

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

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	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	78 726 766	78 137 757	19 491 896	24,8%	17 921 769	22,8%	17 313 496	22,2%	54 727 162	70,0%	15 940 271	68,7%	8,6%	
Exchange Revenue														
Service charges - Electricity	31 655 301	30 940 752	6 949 504	22,0%	5 783 486	18,3%	5 821 250	18,8%	18 554 240	60,0%	5 450 072	65,8%	6,8%	
Service charges - Water	8 269 174	7 960 143	1 685 282	20,4%	1 851 734	22,4%	1 907 481	24,0%	5 444 497	68,4%	1 805 050	72,0%	5,7%	
Service charges - Waste Water Management	3 107 421	3 152 852	719 021	23,1%	726 746	23,4%	747 128	23,7%	2 192 895	69,6%	673 417	69,6%	10,9%	
Service charges - Waste Management	2 723 940	2 676 439	639 836	23,5%	629 259	23,1%	628 489	23,5%	1 897 584	70,9%	582 988	72,6%	7,8%	
Sale of Goods and Rendering of Services	430 950	510 501	118 710	26,3%	118 201	27,5%	163 279	32,0%	395 220	77,4%	87 290	66,5%	87,1%	
Agency services	254 687	272 196	45 941	18,0%	68 248	26,8%	56 925	20,9%	171 114	62,9%	62 983	58,8%	(9,6%)	
Interest	-	-	-	-	0	-	(0)	-	-	-	-	-	(100,0%)	
Interest earned from Receivables	2 682 652	2 875 616	777 638	29,0%	894 097	33,3%	949 547	33,0%	2 621 282	91,2%	700 176	4,5%	35,6%	
Interest earned from Current and Non Current Assets	374 626	438 298	106 399	28,4%	122 270	32,6%	123 157	28,1%	351 826	80,3%	87 100	62,8%	41,4%	
Dividends	265	265	27	10,1%	16	6,0%	48	18,1%	91	34,2%	11	3,5%	320,8%	
Rent on Land	19 871	21 148	6 002	30,2%	5 389	27,1%	5 385	25,5%	16 776	79,3%	4 304	77,6%	25,1%	
Rental from Fixed Assets	340 436	330 480	59 094	17,4%	48 336	14,2%	61 733	18,7%	169 163	51,2%	53 613	59,2%	15,1%	
Licence and permits	61 873	58 921	25 852	41,8%	6 553	10,6%	9 509	16,1%	41 914	71,1%	(51 537)	66,5%	(118,5%)	
Operational Revenue	1 250 436	1 270 587	88 040	7,0%	111 013	8,9%	200 251	15,8%	399 304	31,4%	135 466	28,4%	47,8%	
Non-Exchange Revenue														
Property rates	12 204 782	12 087 143	3 218 567	26,4%	2 754 225	22,6%	2 836 052	23,5%	8 808 844	72,9%	2 583 653	73,1%	9,8%	
Surcharges and Taxes	28 499	46 039	10 869	38,1%	11 587	40,7%	9 464	20,6%	31 920	69,3%	8 955	46,3%	5,7%	
Fines, penalties and forfeits	848 687	776 418	102 027	12,0%	89 557	10,6%	247 469	31,9%	439 453	56,6%	104 591	34,6%	136,6%	
Licences or permits	30 034	28 001	6 985	23,3%	4 957	16,5%	5 863	20,9%	17 805	63,6%	5 131	72,9%	14,3%	
Transfer and subsidies - Operational	13 248 763	13 360 130	4 663 059	35,2%	4 423 027	33,4%	3 079 326	23,0%	12 165 412	91,1%	3 446 419	90,2%	(10,7%)	
Interest	311 049	376 609	94 070	30,4%	103 640	33,3%	146 008	38,8%	344 118	91,4%	78 274	76,9%	86,5%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	17 670	67 405	15 009	84,9%	18 797	106,4%	62 025	92,0%	95 832	142,2%	3 072	-	1 918,9%	
Gains on disposal of Assets	79 291	84 648	6 483	8,2%	5 246	6,6%	88 566	104,6%	100 295	118,5%	(175)	4,2%	(50 628,3%)	
Other Gains	786 354	803 166	158 551	20,2%	144 484	18,4%	164 542	20,5%	467 577	58,2%	119 417	47,6%	37,8%	
Discontinued Operations	8	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	77 410 365	77 991 248	16 327 308	21,1%	17 739 134	22,9%	16 285 606	20,9%	50 352 048	64,6%	14 263 804	61,6%	14,2%	
Employee related costs	18 251 219	17 907 919	3 961 423	21,7%	4 377 433	24,0%	4 266 349	23,8%	12 605 204	70,4%	3 972 801	70,3%	7,4%	
Remuneration of councillors	793 099	795 092	148 634	18,7%	219 461	27,7%	195 345	24,6%	563 439	70,9%	172 266	67,9%	13,4%	
Bulk purchases - electricity	23 371 638	23 324 501	5 920 899	25,3%	5 048 372	21,6%	4 950 684	21,2%	15 919 954	68,3%	4 464 207	70,1%	10,9%	
Inventory consumed	7 473 266	7 559 617	1 960 590	20,9%	1 881 070	25,2%	1 521 528	20,1%	4 963 187	65,7%	1 487 374	59,5%	2,3%	
Debt impairment	7 129 665	6 628 930	547 543	7,7%	507 430	7,1%	909 683	13,7%	1 964 656	29,6%	(1 314 461)	(20,5%)	(169,2%)	
Depreciation and amortisation	6 073 053	6 060 269	1 332 403	21,9%	1 699 936	28,0%	854 977	14,1%	3 887 316	64,1%	1 559 372	66,8%	(45,2%)	
Interest	1 211 473	1 300 794	375 310	31,0%	455 262	37,6%	307 577	23,6%	1 138 150	87,5%	604 127	84,6%	(49,1%)	
Contracted services	7 938 444	8 677 137	1 234 675	15,6%	2 182 326	27,5%	1 890 288	21,8%	5 307 289	61,2%	1 667 932	58,7%	13,3%	
Transfers and subsidies written off	244 973	304 695	54 545	22,3%	48 789	19,9%	71 204	23,4%	174 539	57,3%	59 932	64,3%	18,8%	
Irrecoverable debts written off	591 190	904 774	148 530	25,1%	88 376	14,9%	421 940	46,6%	658 845	72,8%	659 169	30,1%	(36,0%)	
Operational costs	3 874 550	4 057 770	960 227	24,8%	1 101 200	28,4%	754 323	18,6%	2 815 750	69,4%	1 815 720	62,1%	(7,5%)	
Losses on disposal of Assets	750	750	(7 000)	(932,7%)	7 290	971,3%	7 290	38,6%	290	38,6%	557	144,4%	1 208,8%	
Other Losses	457 045	468 999	82 530	18,1%	136 479	29,9%	134 420	28,7%	353 428	75,4%	114 808	91,9%	17,1%	
Surplus/(Deficit)	1 316 402	146 508	3 164 588		182 635		1 027 891		4 375 114		1 676 467			
Transfers and subsidies - capital (monetary allocations)	5 793 137	6 711 301	831 506	14,4%	1 535 667	26,5%	1 098 343	16,4%	3 465 516	51,6%	913 594	36,7%	20,2%	
Transfers and subsidies - capital (in-kind)	7 000	51 042	(1 351)	(19,3%)	-	-	23 410	45,9%	22 059	43,2%	920	-	2 444,8%	
Surplus/(Deficit) after capital transfers and contributions	7 116 538	6 908 851	3 994 743		1 718 302		2 149 644		7 862 689		2 590 981			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	7 116 538	6 908 851	3 994 743		1 718 302		2 149 644		7 862 689		2 590 981			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	7 116 538	6 908 851	3 994 743		1 718 302		2 149 644		7 862 689		2 590 981			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	7 116 538	6 908 851	3 994 743		1 718 302		2 149 644		7 862 689		2 590 981			

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	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	15 396 742	9 727 349	1 095 435	7,1%	2 091 805	13,6%	1 685 229	17,3%	4 872 469	50,1%	1 460 512	43,1%	15,4%
National Government	5 232 180	5 909 247	769 976	14,7%	1 383 583	26,4%	972 326	16,5%	3 125 885	52,9%	827 667	39,7%	17,5%
Provincial Government	345 683	507 358	9 720	2,8%	44 645	12,9%	159 247	31,4%	213 611	42,1%	45 843	16,1%	247,4%
District Municipality	-	6 000	-	-	-	-	3 000	50,0%	3 000	50,0%	32	3%	9 219,7%
Transfers and subsidies - capital (monetary alloc)(Departm Agen	32 618	77 835	2 794	8,6%	10 045	30,8%	10 285	13,2%	23 123	29,7%	25 102	38,5%	(59,0%)
Transfers recognised - capital	5 610 482	6 500 440	782 489	13,9%	1 438 272	25,6%	1 144 858	17,6%	3 365 619	51,8%	898 645	38,0%	27,4%
Borrowing	1 183 254	997 054	143 140	12,1%	261 559	22,1%	173 794	17,4%	578 493	58,0%	201 504	59,8%	(13,8%)
Internally generated funds	8 603 007	2 229 855	169 805	2,0%	391 974	4,6%	366 577	16,4%	928 357	41,6%	360 363	47,3%	1,7%
Capital Expenditure Functional	8 744 255	9 729 849	1 140 551	13,0%	2 101 086	24,0%	1 706 522	17,5%	4 948 160	50,9%	1 448 221	42,9%	17,8%
Municipal governance and administration	450 985	483 843	55 608	12,3%	112 143	24,9%	54 801	11,3%	222 551	46,0%	108 412	53,6%	(48,5%)
Executive and Council	61 077	84 584	20 950	34,3%	38 299	62,7%	3 879	4,6%	63 128	74,6%	55 365	60,8%	(93,0%)
Finance and administration	389 498	398 846	34 558	8,9%	73 809	18,9%	50 906	12,8%	159 373	40,0%	53 034	51,3%	(4,0%)
Internal audit	410	413	-	-	35	8,5%	16	3,8%	51	12,3%	14	30,7%	13,3%
Community and Public Safety	735 309	863 537	74 053	10,1%	207 999	28,3%	156 270	18,1%	438 322	50,8%	95 378	41,6%	63,8%
Community and Social Services	208 706	224 979	18 665	8,9%	49 156	23,6%	29 524	13,1%	97 345	43,3%	28 189	48,4%	4,7%
Sport And Recreation	208 057	291 197	27 111	13,0%	103 108	49,6%	54 639	18,8%	184 859	63,5%	44 890	41,6%	21,7%
Public Safety	85 237	91 671	4 915	5,8%	18 244	21,4%	12 775	13,9%	35 934	39,2%	8 191	23,5%	56,0%
Housing	222 884	254 213	21 427	9,6%	31 296	14,0%	59 323	23,3%	112 046	44,1%	4 667	39,3%	1 171,0%
Health	10 425	1 477	1 935	18,6%	6 193	59,4%	9	6%	8 138	55,0%	9 441	64,2%	(99,9%)
Economic and Environmental Services	2 195 669	2 844 216	35										

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	66 664 986	74 355 819	18 012 354	27,0%	19 603 659	29,4%	21 859 407	29,4%	59 475 421	80,0%	22 145 193	86,7%	(1,3%)
Property rates	9 154 776	10 010 337	4 108 257	44,9%	3 421 063	37,4%	3 901 022	39,0%	11 430 343	114,2%	4 027 191	118,0%	(3,1%)
Service charges	35 216 602	40 643 424	4 606 558	13,1%	5 435 376	15,4%	5 964 421	14,7%	16 006 356	39,4%	5 676 446	50,3%	5,1%
Other revenue	5 273 339	3 818 525	4 365 898	82,8%	6 682 275	126,7%	7 236 262	189,5%	18 284 435	478,8%	8 005 056	301,6%	(9,6%)
Transfers and Subsidies - Operational	11 439 038	13 258 904	3 886 939	32,2%	2 886 089	25,2%	2 834 505	21,4%	9 407 532	71,0%	2 731 311	63,1%	3,8%
Transfers and Subsidies - Capital	5 214 062	6 122 366	1 181 332	22,7%	1 126 679	21,6%	1 867 744	30,5%	4 175 755	68,2%	1 665 055	77,3%	12,2%
Interest	366 968	502 032	55 044	15,0%	51 233	14,0%	55 438	11,0%	161 714	32,2%	39 685	29,6%	39,7%
Dividends	201	241	8 326	4 143,0%	944	469,5%	16	6,5%	9 285	3 853,3%	449	4,6%	(96,5%)
Payments	(55 545 659)	(65 706 038)	(11 954 554)	21,5%	(11 210 430)	20,2%	(11 243 941)	17,1%	(34 408 925)	52,4%	(10 467 256)	69,7%	7,4%
Suppliers and employees	(54 357 203)	(64 587 650)	(11 939 854)	22,0%	(11 110 740)	20,4%	(11 218 615)	17,4%	(34 269 208)	53,1%	(10 437 483)	71,4%	7,5%
Finance charges	(1 042 503)	(970 388)	(14 700)	1,4%	(96 457)	9,3%	(20 913)	2,2%	(132 070)	13,6%	(21 377)	5,6%	(2,2%)
Transfers and grants	(145 954)	(148 001)	-	-	(3 233)	2,2%	(4 414)	3,0%	(7 647)	5,2%	(8 396)	31,4%	(47,4%)
Net Cash from/(used) Operating Activities	11 119 328	8 649 781	6 057 800	54,5%	8 393 230	75,5%	10 615 466	122,7%	25 066 496	289,8%	11 677 938	145,5%	(9,1%)
Cash Flow from Investing Activities													
Receipts	(152 008)	(125 588)	(17 730)	11,7%	75 192	(49,5%)	17 926	(14,3%)	75 388	(60,0%)	(143 719)	(165,4%)	(112,5%)
Proceeds on disposal of PPE	67 703	94 108	60 582	89,5%	6 019	8,9%	1 071	1,1%	67 672	71,9%	5 997	8,7%	(82,1%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(259 270)	(259 255)	62 119	(24,0%)	(837)	3%	(2 200)	8%	59 083	(22,8%)	(1 386)	33 739,9%	58,7%
Decrease (increase) in non-current investments	39 559	39 559	(140 431)	(355,0%)	70 009	177,0%	19 055	48,2%	(51 367)	(129,8%)	(148 330)	37 935,2%	(112,8%)
Payments	(7 895 339)	(9 770 625)	(1 167 797)	14,8%	(1 769 830)	22,4%	(1 427 926)	14,6%	(4 365 552)	44,7%	(1 286 927)	41,1%	11,0%
Capital assets	(7 895 339)	(9 770 625)	(1 167 797)	14,8%	(1 769 830)	22,4%	(1 427 926)	14,6%	(4 365 552)	44,7%	(1 286 927)	41,1%	11,0%
Net Cash from/(used) Investing Activities	(8 047 347)	(9 896 213)	(1 185 527)	14,7%	(1 694 638)	21,1%	(1 410 000)	14,2%	(4 290 164)	43,4%	(1 430 646)	43,3%	(1,4%)
Cash Flow from Financing Activities													
Receipts	1 072 773	992 479	172	-	169	-	209 991	21,2%	210 333	21,2%	351	2%	59 723,9%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 072 773	992 479	0	-	-	-	210 000	21,2%	210 000	21,2%	-	-	(100,0%)
Increase (decrease) in consumer deposits	-	-	172	-	169	-	(9)	-	332	-	351	(14,1%)	(102,5%)
Payments	(444 097)	(446 021)	(2 257)	5%	(68 329)	15,4%	(72 948)	16,4%	(143 535)	32,2%	26 069	18,1%	(379,8%)
Repayment of borrowing	(444 097)	(446 021)	(2 257)	5%	(68 329)	15,4%	(72 948)	16,4%	(143 535)	32,2%	26 069	18,1%	(379,8%)
Net Cash from/(used) Financing Activities	628 677	546 459	(2 085)	(3,3%)	(68 161)	(10,8%)	137 043	25,1%	66 798	12,2%	26 420	(19,1%)	418,7%
Net Increase/(Decrease) in cash held	3 700 657	(699 974)	4 870 188	131,6%	6 630 431	179,2%	9 342 510	(1 334,7%)	20 843 129	(2 977,7%)	10 273 712	248,2%	(9,1%)
Cash/cash equivalents at the year begin:	4 143 830	4 547 115	2 166 724	52,3%	8 286 752	200,0%	15 048 081	330,9%	2 166 724	47,7%	13 010 007	40,9%	15,7%
Cash/cash equivalents at the year end:	7 844 487	3 847 141	8 388 554	106,9%	14 991 667	191,1%	23 504 924	611,0%	23 504 924	611,0%	23 168 288	178,2%	1,5%

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	884 025	4,3%	496 911	2,4%	355 930	1,7%	18 727 587	91,5%	20 464 453	28,9%	(137 090)	(7%)	13 932 209	68,1%
Trade and Other Receivables from Exchange Transactions - Electricity	1 717 619	18,5%	467 056	5,0%	324 255	3,5%	6 768 874	73,0%	9 277 804	13,1%	(42 519)	(5%)	1 227 613	13,2%
Receivables from Non-exchange Transactions - Property Rates	853 791	8,7%	325 941	3,3%	243 989	2,5%	8 403 732	85,5%	9 827 452	13,9%	(18 147)	(2%)	5 472 819	55,7%
Receivables from Exchange Transactions - Waste Water Management	307 260	4,8%	152 109	2,4%	115 053	1,8%	5 864 086	91,1%	6 438 508	9,1%	(54 837)	(9%)	2 149 019	33,4%
Receivables from Exchange Transactions - Waste Management	236 403	4,3%	128 548	2,3%	103 040	1,9%	5 007 862	91,5%	5 475 853	7,7%	(49 389)	(9%)	1 209 831	22,1%
Receivables from Exchange Transactions - Property Rental Debtors	13 282	3,3%	7 359	1,8%	5 912	1,5%	381 091	93,5%	407 644	6%	-	-	347 994	85,4%
Interest on Arrear Debtor Accounts	434 021	3,1%	429 175	3,1%	293 365	2,1%	12 821 935	91,7%	13 978 496	19,7%	0	-	6 496 682	46,5%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	167 623	3,4%	141 836	2,9%	69 679	1,2%	4 606 841	92,6%	4 975 979	7,0%	(14 723)	(3%)	1 555 332	31,3%
Total By Income Source	4 614 024	6,5%	2 148 935	3,0%	1 501 224	2,1%	62 582 007	88,3%	70 846 190	100,0%	(316 705)	(4%)	32 716 286	46,2%
Debtors Age Analysis By Customer Group														
Organs of State	323 551	11,1%	102 463	3,5%	81 975	2,8%	2 417 846	82,6%	2 925 835	4,1%	-	-	993 968	34,0%
Commercial	2 008 511	11,5%	628 138	3,6%	458 613	2,6%	14 329 955	82,2%	17 425 217	24,6%	(1 826)	-	3 817 676	21,9%
Households	2 139 896	4,3%	1 345 728	2,7%	952 150	1,9%	44 804 674	91,0%	49 242 447	69,5%	(314 879)	(6%)	27 904 642	56,7%
Other	142 066	11,3%	72 605	5,8%	8 486	7%	1 029 533	82,2%	1 252 690	1,8%	-	-	-	-
Total By Customer Group	4 614 024	6,5%	2 148 935	3,0%	1 501 224	2,1%	62 582 007	88,3%	70 846 190	100,0%	(316 705)	(4%)	32 716 286	46,2%

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	1 891 225	6,9%	568 701	2,1%	429 603	1,6%	24 335 998	89,4%	27 225 526	58,7%
Bulk Water	425 089	4,0%	389 421	3,7%	221 580	2,1%	9 527 841	90,2%	10 563 932	22,8%
PAYE deductions	27 664	100,0%	-	-	-	-	6	-	27 670	1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	33 563	100,0%	-	-	-	-	1	-	33 564	1%
Loan repayments	1 483	15,7%	1 140	12,1%	605	6,4%	6 191	65,7%	9 419	-
Trade Creditors	499 716	6,1%	299 002	3,7%	163 300	2,0%	7 170 843	88,2%	8 132 861	17,5%
Auditor-General	30 524	8,9%	25 403	7,4%	64 945	19,0%	221 623	64,7%	342 495	7%
Other	27 175	32,2%	4 145	4,9%	468	6%	52 734	62,4%	84 522	2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 936 438	6,3%	1 287 813	2,8%	880 501	1,9%	41 315 238	89,0%	46 419 990	100,0%

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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	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/(used) Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing 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)	-	173 088	-	(49 567)	-	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	0.3%	264	0.4%	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%	5 997 396	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	2.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 269	0.4%	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.

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	1 138 415	1 138 956	455 968	40,0%	329 003	28,9%	321 930	28,3%	1 106 901	97,2%	288 387	95,4%	11,6%	
Interest	18 345	18 345	5 647	30,8%	6 380	34,8%	6 511	35,5%	18 537	101,0%	6 001	81,7%	8,5%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	151	-	-	-	-	-	151	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	37,2%	153 928	13,9%	944 979	85,5%	359 634	82,8%	(57,2%)	
Debt impairment	1 432 374	1 464 430	292 023	20,4%	287 023	20,0%	297 023	20,3%	876 068	59,8%	(295 619)	-	(200,5%)	
Depreciation and amortisation	513 349	600 681	92 105	17,9%	92 105	17,9%	92 105	15,3%	276 316	46,0%	96 763	57,9%	(4,8%)	
Interest	-	-	147 344	-	43 653	-	83 687	-	274 684	-	153 228	341,2%	(45,4%)	
Contracted services	367 135	371 330	34 187	9,3%	120 517	32,8%	108 463	29,2%	263 168	70,9%	112 749	63,1%	(3,8%)	
Transfers and subsidies	2 200	2 600	18	,8%	35	1,6%	348	13,4%	401	15,4%	227	19,0%	53,1%	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational costs	175 673	170 066	21 662	12,3%	38 960	22,2%	28 164	16,6%	88 785	52,2%	54 551	59,8%	(48,4%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	95	-	-	-	-	-	95	-	-	-	-	
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 (in-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
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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	-	6 352 598	-	-	1 121 248	-	1 586 503	25,0%	2 707 751	42,6%	1 527 803	72,6%	3,8%
Property rates	-	1 067 160	-	-	136 597	-	201 257	18,9%	337 854	31,7%	191 162	60,4%	5,3%
Service charges	-	4 132 535	-	-	575 810	-	888 354	21,5%	1 464 164	35,4%	764 807	60,0%	16,2%
Other revenue	-	(111 104)	-	-	47 002	-	167 337	(150,6%)	214 340	(192,9%)	157 675	447,0%	6,1%
Transfers and Subsidies - Operational	-	1 099 707	-	-	341 722	-	284 899	25,9%	626 621	57,0%	276 123	61,3%	3,2%
Transfers and Subsidies - Capital	-	164 389	-	-	19 747	-	44 102	26,8%	63 849	38,8%	138 013	73,3%	(68,0%)
Interest	-	(89)	-	-	371	-	553	(624,7%)	924	(1 043,6%)	24	1219,6%	2 225,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
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)	-	-	(1 018 435)	-	(1 258 435)	22,8%	(2 277 247)	41,3%	(1 431 340)	81,0%	(12,1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	(124)	27,7%	(100,0%)
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 Mpfareleni Maseanoka	087 562 0497

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	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	-	-	-	-	-	-	-	-	-	-	-	-	-	
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%	18 968	77,6%	5 737	66,4%	(12,8%)	
Contracted services	423 740	400 041	57 522	13,6%	77 693	18,3%	75 609	18,9%	210 825	52,7%	88 494	64,6%	(14,6%)	
Transfers and subsidies	5 861	6 937	-	-	194	3,3%	81	1,2%	275	4,0%	788	32,6%	(89,7%)	
Irrecoverable debts written off	-	-	-	-	-	-	2	-	2	-	-	-	(100,0%)	
Operational costs	225 769	238 881	53 294	23,6%	29 335	13,0%	32 775	13,7%	115 405	48,3%	56 948	19,4%	(42,4%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	1	-	-	-	-	-	41	-	41	-	-	-	(100,0%)	
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%	95 034	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 Agents	-	-	-	-	-	-	-	-	-	-	-	-	-
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	2,1%	10 464	2,2%	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%	-	-	(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%	9 383	68,9%	(100,0%)
Health	9 150	-	1 926	21,1%	5 613	61,3%	10	-	7 549	133,6%	4 637	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%	9 883	16,5%	69,0%
Planning and Development	40 450	40 450	27 073	66,9%	3 660	9,0%	36 901	91,2%	67 634	167,2%	1 109	4,4%	33 724,0%
Road Transport	8 479	4 540	1 506	17,8%	1 506	17,8%	50	1,1%	1 556	34,3%	4 568	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%)

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities	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%
Receipts													
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	(8,4%)	431 896	(80,7%)	93 796	-	398,7%
Cash Flow from Investing Activities													
Receipts													
Proceeds on disposal of PPE	-	-	(154 552)	-	71 791	-	21 003	-	(61 758)	-	(147 155)	-	(114,3%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(154 552)	-	71 791	-	21 003	-	(61 758)	-	(147 155)	-	(114,3%)
Payments													
Capital assets	-	(472 563)	-	-	-	-	(33 448)	7,1%	(33 448)	7,1%	-	-	(100,0%)
	-	(472 563)	-	-	-	-	(33 448)	7,1%	(33 448)	7,1%	-	-	(100,0%)
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													
Repayment of borrowing	-	-	-	-	-	-	(3 974)	-	(3 974)	-	-	-	(100,0%)
	-	-	-	-	-	-	(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 to 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	3,3%	-	-	-	-
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 Monkwe	011 951 2092

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	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)	-	(100,0%)	
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	-	508	-	1 859	-	5 815	-	6 146	-	(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 (in-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 Agent	-	-	-	-	-	-	-	-	-	-	-	-	-
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%	(29 007)	(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	12,6%	433	5,1%	806	9,6%	2 320	27,6%	554	25,2%	45,4%
Public Safety	-	4 028	443	11,0%	-	-	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%	1 617,1%	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)	(,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	12,3%	12,3%
Waste Water Management	120 778	172 177	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</								

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
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	,6%	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)	(,8%)	(25 074,7%)
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	105 099	(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	504,8%
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 Neliswe Ngcobo	033 392 2601

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NEWCASTLE (KZN252)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 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	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%)
Operating Revenue													
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%	26,8%
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	96,9%	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%	168 490	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	47,2%	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	-	-	-	-	-	-	-	-	-	-	-	-	(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

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	
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 Agents	-	-	-	-	-	-	-	-	-	-	-	-	-
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	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities	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%)
Receipts													
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	0,3%	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	(32 055)	(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													
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/(used) 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	12 077	7,2%	670 305	395,5%	1 163 744	9 403,8%	1 270	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%	(39,1%)

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 to 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%	2 997	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	3,3%	-	-	-	-
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	6,6%	11 501	251,0%	51 044	1 114,2%	4 581	3,3%	-	-	-	-
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	0,5%	-	-	-	-
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	4,4%	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	4,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	106	9,0%	-	-	-	-	1 066	91,0%	1 172	4,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	64 565	20,5%	1 000	3,3%	15 541	4,9%	233 143	74,2%	314 249	100,0%

Contact Details

Municipal Manager	Mr Zamokwhe Wesley Mcheka	034 328 7750
Chief Financial Officer	Mrs Pearl Hlangwe Zanele Kubheka	034 328 7655

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHATHUZE (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	105,0%	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%)	
Interest	-	870	562	-	237	-	159	18,2%	958	110,1%	-	-	(100,0%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	90 000	-	-	-	(100,0%)	
Other Gains	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%	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
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%	6,8%	
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	78,8%	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%	
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

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	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 Agents	-	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%	16 971	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	67 555	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%	26 666	85,5%	26 666	65,5%	(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	7 530	1 936	15,8%	-	-	-	-	1 936	25,7%</				

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
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)	26,1%	(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 to 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	15,5%	-	-	-	-
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	2,2%	-	-	-	-
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.

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	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	1342,9%	(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%	(822 624)	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/(used) Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing 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 to 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.

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%	94 966	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 Agents	-	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	1,0%	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	-	-	-	-	-	-	-	-	-	-	-	-
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%	(8,1%)
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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
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)	(-1,1%)	-	-
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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
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: 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%	38,8%
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%	12,1%
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	369 156	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 Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	7 434	10,7%	11 785	16,5%	23 849	33,4%	19 143	43,8%	(38,4%)
Sport And Recreation	3 664	6 028	-	-	2 171	59,2%	648	10,8%	2 819	46,8%	3 251	87,9%	(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	,1%	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
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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	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)	-	-	-	-	-	-	-	-	-	2%	-
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%)	73 570	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%	22 478	781,3%	261 168	1 682,5%	36 223	233,4%	612 247	24,8%	(57,3%)
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 to 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%	26 659	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 Maysela	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: 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%	22,8%
Service charges - Water	136 184	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%	113 459	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%)	-	-	4,4%
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

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	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	5,7%	6 092	4,0%	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	1,0%	1 084	3,0%	-	-	3 756	28,1%	2 025	34,5%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	13 388	2 672	1,0%	1 084	3,0%	-	-	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	86,2%	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	0,4%	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	15,3%	381	13,2%	-	-	823	28,5%	476	12,2%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	6	51,2%	(100,0%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
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/(used) 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	50,6%	472 650	65,7%	479 359	81,4%	479 359	81,4%	790 741	233,6%	(39,4%)

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	10 268	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%	7 536	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 Mthiba Mqogole	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: CITY OF MBOMBELA (MP326)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	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%	12,7%	
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	46	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	66 602	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	-	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	(63,9)	(43,6%)	230	15,7%	(4 072)	(84,3%)	-	(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	23,4%	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
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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	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 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 to 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	7,8%	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.

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts		2 474 047	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/(used) 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	198 973	(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 to 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%	2 856	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	3,0%
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 Matsisa	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.

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts		2 432 992	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/(used) Financing Activities													
Receipts													
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing 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 to 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 Siza Rikhotso	012 318 9220

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RUSTENBURG (NW373)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	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	0,1%	6	0,1%	49	0,4%	55	0,5%	39	7,7%	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%	(3,3%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	9 587	9 587	35	0,4%	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%	1 023 995	78,4%	30 752	73,4%	206,4%	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	7 088	7 088	49	0,7%	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	0,0%	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	0,1%	442	2,1%	19	0,1%	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 Agents	-	-	-	-	-	-	-	-	-	-	-	-	-
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	0,1%	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	0,1%	1 330	8,1%	6 300	60,4%	(99,6%)
Sport And Recreation	11 855	12 005	35	0,3%	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	-	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%	454 500	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)	(1.1%)	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)	(1.1%)	(163)	(5.1%)	(174)	(6.1%)	31 545	101.2%	31 163	13.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	56 564	24.9%	2 788	1.2%	(286)	(1.1%)	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: 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%	(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%	28,1%	
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%	2 962	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%	252 968	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 Agen	-	-	-	-	-	-	-	-	-	-	-	-	-	
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%	287	3,6%	(29)	(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/(used) 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	532,9%	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%	17 894	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%	6 754	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	2,1%
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 Seameto	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: 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%	2 963	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%	19 966	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 Agents	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	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%	39 963	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	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	-	-	-	-	-	-	-	-	-	-	-	-
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	58,3%	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%	-	-	(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/(used) 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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
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	0,0%	13	0,0%	6	0,0%	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	3,3%	-	-	-	-
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%	16 771	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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
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	6 566	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 Kumba	018 299 5003
Chief Financial Officer	Mr Tshelang Ngobee	018 299 5153

Source Local Government Database

1. All figures in this report are unaudited.

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts													
Property rates	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%)
Service charges	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%
Other revenue	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%
Transfers and Subsidies - Operational	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 - Capital	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%
Interest	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%
Dividends	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%
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													
Proceeds on disposal of PPE	5	500	337	6 953,5%	5	93,7%	4	,9%	346	69,2%	13	1,1%	(66,2%)
Decrease (increase) in non-current debtors (not used)	-	-	324	-	-	-	-	-	324	64,7%	-	-	-
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/(used) 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 to 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%	13 980	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: STELLENBOSCH (WC024)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	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	2 284 927	2 320 261	669 257	29,3%	511 638	22,4%	564 356	24,3%	1 745 251	75,2%	499 047	76,9%	13,1%	
Exchange Revenue														
Service charges - Electricity	913 669	913 669	246 769	27,0%	205 116	22,4%	198 380	21,7%	650 265	71,2%	164 671	69,7%	20,5%	
Service charges - Water	185 622	171 866	33 411	18,0%	43 883	23,6%	66 485	38,7%	143 778	83,7%	52 826	80,0%	25,9%	
Service charges - Waste Water Management	108 647	113 677	31 232	28,7%	27 357	25,2%	27 294	24,0%	85 883	75,5%	25 427	73,2%	7,3%	
Service charges - Waste Management	107 654	107 654	30 696	28,5%	21 814	20,3%	21 835	20,3%	74 346	69,1%	19 599	73,5%	11,4%	
Sale of Goods and Rendering of Services	22 190	22 124	5 738	25,9%	4 797	21,6%	6 761	30,6%	17 296	78,2%	5 117	72,7%	32,1%	
Agency services	3 358	3 617	912	27,2%	661	19,7%	17	,5%	1 589	43,9%	802	71,3%	(97,9%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	15 413	17 324	5 014	32,5%	5 315	34,5%	5 564	32,1%	15 894	91,7%	4 226	76,4%	31,7%	
Interest earned from Current and Non Current Assets	41 193	44 168	14 282	34,7%	14 462	35,1%	13 944	31,6%	42 688	96,7%	10 628	83,5%	31,2%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	10 604	13 014	2 307	21,8%	1 996	18,8%	4 193	32,2%	8 496	65,3%	4 446	89,3%	(5,7%)	
Licence and permits	7 872	7 994	2 091	26,6%	1 656	21,0%	1 113	13,9%	4 860	60,8%	2 143	82,0%	(48,1%)	
Operational Revenue	19 346	47 544	12 854	66,4%	14 151	73,1%	6 239	13,1%	33 243	69,9%	7 778	124,0%	(19,8%)	
Non-Exchange Revenue														
Property rates	473 589	473 589	176 482	37,3%	102 058	21,5%	102 472	21,6%	381 011	80,5%	94 948	81,5%	7,9%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	131 570	165 565	22 812	17,3%	9 625	7,3%	53 945	34,7%	86 382	55,5%	48 171	85,5%	12,0%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	240 911	225 163	83 724	34,8%	57 596	23,9%	55 033	24,4%	196 352	87,2%	57 312	86,2%	(4,0%)	
Interest	3 293	3 293	933	28,3%	1 149	34,9%	1 082	32,9%	3 164	96,1%	895	77,1%	20,9%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	3	-	-	-	3	-	58	-	(100,0%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	2 258 349	2 360 377	346 456	15,3%	449 343	19,9%	610 269	25,9%	1 406 069	59,6%	557 379	61,8%	9,5%	
Employee related costs	617 694	623 836	0	-	141 273	22,9%	298 702	47,9%	439 975	70,5%	138 866	69,3%	118,2%	
Remuneration of councillors	22 097	22 097	-	-	3 538	16,0%	13 633	61,7%	17 171	77,7%	5 299	79,8%	157,3%	
Bulk purchases - electricity	636 393	636 393	209 518	32,9%	133 305	20,9%	127 703	20,1%	470 526	73,9%	100 214	65,8%	27,4%	
Inventory consumed	100 449	97 491	11 671	11,6%	21 530	21,4%	30 242	31,0%	63 443	65,1%	22 826	55,8%	32,5%	
Debt impairment	16 684	71 053	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	220 283	239 799	60 875	27,6%	21 781	9,9%	43 668	18,2%	126 325	52,7%	194 229	90,3%	(77,5%)	
Interest	59 688	68 935	-	-	25 147	42,1%	-	-	25 147	36,5%	-	35,3%	-	
Contracted services	288 868	289 034	27 180	9,4%	65 617	22,7%	66 130	22,9%	158 927	55,0%	57 494	41,7%	15,0%	
Transfers and subsidies written off	20 636	20 199	9 609	46,6%	1 327	6,4%	2 899	14,4%	13 835	68,5%	1 900	79,2%	52,6%	
Irrecoverable debts written off	94 958	115 713	24	-	7	-	26	-	56	-	2 288	8,7%	(98,9%)	
Operational costs	180 599	175 829	27 579	15,3%	35 819	19,8%	27 263	15,5%	90 661	51,6%	35 816	62,5%	(23,9%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	3	-	3	-	448	-	(99,4%)	
Surplus/(Deficit)	26 578	(40 117)	322 800		62 294		(45 913)		339 182		(58 332)			
Transfers and subsidies - capital (monetary allocations)	103 856	135 828	10 911	10,5%	25 708	24,8%	11 370	8,4%	47 990	35,3%	26 293	54,7%	(56,8%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	130 434	95 711	333 712		88 003		(34 543)		387 172		(32 039)			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	130 434	95 711	333 712		88 003		(34 543)		387 172		(32 039)			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	130 434	95 711	333 712		88 003		(34 543)		387 172		(32 039)			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	130 434	95 711	333 712		88 003		(34 543)		387 172		(32 039)			

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	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	504 800	491 726	26 847	5,3%	99 398	19,7%	85 821	17,5%	212 066	43,1%	50 764	47,4%	69,1%
National Government	79 190	106 572	9 550	12,1%	25 286	31,9%	10 466	9,8%	45 302	42,5%	19 933	52,4%	(47,5%)
Provincial Government	24 666	29 257	1 361	5,5%	3 455	14,0%	3 109	10,6%	7 925	27,1%	1 674	27,5%	85,8%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agent	24 118	19 758	237	1,0%	3 328	13,8%	1 309	6,6%	4 874	24,7%	7 286	41,5%	(82,0%)
Transfers recognised - capital	127 974	155 586	11 148	8,7%	32 069	25,1%	14 884	9,6%	58 101	37,3%	28 892	47,2%	(48,5%)
Borrowing	200 000	146 884	7 399	3,7%	43 271	21,6%	26 626	18,1%	77 297	52,6%	7 305	63,0%	264,5%
Internally generated funds	176 826	189 256	8 299	4,7%	24 057	13,6%	44 311	23,4%	76 668	40,5%	14 567	37,4%	204,2%
Capital Expenditure Functional	504 800	491 726	26 847	5,3%	99 398	19,7%	85 821	17,5%	212 066	43,1%	50 764	47,4%	69,1%
Municipal governance and administration	34 691	36 542	1 402	4,0%	6 106	17,6%	10 887	29,8%	18 996	50,3%	2 352	50,9%	362,8%
Executive and Council	40	40	4	10,6%	33	82,6%	(2)	(4,8%)	35	88,4%	1	98,5%	(260,4%)
Finance and administration	34 651	36 502	1 398	4,0%	6 073	17,5%	10 889	29,8%	18 361	50,3%	2 351	50,9%	363,1%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	28 606	37 004	276	1,0%	4 258	14,9%	2 663	7,2%	7 197	19,4%	2 636	21,7%	1,0%
Community and Social Services	7 285	15 446	116	1,6%	2 077	28,5%	378	2,4%	2 571	16,6%	70	1,9%	438,2%
Sport And Recreation	6 461	11 570	35	,5%	1 380	21,4%	1 646	14,2%	3 061	26,5%	887	14,5%	85,6%
Public Safety	6 966	6 530	-	-	290	4,2%	37	,6%	327	5,0%	85	14,3%	(56,5%)
Housing	7 894	3 457	125	1,6%	511	6,5%	602	17,4%	1 238	35,8%	1 594	55,0%	(62,2%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	95 480	122 612	4 265	4,5%	13 897	14,6%	26 493	21,6%	44 655	36,4%	9 934	47,9%	166,7%
Planning and Development	19 800	23 345	1 846	9,3%	3 403	17,2%	2 216	9,5%	7 465	32,0%	2 671	55,7%	(17,0%)
Road Transport	73 080	97 029	2 413	3,3%	9 942	13,6%	23 918	37,4%	36 274	37,4%	6 555	50,6%	264,9%
Environmental Protection	2 600	2 238	6	,2%	552	21,2%	358	16,0%	916	40,9%	709	13,7%	(49,5%)
Trading Services	346 023	295 569	20 903	6,0%	75 136	21,7%	45 779	15,5%	141 818	48,0%	35 841	49,8%	27,7%
Energy sources	113 188	100 440	6 955	6,1%	28 600	25,3%	15 035	15,0%	50 590	50,4%	3 019	19,1%	398,1%
Water Management	117 150	75 174	9 208	7,9%	19 524	16,7%	8 972	11,9%	37 703	50,2%	25 510	69,7%	(64,8%)
Waste Water Management	53 140	30 968	1 104	2,1%	4 691	8,8%	1 205	3,9%	7 000	22,6%	5 109	74,7%	(76,4%)
Waste Management	62 545	88 986	3 637	5,8%	22 322	35,7%	20 566	23,1%	46 525	52,3%	2 202	21,9%	833,8%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24										2022/	
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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	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	0.1%	203	0.1%	1	0.5%	21 776.8%
Transfers and Subsidies - Capital	103 856	123 891	-	-	-	-	-	-	-	-	5	0.1%	(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	-	-	-	-	-	-	-	-	-	-	55	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
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

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
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	0.8%	39	0.2%	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	56.8%	367	1.0%	321	0.9%	15 726	41.8%	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: 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%	5,5%	
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%)	
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%	147 971	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	64,7%	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)/Deparm Agent	-	-	-	-	-	-	-	-	-	-	-	-	-
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	38 634	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	0,4%	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	0,7%	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	11,2%	80 882	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	0,1%	14 651	86,5%	357	2,2%	15 029	94,5%	690	52,3%	(48,3%)
Other	820	319	-	-									

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	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/(used) 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%	(100.0%)
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%	2 101 472	354.7%	3 094 150	522.2%	2 129 937	354.7%	2 129 937	354.7%	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 to 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.