	100,0%

Contact Details

Municipal Manager	Mr Mr Aldrick Hendricks	023 541 1320
Chief Financial Officer	Mr Mr Pieter Erasmus	023 541 1036

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 548 310	1 559 709	374 690	24,2%	387 936	25,1%	390 472	25,0%	1 153 098	73,9%	360 456	76,0%	8,3%
Exchange Revenue													
Service charges - Electricity	523 046	501 454	108 804	20,8%	119 260	22,8%	118 091	23,5%	346 155	69,0%	96 311	66,7%	22,2%
Service charges - Water	172 644	172 644	26 408	15,3%	43 488	25,2%	55 712	32,3%	125 609	72,8%	48 449	72,2%	15,0%
Service charges - Waste Water Management	95 641	92 905	23 080	24,1%	22 087	23,1%	23 843	25,7%	69 010	74,3%	25 639	76,5%	(7,0%)
Service charges - Waste Management	83 535	85 428	21 301	25,5%	21 534	25,8%	21 707	25,4%	64 543	75,6%	21 797	76,8%	(4%)
Sale of Goods and Rendering of Services	26 928	20 302	2 249	8,4%	2 361	8,8%	1 906	9,4%	6 516	32,1%	2 303	74,9%	(17,2%)
Agency services	9 380	10 026	2 188	23,3%	2 506	26,7%	2 458	24,5%	7 153	71,3%	2 678	84,1%	(8,2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 429	13 620	3 259	31,3%	3 551	34,0%	3 974	29,2%	10 784	79,2%	3 237	89,5%	22,8%
Interest earned from Current and Non Current Assets	48 637	71 085	17 399	35,8%	18 467	38,0%	19 461	27,4%	55 327	77,8%	15 612	85,0%	24,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	14 703	14 579	3 407	23,2%	3 928	26,7%	4 173	28,6%	11 509	78,9%	3 653	77,4%	14,2%
Licence and permits	1 470	1 470	315	21,4%	304	20,7%	370	25,2%	989	67,3%	349	66,5%	6,0%
Operational Revenue	13 138	27 041	1 893	14,4%	2 469	18,8%	7 491	27,7%	11 853	43,8%	22 301	208,2%	(66,4%)
Non-Exchange Revenue													
Property rates	325 915	327 260	88 955	27,3%	79 026	24,2%	79 452	24,3%	247 433	75,6%	72 431	75,2%	9,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	24 089	24 245	5 975	24,8%	6 668	27,7%	5 975	24,6%	18 618	76,8%	7 709	82,2%	(22,5%)
Licences or permits	5	5	1	12,3%	0	8,2%	1	14,3%	2	34,8%	1	59,2%	(16,9%)
Transfer and subsidies - Operational	159 565	156 712	58 885	36,9%	52 471	32,9%	35 963	22,9%	147 319	94,0%	36 716	91,0%	(2,1%)
Interest	3 704	5 538	1 331	35,9%	1 480	40,0%	1 614	29,1%	4 425	79,9%	1 269	102,1%	27,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	35 482	35 394	9 240	26,0%	8 334	23,5%	8 281	23,4%	25 854	73,0%	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 609 772	1 597 321	340 476	21,2%	349 665	21,7%	345 540	21,6%	1 035 680	64,8%	316 400	66,1%	9,2%
Employee related costs	527 294	525 659	125 392	23,8%	124 572	23,6%	126 555	24,1%	376 519	71,6%	118 075	71,5%	7,2%
Remuneration of councillors	15 331	15 331	3 961	25,8%	3 314	21,6%	3 378	22,0%	10 653	69,5%	3 230	67,1%	4,6%
Bulk purchases - electricity	430 700	420 327	103 929	24,1%	85 898	19,9%	83 664	19,9%	273 491	65,1%	66 272	62,7%	26,2%
Inventory consumed	127 679	125 193	22 417	17,6%	18 322	14,3%	36 272	29,0%	77 010	61,5%	29 353	60,9%	23,6%
Debt impairment	8 080	2 022	(8 045)	(99,6%)	8	1%	4 253	210,4%	(3 784)	(187,1%)	4 637	80,1%	(8,3%)
Depreciation and amortisation	186 267	177 512	41 206	22,1%	41 367	22,2%	41 495	23,4%	124 067	69,9%	41 211	67,6%	7%
Interest	19 420	21 114	4 844	24,9%	11 098	57,2%	(877)	(4,2%)	15 065	71,4%	5 229	73,1%	(116,8%)
Contracted services	171 707	172 258	18 764	10,9%	32 294	18,8%	25 467	14,8%	76 525	44,4%	24 144	52,1%	5,5%
Transfers and subsidies	1 023	1 803	146	14,3%	83	8,1%	739	41,0%	968	53,7%	699	67,3%	5,6%
Irrecoverable debts written off	33 054	32 068	3 733	11,3%	6 399	19,4%	(1 202)	(3,7%)	8 931	27,8%	4 364	57,3%	(127,5%)
Operational costs	79 829	94 646	23 942	30,0%	21 302	26,7%	18 490	19,5%	63 734	67,3%	13 234	68,2%	39,7%
Losses on disposal of Assets	-	-	-	-	-	-	16	-	16	-	12	106,5%	33,6%
Other Losses	9 389	9 389	188	2,0%	5 009	53,3%	7 289	77,6%	12 486	133,0%	5 940	176,4%	22,7%
Surplus/(Deficit)	(61 462)	(37 612)	34 214		38 271		44 932		117 418		44 055		
Transfers and subsidies - capital (monetary allocations)	60 253	56 039	6 527	10,8%	9 563	15,9%	8 083	14,4%	24 173	43,1%	1 886	39,3%	328,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(1 210)	18 427	40 741		47 834		53 015		141 591		45 942		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(1 210)	18 427	40 741		47 834		53 015		141 591		45 942		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 210)	18 427	40 741		47 834		53 015		141 591		45 942		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 210)	18 427	40 741		47 834		53 015		141 591		45 942		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	312 265	333 253	23 907	7,7%	46 735	15,0%	41 675	12,5%	112 317	33,7%	38 616	34,6%	7,9%
National Government	46 490	41 731	5 759	12,4%	8 334	17,9%	7 044	16,9%	21 136	50,6%	1 729	37,5%	307,4%
Provincial Government	13 763	14 308	4	-	49	4%	3	-	56	4%	(21)	36,5%	(114,3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departrm Aget	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	60 253	56 039	5 763	9,6%	8 382	13,9%	7 047	12,6%	21 192	37,8%	1 707	37,0%	312,7%
Borrowing	51 774	9 777	1 511	2,9%	571	1,1%	4 377	44,8%	6 459	66,1%	(2 408)	34,2%	(281,7%)
Internally generated funds	200 239	267 437	16 633	8,3%	37 781	18,9%	30 252	11,3%	84 666	31,7%	39 317	34,2%	(23,1%)
Capital Expenditure Functional	312 265	333 253	23 907	7,7%	46 735	15,0%	41 675	12,5%	112 317	33,7%	38 616	34,6%	7,9%
Municipal governance and administration	55 679	46 084	7 471	13,4%	11 327	20,3%	(1 040)	(2,3%)	17 758	38,5%	2 789	35,6%	(137,3%)
Executive and Council	50	50	-	-	-	-	22	44,2%	22	44,2%	-	-	(100,0%)
Finance and administration	55 579	45 984	7 471	13,4%	11 327	20,4%	(1 062)	(2,3%)	17 736	38,6%	2 789	35,6%	(138,1%)
Internal audit	50	50	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	24 308	22 948	1 021	4,2%	4 930	20,3%	2 994	13,0%	8 945	39,0%	6 001	52,9%	(50,1%)
Community and Social Services	4 265	3 662	179	4,2%	613	14,4%	164	4,5%	957	26,1%	808	48,8%	(79,7%)
Sport And Recreation	17 728	15 782	767	4,3%	2 809	15,8%	2 784	17,6%	6 360	40,3%	3 943	55,1%	(29,4%)
Public Safety	1 750	2 686	-	-	1 402	80,1%	-	-	1 402	52,2%	1 187	54,7%	(100,0%)
Housing	565	818	75	13,2%	105	18,7%	46	5,6%	226	27,7%	62	25,1%	(26,4%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	52 989	98 193	7 650	14,4%	11 240	21,2%	16 717	17,0%	35 607	36,3%	10 289	32,3%	62,5%
Planning and Development	313	9 343	403	128,8%	1 370	438,4%	1 451	15,5%	3 223	34,5%	1 474	32,7%	(1,6%)
Road Transport	52 473	88 686	7 247	13,8%	9 870	18,8%	15 267	17,2%	32 384	36,5%	8 815	32,2%	73,2%
Environmental Protection	204	164	-	-	-	-	-	-	-	-	-	-	-
Trading Services	179 109	165 849	7 765	4,3%	19 237	10,7%	23 003	13,9%	50 006	30,2%	19 537	32,8%	17,7%
Energy sources	52 983	59 273	817	1,5%	7 352	13,9%	10 728	18,1%	18 897	31,9%	4 514	48,0%	137,7%
Water Management	36 135	38 149	122	3%	1 399	3,9%	7 765	20,4%	9 285	24,3%	1 845	24,5%	320,9%
Waste Water Management	83 941	59 309	6 119	7,3%	10 481	12,5%	4 231	7,1%	20 831	35,1%	10 032	28,0%	(57,8%)
Waste Management	6 050	9 118	707	11,7%	6	1%	279	3,1%	992	10,9%	3 146	72,8%	(91,1%)
Other	180	180	-	-	-	-	-	-	-	-	-	-	-

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 559 441	1 562 328	428 467	27,5%	467 370	30,0%	524 878	33,6%	1 420 714	90,9%	393 021	86,6%	33,5%
Property rates	319 896	323 164	77 988	24,4%	86 144	26,9%	77 381	23,9%	241 513	74,7%	72 695	75,1%	6,4%
Service charges	902 151	883 169	232 498	25,8%	241 186	26,7%	249 681	28,3%	723 366	81,9%	223 915	84,2%	11,5%
Other revenue	53 660	70 752	29 743	55,4%	49 082	91,5%	108 170	152,9%	186 996	264,3%	31 039	182,7%	248,5%
Transfers and Subsidies - Operational	174 844	161 935	61 113	35,0%	58 705	33,6%	51 652	31,9%	171 470	105,9%	38 247	88,1%	35,0%
Transfers and Subsidies - Capital	60 253	52 223	12 025	20,0%	16 621	27,6%	22 318	42,7%	50 964	97,6%	14 643	107,0%	52,4%
Interest	48 637	71 085	15 100	31,0%	15 631	32,1%	15 675	22,1%	46 407	65,3%	12 482	71,3%	25,6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 367 944)	(1 375 119)	(507 463)	37,1%	(368 162)	26,9%	(342 061)	24,9%	(1 217 686)	88,6%	(300 202)	89,3%	13,9%
Suppliers and employees	(1 355 699)	(1 361 180)	(507 463)	37,4%	(368 162)	27,2%	(335 807)	24,7%	(1 211 433)	89,0%	(299 932)	89,7%	12,0%
Finance charges	(12 245)	(13 939)	-	-	-	-	(6 254)	44,9%	(6 254)	44,9%	-	51,3%	(100,0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	(270)	-	(100,0%)
Net Cash from/(used) Operating Activities	191 497	187 209	(78 997)	(41,3%)	99 208	51,8%	182 817	97,7%	203 028	108,4%	92 819	63,6%	97,0%
Cash Flow from Investing Activities													
Receipts	-	-	145	-	31	-	-	-	176	-	-	-	-
Proceeds on disposal of PPE	-	-	145	-	31	-	-	-	176	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(312 265)	(333 253)	(29 125)	9,3%	(55 320)	17,7%	(53 399)	16,0%	(137 845)	41,4%	(42 176)	37,8%	26,6%
Capital assets	(312 265)	(333 253)	(29 125)	9,3%	(55 320)	17,7%	(53 399)	16,0%	(137 845)	41,4%	(42 176)	37,8%	26,6%
Net Cash from/(used) Investing Activities	(312 265)	(333 253)	(28 980)	9,3%	(55 289)	17,7%	(53 399)	16,0%	(137 669)	41,3%	(42 176)	37,4%	26,6%
Cash Flow from Financing Activities													
Receipts	54 874	3 500	576	1,0%	683	1,2%	739	21,1%	1 998	57,1%	1 257	124,3%	(41,2%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	51 374	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 500	3 500	576	16,5%	683	19,5%	739	21,1%	1 998	57,1%	1 257	124,3%	(41,2%)
Payments	(11 222)	(11 321)	-	-	(5 507)	49,1%	-	-	(5 507)	48,6%	-	52,3%	-
Repayment of borrowing	(11 222)	(11 321)	-	-	(5 507)	49,1%	-	-	(5 507)	48,6%	-	52,3%	-
Net Cash from/(used) Financing Activities	43 652	(7 821)	576	1,3%	(4 825)	(11,1%)	739	(9,5%)	(3 509)	44,9%	1 257	31,6%	(41,2%)
Net Increase/(Decrease) in cash held	(77 117)	(153 865)	(107 401)	139,3%	39 094	(50,7%)	130 156	(84,6%)	61 850	(40,2%)	51 899	14,8%	150,8%
Cash/cash equivalents at the year begin:	588 478	781 645	674 244	132,8%	674 244	114,6%	713 338	91,3%	781 645	100,0%	692 184	100,0%	3,1%
Cash/cash equivalents at the year end:	511 361	627 780	674 244	131,9%	713 338	139,5%	843 495	134,4%	843 495	134,4%	744 083	124,6%	13,4%

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	19 390	24,4%	4 757	6,0%	1 709	2,1%	53 674	67,5%	79 530	23,3%	10	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	30 648	78,8%	2 396	6,2%	468	1,2%	5 392	13,9%	38 905	11,4%	(16)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 391	29,9%	3 312	4,6%	2 620	3,7%	44 247	61,8%	71 570	20,9%	15	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 745	24,4%	1 397	3,5%	1 004	2,5%	27 803	69,6%	39 949	11,7%	15	-	-	-
Receivables from Exchange Transactions - Waste Management	7 687	16,9%	1 579	3,5%	1 065	2,3%	35 088	77,3%	45 418	13,3%	5	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	2%	1	2%	1	2%	582	99,5%	585	2%	(104)	(17,8%)	-	-
Interest on Arrear Debtor Accounts	2 021	3,2%	1 809	2,9%	1 681	2,7%	57 490	91,3%	63 002	18,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	263	8,7%	89	2,9%	67	2,2%	2 614	86,2%	3 033	9%	(16)	(5%)	-	-
Total By Income Source	91 146	26,7%	15 342	4,5%	8 615	2,5%	226 890	66,3%	341 993	100,0%	(92)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 439	29,5%	4 689	21,5%	1 275	5,9%	9 387	43,1%	21 791	6,4%	-	-	-	-
Commercial	40 738	51,9%	1 828	2,3%	1 148	1,5%	34 787	44,3%	78 499	23,0%	(21)	-	-	-
Households	43 970	18,2%	8 824	3,7%	6 194	2,6%	182 715	75,6%	241 703	70,7%	(70)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	91 146	26,7%	15 342	4,5%	8 615	2,5%	226 890	66,3%	341 993	100,0%	(92)	-	-	-

Part 5: Creditor Age Analysis

R 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	193	100,0%	-	-	-	-	-	-	193	7,3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 253	91,8%	202	8,2%	-	-	-	-	2 455	92,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 447	92,4%	202	7,6%	-	-	-	-	2 649	100,0%

Contact Details

Municipal Manager	Mr Mr Heinrich Mettler	022 701 7098
Chief Financial Officer	Mr Mr Stefan Vorster	022 701 6977

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	2023/24	2022/23	

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	2 492 800	2 534 964	787 466	31,6%	616 717	24,7%	638 560	25,2%	2 042 744	80,6%	484 736	79,9%	31,7%
Property rates	481 350	481 303	472 811	98,2%	326 036	67,7%	349 252	72,6%	1 148 099	238,5%	261 426	256,5%	33,6%
Service charges	1 479 263	1 481 790	293 489	19,8%	276 150	18,7%	252 060	17,0%	821 698	55,5%	213 173	52,1%	18,2%
Other revenue	146 227	179 434	21 165	14,5%	14 531	9,9%	37 048	20,6%	72 743	40,5%	10 131	24,8%	265,7%
Transfers and Subsidies - Operational	240 911	224 379	2	-	0	-	200	,1%	203	,1%	1	,5%	21 776,8%
Transfers and Subsidies - Capital	103 856	123 891	-	-	-	-	-	-	-	-	5	,1%	(100,0%)
Interest	41 193	44 168	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 064 281)	(2 075 336)	(369 606)	17,9%	(148 984)	7,2%	65 710	(3,2%)	(452 880)	21,8%	131 498	(13,7%)	(50,0%)
Suppliers and employees	(2 000 844)	(2 011 898)	(369 606)	18,5%	(148 984)	7,4%	65 710	(3,3%)	(452 880)	22,5%	131 498	(14,2%)	(50,0%)
Finance charges	(42 802)	(42 802)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(20 636)	(20 636)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	428 518	459 628	417 860	97,5%	467 733	109,2%	704 270	153,2%	1 589 864	345,9%	616 234	611,5%	14,3%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	55	-	(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	-	-	-	-	-	-	-	-	-	-	55	-	(100,0%)
Payments	(576 970)	(562 824)	(61 937)	10,7%	(111 284)	19,3%	(90 327)	16,0%	(263 548)	46,8%	(55 902)	42,1%	61,6%
Capital assets	(576 970)	(562 824)	(61 937)	10,7%	(111 284)	19,3%	(90 327)	16,0%	(263 548)	46,8%	(55 902)	42,1%	61,6%
Net Cash from/(used) Investing Activities	(576 970)	(562 824)	(61 937)	10,7%	(111 284)	19,3%	(90 327)	16,0%	(263 548)	46,8%	(55 847)	42,1%	61,7%
Cash Flow from Financing Activities													
Receipts	200 000	200 000	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	200 000	200 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(55 632)	(55 632)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(55 632)	(55 632)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	144 368	144 368	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(4 084)	41 172	355 923	(8 714,7%)	356 449	(8 727,5%)	613 944	1 491,2%	1 326 316	3 221,4%	560 387	(50 557,7%)	9,6%
Cash/cash equivalents at the year begin:	432 641	580 301	-	-	936 225	216,4%	1 292 674	222,8%	-	-	1 771 933	-	(27,0%)
Cash/cash equivalents at the year end:	428 557	621 473	936 225	218,5%	1 282 674	301,6%	1 906 617	306,8%	1 906 617	306,8%	2 332 319	530,5%	(18,3%)

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	24 964	14.2%	3 621	2.1%	3 333	1.9%	144 155	81.9%	176 072	36.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	47 710	44.4%	2 451	2.3%	2 480	2.3%	54 927	51.1%	107 566	22.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 422	33.8%	1 114	1.8%	970	1.5%	39 916	62.9%	63 422	13.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 734	16.5%	651	1.4%	665	1.4%	37 702	80.6%	46 752	9.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 570	9.7%	925	1.6%	907	1.6%	49 747	87.0%	57 149	11.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 255	13.2%	194	1.1%	200	1.2%	14 414	84.5%	17 064	3.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 329	8.4%	119	.8%	39	.2%	14 315	90.6%	15 802	3.3%	-	-	-	-
Total By Income Source	110 984	22.9%	9 075	1.9%	8 594	1.8%	355 175	73.4%	483 828	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 402	33.3%	225	2.2%	200	2.0%	6 398	62.6%	10 225	2.1%	-	-	-	-
Commercial	20 545	22.2%	2 269	2.5%	2 495	2.7%	67 220	72.6%	92 529	19.1%	-	-	-	-
Households	65 641	19.1%	6 213	1.8%	5 578	1.6%	265 832	77.4%	343 264	70.9%	-	-	-	-
Other	21 396	56.6%	367	1.0%	321	.9%	15 726	41.6%	37 810	7.8%	-	-	-	-
Total By Customer Group	110 984	22.9%	9 075	1.9%	8 594	1.8%	355 175	73.4%	483 828	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	7 137	100,0%	-	-	-	-	-	-	7 137	40,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 679	100,0%	-	-	-	-	-	-	10 679	59,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	17 816	100,0%	-	-	-	-	-	-	17 816	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWARTLAND (WC015)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 085 098	1 132 514	278 119	25,6%	269 026	24,8%	258 544	22,8%	805 689	71,1%	218 943	71,1%	18,1%
Exchange Revenue													
Service charges - Electricity	421 007	399 716	112 875	26,8%	104 929	24,9%	108 269	27,1%	326 073	81,6%	84 863	70,7%	27,2%
Service charges - Water	91 857	91 857	18 066	19,7%	23 966	26,1%	28 217	30,7%	70 250	76,5%	23 398	81,4%	20,6%
Service charges - Waste Water Management	51 053	52 364	13 232	25,9%	14 758	28,9%	15 522	29,6%	43 511	83,1%	12 694	77,7%	22,3%
Service charges - Waste Management	32 997	32 997	8 387	25,4%	8 497	25,7%	8 549	25,9%	25 433	77,1%	7 425	75,8%	15,1%
Sale of Goods and Rendering of Services	13 113	13 327	3 069	23,4%	4 314	32,9%	3 553	26,7%	10 936	82,1%	3 505	81,5%	1,4%
Agency services	6 403	6 403	1 670	26,1%	1 413	22,1%	1 350	21,1%	4 432	69,2%	1 352	76,1%	(2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 640	3 199	757	28,7%	914	34,6%	1 037	32,4%	2 708	84,6%	769	90,4%	34,8%
Interest earned from Current and Non Current Assets	55 954	83 051	2 519	4,5%	2 998	5,4%	2 441	2,9%	7 958	9,6%	2 115	11,3%	15,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 967	2 035	522	26,5%	415	21,1%	414	20,3%	1 351	66,4%	434	72,4%	(4,7%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 933	41 904	1 342	34,1%	5 251	133,5%	1 791	4,3%	8 383	20,0%	814	70,5%	120,0%
Non-Exchange Revenue													
Property rates	167 830	167 830	45 187	26,9%	39 437	23,5%	39 493	23,5%	124 117	74,0%	37 415	77,3%	5,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	32 076	39 507	135	,4%	112	,4%	51	,1%	299	,8%	75	,8%	(31,4%)
Licences or permits	5 158	5 194	1 235	23,9%	1 281	24,8%	1 356	26,1%	3 872	74,5%	1 370	79,4%	(1,1%)
Transfer and subsidies - Operational	168 036	172 097	65 816	39,2%	55 750	33,2%	43 260	25,1%	164 826	95,8%	39 521	88,0%	9,5%
Interest	1 060	1 463	373	35,2%	401	37,8%	374	25,6%	1 148	78,5%	325	89,7%	14,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	15 402	15 402	2 874	18,7%	2 759	17,9%	2 815	18,3%	8 449	54,9%	2 690	59,8%	4,7%
Gains on disposal of Assets	14 613	4 169	61	,4%	1 829	12,5%	54	1,3%	1 944	46,6%	177	79,0%	(69,5%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 071 330	1 071 352	184 988	17,3%	250 539	23,4%	212 986	19,9%	648 513	60,5%	191 119	59,7%	11,4%
Employee related costs	316 394	318 241	66 723	21,1%	84 111	26,6%	72 403	22,8%	223 237	70,1%	66 779	69,3%	8,4%
Remuneration of councillors	12 081	12 419	3 343	27,7%	2 888	23,9%	2 872	23,1%	9 103	73,3%	2 813	72,8%	2,1%
Bulk purchases - electricity	356 097	333 881	82 436	23,1%	73 234	20,6%	73 237	21,9%	228 907	68,6%	60 310	63,5%	21,4%
Inventory consumed	61 034	99 988	5 138	8,4%	6 956	11,4%	5 950	9,9%	18 045	30,1%	5 583	33,0%	6,6%
Debt impairment	4 424	700	-	-	-	-	-	-	-	-	(3 664)	(181,4%)	(100,0%)
Depreciation and amortisation	112 614	118 670	-	-	47 023	41,8%	23 194	19,5%	70 217	59,2%	22 344	63,9%	3,8%
Interest	14 486	12 944	-	-	4 750	32,8%	-	-	4 750	36,7%	-	33,5%	-
Contracted services	70 092	77 317	10 600	15,1%	20 235	28,9%	16 082	20,8%	46 916	60,7%	19 683	63,3%	(18,3%)
Transfers and subsidies	5 060	5 426	1 655	32,7%	819	16,2%	1 848	34,1%	4 323	79,7%	636	80,3%	190,8%
Irrecoverable debts written off	32 910	44 101	-	-	-	-	7 045	16,0%	7 045	16,0%	6 075	20,6%	16,0%
Operational costs	57 831	58 574	15 093	26,1%	10 522	18,2%	7 413	12,7%	33 028	56,4%	10 560	57,5%	(29,8%)
Losses on disposal of Assets	16 413	15 374	-	-	-	-	2 942	19,1%	2 942	19,1%	-	17,8%	(100,0%)
Other Losses	11 894	13 717	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	13 768	61 162	93 131		18 487		45 558		157 176		27 823		
Transfers and subsidies - capital (monetary allocations)	107 387	119 909	3 192	3,0%	24 849	23,1%	33 508	27,9%	61 549	51,3%	18 172	45,0%	84,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	70	-	87	-	158	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	121 155	181 071	96 323		43 406		79 154		218 883		45 995		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	121 155	181 071	96 323		43 406		79 154		218 883		45 995		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	121 155	181 071	96 323		43 406		79 154		218 883		45 995		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	121 155	181 071	96 323		43 406		79 154		218 883		45 995		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	209 052	248 690	8 176	3,9%	47 474	22,7%	37 477	15,1%	93 126	37,4%	42 236	46,9%	(11,3%)
National Government	48 366	46 713	3 188	6,6%	13 639	28,2%	22 678	48,5%	39 505	84,6%	13 175	58,8%	72,1%
Provincial Government	57 796	71 996	4	-	7 817	13,5%	6 649	9,2%	14 470	20,1%	527	4,8%	1 160,7%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	1 225	1 200	-	-	2 167	176,9%	(967)	(80,6%)	1 200	100,0%	2 374	33,1%	(140,7%)
Transfers recognised - capital	107 387	119 909	3 192	3,0%	23 623	22,0%	28 361	23,7%	55 176	46,0%	16 076	44,0%	76,4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	101 665	128 781	4 983	4,9%	23 851	23,5%	9 116	7,1%	37 951	29,5%	26 160	49,1%	(65,2%)
Capital Expenditure Functional	209 052	248 690	8 176	3,9%	47 474	22,7%	37 477	15,1%	93 126	37,4%	42 236	46,9%	(11,3%)
Municipal governance and administration	8 444	7 235	51	,6%	3 230	38,3%	770	10,6%	4 051	56,0%	2 123	53,1%	(63,7%)
Executive and Council	704	24	-	-	11	1,6%	-	-	11	46,0%	9	2,7%	(100,0%)
Finance and administration	7 740	7 211	51	,7%	3 219	41,6%	770	10,7%	4 040	56,0%	2 114	60,5%	(63,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	32 539	26 434	1 359	4,2%	6 209	19,1%	4 304	16,3%	11 871	44,9%	1 341	52,6%	220,9%
Community and Social Services	1 250	890	6	,5%	486	38,9%	1	,1%	494	55,5%	69	82,1%	(98,2%)
Sport And Recreation	27 390	22 456	1 350	4,9%	5 111	18,7%	4 076	18,2%	10 538	46,9%	137	46,1%	2 872,0%
Public Safety	3 899	3 088	3	,1%	611	15,7%	226	7,3%	840	27,2%	1 135	54,2%	(80,1%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	81 843	101 775	1 531	1,9%	25 458	31,1%	10 724	10,5%	37 713	37,1%	21 975	50,7%	(51,2%)
Planning and Development	14 612	24 002	28	,2%	3 475	23,8%	2 836	11,8%	6 339	26,4%	657	22,3%	331,9%
Road Transport	67 231	77 773	1 503	2,2%	21 983	32,7%	7 889	10,1%	31 375	40,3%	21 319	52,8%	(63,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	86 227	113 245	5 234	6,1%	12 577	14,6%	21 679	19,1%	39 490	34,9%	16 796	44,0%	29,1%
Energy sources	53 741	62 877	1 977	3,7%	5 768	10,7%	17 574	27,9%	25 320	40,3%	5 945	38,3%	195,6%
Water Management	14 564	25 034	152	1,0%	2 056	14,1%	1 375	5,5%	3 583	14,3%	5 233	58,7%	(73,7%)
Waste Water Management	13 915	21 634	2 726	19,6%	3 960	28,5%	1 633	7,5%	8 319	38,5%	2 837	19,6%	(42,4%)
Waste Management	4 007	3 701	379	9,5%	793	19,8%	1 097	29,6%	2 269	61,3%	2 781	81,1%	(60,6%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 123 302	1 150 303	339 215	30,2%	346 418	30,8%	416 196	36,2%	1 101 829	95,8%	324 087	98,9%	28,4%
Property rates	164 473	165 936	57 776	35,1%	53 710	32,7%	106 423	64,1%	217 910	131,3%	100 633	200,5%	5,8%
Service charges	590 304	576 027	153 182	25,9%	161 516	27,4%	168 771	29,3%	483 470	83,9%	137 648	77,9%	22,6%
Other revenue	37 148	42 904	28 078	75,6%	31 186	84,0%	32 596	76,0%	91 860	214,1%	26 207	234,6%	24,4%
Transfers and Subsidies - Operational	168 036	170 982	75 254	44,8%	54 188	32,2%	41 535	24,3%	170 977	100,0%	41 592	79,9%	(,1%)
Transfers and Subsidies - Capital	107 387	111 402	24 925	23,2%	45 817	42,7%	66 871	60,0%	137 613	123,5%	18 007	106,8%	271,4%
Interest	55 954	83 051	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(898 367)	(882 748)	(188 229)	21,0%	(271 545)	30,2%	(191 736)	21,7%	(651 510)	73,8%	(184 788)	72,8%	3,8%
Suppliers and employees	(883 983)	(870 425)	(188 229)	21,3%	(266 795)	30,2%	(191 736)	22,0%	(646 760)	74,3%	(184 788)	73,4%	3,8%
Finance charges	(9 324)	(6 897)	-	-	(4 750)	50,9%	-	-	(4 750)	68,9%	-	51,3%	-
Transfers and grants	(5 060)	(5 426)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	224 935	267 554	150 986	67,1%	74 872	33,3%	224 460	83,9%	450 319	168,3%	139 299	228,9%	61,1%
Cash Flow from Investing Activities													
Receipts	14 613	(328 859)	61	,4%	1 832	12,5%	(299 943)	91,2%	(298 051)	90,6%	177	79,0%	(169 559,6%)
Proceeds on disposal of PPE	14 613	4 169	61	,4%	1 829	12,5%	54	1,3%	1 944	46,6%	177	79,0%	(69,5%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	3	-	3	-	5	-	-	-	(100,0%)
Decrease (increase) in non-current investments	-	(333 028)	-	-	-	-	(300 000)	90,1%	(300 000)	90,1%	-	-	(100,0%)
Payments	(209 052)	(214 610)	(7 615)	3,6%	(44 641)	21,4%	(25 404)	11,8%	(77 660)	36,2%	(40 165)	43,1%	(36,8%)
Capital assets	(209 052)	(214 610)	(7 615)	3,6%	(44 641)	21,4%	(25 404)	11,8%	(77 660)	36,2%	(40 165)	43,1%	(36,8%)
Net Cash from/(used) Investing Activities	(194 439)	(543 469)	(7 554)	3,9%	(42 810)	22,0%	(325 347)	59,9%	(375 711)	69,1%	(39 988)	40,6%	713,6%
Cash Flow from/(Financing Activities													
Receipts	500	500	558	111,6%	797	159,3%	901	180,2%	2 256	451,1%	(170)	(125,4%)	(628,8%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	500	500	558	111,6%	797	159,3%	901	180,2%	2 256	451,1%	(170)	(125,4%)	(628,8%)
Payments	(8 761)	(52 059)	-	-	-	-	(49 509)	95,1%	(49 509)	95,1%	-	-	(100,0%)
Repayment of borrowing	(8 761)	(52 059)	-	-	-	-	(49 509)	95,1%	(49 509)	95,1%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	(8 261)	(51 559)	558	(6,6%)	797	(9,6%)	(48 608)	94,3%	(47 254)	91,6%	(170)	7,6%	28 430,3%
Net Increase/(Decrease) in cash held	22 234	(327 474)	143 990	647,6%	32 859	147,8%	(149 495)	45,7%	27 354	(8,4%)	99 140	(11 353,5%)	(250,8%)
Cash/cash equivalents at the year begin:	662 215	722 017	866 007	109,0%	866 007	130,8%	898 866	124,5%	722 017	100,0%	892 471	100,0%	,7%
Cash/cash equivalents at the year end:	684 449	394 543	866 007	126,5%	898 866	131,3%	749 371	189,9%	749 371	189,9%	991 611	149,7%	(24,4%)

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	10 342	41,1%	3 647	14,5%	925	3,7%	10 233	40,7%	25 148	22,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	30 083	85,4%	2 997	8,5%	197	,6%	1 966	5,6%	35 244	31,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 175	43,7%	3 254	11,7%	710	2,5%	11 698	42,0%	27 835	24,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 139	33,2%	1 505	12,1%	459	3,7%	6 354	51,0%	12 457	11,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 378	32,0%	1 162	11,0%	384	3,6%	5 637	53,4%	10 560	9,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	36	33,5%	23	21,2%	3	2,9%	45	42,4%	107	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 070)	(71,0%)	322	21,4%	138	9,1%	2 117	140,5%	1 507	1,3%	-	-	-	-
Total By Income Source	59 083	52,4%	12 908	11,4%	2 817	2,5%	38 050	33,7%	112 858	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 665	32,6%	992	19,4%	100	2,0%	2 346	46,0%	5 103	4,5%	-	-	-	-
Commercial	26 420	88,2%	1 583	5,3%	151	,5%	1 788	6,0%	29 942	26,5%	-	-	-	-
Households	30 998	39,8%	10 333	13,3%	2 565	3,3%	33 916	43,6%	77 813	68,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	59 083	52,4%	12 908	11,4%	2 817	2,5%	38 050	33,7%	112 858	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 708	98,6%	45	,3%	153	1,1%	2	-	13 908	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	13 708	98,6%	45	,3%	153	1,1%	2	-	13 908	100,0%

Contact Details

Municipal Manager	Mr Joggie Scholtz	022 487 9400
Chief Financial Officer	Mr Mark Bolton	022 487 9400

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWELLENDAAM (WC034)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	436 688	440 104	89 646	20,5%	122 722	28,1%	112 691	25,6%	325 060	73,9%	101 200	74,3%	11,4%		
Exchange Revenue															
Service charges - Electricity	113 936	113 936	29 806	26,2%	27 648	24,3%	27 624	24,2%	85 078	74,7%	26 048	72,0%	6,1%		
Service charges - Water	25 388	25 388	5 063	19,9%	5 921	23,3%	7 185	28,3%	18 169	71,6%	6 221	76,6%	15,5%		
Service charges - Waste Water Management	20 521	20 521	4 934	24,0%	4 872	23,7%	6 405	31,2%	16 211	79,0%	5 882	81,6%	8,9%		
Service charges - Waste Management	14 707	14 707	3 671	25,0%	3 635	24,7%	3 775	25,7%	11 081	75,3%	3 208	75,0%	17,7%		
Sale of Goods and Rendering of Services	2 736	2 736	726	26,5%	888	32,5%	745	27,2%	2 359	86,2%	858	82,2%	(13,2%)		
Agency services	3 062	3 062	665	21,7%	523	17,1%	913	29,8%	2 101	68,6%	806	76,8%	13,3%		
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-		
Interest earned from Receivables	1 880	1 880	411	21,8%	444	23,6%	449	23,9%	1 304	69,4%	506	79,4%	(11,2%)		
Interest earned from Current and Non Current Assets	6 660	6 660	2 467	37,0%	2 884	43,3%	2 737	41,1%	8 088	121,4%	2 014	75,4%	35,9%		
Dividends	2	2	-	-	-	-	-	-	-	-	-	-	-		
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rental from Fixed Assets	867	867	315	36,4%	146	16,8%	120	13,9%	582	67,1%	217	81,9%	(44,6%)		
Licence and permits	1 410	1 410	319	22,6%	301	21,3%	337	23,9%	957	67,8%	326	67,0%	3,1%		
Operational Revenue	415	415	273	65,9%	237	57,2%	2 810	677,6%	3 321	800,7%	225	97,2%	1 148,0%		
Non-Exchange Revenue															
Property rates	57 462	57 462	16 768	29,2%	13 193	23,0%	13 201	23,0%	43 161	75,1%	11 482	76,8%	15,0%		
Surcharges and Taxes	994	994	240	24,1%	240	24,1%	239	24,0%	719	72,3%	237	71,3%	,7%		
Fines, penalties and forfeits	47 744	47 744	6	-	24 222	50,7%	12 110	25,4%	36 338	76,1%	25 686	82,4%	(52,9%)		
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfer and subsidies - Operational	117 848	121 265	20 185	17,1%	34 591	29,4%	32 691	27,0%	87 468	72,1%	13 745	71,5%	137,8%		
Interest	324	324	117	36,1%	82	25,2%	104	32,0%	302	93,3%	85	75,1%	22,5%		
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operational Revenue	3 487	3 487	870	24,9%	855	24,5%	837	24,0%	2 563	73,5%	826	74,9%	1,4%		
Gains on disposal of Assets	4 399	4 399	564	12,8%	1 502	34,2%	-	-	2 066	47,0%	252	98,3%	(100,0%)		
Other Gains	12 847	12 847	2 248	17,5%	537	4,2%	410	3,2%	3 195	24,9%	2 575	39,4%	(84,1%)		
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	456 060	458 189	70 812	15,5%	114 749	25,2%	108 885	23,8%	294 446	64,3%	84 555	63,5%	28,8%		
Employee related costs	142 965	141 865	27 503	19,2%	32 823	23,0%	29 242	20,6%	89 569	63,1%	26 039	65,6%	12,3%		
Remuneration of councillors	6 083	6 083	1 363	22,4%	1 643	27,0%	1 200	19,7%	4 206	69,1%	1 029	64,8%	16,6%		
Bulk purchases - electricity	95 137	95 137	22 512	23,7%	21 381	22,5%	21 107	22,2%	65 000	68,3%	15 876	63,6%	32,9%		
Inventory consumed	18 928	18 844	4 303	22,7%	4 014	21,2%	3 430	18,2%	11 746	62,3%	5 092	61,0%	(32,6%)		
Debt impairment	29 302	29 302	-	-	12 050	41,1%	6 025	20,6%	18 075	61,7%	19 725	104,3%	(69,5%)		
Depreciation and amortisation	16 178	16 178	4 044	25,0%	4 044	25,0%	6 071	37,5%	14 160	87,5%	3 981	75,0%	52,5%		
Interest	6 301	6 301	1 528	24,2%	480	7,6%	966	15,3%	2 973	47,2%	1 161	39,6%	(16,8%)		
Contracted services	95 295	96 944	3 106	3,3%	22 584	23,7%	28 184	29,1%	53 873	55,6%	5 525	51,1%	410,1%		
Transfers and subsidies	1 185	1 185	224	18,9%	131	11,1%	324	27,4%	680	57,3%	270	36,8%	20,3%		
Irrecoverable debts written off	13 613	13 613	-	-	6 500	47,7%	3 250	23,9%	9 750	71,6%	-	2%	(100,0%)		
Operational costs	30 932	32 596	6 229	20,1%	9 099	29,4%	9 086	27,9%	24 414	74,9%	5 857	64,0%	55,1%		
Losses on disposal of Assets	129	129	-	-	-	-	-	-	-	-	-	-	-		
Other Losses	12	12	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	(19 372)	(18 085)	18 834		7 973		3 806		30 613		16 645				
Transfers and subsidies - capital (monetary allocations)	20 240	35 423	4 102	20,3%	9 430	46,6%	10 619	30,0%	24 150	68,2%	16 845	51,9%	(37,0%)		
Transfers and subsidies - capital (in-kind)	4 781	4 781	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	5 649	22 119	22 936		17 403		14 424		54 763		33 490				
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after income tax	5 649	22 119	22 936		17 403		14 424		54 763		33 490				
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-		
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	5 649	22 119	22 936		17 403		14 424		54 763		33 490				
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-		
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	5 649	22 119	22 936		17 403		14 424		54 763		33 490				

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	41 549	59 526	4 720	11,4%	10 188	24,5%	13 972	23,5%	28 880	48,5%	20 532	50,2%	(31,9%)
National Government	16 183	24 101	4 102	25,3%	8 370	51,7%	5 555	23,0%	18 026	74,8%	3 275	46,4%	69,6%
Provincial Government	4 057	11 322	-	-	1 060	26,1%	5 064	44,7%	6 124	54,1%	13 570	63,7%	(62,7%)
District Municipality	-	-	-	-	-	-	99	-	99	-	-	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	20 240	35 423	4 102	20,3%	9 430	46,6%	10 718	30,3%	24 249	68,5%	16 845	54,4%	(36,4%)
Borrowing	3 598	3 732	-	-	180	5,0%	1 284	34,4%	1 464	39,2%	1 178	49,8%	9,0%
Internally generated funds	17 712	20 371	618	3,5%	578	3,3%	1 971	9,7%	3 167	15,5%	2 510	27,7%	(21,5%)
Capital Expenditure Functional	46 330	64 307	4 720	10,2%	10 188	22,0%	13 972	21,7%	28 880	44,9%	20 532	50,2%	(31,9%)
Municipal governance and administration	2 918	3 298	415	14,2%	283	9,7%	653	19,8%	1 352	41,0%	324	21,0%	101,8%
Executive and Council	8	8	-	-	7	82,6%	-	-	7	82,6%	-	-	-
Finance and administration	2 910	3 290	415	14,3%	276	9,5%	653	19,9%	1 345	40,9%	324	21,0%	101,8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 218	1 192	27	2,3%	156	12,8%	295	24,8%	478	40,1%	807	35,9%	(63,4%)
Community and Social Services	195	195	-	-	30	15,2%	0	2%	30	15,4%	19	6,1%	(97,7%)
Sport And Recreation	332	245	9	2,6%	107	32,1%	21	8,8%	137	55,9%	788	59,7%	(97,3%)
Public Safety	641	702	19	2,9%	-	-	245	34,9%	264	37,6%	-	-	(100,0%)
Housing	50	50	-	-	19	38,5%	28	55,9%	47	94,4%	-	-	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 418	9 163	-	-	52	,7%	1 928	21,0%	1 980	21,6%	11 861	75,0%	(83,7%)
Planning and Development	783	783	-	-	29	3,8%	-	-	29	3,8%	-	74,3%	-
Road Transport	6 635	8 380	-	-	23	,3%	1 928	23,0%	1 950	23,3%	11 861	75,1%	(83,7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	34 777	50 654	4 277	12,3%	9 698	27,9%	11 096	21,9%	25 071	49,5%	7 540	37,4%	47,2%
Energy sources	2 914	7 459	169	5,8%	189	6,5%	5 065	67,9%	5 423	72,7%	2	-	291 167,4%
Water Management	20 698	28 207	4 103	19,8%	8 372	40,4%	4 924	17,5%	17 399	61,7%	3 606	41,7%	36,6%
Waste Water Management	5 963	9 502	5	,1%	958	16,1%	1 009	10,6%	1 972	20,7%	2 806	48,5%	(64,0%)
Waste Management	5 202	5 486	-	-	179	3,4%	98	1,8%	278	5,1%	1 127	18,2%	(91,3%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	397 191	400 119	80 462	20,3%	103 204	26,0%	145 696	36,4%	329 363	82,3%	64 682	69,7%	125,3%
Property rates	57 258	57 258	13 027	22,8%	11 946	20,9%	12 074	21,1%	37 047	64,7%	11 350	103,6%	16,7%
Service charges	172 979	172 979	45 089	26,1%	45 966	26,6%	46 976	27,2%	138 030	79,8%	38 226	81,2%	22,9%
Other revenue	20 129	20 129	1 727	8,6%	2 905	14,4%	4 323	21,5%	8 955	44,5%	1 952	18,4%	121,5%
Transfers and Subsidies - Operational	117 848	119 290	20 620	17,5%	42 387	36,0%	77 877	65,3%	140 885	118,1%	13 882	74,7%	461,0%
Transfers and Subsidies - Capital	20 240	23 801	-	-	-	-	4 446	18,7%	4 446	18,7%	272	43,9%	1 534,6%
Interest	8 736	6 660	-	-	-	-	-	-	-	-	-	-	-
Dividends	2	2	-	-	-	-	-	-	-	-	-	-	-
Payments	(379 109)	(379 499)	6 723	(1,8%)	(155 465)	41,0%	(67 712)	17,8%	(216 454)	57,0%	(35 697)	37,8%	89,7%
Suppliers and employees	(375 020)	(375 410)	6 723	(1,8%)	(155 465)	41,5%	(67 712)	18,0%	(216 454)	57,7%	(35 697)	38,3%	89,7%
Finance charges	(3 164)	(3 164)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(925)	(925)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	18 082	20 620	87 185	482,2%	(52 260)	(289,0%)	77 984	378,2%	112 909	547,6%	28 985	213,3%	169,1%
Cash Flow from Investing Activities													
Receipts	4 399	4 399	564	12,8%	(10 727)	(243,9%)	12 229	278,0%	2 066	47,0%	(149)	(485,6%)	(8 297,6%)
Proceeds on disposal of PPE	4 399	4 399	564	12,8%	1 502	34,2%	-	-	2 066	47,0%	177	96,5%	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	169	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	(12 229)	-	12 229	-	0	-	(495)	-	(2 568,6%)
Payments	(46 330)	(64 307)	-	-	(10 333)	22,3%	(15 442)	24,0%	(25 774)	40,1%	(20 960)	52,0%	(26,3%)
Capital assets	(46 330)	(64 307)	-	-	(10 333)	22,3%	(15 442)	24,0%	(25 774)	40,1%	(20 960)	52,0%	(26,3%)
Net Cash from/(used) Investing Activities	(41 932)	(59 908)	564	(1,3%)	(21 060)	50,2%	(3 212)	5,4%	(23 708)	39,6%	(21 109)	76,6%	(84,8%)
Cash Flow from Financing Activities													
Receipts	4 238	4 238	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 598	3 598	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	640	640	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	4 238	4 238	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(19 612)	(35 050)	87 749	(447,4%)	(73 320)	373,9%	74 772	(213,3%)	89 201	(254,5%)	7 875	(559,2%)	849,5%
Cash/cash equivalents at the year begin:	116 145	116 145	-	-	209 522	180,4%	136 202	117,3%	-	-	66 879	-	103,7%
Cash/cash equivalents at the year end:	96 533	81 095	209 522	217,0%	136 202	141,1%	210 974	260,2%	210 974	260,2%	188 078	188,2%	12,2%

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	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10	3,7%	3	1,0%	0	,1%	263	95,3%	276	,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 004	82,9%	89	1,1%	52	,6%	1 307	15,5%	8 453	19,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 297	50,7%	624	3,8%	364	2,2%	7 068	43,2%	16 353	36,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 645	33,4%	350	4,4%	242	3,1%	4 678	59,1%	7 916	17,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 090	36,2%	264	4,6%	181	3,1%	3 246	56,1%	5 781	13,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	28	31,2%	-	-	-	-	62	68,8%	90	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	145	3,4%	91	2,1%	55	1,3%	3 951	93,1%	4 242	9,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(578)	(44,8%)	87	6,8%	83	6,4%	1 699	131,6%	1 291	2,9%	-	-	-	-
Total By Income Source	19 642	44,2%	1 509	3,4%	977	2,2%	22 275	50,2%	44 403	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	969	61,1%	6	,4%	6	,4%	605	38,2%	1 587	3,6%	-	-	-	-
Commercial	6 459	94,1%	47	,7%	12	,2%	344	5,0%	6 861	15,5%	-	-	-	-
Households	11 317	33,1%	1 367	4,0%	891	2,6%	20 625	60,3%	34 199	77,0%	-	-	-	-
Other	897	51,1%	90	5,1%	68	3,8%	701	39,9%	1 756	4,0%	-	-	-	-
Total By Customer Group	19 642	44,2%	1 509	3,4%	977	2,2%	22 275	50,2%	44 403	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
R thousands										
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	221	100,0%	221	(39,3%)
VAT (output less input)	1 275	100,0%	-	-	-	-	-	-	1 275	(226,9%)
Pensions / Retirement deductions	-	-	-	-	-	-	330	100,0%	330	(58,7%)
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	831	70,1%	6	,5%	259	21,8%	90	7,6%	1 186	(211,0%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(41)	1,1%	(39)	1,1%	(41)	1,1%	(3 454)	96,6%	(3 574)	635,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 066	(367,5%)	(34)	6,0%	218	(38,9%)	(2 812)	500,4%	(562)	100,0%

Contact Details

Municipal Manager	Ms A Vorster	028 514 8500
Chief Financial Officer	Ms Elmari Wassermann	028 514 8500

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: THEEWATERSKLOOF (WC031)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	740 342	732 443	221 890	30,0%	165 758	22,4%	153 114	20,9%	540 763	73,8%	149 582	71,4%	2,4%
Exchange Revenue													
Service charges - Electricity	135 052	133 183	36 041	26,7%	29 129	21,6%	29 479	22,1%	94 649	71,1%	28 882	70,7%	2,1%
Service charges - Water	84 971	89 143	23 217	27,3%	21 253	25,0%	25 639	28,8%	70 109	78,6%	21 004	75,9%	22,1%
Service charges - Waste Water Management	41 863	42 626	11 242	26,9%	10 426	24,9%	10 614	24,9%	32 283	75,7%	10 079	78,8%	5,3%
Service charges - Waste Management	41 255	42 416	11 141	27,0%	10 676	25,9%	10 473	24,7%	32 290	76,1%	9 718	77,4%	7,8%
Sale of Goods and Rendering of Services	24 084	4 084	659	2,7%	694	2,9%	891	21,8%	2 245	55,0%	631	55,4%	41,3%
Agency services	9 378	9 378	1 483	15,8%	1 619	17,3%	2 686	28,6%	5 788	61,7%	1 815	61,4%	48,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	24 110	25 513	6 065	25,2%	6 281	26,1%	6 552	25,7%	18 899	74,1%	6 205	70,1%	5,6%
Interest earned from Current and Non Current Assets	10 962	8 162	1 671	15,2%	1 594	14,5%	931	11,4%	4 196	51,4%	2 927	85,0%	(68,2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	1	1	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 307	1 716	109	4,7%	108	4,7%	139	8,1%	355	20,7%	457	61,1%	(69,7%)
Licence and permits	23	23	2 101	9 033,4%	2 315	9 953,7%	(4 441)	(19 091,0%)	(24)	(103,8%)	2	9,5%	(205 206,6%)
Operational Revenue	3 737	4 037	603	16,1%	786	21,0%	830	20,6%	2 219	55,0%	207	14,2%	301,5%
Non-Exchange Revenue													
Property rates	158 016	153 447	66 177	41,9%	28 184	17,8%	29 289	19,1%	123 650	80,6%	26 602	77,2%	10,1%
Surcharges and Taxes	-	1 917	-	-	482	-	963	50,2%	1 444	75,4%	-	-	(100,0%)
Fines, penalties and forfeits	38 116	28 394	908	2,4%	1 099	2,9%	1 282	4,5%	3 289	11,6%	1 351	8,4%	(5,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	161 315	172 545	56 987	35,3%	48 298	29,9%	36 013	20,9%	141 298	81,9%	39 703	82,7%	(9,3%)
Interest	-	5 690	1 418	-	1 360	-	1 213	21,3%	3 991	70,1%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 452	4 821	2 068	59,9%	1 243	36,0%	735	15,2%	4 046	83,9%	-	-	(100,0%)
Gains on disposal of Assets	0	45	-	-	210	2 103 480,0%	(174)	(387,0%)	36	80,4%	-	-	(100,0%)
Other Gains	1 700	5 301	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	762 763	893 595	195 748	25,7%	218 897	28,7%	133 765	15,0%	548 410	61,4%	137 492	76,6%	(2,7%)
Employee related costs	291 266	293 057	67 877	23,3%	71 697	24,6%	67 694	23,1%	207 268	70,7%	63 486	73,8%	6,6%
Remuneration of councillors	13 988	13 988	2 917	20,9%	3 836	27,4%	3 157	22,6%	9 910	70,8%	3 082	72,2%	2,4%
Bulk purchases - electricity	84 005	102 472	24 231	28,8%	50 578	60,2%	(8 690)	(8,5%)	66 118	64,5%	47 890	116,3%	(118,1%)
Inventory consumed	33 040	40 174	6 794	20,6%	11 157	33,8%	9 041	22,5%	26 992	67,2%	2 564	62,7%	252,6%
Debt impairment	103 164	120 379	25 791	25,0%	25 791	25,0%	38 702	32,2%	90 284	75,0%	(31 552)	-	(222,7%)
Depreciation and amortisation	25 910	37 642	8 626	33,3%	8 620	33,3%	8 219	21,8%	25 465	67,7%	10 483	68,8%	(21,6%)
Interest	28 630	45 646	(576)	(2,0%)	11 094	38,7%	1 843	4,0%	12 361	27,1%	642	25,5%	186,9%
Contracted services	92 951	108 591	41 454	44,6%	15 958	17,2%	24 474	22,5%	81 886	75,4%	11 339	58,0%	115,8%
Transfers and subsidies	10 106	10 932	349	3,5%	116	1,1%	(32)	(,3%)	433	4,0%	1 590	56,6%	(102,0%)
Irrecoverable debts written off	0	0	63	1 268 740,0%	-	-	-	-	63	1 268 740,0%	238	-	(100,0%)
Operational costs	78 004	115 412	18 222	23,4%	20 050	25,7%	(10 643)	(9,2%)	27 629	23,9%	14 986	64,2%	(171,0%)
Losses on disposal of Assets	0	0	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 700	5 301	-	-	-	-	-	-	-	-	12 744	495,6%	(100,0%)
Surplus/(Deficit)	(22 421)	(161 152)	26 142		(53 139)		19 349		(7 647)		12 090		
Transfers and subsidies - capital (monetary allocations)	80 760	150 201	1 349	1,7%	6 718	8,3%	21 239	14,1%	29 306	19,5%	5 647	41,8%	276,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	58 339	(10 952)	27 491		(46 421)		40 589		21 658		17 737		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	58 339	(10 952)	27 491		(46 421)		40 589		21 658		17 737		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	58 339	(10 952)	27 491		(46 421)		40 589		21 658		17 737		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	58 339	(10 952)	27 491		(46 421)		40 589		21 658		17 737		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	147 352	215 835	8 046	5,5%	13 766	9,3%	34 771	16,1%	56 582	26,2%	20 199	29,3%	72,1%
National Government	39 660	82 050	1 216	3,1%	705	1,8%	9 182	11,2%	11 104	13,5%	57	29,3%	15 992,3%
Provincial Government	41 100	67 114	3 469	8,4%	2 654	6,5%	15 883	23,7%	22 006	32,8%	5 148	39,3%	208,5%
District Municipality	-	67	-	-	-	-	-	-	-	-	73	32,6%	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm Aget)	-	-	-	-	-	-	-	-	-	-	-	3,6%	-
Transfers recognised - capital	80 760	149 231	4 685	5,8%	3 360	4,2%	25 065	16,8%	33 110	22,2%	5 278	34,3%	374,9%
Borrowing	56 096	53 753	2 551	4,5%	8 179	14,6%	9 236	17,2%	19 966	37,1%	8 343	33,1%	10,7%
Internally generated funds	10 497	12 852	810	7,7%	2 227	21,2%	469	3,6%	3 506	27,3%	6 578	4,2%	(92,9%)
Capital Expenditure Functional	147 352	221 855	8 046	5,5%	13 766	9,3%	34 919	15,7%	56 731	25,6%	20 346	(14,6%)	71,6%
Municipal governance and administration	2 559	3 500	84	3,3%	1 295	50,6%	350	10,0%	1 729	49,4%	1 790	(109,5%)	(80,5%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 559	3 500	84	3,3%	1 295	50,6%	350	10,0%	1 729	49,4%	1 775	(109,9%)	(80,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	15	82,4%	(100,0%)
Community and Public Safety	51 162	74 960	3 337	6,5%	2 658	5,2%	16 833	22,5%	22 827	30,5%	6 661	49,5%	152,7%
Community and Social Services	3 029	2 607	-	-	-	-	2	,1%	2	,1%	630	87,0%	(99,6%)
Sport And Recreation	7 083	6 068	-	-	-	-	760	12,5%	760	12,5%	-	-	(100,0%)
Public Safety	740	754	-	-	-	-	186	24,6%	186	24,6%	51	57,7%	266,6%
Housing	40 310	65 531	3 337	8,3%	2 658	6,6%	15 885	24,2%	21 880	33,4%	5 980	49,3%	165,6%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 582	55 398	179	1,7%	79	,7%	1 456	2,6%	1 714	3,1%	-	(78,6%)	(100,0%)
Planning and Development	1 812	2 085	135	7,4%	79	4,4%	108	5,2%	321	15,4%	-	13,4%	(100,0%)
Road Transport	8 770	53 314	44	,5%	-	-	1 348	2,5%	1 392	2,6%	-	(95,8%)	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	83 049	87 997	4 446	5,4%	9 735	11,7%	16 281	18,5%	30 461	34,6%	11 894	(18,3%)	36,9%
Energy sources	19 742	19 992	1 179	6,0%	2 729	13,8%	2 880	14,4%	6 788	34,0%	1 365	(19,0%)	111,0%
Water Management	40 021	40 983	3 267	8,2%	4 117	10,3%	7 402	18,1%	14 786	36,1%	6 512	9,7%	13,7%
Waste Water Management	18 575	22 749	-	-	2 614	14,1%	5 887	25,9%	8 501	37,4%	3 975	(20,9%)	48,1%
Waste Management	4 712	4 274	-	-	275	5,8%	112	2,6%	387	9,1%	42	(151,3%)	165,1%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	644 371	618 046	215 089	33,4%	166 946	25,9%	254 403	41,2%	636 438	103,0%	178 023	103,0%	42,9%
Property rates	151 374	130 975	47 237	31,2%	30 142	19,9%	28 740	21,9%	106 119	81,0%	25 375	79 639,4%	13,3%
Service charges	197 231	188 950	70 690	35,8%	72 330	36,7%	81 188	43,0%	224 207	118,7%	62 600	62 600	29,7%
Other revenue	43 714	22 353	21 022	48,1%	8 742	20,0%	9 093	40,7%	38 858	173,8%	16 600	139 88%	(45,2%)
Transfers and Subsidies - Operational	158 934	162 197	60 345	38,0%	47 912	30,1%	44 465	27,4%	152 722	94,2%	39 222	83,3%	13,4%
Transfers and Subsidies - Capital	82 156	105 409	15 796	19,2%	7 820	9,5%	90 917	86,3%	114 532	108,7%	30 580	96,1%	197,3%
Interest	10 962	8 162	-	-	-	-	-	-	-	-	3 645	35,7%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(625 822)	(721 314)	(160 429)	25,6%	(85 035)	13,6%	(55 331)	7,7%	(300 794)	41,7%	(88 217)	(84,7%)	(37,3%)
Suppliers and employees	(587 336)	(677 051)	(158 354)	27,0%	(76 451)	13,0%	(52 988)	7,8%	(287 793)	42,5%	(86 865)	(89,7%)	(39,0%)
Finance charges	(28 630)	(44 263)	(2 075)	7,2%	(8 584)	30,0%	(2 343)	5,3%	(13 002)	29,4%	(1 352)	4,8%	73,3%
Transfers and grants	(9 856)	-	-	-	-	-	-	-	-	-	-	(8%)	-
Net Cash from/(used) Operating Activities	18 549	(103 268)	54 661	294,7%	81 912	441,6%	199 072	(192,8%)	335 644	(325,0%)	89 806	(1 007,6%)	121,7%
Cash Flow from Investing Activities													
Receipts	-	-	(166)	-	(243)	-	(83)	-	(492)	-	119 514	22 932,5%	(100,1%)
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	-	-	(166)	-	(243)	-	(83)	-	(492)	-	119 514	-	(100,1%)
Payments	(147 352)	(215 835)	(23 748)	16,1%	(13 222)	9,0%	(34 101)	15,8%	(71 071)	32,9%	(20 096)	45,2%	69,7%
Capital assets	(147 352)	(215 835)	(23 748)	16,1%	(13 222)	9,0%	(34 101)	15,8%	(71 071)	32,9%	(20 096)	45,2%	69,7%
Net Cash from/(used) Investing Activities	(147 352)	(215 835)	(23 913)	16,2%	(13 465)	9,1%	(34 184)	15,8%	(71 562)	33,2%	99 418	45,0%	(134,4%)
Cash Flow from Financing Activities													
Receipts	56 096	53 753	87	,2%	93	,2%	122	,2%	301	,6%	135	52,5%	(10,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	56 096	53 753	-	-	-	-	-	-	-	-	-	51,9%	-
Increase (decrease) in consumer deposits	-	-	87	-	93	-	122	-	301	-	135	-	(10,0%)
Payments	(19 000)	(21 368)	(2 906)	15,3%	(7 897)	41,6%	(2 638)	12,3%	(13 441)	62,9%	(10 439)	59,3%	(74,7%)
Repayment of borrowing	(19 000)	(21 368)	(2 906)	15,3%	(7 897)	41,6%	(2 638)	12,3%	(13 441)	62,9%	(10 439)	59,3%	(74,7%)
Net Cash from/(used) Financing Activities	37 096	32 384	(2 819)	(7,6%)	(7 804)	(21,0%)	(2 516)	(7,8%)	(13 140)	(40,6%)	(10 304)	50,3%	(75,6%)
Net Increase/(Decrease) in cash held	(91 708)	(286 718)	27 928	(30,5%)	60 642	(66,1%)	162 372	(56,6%)	250 942	(87,5%)	178 920	(494,4%)	(9,2%)
Cash/cash equivalents at the year begin:	109 310	85 916	85 861	78,5%	113 844	104,1%	174 486	203,1%	85 861	99,9%	953 282	101,1%	(81,7%)
Cash/cash equivalents at the year end:	17 602	(200 802)	113 844	646,8%	174 486	991,3%	336 858	(167,8%)	336 858	(167,8%)	1 132 202	(3 895,6%)	(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	14 048	18,6%	8 923	11,8%	3 610	4,8%	49 023	64,8%	75 604	20,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 817	51,5%	1 819	12,0%	444	2,9%	5 105	33,6%	15 184	4,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 610	18,5%	8 714	16,8%	3 614	7,0%	29 990	57,8%	51 928	14,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 331	8,2%	4 117	6,4%	1 699	2,6%	53 616	82,8%	64 763	17,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 072	8,3%	5 103	7,0%	2 105	2,9%	60 020	81,9%	73 301	20,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	109	12,2%	99	11,0%	121	13,5%	566	63,3%	894	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	5 916	7,1%	7 736	9,2%	2 928	3,5%	67 225	80,2%	83 805	23,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(7 622)	212,7%	446	(12,5%)	294	(8,2%)	3 299	(92,1%)	(3 583)	(1,0%)	-	-	-	-
Total By Income Source	41 281	11,4%	36 956	10,2%	14 815	4,1%	268 844	74,3%	361 896	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	915	12,9%	708	10,0%	481	6,8%	4 989	70,3%	7 093	2,0%	-	-	-	-
Commercial	13 286	39,8%	2 613	7,8%	1 001	3,0%	16 464	49,3%	33 364	9,2%	-	-	-	-
Households	14 202	5,4%	12 296	4,7%	9 314	3,5%	228 982	86,4%	262 794	72,6%	-	-	-	-
Other	12 877	22,0%	21 340	36,4%	4 019	6,9%	20 408	34,8%	58 645	16,2%	-	-	-	-
Total By Customer Group	41 281	11,4%	36 956	10,2%	14 815	4,1%	268 844	74,3%	361 896	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	80	98,7%	-	-	-	-	1	1,3%	81	5,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	868	70,4%	317	25,8%	16	1,3%	31	2,5%	1 232	86,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	11	9,3%	-	-	-	-	107	90,7%	117	8,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	959	67,0%	317	22,2%	16	1,1%	138	9,7%	1 431	100,0%

Contact Details

Municipal Manager	Mr Wilfred Schreivan Evan Solomons-Johan	028 214 3363
Chief Financial Officer	Mr Paul Mabheha (Acting CFO)	028 214 3453

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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	503 013	580 198	84 570	16,8%	87 067	17,3%	276 503	47,7%	448 140	77,2%	162 197	80,8%	70,5%
Exchange Revenue													
Service charges - Electricity	1 238	1 238	470	38,0%	355	28,7%	333	26,9%	1 158	93,5%	288	65,1%	15,1%
Service charges - Water	144 676	149 676	32 011	22,1%	40 879	28,3%	41 775	27,9%	114 664	76,6%	39 091	79,8%	6,9%
Service charges - Waste Water Management	119	119	29	24,2%	29	24,1%	29	24,1%	86	72,4%	27	71,6%	6,1%
Service charges - Waste Management	84	84	21	24,5%	21	24,4%	21	24,4%	62	73,2%	19	70,0%	7,3%
Sale of Goods and Rendering of Services	29 227	30 006	1 309	4,5%	1 965	6,7%	22 075	73,6%	25 349	84,5%	9 337	70,4%	136,4%
Agency services	182 595	243 315	-	-	-	-	173 106	71,1%	173 106	71,1%	73 452	79,0%	135,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	178	178	69	38,7%	75	42,0%	119	66,8%	262	147,4%	76	120,7%	57,3%
Interest earned from Current and Non Current Assets	14 942	15 442	5 057	33,8%	6 866	46,0%	5 695	36,9%	17 618	114,1%	8 626	89,5%	(34,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 749	3 749	609	16,2%	680	18,1%	1 799	48,0%	3 088	82,4%	956	81,8%	88,2%
Licence and permits	258	258	102	39,4%	107	41,6%	118	45,6%	327	126,6%	93	112,5%	26,1%
Operational Revenue	796	10 492	240	30,1%	164	20,6%	809	7,7%	1 213	11,6%	61	24,6%	1 236,6%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	10 000	11 000	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	32 431	31 921	8 519	26,3%	9 053	27,9%	10 915	34,2%	28 486	89,2%	1 226	79,7%	790,1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	82 720	82 720	36 136	43,7%	26 874	32,5%	19 710	23,8%	82 720	100,0%	28 946	100,0%	(31,9%)
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	506 374	593 812	96 821	19,1%	140 764	27,8%	145 366	24,5%	382 951	64,5%	143 990	75,2%	1,0%
Employee related costs	242 905	251 025	53 726	22,1%	65 505	27,0%	53 778	21,4%	173 010	68,9%	51 953	70,1%	3,5%
Remuneration of councillors	7 595	7 595	2 009	26,4%	1 713	22,6%	1 652	21,7%	5 374	70,7%	1 672	70,5%	(1,2%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	76 841	110 680	12 598	16,4%	38 404	50,0%	25 360	22,9%	76 361	69,0%	36 479	95,4%	(30,5%)
Debt impairment	1 970	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	11 238	11 238	-	-	-	-	-	-	-	-	7 894	70,2%	(100,0%)
Interest	-	9 600	-	-	-	-	-	-	-	-	-	8,1%	-
Contracted services	46 084	84 234	12 025	26,1%	22 600	49,0%	22 086	26,2%	56 711	67,3%	18 185	63,1%	21,5%
Transfers and subsidies	853	2 376	214	25,1%	188	22,1%	37	1,6%	439	18,5%	751	37,7%	(95,0%)
Irrecoverable debts written off	-	1 970	-	-	-	-	-	-	-	-	-	-	-
Operational costs	117 161	113 365	16 249	13,9%	12 354	10,5%	42 454	37,4%	71 056	62,7%	27 055	79,0%	56,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 727	1 727	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 361)	(13 615)	(12 251)		(53 697)		131 137		65 189		18 207		
Transfers and subsidies - capital (monetary allocations)	-	4 226	-	-	-	-	-	-	-	-	1 339	29,6%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(3 361)	(9 389)	(12 251)		(53 697)		131 137		65 189		19 547		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(3 361)	(9 389)	(12 251)		(53 697)		131 137		65 189		19 547		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(3 361)	(9 389)	(12 251)		(53 697)		131 137		65 189		19 547		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	65	-	(100,0%)
Surplus/(Deficit) for the year	(3 361)	(9 389)	(12 251)		(53 697)		131 137		65 189		19 611		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	38 500	151 738	66	,2%	3 512	9,1%	18 421	12,1%	21 999	14,5%	4 634	34,3%	297,5%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	4 226	-	-	-	-	-	-	-	-	1 236	27,5%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agenc	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	4 226	-	-	-	-	-	-	-	-	1 236	27,5%	(100,0%)
Borrowing	-	100 000	-	-	-	-	15 241	15,2%	15 241	15,2%	-	-	(100,0%)
Internally generated funds	38 500	47 512	66	,2%	3 512	9,1%	3 180	6,7%	6 758	14,2%	3 398	35,7%	(6,4%)
Capital Expenditure Functional	38 500	151 738	66	,2%	3 512	9,1%	18 421	12,1%	21 999	14,5%	4 634	34,3%	297,5%
Municipal governance and administration	3 019	5 314	32	1,0%	815	27,0%	85	1,6%	932	17,5%	1 601	31,9%	(94,7%)
Executive and Council	120	520	-	-	-	-	-	-	-	-	1 485	67,0%	(100,0%)
Finance and administration	2 899	4 794	32	1,1%	815	28,1%	85	1,8%	932	19,4%	116	10,0%	(26,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 767	6 748	-	-	305	11,0%	281	4,2%	586	8,7%	526	37,6%	(46,6%)
Community and Social Services	850	850	-	-	36	4,2%	112	13,2%	148	17,5%	210	74,5%	(46,6%)
Sport And Recreation	1 000	2 700	-	-	116	11,6%	23	,9%	139	5,2%	163	35,9%	(85,8%)
Public Safety	800	2 231	-	-	149	18,6%	134	6,0%	283	12,7%	146	41,8%	(8,4%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	117	967	-	-	4	3,5%	11	1,2%	15	1,6%	7	2,5%	65,3%
Economic and Environmental Services	28 715	33 597	-	-	-	-	2 077	6,2%	2 077	6,2%	-	1,1%	(100,0%)
Planning and Development	28 715	33 597	-	-	-	-	2 077	6,2%	2 077	6,2%	-	1,1%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 000	106 080	35	,9%	2 392	59,8%	15 979	15,1%	18 405	17,3%	2 507	54,3%	537,4%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	4 000	4 000	35	,9%	331	8,3%	738	18,4%	1 103	27,6%	2 507	53,4%	(70,6%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	102 080	-	-	2 061	-	15 241	14,9%	17 302	16,9%	-	62,3%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	502 835	605 188	51 858	10,3%	29 804	5,9%	60 437	10,0%	142 098	23,5%	105 803	44,2%	(42,9%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	146 118	172 390	5 406	3,7%	7 941	5,4%	8 577	5,0%	21 923	12,7%	8 257	17,2%	3,9%
Other revenue	309 345	381 210	39 112	12,6%	14 188	4,6%	45 559	12,0%	98 859	25,9%	86 529	53,2%	(47,3%)
Transfers and Subsidies - Operational	32 431	33 347	2 283	7,0%	809	2,5%	606	1,8%	3 698	11,1%	2 391	20,4%	(74,7%)
Transfers and Subsidies - Capital	-	2 800	-	-	-	-	-	-	-	-	-	-	-
Interest	14 942	15 442	5 057	33,8%	6 866	46,0%	5 695	36,9%	17 618	114,1%	8 626	89,6%	(34,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(482 067)	(576 730)	(25 814)	5,4%	(52 319)	10,9%	(107 280)	18,6%	(185 413)	32,1%	(65 470)	31,4%	63,9%
Suppliers and employees	(480 924)	(564 363)	(25 814)	5,4%	(52 319)	10,9%	(107 280)	19,0%	(185 413)	32,9%	(65 470)	31,7%	63,9%
Finance charges	(290)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(853)	(2 476)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	20 768	28 459	26 044	125,4%	(22 515)	(108,4%)	(46 843)	(164,6%)	(43 314)	(152,2%)	40 333	167,7%	(216,1%)
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	(38 500)	(151 738)	(71)	,2%	(3 553)	9,2%	(13 338)	8,8%	(16 962)	11,2%	(5 180)	39,0%	157,5%
Capital assets	(38 500)	(151 738)	(71)	,2%	(3 553)	9,2%	(13 338)	8,8%	(16 962)	11,2%	(5 180)	39,0%	157,5%
Net Cash from/(used) Investing Activities	(38 500)	(151 738)	(71)	,2%	(3 553)	9,2%	(13 338)	8,8%	(16 962)	11,2%	(5 180)	41,2%	157,5%
Cash Flow from Financing Activities													
Receipts	-	100 000	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	100 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	100,0%	-
Net Cash from/(used) Financing Activities	-	100 000	-	-	-	-	-	-	-	-	-	100,0%	-
Net Increase/(Decrease) in cash held	(17 732)	(23 279)	25 973	(146,5%)	(26 068)	147,0%	(60 181)	258,5%	(60 276)	258,9%	35 152	304,2%	(271,2%)
Cash/cash equivalents at the year begin:	354 291	354 291	-	-	370 303	104,5%	344 234	97,2%	-	-	369 582	-	(6,9%)
Cash/cash equivalents at the year end:	336 559	331 012	370 303	110,0%	344 234	102,3%	284 053	85,8%	284 053	85,8%	404 734	116,9%	(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	16 528	98,4%	166	1,0%	48	,3%	48	,3%	16 790	78,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	150	46,5%	25	7,8%	18	5,6%	129	40,0%	323	1,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	14	79,9%	0	2,5%	0	2,3%	3	15,3%	18	,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9	75,2%	0	2,9%	0	2,8%	2	19,1%	13	,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	462	38,4%	180	15,0%	177	14,8%	383	31,8%	1 202	5,6%	-	-	-	-
Interest on Arrear Debtor Accounts	10	4,8%	14	6,7%	21	10,3%	159	78,2%	203	1,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	890	31,6%	397	14,1%	508	18,1%	1 018	36,2%	2 813	13,2%	-	-	-	-
Total By Income Source	18 064	84,6%	783	3,7%	773	3,6%	1 743	8,2%	21 362	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	14 086	93,1%	145	1,0%	207	1,4%	697	4,6%	15 133	70,8%	-	-	-	-
Commercial	484	92,2%	16	3,1%	0	,1%	25	4,7%	525	2,5%	-	-	-	-
Households	3 133	62,6%	498	9,9%	508	10,2%	866	17,3%	5 005	23,4%	-	-	-	-
Other	362	51,7%	124	17,7%	58	8,3%	156	22,3%	699	3,3%	-	-	-	-
Total By Customer Group	18 064	84,6%	783	3,7%	773	3,6%	1 743	8,2%	21 362	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 deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	6 640	88,6%	60	,8%	798	10,6%	7 498	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	6 640	88,6%	60	,8%	798	10,6%	7 498	100,0%

Contact Details

Municipal Manager	Mr D Joubert	022 433 8410
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	857 781	909 873	273 490	31,9%	177 365	20,7%	208 966	23,0%	659 821	72,5%	174 556	76,7%	19,7%
Exchange Revenue													
Service charges - Electricity	399 102	399 102	98 911	24,8%	62 593	15,7%	93 395	23,4%	254 900	63,9%	72 593	68,8%	28,7%
Service charges - Water	53 000	53 000	11 497	21,7%	10 688	20,2%	13 977	26,4%	36 163	68,2%	13 578	71,9%	2,9%
Service charges - Waste Water Management	33 059	48 059	20 035	60,6%	7 473	22,6%	11 424	23,8%	38 932	81,0%	3 095	98,0%	269,1%
Service charges - Waste Management	31 315	31 315	8 638	27,6%	8 630	27,6%	8 617	27,5%	25 886	82,7%	7 975	76,6%	8,1%
Sale of Goods and Rendering of Services	5 272	5 272	752	14,3%	1 549	29,4%	1 708	32,4%	4 009	76,0%	1 532	103,6%	11,5%
Agency services	4 461	4 461	1 277	28,6%	1 325	29,7%	1 188	26,6%	3 789	84,9%	1 143	86,9%	3,9%
Interest	10	10	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 503	23 503	7 360	31,3%	7 613	32,4%	7 873	33,5%	22 846	97,2%	6 085	77,7%	29,4%
Interest earned from Current and Non Current Assets	12 444	21 127	6 496	52,2%	4 670	37,5%	6 263	29,6%	17 429	82,5%	3 305	151,3%	89,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	26	26	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 648	4 648	1 043	22,4%	1 282	27,6%	1 568	33,7%	3 893	83,8%	1 510	109,8%	3,9%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 679	1 679	118	7,1%	216	12,9%	442	26,3%	776	46,2%	2 443	96,0%	(81,9%)
Non-Exchange Revenue													
Property rates	105 353	105 353	54 431	51,7%	15 069	14,3%	15 827	15,0%	85 327	81,0%	14 398	84,8%	9,9%
Surcharges and Taxes	7 290	7 311	672	9,2%	1 215	16,7%	438	6,0%	2 325	31,8%	1 868	56,3%	(76,5%)
Fines, penalties and forfeits	11 194	11 194	1 779	15,9%	4 156	37,1%	6 083	54,3%	12 018	107,4%	1 945	62,4%	212,7%
Licences or permits	2 327	2 327	317	13,6%	247	10,6%	266	11,4%	831	35,7%	328	40,4%	(18,7%)
Transfer and subsidies - Operational	158 793	187 180	58 495	36,8%	48 653	30,6%	38 247	20,4%	145 395	77,7%	43 435	83,2%	(11,9%)
Interest	3 566	3 566	828	23,2%	1 188	33,3%	1 079	30,3%	3 095	86,8%	869	126,6%	24,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	739	739	841	113,8%	796	107,7%	570	77,1%	2 207	298,7%	(1 546)	-	(136,9%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	912 737	948 840	155 353	17,0%	168 237	18,4%	168 731	17,8%	492 322	51,9%	154 549	56,6%	9,2%
Employee related costs	257 116	259 755	59 322	23,1%	58 806	22,9%	62 207	23,9%	180 336	69,4%	54 512	68,6%	14,1%
Remuneration of councillors	11 983	11 983	3 068	25,6%	2 781	23,2%	2 776	23,2%	8 625	72,0%	2 692	67,4%	3,1%
Bulk purchases - electricity	360 544	360 544	66 472	18,4%	50 184	13,9%	74 516	20,7%	191 172	53,0%	56 587	57,1%	31,7%
Inventory consumed	18 512	23 449	4 699	25,4%	6 616	35,7%	5 907	25,2%	17 221	73,4%	5 252	70,1%	12,5%
Debt impairment	64 475	64 475	-	-	21 427	33,2%	-	-	21 427	33,2%	12 870	68,3%	(100,0%)
Depreciation and amortisation	54 369	54 369	1	-	2	-	-	-	3	-	-	-	-
Interest	9 535	9 535	-	-	-	-	-	-	-	-	13	5%	(100,0%)
Contracted services	64 652	67 990	8 678	13,4%	16 081	24,9%	10 403	15,3%	35 161	51,7%	12 535	48,5%	(17,0%)
Transfers and subsidies	8 918	32 683	624	7,0%	544	6,1%	3 493	10,7%	4 661	14,3%	427	18,7%	718,0%
Irrecoverable debts written off	-	-	11	-	52	-	70	-	133	-	41	13 157 500,0%	69,0%
Operational costs	56 396	57 819	12 478	22,1%	11 746	20,8%	9 360	16,2%	33 584	58,1%	9 619	63,5%	(2,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	6 237	6 237	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(54 955)	(38 967)	118 137		9 128		40 235		167 500		20 007		
Transfers and subsidies - capital (monetary allocations)	46 921	46 741	-	-	0	-	-	-	0	-	0	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(8 035)	7 774	118 137		9 129		40 235		167 500		20 007		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(8 035)	7 774	118 137		9 129		40 235		167 500		20 007		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(8 035)	7 774	118 137		9 129		40 235		167 500		20 007		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(8 035)	7 774	118 137		9 129		40 235		167 500		20 007		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	73 264	84 922	10 014	13,7%	18 673	25,5%	12 801	15,1%	41 489	48,9%	17 628	55,0%	(27,4%)
National Government	25 175	20 557	735	2,9%	8 150	32,4%	6 261	30,5%	15 146	73,7%	5 774	56,7%	8,4%
Provincial Government	21 566	15 166	4 906	22,7%	4 191	19,4%	2 507	16,5%	11 603	76,5%	6 944	61,3%	(63,9%)
District Municipality	600	1 973	-	-	587	97,8%	141	7,2%	728	36,9%	-	32,4%	(100,0%)
Transfers and subsidies - capital (monetary alloc)/Departm	-	256	-	-	150	-	-	-	150	58,4%	-	2,6%	-
Transfers recognised - capital	47 342	37 953	5 641	11,9%	13 077	27,6%	8 909	23,5%	27 627	72,8%	12 718	57,4%	(30,0%)
Borrowing	9 000	10 518	612	6,8%	1 451	16,1%	1 307	12,4%	3 370	32,0%	-	-	(100,0%)
Internally generated funds	16 923	36 452	3 761	22,2%	4 145	24,5%	2 586	7,1%	10 492	28,8%	4 910	49,2%	(47,3%)
Capital Expenditure Functional	73 264	84 976	10 014	13,7%	18 704	25,5%	12 819	15,1%	41 538	48,9%	17 628	55,0%	(27,3%)
Municipal governance and administration	2 180	4 005	76	3,5%	1 554	71,3%	77	1,9%	1 707	42,6%	517	24,9%	(85,1%)
Executive and Council	-	67	58	-	-	-	-	-	58	87,5%	118	59,8%	(100,0%)
Finance and administration	2 180	3 938	17	,8%	1 554	71,3%	77	2,0%	1 648	41,9%	399	19,6%	(80,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 064	7 041	735	14,5%	1 282	25,3%	624	8,9%	2 641	37,5%	637	7,9%	(2,0%)
Community and Social Services	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	858	3 230	735	85,7%	1 156	134,7%	492	15,2%	2 383	73,8%	637	8,6%	(22,8%)
Public Safety	1 707	1 679	-	-	126	7,4%	-	-	126	7,5%	-	-	-
Housing	500	132	-	-	-	-	132	100,0%	132	100,0%	-	-	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	26 023	24 107	5 196	20,0%	5 189	19,9%	3 548	14,7%	13 934	57,8%	10 082	75,6%	(64,8%)
Planning and Development	400	900	2	,5%	37	9,2%	6	,6%	44	4,9%	-	-	(100,0%)
Road Transport	25 623	23 207	5 194	20,3%	5 152	20,1%	3 543	15,3%	13 889	59,8%	10 082	75,6%	(64,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	39 997	49 823	4 007	10,0%	10 680	26,7%	8 569	17,2%	23 256	46,7%	6 392	45,6%	34,1%
Energy sources	6 491	14 912	1 687	26,0%	598	9,2%	1 086	7,3%	3 372	22,6%	817	64,2%	33,0%
Water Management	19 358	15 753	1 708	8,8%	2 833	14,6%	3 903	24,8%	8 444	53,6%	1 893	44,5%	106,2%
Waste Water Management	100	4 510	-	-	600	600,1%	-	-	600	13,3%	3 683	49,4%	(100,0%)
Waste Management	14 048	14 647	612	4,4%	6 649	47,3%	3 580	24,4%	10 841	74,0%	-	,4%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	976 265	909 514	246 967	25,3%	220 517	22,6%	308 025	33,9%	775 508	85,3%	298 787	94,0%	3,1%
Property rates	91 170	91 170	1 664	1,8%	447	5%	1 336	1,5%	3 447	3,8%	464	2,3%	188,2%
Service charges	650 755	552 123	164 273	25,2%	151 654	23,3%	255 042	46,2%	570 970	103,4%	194 601	119,4%	31,1%
Other revenue	16 342	32 320	2 979	18,2%	3 786	23,2%	4 038	12,5%	10 803	33,4%	6 383	90,7%	(36,7%)
Transfers and Subsidies - Operational	156 768	183 104	63 035	40,2%	51 181	32,6%	39 041	21,3%	153 256	83,7%	39 099	67,1%	(,1%)
Transfers and Subsidies - Capital	55 289	50 797	15 016	27,2%	13 448	24,3%	8 568	16,9%	37 032	72,9%	58 241	103,9%	(85,3%)
Interest	5 941	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(983 456)	(885 896)	(144 148)	14,7%	(99 824)	10,2%	(113 259)	12,8%	(357 232)	40,3%	(115 137)	46,3%	(1,6%)
Suppliers and employees	(983 456)	(885 896)	(144 148)	14,7%	(99 824)	10,2%	(113 259)	12,8%	(357 232)	40,3%	(115 137)	46,3%	(1,6%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(7 191)	23 618	102 818	(1 429,9%)	120 693	(1 678,4%)	194 766	824,7%	418 276	1 771,0%	183 650	467,4%	6,1%
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	(68 014)	(77 897)	(11 742)	17,3%	(21 639)	31,8%	(9 143)	11,7%	(42 524)	54,6%	(20 286)	64,2%	(54,9%)
Capital assets	(68 014)	(77 897)	(11 742)	17,3%	(21 639)	31,8%	(9 143)	11,7%	(42 524)	54,6%	(20 286)	64,2%	(54,9%)
Net Cash from/(used) Investing Activities	(68 014)	(77 897)	(11 742)	17,3%	(21 639)	31,8%	(9 143)	11,7%	(42 524)	54,6%	(20 286)	64,2%	(54,9%)
Cash Flow from Financing Activities													
Receipts	-	-	170	-	160	-	191	-	521	-	129	4,1%	47,6%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	170	-	160	-	191	-	521	-	129	-	47,6%
Payments	(2 740)	(2 740)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(2 740)	(2 740)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(2 740)	(2 740)	170	(6,2%)	160	(5,8%)	191	(7,0%)	521	(19,0%)	129	4,5%	47,6%
Net Increase/(Decrease) in cash held	(77 945)	(57 020)	91 246	(117,1%)	99 214	(127,3%)	185 813	(325,9%)	376 273	(659,9%)	163 493	21 369,9%	13,7%
Cash/cash equivalents at the year begin:	227 290	226 802	-	-	318 048	139,9%	417 262	184,0%	-	-	209 011	-	99,6%
Cash/cash equivalents at the year end:	149 345	169 782	318 048	213,0%	417 262	279,4%	603 074	355,2%	603 074	355,2%	372 504	241,1%	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	12 570	9,7%	2 544	2,0%	2 032	1,6%	112 292	86,8%	129 438	27,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	27 913	69,9%	932	2,3%	581	1,5%	10 507	26,3%	39 934	8,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 801	13,2%	857	2,0%	713	1,6%	36 417	83,2%	43 788	9,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 025	11,0%	1 456	2,0%	1 351	1,8%	62 266	85,2%	73 097	15,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 523	11,6%	1 799	2,2%	1 699	2,1%	68 915	84,1%	81 937	17,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	126	6,9%	14	,8%	14	,8%	1 663	91,6%	1 816	,4%	-	-	-	-
Interest on Arrear Debtor Accounts	1 568	1,6%	179	,2%	220	,2%	97 676	98,0%	99 643	21,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 984)	144,4%	38	(,8%)	38	(,8%)	2 071	(42,8%)	(4 837)	(1,0%)	-	-	-	-
Total By Income Source	58 542	12,6%	7 819	1,7%	6 648	1,4%	391 807	84,3%	464 816	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 189	12,5%	349	3,7%	293	3,1%	7 698	80,8%	9 528	2,0%	-	-	-	-
Commercial	23 727	44,4%	773	1,4%	529	1,0%	28 422	53,2%	53 451	11,5%	-	-	-	-
Households	33 105	8,5%	6 485	1,7%	5 641	1,4%	344 458	88,4%	389 689	83,8%	-	-	-	-
Other	521	4,3%	212	1,7%	185	1,5%	11 229	92,4%	12 147	2,6%	-	-	-	-
Total By Customer Group	58 542	12,6%	7 819	1,7%	6 648	1,4%	391 807	84,3%	464 816	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 246	47,3%	2 378	7,4%	488	1,5%	14 146	43,9%	32 258	99,9%
Auditor-General	-	-	-	-	-	-	38	100,0%	38	,1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	15 246	47,2%	2 378	7,4%	488	1,5%	14 184	43,9%	32 296	100,0%

Contact Details

Municipal Manager	Mr David Nasson	023 316 1877
Chief Financial Officer	Mr Mr Cobus Kritzinger	023 316 1854

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	536 007 497	537 900 055	156 277 898	29,2%	129 011 528	24,1%	129 779 266	24,1%	415 068 691	77,2%	127 660 624	76,5%	1,7%
Exchange Revenue													
Service charges - Electricity	169 030 761	163 779 651	41 590 098	24,6%	36 002 489	21,3%	34 873 813	21,3%	112 466 400	68,7%	41 733 883	73,5%	(16,4%)
Service charges - Water	59 465 232	59 325 578	12 647 809	21,3%	14 372 045	24,2%	14 473 444	24,4%	41 493 298	69,9%	12 692 483	71,0%	14,0%
Service charges - Waste Water Management	24 872 178	26 162 420	5 985 094	24,1%	6 770 060	27,2%	6 431 055	24,6%	19 186 209	73,3%	5 423 704	70,8%	18,6%
Service charges - Waste Management	15 853 931	16 305 209	4 235 759	26,7%	4 099 954	25,9%	3 885 968	23,8%	12 221 681	75,0%	3 482 672	71,1%	11,6%
Sale of Goods and Rendering of Services	6 106 383	4 775 155	1 124 016	18,4%	808 003	13,2%	1 607 667	33,7%	3 539 686	74,1%	1 357 387	74,9%	18,4%
Agency services	2 178 758	2 058 984	317 627	14,6%	385 660	17,7%	577 382	28,0%	1 280 668	62,2%	435 787	64,3%	32,5%
Interest	25 449	40 536	12 698	49,9%	7 479	29,4%	10 456	25,8%	30 633	75,6%	(370)	102,3%	(2 922,5%)
Interest earned from Receivables	10 724 587	11 683 377	4 295 651	40,1%	4 036 974	37,6%	4 707 749	40,3%	13 040 374	111,6%	3 439 273	79,4%	36,9%
Interest earned from Current and Non Current Assets	4 526 463	6 012 025	1 545 720	34,1%	1 489 497	32,9%	1 787 342	29,7%	4 822 559	80,2%	1 350 459	77,7%	32,4%
Dividends	2 514	37 582	240	9,5%	83	3,3%	35 817	95,3%	36 140	96,2%	449	68,9%	7 883,0%
Rent on Land	36 871	37 076	8 358	22,7%	7 294	19,8%	7 802	21,0%	23 453	63,3%	6 134	78,7%	27,2%
Rental from Fixed Assets	3 347 219	3 474 210	668 868	20,0%	683 963	20,4%	698 056	20,1%	2 050 887	59,0%	638 610	64,3%	9,3%
Licence and permits	369 114	354 882	73 632	19,9%	65 628	17,8%	60 843	17,1%	200 103	56,4%	5 374	56,5%	1 032,2%
Operational Revenue	5 350 762	5 815 636	829 812	15,5%	1 225 918	22,9%	959 424	16,5%	3 015 154	51,8%	852 165	43,6%	12,6%
Non-Exchange Revenue													
Property rates	92 381 804	92 723 289	35 242 916	38,1%	15 901 589	17,2%	21 860 965	23,6%	73 005 470	78,7%	19 354 739	74,5%	12,9%
Surcharges and Taxes	1 481 262	1 607 898	234 185	15,8%	387 903	26,2%	432 199	26,9%	1 054 287	65,6%	251 001	51,2%	72,2%
Fines, penalties and forfeits	5 983 958	5 752 513	988 055	16,5%	1 150 111	19,2%	1 357 535	23,6%	3 495 701	60,8%	1 066 136	53,3%	27,3%
Licences or permits	759 591	709 488	167 061	22,0%	173 874	22,9%	151 678	21,4%	492 613	69,4%	160 442	70,5%	(5,5%)
Transfer and subsidies - Operational	107 619 054	109 825 717	40 457 485	37,6%	33 667 161	31,3%	28 933 989	26,3%	103 058 634	93,8%	28 371 428	93,9%	2,0%
Interest	2 246 143	3 223 083	779 536	34,7%	1 336 951	59,5%	1 053 159	32,7%	3 169 647	98,3%	728 504	83,4%	44,6%
Fuel Levy	16 919 028	16 919 028	4 707 279	27,8%	4 578 592	27,1%	5 301 348	31,3%	14 587 219	86,2%	4 633 043	68,6%	14,4%
Operational Revenue	702 978	696 962	163 643	23,3%	196 280	27,9%	277 537	39,8%	637 459	91,5%	8 314	13,9%	3 238,1%
Gains on disposal of Assets	324 675	413 961	29 389	9,1%	31 067	9,6%	112 066	27,1%	172 521	41,7%	17 395	11,1%	544,2%
Other Gains	5 673 052	6 078 687	172 966	3,0%	1 632 954	28,8%	1 981 972	3,0%	1 987 892	32,7%	1 650 466	63,3%	(89,0%)
Discontinued Operations	25 728	87 109	0	-	-	-	-	-	0	-	1 145	(16,1%)	(100,0%)
Operating Expenditure	535 867 506	541 630 456	119 974 274	22,4%	137 659 877	25,7%	115 626 344	21,3%	373 260 495	68,9%	103 891 496	64,5%	11,3%
Employee related costs	149 429 644	148 323 706	32 888 958	22,0%	37 556 512	25,1%	34 383 669	23,2%	104 829 139	70,7%	30 972 821	68,9%	11,0%
Remuneration of councillors	5 061 550	5 160 248	1 138 208	22,5%	1 259 050	24,9%	1 241 267	24,1%	3 638 525	70,5%	1 117 093	69,2%	11,1%
Bulk purchases - electricity	134 073 217	131 166 830	32 909 664	24,5%	38 031 319	28,4%	25 663 351	19,6%	96 604 334	73,6%	22 241 473	66,7%	15,4%
Inventory consumed	44 152 244	44 671 941	11 490 966	26,0%	9 487 991	21,5%	8 680 642	19,4%	29 659 999	66,4%	10 204 731	63,9%	(14,9%)
Debt impairment	42 882 033	42 831 090	5 808 849	13,5%	9 460 522	22,1%	8 497 547	19,8%	23 766 918	55,5%	1 118 214	20,8%	659,9%
Depreciation and amortisation	38 404 208	38 677 460	6 373 074	16,6%	6 507 747	16,9%	7 485 679	19,4%	20 366 500	52,7%	7 446 028	57,5%	5%
Interest	10 183 936	11 030 592	2 363 285	23,2%	3 284 217	32,2%	2 545 775	23,1%	8 193 277	74,3%	3 048 716	71,3%	(16,5%)
Contracted services	61 399 135	65 778 721	10 273 281	16,7%	16 989 829	27,7%	13 375 132	20,3%	40 638 242	61,8%	11 843 189	57,7%	12,9%
Transfers and subsidies	4 320 894	4 925 224	2 032 212	47,0%	2 563 779	59,3%	3 438 536	69,8%	8 035 528	163,2%	2 037 286	156,2%	68,8%
Irrecoverable debts written off	3 667 002	4 712 434	5 044 611	137,6%	493 499	13,5%	927 496	19,7%	6 465 606	137,2%	5 062 245	114,7%	(81,7%)
Operational costs	36 477 774	37 674 413	8 209 731	22,5%	10 179 673	27,9%	8 143 969	21,6%	26 533 372	70,4%	7 063 137	65,3%	15,3%
Losses on disposal of Assets	73 512	143 571	31 426	42,7%	(17 112)	(23,3%)	6 064	4,2%	20 378	14,2%	52 790	30,6%	(85,5%)
Other Losses	5 742 360	6 534 225	1 410 008	24,6%	1 862 851	32,4%	1 236 218	18,9%	4 509 076	69,0%	1 683 774	79,4%	(26,6%)
Surplus/(Deficit)	139 990	(3 730 400)	36 303 624		(8 648 349)		14 152 922		41 808 197		23 769 128		
Transfers and subsidies - capital (monetary allocations)	48 653 756	50 992 238	5 388 888	11,1%	10 649 904	21,9%	8 902 652	17,5%	24 941 444	48,9%	4 979 940	38,5%	78,8%
Transfers and subsidies - capital (in-kind)	148 703	215 914	(690)	(,5%)	3 312	2,2%	62 640	29,0%	65 261	30,2%	22 734	38,3%	175,5%
Surplus/(Deficit) after capital transfers and contributions	48 942 450	47 477 751	41 691 822		2 004 867		23 118 214		66 814 902		28 771 801		
Income Tax	75 004	74 903	2 812	3,1%	9 069	12,1%	373	,5%	11 753	15,7%	445	(1,3%)	(16,3%)
Surplus/(Deficit) after income tax	48 867 445	47 402 848	41 689 510		1 995 798		23 117 841		66 803 149		28 771 356		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	(6 957)	2 343	1 706	(24,5%)	6 071	(87,3%)	675	28,8%	8 452	360,8%	278	6,4%	142,8%
Surplus/(Deficit) attributable to municipality	48 860 489	47 405 191	41 691 216		2 001 869		23 118 516		66 811 601		28 771 634		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	539 389	626 919	435 347	80,7%	344 788	63,9%	466 972	74,5%	1 247 107	198,9%	447 545	230,5%	4,3%
Surplus/(Deficit) for the year	49 399 878	48 032 110	42 126 563		2 346 657		23 585 488		68 058 708		29 219 180		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	82 466 377	78 710 732	10 939 495	13,3%	14 701 669	17,8%	12 115 457	15,4%	37 756 621	48,0%	10 233 176	43,7%	18,4%
National Government	43 747 208	45 408 063	7 492 240	17,1%	9 092 825	20,8%	7 638 140	16,8%	24 223 205	53,3%	6 108 346	45,6%	25,0%
Provincial Government	1 733 640	2 901 156	306 030	17,7%	304 645	17,6%	420 555	14,5%	1 031 229	35,5%	208 867	24,9%	101,4%
District Municipality	15 062	48 173	937	6,2%	6 487	43,1%	8 656	18,0%	16 080	33,4%	1 250	4,6%	592,4%
Transfers and subsidies - capital (monetary alloc)(Departm A)	772 126	819 776	87 916	11,4%	187 027	24,2%	247 808	30,2%	522 751	63,8%	205 500	42,2%	20,6%
Transfers recognised - capital	46 268 037	49 177 168	7 887 123	17,0%	9 590 984	20,7%	8 315 159	16,9%	25 793 266	52,4%	6 523 963	44,3%	27,5%
Borrowing	13 127 198	9 635 669	1 272 645	9,7%	2 243 647	17,1%	206 604	2,1%	3 722 896	38,6%	1 289 474	42,7%	(84,0%)
Internally generated funds	23 071 143	19 897 896	1 779 727	7,7%	2 867 039	12,4%	3 593 694	18,1%	8 240 460	41,4%	2 419 739	42,7%	48,5%
Capital Expenditure Functional	76 009 039	78 957 192	41 436 508	54,5%	(15 618 967)	(20,5%)	12 285 917	15,6%	38 103 458	48,3%	10 223 983	42,2%	20,2%
Municipal governance and administration	6 195 919	6 329 578	14 807 588	239,0%	(13 316 591)	(214,9%)	828 863	13,1%	2 319 559	36,7%	547 686	400,9%	51,3%
Executive and Council	659 370	573 778	52 876	8,0%	90 733	13,8%	47 196	8,2%	190 805	33,3%	60 367	47,8%	(21,8%)
Finance and administration	5 524 998	5 745 741	14 754 490	267,0%	(13 407 590)	(242,7%)	777 969	13,5%	2 124 868	37,0%	486 394	427,5%	59,9%
Internal audit	11 551	10 059	222	1,9%	266	2,3%	3 698	36,8%	4 186	41,6%	925	28,7%	299,8%
Community and Public Safety	10 195 064	10 107 254	4 281 615	42,0%	(1 419 577)	(13,9%)	1 332 739	13,2%	4 194 597	41,5%	1 423 146	47,0%	(6,4%)
Community and Social Services	1 612 251	1 458 568	2 499 135	155,0%	(2 055 393)	(127,5%)	196 924	13,5%	640 666	43,8%	203 466	57,8%	(3,2%)
Sport And Recreation	1 485 281	1 565 265	467 136	31,5%	49 394	3,3%	235 502	15,0%	752 031	48,0%	210 576	55,3%	11,8%
Public Safety	903 544	946 754	60 909	6,7%	225 029	24,9%	129 780	13,7%	415 718	43,9%	136 747	27,7%	(5,1%)
Housing	5 967 511	5 947 934	1 180 761	19,8%	405 833	6,8%	752 599	12,7%	2 339 553	39,3%	840 238	44,5%	(10,4%)
Health	226 477	188 734	73 674	32,5%	(44 620)	(19,7%)	17 575	9,3%	46 629	24,7%	32 119	52,8%	(45,3%)
Economic and Environmental Services	20 299 373	22 400 905	7 687 043	37,9%	(134 794)	(7,%)	3 402 377	15,2%	10 954 626	48,9%	2 683 191	(88,2%)	26,8%
Planning and Development	4 200 008	4 726 991	1 599 105	38,1%	52 294	1,2%	774 579	16,4%	2 425 978	51,3%	509 374	56,0%	52,1%
Road Transport	15 819 196	17 424 124	5 862 694	37,1%	(38 188)	(2,%)	2 595 577	14,9%	8 420 083	48,3%	2 127 441	(132,3%)	22,0%
Environmental Protection	280 169	249 789	225 244	80,4%	(148 900)	(53,1%)	32 222	12,9%	108 565	43,5%	46 375	131,7%	(30,5%)
Trading Services	39 026 769	39 828 383	14 603 956	37,4%	(797 666)	(2,0%)	6 696 624	16,8%	20 502 914	51,5%	5 524 551	57,5%	21,1%
Energy sources	9 308 471	9 372 410	5 901 945	63,4%	(2 740 633)	(29,4%)	1 631 370	17,4%	4 792 681	51,1%	1 633 730	64,0%	(1,2%)
Water Management	17 592 391	17 896 579	5 945 780	33,8%	1 135 493	6,5%	3 168 515	17,7%	10 249 788	57,3%	2 454 752	54,7%	29,1%
Waste Water Management	10 127 182	10 486 964	2 095 242	20,7%	924 760	9,1%	1 659 883	15,8%	4 679 885	44,6%	1 051 633	51,4%	57,8%
Waste Management	1 998 725	2 072 430	660 980	33,1%	(117 286)	(5,9%)	236 855	11,4%	780 559	37,7%	384 436	81,9%	(38,4%)
Other	291 915	291 072	56 307	19,3%	49 841	17,1%	25 815	8,7%	131 463	45,2%	45 410	48,7%	(44,3%)

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	512 342 302	522 617 060	138 835 551	27,1%	118 487 245	23,1%	128 395 753	24,6%	385 718 549	73,8%	126 300 014	77,7%	1,7%
Property rates	84 374 046	86 176 062	22 685 888	26,9%	7 372 295	8,7%	23 150 331	26,9%	53 208 513	61,7%	19 021 078	76,4%	21,7%
Service charges	230 497 441	228 594 620	36 933 501	16,0%	44 157 002	19,2%	37 513 650	16,4%	118 604 153	51,9%	37 398 271	60,1%	,3%
Other revenue	43 674 754	46 491 138	32 945 798	75,4%	25 693 849	58,8%	25 917 826	55,7%	84 557 473	181,9%	28 591 124	181,4%	(9,4%)
Transfers and Subsidies - Operational	103 088 231	106 345 613	35 063 573	34,0%	29 629 461	28,7%	29 309 209	27,6%	94 002 243	88,4%	25 243 836	75,4%	16,1%
Transfers and Subsidies - Capital	45 179 629	48 572 966	10 352 577	22,9%	10 748 116	23,8%	11 172 920	23,0%	32 273 613	66,4%	15 434 117	73,4%	(27,6%)
Interest	5 527 459	6 400 878	845 852	15,3%	885 569	16,0%	1 331 583	20,8%	3 063 004	47,9%	610 745	31,3%	118,0%
Dividends	742	35 782	8 362	1 127,0%	954	128,5%	235	,7%	9 550	26,7%	843	4,5%	(72,2%)
Payments	(358 712 638)	(367 764 479)	(91 145 255)	25,4%	(86 712 573)	24,2%	(86 482 547)	23,5%	(264 340 375)	71,9%	(42 371 336)	40,2%	104,1%
Suppliers and employees	(350 314 484)	(359 070 770)	(90 927 380)	26,0%	(85 430 584)	24,4%	(86 204 826)	24,0%	(262 562 790)	73,1%	(42 110 618)	40,7%	104,7%
Finance charges	(7 465 883)	(7 030 564)	(164 954)	2,2%	(1 233 937)	16,5%	(204 556)	2,9%	(1 603 446)	22,8%	(168 995)	19,6%	21,0%
Transfers and grants	(932 272)	(1 663 145)	(52 921)	5,7%	(48 051)	5,2%	(73 166)	4,4%	(174 138)	10,5%	(91 724)	13,7%	(20,2%)
Net Cash from/(used) Operating Activities	153 629 663	154 852 581	47 690 296	31,0%	31 774 672	20,7%	41 913 206	27,1%	121 378 174	78,4%	83 928 678	259,2%	(50,1%)
Cash Flow from Investing Activities													
Receipts	2 017 523	2 015 217	(384 401)	(19,1%)	3 210 122	159,1%	(4 689 760)	(232,7%)	(1 864 039)	(92,5%)	(2 878 674)	(251,2%)	62,9%
Proceeds on disposal of PPE	428 805	617 042	73 829	17,2%	25 260	5,9%	41 865	6,8%	140 953	22,8%	27 213	17,3%	53,8%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(310 092)	(412 836)	(304 113)	98,1%	285 776	(92,2%)	81 830	(19,8%)	63 493	(15,4%)	(235 476)	(11 344,6%)	(134,8%)
Decrease (increase) in non-current investments	1 898 810	1 811 011	(154 117)	(8,1%)	2 899 087	152,7%	(4 813 456)	(265,8%)	(2 068 485)	(114,2%)	(2 670 412)	(296,7%)	80,3%
Payments	(73 533 922)	(76 406 906)	(7 444 821)	10,1%	(11 562 156)	15,7%	(8 038 308)	10,5%	(27 045 286)	35,4%	(6 921 909)	32,8%	16,1%
Capital assets	(73 533 922)	(76 406 906)	(7 444 821)	10,1%	(11 562 156)	15,7%	(8 038 308)	10,5%	(27 045 286)	35,4%	(6 921 909)	32,8%	16,1%
Net Cash from/(used) Investing Activities	(71 516 399)	(74 391 689)	(7 829 222)	10,9%	(8 352 034)	11,7%	(12 728 069)	17,1%	(28 909 325)	38,9%	(9 800 583)	39,8%	29,9%
Cash Flow from/(using) Financing Activities													
Receipts	13 117 770	9 483 368	25 392	,2%	104 643	,8%	357 815	3,8%	487 850	5,1%	760	,4%	46 956,5%
Short term loans	281 803	183 215	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	12 799 636	9 256 626	37 865	,3%	96 397	,8%	359 977	3,9%	494 239	5,3%	(1 532)	,3%	(23 590,6%)
Increase (decrease) in consumer deposits	36 332	43 527	(12 473)	(34,3%)	8 246	22,7%	(2 162)	(5,0%)	(6 389)	(14,7%)	2 293	31,1%	(194,3%)
Payments	(8 204 605)	(8 733 107)	(250 854)	3,1%	(1 776 310)	21,7%	(723 568)	8,3%	(2 750 732)	31,5%	(689 135)	24,3%	5,0%
Repayment of borrowing	(8 204 605)	(8 733 107)	(250 854)	3,1%	(1 776 310)	21,7%	(723 568)	8,3%	(2 750 732)	31,5%	(689 135)	24,3%	5,0%
Net Cash from/(used) Financing Activities	4 913 166	750 261	(225 462)	(4,6%)	(1 671 667)	(34,0%)	(365 753)	(48,8%)	(2 262 882)	(301,6%)	(688 374)	(103,0%)	(46,9%)
Net Increase/(Decrease) in cash held	87 026 430	81 211 153	39 635 611	45,5%	21 750 971	25,0%	28 819 384	35,5%	90 205 967	111,1%	73 439 721	1 175,8%	(60,8%)
Cash/cash equivalents at the year begin:	57 650 291	62 009 215	20 994 733	36,4%	89 756 676	155,7%	115 986 518	187,0%	20 994 733	33,9%	143 033 801	61,2%	(18,9%)
Cash/cash equivalents at the year end:	144 676 722	143 220 368	86 145 147	59,5%	112 971 923	78,1%	144 707 313	101,0%	144 707 313	101,0%	214 640 124	305,3%	(32,6%)

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	7 274 847	6,5%	4 050 962	3,6%	8 327 712	7,4%	92 678 503	82,5%	112 332 025	32,3%	5 470 869	4,9%	82 644 493	73,6%
Trade and Other Receivables from Exchange Transactions - Electricity	8 722 506	21,1%	2 062 618	5,0%	1 375 487	3,3%	29 131 035	70,5%	41 291 647	11,9%	157 406	4%	11 004 165	26,6%
Receivables from Non-exchange Transactions - Property Rates	171 562	10,3%	2 492 702	3,6%	2 107 886	3,0%	57 735 149	83,1%	69 477 298	20,0%	179 593	,3%	36 550 860	52,6%
Receivables from Exchange Transactions - Waste Water Management	2 122 005	6,2%	1 159 012	3,4%	1 049 060	3,1%	29 983 555	87,4%	34 313 632	9,9%	1 446 515	4,2%	15 451 182	45,0%
Receivables from Exchange Transactions - Waste Management	1 423 775	5,0%	730 744	2,6%	712 788	2,5%	25 331 867	89,8%	28 199 174	8,1%	668 823	2,4%	10 066 045	35,7%
Receivables from Exchange Transactions - Property Rental Debtors	140 701	3,8%	58 262	1,6%	49 611	1,4%	3 419 096	93,2%	3 667 670	1,1%	(100)	-	1 029 660	28,1%
Interest on Arrear Debtor Accounts	1 900 977	4,0%	1 464 228	3,1%	1 401 065	3,0%	42 713 783	90,0%	47 480 052	13,7%	311 992	,7%	11 358 035	23,9%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	547	1,7%	957	3,0%	253	,8%	29 752	94,4%	31 509	-	-	-	324 787	1 030,8%
Other	(148 810)	(1,4%)	79 187	,7%	77 063	,7%	10 815 709	99,9%	10 823 150	3,1%	101 911	,9%	4 070 406	37,6%
Total By Income Source	28 578 110	8,2%	12 098 673	3,5%	15 100 925	4,3%	291 838 449	84,0%	347 616 157	100,0%	8 337 009	2,4%	172 499 632	49,6%
Debtors Age Analysis By Customer Group														
Organs of State	1 684 536	8,0%	945 957	4,5%	680 894	3,2%	17 724 117	84,3%	21 035 504	6,1%	5 522	-	1 614 949	7,7%
Commercial	11 047 941	16,5%	2 761 478	4,1%	2 155 614	3,2%	50 835 807	76,1%	66 800 841	19,2%	158 226	,2%	19 480 785	29,2%
Households	15 381 958	6,1%	8 137 923	3,2%	12 188 569	4,8%	217 877 993	85,9%	253 586 443	73,0%	8 173 261	3,2%	151 276 777	59,7%
Other	463 675	7,5%	253 314	4,1%	75 847	1,2%	5 400 532	87,2%	6 193 369	1,8%	-	-	127 121	2,1%
Total By Customer Group	28 578 110	8,2%	12 098 673	3,5%	15 100 925	4,3%	291 838 449	84,0%	347 616 157	100,0%	8 337 009	2,4%	172 499 632	49,6%

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	7 892 694	13,9%	1 552 110	2,7%	811 033	1,4%	46 513 553	81,9%	56 769 391	53,2%
Bulk Water	2 668 866	16,0%	469 275	2,8%	472 961	2,8%	12 795 277	76,9%	16 633 116	15,6%
PAYE deductions	317 959	91,1%	2 079	,6%	6 510	1,9%	22 482	6,4%	349 030	,3%
VAT (output less input)	95 957	61,1%	521	,3%	1 194	,8%	59 499	37,9%	157 170	,1%
Pensions / Retirement deductions	301 731	54,5%	5 482	1,0%	5 977	1,1%	240 708	43,5%	553 897	,5%
Loan repayments	22 989	12,0%	1 660	,9%	1 848	1,0%	165 399	86,2%	191 896	,2%
Trade Creditors	5 485 183	20,4%	961 577	3,6%	567 732	2,1%	19 793 210	73,8%	26 823 817	25,1%
Auditor-General	49 301	8,1%	30 389	5,0%	69 914	11,6%	453 020	74,9%	605 013	,6%
Other	616 080	13,5%	308 860	6,7%	87 194	1,9%	3 565 284	77,9%	4 577 419	4,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	17 450 760	16,4%	3 331 954	3,1%	2 024 363	1,9%	83 853 671	78,6%	106 660 748	100,0%
