FREE STATE: MATJHABENG (FS184)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	4 158 412	4 058 207	978 752	23.5%	875 287	21.0%	863 891	21.3%	663 771	16.4%	3 381 702	83.3%	554 114	78.0%	19.8%
Exchange Revenue															
Service charges - Electricity	1 101 361	1 101 361	218 391	19.8%	178 334	16.2%	185 320	16.8%	164 783	15.0%	746 828	67.8%	147 538	69.4%	11.7%
Service charges - Water	627 451	527 451	122 958	19.6%	130 697	20.8%	134 558	25.5%	131 464	24.9%	519 677	98.5%	103 442	104.4%	27.1%
Service charges - Waste Water Management	208 284	208 284	58 702	28.2%	57 545	27.6%	57 000	27.4%	57 676	27.7%	230 924	110.9%	47 032	99.6%	22.6%
Service charges - Waste Management	139 292	139 292	36 365	26.1%	35 400	25.4%	35 234	25.3%	34 978	25.1%	141 977	101.9%	28 452	90.3%	22.9%
Sale of Goods and Rendering of Services	33 907	33 907	1 415	4.2%	1 757	5.2%	11 063	32.6%	1 819	5.4%	16 054	47.3%	2 776	34.6%	(34.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	249 086	249 086	109 209	43.8%	114 357	45.9%	121 140	48.6%	127 624	51.2%	472 329	189.6%	104 557	158.5%	22.1%
Interest earned from Current and Non Current Assets	4 870	4 870	3 451	70.9%	223	4.6%	296	6.1%	347	7.1%	4 318	88.7%	4 105	236.9%	(91.5%)
Dividends	38	38	27	71.1%	16	42.5%	6	17.0%	-	-	49	130.6%	1	46.5%	(100.0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	28 183	28 183	5 493	19.5%	5 176	18.4%	5 899	20.9%	5 501	19.5%	22 069	78.3%	5 080	78.3%	8.3%
Licence and permits	218	218	105	48.3%	62	28.5%	78	35.7%	80	36.8%	325	149.3%	84	125.0%	(4.4%)
Operational Revenue	499 213	499 213	626	.1%	1 232	.2%	1 054	.2%	582	.1%	3 495	.7%	971	.9%	(40.1%)
Non-Exchange Revenue															
Property rates	466 597	466 597	119 233	25.6%	119 665	25.6%	119 438	25.6%	119 616	25.6%	477 952	102.4%	102 133	94.1%	17.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	28 284	28 284	885	3.1%	352	1.2%	86	.3%	245	.9%	1 568	5.5%	346	5.1%	(29.4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	692 171	691 966	285 587	41.3%	213 152	30.8%	174 094	25.2%	(874)	(.1%)	671 959	97.1%	(8 291)	86.9%	(89.5%)
Interest	19 458	19 458	16 305	83.8%	17 318	89.0%	18 625	95.7%	19 894	102.2%	72 142	370.8%	15 830	286.1%	25.7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	60 000	60 000	-	-	-	-	-	-	37	.1%	37	.1%	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	58	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 974 219	3 959 838	812 424	20.4%	537 407	13.5%	494 210	12.5%	746 001	18.8%	2 590 042	65.4%	604 009	51.5%	23.5%
Employee related costs	952 980	952 980	244 229	25.6%	231 754	24.3%	220 002	23.1%	254 621	26.7%	950 605	99.8%	242 278	100.8%	5.1%
Remuneration of councillors	39 362	39 362	2 556	6.5%	2 373	6.0%	2 372	6.0%	2 372	6.0%	9 673	24.6%	2 355	23.8%	.7%
Bulk purchases - electricity	667 847	667 847	315 762	47.3%	102 966	15.4%	84 801	12.7%	61 115	9.2%	564 644	84.5%	6 830	29.3%	794.8%
Inventory consumed	856 891	838 252	174 249	20.3%	138 866	16.2%	119 819	14.3%	142 903	17.0%	575 838	68.7%	79 448	23.1%	79.9%
Debt impairment	457 798	457 798	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	248 648	248 648	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	183 884	183 884	95	.1%	48	-	134	.1%	749	.4%	1 027	.6%	5	1.2%	14 327.4%
Contracted services	97 256	123 396	22 064	22.7%	26 402	27.1%	28 530	23.1%	36 058	29.2%	113 053	91.6%	25 902	53.1%	39.2%
Transfers and subsidies	1 330	-	(393)	(29.6%)	-	-	-	-	-	-	(393)	-	56	88.8%	(100.0%)
Irrecoverable debts written off	218 853	218 853	21 412	9.8%	7 219	3.3%	2 193	1.0%	209 595	95.8%	240 418	109.9%	219 482	41.3%	(4.5%)
Operational costs	249 371	228 819	32 450	13.0%	27 777	11.1%	36 359	15.9%	38 589	16.9%	135 176	59.1%	27 653	69.6%	39.5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	184 193	98 369	166 328		337 880		369 682		(82 230)		791 660		(49 895)		
Transfers and subsidies - capital (monetary allocations)	192 914	222 955	-	-	97 943	50.8%	16 423	7.4%	76 804	34.4%	191 170	85.7%	(117 493)	4.4%	(165.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	377 107	321 324	166 328		435 824		386 104		(5 425)		982 830		(167 388)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	377 107	321 324	166 328		435 824		386 104		(5 425)		982 830		(167 388)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	377 107	321 324	166 328		435 824		386 104		(5 425)		982 830		(167 388)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	377 107	321 324	166 328		435 824		386 104		(5 425)		982 830		(167 388)		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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	202 914	306 072	35 994	17.7%	54 039	26.6%	16 144	5.3%	71 157	23.2%	177 333	57.9%	79 693	60.1%	(10.7%)
National Government	192 914	215 356	25 732	13.3%	42 666	22.1%	12 348	5.7%	65 736	30.5%	146 482	68.0%	51 268	53.5%	28.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,P	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	192 914	215 356	25 732	13.3%	42 666	22.1%	12 348	5.7%	65 736	30.5%	146 482	68.0%	51 268	40.7%	28.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 000	90 716	10 262	102.6%	11 372	113.7%	3 795	4.2%	5 420	6.0%	30 850	34.0%	28 425	116.1%	(80.9%)
Capital Expenditure Functional	202 914	306 072	35 994	17.7%	54 039	26.6%	16 144	5.3%	71 157	23.2%	177 333	57.9%	79 693	60.1%	(10.7%)
Municipal governance and administration	10 000	28 721	9 396	94.0%	10 732	107.3%	3 613	12.6%	4 148	14.4%	27 889	97.1%	20 391	117.0%	(79.7%)
Executive and Council	10 000	26 267	9 208	92.1%	10 462	104.6%	2 735	10.4%	3 617	13.8%	26 022	99.1%	19 743	120.0%	(81.7%)
Finance and administration	-	2 455	188	-	271	-	878	35.8%	531	21.6%	1 867	76.0%	648	68.7%	(18.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	95.0%	-
Community and Public Safety	-	17 358	1 693	-	1 992	-	60	.3%	24	.1%	3 770	21.7%	8 320	218.5%	(99.7%)
Community and Social Services	-	12 107	-	-	93	-	-	-	-	-	93	.8%	-	100.0%	-
Sport And Recreation	-	4 097	1 670	-	1 899	-	-	-	24	.6%	3 593	87.7%	6 362	266.3%	(99.6%)
Public Safety	-	1 026	23	-	-	-	60	5.9%	-	-	83	8.1%	1 958	338.7%	(100.0%)
Housing	-	30	-	-	-	-	-	-	-	-	-	-	-	33.2%	-
Health	-	98	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	89 469	149 134	17 703	19.8%	26 053	29.1%	7 256	4.9%	13 250	8.9%	64 262	43.1%	12 286	17.3%	7.9%
Planning and Development	-	-	(109)	-	-	-	-	-	-	-	(109)	-	-	-	-
Road Transport	89 469	149 134	17 811	19.9%	26 053	29.1%	7 256	4.9%	13 250	8.9%	64 371	43.2%	12 286	17.3%	7.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	103 445	110 461	7 202	7.0%	15 261	14.8%	5 214	4.7%	53 637	48.6%	81 314	73.6%	38 696	50.1%	38.6%
Energy sources	30 000	32 989	1 128	3.8%	5 481	18.3%	-	-	13 325	40.4%	19 935	60.4%	2 516	65.0%	429.6%
Water Management	-	4 274	755	-	3 022	-	420	9.8%	352	8.2%	4 548	106.4%	4 231	121.7%	(91.7%)
Waste Water Management	52 513	67 851	5 319	10.1%	6 758	12.9%	4 795	7.1%	39 960	58.9%	56 831	83.8%	31 949	46.0%	25.1%
Waste Management	20 932	5 346	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	398	-	-	-	-	-	-	98	24.6%	98	24.6%	-	97.5%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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	3 611 437	3 613 332	250 313	6.9%	515 218	14.3%	583 664	16.2%	265 500	7.3%	1 614 694	44.7%	189 391	40.3%	40.2%
Property rates	412 014	412 014	55 829	13.6%	59 633	14.5%	52 140	12.7%	60 080	14.6%	227 681	55.3%	61 252	68.6%	(1.9%)
Service charges	1 845 025	1 795 025	199 518	10.8%	220 129	11.9%	176 910	9.9%	209 108	11.6%	805 665	44.9%	174 096	54.9%	20.1%
Other revenue	464 475	554 475	(316 636)	(68.2%)	(28 201)	(6.1%)	109 531	19.8%	(27 995)	(5.0%)	(263 302)	(47.5%)	(175 846)	(9.4%)	(84.1%)

Transfers and Subsidies - Operational	692 171	691 966	288 500	41.7%	208 467	30.1%	173 803	25.1%	2 118	.3%	672 888	97.2%	34 091	28.9%	(93.8%)
Transfers and Subsidies - Capital	192 914	155 014	19 624	10.2%	54 950	28.5%	71 038	45.8%	21 842	14.1%	167 455	108.0%	91 693	32.9%	(76.2%)
Interest	4 801	4 801	3 451	71.9%	223	4.6%	236	4.9%	347	7.2%	4 258	88.7%	4 105	236.9%	(91.5%)
Dividends	38	38	27	71.1%	16	42.5%	6	17.0%	-	-	49	130.6%	1	46.5%	(100.0%)
Payments	(2 898 365)	(2 898 365)	(934 520)	32.2%	(553 273)	19.1%	(494 949)	17.1%	(584 615)	20.2%	(2 567 356)	88.6%	(266 890)	84.1%	119.0%
Suppliers and employees	(2 714 481)	(2 714 481)	(934 520)	34.4%	(553 273)	20.4%	(494 949)	18.2%	(584 615)	21.5%	(2 567 356)	94.6%	(266 890)	84.1%	119.0%
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%	(319 115)	(44.6%)	(952 662)	(133.2%)	(77 499)	(87.8%)	311.8%
Cash Flow from Investing Activities															
Receipts	(199 696)	(199 696)	-	-	-	-	-	-	37	-	37	-	-	-	(100.0%)
Proceeds on disposal of PPE	60 000	60 000	-	-	-	-	-	-	37	.1%	37	.1%	-	-	(100.0%)
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)	-	(71 157)	-	(177 333)	-	(79 693)	60.1%	(10.7%)
Capital assets	-	-	(35 994)	-	(54 039)	-	(16 144)	-	(71 157)	-	(177 333)	-	(79 693)	60.1%	(10.7%)
Net Cash from/(used) Investing Activities	(199 696)	(199 696)	(35 994)	18.0%	(54 039)	27.1%	(16 144)	8.1%	(71 120)	35.6%	(177 296)	88.8%	(79 693)	73.2%	(10.8%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	513 376	515 271	(720 200)	(140.3%)	(92 094)	(17.9%)	72 572	14.1%	(390 236)	(75.7%)	(1 129 958)	(219.3%)	(157 192)	(177.2%)	148.3%
Cash/cash equivalents at the year begin:	-	-	173 088	-	(645 991)	-	(680 916)	-	(608 344)	-	173 088	-	(552 054)	-	10.2%
Cash/cash equivalents at the year end:	513 376	515 271	(645 991)	(125.8%)	(738 084)	(143.8%)	(608 344)	(118.1%)	(998 579)	(193.8%)	(998 579)	(193.8%)	(709 246)	(137.7%)	40.8%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	98 151	3.9%	48 001	1.9%	42 893	1.7%	2 329 633	92.5%	2 518 677	31.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	107 352	16.8%	28 319	4.4%	21 854	3.4%	481 527	75.4%	639 052	8.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	35 450	4.2%	24 309	2.9%	21 699	2.6%	755 517	90.3%	836 974	10.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	21 075	1.9%	18 752	1.7%	17 990	1.7%	1 028 165	94.7%	1 085 982	13.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	13 006	1.9%	11 312	1.7%	10 981	1.6%	641 444	94.8%	676 743	8.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 581	1.0%	1 575	1.0%	1 571	1.0%	152 094	97.0%	156 821	2.0%	-	-	-	-
Interest on Arrear Debtor Accounts	49 789	2.6%	49 028	2.6%	48 117	2.6%	1 733 064	92.2%	1 879 998	23.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	2	.1%	2	.1%	2	.1%	3 482	99.8%	3 488	-	-	-	-	-
Other	10 408	11.0%	(5 874)	(6.2%)	7 169	7.6%	82 529	87.6%	94 232	1.2%	-	-	-	-
Total By Income Source	336 812	4.3%	175 425	2.2%	172 276	2.2%	7 207 453	91.3%	7 891 967	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	13 746	7.8%	9 157	5.2%	10 915	6.2%	142 286	80.8%	176 104	2.2%	-	-	-	-
Commercial	70 158	5.0%	36 054	2.6%	25 847	1.9%	1 264 332	90.5%	1 396 391	17.7%	-	-	-	-
Households	252 909	4.0%	130 214	2.1%	135 515	2.1%	5 800 835	91.8%	6 319 472	80.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	336 812	4.3%	175 425	2.2%	172 276	2.2%	7 207 453	91.3%	7 891 967	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	120 390	2.0%	71 689	1.2%	65 714	1.1%	5 839 867	95.8%	6 097 661	46.5%
Bulk Water	147 206	2.2%	-	-	191 051	2.9%	6 343 067	94.9%	6 681 324	51.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	14 315	100.0%	-	-	-	-	-	-	14 315	.1%
Pensions / Retirement deductions	26 084	55.5%	10 420	22.2%	10 497	22.3%	-	-	47 001	.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 584	1.3%	3 497	1.3%	21 376	8.0%	239 291	89.4%	267 749	2.0%
Auditor-General	84	2.7%	606	19.1%	185	5.8%	2 303	72.5%	3 178	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	311 665	2.4%	86 213	.7%	288 823	2.2%	12 424 529	94.8%	13 111 229	100.0%

Contact Details

Municipal Manager	Adv Lorwabo Ngoqo	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	7 960 575	7 960 116	2 232 361	28.0%	1 810 400	22.7%	1 922 362	24.1%	1 586 442	19.9%	7 551 566	94.9%	1 579 954	99.1%	.4%
Exchange Revenue															
Service charges - Electricity	3 717 875	3 717 875	1 048 783	28.2%	715 541	19.2%	735 806	19.8%	674 760	18.1%	3 174 890	85.4%	650 112	95.5%	3.8%
Service charges - Water	991 315	991 315	219 099	22.1%	264 585	26.7%	235 054	23.7%	261 474	26.4%	980 213	98.9%	218 488	101.5%	19.7%
Service charges - Waste Water Management	322 935	322 935	77 779	24.1%	81 690	25.3%	79 006	24.5%	81 719	25.3%	320 194	99.2%	77 218	100.1%	5.8%
Service charges - Waste Management	229 283	229 283	47 349	20.7%	50 334	22.0%	46 971	20.5%	48 291	21.1%	192 945	84.2%	44 776	83.7%	7.8%
Sale of Goods and Rendering of Services	49 369	49 369	8 310	16.8%	10 872	22.0%	14 327	29.0%	13 492	27.3%	47 001	95.2%	10 901	97.7%	23.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	128 135	128 135	31 344	24.5%	38 837	30.3%	39 905	31.1%	38 980	30.4%	149 066	116.3%	(4 855)	75.8%	(903.0%)
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%	627	708.5%	7 089	8 006.1%	2 027	5 674.8%	(69.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	17 448	17 448	4 138	23.7%	4 118	23.6%	4 099	23.5%	3 541	20.3%	15 896	91.1%	3 459	43.4%	2.4%
Licence and permits	157	157	51	32.5%	115	73.1%	135	85.7%	102	65.2%	403	256.6%	52	107.8%	97.4%
Operational Revenue	5 105	5 105	3 705	72.6%	(353)	(6.9%)	6 751	132.2%	9 216	180.5%	19 319	378.4%	10 696	491.8%	(13.8%)
Non-Exchange Revenue															
Property rates	1 209 708	1 209 708	295 441	24.4%	307 978	25.5%	306 176	25.3%	307 288	25.4%	1 216 883	100.6%	287 868	100.6%	6.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	131 396	131 396	30 753	23.4%	18	-	124 354	94.6%	124 140	94.5%	279 266	212.5%	251 435	237.8%	(50.6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 139 415	1 138 956	455 968	40.0%	329 003	28.9%	321 930	28.3%	15 991	1.4%	1 122 893	98.6%	21 591	97.4%	(25.9%)
Interest	18 345	18 345	5 647	30.8%	6 380	34.8%	6 511	35.5%	6 814	37.1%	25 352	138.2%	6 187	117.2%	10.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	151	-	-	-	-	-	5	-	156	-	-	-	(100.0%)
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%	1 720 177	22.5%	7 451 098	97.5%	1 995 571	95.1%	(13.8%)
Employee related costs	1 533 206	1 420 440	315 602	20.6%	321 148	20.9%	311 798	22.0%	314 007	22.1%	1 262 557	88.9%	298 257	98.2%	5.3%
Remuneration of councillors	70 192	70 192	14 823	21.1%	19 016	27.1%	15 652	22.3%	15 854	22.6%	65 345	93.1%	14 715	95.8%	7.7%
Bulk purchases - electricity	2 440 770	2 440 770	739 389	30.3%	529 449	21.7%	739 548	30.3%	359 875	14.7%	2 368 261	97.0%	633 502	110.2%	(43.2%)
Inventory consumed	1 099 364	1 105 280	376 365	34.2%	414 686	37.7%	153 928	13.9%	389 236	35.2%	1 334 215	120.7%	219 679	103.1%	77.2%
Debt impairment	1 432 374	1 464 430	292 023	20.4%	287 023	20.0%	297 023	20.3%	297 023	20.3%	1 173 091	80.1%	221 665	19.3%	34.0%
Depreciation and amortisation	513 349	600 681	92 105	17.9%	92 105	17.9%	92 105	15.3%	92 105	15.3%	368 421	61.3%	91 625	76.7%	.5%
Interest	-	-	147 344	-	43 653	-	83 687	-	(93 013)	-	181 671	-	199 032	549.1%	(146.7%)
Contracted services	367 135	371 330	34 187	9.3%	120 517	32.8%	108 463	29.2%	231 621	62.4%	494 789	133.2%	250 932	119.3%	(7.7%)
Transfers and subsidies	2 200	2 600	18	.8%	35	1.6%	348	13.4%	2 831	108.9%	3 232	124.3%	755	53.4%	274.8%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	175 673	170 066	21 662	12.3%	38 960	22.2%	28 164	16.6%	109 079	64.1%	197 865	116.3%	65 369	86.6%	66.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	95	-	-	-	-	-	1 558	-	1 652	-	40	-	3 830.1%
Surplus/(Deficit)	326 310	314 326	198 748		(56 192)		91 647		(133 735)		100 468		(415 617)		
Transfers and subsidies - capital (monetary allocations)	215 820	176 389	-	-	1 050	.5%	15 552	8.8%	33 287	18.9%	49 889	28.3%	21 461	34.1%	55.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	542 130	490 715	198 748		(55 142)		107 199		(100 448)		150 357		(394 156)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	542 130	490 715	198 748		(55 142)		107 199		(100 448)		150 357		(394 156)		
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		(100 448)		150 357		(394 156)		
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		(100 448)		150 357		(394 156)		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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	539 963	489 733	5 858	1.1%	31 781	5.9%	57 536	11.7%	121 278	24.8%	216 453	44.2%	92 984	56.7%	30.4%
National Government	209 453	163 407	1 275	.6%	8 385	4.0%	13 254	8.1%	21 298	13.0%	44 213	27.1%	30 927	40.0%	(31.1%)
Provincial Government	4 200	12 000	-	-	-	-	-	-	9 411	78.4%	9 411	78.4%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,P	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	213 653	175 407	1 275	.6%	8 385	3.9%	13 254	7.6%	30 709	17.5%	53 624	30.6%	30 927	38.1%	(.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	326 310	314 326	4 583	1.4%	23 395	7.2%	44 282	14.1%	90 569	28.8%	162 829	51.8%	62 056	73.4%	45.9%
Capital Expenditure Functional	539 963	489 733	5 858	1.1%	31 781	5.9%	57 536	11.7%	121 278	24.8%	216 453	44.2%	93 063	56.7%	30.3%
Municipal governance and administration	30 310	24 210	791	2.6%	101	.3%	1 561	6.4%	1 359	5.6%	3 812	15.7%	490	85.2%	177.3%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	30 310	24 210	791	2.6%	101	.3%	1 561	6.4%	1 359	5.6%	3 812	15.7%	490	85.2%	177.3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 750	19 050	-	-	-	-	-	-	12 030	63.2%	12 030	63.2%	-	-	(100.0%)
Community and Social Services	1 000	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 550	3 550	-	-	-	-	-	-	885	24.9%	885	24.9%	-	-	(100.0%)
Public Safety	4 200	14 000	-	-	-	-	-	-	11 145	79.6%	11 145	79.6%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	210 413	90 543	1 275	.6%	8 385	4.0%	12 444	13.7%	22 108	24.4%	44 213	48.8%	53 957	55.0%	(59.0%)
Planning and Development	190 913	86 043	1 275	.7%	8 385	4.4%	12 444	14.5%	22 108	25.7%	44 213	51.4%	27 900	40.2%	(20.8%)
Road Transport	16 500	1 500	-	-	-	-	-	-	-	-	-	-	26 056	121.1%	(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%	85 781	24.1%	156 398	43.9%	38 616	54.7%	122.1%
Energy sources	238 990	250 606	3 792	1.6%	23 295	9.7%	43 531	17.4%	78 384	31.3%	149 001	59.5%	38 616	63.4%	103.0%
Water Management	47 000	27 000	-	-	-	-	-	-	6 462	23.9%	6 462	23.9%	-	-	(100.0%)
Waste Water Management	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-	101.9%	-
Waste Management	2 000	75 824	-	-	-	-	-	-	935	1.2%	935	1.2%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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	-	6 352 598	-	-	1 121 248	-	1 586 503	25.0%	1 231 075	19.4%	3 938 826	62.0%	1 225 690	91.9%	.4%
Property rates	-	1 067 160	-	-	136 597	-	201 257	18.9%	212 858	19.9%	550 712	51.6%	196 927	80.6%	8.1%
Service charges	-	4 132 535	-	-	575 810	-	888 354	21.5%	740 903	17.9%	2 205 067	53.4%	746 939	78.8%	(.8%)
Other revenue	-	(111 104)	-	-	47 002	-	167 337	(150.6%)	265 124	(238.6%)	479 463	(431.5%)	280 075	590.6%	(5.3%)

Transfers and Subsidies - Operational	-	1 099 707	-	-	341 722	-	284 899	25.9%	11 982	1.1%	638 603	58.1%	(4)	61.3%	(334 614.6%)
Transfers and Subsidies - Capital	-	164 389	-	-	19 747	-	44 102	26.8%	-	-	63 849	38.8%	-	73.3%	-
Interest	-	(89)	-	-	371	-	553	(624.7%)	208	(234.5%)	1 132	(1 278.2%)	1 754	2 861.0%	(88.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(5 516 494)	-	-	(1 018 812)	-	(1 258 435)	22.8%	(1 685 954)	30.6%	(3 963 201)	71.8%	(889 888)	96.3%	89.5%
Suppliers and employees	-	(5 516 494)	-	-	(1 018 812)	-	(1 258 435)	22.8%	(1 685 954)	30.6%	(3 963 201)	71.8%	(886 867)	96.2%	90.1%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	(3 021)	229.1%	(100.0%)
Net Cash from/(used) Operating Activities	-	836 105	-	-	102 437	-	328 067	39.2%	(454 879)	(54.4%)	(24 375)	(2.9%)	335 802	46.7%	(235.5%)
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%	(121 278)	24.9%	(209 634)	43.0%	(92 984)	56.7%	30.4%
Capital assets	-	(487 513)	-	-	(30 819)	-	(57 536)	11.8%	(121 278)	24.9%	(209 634)	43.0%	(92 984)	56.7%	30.4%
Net Cash from/(used) Investing Activities	-	(487 513)	-	-	(30 819)	-	(57 536)	11.8%	(121 278)	24.9%	(209 634)	43.0%	(92 984)	56.7%	30.4%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	-	348 592	-	-	71 617	-	270 531	77.6%	(576 157)	(165.3%)	(234 009)	(67.1%)	242 818	12.7%	(337.3%)
Cash/cash equivalents at the year begin:	276 092	85 164	101 320	36.7%	85 164	30.8%	156 781	184.1%	427 312	501.8%	101 320	119.0%	(97 055)	102.0%	(540.3%)
Cash/cash equivalents at the year end:	276 092	433 755	85 164	30.8%	156 781	56.8%	427 312	98.5%	(63 687)	(14.7%)	(63 687)	(14.7%)	145 764	56.4%	(143.7%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	120 154	3.6%	84 034	2.5%	76 057	2.3%	3 088 497	91.7%	3 368 743	35.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	228 227	9.8%	143 242	6.2%	113 046	4.9%	1 834 904	79.1%	2 319 418	24.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	90 881	7.1%	47 283	3.7%	36 485	2.8%	1 109 233	86.4%	1 283 882	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	33 891	3.6%	22 628	2.4%	19 984	2.1%	856 871	91.8%	933 374	9.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	18 343	3.1%	12 800	2.2%	12 056	2.0%	546 630	92.7%	589 829	6.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	15 415	3.5%	14 992	3.4%	15 394	3.5%	392 894	89.6%	438 696	4.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22 956	3.9%	21 479	3.7%	19 672	3.4%	518 087	89.0%	582 194	6.1%	-	-	-	-
Total By Income Source	529 868	5.6%	346 458	3.6%	292 695	3.1%	8 347 116	87.7%	9 516 137	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	14 131	4.6%	8 376	2.7%	7 225	2.4%	275 509	90.3%	305 240	3.2%	-	-	-	-
Commercial	298 481	11.3%	177 941	6.7%	145 638	5.5%	2 022 859	76.5%	2 644 919	27.8%	-	-	-	-
Households	217 256	3.3%	160 142	2.4%	139 832	2.1%	6 048 748	92.1%	6 565 978	69.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	529 868	5.6%	346 458	3.6%	292 695	3.1%	8 347 116	87.7%	9 516 137	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(522 946)	(6.7%)	190 706	2.4%	241 628	3.1%	7 901 812	101.2%	7 811 199	84.7%
Bulk Water	(7 443)	(.6%)	154 261	12.4%	136 461	11.0%	958 527	77.2%	1 241 805	13.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	112 428	67.6%	15 363	9.2%	2 599	1.6%	35 959	21.6%	166 348	1.8%
Auditor-General	801	100.0%	-	-	-	-	-	-	801	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(417 160)	(4.5%)	360 329	3.9%	380 687	4.1%	8 896 298	96.5%	9 220 154	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	3 942 644	3 876 716	1 056 583	26.8%	1 028 380	26.1%	1 021 897	26.4%	897 263	23.1%	4 004 123	103.3%	736 941	97.6%	21.8%
Exchange Revenue															
Service charges - Electricity	1 454 450	1 384 450	332 012	22.8%	332 873	22.9%	342 140	24.7%	335 343	24.2%	1 342 368	97.0%	291 355	92.9%	15.1%
Service charges - Water	454 562	476 260	112 202	24.7%	125 928	27.7%	145 235	30.5%	138 953	29.2%	522 318	109.7%	106 841	100.2%	30.1%
Service charges - Waste Water Management	281 183	316 504	81 440	29.0%	76 812	27.3%	101 811	32.2%	85 745	27.1%	345 808	109.3%	70 594	96.2%	21.5%
Service charges - Waste Management	127 499	135 958	34 103	26.7%	33 876	26.6%	34 790	25.6%	34 888	25.7%	137 657	101.2%	30 892	156.3%	12.9%
Sale of Goods and Rendering of Services	27 455	16 063	2 674	9.7%	6 258	22.8%	1 563	9.7%	13 052	81.3%	23 547	146.6%	(1 201)	73.1%	(1 186.8%)
Agency services	32 391	33 728	6 207	19.2%	10 657	32.9%	976	2.9%	12 746	37.8%	30 585	90.7%	6 096	78.0%	109.1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	28	-	(100.0%)
Interest earned from Receivables	87 236	87 236	38 919	44.6%	41 049	47.1%	39 236	45.0%	35 035	40.2%	154 239	176.8%	24 712	106.7%	41.8%
Interest earned from Current and Non Current Assets	4 128	16 023	3 923	95.0%	4 089	99.0%	4 120	25.7%	4 612	28.8%	16 743	104.5%	3 358	186.2%	37.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	188	365	88	47.1%	94	50.2%	60	16.4%	-	-	242	66.4%	83	146.1%	(100.0%)
Rental from Fixed Assets	6 891	4 163	466	6.8%	1 615	23.4%	1 311	31.5%	1 302	31.3%	4 694	112.8%	1 324	101.6%	(1.7%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	37 747	39 138	3 602	9.5%	2 512	6.7%	1 224	3.1%	24 019	61.4%	31 357	80.1%	3 753	71.6%	540.0%
Non-Exchange Revenue															
Property rates	647 121	649 368	161 258	24.9%	163 426	25.3%	161 442	24.9%	163 868	25.2%	649 994	100.1%	156 937	98.3%	4.4%
Surcharges and Taxes	21 926	39 466	10 124	46.2%	9 609	43.8%	4 411	11.2%	0	-	24 145	61.2%	21 033	181.7%	(100.0%)
Fines, penalties and forfeits	116 268	34 500	7 304	6.3%	8 556	7.4%	15 296	44.3%	362	1.1%	31 518	91.4%	11 268	55.6%	(96.8%)
Licences or permits	89	47	5	5.3%	19	21.1%	8	17.3%	11	23.7%	43	91.0%	9	80.9%	26.4%
Transfer and subsidies - Operational	643 511	643 448	262 257	40.8%	211 008	32.8%	163 768	25.5%	34 081	5.3%	671 114	104.3%	9 860	99.8%	245.6%
Interest	-	-	-	-	-	-	4 506	-	13 121	-	17 626	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	126	-	126	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	4 066 603	3 906 560	908 109	22.3%	793 042	19.5%	1 060 843	27.2%	955 518	24.5%	3 717 511	95.2%	1 019 240	88.8%	(6.3%)
Employee related costs	1 012 780	966 310	231 284	22.8%	245 621	24.3%	171 964	17.8%	244 269	25.3%	893 138	92.4%	226 329	91.0%	7.9%
Remuneration of councillors	42 958	42 958	9 154	21.3%	11 492	26.8%	7 400	17.2%	4 151	9.7%	32 197	75.0%	8 884	95.2%	(53.3%)
Bulk purchases - electricity	1 207 387	1 106 482	368 427	30.5%	220 141	18.2%	224 779	20.3%	296 734	26.8%	1 110 080	100.3%	234 771	93.0%	26.4%
Inventory consumed	501 587	499 508	122 977	24.5%	130 104	25.9%	126 317	25.3%	130 906	26.2%	510 304	102.2%	110 905	97.9%	18.0%
Debt impairment	351 265	351 015	-	-	-	-	346 385	98.7%	-	-	346 385	98.7%	-	-	-
Depreciation and amortisation	271 047	270 767	59 153	21.8%	71 395	26.3%	70 485	26.0%	70 510	26.0%	271 543	100.3%	53 579	78.5%	31.6%
Interest	24 208	23 660	6 297	26.0%	7 068	29.2%	5 004	21.2%	3 909	16.5%	22 277	94.2%	4 320	82.3%	(9.5%)
Contracted services	423 740	400 041	57 522	13.6%	77 693	18.3%	75 609	18.9%	119 567	29.9%	330 392	82.6%	98 303	86.3%	21.6%
Transfers and subsidies	5 861	6 937	-	-	194	3.3%	81	1.2%	1 049	15.1%	1 323	19.1%	(25)	31.8%	(4 251.7%)
Irrecoverable debts written off	-	-	-	-	-	-	2	-	49 671	-	49 673	-	212 599	94.1%	(76.6%)
Operational costs	225 769	238 881	53 294	23.6%	29 335	13.0%	32 775	13.7%	34 740	14.5%	150 145	62.9%	69 575	51.9%	(50.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1	-	-	-	-	-	41	-	13	-	54	-	-	-	(100.0%)
Surplus/(Deficit)	(123 959)	(29 843)	148 475		235 338		(38 945)		(58 255)		286 612		(282 298)		
Transfers and subsidies - capital (monetary allocations)	375 768	378 601	40 689	10.8%	117 541	31.3%	79 273	20.9%	372 534	98.4%	610 037	161.1%	130 427	83.3%	185.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	251 809	348 758	189 163		352 879		40 328		314 279		896 649		(151 872)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	251 809	348 758	189 163		352 879		40 328		314 279		896 649		(151 872)		
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		314 279		896 649		(151 872)		
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		314 279		896 649		(151 872)		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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	7 159 623	463 683	53 723	.8%	128 005	1.8%	298 785	64.4%	195 285	42.1%	675 798	145.7%	155 100	80.1%	25.9%
National Government	244 067	233 591	32 765	13.4%	94 481	38.7%	200 936	86.0%	78 934	33.8%	407 116	174.3%	94 078	86.5%	(16.1%)
Provincial Government	131 701	145 010	7 924	6.0%	23 060	17.5%	67 118	46.3%	82 862	57.1%	180 964	124.8%	39 242	62.4%	111.2%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,P	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	375 768	378 601	40 689	10.8%	117 541	31.3%	268 054	70.8%	161 797	42.7%	588 080	155.3%	133 319	78.5%	21.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 783 855	85 082	13 034	.2%	10 464	.2%	30 731	36.1%	33 488	39.4%	87 718	103.1%	21 781	91.3%	53.8%
Capital Expenditure Functional	450 885	463 683	53 723	11.9%	128 005	28.4%	298 785	64.4%	195 285	42.1%	675 798	145.7%	155 100	80.1%	25.9%
Municipal governance and administration	42 857	23 352	3 378	7.9%	5 319	12.4%	16 238	69.5%	6 453	27.6%	31 388	134.4%	77 246	203.2%	(91.6%)
Executive and Council	200	300	-	-	-	-	43	14.3%	215	71.7%	258	85.9%	-	11.7%	(100.0%)
Finance and administration	42 557	22 972	3 378	7.9%	5 319	12.5%	16 195	70.5%	6 238	27.2%	31 130	135.5%	77 246	205.2%	(91.9%)
Internal audit	100	80	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	63 161	95 731	2 344	3.7%	33 345	52.8%	73 716	77.0%	47 154	49.3%	156 558	163.5%	8 495	59.5%	455.1%
Community and Social Services	3 190	12 345	-	-	1 032	32.4%	10 967	88.8%	1 671	13.5%	13 670	110.7%	1 642	20.1%	1.8%
Sport And Recreation	21 700	19 676	30	.1%	17 645	81.3%	22 396	113.8%	2 469	12.5%	42 541	216.2%	3 278	74.6%	(24.7%)
Public Safety	1 229	-	-	-	-	-	50	-	-	-	50	-	21	47.0%	(100.0%)
Housing	27 892	63 710	388	1.4%	9 054	32.5%	40 292	63.2%	43 014	67.5%	92 747	145.6%	-	-	(100.0%)
Health	9 150	-	1 926	21.1%	5 613	61.3%	10	-	-	-	7 549	-	3 554	89.8%	(100.0%)
Economic and Environmental Services	48 929	45 082	27 073	55.3%	5 166	10.6%	36 951	82.0%	40 692	90.3%	109 882	243.7%	5 643	24.0%	621.1%
Planning and Development	40 450	40 450	27 073	66.9%	3 660	9.0%	36 901	91.2%	38 583	95.4%	106 217	262.6%	-	.4%	(100.0%)
Road Transport	8 479	4 540	-	-	1 506	17.8%	50	1.1%	1 728	38.1%	3 284	72.3%	5 643	86.8%	(69.4%)
Environmental Protection	-	92	-	-	-	-	-	-	381	414.8%	381	414.8%	-	-	(100.0%)
Trading Services	295 839	299 419	20 928	7.1%	84 099	28.4%	171 804	57.4%	100 986	33.7%	377 817	126.2%	63 716	74.6%	58.5%
Energy sources	61 744	61 638	1 432	2.3%	20 692	33.5%	23 427	38.0%	24 627	40.0%	70 178	113.9%	99	69.7%	24 793.6%
Water Management	162 467	159 286	19 497	12.0%	40 622	25.0%	89 886	56.4%	46 579	29.2%	196 584	123.4%	37 547	74.0%	24.1%
Waste Water Management	30 200	46 800	-	-	16 780	55.6%	45 755	97.8%	17 292	36.9%	79 828	170.6%	14 553	60.3%	18.8%
Waste Management	41 428	31 695	-	-	6 005	14.5%	12 736	40.2%	12 487	39.4%	31 228	98.5%	11 517	84.6%	8.4%
Other	100	100	-	-	77	76.9%	77	76.9%	-	-	154	153.8%	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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	1 555 407	3 403 047	(45 181)	(2.9%)	9 346	.6%	574 851	16.9%	775 550	22.8%	1 314 567	38.6%	88 374	-	777.6%
Property rates	1 527	(74 519)	-	-	-	-	27 708	(37.2%)	281 649	(378.0%)	309 357	(415.1%)	-	-	(100.0%)
Service charges	-	2 058 723	-	-	-	-	12 560	.6%	247 192	12.0%	259 752	12.6%	-	-	(100.0%)
Other revenue	1 553 880	523 807	(45 181)	(2.9%)	9 346	.6%	235 628	45.0%	235 269	44.9%	435 062	83.1%	88 374	-	166.2%

Transfers and Subsidies - Operational	-	615 780	-	-	-	-	214 590	34.8%	6 859	1.1%	221 449	36.0%	-	-	(100.0%)
Transfers and Subsidies - Capital	-	263 232	-	-	-	-	82 652	31.4%	-	-	82 652	31.4%	-	-	-
Interest	-	16 023	-	-	-	-	1 714	10.7%	4 580	28.6%	6 294	39.3%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(15 732)	(3 937 903)	-	-	-	-	(107 121)	2.7%	(646 736)	16.4%	(753 857)	19.1%	-	-	(100.0%)
Suppliers and employees	(15 732)	(3 914 243)	-	-	-	-	(107 121)	2.7%	(645 251)	16.5%	(752 372)	19.2%	-	-	(100.0%)
Finance charges	-	(23 660)	-	-	-	-	-	-	(1 485)	6.3%	(1 485)	6.3%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 539 675	(534 856)	(45 181)	(2.9%)	9 346	.6%	467 730	(87.4%)	128 814	(24.1%)	560 710	(104.8%)	88 374	-	45.8%
Cash Flow from Investing Activities															
Receipts	-	-	(154 552)	-	71 791	-	21 003	-	(113)	-	(61 870)	-	99 778	-	(100.1%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(154 552)	-	71 791	-	21 003	-	(113)	-	(61 870)	-	99 778	-	(100.1%)
Payments	-	(472 563)	-	-	-	-	(33 448)	7.1%	(158 932)	33.6%	(192 379)	40.7%	-	-	(100.0%)
Capital assets	-	(472 563)	-	-	-	-	(33 448)	7.1%	(158 932)	33.6%	(192 379)	40.7%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	-	(472 563)	(154 552)	-	71 791	-	(12 445)	2.6%	(159 044)	33.7%	(254 250)	53.8%	99 778	-	(259.4%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	(3 974)	-	(12 057)	-	(16 031)	-	-	-	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	(3 974)	-	(12 057)	-	(16 031)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	(3 974)	-	(12 057)	-	(16 031)	-	-	-	(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%)	(42 287)	4.2%	290 429	(28.8%)	188 152	-	(122.5%)
Cash/cash equivalents at the year begin:	18 358	145 071	(57 260)	(311.9%)	(353 507)	(1 925.6%)	(278 439)	(191.9%)	133 690	92.2%	(57 260)	(39.5%)	328 988	-	(59.4%)
Cash/cash equivalents at the year end:	1 558 033	(862 347)	(356 330)	(22.9%)	(280 429)	(18.0%)	131 083	(15.2%)	91 402	(10.6%)	91 402	(10.6%)	514 887	-	(82.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	69 743	40.0%	53 491	30.7%	22 894	13.1%	28 047	16.1%	174 175	27.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	112 168	54.5%	50 624	24.6%	24 833	12.1%	18 194	8.8%	205 819	32.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	59 380	36.2%	36 625	22.3%	23 925	14.6%	44 213	26.9%	164 143	25.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	43 258	33.8%	31 519	24.7%	18 161	14.2%	34 899	27.3%	127 838	20.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14 480	29.0%	11 223	22.4%	9 249	18.5%	15 041	30.1%	49 993	7.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	416	23.5%	366	20.7%	402	22.8%	583	33.0%	1 767	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	11	.1%	-	-	14 183	99.9%	14 194	2.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(10 112)	10.1%	7 099	(7.1%)	(108 213)	108.3%	11 289	(11.3%)	(99 937)	(15.7%)	-	-	-	-
Total By Income Source	289 332	45.4%	190 958	29.9%	(8 749)	(1.4%)	166 449	26.1%	637 991	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	12 398	48.1%	9 425	36.6%	(1 918)	(7.4%)	5 860	22.7%	25 765	4.0%	-	-	-	-
Commercial	137 080	50.9%	80 649	29.9%	9 636	3.6%	42 201	15.7%	269 566	42.3%	-	-	-	-
Households	135 954	40.9%	94 945	28.6%	(10 561)	(3.2%)	111 800	33.7%	332 138	52.1%	-	-	-	-
Other	3 900	37.1%	5 940	56.4%	(5 905)	(56.1%)	6 588	62.6%	10 523	1.6%	-	-	-	-
Total By Customer Group	289 332	45.4%	190 958	29.9%	(8 749)	(1.4%)	166 449	26.1%	637 991	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	151 938	33.6%	94 219	20.8%	-	-	206 026	45.6%	452 183	57.7%
Bulk Water	51 736	91.3%	4 877	8.6%	-	-	39	.1%	56 651	7.2%
PAYE deductions	13 375	100.0%	-	-	-	-	-	-	13 375	1.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	12 386	100.0%	-	-	-	-	-	-	12 386	1.6%
Loan repayments	3 943	100.0%	-	-	-	-	-	-	3 943	.5%
Trade Creditors	153 247	62.6%	12 896	5.3%	16 902	6.9%	61 777	25.2%	244 822	31.2%
Auditor-General	-	-	-	-	-	-	0	100.0%	0	-
Other	181	96.8%	6	3.2%	-	-	-	-	187	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	386 807	49.4%	111 998	14.3%	16 902	2.2%	267 842	34.2%	783 548	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	8 120 726	7 908 043	2 006 218	24.7%	1 491 614	18.4%	1 595 008	20.2%	1 194 887	15.1%	6 287 727	79.5%	1 221 898	88.5%	(2.2%)
Exchange Revenue															
Service charges - Electricity	3 892 818	3 673 355	905 412	23.3%	521 292	13.4%	571 846	15.6%	448 588	12.2%	2 447 138	66.6%	546 021	82.4%	(17.8%)
Service charges - Water	901 572	901 572	228 444	25.3%	166 721	18.5%	208 990	23.2%	165 456	18.4%	769 612	85.4%	141 703	93.2%	16.8%
Service charges - Waste Water Management	202 500	202 500	55 546	27.4%	40 956	20.2%	58 797	29.0%	38 799	19.2%	194 099	95.9%	33 631	107.0%	15.4%
Service charges - Waste Management	138 742	138 742	33 206	23.9%	29 035	20.9%	34 593	24.9%	25 726	18.5%	122 560	88.3%	29 234	94.4%	(12.0%)
Sale of Goods and Rendering of Services	43 362	43 362	3 397	7.8%	3 631	8.4%	4 025	9.3%	3 808	8.8%	14 861	34.3%	2 996	39.9%	27.1%
Agency services	715	715	763	106.7%	355	49.6%	1 197	167.4%	1 138	159.2%	3 452	482.9%	1 062	508.1%	7.2%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	198 174	198 174	47 950	24.2%	79 309	40.0%	73 965	37.3%	89 948	45.4%	291 173	146.9%	33 099	92.8%	171.7%
Interest earned from Current and Non Current Assets	18 052	18 052	8 006	44.4%	9 326	51.7%	11 862	65.7%	14 923	82.7%	44 118	244.4%	8 860	90.7%	68.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	104 824	104 824	9 050	8.6%	9 034	8.6%	7 757	7.4%	8 971	8.6%	34 812	33.2%	7 552	56.3%	18.8%
Licence and permits	2 452	2 452	522	21.3%	515	21.0%	606	24.7%	368	15.0%	2 011	82.0%	523	161.0%	(29.5%)
Operational Revenue	187 045	187 045	10 898	5.8%	24 346	13.0%	15 104	8.1%	1 097	.6%	51 445	27.5%	5 043	41.1%	(78.3%)
Non-Exchange Revenue															
Property rates	1 526 985	1 526 985	374 514	24.5%	305 494	20.0%	359 189	23.5%	327 836	21.5%	1 367 033	89.5%	323 591	92.8%	1.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	14 660	14 660	49	.3%	653	4.5%	12 947	88.3%	19 333	131.9%	32 982	225.0%	495	128.9%	3 808.7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	838 135	844 916	311 227	37.1%	275 049	32.8%	207 254	24.5%	21 272	2.5%	814 802	96.4%	46 552	100.1%	(54.3%)
Interest	50 691	50 691	17 233	34.0%	25 897	51.1%	26 877	53.0%	27 624	54.5%	97 631	192.6%	16 861	137.7%	63.8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	(349)	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	25 025	-	(100.0%)
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%	1 884 184	24.9%	6 767 453	89.5%	1 431 324	68.9%	31.6%
Employee related costs	1 793 148	1 704 634	372 463	20.8%	434 065	24.2%	368 927	21.6%	374 129	21.9%	1 549 585	90.9%	346 845	90.5%	7.9%
Remuneration of councillors	62 700	62 700	11 947	19.1%	13 936	22.2%	23 141	36.9%	14 254	22.7%	63 279	100.9%	12 114	87.2%	17.7%
Bulk purchases - electricity	2 514 000	2 714 000	1 010 525	40.2%	453 413	18.0%	529 602	19.5%	720 856	26.6%	2 714 396	100.0%	333 690	89.7%	116.0%
Inventory consumed	970 629	878 156	196 049	20.2%	222 145	22.9%	212 671	24.2%	260 054	29.6%	890 918	101.5%	230 191	87.5%	13.0%
Debt impairment	600 000	600 000	0	-	(0)	-	10 737	1.8%	3 377	.6%	14 114	2.4%	-	-	(100.0%)
Depreciation and amortisation	461 616	461 616	90 219	19.5%	91 513	19.8%	90 768	19.7%	109 619	23.7%	382 119	82.8%	100 660	85.8%	8.9%
Interest	40 401	40 401	3 351	8.3%	49 159	121.7%	4 670	11.6%	(86 741)	(214.7%)	(29 562)	(73.2%)	6 420	35.9%	(1 451.2%)
Contracted services	994 888	855 314	114 756	11.5%	196 441	19.7%	198 392	23.2%	376 215	44.0%	885 804	103.6%	313 250	100.7%	20.1%
Transfers and subsidies	51 024	44 584	22 881	44.8%	14 027	27.5%	13 216	29.6%	11 590	26.0%	61 714	138.4%	14 366	153.8%	(19.3%)
Irrecoverable debts written off	-	-	3 448	-	508	-	1 859	-	16 709	-	22 524	-	2 494	5.2%	570.0%
Operational costs	215 382	202 667	44 971	20.9%	38 679	18.0%	45 154	22.3%	86 800	42.8%	215 605	106.4%	66 727	89.2%	30.1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	5 621	-	5 621	-	831	-	576.2%
Other Losses	-	-	(405)	-	(79)	-	120	-	(8 300)	-	(8 664)	-	3 736	-	(322.2%)
Surplus/(Deficit)	416 938	343 971	136 013		(22 193)		95 750		(689 296)		(479 726)		(209 426)		
Transfers and subsidies - capital (monetary allocations)	448 700	536 156	87 384	19.5%	129 634	28.9%	95 441	17.8%	76 888	14.3%	389 347	72.6%	164 791	91.2%	(53.3%)
Transfers and subsidies - capital (in-kind)	-	-	(1 351)	-	-	-	-	-	199	-	(1 152)	-	2	-	12 327.1%
Surplus/(Deficit) after capital transfers and contributions	865 638	880 127	222 046		107 442		191 191		(612 210)		(91 531)		(44 634)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	865 638	880 127	222 046		107 442		191 191		(612 210)		(91 531)		(44 634)		
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		(612 210)		(91 531)		(44 634)		
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		(612 210)		(91 531)		(44 634)		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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	768 760	802 544	61 515	8.0%	148 446	19.3%	129 316	16.1%	(172 717)	(21.5%)	166 560	20.8%	(13 206)	53.5%	1 207.8%
National Government	312 535	296 020	61 967	19.8%	100 561	32.2%	13 786	4.7%	(213 597)	(72.2%)	(37 283)	(12.6%)	(79 558)	33.0%	168.5%
Provincial Government	136 225	240 637	(452)	(.3%)	4 285	3.1%	72 773	30.2%	(34 106)	(14.2%)	42 500	17.7%	66 352	67.0%	(151.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,P	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	448 760	536 656	61 515	13.7%	104 846	23.4%	86 560	16.1%	(247 703)	(46.2%)	5 217	1.0%	(13 206)	42.9%	1 775.7%
Borrowing	200 000	116 275	-	-	-	-	7 318	6.3%	30 093	25.9%	37 411	32.2%	-	-	(100.0%)
Internally generated funds	120 000	149 613	-	-	43 600	36.3%	35 439	23.7%	44 893	30.0%	123 932	82.8%	-	105.2%	(100.0%)
Capital Expenditure Functional	768 760	802 544	104 517	13.6%	157 212	20.5%	147 857	18.4%	152 738	19.0%	562 324	70.1%	227 811	96.6%	(33.0%)
Municipal governance and administration	55 000	69 018	11 093	20.2%	19 871	36.1%	15 328	22.2%	93 044	134.8%	139 337	201.9%	27 517	40.5%	238.1%
Executive and Council	5 000	18 700	11 093	221.9%	7 123	142.5%	8 493	45.4%	79 487	425.1%	106 196	567.9%	22 727	1 237.3%	249.8%
Finance and administration	50 000	50 318	-	-	12 748	25.5%	6 835	13.6%	13 571	27.0%	33 154	65.9%	4 794	(46.7%)	183.1%
Internal audit	-	-	-	-	-	-	-	-	(14)	-	(14)	-	(3)	-	351.1%
Community and Public Safety	169 052	194 089	29 590	17.5%	28 730	17.0%	15 491	8.0%	62 735	32.3%	136 546	70.4%	54 147	182.8%	15.9%
Community and Social Services	24 307	36 369	7 580	31.2%	13 807	56.8%	1 361	3.7%	28 781	79.1%	51 528	141.7%	27 376	163.5%	5.1%
Sport And Recreation	-	8 400	1 081	-	433	-	806	9.6%	2 338	27.8%	4 657	55.4%	(1 219)	(30.2%)	(291.8%)
Public Safety	-	4 028	443	-	-	-	141	3.5%	4 984	123.7%	5 569	138.3%	330	12.0%	1 411.4%
Housing	144 745	145 293	20 486	14.2%	14 490	10.0%	13 183	9.1%	26 632	18.3%	74 791	51.5%	27 660	293.1%	(3.7%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	105 006	189 591	41 908	39.9%	35 884	34.2%	95 492	50.4%	(55 867)	(29.5%)	117 417	61.9%	117 497	128.6%	(147.5%)
Planning and Development	34 606	118 091	(452)	(1.3%)	4 696	13.6%	74 732	63.3%	(90 500)	(76.6%)	(11 524)	(9.8%)	87 858	81.0%	(203.0%)
Road Transport	70 400	71 500	42 360	60.2%	31 188	44.3%	20 760	29.0%	34 528	48.3%	128 836	180.2%	29 618	240.6%	16.6%
Environmental Protection	-	-	-	-	-	-	-	-	105	-	105	-	21	2.7%	399.6%
Trading Services	436 702	346 031	21 926	5.0%	71 963	16.5%	21 512	6.2%	43 214	12.5%	158 615	45.8%	34 669	66.0%	24.6%
Energy sources	179 000	134 975	439	.2%	4 304	2.4%	2 847	2.1%	-	-	7 590	5.6%	33 784	98.5%	(100.0%)
Water Management	133 925	113 880	11 724	8.8%	26 136	19.5%	12 359	10.9%	27 484	24.1%	77 703	68.2%	15 292	80.2%	79.7%
Waste Water Management	120 778	72 177	9 550	7.9%	39 333	32.6%	1 585	2.2%	24 602	34.1%	75 071	104.0%	(17 947)	24.4%	(237.1%)
Waste Management	3 000	25 000	213	7.1%	2 190	73.0%	4 721	18.9%	(8 872)	(35.5%)	(1 749)	(7.0%)	3 541	27.0%	(350.6%)
Other	3 000	3 814	-	-	764	25.5%	33	.9%	9 613	252.0%	10 410	272.9%	(6 020)	(90.8%)	(259.7%)

Part 3: Cash Receipts and Payments

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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%	(158 076)	(1.9%)	(39 805)	(.5%)	(62 108)	61.9%	154.5%
Property rates	1 435 366	1 435 366	8 921	.6%	10 378	.7%	(147 891)	(10.3%)	61 415	4.3%	(67 177)	(4.7%)	126 431	71.0%	(51.4%)
Service charges	4 467 999	4 277 066	3 323	.1%	26	-	3 637	.1%	(6 285)	(.1%)	701	-	3 025	68.1%	(307.8%)
Other revenue	1 119 062	1 119 062	11 595	1.0%	(5 288)	(.5%)	39 197	3.5%	(82 200)	(7.3%)	(36 696)	(3.3%)	1 390	9.0%	(6 013.9%)

Transfers and Subsidies - Operational	834 106	844 916	(19 083)	(2.3%)	(17 660)	(2.1%)	78 617	9.3%	(30 674)	(3.6%)	11 199	1.3%	(109 462)	56.8%	(72.0%)
Transfers and Subsidies - Capital	452 578	536 156	95 835	21.2%	(81 664)	(18.0%)	138 328	25.8%	(100 332)	(18.7%)	52 167	9.7%	(83 492)	73.3%	20.2%
Interest	18 132	18 132	-	-	-	-	-	-	-	-	-	-	-	31.7%	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(7 380 583)	(7 205 321)	46 456	(.6%)	15 019	(.2%)	128 197	(1.8%)	18 382	(.3%)	208 054	(2.9%)	(52 726)	54.7%	(134.9%)
Suppliers and employees	(7 289 159)	(7 126 433)	46 456	(.6%)	15 019	(.2%)	128 197	(1.8%)	18 382	(.3%)	208 054	(2.9%)	(52 726)	54.7%	(134.9%)
Finance charges	(40 401)	(40 401)	-	-	-	-	-	-	-	-	-	-	-	25.5%	-
Transfers and grants	(51 024)	(38 488)	-	-	-	-	-	-	-	-	-	-	-	99.8%	-
Net Cash from/(used) Operating Activities	946 660	1 025 377	147 047	15.5%	(79 189)	(8.4%)	240 085	23.4%	(139 694)	(13.6%)	168 249	16.4%	(114 833)	133.3%	21.6%
Cash Flow from Investing Activities															
Receipts	-	-	2 699	-	(844)	-	(2 181)	-	326	-	-	-	(1 385)	(387.9%)	(123.5%)
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	-	-	-	(1 385)	-	(123.5%)
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	-	-	-	(1 385)	2.7%	(123.5%)
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%	(139 368)	(46.9%)	168 249	56.6%	(116 219)	721.3%	19.9%
Cash/cash equivalents at the year begin:	247 730	511 402	(44 647)	(18.0%)	105 099	42.4%	25 065	4.9%	262 970	51.4%	(44 647)	(8.7%)	1 005 876	-	(73.9%)
Cash/cash equivalents at the year end:	602 889	808 764	105 099	17.4%	25 065	4.2%	262 970	32.5%	123 602	15.3%	123 602	15.3%	889 657	215.9%	(86.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	187 512	6.6%	5 818	.2%	40 004	1.4%	2 624 809	91.8%	2 858 143	39.4%	-	-	19 031 849	665.9%
Trade and Other Receivables from Exchange Transactions - Electricity	379 321	50.2%	1 140	.2%	15 324	2.0%	359 774	47.6%	755 559	10.4%	-	-	1 650 403	218.4%
Receivables from Non-exchange Transactions - Property Rates	168 705	13.5%	4 984	.4%	23 664	1.9%	1 055 877	84.3%	1 253 231	17.3%	-	-	7 433 686	593.2%
Receivables from Exchange Transactions - Waste Water Management	36 795	8.7%	1 106	.3%	6 811	1.6%	379 163	89.5%	423 875	5.8%	-	-	2 930 106	691.3%
Receivables from Exchange Transactions - Waste Management	18 265	8.1%	899	.4%	3 578	1.6%	203 841	90.0%	226 584	3.1%	-	-	1 641 797	724.6%
Receivables from Exchange Transactions - Property Rental Debtors	3 833	5.9%	1 124	1.7%	891	1.4%	58 585	90.9%	64 433	.9%	-	-	476 638	739.7%
Interest on Arrear Debtor Accounts	129 333	8.6%	-	-	34 680	2.3%	1 347 671	89.2%	1 511 684	20.8%	-	-	8 887 989	588.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	324 787	-
Other	353	.2%	157	.1%	237	.1%	165 832	99.6%	166 579	2.3%	-	-	2 061 682	1 237.7%
Total By Income Source	924 117	12.7%	15 229	.2%	125 190	1.7%	6 195 552	85.3%	7 260 088	100.0%	-	-	44 438 936	612.1%
Debtors Age Analysis By Customer Group														
Organs of State	89 338	40.3%	(214)	(.1%)	6 000	2.7%	126 403	57.1%	221 528	3.1%	-	-	1 223 756	552.4%
Commercial	404 319	32.1%	3 401	.3%	24 440	1.9%	827 218	65.7%	1 259 378	17.3%	-	-	5 253 828	417.2%
Households	430 460	7.4%	12 042	.2%	94 750	1.6%	5 241 930	90.7%	5 779 182	79.6%	-	-	37 961 351	656.9%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	924 117	12.7%	15 229	.2%	125 190	1.7%	6 195 552	85.3%	7 260 088	100.0%	-	-	44 438 936	612.1%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	615 035	41.7%	-	-	(20 795)	(1.4%)	881 687	59.7%	1 475 926	56.6%
Bulk Water	302 250	41.2%	(51 732)	(7.1%)	18 985	2.6%	464 282	63.3%	733 784	28.2%
PAYE deductions	(209)	(20 917 900.0%)	8	816 300.0%	8	816 300.0%	193	19 285 400.0%	0	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	368 135	93.1%	14 017	3.5%	9 896	2.5%	3 212	.8%	395 260	15.2%
Auditor-General	739	100.0%	-	-	-	-	-	-	739	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 285 950	49.4%	(37 707)	(1.4%)	8 094	.3%	1 349 373	51.8%	2 605 710	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NEWCASTLE (KZN252)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	2 355 468	2 397 032	690 716	29.3%	617 593	26.2%	549 211	22.9%	462 110	19.3%	2 319 630	96.8%	415 403	95.7%	11.2%
Exchange Revenue															
Service charges - Electricity	882 022	863 907	228 591	25.9%	197 392	22.4%	190 100	22.0%	194 029	22.5%	810 112	93.8%	164 812	92.0%	17.7%
Service charges - Water	219 986	220 070	56 178	25.5%	55 323	25.1%	53 518	24.3%	58 545	26.6%	223 564	101.6%	51 691	100.5%	13.3%
Service charges - Waste Water Management	133 580	154 290	33 857	25.3%	33 728	25.2%	33 390	21.6%	33 820	21.9%	134 795	87.4%	31 796	99.8%	6.4%
Service charges - Waste Management	110 148	109 788	27 323	24.8%	27 099	24.6%	26 984	24.6%	25 238	23.0%	106 644	97.1%	25 718	99.5%	(1.9%)
Sale of Goods and Rendering of Services	7 199	13 505	936	13.0%	1 925	26.7%	2 130	15.8%	2 165	16.0%	7 156	53.0%	2 419	132.6%	(10.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 877	947	1 020	17.4%	918	15.6%	1 029	108.6%	961	101.5%	3 928	414.8%	1 825	111.1%	(47.3%)
Interest earned from Current and Non Current Assets	5 330	5 330	562	10.5%	72	1.4%	901	16.9%	1 413	26.5%	2 948	55.3%	1 335	101.4%	5.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	8 804	11 099	2 712	30.8%	2 838	32.2%	2 513	22.6%	1 375	12.4%	9 438	85.0%	2 015	100.2%	(31.8%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 292	1 292	502	38.9%	120	9.3%	68	5.3%	107	8.2%	797	61.7%	400	127.0%	(73.3%)
Non-Exchange Revenue															
Property rates	396 741	396 614	106 939	27.0%	97 030	24.5%	97 924	24.7%	98 176	24.8%	400 069	100.9%	91 662	100.0%	7.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 831	7 246	1 372	28.4%	2 504	51.8%	1 393	19.2%	6 172	85.2%	11 441	157.9%	2 011	119.1%	207.0%
Licences or permits	34	34	13	39.3%	5	13.9%	15	42.6%	7	21.1%	40	117.0%	23	192.7%	(68.3%)
Transfer and subsidies - Operational	577 623	604 152	228 750	39.6%	192 868	33.4%	139 656	23.1%	37 733	6.2%	599 008	99.1%	39 329	93.8%	(4.1%)
Interest	-	3 000	1 057	-	1 118	-	1 165	38.8%	1 218	40.6%	4 558	151.9%	-	-	(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%)	1 151	20.0%	5 132	89.1%	368	70.4%	212.8%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 724 589	2 771 049	552 983	20.3%	546 425	20.1%	559 906	20.2%	643 439	23.2%	2 302 753	83.1%	531 006	89.6%	21.2%
Employee related costs	724 536	708 366	157 375	21.7%	164 354	22.7%	166 854	23.6%	175 484	24.8%	664 067	93.7%	165 878	102.8%	5.8%
Remuneration of councillors	28 443	26 987	6 347	22.3%	6 418	22.6%	11 857	43.9%	7 165	26.6%	31 788	117.8%	6 334	99.3%	13.1%
Bulk purchases - electricity	660 933	654 133	150 397	22.8%	136 198	20.6%	129 414	19.8%	142 981	21.9%	558 989	85.5%	73 070	82.1%	95.7%
Inventory consumed	159 854	168 244	45 176	28.3%	30 118	18.8%	42 063	25.0%	48 985	29.1%	166 341	98.9%	42 706	100.2%	14.7%
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%	92 841	24.5%	371 931	98.1%	83 950	93.7%	10.6%
Interest	32 205	32 545	8 200	25.5%	8 517	26.4%	8 258	25.4%	4 490	13.8%	29 465	90.5%	20 099	131.3%	(77.7%)
Contracted services	207 716	267 155	52 134	25.1%	56 678	27.3%	65 885	24.7%	105 440	39.5%	280 137	104.9%	77 815	119.5%	35.5%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	89 312	93 659	19 544	21.9%	21 152	23.7%	8 653	9.2%	31 173	33.3%	80 522	86.0%	24 917	29.0%	25.1%
Operational costs	134 307	155 614	24 699	18.4%	25 882	19.3%	34 048	21.9%	34 706	22.3%	119 336	76.7%	36 181	101.3%	(4.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	172	-	172	-	-	-	(100.0%)
Other Losses	-	-	-	-	-	-	4	-	2	-	6	-	55	-	(96.4%)
Surplus/(Deficit)	(369 121)	(374 017)	137 733		71 168		(10 695)		(181 329)		16 877		(115 602)		
Transfers and subsidies - capital (monetary allocations)	240 770	232 035	16 461	6.8%	76 964	32.0%	20 729	8.9%	89 604	38.6%	203 757	87.8%	45 277	90.5%	97.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(128 351)	(141 982)	154 193		148 133		10 033		(91 725)		220 635		(70 326)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(128 351)	(141 982)	154 193		148 133		10 033		(91 725)		220 635		(70 326)		
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		(91 725)		220 635		(70 326)		
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		(91 725)		220 635		(70 326)		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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%	70 588	28.1%	211 123	84.1%	48 693	67.6%	45.0%
National Government	228 012	212 481	27 071	11.9%	59 799	26.2%	34 239	16.1%	72 834	34.3%	193 943	91.3%	29 693	66.7%	145.3%
Provincial Government	12 758	19 554	886	6.9%	-	-	1 634	8.4%	800	4.1%	3 321	17.0%	3 177	30.8%	(74.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,P	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	240 770	232 035	27 957	11.6%	59 799	24.8%	35 873	15.5%	73 634	31.7%	197 264	85.0%	32 870	63.3%	124.0%
Borrowing	-	-	-	-	-	-	-	-	34	-	34	-	-	-	(100.0%)
Internally generated funds	14 568	18 867	(1 226)	(8.4%)	22 889	157.1%	(4 759)	(25.2%)	(3 080)	(16.3%)	13 825	73.3%	15 823	101.1%	(119.5%)
Capital Expenditure Functional	255 338	250 902	26 731	10.5%	82 890	32.5%	32 699	13.0%	70 588	28.1%	212 909	84.9%	49 370	67.9%	43.0%
Municipal governance and administration	4 700	7 330	(1 448)	(30.8%)	20 100	427.7%	(6 314)	(86.1%)	(8 196)	(111.8%)	4 142	56.5%	15 378	426.5%	(153.3%)
Executive and Council	-	1 757	-	-	19 226	-	(8 473)	(482.3%)	(8 996)	(512.0%)	1 757	100.0%	-	-	(100.0%)
Finance and administration	4 700	5 573	(1 448)	(30.8%)	874	18.6%	2 159	38.7%	800	14.4%	2 385	42.8%	15 378	426.5%	(94.8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	35 376	41 277	5 752	16.3%	11 950	33.8%	3 702	9.0%	7 297	17.7%	28 701	69.5%	3 013	27.8%	142.2%
Community and Social Services	938	1 308	-	-	358	38.2%	41	3.2%	309	23.6%	709	54.2%	1 063	201.0%	(70.9%)
Sport And Recreation	33 938	39 049	5 752	16.9%	11 591	34.2%	3 381	8.7%	6 815	17.5%	27 539	70.5%	1 638	18.1%	315.9%
Public Safety	-	120	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	500	800	-	-	-	-	280	35.0%	173	21.7%	453	56.7%	312	38.6%	(44.4%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	60 258	63 670	6 188	10.3%	19 329	32.1%	11 891	18.7%	25 763	40.5%	63 171	99.2%	10 357	48.4%	148.7%
Planning and Development	191	6 278	-	-	207	108.5%	-	-	1 804	28.7%	2 011	32.0%	4 502	61.4%	(59.9%)
Road Transport	60 067	57 392	6 188	10.3%	19 122	31.8%	11 891	20.7%	23 959	41.7%	61 160	106.6%	5 855	40.3%	309.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	154 204	138 625	16 239	10.5%	31 511	20.4%	23 420	16.9%	45 724	33.0%	116 894	84.3%	20 622	72.5%	121.7%
Energy sources	21 550	27 836	804	3.7%	5 364	24.9%	869	3.1%	15 277	54.9%	22 313	80.2%	-	-	(100.0%)
Water Management	116 407	100 054	14 900	12.8%	25 366	21.8%	22 134	22.1%	24 948	24.9%	87 348	87.3%	15 402	64.8%	62.0%
Waste Water Management	15 797	9 901	536	3.4%	781	4.9%	418	4.2%	5 180	52.3%	6 914	69.8%	5 220	98.4%	(.8%)
Waste Management	450	834	-	-	-	-	-	-	319	38.3%	319	38.3%	-	-	(100.0%)
Other	800	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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	2 266 401	2 317 663	1 232 484	54.4%	1 125 444	49.7%	1 025 424	44.2%	968 570	41.8%	4 351 922	187.8%	754 455	219.2%	28.4%
Property rates	278 786	326 047	104 801	37.6%	93 715	33.6%	147 735	45.3%	267 176	81.9%	613 427	188.1%	129 517	115.2%	106.3%
Service charges	1 145 598	1 116 964	272 889	23.8%	274 901	24.0%	314 685	28.2%	304 133	27.2%	1 166 607	104.4%	180 459	86.6%	68.5%
Other revenue	18 295	33 136	413 047	2 257.7%	461 603	2 523.1%	502 102	1 515.3%	358 330	1 081.4%	1 735 083	5 236.2%	392 227	14 717.5%	(8.6%)

Transfers and Subsidies - Operational	577 623	604 152	374 322	64.8%	213 730	37.0%	31 161	5.2%	9 200	1.5%	628 413	104.0%	52 116	115.8%	(82.3%)
Transfers and Subsidies - Capital	240 770	232 035	67 206	27.9%	81 476	33.8%	29 343	12.6%	29 519	12.7%	207 543	89.4%	-	113.0%	(100.0%)
Interest	5 330	5 330	220	4.1%	18	.3%	398	7.5%	213	4.0%	849	15.9%	136	21.0%	56.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 935 634)	(1 992 300)	(534 487)	27.6%	(533 476)	27.6%	(489 425)	24.6%	(441 752)	22.2%	(1 999 140)	100.3%	(244 022)	74.6%	81.0%
Suppliers and employees	(1 903 429)	(1 959 755)	(517 385)	27.2%	(517 400)	27.2%	(488 258)	24.9%	(442 658)	22.6%	(1 965 701)	100.3%	(244 022)	75.0%	81.4%
Finance charges	(32 205)	(32 545)	(17 101)	53.1%	(16 076)	49.9%	(1 167)	3.6%	906	(2.8%)	(33 439)	102.7%	-	52.1%	(100.0%)
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%	526 818	161.9%	2 352 782	723.1%	510 433	922.2%	3.2%
Cash Flow from Investing Activities															
Receipts	-	20 000	1 409	-	5 693	-	611	3.1%	328	1.6%	8 042	40.2%	366	-	(10.3%)
Proceeds on disposal of PPE	-	20 000	1 409	-	5 693	-	611	3.1%	328	1.6%	8 042	40.2%	366	-	(10.3%)
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%	(41 006)	16.3%	(212 442)	84.7%	(25 026)	73.0%	63.9%
Capital assets	(255 338)	(250 902)	(39 063)	15.3%	(89 073)	34.9%	(43 300)	17.3%	(41 006)	16.3%	(212 442)	84.7%	(25 026)	73.0%	63.9%
Net Cash from/(used) Investing Activities	(255 338)	(230 902)	(37 654)	14.7%	(83 380)	32.7%	(42 689)	18.5%	(40 677)	17.6%	(204 400)	88.5%	(24 660)	70.0%	65.0%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(34 082)	(34 082)	(2 257)	6.6%	(15 148)	44.4%	(2 418)	7.1%	(906)	2.7%	(20 730)	60.8%	-	40.9%	(100.0%)
Repayment of borrowing	(34 082)	(34 082)	(2 257)	6.6%	(15 148)	44.4%	(2 418)	7.1%	(906)	2.7%	(20 730)	60.8%	-	40.9%	(100.0%)
Net Cash from/(used) Financing Activities	(34 082)	(34 082)	(2 257)	6.6%	(15 148)	44.4%	(2 418)	7.1%	(906)	2.7%	(20 730)	60.8%	-	40.9%	(100.0%)
Net Increase/(Decrease) in cash held	41 348	60 379	658 087	1 591.6%	493 439	1 193.4%	490 892	813.0%	485 235	803.6%	2 127 653	3 523.8%	485 773	2 704.5%	(.1%)
Cash/cash equivalents at the year begin:	169 474	12 375	12 270	7.2%	670 305	395.5%	1 163 744	9 403.8%	1 654 636	13 370.6%	12 270	99.1%	2 715 247	93.2%	(39.1%)
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%	2 139 871	2 941.2%	2 139 871	2 941.2%	3 232 140	1 944.6%	(33.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	20 343	3.3%	13 583	2.2%	11 353	1.8%	575 432	92.7%	620 711	32.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	39 291	60.3%	1 878	2.9%	1 339	2.1%	22 672	34.8%	65 180	3.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	27 117	10.0%	7 735	2.9%	9 247	3.4%	226 449	83.7%	270 549	14.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 031	2.1%	8 426	1.5%	9 265	1.6%	547 237	94.8%	576 960	30.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 355	3.2%	5 986	2.0%	6 545	2.2%	274 244	92.6%	296 130	15.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	444	8.9%	202	4.0%	232	4.6%	4 122	82.4%	5 001	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	747	3.0%	714	2.9%	907	3.6%	22 489	90.5%	24 857	1.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(14 973)	(29.6%)	493	1.0%	14 320	28.3%	50 681	100.3%	50 522	2.6%	-	-	-	-
Total By Income Source	94 354	4.9%	39 019	2.0%	53 209	2.8%	1 723 326	90.2%	1 909 909	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 741	13.4%	1 111	3.1%	15 329	43.3%	14 252	40.2%	35 433	1.9%	-	-	-	-
Commercial	33 167	25.2%	5 380	4.1%	4 629	3.5%	88 421	67.2%	131 597	6.9%	-	-	-	-
Households	56 446	3.2%	32 525	1.9%	33 248	1.9%	1 620 566	93.0%	1 742 784	91.2%	-	-	-	-
Other	0	.4%	4	3.9%	4	4.1%	87	91.6%	95	-	-	-	-	-
Total By Customer Group	94 354	4.9%	39 019	2.0%	53 209	2.8%	1 723 326	90.2%	1 909 909	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	104 729	65.3%	734	.5%	15 878	9.9%	39 051	24.3%	160 391	33.4%
Bulk Water	19 653	8.0%	15 672	6.4%	-	-	210 708	85.6%	246 034	51.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	37 597	96.0%	1 570	4.0%	2	-	1	-	39 171	8.2%
Auditor-General	141	100.0%	-	-	-	-	-	-	141	-
Other	32 654	94.9%	455	1.3%	780	2.3%	503	1.5%	34 392	7.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	194 775	40.6%	18 431	3.8%	16 660	3.5%	250 262	52.1%	480 128	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLATHUZE (KZN282)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2022/23 to Q4 of 2023/24
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%	1 103 802	21.5%	5 008 324	97.8%	1 192 858	99.4%	(7.5%)
Exchange Revenue															
Service charges - Electricity	2 150 331	2 290 831	599 679	27.9%	421 489	19.6%	517 186	22.6%	488 375	21.3%	2 026 729	88.5%	412 729	93.6%	18.3%
Service charges - Water	588 970	585 000	156 932	26.6%	130 579	22.2%	136 692	23.4%	138 192	23.6%	562 395	96.1%	129 100	99.0%	7.0%
Service charges - Waste Water Management	119 676	120 256	30 376	25.4%	30 252	25.3%	29 925	24.9%	30 944	25.7%	121 497	101.0%	27 017	103.5%	14.5%
Service charges - Waste Management	114 792	114 669	29 298	25.5%	29 380	25.6%	29 317	25.6%	29 344	25.6%	117 338	102.3%	26 955	101.8%	8.9%
Sale of Goods and Rendering of Services	12 366	94 781	31 989	258.7%	30 064	243.1%	45 963	48.5%	15 129	16.0%	123 146	129.9%	2 807	85.8%	439.0%
Agency services	6 365	8 365	1 620	25.5%	2 650	41.6%	1 671	20.0%	3 007	35.9%	8 948	107.0%	1 317	105.8%	128.3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	29	29	-	-	-	-	-	-	1	5.0%	1	5.0%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	64 500	40 000	2 709	4.2%	14 962	23.2%	4 613	11.5%	12 047	30.1%	34 331	85.8%	12 363	52.0%	(2.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	850	1 950	492	57.9%	490	57.6%	440	22.6%	503	25.8%	1 925	98.7%	56 136	6 979.2%	(99.1%)
Rental from Fixed Assets	16 074	15 019	2 750	17.1%	2 339	14.6%	3 750	25.0%	6 701	44.6%	15 541	103.5%	630	114.0%	963.0%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 625	11 131	1 766	20.5%	1 848	21.4%	5 643	50.7%	7 613	68.4%	16 871	151.6%	8 914	262.7%	(14.6%)
Non-Exchange Revenue															
Property rates	736 829	713 967	230 722	31.3%	131 887	17.9%	156 749	22.0%	156 560	21.9%	675 918	94.7%	140 556	91.1%	11.4%
Surcharges and Taxes	6 332	6 332	745	11.8%	1 978	31.2%	5 053	79.8%	2 265	35.8%	10 042	158.6%	5 866	41.0%	(61.4%)
Fines, penalties and forfeits	15 754	12 284	504	3.2%	931	5.9%	759	6.2%	3 703	30.1%	5 898	48.0%	763	6.4%	385.2%
Licences or permits	3 632	3 632	557	15.3%	1 066	29.3%	856	23.6%	1 072	29.5%	3 552	97.8%	1 126	93.4%	(4.8%)
Transfer and subsidies - Operational	551 827	568 973	230 360	41.7%	189 259	34.3%	133 541	23.5%	10 486	1.8%	563 646	99.1%	10 749	95.2%	(2.5%)
Interest	-	870	562	-	237	-	159	18.2%	378	43.4%	1 335	153.5%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	90 000	-	8 645	-	98 645	-	-	-	(100.0%)
Other Gains	534 500	534 540	158 412	29.6%	144 373	27.0%	128 944	24.1%	188 837	35.3%	620 566	116.1%	355 829	140.5%	(46.9%)
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%	1 502 421	28.4%	5 310 768	100.5%	1 680 665	107.4%	(10.6%)
Employee related costs	1 212 559	1 186 692	284 541	23.5%	291 623	24.1%	285 751	24.1%	276 103	23.3%	1 138 017	95.9%	265 284	92.3%	4.1%
Remuneration of councillors	35 510	35 510	7 292	20.5%	8 118	22.9%	7 582	21.4%	7 605	21.4%	30 597	86.2%	7 353	84.9%	3.4%
Bulk purchases - electricity	1 492 128	1 627 634	408 692	27.4%	323 246	21.7%	411 009	25.3%	385 582	23.7%	1 528 529	93.9%	322 053	101.2%	19.7%
Inventory consumed	460 979	494 717	154 989	33.6%	126 190	27.4%	101 355	20.5%	135 017	27.3%	517 551	104.6%	195 068	94.6%	(30.8%)
Debt impairment	173 883	238 597	41 401	23.8%	41 420	23.8%	41 420	17.4%	97 143	40.7%	221 384	92.8%	229 183	207.9%	(57.6%)
Depreciation and amortisation	320 160	320 160	77 893	24.3%	78 144	24.4%	76 628	23.9%	71 801	22.4%	304 467	95.1%	82 854	97.4%	(13.3%)
Interest	130 491	158 678	34 340	26.3%	43 565	33.4%	33 697	21.2%	47 237	29.8%	158 839	100.1%	31 257	99.1%	51.1%
Contracted services	409 217	493 057	127 255	31.1%	136 665	33.4%	107 252	21.8%	203 510	41.3%	574 683	116.6%	191 049	95.8%	6.5%
Transfers and subsidies	14 759	9 959	1 782	12.1%	1 457	9.9%	1 715	17.2%	3 973	39.9%	8 927	89.6%	1 413	91.6%	181.2%
Irrecoverable debts written off	-	-	9 489	-	2 121	-	2 234	-	54 476	-	68 320	-	1 951	437 940 400.0%	2 691.5%
Operational costs	343 730	377 359	82 277	23.9%	88 591	25.8%	70 303	18.6%	81 271	21.5%	322 441	85.4%	86 233	93.3%	(5.8%)
Losses on disposal of Assets	-	-	-	-	-	-	7 520	-	-	-	7 520	-	4 008	-	(100.0%)
Other Losses	343 610	343 664	83 962	24.4%	108 651	31.6%	98 178	28.6%	138 703	40.4%	429 493	125.0%	262 959	245.4%	(47.3%)
Surplus/(Deficit)	(5 573)	(163 401)	165 561		(116 004)		46 618		(398 619)		(302 444)		(487 806)		
Transfers and subsidies - capital (monetary allocations)	218 836	218 530	71 801	32.8%	23 549	10.8%	100 422	46.0%	60 915	27.9%	256 687	117.5%	38 759	31.2%	57.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	213 263	55 130	237 362		(92 455)		147 039		(337 704)		(45 757)		(449 048)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	213 263	55 130	237 362		(92 455)		147 039		(337 704)		(45 757)		(449 048)		
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		(337 704)		(45 757)		(449 048)		
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		(337 704)		(45 757)		(449 048)		

Part 2: Capital Revenue and Expenditure

	2023/24												2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2022/23 to Q4 of 2023/24
Capital Revenue and Expenditure															
Source of Finance	802 941	817 407	193 901	24.1%	266 757	33.2%	183 314	22.4%	149 547	18.3%	793 520	97.1%	254 153	87.1%	(41.2%)
National Government	218 836	216 337	60 911	27.8%	62 630	28.6%	51 255	23.7%	68 356	31.6%	243 152	112.4%	100 504	114.3%	(32.0%)
Provincial Government	-	-	-	-	-	-	-	-	67	-	67	-	527	11.0%	(87.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,P	-	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%	68 424	31.3%	245 413	112.3%	101 031	109.0%	(32.3%)
Borrowing	406 569	418 775	89 425	22.0%	150 627	37.0%	96 953	23.2%	48 206	11.5%	385 211	92.0%	102 496	84.3%	(53.0%)
Internally generated funds	177 536	180 101	41 372	23.3%	53 501	30.1%	35 107	19.5%	32 917	18.3%	162 896	90.4%	50 626	74.6%	(35.0%)
Capital Expenditure Functional	802 941	817 407	193 901	24.1%	266 757	33.2%	183 314	22.4%	149 547	18.3%	793 520	97.1%	254 153	87.1%	(41.2%)
Municipal governance and administration	68 791	64 557	14 850	21.6%	801	1.2%	1 140	1.8%	6 930	10.7%	23 721	36.7%	(12 081)	60.6%	(157.4%)
Executive and Council	118	123	-	-	34	28.6%	23	18.8%	25	20.6%	82	66.9%	2	34.6%	1 127.2%
Finance and administration	68 673	64 434	14 850	21.6%	768	1.1%	1 117	1.7%	6 904	10.7%	23 639	36.7%	(12 083)	60.6%	(157.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	107 478	136 699	18 850	17.5%	63 927	59.5%	14 757	10.8%	21 784	15.9%	119 318	87.3%	97 663	75.9%	(77.7%)
Community and Social Services	71 074	57 555	2 301	3.2%	23 083	32.5%	5 009	8.7%	12 965	22.5%	43 358	75.3%	23 761	74.4%	(45.4%)
Sport And Recreation	34 620	77 578	16 538	47.8%	40 633	117.4%	9 196	11.9%	8 595	11.1%	74 962	96.6%	73 675	76.4%	(88.3%)
Public Safety	1 785	1 565	11	.6%	211	11.8%	551	35.2%	225	14.4%	998	63.8%	226	51.9%	(.7%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	155 315	152 737	14 373	9.3%	32 785	21.1%	35 465	23.2%	42 531	27.8%	125 155	81.9%	25 575	36.4%	66.3%
Planning and Development	22 127	14 777	1 506	6.8%	1 251	5.7%	4 384	29.7%	1 826	12.4%	8 967	60.7%	1 633	7.1%	11.8%
Road Transport	131 940	133 382	12 729	9.6%	31 523	23.9%	31 080	23.3%	36 412	27.3%	111 743	83.8%	23 708	50.5%	53.6%
Environmental Protection	1 248	4 579	138	11.1%	12	1.0%	-	-	4 294	93.8%	4 444	97.1%	233	13.8%	1 741.4%
Trading Services	465 913	449 989	145 386	31.2%	165 814	35.6%	131 237	29.2%	70 871	15.7%	513 308	114.1%	139 271	116.1%	(49.1%)
Energy sources	125 935	106 705	1	-	45 898	36.4%	12 962	12.1%	35 999	33.7%	94 860	88.9%	23 847	124.7%	51.0%
Water Management	202 482	260 751	118 165	58.4%	84 629	41.8%	104 757	40.2%	28 663	11.0%	336 215	128.9%	81 906	114.9%	(65.0%)
Waste Water Management	125 266	75 003	25 284	20.2%	35 287	28.2%	13 518	18.0%	6 208	8.3%	80 297	107.1%	31 949	125.7%	(80.6%)
Waste Management	12 230	7 530	1 936	15.8%	-	-	-	-	-	-	1 936	25.7%	1 570	16.9%	(100.0%)
Other	5 444	13 424	442	8.1%	3 429	63.0%	716	5.3%	7 431	55.4%	12 019	89.5%	3 725	44.8%	99.5%

Part 3: Cash Receipts and Payments

	2023/24												2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2022/23 to Q4 of 2023/24
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%	1 014 457	20.6%	4 832 746	98.2%	595 258	98.7%	70.4%
Property rates	705 882	691 129	149 404	21.2%	143 810	20.4%	141 403	20.5%	141 586	20.5%	576 203	83.4%	143 303	92.6%	(1.2%)
Service charges	3 265 019	3 337 685	649 385	19.9%	690 320	21.1%	704 661	21.1%	646 717	19.4%	2 691 084	80.6%	611 983	105.6%	5.7%
Other revenue	91 561	65 210	188 408	205.8%	148 167	161.8%	293 697	450.4%	137 143	210.3%	767 414	1 176.8%	(160 602)	77.5%	(185.4%)

Transfers and Subsidies - Operational	551 827	568 973	224 154	40.6%	175 259	31.8%	130 924	23.0%	-	-	530 337	93.2%	56	94.7%	(100.0%)
Transfers and Subsidies - Capital	218 836	218 530	88 000	40.2%	32 000	14.6%	39 841	18.2%	82 579	37.8%	242 420	110.9%	500	128.8%	16 415.8%
Interest	64 500	40 000	6 172	9.6%	7 776	12.1%	4 909	12.3%	6 431	16.1%	25 288	63.2%	18	-	35 777.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 111 053)	(4 425 641)	(1 174 551)	28.6%	(1 056 602)	25.7%	(1 046 507)	23.6%	(1 206 345)	27.3%	(4 484 005)	101.3%	(988 871)	100.9%	22.0%
Suppliers and employees	(3 965 804)	(4 257 003)	(1 174 551)	29.6%	(976 221)	24.6%	(1 046 507)	24.6%	(1 122 343)	26.4%	(4 319 622)	101.5%	(946 933)	101.0%	18.5%
Finance charges	(130 491)	(158 678)	-	-	(80 381)	61.6%	-	-	(84 002)	52.9%	(164 383)	103.6%	(41 937)	94.2%	100.3%
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%	(191 888)	(38.7%)	348 741	70.3%	(393 612)	80.4%	(51.2%)
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%	(117 509)	12.5%	(914 511)	97.3%	(252 031)	98.7%	(53.4%)
Capital assets	(923 382)	(940 017)	(301 165)	32.6%	(250 470)	27.1%	(245 366)	26.1%	(117 509)	12.5%	(914 511)	97.3%	(252 031)	98.7%	(53.4%)
Net Cash from/(used) Investing Activities	(923 382)	(940 017)	(245 455)	26.6%	(250 470)	27.1%	(245 366)	26.1%	(117 509)	12.5%	(858 801)	91.4%	(252 031)	98.7%	(53.4%)
Cash Flow from Financing Activities															
Receipts	406 569	410 000	-	-	-	-	210 000	51.2%	200 000	48.8%	410 000	100.0%	600 000	100.0%	(66.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	406 569	410 000	-	-	-	-	210 000	51.2%	200 000	48.8%	410 000	100.0%	600 000	100.0%	(66.7%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(148 933)	(150 857)	-	-	-	-	(66 557)	44.1%	(86 127)	57.1%	(152 683)	101.2%	(56 619)	83.1%	52.1%
Repayment of borrowing	(148 933)	(150 857)	-	-	-	-	(66 557)	44.1%	(86 127)	57.1%	(152 683)	101.2%	(56 619)	83.1%	52.1%
Net Cash from/(used) Financing Activities	257 637	259 143	-	-	-	-	143 443	55.4%	113 873	43.9%	257 317	99.3%	543 381	104.8%	(79.0%)
Net Increase/(Decrease) in cash held	120 827	(184 988)	(114 483)	(94.7%)	(109 741)	(90.8%)	167 006	(90.3%)	(195 524)	105.7%	(252 742)	136.6%	(102 262)	136.7%	91.2%
Cash/cash equivalents at the year begin:	536 117	495 109	486 441	90.7%	380 626	71.0%	270 885	54.7%	437 890	88.4%	486 441	98.2%	582 467	-	(24.8%)
Cash/cash equivalents at the year end:	656 944	310 121	380 626	57.9%	270 885	41.2%	437 890	141.2%	242 367	78.2%	242 367	78.2%	480 205	89.7%	(49.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	109 522	36.1%	9 988	3.3%	6 397	2.1%	177 785	58.5%	303 692	37.6%	44 418	14.6%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	209 404	92.1%	3 094	1.4%	3 407	1.5%	11 475	5.0%	227 380	28.2%	1 266	.6%	-	-
Receivables from Non-exchange Transactions - Property Rates	54 569	36.7%	6 112	4.1%	4 614	3.1%	83 420	56.1%	148 714	18.4%	1 744	1.2%	-	-
Receivables from Exchange Transactions - Waste Water Management	10 792	37.8%	913	3.2%	1 365	4.8%	15 445	54.2%	28 515	3.5%	884	3.1%	-	-
Receivables from Exchange Transactions - Waste Management	10 140	44.3%	649	2.8%	1 422	6.2%	10 670	46.6%	22 881	2.8%	624	2.7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4 121	10.6%	795	2.0%	3 412	8.8%	30 450	78.5%	38 778	4.8%	178	.5%	-	-
Interest on Arrear Debtor Accounts	147	6.6%	23	1.0%	25	1.1%	2 040	91.3%	2 235	.3%	10	.4%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 234	9.3%	460	1.3%	1 374	3.9%	29 821	85.5%	34 888	4.3%	176	.5%	-	-
Total By Income Source	401 929	49.8%	22 034	2.7%	22 016	2.7%	361 106	44.7%	807 085	100.0%	49 300	6.1%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	167 473	63.9%	8 063	3.1%	3 798	1.4%	82 616	31.5%	261 950	32.5%	-	-	-	-
Commercial	179 261	59.5%	8 490	2.8%	9 293	3.1%	104 081	34.6%	301 125	37.3%	-	-	-	-
Households	53 883	23.3%	5 311	2.3%	8 117	3.5%	164 386	70.9%	231 698	28.7%	48 873	21.1%	-	-
Other	1 312	10.7%	170	1.4%	808	6.6%	10 023	81.4%	12 313	1.5%	427	3.5%	-	-
Total By Customer Group	401 929	49.8%	22 034	2.7%	22 016	2.7%	361 106	44.7%	807 085	100.0%	49 300	6.1%	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	175 301	100.0%	-	-	-	-	-	-	175 301	67.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	84 636	100.0%	-	-	-	-	-	-	84 636	32.6%
Auditor-General	23	100.0%	-	-	-	-	-	-	23	-
Other	18	100.0%	-	-	-	-	-	-	18	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	259 977	100.0%	-	-	-	-	-	-	259 977	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.

LIMPOPO: POLOKWANE (LIM354)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	4 945 302	4 935 692	1 327 698	26.8%	1 164 563	23.5%	1 047 010	21.2%	872 518	17.7%	4 411 789	89.4%	810 981	90.4%	7.6%
Exchange Revenue															
Service charges - Electricity	1 820 601	1 820 601	350 335	19.2%	313 297	17.2%	342 516	18.8%	368 157	20.2%	1 374 305	75.5%	333 788	76.3%	10.3%
Service charges - Water	350 836	350 836	70 605	20.1%	62 621	17.8%	49 966	14.2%	80 919	23.1%	264 112	75.3%	58 617	77.3%	38.0%
Service charges - Waste Water Management	147 319	147 319	44 589	30.3%	39 830	27.0%	34 027	23.1%	43 964	29.8%	162 410	110.2%	39 898	110.3%	10.2%
Service charges - Waste Management	141 640	141 640	37 703	26.6%	36 893	26.0%	31 150	22.0%	36 344	25.7%	142 091	100.3%	40 286	105.3%	(9.8%)
Sale of Goods and Rendering of Services	14 187	14 192	4 747	33.5%	7 153	50.4%	5 631	39.7%	4 797	33.8%	22 327	157.3%	3 994	167.9%	20.1%
Agency services	31 874	31 874	6 556	20.6%	6 831	21.4%	5 701	17.9%	5 324	16.7%	24 411	76.6%	3 881	69.6%	37.2%
Interest	-	-	-	-	0	-	(0)	-	-	-	-	-	(1)	-	(100.0%)
Interest earned from Receivables	89 294	89 294	37 747	42.3%	37 938	42.5%	31 674	35.5%	28 948	32.4%	136 307	152.6%	27 580	121.6%	5.0%
Interest earned from Current and Non Current Assets	20 940	40 940	12 525	59.8%	9 002	43.0%	10 752	26.3%	15 898	38.8%	48 178	117.7%	18 838	211.7%	(15.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	12 512	12 512	7 459	59.6%	(2 189)	(17.5%)	7 645	61.1%	6 792	54.3%	19 708	157.5%	6 302	201.7%	7.8%
Licence and permits	14 098	14 098	18 144	128.7%	(710)	(5.0%)	2 352	16.7%	4 046	28.7%	23 831	169.0%	3 022	182.5%	33.9%
Operational Revenue	39 041	39 041	3 634	9.3%	2 005	5.1%	(789)	(2.0%)	2 771	7.1%	7 621	19.5%	2 698	111.4%	2.7%
Non-Exchange Revenue															
Property rates	622 442	622 442	147 966	23.8%	147 664	23.7%	146 132	23.5%	160 224	25.7%	601 987	96.7%	139 629	94.9%	14.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	42 049	42 049	13 429	31.9%	8 668	20.6%	6 369	15.1%	11 528	27.4%	39 994	95.1%	16 281	99.5%	(29.2%)
Licences or permits	441	441	0	.1%	-	-	-	-	-	-	0	.1%	0	.1%	(100.0%)
Transfer and subsidies - Operational	1 575 705	1 546 089	572 258	36.3%	495 561	31.5%	373 883	24.2%	93 314	6.0%	1 535 016	99.3%	115 607	98.4%	(19.3%)
Interest	22 323	22 323	-	-	-	-	-	-	9 491	42.5%	9 491	42.5%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	561	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	4 550 034	4 583 348	1 463 421	32.2%	1 464 084	32.2%	861 906	18.8%	1 483 098	32.4%	5 272 509	115.0%	1 220 668	100.3%	21.5%
Employee related costs	1 258 954	1 153 395	271 906	21.6%	266 509	21.2%	264 173	22.9%	258 092	22.4%	1 060 680	92.0%	259 245	90.2%	(.4%)
Remuneration of councillors	43 514	44 896	10 075	23.2%	12 541	28.8%	10 653	23.7%	10 608	23.6%	43 877	97.7%	10 006	101.1%	6.0%
Bulk purchases - electricity	1 162 130	1 153 687	322 069	27.7%	219 472	18.9%	212 823	18.4%	263 835	22.9%	1 018 199	88.3%	205 596	87.7%	28.3%
Inventory consumed	336 483	314 542	48 684	14.5%	47 755	14.2%	64 739	20.6%	60 726	19.3%	221 904	70.5%	45 617	56.9%	33.1%
Debt impairment	272 220	154 124	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	272 220	272 220	526 954	193.6%	527 573	193.8%	(10 714)	(3.9%)	236 823	87.0%	1 280 636	470.4%	138 955	293.1%	70.4%
Interest	44 535	40 535	(19)	-	-	-	19 746	48.7%	20 109	49.6%	39 836	98.3%	-	52.3%	(100.0%)
Contracted services	839 992	926 149	168 269	20.0%	262 218	31.2%	235 354	25.4%	231 514	25.0%	897 354	96.9%	311 993	91.1%	(25.8%)
Transfers and subsidies	11 622	16 022	5 001	43.0%	3 153	27.1%	4 414	27.5%	2 912	18.2%	15 480	96.6%	2 343	87.1%	24.3%
Irrecoverable debts written off	-	118 096	36 606	-	29 077	-	12 294	10.4%	282 510	239.2%	360 487	305.2%	169 380	101.9%	66.8%
Operational costs	308 363	389 683	73 875	24.0%	102 786	33.3%	48 656	12.5%	116 007	29.8%	341 324	87.6%	77 532	89.4%	49.6%
Losses on disposal of Assets	-	-	-	-	(7 000)	-	(230)	-	(38)	-	(7 269)	-	-	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	395 269	352 344	(135 723)		(299 520)		185 104		(610 581)		(860 720)		(409 687)		
Transfers and subsidies - capital (monetary allocations)	705 105	679 678	190 957	27.1%	214 573	30.4%	133 503	19.6%	219 843	32.3%	758 876	111.7%	371 209	94.6%	(40.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 100 373	1 032 022	55 234		(84 947)		318 607		(390 738)		(101 844)		(38 478)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 100 373	1 032 022	55 234		(84 947)		318 607		(390 738)		(101 844)		(38 478)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 100 373	1 032 022	55 234		(84 947)		318 607		(390 738)		(101 844)		(38 478)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 100 373	1 032 022	55 234		(84 947)		318 607		(390 738)		(101 844)		(38 478)		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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	797 239	866 335	184 109	23.1%	221 314	27.8%	194 415	22.4%	276 108	31.9%	875 945	101.1%	365 453	88.5%	(24.4%)
National Government	613 134	591 086	162 837	26.6%	184 159	30.0%	110 512	18.7%	189 588	32.1%	647 097	109.5%	323 281	96.1%	(41.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,P	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	613 134	591 086	162 837	26.6%	184 159	30.0%	110 512	18.7%	189 588	32.1%	647 097	109.5%	323 281	96.1%	(41.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	184 104	275 249	21 272	11.6%	37 155	20.2%	83 902	30.5%	86 520	31.4%	228 849	83.1%	42 172	62.0%	105.2%
Capital Expenditure Functional	797 239	866 335	184 109	23.1%	221 314	27.8%	194 415	22.4%	276 108	31.9%	875 945	101.1%	365 453	88.5%	(24.4%)
Municipal governance and administration	37 200	24 126	1 526	4.1%	3 273	8.8%	2 105	8.7%	9 365	38.8%	16 269	67.4%	24 644	90.8%	(62.0%)
Executive and Council	3 400	1 203	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	33 800	22 923	1 526	4.5%	3 273	9.7%	2 105	9.2%	9 365	40.9%	16 269	71.0%	24 644	90.8%	(62.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	43 046	67 746	548	1.3%	14 359	33.4%	2 804	4.1%	22 819	33.7%	40 530	59.8%	9 969	83.0%	128.9%
Community and Social Services	5 204	5 204	-	-	139	2.7%	-	-	2 072	39.8%	2 211	42.5%	186	14.2%	1 013.6%
Sport And Recreation	37 842	62 542	548	1.4%	14 221	37.6%	2 804	4.5%	20 747	33.2%	38 319	61.3%	9 782	88.0%	112.1%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	283 908	254 575	33 738	11.9%	63 629	22.4%	44 955	17.7%	99 631	39.1%	241 953	95.0%	111 729	79.9%	(10.8%)
Planning and Development	11 614	28 706	6 495	55.9%	9 125	78.6%	9 835	34.3%	1 597	5.6%	27 052	94.2%	16 064	62.6%	(90.1%)
Road Transport	272 294	225 870	27 243	10.0%	54 504	20.0%	35 120	15.5%	98 034	43.4%	214 901	95.1%	95 666	82.2%	2.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	433 085	519 888	148 297	34.2%	140 052	32.3%	144 551	27.8%	144 294	27.8%	577 194	111.0%	219 111	94.9%	(34.1%)
Energy sources	90 921	73 489	7 499	8.2%	7 244	8.0%	14 308	19.5%	16 783	22.8%	45 833	62.4%	23 712	71.0%	(29.2%)
Water Management	206 987	296 221	70 588	34.1%	102 815	49.7%	54 428	18.4%	84 755	28.6%	312 586	105.5%	117 676	95.8%	(28.0%)
Waste Water Management	112 021	127 021	70 211	62.7%	28 215	25.2%	75 815	59.7%	36 620	28.8%	210 860	166.0%	77 447	115.4%	(52.7%)
Waste Management	23 156	23 156	-	-	1 778	7.7%	-	-	6 137	26.5%	7 915	34.2%	276	5.6%	2 122.4%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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	5 620 973	5 604 892	1 875 200	33.4%	1 382 556	24.6%	1 513 535	27.0%	756 993	13.5%	5 528 284	98.6%	677 290	130.9%	11.8%
Property rates	529 076	529 076	124 382	23.5%	152 011	28.7%	138 554	26.2%	125 832	23.8%	540 779	102.2%	105 577	97.7%	19.2%
Service charges	2 405 037	2 405 037	492 856	20.5%	533 946	22.2%	515 802	21.4%	535 842	22.3%	2 078 446	86.4%	489 651	93.9%	9.4%
Other revenue	385 111	404 071	330 884	85.9%	77 150	20.0%	56 809	14.1%	71 529	17.7%	536 372	132.7%	60 447	1 385.6%	18.3%

Transfers and Subsidies - Operational	1 575 705	1 546 089	647 235	41.1%	439 352	27.9%	444 081	28.7%	2 571	.2%	1 533 239	99.2%	1 782	88.7%	44.3%
Transfers and Subsidies - Capital	705 105	679 678	262 917	37.3%	167 097	23.7%	342 627	50.4%	1 816	.3%	774 458	113.9%	4 500	101.7%	(59.6%)
Interest	20 940	40 940	16 926	80.8%	13 000	62.1%	15 662	38.3%	19 403	47.4%	64 991	158.7%	15 334	152.6%	26.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 661 715)	(4 564 758)	(1 045 377)	22.4%	(1 064 771)	22.8%	(941 250)	20.6%	(1 016 330)	22.3%	(4 067 728)	89.1%	(968 080)	89.3%	5.0%
Suppliers and employees	(4 608 366)	(4 511 029)	(1 045 377)	22.7%	(1 061 538)	23.0%	(917 091)	20.3%	(1 013 419)	22.5%	(4 037 424)	89.5%	(968 080)	90.5%	4.7%
Finance charges	(42 309)	(38 509)	-	-	-	-	(19 746)	51.3%	-	-	(19 746)	51.3%	-	-	-
Transfers and grants	(11 041)	(15 221)	-	-	(3 233)	29.3%	(4 414)	29.0%	(2 912)	19.1%	(10 559)	69.4%	-	-	(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%	(259 337)	(24.9%)	1 460 556	140.4%	(290 790)	307.2%	(10.8%)
Cash Flow from Investing Activities															
Receipts	-	5	1	-	2	-	0	6.2%	1	25.1%	5	97.6%	4	-	(66.0%)
Proceeds on disposal of PPE	-	5	1	-	2	-	0	6.2%	1	25.1%	5	97.6%	4	-	(66.0%)
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%	(258 096)	27.3%	(910 983)	96.3%	(378 480)	93.6%	(31.8%)
Capital assets	(870 983)	(946 471)	(209 193)	24.0%	(235 750)	27.1%	(207 944)	22.0%	(258 096)	27.3%	(910 983)	96.3%	(378 480)	93.6%	(31.8%)
Net Cash from/(used) Investing Activities	(870 983)	(946 465)	(209 191)	24.0%	(235 748)	27.1%	(207 943)	22.0%	(258 095)	27.3%	(910 977)	96.3%	(378 476)	93.4%	(31.8%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	88 275	93 668	620 632	703.1%	82 037	92.9%	364 342	389.0%	(517 432)	(552.4%)	549 579	586.7%	(669 266)	1 423.9%	(22.7%)
Cash/cash equivalents at the year begin:	232 670	184 371	184 371	79.2%	805 003	346.0%	887 040	481.1%	1 251 382	678.7%	184 371	100.0%	3 073 781	100.0%	(59.3%)
Cash/cash equivalents at the year end:	320 945	278 040	805 003	250.8%	887 040	276.4%	1 251 382	450.1%	733 950	264.0%	733 950	264.0%	2 404 515	624.2%	(69.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	32 796	9.5%	10 572	3.1%	14 641	4.2%	288 067	83.2%	346 075	17.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	74 644	27.4%	16 482	6.0%	10 947	4.0%	170 722	62.6%	272 795	13.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	46 189	9.1%	29 283	5.7%	15 097	3.0%	418 763	82.2%	509 333	25.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	21 399	13.8%	7 275	4.7%	5 606	3.6%	121 313	78.0%	155 593	7.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14 323	8.3%	7 254	4.2%	5 568	3.2%	145 340	84.3%	172 485	8.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	104	100.0%	104	-	-	-	-	-
Interest on Arrear Debtor Accounts	13 191	3.1%	12 766	3.0%	12 312	2.9%	391 503	91.1%	429 772	21.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 100	2.9%	4 006	2.9%	1 464	1.0%	130 378	93.2%	139 948	6.9%	0	-	-	-
Total By Income Source	206 642	10.2%	87 638	4.3%	65 635	3.2%	1 666 190	82.2%	2 026 105	100.0%	0	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	27 930	10.3%	11 603	4.3%	10 361	3.8%	221 638	81.6%	271 532	13.4%	-	-	-	-
Commercial	91 562	21.3%	22 629	5.3%	19 790	4.6%	296 544	68.9%	430 526	21.2%	-	-	-	-
Households	87 150	6.6%	53 406	4.0%	35 484	2.7%	1 148 007	86.7%	1 324 048	65.3%	0	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	206 642	10.2%	87 638	4.3%	65 635	3.2%	1 666 190	82.2%	2 026 105	100.0%	0	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	131 559	100.0%	-	-	-	-	-	-	131 559	54.7%
Bulk Water	31 478	100.0%	-	-	-	-	-	-	31 478	13.1%
PAYE deductions	74	100.0%	-	-	-	-	-	-	74	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	77 276	100.0%	-	-	-	-	-	-	77 276	32.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	240 387	100.0%	-	-	-	-	-	-	240 387	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: CITY OF MBOMBELA (MP326)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	4 154 810	4 267 603	1 218 114	29.3%	1 055 005	25.4%	1 049 243	24.6%	701 791	16.4%	4 024 153	94.3%	616 150	89.6%	13.9%
Exchange Revenue															
Service charges - Electricity	1 516 162	1 516 162	404 573	26.7%	340 421	22.5%	345 618	22.8%	351 920	23.2%	1 442 532	95.1%	303 168	85.8%	16.1%
Service charges - Water	138 167	129 877	29 221	21.1%	29 827	21.6%	26 646	20.5%	29 940	23.1%	115 634	89.0%	27 350	89.0%	9.5%
Service charges - Waste Water Management	25 746	25 295	5 548	21.5%	6 551	25.4%	6 371	25.2%	7 409	29.3%	25 880	102.3%	5 385	83.1%	37.6%
Service charges - Waste Management	159 571	159 571	39 566	24.8%	39 434	24.7%	38 405	24.1%	38 793	24.3%	156 199	97.9%	37 806	88.9%	2.6%
Sale of Goods and Rendering of Services	14 444	13 970	4 171	28.9%	2 790	19.3%	3 063	21.9%	2 689	19.2%	12 713	91.0%	549	70.1%	389.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	35 791	45 207	20 076	56.1%	22 096	61.7%	(5 178)	(11.5%)	8 448	18.7%	45 443	100.5%	9 999	115.0%	(15.5%)
Interest earned from Current and Non Current Assets	4 162	10 337	3 581	86.0%	1 584	38.1%	2 585	25.0%	1 841	17.8%	9 590	92.8%	3 220	216.4%	(42.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	40 725	31 179	1 447	3.6%	1 338	3.3%	1 396	4.5%	1 492	4.8%	5 673	18.2%	1 498	15.2%	(.4%)
Licence and permits	1 825	203	30	1.7%	46	2.5%	50	24.6%	43	21.0%	169	83.3%	41	2.5%	4.0%
Operational Revenue	116 196	220 744	9 529	8.2%	8 266	7.1%	98 410	44.6%	10 318	4.7%	126 524	57.3%	12 131	31.3%	(14.9%)
Non-Exchange Revenue															
Property rates	1 029 663	1 009 056	254 785	24.7%	244 743	23.8%	240 237	23.8%	238 673	23.7%	978 438	97.0%	199 683	93.9%	19.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6 155	3 588	783	12.7%	919	14.9%	1 007	28.1%	853	23.8%	3 561	99.3%	980	56.2%	(12.9%)
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%	(2 644)	(.2%)	1 061 863	100.0%	14 341	104.7%	(118.4%)
Interest	3 492	40 105	-	-	-	-	27 920	69.6%	12 016	30.0%	39 936	99.6%	-	-	(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%	1 365 441	33.1%	4 425 289	107.2%	851 661	95.7%	60.3%
Employee related costs	1 201 915	1 251 915	312 998	26.0%	313 939	26.1%	319 152	25.5%	325 401	26.0%	1 271 491	101.6%	301 204	99.8%	8.0%
Remuneration of councillors	64 813	64 813	10 043	15.5%	27 547	42.5%	15 656	24.2%	11 728	18.1%	64 974	100.2%	15 124	96.7%	(22.5%)
Bulk purchases - electricity	1 312 621	1 242 621	391 657	29.8%	287 190	21.9%	281 997	22.7%	344 070	27.7%	1 304 914	105.0%	127 000	88.4%	170.9%
Inventory consumed	89 944	89 944	11 189	12.4%	24 886	27.7%	30 953	34.4%	27 886	31.0%	94 914	105.5%	14 124	104.9%	97.4%
Debt impairment	144 304	144 304	-	-	-	-	-	-	-	-	-	-	16 049	10.0%	(100.0%)
Depreciation and amortisation	543 500	543 500	-	-	277 372	51.0%	138 686	25.5%	138 686	25.5%	554 745	102.1%	92 290	105.7%	50.3%
Interest	26 739	31 037	0	-	19 028	71.2%	60 442	194.7%	3	-	79 474	256.1%	19 904	99.3%	(100.0%)
Contracted services	413 359	559 311	66 062	16.0%	181 689	44.0%	143 792	25.7%	220 420	39.4%	611 964	109.4%	146 846	91.7%	50.1%
Transfers and subsidies	3 437	1 226	-	-	206	6.0%	211	17.2%	26 954	2 198.9%	27 371	2 232.9%	18 475	198.4%	45.9%
Irrecoverable debts written off	-	20 055	1 209	-	14 464	-	4 346	21.7%	193 163	963.2%	213 182	1 063.0%	6 510	-	2 867.4%
Operational costs	115 756	179 273	36 702	31.7%	44 671	38.6%	43 758	24.4%	77 130	43.0%	202 261	112.8%	94 134	178.2%	(18.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	238 422	139 602	388 253		(135 988)		10 248		(663 649)		(401 136)		(235 511)		
Transfers and subsidies - capital (monetary allocations)	455 474	544 788	148 892	32.7%	167 927	36.9%	117 135	21.5%	13 895	2.6%	447 850	82.2%	96 574	70.6%	(85.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	2 285	-	2 285	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	693 896	684 390	537 145		31 939		127 384		(647 468)		48 999		(138 937)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	693 896	684 390	537 145		31 939		127 384		(647 468)		48 999		(138 937)		
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		(647 468)		48 999		(138 937)		
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		(647 468)		48 999		(138 937)		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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	645 474	683 978	143 059	22.2%	197 709	30.6%	141 970	20.8%	37 307	5.5%	520 045	76.0%	179 488	68.1%	(79.2%)
National Government	455 474	544 788	129 472	28.4%	149 966	32.9%	115 401	21.2%	11 136	2.0%	405 974	74.5%	158 715	70.8%	(93.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,P	-	1 464	-	-	869	-	(639)	(43.6%)	(581)	(39.7%)	(351)	(24.0%)	-	-	(100.0%)
Transfers recognised - capital	455 474	546 252	129 472	28.4%	150 835	33.1%	114 762	21.0%	10 555	1.9%	405 623	74.3%	158 715	70.8%	(93.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	190 000	137 727	13 588	7.2%	46 874	24.7%	27 208	19.8%	26 752	19.4%	114 421	83.1%	20 772	59.9%	28.8%
Capital Expenditure Functional	645 474	683 978	143 059	22.2%	197 709	30.6%	141 970	20.8%	37 307	5.5%	520 045	76.0%	179 488	68.1%	(79.2%)
Municipal governance and administration	33 000	36 602	1 002	3.0%	12 551	38.0%	1 992	5.4%	13 685	37.4%	29 230	79.9%	3 130	42.8%	337.2%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	33 000	36 602	1 002	3.0%	12 551	38.0%	1 992	5.4%	13 685	37.4%	29 230	79.9%	3 130	42.8%	337.2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	40 195	18 845	7 922	19.7%	2 342	5.8%	3 975	21.1%	1 566	8.3%	15 806	83.9%	11 266	49.2%	(86.1%)
Community and Social Services	21 595	15 249	6 797	31.5%	2 342	10.8%	1 870	12.3%	1 366	9.0%	12 375	81.2%	10 141	66.8%	(86.5%)
Sport And Recreation	15 600	2 271	-	-	-	-	2 106	92.7%	-	-	2 106	92.7%	-	32.3%	-
Public Safety	3 000	1 325	1 125	37.5%	-	-	-	-	200	15.1%	1 325	100.0%	1 125	28.5%	(82.2%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	318 123	341 378	95 836	30.1%	64 736	20.3%	71 101	20.8%	2 665	.8%	234 337	68.6%	97 195	67.4%	(97.3%)
Planning and Development	500	79	-	-	-	-	-	-	1 070	1 356.4%	1 070	1 356.4%	-	-	(100.0%)
Road Transport	317 623	341 299	95 836	30.2%	64 736	20.4%	71 101	20.8%	1 594	.5%	233 267	68.3%	97 195	68.6%	(98.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	254 155	287 154	38 299	15.1%	118 080	46.5%	64 901	22.6%	19 391	6.8%	240 672	83.8%	67 897	73.5%	(71.4%)
Energy sources	71 158	158 616	19 515	27.4%	65 832	92.5%	41 577	26.2%	13 249	8.4%	140 172	88.4%	28 971	80.6%	(54.3%)
Water Management	74 456	68 343	17 353	23.3%	33 961	45.6%	8 736	12.8%	1 558	2.3%	61 607	90.1%	18 487	64.9%	(91.6%)
Waste Water Management	94 741	57 726	1 432	1.5%	18 288	19.3%	12 442	21.6%	4 584	7.9%	36 745	63.7%	18 041	72.9%	(74.6%)
Waste Management	13 800	2 469	-	-	-	-	2 147	87.0%	-	-	2 147	87.0%	2 397	67.6%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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	4 416 983	4 431 447	1 709 873	38.7%	1 455 262	32.9%	1 981 653	44.7%	886 629	20.0%	6 033 416	136.2%	907 606	116.0%	(2.3%)
Property rates	978 180	962 235	169 772	17.4%	192 341	19.7%	544 670	56.6%	212 721	22.1%	1 119 504	116.3%	171 404	96.8%	24.1%
Service charges	1 747 663	1 745 951	375 826	21.5%	386 567	22.1%	399 241	22.9%	458 960	26.3%	1 620 595	92.8%	379 186	83.5%	21.0%
Other revenue	131 689	81 915	581 772	441.8%	309 783	235.2%	678 254	828.0%	213 603	260.8%	1 783 412	2 177.2%	331 992	843.1%	(35.7%)

Transfers and Subsidies - Operational	1 062 704	1 062 310	442 497	41.6%	354 840	33.4%	265 888	25.0%	85	-	1 063 310	100.1%	11 805	33.5%	(99.3%)
Transfers and Subsidies - Capital	455 474	448 137	136 474	30.0%	210 218	46.2%	91 445	20.4%	-	-	438 137	97.8%	-	130.9%	-
Interest	41 272	130 898	3 531	8.6%	1 513	3.7%	2 154	1.6%	1 260	1.0%	8 458	6.5%	13 219	-	(90.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 722 626)	(3 615 902)	(2 437 583)	65.5%	(1 729 793)	46.5%	(2 049 418)	56.7%	(1 274 442)	35.2%	(7 491 236)	207.2%	(957 019)	143.4%	33.2%
Suppliers and employees	(3 692 450)	(3 583 639)	(2 437 583)	66.0%	(1 729 793)	46.8%	(2 049 418)	57.2%	(1 274 442)	35.6%	(7 491 236)	209.0%	(957 019)	144.9%	33.2%
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%)	(387 813)	(47.6%)	(1 457 820)	(178.8%)	(49 414)	(16.6%)	684.8%
Cash Flow from Investing Activities															
Receipts	(20)	-	164	(821.6%)	113	(566.4%)	-	-	-	-	278	-	-	-	-
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	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(645 474)	(683 978)	(143 059)	22.2%	(197 709)	30.6%	(141 970)	20.8%	(37 307)	5.5%	(520 045)	76.0%	(179 488)	77.8%	(79.2%)
Capital assets	(645 474)	(683 978)	(143 059)	22.2%	(197 709)	30.6%	(141 970)	20.8%	(37 307)	5.5%	(520 045)	76.0%	(179 488)	77.8%	(79.2%)
Net Cash from/(used) Investing Activities	(645 494)	(683 978)	(142 895)	22.1%	(197 596)	30.6%	(141 970)	20.8%	(37 307)	5.5%	(519 767)	76.0%	(179 488)	77.8%	(79.2%)
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%)	(425 120)	(364.8%)	(1 977 587)	(1 697.0%)	(228 901)	(905.4%)	85.7%
Cash/cash equivalents at the year begin:	144 511	205 310	205 762	142.4%	(665 294)	(460.4%)	(1 137 421)	(554.0%)	(1 347 157)	(656.2%)	205 762	100.2%	(244 353)	-	451.3%
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%)	(1 772 276)	(550.7%)	(1 772 276)	(550.7%)	(473 255)	(693.6%)	274.5%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 750	9.4%	21	-	4 568	4.4%	89 056	86.1%	103 395	11.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	72 729	46.0%	1 519	1.0%	11 136	7.0%	72 721	46.0%	158 106	16.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	46 272	11.9%	75	-	20 835	5.3%	322 342	82.8%	389 524	41.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 860	8.9%	1 670	8.0%	1 033	5.0%	16 246	78.1%	20 809	2.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 848	8.3%	22	-	5 383	4.5%	104 022	87.2%	119 275	12.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	136	3.9%	-	-	254	7.3%	3 096	88.8%	3 485	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	6 798	5.6%	2	-	6 567	5.4%	107 961	89.0%	121 328	12.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 475	5.8%	877	3.5%	1 747	6.9%	21 256	83.8%	25 355	2.7%	-	-	-	-
Total By Income Source	148 870	15.8%	4 186	.4%	51 522	5.5%	736 701	78.3%	941 278	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	21 189	12.2%	81	-	9 339	5.4%	142 911	82.4%	173 521	18.4%	-	-	-	-
Commercial	24 556	22.5%	754	.7%	5 231	4.8%	78 495	72.0%	109 036	11.6%	-	-	-	-
Households	102 176	15.8%	3 302	.5%	36 274	5.6%	505 154	78.1%	646 907	68.7%	-	-	-	-
Other	948	8.0%	48	.4%	678	5.7%	10 141	85.8%	11 815	1.3%	-	-	-	-
Total By Customer Group	148 870	15.8%	4 186	.4%	51 522	5.5%	736 701	78.3%	941 278	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	153 288	19.0%	109 532	13.6%	72 619	9.0%	471 184	58.4%	806 624	54.1%
Bulk Water	-	-	-	-	4	-	242 144	100.0%	242 148	16.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	68 189	15.6%	13 346	3.1%	9 232	2.1%	345 116	79.2%	435 882	29.3%
Auditor-General	-	-	-	-	-	-	3 939	100.0%	3 939	.3%
Other	153	12.5%	55	4.5%	53	4.3%	959	78.6%	1 219	.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	221 630	14.9%	122 933	8.3%	81 908	5.5%	1 063 341	71.4%	1 489 812	100.0%

Contact Details

Municipal Manager	Mr Wiseman Khumalo	013 759 9060
Chief Financial Officer	Ms Delight Sibanyoni	013 759 2005

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	4 709 690	4 471 386	1 124 693	23.9%	578 512	12.3%	990 272	22.1%	866 380	19.4%	3 559 856	79.6%	701 376	88.3%	23.5%
Exchange Revenue															
Service charges - Electricity	1 792 979	1 632 397	396 963	22.1%	217 913	12.2%	322 992	19.8%	338 216	20.7%	1 276 084	78.2%	207 296	83.8%	63.2%
Service charges - Water	552 380	507 468	103 593	18.8%	75 557	13.7%	100 190	19.7%	92 659	18.3%	371 999	73.3%	93 224	75.5%	(.6%)
Service charges - Waste Water Management	164 245	157 999	37 373	22.8%	28 438	17.3%	36 351	23.0%	33 419	21.2%	135 581	85.8%	34 722	89.4%	(3.8%)
Service charges - Waste Management	226 015	198 020	40 374	17.9%	27 230	12.0%	40 400	20.4%	39 144	19.8%	147 148	74.3%	39 991	96.8%	(2.1%)
Sale of Goods and Rendering of Services	19 087	16 671	3 923	20.6%	2 949	15.5%	3 948	23.7%	4 055	24.3%	14 875	89.2%	3 288	87.3%	23.3%
Agency services	2 961	2 874	709	23.9%	507	17.1%	746	25.9%	310	10.8%	2 272	79.0%	715	99.1%	(56.6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	307 020	359 156	76 268	24.8%	53 168	17.3%	86 701	24.1%	89 005	24.8%	305 143	85.0%	73 533	95.4%	21.0%
Interest earned from Current and Non Current Assets	4 145	9 408	2 334	56.3%	1 409	34.0%	2 250	23.9%	1 986	21.1%	7 979	84.8%	1 426	128.0%	39.2%
Dividends	200	200	-	-	-	-	41	20.7%	-	-	41	20.7%	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19 000	17 462	4 279	22.5%	3 101	16.3%	4 061	23.3%	4 376	25.1%	15 816	90.6%	3 156	92.8%	38.6%
Licence and permits	432	424	52	12.1%	52	12.0%	163	38.3%	51	12.0%	318	74.9%	63	104.8%	(19.2%)
Operational Revenue	67 415	67 518	3 425	5.1%	15 715	23.3%	23 907	35.4%	10 332	15.3%	53 380	79.1%	13 601	77.6%	(24.0%)
Non-Exchange Revenue															
Property rates	874 676	793 185	185 810	21.2%	129 433	14.8%	195 118	24.6%	191 956	24.2%	702 317	88.5%	149 508	83.5%	28.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	29 353	30 130	7 324	25.0%	6 510	22.2%	5 597	18.6%	8 006	26.6%	27 437	91.1%	4 482	88.1%	78.6%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	584 869	595 553	245 110	41.9%	4 393	.8%	148 329	24.9%	24 151	4.1%	421 983	70.9%	1 989	99.9%	1 114.4%
Interest	66 484	83 920	17 155	25.8%	12 137	18.3%	19 477	23.2%	18 578	22.1%	67 347	80.3%	14 530	98.9%	27.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	(1 572)	(1 000)	-	-	-	-	-	-	10 135	(1 013.5%)	10 135	(1 013.5%)	59 850	(1 852.2%)	(83.1%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	4 909 490	5 192 632	859 594	17.5%	787 571	16.0%	986 317	19.0%	600 438	11.6%	3 233 920	62.3%	1 489 229	95.4%	(59.7%)
Employee related costs	1 063 989	1 063 989	258 550	24.3%	173 737	16.3%	257 422	24.2%	258 258	24.3%	947 967	89.1%	246 434	97.4%	4.8%
Remuneration of councillors	34 141	34 141	7 723	22.6%	7 084	20.8%	8 010	23.5%	7 916	23.2%	30 734	90.0%	7 693	76.1%	2.9%
Bulk purchases - electricity	1 650 385	1 645 385	273 088	16.5%	340 874	20.7%	403 838	24.5%	478 619	29.1%	1 496 420	90.9%	377 088	91.7%	26.9%
Inventory consumed	206 690	213 400	33 752	16.3%	39 915	19.3%	61 128	28.6%	92 569	43.4%	227 365	106.5%	67 216	105.2%	37.7%
Debt impairment	722 059	722 059	120 343	16.7%	60 176	8.3%	120 343	16.7%	(421 206)	(58.3%)	(120 343)	(16.7%)	182 245	100.0%	(331.1%)
Depreciation and amortisation	297 385	297 385	-	-	-	-	-	-	(134 688)	(45.3%)	(134 688)	(45.3%)	215 110	82.8%	(162.6%)
Interest	99 331	142 572	58 121	58.5%	9 982	10.0%	(32 932)	(23.1%)	28 746	20.2%	63 916	44.8%	176 249	144.2%	(83.7%)
Contracted services	455 941	667 818	67 544	14.8%	128 601	28.2%	138 657	20.8%	240 497	36.0%	575 300	86.1%	178 383	108.1%	34.8%
Transfers and subsidies	5 900	27 751	-	-	-	-	19	.1%	421	1.5%	439	1.6%	7 951	195.2%	(94.7%)
Irrecoverable debts written off	156 949	156 949	-	-	-	-	(3)	-	-	-	(3)	-	(73 118)	(44.5%)	(100.0%)
Operational costs	216 719	221 183	40 472	18.7%	27 201	12.6%	29 834	13.5%	43 519	19.7%	141 026	63.8%	38 198	73.5%	13.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	5 787	-	5 787	-	65 781	-	(91.2%)
Surplus/(Deficit)	(199 800)	(721 246)	265 099		(209 059)		3 955		265 942		325 937		(787 853)		
Transfers and subsidies - capital (monetary allocations)	216 069	200 633	47 192	21.8%	42 283	19.6%	30 856	15.4%	61 236	30.5%	181 568	90.5%	64 853	92.1%	(5.6%)
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		327 178		507 504		(723 000)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	23 268	(513 613)	312 292		(166 776)		34 810		327 178		507 504		(723 000)		
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		327 178		507 504		(723 000)		
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		327 178		507 504		(723 000)		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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	234 269	231 324	40 340	17.2%	37 358	15.9%	26 927	11.6%	63 258	27.3%	167 883	72.6%	70 653	79.1%	(10.5%)
National Government	216 069	202 633	40 340	18.7%	36 538	16.9%	25 932	12.8%	52 406	25.9%	155 217	76.6%	56 011	83.0%	(6.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,P	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	216 069	202 633	40 340	18.7%	36 538	16.9%	25 932	12.8%	52 406	25.9%	155 217	76.6%	56 011	79.1%	(6.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 200	28 692	-	-	820	4.5%	994	3.5%	10 852	37.8%	12 666	44.1%	14 641	79.0%	(25.9%)
Capital Expenditure Functional	241 269	231 324	40 340	16.7%	37 358	15.5%	26 927	11.6%	63 258	27.3%	167 883	72.6%	70 653	79.1%	(10.5%)
Municipal governance and administration	6 700	11 303	-	-	807	12.0%	633	5.6%	2 289	20.3%	3 729	33.0%	194	46.0%	1 080.3%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 700	11 303	-	-	807	12.0%	633	5.6%	2 289	20.3%	3 729	33.0%	194	46.0%	1 080.3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 664	7 345	-	-	2 171	38.3%	648	8.8%	37	.5%	2 856	38.9%	2 558	93.9%	(98.6%)
Community and Social Services	2 000	250	-	-	-	-	-	-	-	-	-	-	2 558	112.6%	(100.0%)
Sport And Recreation	3 664	6 103	-	-	2 171	59.2%	648	10.6%	37	.6%	2 856	46.8%	-	3.4%	(100.0%)
Public Safety	-	992	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 500	2 976	-	-	13	.1%	361	12.1%	73	2.5%	448	15.0%	2 025	43.7%	(96.4%)
Planning and Development	-	2 126	-	-	13	-	85	4.0%	82	3.8%	181	8.5%	-	40.3%	(100.0%)
Road Transport	12 000	-	-	-	-	-	-	-	-	-	-	-	2 025	44.8%	(100.0%)
Environmental Protection	500	850	-	-	-	-	276	32.5%	(9)	(1.0%)	267	31.4%	-	-	(100.0%)
Trading Services	216 404	209 701	40 340	18.6%	34 368	15.9%	25 284	12.1%	60 859	29.0%	160 851	76.7%	65 876	82.5%	(7.6%)
Energy sources	69 404	71 401	4 630	6.7%	7 434	10.7%	11 785	16.5%	28 846	40.4%	52 695	73.8%	39 577	88.5%	(27.1%)
Water Management	64 000	72 365	18 005	28.1%	15 680	24.5%	4 843	6.7%	28 594	39.5%	67 122	92.8%	13 560	95.6%	110.9%
Waste Water Management	82 000	63 100	16 864	20.6%	11 161	13.6%	8 333	13.2%	3 419	5.4%	39 776	63.0%	11 793	68.7%	(71.0%)
Waste Management	1 000	2 835	840	84.0%	93	9.3%	323	11.4%	-	-	1 257	44.3%	947	64.9%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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	4 102 052	3 897 692	915 354	22.3%	424 509	10.3%	744 139	19.1%	562 628	14.4%	2 646 630	67.9%	503 729	91.7%	11.7%
Property rates	699 741	634 548	120 446	17.2%	81 123	11.6%	117 037	18.4%	121 302	19.1%	439 907	69.3%	127 037	86.9%	(4.5%)
Service charges	2 188 495	2 344 659	405 693	18.5%	271 343	12.4%	379 434	16.2%	381 605	16.3%	1 438 076	61.3%	326 812	99.6%	16.8%
Other revenue	408 423	112 542	22 592	5.5%	35 267	8.6%	38 679	34.4%	39 069	34.7%	135 606	120.5%	49 444	52.8%	(21.0%)

Transfers and Subsidies - Operational	584 869	595 553	256 567	43.9%	12 877	2.2%	173 126	29.1%	20 649	3.5%	463 219	77.8%	440	99.2%	4 595.4%
Transfers and Subsidies - Capital	216 069	200 633	110 056	50.9%	23 900	11.1%	35 864	17.9%	3	-	169 822	84.6%	(3)	97.6%	(200.0%)
Interest	4 295	9 558	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	160	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 881 997)	(3 665 827)	(666 211)	17.2%	(342 572)	8.8%	(865 903)	23.6%	(470 582)	12.8%	(2 345 269)	64.0%	(376 534)	65.5%	25.0%
Suppliers and employees	(3 777 016)	(3 524 269)	(666 211)	17.6%	(342 572)	9.1%	(865 903)	24.6%	(470 582)	13.4%	(2 345 269)	66.5%	(376 169)	75.2%	25.1%
Finance charges	(99 331)	(114 057)	-	-	-	-	-	-	-	-	-	-	(365)	.3%	(100.0%)
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%)	92 046	39.7%	301 361	130.0%	127 195	433.7%	(27.6%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(234 269)	(231 324)	(62 833)	26.8%	(43 247)	18.5%	(29 486)	12.7%	(55 086)	23.8%	(190 651)	82.4%	(52 455)	82.8%	5.0%
Capital assets	(234 269)	(231 324)	(62 833)	26.8%	(43 247)	18.5%	(29 486)	12.7%	(55 086)	23.8%	(190 651)	82.4%	(52 455)	82.8%	5.0%
Net Cash from/(used) Investing Activities	(234 269)	(231 324)	(62 833)	26.8%	(43 247)	18.5%	(29 486)	12.7%	(55 086)	23.8%	(190 651)	82.4%	(52 455)	82.8%	5.0%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(14 214)	541	186 309	(1 310.8%)	38 690	(272.2%)	(151 250)	(27 979.4%)	36 960	6 837.2%	110 710	20 480.0%	74 740	(12 483.3%)	(50.5%)
Cash/cash equivalents at the year begin:	28 477	15 523	36 223	127.2%	222 478	781.3%	261 168	1 682.5%	109 918	708.1%	36 223	233.4%	710 648	24.8%	(84.5%)
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%	146 939	914.7%	146 939	914.7%	785 479	2 309.0%	(81.3%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	37 898	1.9%	23 441	1.2%	21 083	1.1%	1 917 981	95.9%	2 000 403	22.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	104 173	6.1%	51 536	3.0%	46 923	2.7%	1 518 995	88.2%	1 721 628	19.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	60 773	5.1%	30 199	2.5%	26 112	2.2%	1 073 429	90.2%	1 190 513	13.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 947	1.8%	8 436	1.2%	7 300	1.0%	683 355	96.0%	712 038	8.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14 183	2.6%	9 761	1.8%	9 060	1.6%	519 569	94.0%	552 573	6.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 818	100.0%	1 818	-	-	-	-	-
Interest on Arrear Debtor Accounts	37 187	3.6%	36 575	3.5%	36 162	3.5%	927 984	89.4%	1 037 908	11.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	410	-	70	-	693	-	1 654 981	99.9%	1 656 153	18.7%	-	-	-	-
Total By Income Source	267 570	3.0%	160 019	1.8%	147 332	1.7%	8 298 112	93.5%	8 873 034	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 579	5.9%	5 797	4.0%	4 011	2.8%	127 041	87.4%	145 428	1.6%	-	-	-	-
Commercial	171 076	2.3%	124 576	1.7%	118 484	1.6%	6 973 353	94.4%	7 387 488	83.3%	-	-	-	-
Households	87 916	6.6%	29 645	2.2%	24 838	1.9%	1 197 718	89.4%	1 340 117	15.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	267 570	3.0%	160 019	1.8%	147 332	1.7%	8 298 112	93.5%	8 873 034	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	280 516	5.0%	134 803	2.4%	124 508	2.2%	5 066 980	90.4%	5 606 807	65.9%
Bulk Water	-	-	-	-	-	-	75 877	100.0%	75 877	.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	24 397	100.0%	-	-	-	-	0	-	24 397	.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	174 519	6.2%	26 396	.9%	40 570	1.4%	2 557 962	91.4%	2 799 447	32.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	479 431	5.6%	161 199	1.9%	165 079	1.9%	7 700 819	90.5%	8 506 527	100.0%

Contact Details

Municipal Manager	Mr Humphry Sizwe Mayisela	013 690 6208
Chief Financial Officer	Ms Sipho K Mahlangu	013 690 6241

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	3 087 553	3 072 268	639 775	20.7%	655 380	21.2%	646 117	21.0%	364 099	11.9%	2 305 371	75.0%	498 319	81.3%	(26.9%)
Exchange Revenue															
Service charges - Electricity	882 082	882 082	104 572	11.9%	152 717	17.3%	129 271	14.7%	109 827	12.5%	496 387	56.3%	130 721	64.6%	(16.0%)
Service charges - Water	674 301	674 301	91 504	13.6%	125 379	18.6%	113 238	16.8%	84 892	12.6%	415 013	61.5%	118 808	82.6%	(28.5%)
Service charges - Waste Water Management	172 527	172 527	36 383	21.1%	39 962	23.2%	32 493	18.8%	26 108	15.1%	134 947	78.2%	36 489	90.6%	(28.4%)
Service charges - Waste Management	171 626	171 626	34 919	20.3%	34 200	19.9%	37 229	21.7%	24 923	14.5%	131 270	76.5%	35 456	86.7%	(29.7%)
Sale of Goods and Rendering of Services	5 123	5 123	1 693	33.1%	1 812	35.4%	1 890	36.9%	1 367	26.7%	6 762	132.0%	917	109.8%	49.0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	203 622	203 622	63 936	31.4%	50 817	25.0%	63 752	31.3%	36 294	17.8%	214 799	105.5%	57 798	101.9%	(37.2%)
Interest earned from Current and Non Current Assets	15 610	15 610	5 111	32.7%	4 626	29.6%	3 010	19.3%	1 753	11.2%	14 501	92.9%	4 118	113.1%	(57.4%)
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%	1 020	18.8%	6 047	111.3%	1 327	142.3%	(23.1%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	11 643	11 643	170	1.5%	201	1.7%	1 081	9.3%	136	1.2%	1 589	13.6%	211	7.5%	(35.3%)
Non-Exchange Revenue															
Property rates	424 452	424 452	97 766	23.0%	91 695	21.6%	101 770	24.0%	70 212	16.5%	361 442	85.2%	90 696	94.4%	(22.6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	39 807	19 807	901	2.3%	902	2.3%	1 032	5.2%	750	3.8%	3 584	18.1%	1 965	8.2%	(61.8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	457 114	461 829	198 124	43.3%	143 854	31.5%	116 326	25.2%	1 055	.2%	459 359	99.5%	13 405	89.5%	(92.1%)
Interest	21 688	21 688	3 703	17.1%	6 640	30.6%	8 106	37.4%	5 763	26.6%	24 213	111.6%	6 407	99.9%	(10.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	35 459	-	-	-	35 459	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 019 754	3 141 752	880 096	29.1%	785 039	26.0%	760 224	24.2%	460 252	14.6%	2 885 612	91.8%	815 834	100.4%	(43.6%)
Employee related costs	680 420	680 420	156 158	23.0%	158 792	23.3%	161 083	23.7%	106 388	15.6%	582 422	85.6%	153 729	90.2%	(30.8%)
Remuneration of councillors	33 822	33 822	2 179	6.4%	18 232	53.9%	7 717	22.8%	5 183	15.3%	33 311	98.5%	6 315	80.0%	(17.9%)
Bulk purchases - electricity	757 735	757 735	334 602	44.2%	222 041	29.3%	208 993	27.6%	129 145	17.0%	894 781	118.1%	185 797	127.3%	(30.5%)
Inventory consumed	504 571	564 226	140 347	27.8%	114 376	22.7%	193 979	34.4%	98 589	17.5%	547 291	97.0%	122 050	98.2%	(19.2%)
Debt impairment	220 158	220 158	-	-	-	-	-	-	-	-	-	-	6	-	(100.0%)
Depreciation and amortisation	205 829	205 829	31 646	15.4%	31 982	15.5%	31 368	15.2%	20 955	10.2%	115 951	56.3%	28 878	69.3%	(27.4%)
Interest	140 087	140 087	117 183	83.7%	98 821	70.5%	40 168	28.7%	15 892	11.3%	272 064	194.2%	98 793	226.9%	(83.9%)
Contracted services	305 025	353 253	76 523	25.1%	79 740	26.1%	51 326	14.5%	65 586	18.6%	273 174	77.3%	81 206	87.9%	(19.2%)
Transfers and subsidies	28 461	36 461	4 802	16.9%	13 838	48.6%	10 379	28.5%	6 221	17.1%	35 241	96.7%	23 065	83.0%	(73.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	88 067	-	(100.0%)
Operational costs	143 647	149 761	16 655	11.6%	47 217	32.9%	19 174	12.8%	12 292	8.2%	95 337	63.7%	27 928	74.5%	(56.0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	1	-	-	-	36 037	-	-	-	36 038	-	-	-	-
Surplus/(Deficit)	67 799	(69 484)	(240 322)		(129 660)		(114 107)		(96 153)		(580 241)		(317 515)		
Transfers and subsidies - capital (monetary allocations)	111 490	125 258	18 840	16.9%	52 976	47.5%	43 426	34.7%	2 415	1.9%	117 657	93.9%	78 046	136.7%	(96.9%)
Transfers and subsidies - capital (in-kind)	-	78	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	179 289	55 852	(221 482)		(76 683)		(70 681)		(93 738)		(462 584)		(239 469)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	179 289	55 852	(221 482)		(76 683)		(70 681)		(93 738)		(462 584)		(239 469)		
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)		(93 738)		(462 584)		(239 469)		
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)		(93 738)		(462 584)		(239 469)		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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	123 427	193 593	46 548	37.7%	38 698	31.4%	45 503	23.5%	12 907	6.7%	143 656	74.2%	97 707	88.6%	(86.8%)
National Government	115 557	111 805	39 917	34.5%	34 392	29.8%	26 413	23.6%	(337)	(.3%)	100 386	89.8%	58 610	123.3%	(100.6%)
Provincial Government	-	10 020	-	-	795	-	5 776	57.6%	(791)	(7.9%)	5 780	57.7%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,P	-	78	-	-	-	-	-	-	-	-	-	-	1 966	86.7%	(100.0%)
Transfers recognised - capital	115 557	121 903	39 917	34.5%	35 187	30.5%	32 189	26.4%	(1 127)	(.9%)	106 166	87.1%	60 576	119.6%	(101.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 870	71 690	6 631	84.3%	3 511	44.6%	13 314	18.6%	14 035	19.6%	37 490	52.3%	37 131	54.1%	(62.2%)
Capital Expenditure Functional	172 677	196 093	48 663	28.2%	38 309	22.2%	45 503	23.2%	14 857	7.6%	147 331	75.1%	97 564	89.2%	(84.8%)
Municipal governance and administration	8 550	7 700	2 229	26.1%	759	8.9%	860	11.2%	169	2.2%	4 016	52.2%	5 844	27.7%	(97.1%)
Executive and Council	1 300	650	115	8.8%	200	15.4%	-	-	140	21.6%	455	70.0%	2 582	61.4%	(94.6%)
Finance and administration	7 250	7 050	2 114	29.2%	558	7.7%	860	12.2%	29	.4%	3 561	50.5%	3 263	23.5%	(99.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 750	5 050	-	-	725	6.7%	843	16.7%	228	4.5%	1 796	35.6%	6 802	62.8%	(96.6%)
Community and Social Services	3 500	2 250	-	-	725	20.7%	824	36.6%	-	-	1 549	68.8%	845	34.1%	(100.0%)
Sport And Recreation	-	1 300	-	-	-	-	-	-	228	17.5%	228	17.5%	-	-	(100.0%)
Public Safety	7 250	1 500	-	-	-	-	19	1.3%	-	-	19	1.3%	5 957	80.5%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	68 727	88 143	18 554	27.0%	24 365	35.5%	22 578	25.6%	11 271	12.8%	76 768	87.1%	34 272	105.3%	(67.1%)
Planning and Development	45 407	66 652	13 923	30.7%	24 173	53.2%	16 426	24.6%	6 245	9.4%	60 767	91.2%	26 645	107.8%	(76.6%)
Road Transport	22 300	15 546	4 632	20.8%	125	.6%	5 811	37.4%	5 026	32.3%	15 593	100.3%	7 632	87.0%	(34.2%)
Environmental Protection	1 020	5 945	-	-	67	6.5%	341	5.7%	-	-	408	6.9%	(6)	-	(100.0%)
Trading Services	84 650	95 200	27 880	32.9%	12 460	14.7%	21 222	22.3%	3 189	3.3%	64 750	68.0%	50 646	110.7%	(93.7%)
Energy sources	48 650	52 358	20 694	42.5%	7 391	15.2%	12 197	23.3%	(791)	(1.5%)	39 491	75.4%	25 733	109.6%	(103.1%)
Water Management	30 000	17 020	5 736	19.1%	3 383	11.3%	5 964	35.0%	1 992	11.7%	17 075	100.3%	3 960	46.7%	(49.7%)
Waste Water Management	-	25 822	1 450	-	1 686	-	3 060	11.9%	1 988	7.7%	8 184	31.7%	14 275	165.2%	(86.1%)
Waste Management	6 000	-	-	-	-	-	-	-	-	-	-	-	6 678	89.5%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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	2 706 673	2 805 371	630 125	23.3%	600 930	22.2%	555 725	19.8%	283 181	10.1%	2 069 961	73.8%	399 824	88.4%	(29.2%)
Property rates	340 030	340 030	76 715	22.6%	85 161	25.0%	89 834	26.4%	57 111	16.8%	308 821	90.8%	120 573	159.5%	(52.6%)
Service charges	1 714 900	1 714 900	275 702	16.1%	312 072	18.2%	284 781	16.6%	210 707	12.3%	1 083 263	63.2%	267 345	83.0%	(21.2%)
Other revenue	67 529	47 529	10 290	15.2%	16 873	25.0%	12 905	27.2%	13 303	28.0%	53 371	112.3%	8 316	17.9%	60.0%

Transfers and Subsidies - Operational	457 114	458 429	208 653	45.6%	142 234	31.1%	117 867	25.7%	772	.2%	469 527	102.4%	335	86.7%	130.4%
Transfers and Subsidies - Capital	111 490	228 873	53 814	48.3%	41 723	37.4%	47 674	20.8%	-	-	143 211	62.6%	-	152.9%	-
Interest	15 610	15 610	4 951	31.7%	2 867	18.4%	2 663	17.1%	1 288	8.2%	11 768	75.4%	3 255	78.2%	(60.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 595 404)	(2 628 655)	(337 440)	13.0%	(461 647)	17.8%	(249 239)	9.5%	(257 373)	9.8%	(1 305 698)	49.7%	(307 516)	48.7%	(16.3%)
Suppliers and employees	(2 455 318)	(2 628 655)	(337 440)	13.7%	(461 647)	18.8%	(249 239)	9.5%	(257 373)	9.8%	(1 305 698)	49.7%	(307 516)	51.5%	(16.3%)
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%	25 808	14.6%	764 262	432.5%	92 308	(1 600.4%)	(72.0%)
Cash Flow from Investing Activities															
Receipts	-	-	14 670	-	-	-	-	-	-	-	14 670	-	(810)	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	14 670	-	-	-	-	-	-	-	14 670	-	(810)	-	(100.0%)
Payments	(172 677)	(207 412)	(74 006)	42.9%	(43 439)	25.2%	(51 308)	24.7%	(14 627)	7.1%	(183 379)	88.4%	(68 524)	88.7%	(78.7%)
Capital assets	(172 677)	(207 412)	(74 006)	42.9%	(43 439)	25.2%	(51 308)	24.7%	(14 627)	7.1%	(183 379)	88.4%	(68 524)	88.7%	(78.7%)
Net Cash from/(used) Investing Activities	(172 677)	(207 412)	(59 336)	34.4%	(43 439)	25.2%	(51 308)	24.7%	(14 627)	7.1%	(168 709)	81.3%	(69 334)	89.2%	(78.9%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(61 408)	(30 696)	233 350	(380.0%)	95 845	(156.1%)	255 178	(831.3%)	11 181	(36.4%)	595 553	(1 940.2%)	22 974	(322.1%)	(51.3%)
Cash/cash equivalents at the year begin:	256 446	256 446	174 234	67.9%	356 081	138.9%	451 925	176.2%	707 103	275.7%	174 234	67.9%	977 759	113.4%	(27.7%)
Cash/cash equivalents at the year end:	195 038	225 750	356 081	182.6%	451 925	231.7%	707 103	313.2%	718 284	318.2%	718 284	318.2%	1 000 733	(3 587.8%)	(28.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	47 307	4.1%	22 613	1.9%	22 525	1.9%	1 073 558	92.1%	1 166 004	28.3%	(137 095)	(11.8%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	38 634	8.4%	13 585	3.0%	10 127	2.2%	397 914	86.5%	460 260	11.2%	(42 521)	(9.2%)	-	-
Receivables from Non-exchange Transactions - Property Rates	29 413	8.2%	10 751	3.0%	9 723	2.7%	309 409	86.1%	359 296	8.7%	(16 733)	(4.7%)	-	-
Receivables from Exchange Transactions - Waste Water Management	12 964	2.9%	9 320	2.1%	8 769	2.0%	413 960	93.0%	445 013	10.8%	(54 843)	(12.3%)	-	-
Receivables from Exchange Transactions - Waste Management	12 408	3.0%	8 320	2.0%	7 906	1.9%	378 862	93.0%	407 495	9.9%	(49 412)	(12.1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	25 237	2.9%	24 868	2.8%	24 513	2.8%	807 874	91.5%	882 492	21.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 873	.7%	5 866	1.5%	7 666	1.9%	382 790	95.9%	399 195	9.7%	(14 726)	(3.7%)	-	-
Total By Income Source	168 836	4.1%	95 323	2.3%	91 229	2.2%	3 764 367	91.4%	4 119 755	100.0%	(315 330)	(7.7%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 256	10.5%	2 370	4.7%	1 108	2.2%	41 205	82.5%	49 938	1.2%	-	-	-	-
Commercial	53 335	11.4%	13 147	2.8%	13 550	2.9%	387 061	82.9%	467 092	11.3%	(428)	(.1%)	-	-
Households	110 245	3.1%	79 806	2.2%	76 572	2.1%	3 336 102	92.6%	3 602 725	87.4%	(314 903)	(8.7%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	168 836	4.1%	95 323	2.3%	91 229	2.2%	3 764 367	91.4%	4 119 755	100.0%	(315 330)	(7.7%)	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	177 422	10.2%	41 917	2.4%	97 923	5.6%	1 416 249	81.7%	1 733 511	29.0%
Bulk Water	7 540	6.4%	7 656	6.5%	7 417	6.3%	94 712	80.7%	117 325	2.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	139 704	3.4%	36 421	.9%	30 440	.7%	3 918 214	95.0%	4 124 779	69.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	324 666	5.4%	85 994	1.4%	135 780	2.3%	5 429 174	90.9%	5 975 615	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: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	2 361 424	2 218 765	570 043	24.1%	540 747	22.9%	523 645	23.6%	319 166	14.4%	1 953 600	88.0%	404 072	90.5%	(21.0%)
Exchange Revenue															
Service charges - Electricity	920 000	879 013	209 509	22.8%	193 080	21.0%	185 932	21.2%	142 939	16.3%	731 460	83.2%	172 536	87.9%	(17.2%)
Service charges - Water	135 184	125 266	18 684	13.8%	28 309	20.9%	28 431	22.7%	17 106	13.7%	92 530	73.9%	29 069	85.0%	(41.2%)
Service charges - Waste Water Management	91 013	99 062	25 869	28.4%	25 380	27.9%	25 858	26.1%	16 993	17.2%	94 100	95.0%	25 807	113.6%	(34.2%)
Service charges - Waste Management	112 886	115 518	29 403	26.0%	29 635	26.3%	29 244	25.3%	19 416	16.8%	107 698	93.2%	28 147	100.2%	(31.0%)
Sale of Goods and Rendering of Services	8 289	8 289	2 864	34.5%	1 645	19.8%	2 002	24.2%	1 077	13.0%	7 588	91.5%	2 208	93.5%	(51.2%)
Agency services	29 726	29 726	-	-	-	-	14 428	48.5%	-	-	14 428	48.5%	3 973	61.1%	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 465	7 465	2 725	36.5%	2 942	39.4%	3 156	42.3%	1 369	18.3%	10 191	136.5%	1 115	96.4%	22.7%
Interest earned from Current and Non Current Assets	42 910	30 674	-	-	5 631	13.1%	5 692	18.6%	2 940	9.6%	14 263	46.5%	2 642	43.1%	11.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	18 811	18 811	5 420	28.8%	4 803	25.5%	4 883	26.0%	3 091	16.4%	18 196	96.7%	4 268	96.7%	(27.6%)
Rental from Fixed Assets	1 503	1 503	589	39.2%	505	33.6%	531	35.3%	368	24.5%	1 994	132.7%	454	133.2%	(18.8%)
Licence and permits	8 401	8 401	1 638	19.5%	1 590	18.9%	1 766	21.0%	1 022	12.2%	6 017	71.6%	1 619	80.7%	(36.9%)
Operational Revenue	110 755	9 555	2 585	2.3%	3 263	2.9%	8 418	88.1%	11 459	119.9%	25 724	269.2%	11 777	47.0%	(2.7%)
Non-Exchange Revenue															
Property rates	485 662	494 662	124 903	25.7%	125 464	25.8%	123 238	24.9%	83 235	16.8%	456 840	92.4%	119 073	102.5%	(30.1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	20 064	20 064	1 395	7.0%	4 671	23.3%	1 264	6.3%	1 106	5.5%	8 436	42.0%	(5 443)	(11.1%)	(120.3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	339 267	339 267	137 826	40.6%	111 358	32.8%	87 569	25.8%	4 932	1.5%	341 686	100.7%	2 282	99.5%	116.2%
Interest	6 171	8 171	2 375	38.5%	2 472	40.1%	1 233	15.1%	1 530	18.7%	7 610	93.1%	2 170	120.5%	(29.5%)
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	-	-	-	-	-	-	10 583	67.8%	10 583	67.8%	2 377	16.0%	345.1%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 435 283	2 458 262	621 729	25.5%	500 317	20.5%	583 950	23.8%	343 394	14.0%	2 049 390	83.4%	513 835	87.5%	(33.2%)
Employee related costs	770 918	770 918	190 072	24.7%	191 164	24.8%	194 201	25.2%	136 742	17.7%	712 179	92.4%	202 573	96.9%	(32.5%)
Remuneration of councillors	29 910	30 710	7 007	23.4%	8 716	29.1%	7 284	23.7%	4 808	15.7%	27 816	90.6%	6 909	100.2%	(30.4%)
Bulk purchases - electricity	670 449	700 449	189 395	28.2%	160 713	24.0%	154 109	22.0%	69 274	9.9%	573 491	81.9%	121 340	80.2%	(42.9%)
Inventory consumed	91 177	92 043	18 505	20.3%	25 707	28.2%	26 152	28.4%	18 042	19.6%	88 406	96.0%	17 457	98.9%	3.4%
Debt impairment	31 133	31 133	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	254 773	254 773	100 852	39.6%	13 459	5.3%	57 156	22.4%	38 104	15.0%	209 571	82.3%	65 545	106.2%	(41.9%)
Interest	62 526	62 526	23	-	1	-	51 131	81.8%	-	-	51 155	81.8%	-	50.5%	-
Contracted services	303 739	301 081	54 213	17.8%	68 517	22.6%	59 859	19.9%	43 476	14.4%	226 066	75.1%	50 775	91.0%	(14.4%)
Transfers and subsidies	6 819	7 350	1 135	16.6%	92	1.4%	896	12.2%	616	8.4%	2 740	37.3%	5 098	83.0%	(87.9%)
Irrecoverable debts written off	22 345	22 345	(35)	(.2%)	-	-	-	-	-	-	(35)	(.2%)	167	5.1%	(100.0%)
Operational costs	186 288	179 727	60 561	32.5%	31 948	17.1%	33 160	18.5%	22 399	12.5%	148 069	82.4%	33 223	80.5%	(32.6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	5 205	5 205	-	-	-	-	-	-	9 932	190.8%	9 932	190.8%	10 747	216.8%	(7.6%)
Surplus/(Deficit)	(73 859)	(239 497)	(51 686)		40 430		(60 305)		(24 229)		(95 790)		(109 763)		
Transfers and subsidies - capital (monetary allocations)	205 584	205 584	11 721	5.7%	52 439	25.5%	30 543	14.9%	62 096	30.2%	156 799	76.3%	95 392	91.2%	(34.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	131 726	(33 912)	(39 965)		92 869		(29 762)		37 867		61 009		(14 371)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	131 726	(33 912)	(39 965)		92 869		(29 762)		37 867		61 009		(14 371)		
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)		37 867		61 009		(14 371)		
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)		37 867		61 009		(14 371)		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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	234 741	279 446	22 558	9.6%	71 965	30.7%	38 159	13.7%	59 453	21.3%	192 136	68.8%	163 535	86.4%	(63.6%)
National Government	205 584	205 584	11 721	5.7%	53 354	26.0%	33 518	16.3%	54 522	26.5%	153 115	74.5%	91 048	98.2%	(40.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,P	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	205 584	205 584	11 721	5.7%	53 354	26.0%	33 518	16.3%	54 522	26.5%	153 115	74.5%	91 048	98.2%	(40.1%)
Borrowing	-	20 616	7 482	-	6 092	-	4 056	19.7%	-	-	17 630	85.5%	29 577	75.0%	(100.0%)
Internally generated funds	29 156	53 246	3 355	11.5%	12 520	42.9%	585	1.1%	4 931	9.3%	21 391	40.2%	42 910	82.7%	(88.5%)
Capital Expenditure Functional	234 741	279 446	22 558	9.6%	71 965	30.7%	38 159	13.7%	59 453	21.3%	192 136	68.8%	163 577	86.4%	(63.7%)
Municipal governance and administration	-	13 388	2 672	-	1 084	-	-	-	2 229	16.6%	5 985	44.7%	10 254	58.5%	(78.3%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	70.8%	-
Finance and administration	-	13 388	2 672	-	1 084	-	-	-	2 229	16.6%	5 985	44.7%	10 254	58.4%	(78.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 200	16 731	-	-	131	1.3%	3 842	23.0%	5 138	30.7%	9 111	54.5%	8 489	79.8%	(39.5%)
Community and Social Services	8 000	14 531	-	-	131	1.6%	2 495	17.2%	4 286	29.5%	6 912	47.6%	5 304	69.3%	(19.2%)
Sport And Recreation	2 200	2 200	-	-	-	-	1 348	61.3%	851	38.7%	2 199	100.0%	2 614	101.4%	(67.4%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	64	90.2%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	507	84.5%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 231	34 563	762	2.2%	15 909	46.5%	8 896	25.7%	10 485	30.3%	36 051	104.3%	18 186	94.7%	(42.3%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	34 231	34 063	762	2.2%	15 478	45.2%	8 841	26.0%	10 485	30.8%	35 565	104.4%	18 186	95.3%	(42.3%)
Environmental Protection	-	500	-	-	431	-	56	11.1%	-	-	486	97.2%	-	25.9%	-
Trading Services	190 309	214 765	19 124	10.0%	54 842	28.8%	25 421	11.8%	41 602	19.4%	140 988	65.6%	126 127	87.8%	(67.0%)
Energy sources	57 206	57 605	241	.4%	26 311	46.0%	3 137	5.4%	2 603	4.5%	32 293	56.1%	13 285	91.6%	(80.4%)
Water Management	118 952	138 301	18 441	15.5%	22 658	19.0%	15 500	11.2%	37 394	27.0%	93 993	68.0%	95 634	88.4%	(60.9%)
Waste Water Management	14 152	15 969	-	-	5 492	38.8%	6 783	42.5%	1 604	10.0%	13 880	86.9%	5 648	76.0%	(71.6%)
Waste Management	-	2 890	442	-	381	-	-	-	-	-	823	28.5%	11 560	81.4%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	522	88.5%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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%	206 534	8.4%	1 560 146	63.6%	260 951	68.4%	(20.9%)
Property rates	461 379	461 379	57 640	12.5%	58 809	12.7%	59 149	12.8%	38 960	8.4%	214 557	46.5%	82 753	76.4%	(52.9%)
Service charges	1 346 678	1 330 172	175 815	13.1%	161 961	12.0%	153 983	11.6%	107 112	8.1%	598 870	45.0%	135 858	52.3%	(21.2%)
Other revenue	192 954	91 754	21 458	11.1%	22 330	11.6%	18 266	19.9%	35 427	38.6%	97 480	106.2%	9 381	48.9%	277.6%

Transfers and Subsidies - Operational	335 267	335 267	171 684	51.2%	147 402	44.0%	116 546	34.8%	22 095	6.6%	457 727	136.5%	316	98.5%	6 882.2%
Transfers and Subsidies - Capital	203 384	203 384	73 080	35.9%	62 920	30.9%	45 155	22.2%	-	-	181 155	89.1%	30 000	103.0%	(100.0%)
Interest	42 910	30 674	-	-	5 631	13.1%	1 785	5.8%	2 940	9.6%	10 357	33.8%	2 642	35.9%	11.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 798 117)	(1 798 067)	(226 757)	12.6%	(248 860)	13.8%	(345 580)	19.2%	(219 854)	12.2%	(1 041 051)	57.9%	(142 411)	29.2%	54.4%
Suppliers and employees	(1 717 345)	(1 717 295)	(226 757)	13.2%	(248 860)	14.5%	(345 580)	20.1%	(219 854)	12.8%	(1 041 051)	60.6%	(142 411)	31.0%	54.4%
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%	(13 321)	(2.0%)	519 095	79.3%	118 540	245.2%	(111.2%)
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%	(46 575)	20.4%	(193 592)	84.8%	(163 919)	98.2%	(71.6%)
Capital assets	(228 241)	(228 241)	(33 324)	14.6%	(71 097)	31.2%	(42 595)	18.7%	(46 575)	20.4%	(193 592)	84.8%	(163 919)	98.2%	(71.6%)
Net Cash from/(used) Investing Activities	(220 538)	(220 538)	(33 324)	15.1%	(71 097)	32.2%	(42 595)	19.3%	(46 575)	21.1%	(193 592)	87.8%	(163 919)	99.4%	(71.6%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	191 000	100.0%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	191 000	100.0%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(64 807)	(64 807)	-	-	(30 491)	47.0%	-	-	(69 373)	107.0%	(99 864)	154.1%	(32 676)	46.9%	112.3%
Repayment of borrowing	(64 807)	(64 807)	-	-	(30 491)	47.0%	-	-	(69 373)	107.0%	(99 864)	154.1%	(32 676)	46.9%	112.3%
Net Cash from/(used) Financing Activities	(64 807)	(64 807)	-	-	(30 491)	47.0%	-	-	(69 373)	107.0%	(99 864)	154.1%	158 324	257.8%	(143.8%)
Net Increase/(Decrease) in cash held	499 109	369 218	239 595	48.0%	108 604	21.8%	6 709	1.8%	(129 269)	(35.0%)	225 639	61.1%	112 945	(367.8%)	(214.5%)
Cash/cash equivalents at the year begin:	220 000	220 000	124 778	56.7%	364 046	165.5%	472 650	214.8%	479 359	217.9%	124 778	56.7%	790 741	76.3%	(39.4%)
Cash/cash equivalents at the year end:	719 109	589 218	364 046	50.6%	472 650	65.7%	479 359	81.4%	350 854	59.5%	350 854	59.5%	903 686	266.9%	(61.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 334	17.2%	3 978	7.3%	2 185	4.0%	38 723	71.4%	54 220	11.9%	5	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	29 996	36.4%	5 468	6.6%	2 920	3.5%	44 021	53.4%	82 403	18.2%	2	-	-	-
Receivables from Non-exchange Transactions - Property Rates	29 676	21.7%	7 094	5.2%	5 569	4.1%	94 163	69.0%	136 503	30.1%	(1 414)	(1.0%)	-	-
Receivables from Exchange Transactions - Waste Water Management	7 458	17.7%	2 286	5.4%	1 850	4.4%	30 515	72.5%	42 110	9.3%	6	-	-	-
Receivables from Exchange Transactions - Waste Management	8 220	18.1%	2 363	5.2%	1 866	4.1%	33 009	72.6%	45 459	10.0%	23	.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	262	90.1%	-	-	-	-	29	9.9%	291	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 958	4.9%	1 859	4.6%	1 777	4.4%	34 623	86.1%	40 217	8.9%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8 996	17.1%	849	1.6%	516	1.0%	42 299	80.3%	52 660	11.6%	3	-	-	-
Total By Income Source	95 900	21.1%	23 897	5.3%	16 683	3.7%	317 383	69.9%	453 862	100.0%	(1 375)	(.3%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 465	22.4%	4 066	20.4%	2 385	12.0%	8 989	45.2%	19 905	4.4%	-	-	-	-
Commercial	53 443	26.3%	8 545	4.2%	5 709	2.8%	135 479	66.7%	203 175	44.8%	(1 398)	(.7%)	-	-
Households	37 992	16.5%	11 286	4.9%	8 588	3.7%	172 915	74.9%	230 782	50.8%	24	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	95 900	21.1%	23 897	5.3%	16 683	3.7%	317 383	69.9%	453 862	100.0%	(1 375)	(.3%)	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	101	100.0%	101	.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	41 600	84.3%	1 088	2.2%	14	-	6 636	13.5%	49 339	99.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	41 600	84.1%	1 088	2.2%	14	-	6 737	13.6%	49 440	100.0%

Contact Details

Municipal Manager	Mr Mandla Mnguni	013 249 7263
Chief Financial Officer	Mr Mothiba Mogofe	013 249 7106

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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2022/23 to Q4 of 2023/24
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%	820 733	20.9%	3 887 983	99.0%	740 269	90.5%	10.9%
Exchange Revenue															
Service charges - Electricity	1 100 940	1 071 668	258 664	23.5%	246 120	22.4%	239 454	22.3%	228 580	21.3%	972 818	90.8%	219 828	81.6%	4.0%
Service charges - Water	787 552	677 106	170 718	21.7%	185 970	23.6%	174 083	25.7%	187 857	27.7%	718 628	106.1%	173 332	98.9%	8.4%
Service charges - Waste Water Management	162 319	141 273	36 694	22.6%	36 238	22.3%	36 319	25.7%	36 449	25.8%	145 700	103.1%	34 665	92.0%	5.1%
Service charges - Waste Management	254 856	220 000	50 379	19.8%	49 189	19.3%	49 015	22.3%	48 619	22.1%	197 202	89.6%	47 669	87.4%	2.0%
Sale of Goods and Rendering of Services	8 971	8 971	1 880	21.0%	2 632	29.3%	2 449	27.3%	3 293	36.7%	10 253	114.3%	1 768	80.3%	86.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	558 181	508 181	148 874	26.7%	151 699	27.2%	141 269	27.8%	162 859	32.0%	604 702	119.0%	143 670	103.7%	13.4%
Interest earned from Current and Non Current Assets	9 761	9 761	2 146	22.0%	2 413	24.7%	2 185	22.4%	2 634	27.0%	9 377	96.1%	1 822	139.4%	44.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 300	9 149	2 249	24.2%	2 152	23.1%	2 584	28.2%	2 103	23.0%	9 089	99.3%	1 421	90.4%	48.1%
Licence and permits	8 909	7 409	1 966	22.1%	1 993	22.4%	2 028	27.4%	1 841	24.8%	7 828	105.7%	1 656	83.9%	11.2%
Operational Revenue	77 620	51 910	9 728	12.5%	14 248	18.4%	15 179	29.2%	13 550	26.1%	52 704	101.5%	7 488	53.8%	80.9%
Non-Exchange Revenue															
Property rates	561 076	546 004	167 177	29.8%	113 344	20.2%	113 793	20.8%	113 120	20.7%	507 434	92.9%	103 790	85.7%	9.0%
Surcharges and Taxes	241	241	-	-	-	-	-	-	-	-	-	-	14	6.3%	(100.0%)
Fines, penalties and forfeits	3 104	3 054	612	19.7%	833	26.8%	1 118	36.6%	1 266	41.5%	3 828	125.4%	925	74.1%	36.9%
Licences or permits	50	50	-	-	-	-	-	-	-	-	-	-	23	79.7%	(100.0%)
Transfer and subsidies - Operational	616 921	616 488	250 629	40.6%	187 400	30.4%	154 143	25.0%	3 483	.6%	595 656	96.6%	3 914	97.7%	(11.0%)
Interest	54 756	54 756	11 194	20.4%	11 883	21.7%	14 606	26.7%	15 078	27.5%	52 761	96.4%	(1 778)	48.2%	(948.1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	3	-	-	-	-	-	3	-	62	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	4 287 708	3 927 625	613 697	14.3%	729 086	17.0%	981 129	25.0%	1 486 577	37.8%	3 810 489	97.0%	686 732	71.4%	116.5%
Employee related costs	785 821	770 975	181 394	23.1%	183 771	23.4%	214 889	27.9%	193 685	25.1%	773 739	100.4%	178 783	94.6%	8.3%
Remuneration of councillors	41 586	43 497	8 902	21.4%	11 892	28.6%	9 788	22.5%	9 256	21.3%	39 838	91.6%	9 066	93.6%	2.1%
Bulk purchases - electricity	1 109 287	1 109 287	133 891	12.1%	170 429	15.4%	154 821	14.0%	222 231	20.0%	681 371	61.4%	129 771	37.2%	71.2%
Inventory consumed	536 125	555 113	66 160	12.3%	103 682	19.3%	75 214	13.5%	137 215	24.7%	382 271	68.9%	167 281	98.7%	(18.0%)
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%	63 217	15.1%	316 085	75.3%	-	61.9%	(100.0%)
Interest	10 711	10 708	241	2.3%	216	2.0%	164	1.5%	223	2.1%	844	7.9%	263	12.0%	(15.0%)
Contracted services	465 092	468 366	62 317	13.4%	96 607	20.8%	50 102	10.7%	87 683	18.7%	296 710	63.3%	65 518	60.8%	33.8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	63	-	1 450	-	384 270	-	723 675	-	1 109 459	-	68 734	83.7%	952.9%
Operational costs	319 737	310 588	65 903	20.6%	66 212	20.7%	28 666	9.2%	49 391	15.9%	210 172	67.7%	65 695	88.3%	(24.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	1 621	-	(100.0%)
Surplus/(Deficit)	(73 152)	(1 604)	499 212		277 031		(32 905)		(665 844)		77 494		53 537		
Transfers and subsidies - capital (monetary allocations)	191 469	171 529	637	.3%	14 470	7.6%	77 393	45.1%	28 148	16.4%	120 649	70.3%	26 474	44.3%	6.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	118 317	169 925	499 850		291 501		44 488		(637 696)		198 143		80 011		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	118 317	169 925	499 850		291 501		44 488		(637 696)		198 143		80 011		
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		(637 696)		198 143		80 011		
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		(637 696)		198 143		80 011		

Part 2: Capital Revenue and Expenditure

	2023/24												2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2022/23 to Q4 of 2023/24
Capital Revenue and Expenditure															
Source of Finance	231 469	216 857	4 098	1.8%	46 366	20.0%	39 637	18.3%	42 432	19.6%	132 533	61.1%	41 300	45.2%	2.7%
National Government	191 469	195 857	4 089	2.1%	46 010	24.0%	39 372	20.1%	39 216	20.0%	128 688	65.7%	30 951	48.3%	26.7%
Provincial Government	-	-	-	-	-	-	231	-	-	-	231	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,P	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	191 469	195 857	4 089	2.1%	46 010	24.0%	39 602	20.2%	39 216	20.0%	128 918	65.8%	30 951	48.3%	26.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	40 000	21 000	8	-	356	.9%	34	.2%	3 216	15.3%	3 614	17.2%	10 349	36.6%	(68.9%)
Capital Expenditure Functional	231 469	216 857	4 098	1.8%	46 366	20.0%	39 637	18.3%	42 432	19.6%	132 533	61.1%	41 300	45.2%	2.7%
Municipal governance and administration	10 000	9 300	8	.1%	356	3.6%	34	.4%	3 216	34.6%	3 614	38.9%	3 205	35.2%	.4%
Executive and Council	2 000	1 300	8	.4%	68	3.4%	63	4.9%	255	19.6%	395	30.4%	3 205	28.1%	(92.0%)
Finance and administration	8 000	8 000	-	-	287	3.6%	(29)	(.4%)	2 961	37.0%	3 220	40.2%	-	95.1%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 800	8 906	-	-	4 304	55.2%	331	3.7%	500	5.6%	5 134	57.6%	3 979	43.2%	(87.4%)
Community and Social Services	800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	7 000	8 906	-	-	4 304	61.5%	101	1.1%	500	5.6%	4 904	55.1%	(898)	22.9%	(155.6%)
Public Safety	-	-	-	-	-	-	231	-	-	-	231	-	-	37.7%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	4 878	81.3%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	43 685	40 631	2 195	5.0%	17 471	40.0%	3 025	7.4%	4 361	10.7%	27 052	66.6%	4 674	38.4%	(6.7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	43 685	40 631	2 195	5.0%	17 471	40.0%	3 025	7.4%	4 361	10.7%	27 052	66.6%	4 674	38.4%	(6.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	169 985	154 952	1 895	1.1%	23 173	13.6%	36 246	23.4%	34 356	22.2%	95 669	61.7%	28 594	52.4%	20.1%
Energy sources	19 406	21 337	-	-	1 481	7.6%	2 674	12.5%	2 522	11.8%	6 677	31.3%	9 744	48.7%	(74.1%)
Water Management	56 893	51 130	-	-	15 037	26.4%	6 253	12.2%	13 983	27.3%	35 273	69.0%	2 132	24.8%	555.7%
Waste Water Management	53 672	29 735	1 340	2.5%	1 922	3.6%	508	1.7%	7 390	24.9%	11 161	37.5%	2 538	25.4%	191.2%
Waste Management	40 014	52 749	554	1.4%	4 734	11.8%	26 810	50.8%	10 461	19.8%	42 558	80.7%	14 180	165.0%	(26.2%)
Other	-	3 067	-	-	1 063	-	-	-	-	-	1 063	34.7%	848	37.8%	(100.0%)

Part 3: Cash Receipts and Payments

	2023/24												2022/23		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2022/23 to Q4 of 2023/24
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%	848 975	34.3%	4 925 988	199.3%	877 639	84.9%	(3.3%)
Property rates	448 861	327 603	131 815	29.4%	95 366	21.2%	99 056	30.2%	100 492	30.7%	426 728	130.3%	79 917	44.4%	25.7%
Service charges	1 868 568	1 266 062	254 370	13.6%	296 618	15.9%	271 735	21.5%	283 742	22.4%	1 106 466	87.4%	257 855	29.6%	10.0%
Other revenue	107 954	80 543	989 087	916.2%	348 380	322.7%	825 771	1 025.3%	462 001	573.6%	2 625 239	3 259.4%	605 253	282.1%	(23.7%)

Transfers and Subsidies - Operational	611 134	610 701	255 554	41.8%	187 052	30.6%	152 588	25.0%	331	.1%	595 525	97.5%	-	97.5%	(100.0%)
Transfers and Subsidies - Capital	197 256	177 016	61 374	31.1%	25 940	13.2%	82 727	46.7%	2 500	1.4%	172 541	97.5%	(65 385)	88.5%	(103.8%)
Interest	9 761	9 761	(126)	(1.3%)	(254)	(2.6%)	(39)	(.4%)	(91)	(.9%)	(510)	(5.2%)	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 025 072)	(2 482 710)	(552 805)	18.3%	(590 723)	19.5%	(845 147)	34.0%	(824 203)	33.2%	(2 812 879)	113.3%	(920 062)	121.4%	(10.4%)
Suppliers and employees	(3 025 072)	(2 482 710)	(552 805)	18.3%	(590 723)	19.5%	(845 147)	34.0%	(824 203)	33.2%	(2 812 879)	113.3%	(920 062)	121.4%	(10.4%)
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%)	24 772	(224.7%)	2 113 110	(19 168.6%)	(42 422)	51.2%	(158.4%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(231 469)	(216 857)	(4 098)	1.8%	(46 366)	20.0%	(39 637)	18.3%	(42 432)	19.6%	(132 533)	61.1%	(41 300)	48.1%	2.7%
Capital assets	(231 469)	(216 857)	(4 098)	1.8%	(46 366)	20.0%	(39 637)	18.3%	(42 432)	19.6%	(132 533)	61.1%	(41 300)	48.1%	2.7%
Net Cash from/(used) Investing Activities	(231 469)	(216 857)	(4 098)	1.8%	(46 366)	20.0%	(39 637)	18.3%	(42 432)	19.6%	(132 533)	61.1%	(41 300)	48.1%	2.7%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(4 800)	(4 800)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(4 800)	(4 800)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(4 800)	(4 800)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(17 808)	(232 680)	1 135 171	(6 374.4%)	316 013	(1 774.5%)	547 054	(235.1%)	(17 661)	7.6%	1 980 577	(851.2%)	(83 722)	51.4%	(78.9%)
Cash/cash equivalents at the year begin:	213 000	305 679	62 116	29.2%	1 135 171	532.9%	1 555 957	509.0%	2 103 011	688.0%	62 116	20.3%	1 901 200	(38.0%)	10.6%
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%	2 085 350	2 856.7%	2 085 350	2 856.7%	1 817 477	53.3%	14.7%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	81 362	2.5%	61 415	1.9%	54 180	1.7%	3 021 290	93.9%	3 218 247	35.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	79 545	11.9%	28 777	4.3%	19 816	3.0%	541 016	80.9%	669 153	7.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	35 606	7.0%	14 585	2.9%	11 572	2.3%	445 007	87.8%	506 771	5.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 318	2.2%	6 886	1.7%	6 387	1.5%	393 798	94.6%	416 389	4.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	17 907	2.1%	13 785	1.6%	13 093	1.6%	798 995	94.7%	843 779	9.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	61 247	2.0%	60 478	2.0%	59 803	2.0%	2 860 937	94.0%	3 042 464	33.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24 986	6.7%	3 579	1.0%	2 663	.7%	340 833	91.6%	372 060	4.1%	-	-	-	-
Total By Income Source	309 971	3.4%	189 504	2.1%	167 513	1.8%	8 401 875	92.6%	9 068 864	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	27 462	29.7%	5 893	6.4%	2 703	2.9%	56 552	61.1%	92 610	1.0%	-	-	-	-
Commercial	77 068	10.9%	25 279	3.6%	19 198	2.7%	587 296	82.9%	708 842	7.8%	-	-	-	-
Households	205 441	2.5%	158 332	1.9%	145 612	1.8%	7 758 027	93.8%	8 267 412	91.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	309 971	3.4%	189 504	2.1%	167 513	1.8%	8 401 875	92.6%	9 068 864	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	249 807	11.6%	-	-	83 741	3.9%	1 820 318	84.5%	2 153 866	51.8%
Bulk Water	139 918	7.4%	61 380	3.3%	58 988	3.1%	1 620 291	86.2%	1 880 577	45.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 060	6.7%	9 070	7.6%	105 299	87.7%	(2 321)	(1.9%)	120 109	2.9%
Auditor-General	38	99.9%	0	.1%	-	-	-	-	38	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	397 823	9.6%	70 450	1.7%	248 028	6.0%	3 438 289	82.8%	4 154 590	100.0%

Contact Details

Municipal Manager	Ms Lesego Seametso	018 487 8009
Chief Financial Officer	Ms Mercy Phetla	018 487 8017

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: J B MARKS (NW405)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	2 145 574	2 149 066	576 175	26.9%	483 286	22.5%	401 234	18.7%	372 514	17.3%	1 833 209	85.3%	365 875	76.9%	1.8%
Exchange Revenue															
Service charges - Electricity	1 095 220	1 069 937	241 135	22.0%	176 691	16.1%	190 558	17.8%	189 684	17.7%	798 068	74.6%	175 376	65.6%	8.2%
Service charges - Water	142 940	120 840	34 555	24.2%	25 611	17.9%	34 001	28.1%	34 239	28.3%	128 405	106.3%	31 670	81.4%	8.1%
Service charges - Waste Water Management	78 682	81 953	30 170	38.3%	17 440	22.2%	16 810	20.5%	25 828	31.5%	90 248	110.1%	24 740	118.9%	4.4%
Service charges - Waste Management	66 282	59 282	22 470	33.9%	7 943	12.0%	10 242	17.3%	15 481	26.1%	56 137	94.7%	17 238	109.9%	(10.2%)
Sale of Goods and Rendering of Services	5 440	4 454	896	16.5%	815	15.0%	852	19.1%	1 791	40.2%	4 354	97.8%	1 981	88.5%	(9.6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	61 944	98 134	20 166	32.6%	20 580	33.2%	14 868	15.2%	22 199	22.6%	77 812	79.3%	23 418	112.7%	(5.2%)
Interest earned from Current and Non Current Assets	12 500	13 000	9 284	74.3%	(3 896)	(31.2%)	2 548	19.6%	3 878	29.8%	11 814	90.9%	5 022	126.7%	(22.8%)
Dividends	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 324	4 095	601	18.1%	987	29.7%	610	14.9%	713	17.4%	2 912	71.1%	780	90.2%	(8.6%)
Licence and permits	20	10	1	3.6%	5	23.0%	2	14.6%	-	-	7	66.9%	7	90.1%	(100.0%)
Operational Revenue	2 045	47	(1 114)	(54.5%)	358	17.5%	2	4.0%	(212)	(451.2%)	(967)	(2 057.0%)	(1 199)	474.5%	(82.3%)
Non-Exchange Revenue															
Property rates	238 167	263 233	65 360	27.4%	62 694	26.3%	43 113	16.4%	64 298	24.4%	235 464	89.5%	61 147	96.3%	5.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	15 947	15 947	1	-	4 173	26.2%	4 576	28.7%	121	.8%	8 871	55.6%	15 179	100.3%	(99.2%)
Licences or permits	14 975	12 984	2 846	19.0%	3 403	22.7%	1 857	14.3%	4 507	34.7%	12 612	97.1%	8 915	114.2%	(49.4%)
Transfer and subsidies - Operational	395 440	392 502	144 076	36.4%	160 709	40.6%	77 411	19.7%	3 131	.8%	385 326	98.2%	-	70.5%	(100.0%)
Interest	12 644	12 644	5 730	45.3%	5 774	45.7%	3 786	29.9%	6 050	47.8%	21 339	168.8%	1 576	-	283.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	807	-	807	-	26	873.7%	2 977.6%
Operating Expenditure	2 270 095	2 220 444	492 293	21.7%	674 173	29.7%	452 180	20.4%	507 224	22.8%	2 125 870	95.7%	459 444	72.9%	10.4%
Employee related costs	595 159	593 041	145 080	24.4%	145 315	24.4%	95 712	16.1%	145 625	24.6%	531 733	89.7%	136 843	85.9%	6.4%
Remuneration of councillors	31 425	31 425	7 227	23.0%	7 189	22.9%	5 570	17.7%	7 331	23.3%	27 317	86.9%	7 294	79.2%	.5%
Bulk purchases - electricity	850 478	843 338	119 261	14.0%	234 067	27.5%	165 702	19.6%	202 327	24.0%	721 357	85.5%	131 338	77.2%	54.1%
Inventory consumed	47 890	48 123	2 930	6.1%	13 343	27.9%	3 111	6.5%	30 581	63.5%	49 966	103.8%	14 430	81.6%	111.9%
Debt impairment	147 000	147 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	258 611	179 261	-	-	-	-	(30)	-	-	-	(30)	-	338	.1%	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	251 381	287 470	42 971	17.1%	93 741	37.3%	69 483	24.2%	88 120	30.7%	294 314	102.4%	76 480	86.4%	15.2%
Transfers and subsidies	1 300	1 605	117	9.0%	35	2.7%	66	4.1%	244	15.2%	462	28.8%	6 514	176.4%	(96.3%)
Irrecoverable debts written off	-	-	0	-	(0)	-	(0)	-	0	-	0	-	47 500	75.7%	(100.0%)
Operational costs	86 851	89 180	174 705	201.2%	180 483	207.8%	112 566	126.2%	32 726	36.7%	500 481	561.2%	24 687	93.7%	32.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	270	-	270	-	14 020	-	(98.1%)
Surplus/(Deficit)	(124 521)	(71 378)	83 882		(190 887)		(50 946)		(134 711)		(292 662)		(93 569)		
Transfers and subsidies - capital (monetary allocations)	133 042	125 498	-	-	74 349	55.9%	3 573	2.8%	(54 323)	(43.3%)	23 599	18.8%	-	3.7%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	43 964	-	-	-	-	23 410	53.2%	(20 984)	(47.7%)	2 426	5.5%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	8 521	98 084	83 882		(116 538)		(23 963)		(210 018)		(266 637)		(93 569)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	8 521	98 084	83 882		(116 538)		(23 963)		(210 018)		(266 637)		(93 569)		
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)		(210 018)		(266 637)		(93 569)		
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)		(210 018)		(266 637)		(93 569)		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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	189 042	225 462	23 088	12.2%	62 811	33.2%	28 609	12.7%	36 736	16.3%	151 243	67.1%	60 938	71.4%	(39.7%)
National Government	133 042	125 498	11 907	8.9%	45 063	33.9%	34 323	27.3%	27 026	21.5%	118 319	94.3%	52 178	52.3%	(48.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,P	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	133 042	125 498	11 907	8.9%	45 063	33.9%	34 323	27.3%	27 026	21.5%	118 319	94.3%	52 178	52.3%	(48.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	56 000	99 964	11 181	20.0%	17 747	31.7%	(5 714)	(5.7%)	9 711	9.7%	32 924	32.9%	8 760	116.5%	10.9%
Capital Expenditure Functional	189 042	225 462	23 088	12.2%	63 514	33.6%	29 777	13.2%	38 332	17.0%	154 711	68.6%	60 938	71.4%	(37.1%)
Municipal governance and administration	20 000	24 240	5 484	27.4%	8 676	43.4%	-	-	4 010	16.5%	18 169	75.0%	4 944	274.8%	(18.9%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	248	12.6%	(100.0%)
Finance and administration	20 000	24 240	5 484	27.4%	8 676	43.4%	-	-	4 010	16.5%	18 169	75.0%	4 695	329.5%	(14.6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	121	-	-	105	-	-	-	-	-	105	86.7%	1 231	159.9%	(100.0%)
Community and Social Services	-	121	-	-	105	-	-	-	-	-	105	86.7%	1 136	197.0%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	52	360.0%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	43	34.7%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	72 000	65 602	16 087	22.3%	14 780	20.5%	(1 678)	(2.6%)	5 944	9.1%	35 134	53.6%	19 772	59.8%	(69.9%)
Planning and Development	11 000	17 274	2 462	22.4%	3 300	30.0%	804	4.7%	1 935	11.2%	8 502	49.2%	8 690	93.3%	(77.7%)
Road Transport	61 000	48 328	13 625	22.3%	11 480	18.8%	(2 482)	(5.1%)	4 009	8.3%	26 632	55.1%	11 081	49.7%	(63.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	97 042	135 499	1 516	1.6%	39 953	41.2%	31 455	23.2%	28 378	20.9%	101 303	74.8%	34 992	45.4%	(18.9%)
Energy sources	37 350	45 581	-	-	23 446	62.8%	4 950	10.9%	6 924	15.2%	35 320	77.5%	17 030	27.7%	(59.3%)
Water Management	4 691	64 752	1 061	22.6%	2 475	52.8%	24 568	37.9%	12 785	19.7%	40 889	63.1%	19 091	73.2%	(33.0%)
Waste Water Management	40 501	22 165	456	1.1%	14 032	34.6%	1 936	8.7%	5 662	25.5%	22 086	99.6%	(1 129)	49.1%	(601.6%)
Waste Management	14 500	3 000	-	-	-	-	-	-	3 008	100.3%	3 008	100.3%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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	2 079 307	2 190 786	623 075	30.0%	620 781	29.9%	365 733	16.7%	449 552	20.5%	2 059 139	94.0%	422 749	83.7%	6.3%
Property rates	222 497	263 063	34 891	15.7%	54 380	24.4%	31 764	12.1%	53 443	20.3%	174 478	66.3%	57 346	79.1%	(6.8%)
Service charges	1 232 942	1 332 051	295 027	23.9%	269 913	21.9%	172 210	12.9%	263 284	19.8%	1 000 433	75.1%	302 130	95.9%	(12.9%)
Other revenue	95 383	77 669	95 831	100.5%	87 875	92.1%	57 356	73.8%	89 211	114.9%	330 273	425.2%	60 007	250.6%	48.7%

Transfers and Subsidies - Operational	395 440	392 502	163 066	41.2%	128 191	32.4%	100 821	25.7%	8 920	2.3%	400 998	102.2%	-	71.6%	(100.0%)
Transfers and Subsidies - Capital	133 042	125 498	25 960	19.5%	79 495	59.8%	3 573	2.8%	33 844	27.0%	142 872	113.8%	2 275	22.4%	1 387.4%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	3	3	8 299	252 109.0%	928	28 178.7%	9	278.4%	849	25 796.5%	10 085	306 362.6%	991	6.3%	(14.3%)
Payments	(1 862 141)	(1 890 230)	(506 749)	27.2%	(476 953)	25.6%	(377 527)	20.0%	(422 192)	22.3%	(1 783 421)	94.3%	(403 391)	195.9%	4.7%
Suppliers and employees	(1 862 141)	(1 891 835)	(506 749)	27.2%	(476 953)	25.6%	(377 527)	20.0%	(422 192)	22.3%	(1 783 421)	94.3%	(403 391)	195.9%	4.7%
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%)	27 359	9.1%	275 718	91.7%	19 359	(530.0%)	41.3%
Cash Flow from Investing Activities															
Receipts	40 000	40 000	(604)	(1.5%)	(1 821)	(4.6%)	(1 826)	(4.6%)	(1 919)	(4.8%)	(6 170)	(15.4%)	(2 329)	-	(17.6%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	5	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	40 000	40 000	(604)	(1.5%)	(1 821)	(4.6%)	(1 826)	(4.6%)	(1 919)	(4.8%)	(6 170)	(15.4%)	(2 334)	-	(17.8%)
Payments	(189 042)	(225 462)	(26 239)	13.9%	(68 328)	36.1%	(38 189)	16.9%	(44 039)	19.5%	(176 795)	78.4%	(73 905)	41.5%	(40.4%)
Capital assets	(189 042)	(225 462)	(26 239)	13.9%	(68 328)	36.1%	(38 189)	16.9%	(44 039)	19.5%	(176 795)	78.4%	(73 905)	41.5%	(40.4%)
Net Cash from/(used) Investing Activities	(149 042)	(185 462)	(26 843)	18.0%	(70 149)	47.1%	(40 015)	21.6%	(45 958)	24.8%	(182 965)	98.7%	(76 234)	64.8%	(39.7%)
Cash Flow from Financing Activities															
Receipts	-	-	93	-	169	-	(9)	-	523	-	777	-	368	-	42.3%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	93	-	169	-	(9)	-	523	-	777	-	368	-	42.3%
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	93	-	169	-	(9)	-	523	-	777	-	368	-	42.3%
Net Increase/(Decrease) in cash held	68 125	115 094	89 576	131.5%	73 847	108.4%	(51 818)	(45.0%)	(18 075)	(15.7%)	93 530	81.3%	(56 508)	69 878.9%	(68.0%)
Cash/cash equivalents at the year begin:	333 061	90 414	144 461	43.4%	179 990	54.0%	253 804	280.7%	201 985	223.4%	144 461	159.8%	(1 619 619)	83.4%	(112.5%)
Cash/cash equivalents at the year end:	401 185	205 508	179 990	44.9%	253 804	63.3%	201 985	98.3%	183 938	89.5%	183 938	89.5%	(1 676 126)	(358.8%)	(111.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 259	3.4%	7 601	4.9%	5 061	3.3%	136 764	88.4%	154 685	12.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	54 195	18.4%	15 608	5.3%	9 437	3.2%	215 881	73.2%	295 120	23.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 919	1.1%	8 833	4.9%	6 867	3.8%	163 024	90.2%	180 643	14.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 775	4.4%	5 653	3.7%	3 693	2.4%	137 849	89.5%	153 971	12.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 550	3.7%	3 149	2.6%	2 297	1.9%	112 148	91.8%	122 143	9.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	29	9.8%	13	4.5%	6	2.1%	244	83.6%	292	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 791	2.7%	10 027	2.8%	10 091	2.8%	328 133	91.6%	358 042	28.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(28 340)	9 985.7%	331	(116.6%)	260	(91.7%)	27 465	(9 677.4%)	(284)	-	-	-	-	-
Total By Income Source	54 177	4.3%	51 217	4.0%	37 713	3.0%	1 121 507	88.7%	1 264 614	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(5 503)	(6.6%)	9 702	11.6%	4 114	4.9%	75 200	90.0%	83 513	6.6%	-	-	-	-
Commercial	31 414	7.7%	14 750	3.6%	13 358	3.3%	345 913	85.3%	405 435	32.1%	-	-	-	-
Households	26 897	3.6%	26 198	3.5%	19 701	2.6%	683 349	90.4%	756 145	59.8%	-	-	-	-
Other	1 370	7.0%	566	2.9%	540	2.8%	17 045	87.3%	19 521	1.5%	-	-	-	-
Total By Customer Group	54 177	4.3%	51 217	4.0%	37 713	3.0%	1 121 507	88.7%	1 264 614	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	199 049	100.0%	-	-	-	-	-	-	199 049	83.7%
Bulk Water	26 027	100.0%	-	-	-	-	-	-	26 027	10.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 544	78.8%	-	-	-	-	684	21.2%	3 228	1.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 938	41.3%	1 153	12.1%	5	.1%	4 446	46.6%	9 542	4.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	231 558	97.4%	1 153	.5%	5	-	5 130	2.2%	237 846	100.0%

Contact Details

Municipal Manager	Mr Kgomotso Kumbe	018 299 5003
Chief Financial Officer	Mr Tshepang Ngqobe	018 299 5153

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MADIBENG (NW372)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	2 556 367	2 556 367	734 999	28.8%	710 804	27.8%	530 356	20.7%	497 999	19.5%	2 474 158	96.8%	370 529	95.8%	34.4%
Exchange Revenue															
Service charges - Electricity	675 095	685 895	170 540	25.3%	169 155	25.1%	163 030	23.8%	173 347	25.3%	676 072	98.6%	153 813	93.5%	12.7%
Service charges - Water	161 956	161 956	(13 984)	(8.6%)	39 017	24.1%	45 802	28.3%	44 064	27.2%	114 899	70.9%	47 726	89.7%	(7.7%)
Service charges - Waste Water Management	51 710	51 910	(2 141)	(4.1%)	11 396	22.0%	15 177	29.2%	12 867	24.8%	37 299	71.9%	12 716	96.3%	1.2%
Service charges - Waste Management	63 442	64 442	16 215	25.6%	16 084	25.4%	16 337	25.4%	16 073	24.9%	64 709	100.4%	15 431	92.5%	4.2%
Sale of Goods and Rendering of Services	5 452	5 461	1 209	22.2%	1 151	21.1%	706	12.9%	1 151	21.1%	4 217	77.2%	1 627	85.7%	(29.3%)
Agency services	14 000	14 000	-	-	-	-	-	-	16 121	115.1%	16 121	115.1%	15 791	65.8%	2.1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	67 109	67 109	15 821	23.6%	16 225	24.2%	18 074	26.9%	19 833	29.6%	69 953	104.2%	10 398	66.4%	90.8%
Interest earned from Current and Non Current Assets	14 638	17 738	4 726	32.3%	3 408	23.3%	3 912	22.1%	3 437	19.4%	15 483	87.3%	2 613	98.6%	31.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	10	10	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 205	2 205	704	31.9%	427	19.4%	660	29.9%	360	16.3%	2 150	97.5%	539	110.9%	(33.2%)
Licence and permits	37	37	14	38.9%	3	8.7%	23	61.4%	3 939	10 605.4%	3 980	10 714.4%	6 502	1 714.8%	(39.4%)
Operational Revenue	2 333	2 333	65	2.8%	47	2.0%	907	38.9%	49	2.1%	1 067	45.7%	87	702.0%	(44.0%)
Non-Exchange Revenue															
Property rates	403 585	383 585	90 969	22.5%	89 881	22.3%	89 955	23.5%	90 496	23.6%	361 301	94.2%	91 680	102.5%	(1.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3	3	0	1.1%	-	-	-	-	3 141	125 641.7%	3 141	125 642.8%	3 996	249 726.1%	(21.4%)
Licences or permits	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 064 212	1 064 850	439 036	41.3%	352 042	33.1%	164 538	15.5%	101 301	9.5%	1 056 917	99.3%	892	99.1%	11 252.8%
Interest	30 082	34 334	11 825	39.3%	11 863	39.4%	11 107	32.3%	11 275	32.8%	46 070	134.2%	6 153	69.3%	83.2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	105	-	128	-	545	-	778	-	566	-	(3.8%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 551 637	2 542 645	358 631	14.1%	712 657	27.9%	595 611	23.4%	748 572	29.4%	2 415 470	95.0%	916 377	103.2%	(18.3%)
Employee related costs	695 456	695 456	170 039	24.4%	181 205	26.1%	171 016	24.6%	175 252	25.2%	697 510	100.3%	161 024	93.8%	8.8%
Remuneration of councillors	37 450	37 450	8 205	21.9%	10 218	27.3%	8 532	22.8%	8 384	22.4%	35 339	94.4%	8 373	96.9%	.1%
Bulk purchases - electricity	525 638	495 638	56 460	10.7%	260 688	49.6%	219 961	44.4%	217 992	44.0%	755 101	152.3%	163 033	113.7%	33.7%
Inventory consumed	188 685	188 816	28 480	15.1%	38 472	20.4%	37 484	19.9%	58 131	30.8%	162 567	86.1%	125 245	128.0%	(53.6%)
Debt impairment	220 000	200 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	350 000	330 000	-	-	-	-	-	-	-	-	-	-	87 500	100.0%	(100.0%)
Interest	67 500	75 500	116	.2%	24 669	36.5%	33 412	44.3%	9 740	12.9%	67 936	90.0%	22 161	86.1%	(56.1%)
Contracted services	257 837	291 289	53 992	20.9%	86 107	33.4%	104 629	35.9%	171 557	58.9%	416 285	142.9%	112 151	112.3%	53.0%
Transfers and subsidies	7 000	7 000	6 969	99.6%	-	-	-	-	890	12.7%	7 858	112.3%	-	95.3%	(100.0%)
Irrecoverable debts written off	-	-	-	-	94	-	-	-	-	-	94	-	152 176	69.2%	(100.0%)
Operational costs	202 071	221 496	34 771	17.2%	111 169	55.0%	20 552	9.3%	106 196	47.9%	272 688	123.1%	82 556	120.7%	28.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	(399)	-	34	-	26	-	430	-	91	-	2 157	194 815.7%	(80.0%)
Surplus/(Deficit)	4 730	13 722	376 369		(1 853)		(65 256)		(250 572)		58 688		(545 848)		
Transfers and subsidies - capital (monetary allocations)	361 808	329 291	77 047	21.3%	98 887	27.3%	23 065	7.0%	47 410	14.4%	246 409	74.8%	-	14.8%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	366 538	343 013	453 415		97 034		(42 190)		(203 163)		305 097		(545 848)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	366 538	343 013	453 415		97 034		(42 190)		(203 163)		305 097		(545 848)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	366 538	343 013	453 415		97 034		(42 190)		(203 163)		305 097		(545 848)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	366 538	343 013	453 415		97 034		(42 190)		(203 163)		305 097		(545 848)		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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	361 808	353 871	67 557	18.7%	94 594	26.1%	34 703	9.8%	116 071	32.8%	312 925	88.4%	175 281	51.1%	(33.8%)
National Government	361 808	332 878	66 997	18.5%	77 391	21.4%	34 621	10.4%	92 254	27.7%	271 263	81.5%	158 986	50.5%	(42.0%)
Provincial Government	-	615	-	-	213	-	29	4.7%	415	67.4%	657	106.8%	-	81.2%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,P	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	361 808	333 493	66 997	18.5%	77 604	21.4%	34 650	10.4%	92 668	27.8%	271 920	81.5%	158 986	50.5%	(41.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	20 378	560	-	16 989	-	53	.3%	23 402	114.8%	41 005	201.2%	16 296	61.1%	43.6%
Capital Expenditure Functional	361 808	353 871	67 557	18.7%	94 594	26.1%	34 703	9.8%	116 071	32.8%	312 925	88.4%	175 281	51.1%	(33.8%)
Municipal governance and administration	-	14 085	-	-	12 006	-	24	.2%	67	.5%	12 097	85.9%	466	103.6%	(85.6%)
Executive and Council	-	26	-	-	26	-	-	-	-	-	26	100.0%	6	111.8%	(100.0%)
Finance and administration	-	14 059	-	-	11 980	-	24	.2%	67	.5%	12 071	85.9%	460	103.5%	(85.4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	45 041	26 840	2 942	6.5%	6 947	15.4%	4 045	15.1%	11 613	43.3%	25 547	95.2%	6 641	28.4%	74.9%
Community and Social Services	24 799	13 193	1 776	7.2%	2 689	10.8%	3 969	30.1%	7 028	53.3%	15 462	117.2%	2 814	37.3%	149.7%
Sport And Recreation	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	18 742	13 647	1 166	6.2%	4 258	22.7%	76	.6%	4 585	33.6%	10 085	73.9%	3 827	22.1%	19.8%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	99.8%	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	169 667	166 349	29 322	17.3%	35 013	20.6%	17 738	10.7%	57 357	34.5%	139 429	83.8%	65 980	47.5%	(13.1%)
Planning and Development	6 598	6 760	465	7.0%	1 323	20.1%	835	12.3%	1 094	16.2%	3 717	55.0%	861	14.1%	27.1%
Road Transport	163 069	159 588	28 857	17.7%	33 689	20.7%	16 903	10.6%	56 262	35.3%	135 712	85.0%	65 119	49.1%	(13.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	147 100	146 598	35 293	24.0%	40 628	27.6%	12 896	8.8%	47 034	32.1%	135 852	92.7%	102 194	56.5%	(54.0%)
Energy sources	55 150	34 413	2 628	4.8%	8 576	15.6%	2 871	8.3%	36 008	104.6%	50 084	145.5%	37 983	57.2%	(5.2%)
Water Management	21 200	35 327	15 306	72.2%	4 196	19.8%	724	2.0%	7 908	22.4%	28 134	79.6%	14 142	40.1%	(44.1%)
Waste Water Management	61 750	68 858	17 359	28.1%	27 856	45.1%	2 347	3.4%	3 118	4.5%	50 679	73.6%	50 069	67.9%	(93.8%)
Waste Management	9 000	8 000	-	-	-	-	6 955	86.9%	-	-	6 955	86.9%	-	.3%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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	2 449 876	2 432 992	1 123 012	45.8%	1 211 129	49.4%	921 473	37.9%	772 941	31.8%	4 028 555	165.6%	459 061	135.0%	68.4%
Property rates	302 688	287 688	51 661	17.1%	50 810	16.8%	44 943	15.6%	57 900	20.1%	205 314	71.4%	48 689	62.5%	18.9%
Service charges	687 743	705 151	173 408	25.2%	191 871	27.9%	174 784	24.8%	191 519	27.2%	731 581	103.7%	149 153	76.2%	28.4%
Other revenue	18 787	27 787	351 611	1 871.6%	472 155	2 513.2%	441 504	1 588.9%	420 398	1 512.9%	1 685 667	6 066.4%	258 606	207.7%	62.6%

Transfers and Subsidies - Operational	1 056 212	1 056 212	439 916	41.7%	353 553	33.5%	163 650	15.5%	100 146	9.5%	1 057 265	100.1%	-	6 972.0%	(100.0%)
Transfers and Subsidies - Capital	369 808	341 516	101 689	27.5%	139 332	37.7%	92 803	27.2%	(459)	(.1%)	333 366	97.6%	-	63.9%	(100.0%)
Interest	14 638	14 638	4 726	32.3%	3 408	23.3%	3 790	25.9%	3 437	23.5%	15 362	104.9%	2 613	176.0%	31.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 240 007)	(2 986 283)	(651 184)	29.1%	(835 215)	37.3%	(685 571)	23.0%	(844 618)	28.3%	(3 016 587)	101.0%	(865 640)	126.2%	(2.4%)
Suppliers and employees	(2 240 007)	(2 986 283)	(651 184)	29.1%	(835 215)	37.3%	(685 571)	23.0%	(844 618)	28.3%	(3 016 587)	101.0%	(865 640)	126.2%	(2.4%)
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%)	(71 677)	13.0%	1 011 968	(182.9%)	(406 579)	198.5%	(82.4%)
Cash Flow from Investing Activities															
Receipts	-	-	55	-	39	-	(122)	-	(171)	-	(198)	-	20 000	-	(100.9%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	55	-	39	-	(122)	-	(171)	-	(198)	-	20 000	-	(100.9%)
Payments	(361 808)	(353 871)	(67 557)	18.7%	(94 594)	26.1%	(34 703)	9.8%	(116 071)	32.8%	(312 925)	88.4%	(175 281)	57.3%	(33.8%)
Capital assets	(361 808)	(353 871)	(67 557)	18.7%	(94 594)	26.1%	(34 703)	9.8%	(116 071)	32.8%	(312 925)	88.4%	(175 281)	57.3%	(33.8%)
Net Cash from/(used) Investing Activities	(361 808)	(353 871)	(67 502)	18.7%	(94 554)	26.1%	(34 825)	9.8%	(116 242)	32.8%	(313 123)	88.5%	(155 281)	52.9%	(25.1%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(151 939)	(907 161)	404 327	(266.1%)	281 360	(185.2%)	201 077	(22.2%)	(187 919)	20.7%	698 845	(77.0%)	(561 861)	(259.3%)	(66.6%)
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%	1 070 464	27 883.4%	205 609	5 355.7%	1 157 435	5 852.1%	(7.5%)
Cash/cash equivalents at the year end:	(148 100)	(903 322)	610 180	(412.0%)	869 343	(587.0%)	1 067 676	(118.2%)	882 440	(97.7%)	882 440	(97.7%)	595 574	(428.5%)	48.2%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	18 063	2.0%	16 624	1.9%	12 474	1.4%	838 764	94.7%	885 925	25.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	57 950	19.7%	17 085	5.8%	7 651	2.6%	210 994	71.8%	293 681	8.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	32 325	3.7%	17 787	2.0%	12 642	1.4%	811 187	92.8%	873 940	24.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 038	2.1%	5 286	1.9%	4 087	1.4%	269 393	94.6%	284 803	8.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 035	1.7%	4 018	1.3%	3 762	1.3%	286 951	95.7%	299 766	8.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	64	100.0%	64	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 614	1.3%	10 580	1.3%	10 160	1.3%	761 387	96.0%	792 742	22.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 646	1.6%	1 500	1.5%	615	.6%	96 055	96.2%	99 816	2.8%	-	-	-	-
Total By Income Source	131 672	3.7%	72 879	2.1%	51 392	1.5%	3 274 795	92.8%	3 530 737	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 946	2.3%	7 009	3.2%	3 183	1.4%	204 651	93.1%	219 789	6.2%	-	-	-	-
Commercial	60 735	12.9%	20 138	4.3%	10 001	2.1%	378 556	80.6%	469 429	13.3%	-	-	-	-
Households	65 970	2.3%	45 708	1.6%	38 177	1.3%	2 688 338	94.7%	2 838 193	80.4%	-	-	-	-
Other	22	.6%	24	.7%	31	.9%	3 250	97.7%	3 326	.1%	-	-	-	-
Total By Customer Group	131 672	3.7%	72 879	2.1%	51 392	1.5%	3 274 795	92.8%	3 530 737	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	93 352	9.4%	67 059	6.7%	74 031	7.4%	761 925	76.5%	996 367	81.0%
Bulk Water	26 702	22.1%	7 000	5.8%	22 478	18.6%	64 607	53.5%	120 786	9.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	65 159	58.4%	38 962	34.9%	3 223	2.9%	4 245	3.8%	111 589	9.1%
Auditor-General	88	11.7%	9	1.2%	7	.9%	651	86.3%	755	.1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	185 301	15.1%	113 030	9.2%	99 739	8.1%	831 428	67.6%	1 229 498	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	7 967 455	7 851 564	744 552	9.3%	2 260 448	28.4%	1 122 171	14.3%	1 581 070	20.1%	5 708 240	72.7%	2 038 298	69.2%	(22.4%)
Exchange Revenue															
Service charges - Electricity	4 278 259	4 049 322	373 180	8.7%	636 009	14.9%	364 033	9.0%	479 409	11.8%	1 852 631	45.8%	913 166	91.5%	(47.5%)
Service charges - Water	595 954	595 954	93 614	15.7%	180 997	30.4%	135 151	22.7%	97 691	16.4%	507 453	85.1%	172 151	105.3%	(43.3%)
Service charges - Waste Water Management	432 405	432 405	33 734	7.8%	71 830	16.6%	53 129	12.3%	50 304	11.6%	208 998	48.3%	48 289	46.5%	4.2%
Service charges - Waste Management	173 148	182 148	30 351	17.5%	60 479	34.9%	45 472	25.0%	43 951	24.1%	180 253	99.0%	42 932	102.4%	2.4%
Sale of Goods and Rendering of Services	9 809	9 806	4 712	48.0%	5 002	51.0%	3 989	40.7%	15 046	153.4%	28 749	293.2%	8 686	243.4%	73.2%
Agency services	94 282	108 282	14 608	15.5%	26 727	28.3%	41 686	38.5%	33 434	30.9%	116 455	107.5%	54 614	125.7%	(38.8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	477 919	527 919	88 635	18.5%	184 167	38.5%	238 110	45.1%	199 556	37.8%	710 468	134.6%	131 051	(314.8%)	52.3%
Interest earned from Current and Non Current Assets	27 383	37 383	3 064	11.2%	10 284	37.6%	9 829	26.3%	18 107	48.4%	41 284	110.4%	3 386	34.9%	434.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	15 859	14 021	1 767	11.1%	3 710	23.4%	3 703	26.4%	1 935	13.8%	11 116	79.3%	1 012	71.8%	91.3%
Licence and permits	12 130	12 130	-	-	6	.1%	49	.4%	28	.2%	83	.7%	4	.8%	611.8%
Operational Revenue	10 793	10 793	326	3.0%	1 430	13.3%	928	8.6%	1 233	11.4%	3 917	36.3%	2 109	39.5%	(41.5%)
Non-Exchange Revenue															
Property rates	549 646	549 646	71 580	13.0%	178 400	32.5%	131 329	23.9%	134 919	24.5%	516 229	93.9%	120 474	97.7%	12.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	9 587	9 587	35	.4%	453	4.7%	391	4.1%	316	3.3%	1 195	12.5%	310	12.7%	2.1%
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%	504 522	38.7%	1 528 116	117.1%	540 036	121.3%	(6.6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	7 088	7 088	49	.7%	485	6.8%	142	2.0%	618	8.7%	1 294	18.3%	79	20.2%	686.1%
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%	1 309 050	18.0%	4 566 102	62.6%	1 697 632	87.6%	(22.9%)
Employee related costs	927 473	929 095	135 305	14.6%	277 639	29.9%	207 195	22.3%	210 116	22.6%	830 254	89.4%	229 612	90.2%	(8.5%)
Remuneration of councillors	71 890	71 890	11 267	15.7%	26 221	36.5%	17 421	24.2%	17 541	24.4%	72 450	100.8%	16 898	105.0%	3.8%
Bulk purchases - electricity	3 116 723	2 956 723	218 281	7.0%	631 530	20.3%	390 011	13.2%	395 469	13.4%	1 635 291	55.3%	784 588	112.8%	(49.6%)
Inventory consumed	589 354	611 850	56 416	9.6%	229 940	39.0%	105 257	17.2%	136 563	22.3%	528 176	86.3%	131 333	88.1%	4.0%
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%	92 727	18.6%	339 999	68.3%	92 727	70.8%	-
Interest	62 123	62 123	15	-	13 945	22.4%	-	-	13 141	21.2%	27 101	43.6%	15 607	54.0%	(15.8%)
Contracted services	883 153	941 081	80 091	9.1%	250 370	28.3%	155 223	16.5%	379 893	40.4%	865 579	92.0%	344 160	103.8%	10.4%
Transfers and subsidies	21 164	21 164	16	.1%	442	2.1%	19	.1%	110	.5%	587	2.8%	253	4.4%	(56.6%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	299 000	315 555	62 482	20.9%	77 781	26.0%	62 912	19.9%	63 490	20.1%	266 665	84.5%	82 455	98.4%	(23.0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	617 587	563 096	118 859		628 946		122 314		272 020		1 142 139		340 666		
Transfers and subsidies - capital (monetary allocations)	495 464	441 810	36 221	7.3%	86 161	17.4%	46 926	10.6%	133 168	30.1%	302 476	68.5%	179 159	67.7%	(25.7%)
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		405 187		1 444 615		519 825		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 113 051	1 004 906	155 080		715 107		169 240		405 187		1 444 615		519 825		
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		405 187		1 444 615		519 825		
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		405 187		1 444 615		519 825		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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	614 998	558 661	16 926	2.8%	104 248	17.0%	40 720	7.3%	141 345	25.3%	303 239	54.3%	138 213	50.0%	2.3%
National Government	495 464	434 297	16 957	3.4%	97 895	19.8%	38 987	9.0%	128 655	29.6%	282 494	65.0%	122 031	65.1%	5.4%
Provincial Government	600	687	-	-	21	3.5%	-	-	-	-	21	3.0%	165	49.9%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,P	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	496 064	434 985	16 957	3.4%	97 916	19.7%	38 987	9.0%	128 655	29.6%	282 515	64.9%	122 196	65.1%	5.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	118 933	123 676	(31)	-	6 332	5.3%	1 733	1.4%	12 690	10.3%	20 724	16.8%	16 016	16.2%	(20.8%)
Capital Expenditure Functional	614 998	558 661	16 926	2.8%	104 248	17.0%	40 720	7.3%	141 345	25.3%	303 239	54.3%	138 213	50.0%	2.3%
Municipal governance and administration	38 469	34 562	-	-	1 812	4.7%	185	.5%	2 391	6.9%	4 389	12.7%	2 824	56.9%	(15.3%)
Executive and Council	19 519	12 862	-	-	22	.1%	185	1.4%	716	5.6%	923	7.2%	1 069	65.7%	(33.0%)
Finance and administration	18 700	21 450	-	-	1 791	9.6%	-	-	1 675	7.8%	3 466	16.2%	1 755	42.1%	(4.6%)
Internal audit	250	250	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	31 625	31 713	35	.1%	5 431	17.2%	2 111	6.7%	1 836	5.8%	9 413	29.7%	10 420	61.6%	(82.4%)
Community and Social Services	16 520	16 458	-	-	1 306	7.9%	24	.1%	54	.3%	1 384	8.4%	3 326	68.4%	(98.4%)
Sport And Recreation	11 855	12 005	35	.3%	4 125	34.8%	2 087	17.4%	1 558	13.0%	7 805	65.0%	5 667	80.8%	(72.5%)
Public Safety	2 250	2 250	-	-	-	-	-	-	224	9.9%	224	9.9%	1 426	32.3%	(84.3%)
Housing	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	11.7%	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	222 779	181 209	7 326	3.3%	45 087	20.2%	14 226	7.9%	54 797	30.2%	121 436	67.0%	81 331	61.2%	(32.6%)
Planning and Development	6 724	8 924	-	-	-	-	-	-	22 868	256.2%	22 868	256.2%	739	35.5%	2 993.0%
Road Transport	215 855	172 285	7 326	3.4%	45 087	20.9%	14 226	8.3%	31 930	18.5%	98 569	57.2%	80 592	64.4%	(60.4%)
Environmental Protection	200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	322 125	311 177	9 565	3.0%	51 918	16.1%	24 198	7.8%	82 321	26.5%	168 002	54.0%	43 638	35.8%	88.6%
Energy sources	125 051	133 842	(14)	-	16 655	13.3%	1 524	1.1%	7 712	5.8%	25 876	19.3%	19 601	37.7%	(60.7%)
Water Management	20 333	20 333	1 619	8.0%	4 860	23.9%	-	-	8 400	41.3%	14 879	73.2%	13 018	65.1%	(35.5%)
Waste Water Management	171 851	152 112	7 961	4.6%	29 522	17.2%	22 675	14.9%	66 209	43.5%	126 366	83.1%	11 019	25.5%	500.8%
Waste Management	4 890	4 890	-	-	881	18.0%	-	-	-	-	881	18.0%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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	7 442 677	7 242 539	842 325	11.3%	4 089 763	55.0%	3 936 452	54.4%	1 240 617	17.1%	10 109 157	139.6%	1 854 675	71.8%	(33.1%)
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%	1 240 617	686.9%	10 109 157	5 597.1%	1 854 675	2 751.0%	(33.1%)

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)	-	(115)	-	(931)	-	(205)	-	(43.8%)
Suppliers and employees	(5 935 273)	(6 413 891)	(74)	-	(431)	-	(311)	-	(115)	-	(931)	-	(205)	-	(43.8%)
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%	1 240 502	153.6%	10 108 226	1 251.8%	1 854 470	115.1%	(33.1%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(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%	1 240 502	768.9%	10 108 226	6 265.2%	1 854 470	137.3%	(33.1%)
Cash/cash equivalents at the year begin:	-	-	-	-	842 251	-	4 931 583	-	8 867 724	-	-	-	3 086 073	-	187.3%
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%	10 108 226	6 265.2%	10 108 226	6 265.2%	4 940 543	120.4%	104.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	55 569	3.2%	38 133	2.2%	30 919	1.8%	1 635 836	92.9%	1 760 457	23.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	156 515	23.6%	32 708	4.9%	33 755	5.1%	441 510	66.4%	664 488	8.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	45 159	6.8%	23 400	3.5%	17 827	2.7%	573 304	86.9%	659 691	8.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	18 981	3.9%	13 428	2.8%	11 401	2.3%	442 005	91.0%	485 815	6.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	17 827	3.2%	12 750	2.3%	11 026	2.0%	518 129	92.6%	559 732	7.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	663	1.8%	525	1.4%	538	1.5%	35 087	95.3%	36 813	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	51 452	1.8%	103 127	3.6%	97 623	3.4%	2 646 890	91.3%	2 899 092	38.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9 552	2.0%	11 310	2.3%	(4 298)	(.9%)	466 666	96.6%	483 230	6.4%	-	-	-	-
Total By Income Source	355 717	4.7%	235 381	3.1%	198 792	2.6%	6 759 427	89.5%	7 549 316	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	11 505	11.3%	6 776	6.7%	6 563	6.5%	76 548	75.5%	101 392	1.3%	-	-	-	-
Commercial	108 389	22.8%	32 985	6.9%	21 499	4.5%	312 925	65.8%	475 798	6.3%	-	-	-	-
Households	165 843	2.8%	158 768	2.6%	141 960	2.4%	5 542 991	92.2%	6 009 562	79.6%	-	-	-	-
Other	69 980	7.3%	36 852	3.8%	28 769	3.0%	826 963	85.9%	962 564	12.8%	-	-	-	-
Total By Customer Group	355 717	4.7%	235 381	3.1%	198 792	2.6%	6 759 427	89.5%	7 549 316	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(9)	-	25	.1%	(8)	-	42 790	100.0%	42 798	13.9%
Bulk Water	13 050	21.4%	-	-	-	-	47 902	78.6%	60 951	19.8%
PAYE deductions	-	-	-	-	-	-	6	100.0%	6	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	1	100.0%	1	-
Loan repayments	-	-	-	-	-	-	643	100.0%	643	.2%
Trade Creditors	144 893	84.6%	2 475	1.4%	230	.1%	23 630	13.8%	171 227	55.7%
Auditor-General	30	100.0%	-	-	-	-	-	-	30	-
Other	434	1.4%	(20)	(.1%)	(1)	-	31 489	98.7%	31 901	10.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	158 397	51.5%	2 480	.8%	221	.1%	146 461	47.6%	307 559	100.0%

Contact Details

Municipal Manager	Adv Ashmar Khuduge	014 590 3551
Chief Financial Officer	Ms Vivian Mdhluli	014 590 3312

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SOL PLAATJE (NC091)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	2 719 604	2 798 666	852 871	31.4%	641 282	23.6%	679 139	24.3%	584 094	20.9%	2 757 386	98.5%	542 054	96.2%	7.8%
Exchange Revenue															
Service charges - Electricity	1 034 872	995 202	247 752	23.9%	212 187	20.5%	195 341	19.6%	230 726	23.2%	886 006	89.0%	191 296	83.8%	20.6%
Service charges - Water	327 114	300 114	73 720	22.5%	70 921	21.7%	78 134	26.0%	64 521	21.5%	287 296	95.7%	62 960	92.1%	2.5%
Service charges - Waste Water Management	89 858	89 858	23 934	26.6%	24 150	26.9%	24 314	27.1%	24 317	27.1%	96 714	107.6%	22 519	98.6%	8.0%
Service charges - Waste Management	65 412	65 412	18 580	28.4%	19 577	29.9%	19 620	30.0%	19 478	29.8%	77 255	118.1%	17 324	100.0%	12.4%
Sale of Goods and Rendering of Services	15 579	17 379	5 392	34.6%	3 504	22.5%	5 185	29.8%	3 317	19.1%	17 397	100.1%	6 406	115.3%	(48.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	168 880	250 400	60 262	35.7%	64 937	38.5%	65 682	26.2%	67 161	26.8%	258 041	103.1%	56 868	127.8%	18.1%
Interest earned from Current and Non Current Assets	7 000	9 500	700	10.0%	4 028	57.5%	4 228	44.5%	5 039	53.0%	13 996	147.3%	1 777	81.7%	183.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	26 930	28 130	7 852	29.2%	6 189	23.0%	6 860	24.4%	7 949	28.3%	28 851	102.6%	6 743	100.4%	17.9%
Licence and permits	1 200	1 200	184	15.3%	181	15.1%	125	10.4%	180	15.0%	670	55.8%	281	87.5%	(36.1%)
Operational Revenue	3 134	3 134	1 112	35.5%	1 209	38.6%	1 310	41.8%	(429)	(13.7%)	3 202	102.2%	711	92.9%	(160.3%)
Non-Exchange Revenue															
Property rates	660 893	660 893	276 578	41.8%	134 011	20.3%	135 599	20.5%	134 586	20.4%	680 775	103.0%	139 125	104.2%	(3.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	30 660	37 910	9 256	30.2%	6 107	19.9%	12 545	33.1%	17 890	47.2%	45 799	120.8%	18 537	132.8%	(3.5%)
Licences or permits	6 150	6 150	3 045	49.5%	(53)	(.9%)	2 910	47.3%	1 248	20.3%	7 150	116.3%	2 924	156.7%	(57.3%)
Transfer and subsidies - Operational	281 921	287 603	114 288	40.5%	81 149	28.8%	70 871	24.6%	18 970	6.6%	285 279	99.2%	9 424	93.2%	101.3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	44 680	9 265	-	13 077	-	56 403	126.2%	(29 447)	(65.9%)	49 299	110.3%	1 792	-	(1 742.9%)
Gains on disposal of Assets	-	1 100	951	-	109	-	-	-	18 553	1 686.6%	19 612	1 782.9%	3 257	-	469.7%
Other Gains	-	-	-	-	-	-	11	-	34	-	45	-	109	-	(69.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 691 252	2 782 911	572 678	21.3%	757 490	28.1%	550 853	19.8%	611 903	22.0%	2 492 925	89.6%	646 613	89.9%	(5.4%)
Employee related costs	881 637	910 366	212 655	24.1%	227 699	25.8%	213 758	23.5%	211 062	23.2%	865 174	95.0%	195 473	92.3%	8.0%
Remuneration of councillors	35 559	35 559	8 053	22.6%	10 065	28.3%	8 428	23.7%	8 412	23.7%	34 958	98.3%	8 126	93.2%	3.5%
Bulk purchases - electricity	785 000	790 100	176 278	22.5%	243 953	31.1%	120 532	15.3%	132 832	16.8%	673 594	85.3%	173 636	85.4%	(23.5%)
Inventory consumed	305 900	336 955	38 802	12.7%	97 751	32.0%	80 723	24.0%	84 721	25.1%	301 997	89.6%	50 439	97.6%	68.0%
Debt impairment	317 500	317 500	79 375	25.0%	79 375	25.0%	79 375	25.0%	79 375	25.0%	317 500	100.0%	397 000	100.0%	(80.0%)
Depreciation and amortisation	86 650	86 650	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	19 495	20 055	4	-	10 007	51.3%	(3)	-	481	2.4%	10 488	52.3%	36 730	87.5%	(98.7%)
Contracted services	48 113	56 913	12 896	26.8%	11 953	24.8%	8 761	15.4%	15 166	26.6%	48 776	85.7%	14 913	64.2%	1.7%
Transfers and subsidies	4 560	3 560	-	-	2 422	53.1%	-	-	104	2.9%	2 526	71.0%	127	59.1%	(18.2%)
Irrecoverable debts written off	-	-	5	-	(5)	-	1	-	(0)	-	1	-	(297 752)	-	(100.0%)
Operational costs	145 639	159 253	44 610	30.6%	46 397	31.9%	39 267	24.7%	42 657	26.8%	172 932	108.6%	39 111	112.1%	9.1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	61 200	66 000	-	-	27 873	45.5%	11	-	37 093	56.2%	64 978	98.5%	28 809	102.1%	28.8%
Surplus/(Deficit)	28 351	15 755	280 192		(116 208)		128 285		(27 809)		264 461		(104 560)		
Transfers and subsidies - capital (monetary allocations)	214 233	161 349	10 029	4.7%	22 118	10.3%	39 256	24.3%	70 278	43.6%	141 681	87.8%	29 596	51.9%	137.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	242 584	177 104	290 221		(94 090)		167 541		42 469		406 142		(74 964)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	242 584	177 104	290 221		(94 090)		167 541		42 469		406 142		(74 964)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	242 584	177 104	290 221		(94 090)		167 541		42 469		406 142		(74 964)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	242 584	177 104	290 221		(94 090)		167 541		42 469		406 142		(74 964)		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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	249 473	216 739	10 203	4.1%	28 740	11.5%	51 500	23.8%	78 987	36.4%	169 430	78.2%	44 911	53.3%	75.9%
National Government	214 233	136 499	10 029	4.7%	23 861	11.1%	32 245	23.6%	53 452	39.2%	119 588	87.6%	33 502	61.8%	59.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	6 000	-	-	-	-	3 000	50.0%	3 000	50.0%	6 000	100.0%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,P	-	18 850	-	-	-	-	9 604	51.0%	7 469	39.6%	17 073	90.6%	-	-	(100.0%)
Transfers recognised - capital	214 233	161 349	10 029	4.7%	23 861	11.1%	44 850	27.8%	63 921	39.6%	142 661	88.4%	33 502	53.1%	90.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	35 240	55 390	174	.5%	4 879	13.8%	6 650	12.0%	15 066	27.2%	26 768	48.3%	11 409	53.9%	32.1%
Capital Expenditure Functional	249 473	216 739	10 203	4.1%	28 740	11.5%	51 500	23.8%	78 987	36.4%	169 430	78.2%	44 911	53.3%	75.9%
Municipal governance and administration	19 500	20 823	496	2.5%	1 101	5.6%	812	3.9%	7 633	36.7%	10 042	48.2%	6 367	55.2%	19.9%
Executive and Council	19 500	20 823	496	2.5%	1 101	5.6%	812	3.9%	7 633	36.7%	10 042	48.2%	6 367	55.2%	19.9%
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	50 000	72 232	7 812	15.6%	3 359	6.7%	34 333	47.5%	22 204	30.7%	67 709	93.7%	9 142	58.6%	142.9%
Planning and Development	10 000	26 732	-	-	-	-	11 416	42.7%	10 791	40.4%	22 208	83.1%	-	10.7%	(100.0%)
Road Transport	40 000	45 500	7 812	19.5%	3 359	8.4%	22 917	50.4%	11 413	25.1%	45 501	100.0%	9 142	93.1%	24.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	179 973	123 684	1 895	1.1%	24 280	13.5%	16 354	13.2%	49 150	39.7%	91 679	74.1%	29 402	49.1%	67.2%
Energy sources	54 026	35 104	1 895	3.5%	7 302	13.5%	3 987	11.4%	11 879	33.8%	25 062	71.4%	20 651	81.9%	(42.5%)
Water Management	125 947	68 740	-	-	12 750	10.1%	11 919	17.3%	37 271	54.2%	61 940	90.1%	82	.6%	45 471.5%
Waste Water Management	-	19 840	-	-	4 228	-	448	2.3%	-	-	4 676	23.6%	8 670	33.7%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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	2 473 845	2 474 047	753 599	30.5%	735 272	29.7%	699 844	28.3%	563 915	22.8%	2 752 630	111.3%	447 938	107.5%	25.9%
Property rates	543 052	543 052	142 903	26.3%	141 476	26.1%	101 748	18.7%	121 671	22.4%	507 798	93.5%	96 435	87.2%	26.2%
Service charges	1 354 795	1 341 114	269 271	19.9%	283 692	20.9%	354 334	26.4%	279 721	20.9%	1 187 019	88.5%	252 963	94.5%	10.6%
Other revenue	79 844	140 929	186 573	233.7%	160 686	201.3%	113 172	80.3%	144 373	102.4%	604 803	429.2%	87 317	152.2%	65.3%

Transfers and Subsidies - Operational	281 921	306 453	115 162	40.8%	106 421	37.7%	73 165	23.9%	11 913	3.9%	306 662	100.1%	4 249	195.1%	180.4%
Transfers and Subsidies - Capital	214 233	142 499	38 000	17.7%	42 200	19.7%	56 499	39.6%	6 237	4.4%	142 936	100.3%	6 974	99.5%	(10.6%)
Interest	-	-	1 690	-	797	-	925	-	-	-	3 412	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 235 002)	(2 315 604)	(654 911)	29.3%	(714 257)	32.0%	(593 523)	25.6%	(717 230)	31.0%	(2 679 921)	115.7%	(753 151)	178.6%	(4.8%)
Suppliers and employees	(2 215 507)	(2 295 550)	(657 312)	29.7%	(714 257)	32.2%	(593 523)	25.9%	(717 230)	31.2%	(2 682 322)	116.8%	(753 151)	191.0%	(4.8%)
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%	(153 315)	(96.8%)	72 709	45.9%	(305 213)	(176.7%)	(49.8%)
Cash Flow from Investing Activities															
Receipts	-	1 100	951	-	109	-	-	-	18 553	1 686.6%	19 612	1 782.9%	-	-	(100.0%)
Proceeds on disposal of PPE	-	1 100	951	-	109	-	-	-	18 553	1 686.6%	19 612	1 782.9%	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(249 473)	(216 739)	(10 203)	4.1%	(28 740)	11.5%	(51 500)	23.8%	(78 987)	36.4%	(169 430)	78.2%	(44 911)	53.3%	75.9%
Capital assets	(249 473)	(216 739)	(10 203)	4.1%	(28 740)	11.5%	(51 500)	23.8%	(78 987)	36.4%	(169 430)	78.2%	(44 911)	53.3%	75.9%
Net Cash from/(used) Investing Activities	(249 473)	(215 639)	(9 252)	3.7%	(28 631)	11.5%	(51 500)	23.9%	(60 434)	28.0%	(149 818)	69.5%	(44 911)	53.3%	34.6%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(13 351)	(13 351)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(13 351)	(13 351)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(13 351)	(13 351)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(23 980)	(70 548)	89 437	(373.0%)	(7 616)	31.8%	54 821	(77.7%)	(213 750)	303.0%	(77 108)	109.3%	(350 124)	(356.1%)	(39.0%)
Cash/cash equivalents at the year begin:	198 307	198 307	(87 315)	(44.0%)	198 973	100.3%	191 357	96.5%	246 178	124.1%	(87 315)	(44.0%)	(347 200)	114.8%	(170.9%)
Cash/cash equivalents at the year end:	174 327	127 759	198 973	114.1%	191 357	109.8%	246 178	192.7%	32 428	25.4%	32 428	25.4%	(697 324)	(164.4%)	(104.7%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	25 506	3.7%	16 519	2.4%	15 843	2.3%	628 345	91.6%	686 213	19.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	50 231	15.0%	20 612	6.1%	23 090	6.9%	241 578	72.0%	335 511	9.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	37 489	4.7%	15 203	1.9%	12 584	1.6%	724 423	91.7%	789 699	22.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 757	3.1%	5 726	2.3%	5 342	2.1%	231 970	92.5%	250 796	7.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 035	3.6%	4 512	2.3%	4 124	2.1%	179 424	92.0%	195 094	5.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 852	2.2%	1 863	2.2%	2 314	2.7%	79 031	92.9%	85 061	2.4%	-	-	-	-
Interest on Arrear Debtor Accounts	20 083	2.2%	19 703	2.1%	19 768	2.2%	857 439	93.5%	916 994	25.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18 275	5.5%	11 685	3.5%	4 027	1.2%	299 511	89.8%	333 497	9.3%	-	-	-	-
Total By Income Source	168 230	4.7%	95 824	2.7%	87 090	2.4%	3 241 721	90.2%	3 592 865	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	21 263	2.8%	18 468	2.5%	12 752	1.7%	695 032	93.0%	747 515	20.8%	-	-	-	-
Commercial	59 656	9.3%	26 865	4.2%	26 441	4.1%	526 619	82.3%	639 582	17.8%	-	-	-	-
Households	84 604	4.0%	48 791	2.3%	46 297	2.2%	1 942 745	91.5%	2 122 438	59.1%	-	-	-	-
Other	2 706	3.2%	1 700	2.0%	1 600	1.9%	77 324	92.8%	83 330	2.3%	-	-	-	-
Total By Customer Group	168 230	4.7%	95 824	2.7%	87 090	2.4%	3 241 721	90.2%	3 592 865	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	113 771	11.4%	3 178	.3%	1 739	.2%	877 086	88.1%	995 775	84.2%
Bulk Water	771	1.0%	-	-	-	-	77 702	99.0%	78 474	6.6%
PAYE deductions	11 473	100.0%	-	-	-	-	-	-	11 473	1.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	8 197	100.0%	-	-	-	-	-	-	8 197	.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	25 030	60.6%	14 771	35.7%	1 261	3.1%	262	.6%	41 324	3.5%
Auditor-General	96	100.0%	-	-	-	-	-	-	96	-
Other	20 018	42.0%	13 813	29.0%	1 505	3.2%	12 297	25.8%	47 634	4.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	179 356	15.2%	31 762	2.7%	4 505	.4%	967 348	81.8%	1 182 972	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: DRAKENSTEIN (WC023)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	2 992 382	3 093 956	785 699	26.3%	684 854	22.9%	827 434	26.7%	701 289	22.7%	2 999 276	96.9%	591 505	97.9%	18.6%
Exchange Revenue															
Service charges - Electricity	1 510 137	1 542 464	388 111	25.7%	362 730	24.0%	382 766	24.8%	392 189	25.4%	1 525 796	98.9%	318 182	100.9%	23.3%
Service charges - Water	215 254	215 254	43 595	20.3%	54 721	25.4%	79 032	36.7%	61 289	28.5%	238 638	110.9%	45 389	102.5%	35.0%
Service charges - Waste Water Management	151 600	153 124	37 967	25.0%	39 843	26.3%	38 608	25.2%	39 762	26.0%	156 180	102.0%	37 723	104.7%	5.4%
Service charges - Waste Management	165 183	170 215	43 015	26.0%	43 350	26.2%	43 599	25.6%	43 476	25.5%	173 439	101.9%	40 391	104.2%	7.6%
Sale of Goods and Rendering of Services	15 085	38 931	4 125	27.3%	3 979	26.4%	21 973	56.4%	3 603	9.3%	33 680	86.5%	7 748	154.0%	(53.5%)
Agency services	19 282	19 282	10 316	53.5%	11 080	57.5%	(7 837)	(40.6%)	3 178	16.5%	16 738	86.8%	3 795	93.7%	(16.3%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 753	17 197	4 383	44.9%	4 638	47.6%	5 156	30.0%	5 303	30.8%	19 480	113.3%	4 330	138.6%	22.5%
Interest earned from Current and Non Current Assets	35 000	68 000	12 155	34.7%	17 613	50.3%	19 459	28.6%	24 430	35.9%	73 657	108.3%	14 324	105.2%	70.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	9	9	2	21.8%	2	23.3%	2	25.3%	2	23.8%	8	94.3%	2	93.8%	4.4%
Rental from Fixed Assets	5 587	5 973	1 870	33.5%	1 971	35.3%	2 024	33.9%	2 060	34.5%	7 925	132.7%	1 839	173.0%	12.0%
Licence and permits	3 445	3 445	825	23.9%	858	24.9%	883	25.6%	945	27.4%	3 511	101.9%	1	.1%	188 937.2%
Operational Revenue	6 215	6 082	2 271	36.5%	6 383	102.7%	2 547	41.9%	6 962	114.5%	18 163	298.6%	1 719	160.2%	305.1%
Non-Exchange Revenue															
Property rates	455 372	461 281	143 364	31.5%	105 452	23.2%	107 940	23.4%	109 647	23.8%	466 404	101.1%	102 009	100.7%	7.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	120 113	120 262	1 193	1.0%	30 251	25.2%	1 338	1.1%	1 115	.9%	33 898	28.2%	952	31.8%	17.1%
Licences or permits	2	2	2	83.2%	(27)	(1 259.1%)	28	1 323.1%	(2)	(107.4%)	1	39.8%	951	163 430.1%	(100.2%)
Transfer and subsidies - Operational	278 722	252 725	91 428	32.8%	1 236	.4%	129 067	51.1%	6 618	2.6%	228 348	90.4%	11 408	94.2%	(42.0%)
Interest	1 622	3 011	751	46.3%	772	47.6%	849	28.2%	712	23.6%	3 085	102.5%	743	143.0%	(4.2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	500	324	-	-	-	-	-	-	-	324	64.7%	-	-	-
Other Gains	-	16 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 064 960	3 130 031	597 500	19.5%	834 026	27.2%	545 259	17.4%	624 859	20.0%	2 601 645	83.1%	640 878	87.5%	(2.5%)
Employee related costs	834 245	824 880	171 332	20.5%	239 424	28.7%	182 018	22.1%	184 346	22.3%	777 121	94.2%	170 894	95.3%	7.9%
Remuneration of councillors	37 159	37 159	9 612	25.9%	8 342	22.4%	8 235	22.2%	8 369	22.5%	34 557	93.0%	7 940	91.0%	5.4%
Bulk purchases - electricity	1 104 485	1 139 159	333 654	30.2%	227 868	20.6%	243 249	21.4%	175 802	15.4%	980 574	86.1%	217 368	95.9%	(19.1%)
Inventory consumed	105 239	126 914	8 914	8.5%	28 622	27.2%	22 595	17.8%	41 582	32.8%	101 713	80.1%	37 883	84.8%	9.8%
Debt impairment	159 517	48 817	14 400	9.0%	39 437	24.7%	14 400	29.5%	(4 601)	(9.4%)	63 637	130.4%	13 655	46.9%	(133.7%)
Depreciation and amortisation	264 180	264 180	-	-	132 090	50.0%	-	-	0	0	132 090	50.0%	-	51.3%	(100.0%)
Interest	167 161	167 161	-	-	84 503	50.6%	-	-	83 100	49.7%	167 603	100.3%	87 052	99.9%	(4.5%)
Contracted services	231 514	235 775	27 434	11.8%	40 591	17.5%	42 286	17.9%	84 871	36.0%	195 183	82.8%	61 376	86.0%	38.3%
Transfers and subsidies	18 245	15 407	319	1.8%	1 508	8.3%	1 364	8.9%	11 213	72.8%	14 405	93.5%	3 305	98.5%	239.3%
Irrecoverable debts written off	-	110 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	143 216	152 780	31 834	22.2%	31 640	22.1%	31 111	20.4%	40 177	26.3%	134 763	88.2%	41 320	92.1%	(2.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	7 100	-	-	-	-	-	-	-	-	-	-	85	-	(100.0%)
Surplus/(Deficit)	(72 579)	(36 075)	188 198		(149 172)		282 175		76 430		397 631		(49 373)		
Transfers and subsidies - capital (monetary allocations)	444 641	454 896	11 799	2.7%	123 326	27.7%	64 166	14.1%	208 518	45.8%	407 808	89.6%	36 014	73.2%	479.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	372 062	418 821	199 997		(25 847)		346 341		284 948		805 439		(13 359)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	372 062	418 821	199 997		(25 847)		346 341		284 948		805 439		(13 359)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	372 062	418 821	199 997		(25 847)		346 341		284 948		805 439		(13 359)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	372 062	418 821	199 997		(25 847)		346 341		284 948		805 439		(13 359)		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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	457 423	495 742	14 550	3.2%	139 453	30.5%	76 450	15.4%	212 219	42.8%	442 671	89.3%	70 975	83.6%	199.0%
National Government	347 762	332 457	9 944	2.9%	108 391	31.2%	55 433	16.7%	152 853	46.0%	326 620	98.2%	15 691	99.4%	874.2%
Provincial Government	35 533	36 507	-	-	8 771	24.7%	3 162	8.7%	21 199	58.1%	33 131	90.8%	10 109	83.3%	109.7%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,P	8 500	35 492	363	4.3%	5 848	68.8%	10	-	565	1.6%	6 786	19.1%	688	52.2%	(18.0%)
Transfers recognised - capital	391 795	404 456	10 307	2.6%	123 010	31.4%	58 604	14.5%	174 616	43.2%	366 538	90.6%	26 488	84.3%	559.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	65 629	91 286	4 242	6.5%	16 443	25.1%	17 845	19.5%	37 603	41.2%	76 134	83.4%	44 488	82.6%	(15.5%)
Capital Expenditure Functional	457 423	495 742	14 550	3.2%	139 453	30.5%	76 450	15.4%	212 219	42.8%	442 671	89.3%	70 975	83.6%	199.0%
Municipal governance and administration	20 908	33 762	1 831	8.8%	5 771	27.6%	4 032	11.9%	12 347	36.6%	23 981	71.0%	21 840	76.8%	(43.5%)
Executive and Council	-	46	26	-	4	-	-	-	16	34.8%	46	100.0%	173	88.6%	(90.7%)
Finance and administration	20 908	33 685	1 805	8.6%	5 767	27.6%	4 032	12.0%	12 302	36.5%	23 905	71.0%	21 666	76.7%	(43.2%)
Internal audit	-	30	-	-	-	-	-	-	30	98.4%	30	98.4%	-	-	(100.0%)
Community and Public Safety	49 630	55 666	49	.1%	9 580	19.3%	8 746	15.7%	28 408	51.0%	46 783	84.0%	7 951	69.7%	257.3%
Community and Social Services	2 850	2 977	24	.9%	336	11.8%	910	30.6%	1 438	48.3%	2 708	91.0%	855	74.4%	68.2%
Sport And Recreation	8 100	7 206	24	.3%	1 384	17.1%	2 228	30.9%	2 687	37.3%	6 322	87.7%	1 707	72.4%	57.4%
Public Safety	5 135	9 658	-	-	2 440	47.5%	1 375	14.2%	1 119	11.6%	4 935	51.1%	1 245	38.8%	(10.1%)
Housing	33 545	35 824	-	-	5 420	16.2%	4 234	11.8%	23 165	64.7%	32 818	91.6%	4 145	77.8%	458.9%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 619	38 359	781	2.3%	17 734	51.2%	6 417	16.7%	7 218	18.8%	32 150	83.8%	11 139	101.1%	(35.2%)
Planning and Development	-	-	-	-	-	-	-	-	9	-	9	-	3	99.4%	244.3%
Road Transport	34 619	38 359	781	2.3%	17 734	51.2%	6 417	16.7%	7 209	18.8%	32 141	83.8%	11 136	101.1%	(35.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	352 266	367 956	11 889	3.4%	106 367	30.2%	57 254	15.6%	164 245	44.6%	339 756	92.3%	30 046	85.6%	446.7%
Energy sources	41 401	72 498	3 956	9.6%	20 584	49.7%	7 197	9.9%	12 069	16.6%	43 806	60.4%	10 362	78.4%	16.5%
Water Management	27 205	25 444	1 350	5.0%	6 757	24.8%	5 600	22.0%	11 881	46.7%	25 588	100.6%	3 700	99.6%	221.1%
Waste Water Management	275 810	263 053	5 716	2.1%	79 026	28.7%	43 376	16.5%	135 542	51.5%	263 660	100.2%	14 081	99.3%	862.6%
Waste Management	7 850	6 961	868	11.1%	-	-	1 081	15.5%	4 753	68.3%	6 702	96.3%	1 902	91.5%	149.9%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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	3 238 628	3 333 181	1 368 338	42.3%	1 204 160	37.2%	520 498	15.6%	1 237 542	37.1%	4 330 537	129.9%	1 820 615	265.1%	(32.0%)
Property rates	438 779	445 840	101 434	23.1%	105 945	24.1%	97 711	21.9%	103 017	23.1%	408 108	91.5%	97 435	96.4%	5.7%
Service charges	1 970 240	2 015 012	470 068	23.9%	475 029	24.1%	504 528	25.0%	535 410	26.6%	1 985 035	98.5%	442 449	99.6%	21.0%
Other revenue	71 246	97 855	643 506	903.2%	368 548	517.3%	(380 364)	(388.7%)	566 072	578.5%	1 197 762	1 224.0%	1 255 469	6 747.7%	(54.9%)

Transfers and Subsidies - Operational	278 722	251 579	92 523	33.2%	14 092	5.1%	141 606	56.3%	(8 165)	(3.2%)	240 056	95.4%	1 745	38.7%	(567.8%)
Transfers and Subsidies - Capital	444 641	454 896	47 302	10.6%	224 665	50.5%	136 328	30.0%	16 778	3.7%	425 073	93.4%	9 193	85.4%	82.5%
Interest	35 000	68 000	13 504	38.6%	15 882	45.4%	20 687	30.4%	24 430	35.9%	74 503	109.6%	14 324	105.2%	70.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 641 263)	(2 699 234)	(840 915)	31.8%	(753 718)	28.5%	(698 004)	25.9%	(678 131)	25.1%	(2 970 768)	110.1%	(665 698)	108.1%	1.9%
Suppliers and employees	(2 455 858)	(2 516 666)	(840 915)	34.2%	(753 718)	30.7%	(698 004)	27.7%	(678 131)	26.9%	(2 970 768)	118.0%	(665 698)	118.2%	1.9%
Finance charges	(167 161)	(167 161)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(18 245)	(15 407)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	597 365	633 947	527 423	88.3%	450 442	75.4%	(177 506)	(28.0%)	559 410	88.2%	1 359 769	214.5%	1 154 917	1 766.7%	(51.6%)
Cash Flow from Investing Activities															
Receipts	5	500	337	6 953.5%	5	93.7%	4	.9%	4	.9%	350	70.1%	13	1.2%	(66.3%)
Proceeds on disposal of PPE	-	500	324	-	-	-	-	-	-	-	324	64.7%	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	5	-	13	275.2%	5	93.7%	4	-	4	-	27	-	13	32.1%	(66.3%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(457 423)	(495 742)	(14 550)	3.2%	(139 453)	30.5%	(76 450)	15.4%	(212 219)	42.8%	(442 671)	89.3%	(70 975)	83.6%	199.0%
Capital assets	(457 423)	(495 742)	(14 550)	3.2%	(139 453)	30.5%	(76 450)	15.4%	(212 219)	42.8%	(442 671)	89.3%	(70 975)	83.6%	199.0%
Net Cash from/(used) Investing Activities	(457 418)	(495 242)	(14 213)	3.1%	(139 448)	30.5%	(76 445)	15.4%	(212 215)	42.9%	(442 321)	89.3%	(70 962)	90.3%	199.1%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(84 460)	(84 460)	-	-	-	-	-	-	-	-	-	-	(27)	-	(100.0%)
Repayment of borrowing	(84 460)	(84 460)	-	-	-	-	-	-	-	-	-	-	(27)	-	(100.0%)
Net Cash from/(used) Financing Activities	(84 460)	(84 460)	-	-	-	-	-	-	-	-	-	-	(27)	-	(100.0%)
Net Increase/(Decrease) in cash held	55 486	54 245	513 211	924.9%	310 994	560.5%	(253 951)	(468.2%)	347 196	640.1%	917 449	1 691.3%	1 083 928	(38 129.8%)	(68.0%)
Cash/cash equivalents at the year begin:	240 577	645 270	445 270	185.1%	958 481	398.4%	1 269 475	196.7%	1 015 523	157.4%	445 270	69.0%	3 608 294	93.1%	(71.9%)
Cash/cash equivalents at the year end:	296 063	699 515	958 481	323.7%	1 269 475	428.8%	1 015 523	145.2%	1 362 719	194.8%	1 362 719	194.8%	4 692 222	1 990.6%	(71.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	21 267	18.3%	6 287	5.4%	5 690	4.9%	82 915	71.4%	116 159	22.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	86 877	60.9%	6 910	4.8%	2 839	2.0%	46 122	32.3%	142 748	27.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	30 244	49.2%	3 445	5.6%	1 885	3.1%	25 842	42.1%	61 416	11.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 910	20.6%	2 829	4.9%	1 987	3.4%	40 961	71.0%	57 687	11.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14 375	16.4%	4 029	4.6%	3 002	3.4%	66 438	75.6%	87 845	17.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	931	10.6%	396	4.5%	295	3.3%	7 194	81.6%	8 816	1.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 698)	(4.1%)	3 212	7.8%	1 658	4.0%	38 004	92.3%	41 176	8.0%	-	-	-	-
Total By Income Source	163 906	31.8%	27 108	5.3%	17 356	3.4%	307 476	59.6%	515 847	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 469	54.0%	871	5.0%	467	2.7%	6 726	38.4%	17 532	3.4%	-	-	-	-
Commercial	76 387	61.5%	6 427	5.2%	2 384	1.9%	39 018	31.4%	124 216	24.1%	-	-	-	-
Households	48 714	15.5%	17 187	5.5%	13 304	4.2%	235 644	74.8%	314 849	61.0%	-	-	-	-
Other	29 337	49.5%	2 623	4.4%	1 201	2.0%	26 087	44.0%	59 249	11.5%	-	-	-	-
Total By Customer Group	163 906	31.8%	27 108	5.3%	17 356	3.4%	307 476	59.6%	515 847	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

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

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: GEORGE (WC044)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	3 117 845	3 229 481	691 009	22.2%	672 074	21.6%	740 663	22.9%	726 452	22.5%	2 830 197	87.6%	664 087	85.6%	9.4%
Exchange Revenue															
Service charges - Electricity	916 429	903 644	224 535	24.5%	191 129	20.9%	218 960	24.2%	239 537	26.5%	874 161	96.7%	188 809	86.0%	26.9%
Service charges - Water	218 058	227 636	40 233	18.5%	55 089	25.3%	62 275	27.4%	57 293	25.2%	214 890	94.4%	51 877	97.9%	10.4%
Service charges - Waste Water Management	163 193	161 680	39 969	24.5%	37 345	22.9%	40 446	25.0%	41 164	25.5%	158 924	98.3%	35 269	101.0%	16.7%
Service charges - Waste Management	156 470	153 180	38 521	24.6%	38 306	24.5%	38 052	24.8%	38 417	25.1%	153 296	100.1%	30 873	96.0%	24.4%
Sale of Goods and Rendering of Services	113 636	94 142	23 169	20.4%	25 965	22.8%	25 759	27.4%	25 791	27.4%	100 683	106.9%	22 746	100.7%	13.4%
Agency services	19 734	19 734	4 251	21.5%	8 780	44.5%	(1 659)	(8.4%)	4 143	21.0%	15 514	78.6%	(2 246)	80.3%	(284.5%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	11 724	20 998	5 287	45.1%	5 106	43.6%	5 443	25.9%	5 800	27.6%	21 636	103.0%	4 834	130.3%	20.0%
Interest earned from Current and Non Current Assets	42 415	57 415	13 995	33.0%	21 751	51.3%	19 636	34.2%	31 070	54.1%	86 452	150.6%	21 706	119.5%	43.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 231	5 071	2 367	45.3%	453	8.7%	676	13.3%	880	17.3%	4 377	86.3%	506	86.2%	73.7%
Licence and permits	677	743	228	33.6%	181	26.7%	139	18.7%	214	28.7%	761	102.4%	235	89.0%	(9.1%)
Operational Revenue	44 874	57 319	22 355	49.8%	14 034	31.3%	12 267	21.4%	13 207	23.0%	61 864	107.9%	16 320	119.5%	(19.1%)
Non-Exchange Revenue															
Property rates	441 578	441 877	127 720	28.9%	103 906	23.5%	104 436	23.6%	107 268	24.3%	443 330	100.3%	91 038	101.6%	17.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	89 083	90 083	3 420	3.8%	3 830	4.3%	3 450	3.8%	2 938	3.3%	13 639	15.1%	4 642	17.2%	(36.7%)
Licences or permits	4 161	4 161	517	12.4%	544	13.1%	190	4.6%	386	9.3%	1 638	39.4%	724	87.5%	(46.7%)
Transfer and subsidies - Operational	635 102	731 260	138 709	21.8%	159 934	25.2%	204 971	28.0%	153 121	20.9%	656 735	89.8%	170 537	94.1%	(10.2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	17 670	22 725	5 744	32.5%	5 720	32.4%	5 622	24.7%	5 211	22.9%	22 297	98.1%	21 485	-	(75.7%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	4 646	-	(100.0%)
Other Gains	237 810	237 810	(12)	-	-	-	-	-	12	-	-	-	86	-	(86.4%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 065 058	3 175 346	574 412	18.7%	715 789	23.4%	629 477	19.8%	743 322	23.4%	2 663 000	83.9%	656 364	77.8%	13.2%
Employee related costs	708 327	703 270	150 438	21.2%	188 403	26.6%	161 729	23.0%	163 429	23.2%	664 000	94.4%	151 626	88.6%	7.8%
Remuneration of councillors	30 568	29 923	6 220	20.3%	6 523	21.3%	6 411	21.4%	6 408	21.4%	25 562	85.4%	5 903	88.0%	8.5%
Bulk purchases - electricity	707 250	696 200	169 551	24.0%	150 829	21.3%	147 791	21.2%	161 493	23.2%	629 664	90.4%	120 837	83.5%	33.6%
Inventory consumed	321 454	333 426	24 934	7.8%	32 983	10.3%	33 798	10.1%	36 438	10.9%	128 154	38.4%	53 145	39.0%	(31.4%)
Debt impairment	95 146	55 514	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	187 804	187 494	46 950	25.0%	46 950	25.0%	46 950	25.0%	84 728	45.2%	225 579	120.3%	30 364	90.6%	179.0%
Interest	40 388	40 388	-	-	16 932	41.9%	-	-	25 673	63.6%	42 606	105.5%	18 004	98.9%	42.6%
Contracted services	694 478	794 867	87 264	12.6%	202 176	29.1%	180 555	22.7%	204 844	25.8%	674 840	84.9%	195 483	87.2%	4.8%
Transfers and subsidies	40 658	83 066	2 288	5.6%	10 053	24.7%	35 578	42.8%	20 718	24.9%	68 637	82.6%	13 219	95.5%	56.7%
Irrecoverable debts written off	8 772	48 404	56 765	647.1%	12 287	140.1%	6 067	12.5%	6 510	13.5%	81 629	168.6%	10 117	20.6%	(35.7%)
Operational costs	182 433	155 013	30 724	16.8%	48 652	26.7%	10 598	6.8%	32 255	20.8%	122 229	78.9%	57 381	83.6%	(43.8%)
Losses on disposal of Assets	750	750	-	-	-	-	-	-	-	-	-	-	-	3.9%	-
Other Losses	47 030	47 030	(724)	(1.5%)	-	-	-	-	825	1.8%	102	.2%	284	.2%	190.9%
Surplus/(Deficit)	52 787	54 135	116 596		(43 715)		111 186		(16 870)		167 197		7 723		
Transfers and subsidies - capital (monetary allocations)	462 094	1 315 946	50 924	11.0%	113 766	24.6%	149 291	11.3%	244 277	18.6%	558 258	42.4%	202 044	46.9%	20.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	514 881	1 370 081	167 520		70 050		260 477		227 407		725 455		209 767		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	514 881	1 370 081	167 520		70 050		260 477		227 407		725 455		209 767		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	514 881	1 370 081	167 520		70 050		260 477		227 407		725 455		209 767		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	514 881	1 370 081	167 520		70 050		260 477		227 407		725 455		209 767		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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	1 023 043	1 728 729	117 830	11.5%	237 436	23.2%	164 605	9.5%	413 308	23.9%	933 180	54.0%	328 849	62.6%	25.7%
National Government	397 578	1 197 558	46 495	11.7%	132 753	33.4%	89 284	7.5%	222 230	18.6%	490 761	41.0%	154 925	50.2%	43.4%
Provincial Government	-	13 071	-	-	4 044	-	5 415	41.4%	3 094	23.7%	12 553	96.0%	1 996	15.4%	55.0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	909	94.1%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,P	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	397 578	1 210 628	46 495	11.7%	136 797	34.4%	94 699	7.8%	225 324	18.6%	503 314	41.6%	157 830	49.6%	42.8%
Borrowing	376 685	294 504	38 834	10.3%	61 570	16.3%	38 841	13.2%	110 020	37.4%	249 265	84.6%	122 781	86.9%	(10.4%)
Internally generated funds	248 780	223 597	32 502	13.1%	39 069	15.7%	31 066	13.9%	77 964	34.9%	180 601	80.8%	48 239	79.1%	61.6%
Capital Expenditure Functional	1 023 043	1 728 729	117 830	11.5%	237 436	23.2%	164 605	9.5%	413 308	23.9%	933 180	54.0%	328 849	62.6%	25.7%
Municipal governance and administration	10 310	8 185	898	8.7%	917	8.9%	1 669	20.4%	2 310	28.2%	5 795	70.8%	3 273	94.3%	(29.4%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	10 250	8 132	898	8.8%	882	8.6%	1 654	20.3%	2 310	28.4%	5 744	70.6%	3 265	94.4%	(29.2%)
Internal audit	60	53	-	-	35	58.1%	16	29.7%	-	-	51	95.5%	8	76.1%	(100.0%)
Community and Public Safety	78 935	75 040	4 051	5.1%	17 702	22.4%	18 536	24.7%	28 306	37.7%	68 595	91.4%	13 625	72.3%	107.8%
Community and Social Services	15 645	14 303	69	.4%	933	6.0%	1 677	11.7%	5 938	41.5%	8 617	60.2%	1 199	74.8%	395.2%
Sport And Recreation	20 027	19 974	1 398	7.0%	3 322	16.6%	5 894	29.5%	9 759	48.9%	20 373	102.0%	3 047	50.8%	220.3%
Public Safety	34 680	35 028	2 147	6.2%	11 045	31.8%	10 235	29.2%	11 344	32.4%	34 771	99.3%	6 755	88.8%	67.9%
Housing	7 309	4 355	428	5.9%	1 822	24.9%	731	16.8%	1 188	27.3%	4 170	95.7%	2 274	67.9%	(47.8%)
Health	1 275	1 379	9	.7%	580	45.5%	(1)	(.1%)	76	5.5%	664	48.2%	349	31.4%	(78.2%)
Economic and Environmental Services	120 560	739 976	28 175	23.4%	36 907	30.6%	19 897	2.7%	104 658	14.1%	189 638	25.6%	33 393	43.9%	213.4%
Planning and Development	20 657	22 285	365	1.8%	665	3.2%	3 266	14.7%	11 943	53.6%	16 240	72.9%	6 655	86.9%	79.4%
Road Transport	99 903	717 691	27 810	27.8%	36 242	36.3%	16 631	2.3%	92 715	12.9%	173 397	24.2%	26 738	42.3%	246.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	812 417	905 294	84 705	10.4%	181 881	22.4%	124 469	13.7%	277 870	30.7%	668 925	73.9%	278 454	68.3%	(.2%)
Energy sources	259 846	169 799	12 823	4.9%	16 529	6.4%	29 985	17.7%	71 525	42.1%	130 862	77.1%	102 305	85.1%	(30.1%)
Water Management	380 291	490 018	57 298	15.1%	118 287	31.1%	64 672	13.2%	138 565	28.3%	378 822	77.3%	114 757	64.1%	20.7%
Waste Water Management	155 343	229 569	14 563	9.4%	32 414	20.9%	29 455	12.8%	67 056	29.2%	143 489	62.5%	50 228	59.9%	33.5%
Waste Management	16 938	15 907	21	.1%	14 651	86.5%	357	2.2%	724	4.5%	15 752	99.0%	11 164	98.0%	(93.5%)
Other	820	235	-	-	29	3.5%	34	14.3%	164	69.7%	227	96.2%	104	158.3%	57.3%

Part 3: Cash Receipts and Payments

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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	3 156 952	3 718 682	2 348 507	74.4%	1 976 047	62.6%	2 957 310	79.5%	2 238 135	60.2%	9 519 999	256.0%	1 811 462	188.0%	23.6%
Property rates	422 503	424 233	2 304 830	545.5%	1 633 475	386.6%	1 804 952	425.5%	1 934 894	456.1%	7 678 151	1 809.9%	1 680 172	1 751.2%	15.2%
Service charges	1 465 211	1 465 400	(81)	-	215 028	14.7%	400 721	27.3%	142 182	9.7%	757 851	51.7%	52 113	12.8%	172.8%
Other revenue	154 250	158 041	17 570	11.4%	46 307	30.0%	52 921	33.5%	39 115	24.7%	155 913	98.7%	31 447	37.4%	24.4%

Transfers and Subsidies - Operational	630 119	703 657	26 188	4.2%	78 556	12.5%	170 972	24.3%	121 944	17.3%	397 660	56.5%	47 730	24.4%	155.5%
Transfers and Subsidies - Capital	459 142	936 623	-	-	2 681	.6%	527 744	56.3%	-	-	530 425	56.6%	-	9.0%	-
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%	(500 658)	19.0%	(2 653 800)	100.6%	(923 067)	103.3%	(45.8%)
Suppliers and employees	(2 483 403)	(2 601 607)	(1 067 842)	43.0%	(695 361)	28.0%	(389 938)	15.0%	(500 658)	19.2%	(2 653 800)	102.0%	(923 067)	104.9%	(45.8%)
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%	1 737 477	160.8%	6 866 199	635.6%	888 395	397.3%	95.6%
Cash Flow from Investing Activities															
Receipts	-	4 800	61 429	-	105	-	435	9.1%	1 130	23.6%	63 100	1 314.6%	73	-	1 438.2%
Proceeds on disposal of PPE	-	4 800	2 186	-	216	-	459	9.6%	1 574	32.8%	4 435	92.4%	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	59 243	-	(111)	-	(24)	-	(444)	-	58 665	-	73	-	(704.0%)
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%	(464 506)	26.9%	(1 042 529)	60.3%	(371 338)	70.3%	25.1%
Capital assets	(1 023 043)	(1 728 729)	(84 577)	8.3%	(265 422)	25.9%	(228 024)	13.2%	(464 506)	26.9%	(1 042 529)	60.3%	(371 338)	70.3%	25.1%
Net Cash from/(used) Investing Activities	(1 023 043)	(1 723 929)	(23 148)	2.3%	(265 317)	25.9%	(227 589)	13.2%	(463 375)	26.9%	(979 429)	56.8%	(371 264)	66.2%	24.8%
Cash Flow from Financing Activities															
Receipts	266 204	266 204	79	-	-	-	0	-	5 339	2.0%	5 418	2.0%	(6)	.1%	(93 187.3%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	266 204	266 204	0	-	-	-	0	-	5 332	2.0%	5 333	2.0%	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	79	-	-	-	-	-	6	-	85	-	(6)	(1.0%)	(211.0%)
Payments	-	-	-	-	(22 690)	-	-	-	(31 596)	-	(54 287)	-	(24 097)	74.9%	31.1%
Repayment of borrowing	-	-	-	-	(22 690)	-	-	-	(31 596)	-	(54 287)	-	(24 097)	74.9%	31.1%
Net Cash from/(used) Financing Activities	266 204	266 204	79	-	(22 690)	(8.5%)	0	-	(26 258)	(9.9%)	(48 869)	(18.4%)	(24 102)	(22.1%)	8.9%
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%)	1 247 844	(330.6%)	5 837 901	(1 546.6%)	493 028	1 821.8%	153.1%
Cash/cash equivalents at the year begin:	592 533	592 533	-	-	2 101 472	354.7%	3 094 150	522.2%	4 590 057	774.7%	-	-	3 760 666	-	22.1%
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%	5 837 901	2 714.6%	5 837 901	2 714.6%	4 253 694	308.5%	37.2%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	37 267	24.8%	6 951	4.6%	6 509	4.3%	99 744	66.3%	150 471	30.1%	1 458	1.0%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	51 639	65.8%	3 016	3.8%	2 218	2.8%	21 605	27.5%	78 479	15.7%	76	.1%	-	-
Receivables from Non-exchange Transactions - Property Rates	34 445	53.7%	2 297	3.6%	1 643	2.6%	25 770	40.2%	64 155	12.8%	66	.1%	-	-
Receivables from Exchange Transactions - Waste Water Management	21 671	25.4%	3 216	3.8%	2 916	3.4%	57 364	67.4%	85 166	17.1%	442	.5%	-	-
Receivables from Exchange Transactions - Waste Management	20 734	25.7%	3 110	3.9%	2 807	3.5%	53 933	66.9%	80 583	16.1%	440	.5%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	46	20.2%	11	4.9%	6	2.5%	163	72.4%	226	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 416	4.0%	286	.8%	350	1.0%	33 194	94.2%	35 247	7.1%	195	.6%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(16 595)	(329.0%)	501	9.9%	1 281	25.4%	19 856	393.7%	5 044	1.0%	8	.2%	-	-
Total By Income Source	150 623	30.2%	19 388	3.9%	17 730	3.6%	311 630	62.4%	499 371	100.0%	2 684	.5%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 900	53.8%	854	6.7%	604	4.7%	4 466	34.8%	12 825	2.6%	-	-	-	-
Commercial	44 239	64.3%	2 246	3.3%	1 180	1.7%	21 115	30.7%	68 780	13.8%	-	-	-	-
Households	99 913	24.0%	16 171	3.9%	15 885	3.8%	283 494	68.2%	415 464	83.2%	2 684	.6%	-	-
Other	(429)	(18.6%)	117	5.1%	61	2.6%	2 553	110.9%	2 302	.5%	-	-	-	-
Total By Customer Group	150 623	30.2%	19 388	3.9%	17 730	3.6%	311 630	62.4%	499 371	100.0%	2 684	.5%	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	64 615	99.8%	146	.2%	-	-	-	-	64 762	42.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	9 747	100.0%	-	-	-	-	-	-	9 747	6.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	74 386	94.1%	3 270	4.1%	539	.7%	833	1.1%	79 028	51.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	148 748	96.9%	3 417	2.2%	539	.4%	833	.5%	153 537	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: STELLENBOSCH (WC024)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	2 284 927	2 320 261	669 257	29.3%	511 638	22.4%	564 356	24.3%	558 776	24.1%	2 304 027	99.3%	487 509	100.2%	14.6%
Exchange Revenue															
Service charges - Electricity	913 669	913 669	246 769	27.0%	205 116	22.4%	198 380	21.7%	215 848	23.6%	866 114	94.8%	210 732	95.6%	2.4%
Service charges - Water	185 622	171 866	33 411	18.0%	43 883	23.6%	66 485	38.7%	53 100	30.9%	196 878	114.6%	22 536	92.7%	135.6%
Service charges - Waste Water Management	108 647	113 677	31 232	28.7%	27 357	25.2%	27 294	24.0%	27 829	24.5%	113 712	100.0%	25 260	96.4%	10.2%
Service charges - Waste Management	107 654	107 654	30 696	28.5%	21 814	20.3%	21 835	20.3%	21 980	20.4%	96 327	89.5%	20 063	94.6%	9.6%
Sale of Goods and Rendering of Services	22 190	22 124	5 738	25.9%	4 797	21.6%	6 761	30.6%	8 687	39.3%	25 984	117.4%	6 552	103.9%	32.6%
Agency services	3 358	3 617	912	27.2%	661	19.7%	17	.5%	2 108	58.3%	3 697	102.2%	1 162	107.7%	81.4%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	15 413	17 324	5 014	32.5%	5 315	34.5%	5 564	32.1%	5 785	33.4%	21 678	125.1%	4 810	108.2%	20.3%
Interest earned from Current and Non Current Assets	41 193	44 168	14 282	34.7%	14 462	35.1%	13 944	31.6%	14 624	33.1%	57 312	129.8%	12 680	119.3%	15.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	10 604	13 014	2 307	21.8%	1 996	18.8%	4 193	32.2%	2 176	16.7%	10 672	82.0%	2 208	111.1%	(1.5%)
Licence and permits	7 872	7 994	2 091	26.6%	1 656	21.0%	1 113	13.9%	3 289	41.1%	8 149	101.9%	2 274	112.4%	44.6%
Operational Revenue	19 346	47 544	12 854	66.4%	14 151	73.1%	6 239	13.1%	16 587	34.9%	49 830	104.8%	30 758	371.0%	(46.1%)
Non-Exchange Revenue															
Property rates	473 589	473 589	176 482	37.3%	102 058	21.5%	102 472	21.6%	103 444	21.8%	484 454	102.3%	94 338	103.0%	9.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	131 570	155 565	22 812	17.3%	9 625	7.3%	53 945	34.7%	62 570	40.2%	148 952	95.7%	43 138	120.0%	45.0%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	240 911	225 163	83 724	34.8%	57 596	23.9%	55 033	24.4%	19 673	8.7%	216 025	95.9%	9 909	90.6%	98.5%
Interest	3 293	3 293	933	28.3%	1 149	34.9%	1 082	32.9%	1 076	32.7%	4 239	128.7%	930	105.9%	15.7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	75	-	(100.0%)
Other Gains	-	-	-	-	3	-	-	-	-	-	3	-	85	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 258 349	2 360 377	346 456	15.3%	449 343	19.9%	610 269	25.9%	494 209	20.9%	1 900 278	80.5%	443 579	82.7%	11.4%
Employee related costs	617 694	623 836	0	-	141 273	22.9%	298 702	47.9%	149 054	23.9%	589 029	94.4%	132 932	91.8%	12.1%
Remuneration of councillors	22 097	22 097	-	-	3 538	16.0%	13 633	61.7%	7 204	32.6%	24 375	110.3%	5 118	104.4%	40.7%
Bulk purchases - electricity	636 393	636 393	209 518	32.9%	133 305	20.9%	127 703	20.1%	83 237	13.1%	553 763	87.0%	107 691	85.6%	(22.7%)
Inventory consumed	100 449	97 491	11 671	11.6%	21 530	21.4%	30 242	31.0%	23 761	24.4%	87 203	89.4%	28 809	86.1%	(17.5%)
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%	90 913	37.9%	217 238	90.6%	51 573	114.3%	76.3%
Interest	59 688	68 935	-	-	25 147	42.1%	-	-	24 039	34.9%	49 186	71.4%	22 655	68.6%	6.1%
Contracted services	288 868	289 034	27 180	9.4%	65 617	22.7%	66 130	22.9%	68 968	23.9%	227 896	78.8%	68 246	64.7%	1.1%
Transfers and subsidies	20 636	20 199	9 609	46.6%	1 327	6.4%	2 899	14.4%	6 607	32.7%	20 442	101.2%	2 407	92.0%	174.5%
Irrecoverable debts written off	94 958	115 713	24	-	7	-	26	-	309	.3%	365	.3%	31	8.7%	906.1%
Operational costs	180 599	175 829	27 579	15.3%	35 819	19.8%	27 263	15.5%	40 104	22.8%	130 765	74.4%	22 368	75.7%	79.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	1 661	-	(100.0%)
Other Losses	-	-	-	-	-	-	3	-	13	-	16	-	87	-	(85.2%)
Surplus/(Deficit)	26 578	(40 117)	322 800		62 294		(45 913)		64 567		403 749		43 929		
Transfers and subsidies - capital (monetary allocations)	103 856	135 828	10 911	10.5%	25 708	24.8%	11 370	8.4%	43 109	31.7%	91 099	67.1%	28 261	78.3%	52.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	130 434	95 711	333 712		88 003		(34 543)		107 676		494 848		72 190		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	130 434	95 711	333 712		88 003		(34 543)		107 676		494 848		72 190		
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)		107 676		494 848		72 190		
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)		107 676		494 848		72 190		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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	504 800	491 726	26 847	5.3%	99 398	19.7%	85 821	17.5%	147 052	29.9%	359 118	73.0%	120 744	79.3%	21.8%
National Government	79 190	106 572	9 550	12.1%	25 286	31.9%	10 466	9.8%	29 847	28.0%	75 149	70.5%	35 780	88.5%	(16.6%)
Provincial Government	24 666	29 257	1 361	5.5%	3 455	14.0%	3 109	10.6%	7 984	27.3%	15 909	54.4%	2 521	39.7%	216.6%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,P	24 118	19 758	237	1.0%	3 328	13.8%	1 309	6.6%	7 376	37.3%	12 250	62.0%	7 002	75.0%	5.4%
Transfers recognised - capital	127 974	155 586	11 148	8.7%	32 069	25.1%	14 884	9.6%	45 207	29.1%	103 308	66.4%	45 303	79.4%	(.2%)
Borrowing	200 000	146 884	7 399	3.7%	43 271	21.6%	26 626	18.1%	46 699	31.8%	123 996	84.4%	24 864	89.3%	87.8%
Internally generated funds	176 826	189 256	8 299	4.7%	24 057	13.6%	44 311	23.4%	55 146	29.1%	131 815	69.6%	50 578	72.6%	9.0%
Capital Expenditure Functional	504 800	491 726	26 847	5.3%	99 398	19.7%	85 821	17.5%	147 052	29.9%	359 118	73.0%	120 744	79.3%	21.8%
Municipal governance and administration	34 691	36 542	1 402	4.0%	6 106	17.6%	10 887	29.8%	10 079	27.6%	28 476	77.9%	9 168	74.1%	9.9%
Executive and Council	40	40	4	10.6%	33	82.6%	(2)	(4.8%)	5	11.4%	40	99.8%	-	98.5%	(100.0%)
Finance and administration	34 651	36 502	1 398	4.0%	6 073	17.5%	10 889	29.8%	10 075	27.6%	28 436	77.9%	9 168	74.0%	9.9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	28 606	37 004	276	1.0%	4 258	14.9%	2 663	7.2%	16 974	45.9%	24 171	65.3%	7 380	47.5%	130.0%
Community and Social Services	7 285	15 446	116	1.6%	2 077	28.5%	378	2.4%	5 467	35.4%	8 038	52.0%	1 954	26.5%	179.8%
Sport And Recreation	6 461	11 570	35	.5%	1 380	21.4%	1 646	14.2%	3 445	29.8%	6 506	56.2%	2 208	42.9%	56.0%
Public Safety	6 966	6 530	-	-	290	4.2%	37	.6%	5 979	91.6%	6 306	96.6%	627	26.1%	853.5%
Housing	7 894	3 457	125	1.6%	511	6.5%	602	17.4%	2 082	60.2%	3 320	96.0%	2 590	89.2%	(19.6%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	95 480	122 612	4 265	4.5%	13 897	14.6%	26 493	21.6%	30 163	24.6%	74 818	61.0%	33 807	87.6%	(10.8%)
Planning and Development	19 800	23 345	1 846	9.3%	3 403	17.2%	2 216	9.5%	3 587	15.4%	11 052	47.3%	3 864	77.6%	(7.2%)
Road Transport	73 080	97 029	2 413	3.3%	9 942	13.6%	23 918	24.7%	26 466	27.3%	62 740	64.7%	26 656	95.8%	(.7%)
Environmental Protection	2 600	2 238	6	.2%	552	21.2%	358	16.0%	110	4.9%	1 026	45.8%	3 287	52.2%	(96.7%)
Trading Services	346 023	295 569	20 903	6.0%	75 136	21.7%	45 779	15.5%	89 836	30.4%	231 654	78.4%	70 389	81.0%	27.6%
Energy sources	113 188	100 440	6 955	6.1%	28 600	25.3%	15 035	15.0%	38 056	37.9%	88 646	88.3%	41 432	68.9%	(8.1%)
Water Management	117 150	75 174	9 208	7.9%	19 524	16.7%	8 972	11.9%	28 905	38.5%	66 608	88.6%	21 670	95.6%	33.4%
Waste Water Management	53 140	30 968	1 104	2.1%	4 691	8.8%	1 205	3.9%	5 542	17.9%	12 543	40.5%	3 702	82.5%	49.7%
Waste Management	62 545	88 986	3 637	5.8%	22 322	35.7%	20 566	23.1%	17 333	19.5%	63 858	71.8%	3 586	55.0%	383.4%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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	2 492 800	2 534 964	787 466	31.6%	616 717	24.7%	638 560	25.2%	451 788	17.8%	2 494 532	98.4%	606 388	106.6%	(25.5%)
Property rates	481 350	481 303	472 811	98.2%	326 036	67.7%	349 252	72.6%	167 128	34.7%	1 315 228	273.3%	381 306	348.1%	(56.2%)
Service charges	1 479 263	1 481 790	293 489	19.8%	276 150	18.7%	252 060	17.0%	260 024	17.5%	1 081 723	73.0%	211 313	67.6%	23.1%
Other revenue	146 227	179 434	21 165	14.5%	14 531	9.9%	37 048	20.6%	24 635	13.7%	97 379	54.3%	13 769	36.3%	78.9%

Transfers and Subsidies - Operational	240 911	224 379	2	-	0	-	200	.1%	0	-	203	.1%	0	.5%	(26.4%)
Transfers and Subsidies - Capital	103 856	123 891	-	-	-	-	-	-	-	-	-	-	-	.1%	-
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%)	(228 736)	11.0%	(681 616)	32.8%	70 367	(17.3%)	(425.1%)
Suppliers and employees	(2 000 844)	(2 011 898)	(369 606)	18.5%	(148 984)	7.4%	65 710	(3.3%)	(228 736)	11.4%	(681 616)	33.9%	70 367	(18.0%)	(425.1%)
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%	223 052	48.5%	1 812 916	394.4%	676 755	811.2%	(67.0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(576 970)	(562 824)	(61 937)	10.7%	(111 284)	19.3%	(90 327)	16.0%	(160 702)	28.6%	(424 249)	75.4%	(120 064)	69.7%	33.8%
Capital assets	(576 970)	(562 824)	(61 937)	10.7%	(111 284)	19.3%	(90 327)	16.0%	(160 702)	28.6%	(424 249)	75.4%	(120 064)	69.7%	33.8%
Net Cash from/(used) Investing Activities	(576 970)	(562 824)	(61 937)	10.7%	(111 284)	19.3%	(90 327)	16.0%	(160 702)	28.6%	(424 249)	75.4%	(120 064)	69.7%	33.8%
Cash Flow from Financing Activities															
Receipts	200 000	200 000	-	-	-	-	-	-	137 446	68.7%	137 446	68.7%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	200 000	200 000	-	-	-	-	-	-	137 446	68.7%	137 446	68.7%	-	-	(100.0%)
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	-	-	-	-	-	-	137 446	95.2%	137 446	95.2%	-	-	(100.0%)
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%	199 797	485.3%	1 526 113	3 706.7%	556 691	(65 457.8%)	(64.1%)
Cash/cash equivalents at the year begin:	432 641	580 301	-	-	936 225	216.4%	1 292 674	222.8%	1 906 617	328.6%	-	-	2 332 319	-	(18.3%)
Cash/cash equivalents at the year end:	428 557	621 473	936 225	218.5%	1 292 674	301.6%	1 906 617	306.8%	2 106 410	338.9%	2 106 410	338.9%	3 332 411	757.9%	(36.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	21 252	11.5%	3 350	1.8%	3 798	2.1%	156 242	84.6%	184 642	36.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	55 545	48.0%	3 441	3.0%	3 105	2.7%	53 741	46.4%	115 833	22.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	24 685	36.6%	1 119	1.7%	1 233	1.8%	40 345	59.9%	67 382	13.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 184	21.4%	757	1.4%	642	1.2%	39 793	76.0%	52 376	10.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 170	11.6%	943	1.5%	845	1.4%	52 682	85.5%	61 640	12.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	588	3.7%	180	1.1%	399	2.5%	14 880	92.7%	16 046	3.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	838	5.4%	66	.4%	50	.3%	14 497	93.8%	15 450	3.0%	-	-	-	-
Total By Income Source	121 261	23.6%	9 856	1.9%	10 071	2.0%	372 181	72.5%	513 370	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 982	39.5%	261	2.1%	191	1.5%	7 164	56.9%	12 597	2.5%	-	-	-	-
Commercial	22 692	23.8%	3 072	3.2%	2 978	3.1%	66 623	69.9%	95 365	18.6%	-	-	-	-
Households	72 385	19.7%	6 096	1.7%	6 245	1.7%	282 094	76.9%	366 820	71.5%	-	-	-	-
Other	21 202	54.9%	427	1.1%	658	1.7%	16 300	42.2%	38 587	7.5%	-	-	-	-
Total By Customer Group	121 261	23.6%	9 856	1.9%	10 071	2.0%	372 181	72.5%	513 370	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	8 835	100.0%	-	-	-	-	-	-	8 835	12.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	62 515	100.0%	-	-	-	-	-	-	62 515	87.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	71 351	100.0%	-	-	-	-	-	-	71 351	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.

AGGREGRATED INFORMATION FOR SECONDARY CITIES
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure															
Operating Revenue	78 726 766	78 213 836	19 491 896	24.8%	17 921 769	22.8%	17 313 496	22.1%	14 875 155	19.0%	69 602 317	89.0%	14 532 193	89.3%	2.4%
Exchange Revenue															
Service charges - Electricity	31 655 301	30 993 832	6 949 504	22.0%	5 783 486	18.3%	5 821 250	18.8%	5 766 258	18.6%	24 320 498	78.5%	5 731 280	86.8%	.6%
Service charges - Water	8 269 174	7 960 143	1 685 282	20.4%	1 851 734	22.4%	1 907 481	24.0%	1 799 656	22.6%	7 244 153	91.0%	1 685 973	94.4%	6.7%
Service charges - Waste Water Management	3 107 421	3 152 852	719 021	23.1%	726 746	23.4%	747 128	23.7%	715 115	22.7%	2 908 010	92.2%	670 772	92.5%	6.6%
Service charges - Waste Management	2 723 940	2 676 439	639 836	23.5%	629 259	23.1%	628 489	23.5%	604 559	22.6%	2 502 143	93.5%	599 634	97.0%	.8%
Sale of Goods and Rendering of Services	430 950	510 501	113 240	26.3%	118 701	27.5%	163 279	32.0%	126 128	24.7%	521 349	102.1%	89 166	87.8%	41.5%
Agency services	254 687	272 196	45 941	18.0%	68 248	26.8%	56 925	20.9%	81 509	29.9%	252 622	92.8%	90 161	96.1%	(9.6%)
Interest	-	-	-	-	0	-	(0)	-	-	-	-	-	27	-	(100.0%)
Interest earned from Receivables	2 682 652	2 875 616	777 638	29.0%	894 097	33.3%	949 547	33.0%	945 109	32.9%	3 566 391	124.0%	708 741	32.1%	33.4%
Interest earned from Current and Non Current Assets	374 626	448 298	106 399	28.4%	122 270	32.6%	123 157	27.5%	161 606	36.0%	513 432	114.5%	125 620	97.9%	28.6%
Dividends	265	265	27	10.1%	16	6.0%	48	18.1%	-	-	91	34.2%	1	3.7%	(100.0%)
Rent on Land	19 871	21 148	6 002	30.2%	5 389	27.1%	5 385	25.5%	3 596	17.0%	20 372	96.3%	60 488	397.2%	(94.1%)
Rental from Fixed Assets	340 436	330 480	59 094	17.4%	48 336	14.2%	61 733	18.7%	59 615	18.0%	228 778	69.2%	47 845	77.3%	24.6%
Licence and permits	61 873	58 921	25 852	41.8%	6 553	10.6%	9 509	16.1%	16 149	27.4%	58 063	98.5%	16 363	94.6%	(1.3%)
Operational Revenue	1 250 436	1 270 587	88 040	7.0%	111 013	8.9%	200 251	15.8%	128 596	10.1%	527 900	41.5%	128 186	39.8%	.3%
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%	2 775 421	23.0%	11 584 265	95.8%	2 604 937	96.0%	6.5%
Surcharges and Taxes	28 499	46 039	10 869	38.1%	11 587	40.7%	9 464	20.6%	2 266	4.9%	34 186	74.3%	26 913	114.2%	(91.6%)
Fines, penalties and forfeits	848 687	776 418	102 027	12.0%	89 957	10.6%	247 469	31.9%	265 556	34.2%	705 009	90.8%	372 260	81.9%	(28.7%)
Licences or permits	30 034	28 001	6 985	23.3%	4 957	16.5%	5 863	20.9%	7 230	25.8%	25 035	89.4%	14 695	124.6%	(50.8%)
Transfer and subsidies - Operational	13 248 763	13 373 130	4 663 059	35.2%	4 423 027	33.4%	3 079 326	23.0%	1 050 317	7.9%	13 215 729	98.8%	1 013 533	98.6%	3.6%
Interest	311 049	376 609	94 470	30.4%	103 640	33.3%	146 008	38.8%	150 617	40.0%	494 735	131.4%	69 608	100.3%	116.4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	17 670	67 405	15 009	84.9%	18 797	106.4%	62 025	92.0%	(24 236)	(36.0%)	71 596	106.2%	23 277	-	(204.1%)
Gains on disposal of Assets	79 291	84 648	6 483	8.2%	5 246	6.6%	88 566	104.6%	29 003	34.3%	129 299	152.7%	8 636	12.7%	235.8%
Other Gains	786 354	803 166	158 551	20.2%	144 484	18.4%	164 542	20.5%	210 277	26.2%	677 854	84.4%	444 049	106.8%	(52.6%)
Discontinued Operations	8	-	-	-	-	-	-	-	807	-	807	-	26	265.9%	2 977.6%
Operating Expenditure	77 410 365	78 065 178	16 327 308	21.1%	17 739 134	22.9%	16 285 606	20.9%	18 230 077	23.4%	68 582 125	87.9%	18 300 662	87.0%	(.4%)
Employee related costs	18 251 219	17 910 977	3 961 423	21.7%	4 377 433	24.0%	4 266 348	23.8%	4 156 063	23.2%	16 761 267	93.6%	4 065 245	93.9%	2.2%
Remuneration of councillors	793 099	795 092	148 634	18.7%	219 461	27.7%	195 345	24.6%	164 549	20.7%	727 988	91.6%	166 520	89.6%	(1.2%)
Bulk purchases - electricity	23 371 638	23 377 581	5 920 899	25.3%	5 048 372	21.6%	4 950 684	21.2%	4 843 468	20.7%	20 763 423	88.8%	4 448 998	91.9%	8.9%
Inventory consumed	7 473 266	7 557 003	1 560 590	20.9%	1 881 070	25.2%	1 521 528	20.1%	1 953 906	25.9%	6 917 093	91.5%	1 753 027	83.9%	11.5%
Debt impairment	7 129 665	6 628 930	547 543	7.7%	507 430	7.1%	909 683	13.7%	51 111	.8%	2 015 767	30.4%	1 059 803	16.3%	(95.2%)
Depreciation and amortisation	6 073 053	6 059 959	1 332 403	21.9%	1 699 936	28.0%	854 977	14.1%	1 068 343	17.6%	4 955 659	81.8%	1 215 949	88.0%	(12.1%)
Interest	1 211 473	1 300 794	375 310	31.0%	455 262	37.6%	307 577	23.6%	97 776	7.5%	1 235 926	95.0%	758 552	133.2%	(87.1%)
Contracted services	7 938 444	8 682 702	1 234 675	15.6%	2 182 326	27.5%	1 890 288	21.8%	2 975 008	34.3%	8 282 297	95.4%	2 664 782	92.4%	11.6%
Transfers and subsidies	244 973	304 890	54 545	22.3%	48 789	19.9%	71 204	23.4%	96 452	31.6%	270 991	88.9%	99 322	104.1%	(2.9%)
Irrecoverable debts written off	591 190	904 774	148 530	25.1%	88 376	14.9%	421 940	46.6%	1 567 791	173.3%	2 226 636	246.1%	633 255	45.5%	147.6%
Operational costs	3 874 550	4 072 727	960 227	24.8%	1 101 200	28.4%	754 323	18.5%	1 063 528	26.1%	3 879 278	95.3%	1 038 326	89.3%	2.4%
Losses on disposal of Assets	750	750	-	-	(7 000)	(932.7%)	7 290	971.3%	5 755	766.8%	6 044	805.4%	6 501	1 036.6%	(11.5%)
Other Losses	457 045	468 999	82 530	18.1%	136 479	29.9%	134 420	28.7%	186 326	39.7%	539 755	115.1%	390 381	206.4%	(52.3%)
Surplus/(Deficit)	1 316 402	148 658	3 164 588		182 635		1 027 891		(3 354 922)		1 020 192		(3 768 469)		
Transfers and subsidies - capital (monetary allocations)	5 793 137	6 656 756	831 506	14.4%	1 535 667	26.5%	1 098 343	16.5%	1 790 101	26.9%	5 255 616	79.0%	1 490 842	62.5%	20.1%
Transfers and subsidies - capital (in-kind)	7 000	51 042	(1 351)	(19.3%)	-	-	23 410	45.9%	(18 500)	(36.2%)	3 559	7.0%	2	-	(1 156 341.9%)
Surplus/(Deficit) after capital transfers and contributions	7 116 538	6 856 456	3 994 743		1 718 302		2 149 644		(1 583 321)		6 279 368		(2 277 625)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	7 116 538	6 856 456	3 994 743		1 718 302		2 149 644		(1 583 321)		6 279 368		(2 277 625)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	7 116 538	6 856 456	3 994 743		1 718 302		2 149 644		(1 583 321)		6 279 368		(2 277 625)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 116 538	6 856 456	3 994 743		1 718 302		2 149 644		(1 583 321)		6 279 368		(2 277 625)		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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	15 396 742	9 672 804	1 095 435	7.1%	2 091 805	13.6%	1 685 229	17.4%	2 072 321	21.4%	6 944 790	71.8%	2 475 462	70.0%	(16.3%)
National Government	5 232 180	5 854 702	769 976	14.7%	1 383 583	26.4%	972 326	16.6%	1 146 409	19.6%	4 272 294	73.0%	1 518 621	68.5%	(24.5%)
Provincial Government	345 683	507 358	9 720	2.8%	44 645	12.9%	159 247	31.4%	90 935	17.9%	304 546	60.0%	124 088	47.7%	(26.7%)
District Municipality	-	6 000	-	-	-	-	3 000	50.0%	3 000	50.0%	6 000	100.0%	909	8.6%	230.0%
Transfers and subsidies - capital (monetary alloc)(Departm Agencies,HH,P	32 618	77 835	2 794	8.6%	10 045	30.8%	10 285	13.2%	14 829	19.1%	37 952	48.8%	9 656	50.4%	53.6%
Transfers recognised - capital	5 610 482	6 445 895	782 489	13.9%	1 438 272	25.6%	1 144 858	17.8%	1 255 173	19.5%	4 620 792	71.7%	1 653 275	66.7%	(24.1%)
Borrowing	1 183 254	997 054	143 140	12.1%	261 559	22.1%	173 794	17.4%	235 053	23.6%	813 545	81.6%	279 717	83.6%	(16.0%)
Internally generated funds	8 603 007	2 229 855	169 805	2.0%	391 974	4.6%	366 577	16.4%	582 095	26.1%	1 510 452	67.7%	542 470	71.4%	7.3%
Capital Expenditure Functional	8 744 255	9 675 304	1 140 551	13.0%	2 101 086	24.0%	1 706 522	17.6%	2 401 322	24.8%	7 349 482	76.0%	2 717 136	72.5%	(11.6%)
Municipal governance and administration	450 985	491 804	55 608	12.3%	112 143	24.9%	54 801	11.1%	173 530	35.3%	396 081	80.5%	225 092	86.6%	(22.9%)
Executive and Council	61 077	84 097	20 950	34.3%	38 299	62.7%	3 879	4.6%	83 115	98.8%	146 243	173.9%	56 121	94.8%	48.1%
Finance and administration	389 498	407 294	34 658	8.9%	73 809	18.9%	50 906	12.5%	90 399	22.2%	249 772	61.3%	168 967	84.0%	(46.5%)
Internal audit	410	413	-	-	35	8.5%	16	3.8%	16	3.8%	66	16.1%	5	31.4%	240.1%
Community and Public Safety	735 309	855 210	74 053	10.1%	207 999	28.3%	156 270	18.3%	268 447	31.4%	706 769	82.6%	261 948	76.5%	2.5%
Community and Social Services	208 706	221 166	18 665	8.9%	49 156	23.6%	29 524	13.3%	71 375	32.3%	168 720	76.3%	84 160	86.3%	(15.2%)
Sport And Recreation	208 057	286 428	27 111	13.0%	103 108	49.6%	54 639	19.1%	60 936	21.3%	245 795	85.8%	107 914	72.1%	(43.5%)
Public Safety	85 237	91 670	4 915	5.8%	18 244	21.4%	12 775	13.9%	39 806	43.4%	75 740	82.6%	23 606	46.6%	68.6%
Housing	222 884	254 469	21 427	9.6%	31 296	14.0%	59 323	23.3%	96 254	37.8%	208 300	81.9%	42 366	118.2%	127.2%
Health	10 425	1 477	1 935	18.6%	6 193	59.4%	9	.6%	76	5.2%	8 214	556.1%	3 903	85.3%	(98.0%)
Economic and Environmental Services	2 195 669	2 839 361	353 374	16.1%	480 503	21.9%	467 843	16.5%	499 303	17.6%	1 801 023	63.4%	747 959	63.8%	(33.2%)
Planning and Development	420 586	468 521	54 849	13.0%	60 202	14.3%	173 346	37.0%	35 043	7.5%	323 440	69.0%	185 415	52.4%	(81.1%)
Road Transport	1 766 515	2 353 636	298 380	16.9%	419 240	23.7%	293 466	12.5%	459 380	19.5%	1 470 466	62.5%	559 009	67.9%	(17.8%)
Environmental Protection	8 568	17 203	144	1.7%	1 061	12.4%	1 031	6.0%	4 880	28.4%	7 117	41.4%	3 535	32.4%	38.0%
Trading Services	5 352 128	5 467 891	657 075	12.3%	1 295 079	24.2%	1 026 749	18.8%	1 442 736	26.4%	4 421 640	80.9%	1 482 956	74.9%	(2.7%)
Energy sources	1 699 977	1 641 233	88 416	5.2%	342 418	20.1%	234 862	14.3%	414 998	25.3%	1 080 694	65.8%	489 247	73.7%	(15.2%)
Water Management	1 910 384	2 088 414	381 003	19.9%	542 155	28.4%	441 735	21.2%	548 479	26.3%	1 913 373	91.6%	592 286	81.8%	(7.4%)
Waste Water Management	1 462 035	1 380 170	179 144	12.3%	357 471	24.5%	274 455	19.9%	431 975	31.3%	1 243 046	90.1%	332 105	67.1%	30.1%
Waste Management	279 732	358 073	8 511	3.0%	53 035	19.0%	75 697	21.1%	47 284	13.2%	184 527	51.5%	69 318	65.2%	(31.8%)
Other	10 164	21 039	442	4.3%	5 362	52.8%	860	4.1%	17 306	82.3%	23 969	113.9%	(820)	23.6%	(2 209.2%)

Part 3: Cash Receipts and Payments

R thousands	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th 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	66 664 986	74 429 775	18 012 354	27.0%	19 603 659	29.4%	21 859 407	29.4%	14 596 504	19.6%	74 071 925	99.5%	13 840 990	106.6%	5.5%
Property rates	9 154 776	10 010 337	4 108 257	44.9%	3 421 063	37.4%	3 901 022	39.0%	4 119 233	41.1%	15 549 576	155.3%	3 706 075	155.8%	11.1%
Service charges	35 216 602	40 694 380	4 606 558	13.1%	5 435 376	15.4%	5 964 421	14.7%	5 791 878	14.2%	21 798 234	53.6%	4 983 328	63.8%	16.2%
Other revenue	5 273 339	3 865 270	4 365 898	82.8%	6 682 275	126.7%	7 236 262	187.2%	4 245 022	109.8%	22 529 458	582.9%	5 051 740	381.6%	(16.0%)

Transfers and Subsidies - Operational	11 439 038	13 273 704	3 686 939	32.2%	2 886 089	25.2%	2 834 505	21.4%	280 746	2.1%	9 688 279	73.0%	45 200	63.6%	521.1%
Transfers and Subsidies - Capital	5 214 062	6 073 811	1 181 332	22.7%	1 126 679	21.6%	1 867 744	30.8%	94 327	1.6%	4 270 083	70.3%	(3 743)	77.2%	(2 620.0%)
Interest	366 968	512 032	55 044	15.0%	51 233	14.0%	55 438	10.8%	64 448	12.6%	226 163	44.2%	57 400	44.5%	12.3%
Dividends	201	241	8 326	4 143.0%	944	469.5%	16	6.5%	849	352.4%	10 135	4 205.7%	991	6.3%	(14.3%)
Payments	(55 545 659)	(65 772 118)	(11 954 554)	21.5%	(11 210 430)	20.2%	(11 243 941)	17.1%	(12 001 485)	18.2%	(46 410 410)	70.6%	(9 654 803)	87.6%	24.3%
Suppliers and employees	(54 357 203)	(64 653 734)	(11 939 854)	22.0%	(11 110 740)	20.4%	(11 218 615)	17.4%	(11 913 992)	18.4%	(46 183 201)	71.4%	(9 609 479)	89.8%	24.0%
Finance charges	(1 042 503)	(970 388)	(14 700)	1.4%	(96 457)	9.3%	(20 913)	2.2%	(84 581)	8.7%	(216 651)	22.3%	(42 302)	8.8%	99.9%
Transfers and grants	(145 954)	(147 995)	-	-	(3 233)	2.2%	(4 414)	3.0%	(2 912)	2.0%	(10 559)	7.1%	(3 021)	33.9%	(3.6%)
Net Cash from/(used) Operating Activities	11 119 328	8 657 657	6 057 800	54.5%	8 393 230	75.5%	10 615 466	122.6%	2 595 019	30.0%	27 661 515	319.5%	4 186 186	172.5%	(38.0%)
Cash Flow from Investing Activities															
Receipts	(152 008)	(125 588)	(17 730)	11.7%	75 192	(49.5%)	17 926	(14.3%)	18 178	(14.5%)	93 565	(74.5%)	115 710	(37.7%)	(84.3%)
Proceeds on disposal of PPE	67 703	94 108	60 582	89.5%	6 019	8.9%	1 071	1.1%	20 493	21.8%	88 165	93.7%	375	9.1%	5 363.6%
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%	(113)	-	58 969	(22.7%)	(1 299)	32 474.0%	(91.3%)
Decrease (increase) in non-current investments	39 559	39 559	(140 431)	(355.0%)	70 009	177.0%	19 055	48.2%	(2 202)	(5.6%)	(53 569)	(135.4%)	116 633	14 946.0%	(101.9%)
Payments	(7 895 339)	(9 716 080)	(1 167 797)	14.8%	(1 769 830)	22.4%	(1 427 926)	14.7%	(2 040 527)	21.0%	(6 406 079)	65.9%	(2 190 373)	66.5%	(6.8%)
Capital assets	(7 895 339)	(9 716 080)	(1 167 797)	14.8%	(1 769 830)	22.4%	(1 427 926)	14.7%	(2 040 527)	21.0%	(6 406 079)	65.9%	(2 190 373)	66.5%	(6.8%)
Net Cash from/(used) Investing Activities	(8 047 347)	(9 841 668)	(1 185 527)	14.7%	(1 694 638)	21.1%	(1 410 000)	14.3%	(2 022 349)	20.5%	(6 312 514)	64.1%	(2 074 663)	67.6%	(2.5%)
Cash Flow from Financing Activities															
Receipts	1 072 773	992 479	172	-	169	-	209 991	21.2%	343 308	34.6%	553 641	55.8%	791 362	64.0%	(56.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 072 773	992 479	0	-	-	-	210 000	21.2%	342 778	34.5%	552 779	55.7%	791 000	63.0%	(56.7%)
Increase (decrease) in consumer deposits	-	-	172	-	169	-	(9)	-	530	-	862	-	362	(16.6%)	46.3%
Payments	(444 097)	(446 021)	(2 257)	.5%	(68 329)	15.4%	(72 948)	16.4%	(200 059)	44.9%	(343 594)	77.0%	(113 418)	35.8%	76.4%
Repayment of borrowing	(444 097)	(446 021)	(2 257)	.5%	(68 329)	15.4%	(72 948)	16.4%	(200 059)	44.9%	(343 594)	77.0%	(113 418)	35.8%	76.4%
Net Cash from/(used) Financing Activities	628 677	546 459	(2 085)	(.3%)	(68 161)	(10.8%)	137 043	25.1%	143 249	26.2%	210 046	38.4%	677 944	94.4%	(78.9%)
Net Increase/(Decrease) in cash held	3 700 657	(637 552)	4 870 188	131.6%	6 630 431	179.2%	9 342 510	(1 465.4%)	715 919	(112.3%)	21 559 048	(3 381.5%)	2 789 467	285.1%	(74.3%)
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%	23 510 318	517.0%	2 166 724	47.7%	23 171 214	40.9%	1.5%
Cash/cash equivalents at the year end:	7 844 487	3 909 563	8 388 554	106.9%	14 991 667	191.1%	23 504 924	601.2%	24 312 140	621.9%	24 312 140	621.9%	26 433 038	203.3%	(8.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 008 054	4.9%	432 422	2.1%	399 073	1.9%	18 831 489	91.1%	20 671 038	29.1%	(91 214)	(.4%)	19 031 849	92.1%
Trade and Other Receivables from Exchange Transactions - Electricity	1 988 437	20.9%	445 042	4.7%	363 766	3.8%	6 705 367	70.6%	9 502 613	13.4%	(41 177)	(.4%)	1 650 403	17.4%
Receivables from Non-exchange Transactions - Property Rates	890 297	9.1%	291 119	3.0%	263 224	2.7%	8 301 717	85.2%	9 746 357	13.7%	(16 337)	(.2%)	7 433 686	76.3%
Receivables from Exchange Transactions - Waste Water Management	308 106	4.9%	156 114	2.5%	134 589	2.1%	5 740 301	90.6%	6 339 109	8.9%	(53 511)	(.8%)	2 930 106	46.2%
Receivables from Exchange Transactions - Waste Management	237 203	4.4%	116 885	2.2%	114 572	2.1%	4 941 372	91.3%	5 410 031	7.6%	(48 325)	(.9%)	1 641 797	30.3%
Receivables from Exchange Transactions - Property Rental Debtors	14 901	3.5%	7 051	1.7%	10 320	2.5%	387 544	92.3%	419 816	.6%	178	-	476 638	113.5%
Interest on Arrear Debtor Accounts	434 406	3.0%	345 040	2.4%	378 250	2.6%	13 270 265	92.0%	14 427 962	20.3%	205	-	8 887 989	61.6%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	2	.1%	2	.1%	2	.1%	3 482	99.8%	3 488	-	-	-	324 787	9 312.5%
Other	38 381	.9%	67 666	1.5%	(47 099)	(1.1%)	4 392 829	98.7%	4 451 778	6.3%	(14 539)	(.3%)	2 061 682	46.3%
Total By Income Source	4 919 786	6.9%	1 861 342	2.6%	1 616 698	2.3%	62 574 366	88.2%	70 972 193	100.0%	(264 720)	(.4%)	44 438 936	62.6%
Debtors Age Analysis By Customer Group														
Organs of State	450 269	15.1%	109 668	3.7%	99 128	3.3%	2 315 050	77.8%	2 974 116	4.2%	-	-	1 223 756	41.1%
Commercial	1 997 015	11.4%	613 328	3.5%	479 288	2.7%	14 498 110	82.4%	17 587 741	24.8%	(1 826)	-	5 253 828	29.9%
Households	2 342 154	4.8%	1 089 875	2.2%	1 009 839	2.1%	44 764 843	91.0%	49 206 711	69.3%	(263 321)	(.5%)	37 961 351	77.1%
Other	130 349	10.8%	48 471	4.0%	28 443	2.4%	996 362	82.8%	1 203 625	1.7%	427	-	-	-
Total By Customer Group	4 919 786	6.9%	1 861 342	2.6%	1 616 698	2.3%	62 574 366	88.2%	70 972 193	100.0%	(264 720)	(.4%)	44 438 936	62.6%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 107 818	7.3%	714 008	2.5%	756 979	2.6%	25 325 076	87.6%	28 903 880	57.7%
Bulk Water	758 888	6.5%	199 113	1.7%	435 383	3.8%	10 199 857	88.0%	11 593 242	23.2%
PAYE deductions	43 296	99.5%	8	-	8	-	199	.5%	43 512	.1%
VAT (output less input)	14 315	100.0%	-	-	-	-	-	-	14 315	-
Pensions / Retirement deductions	71 063	77.3%	10 420	11.3%	10 497	11.4%	1	-	91 981	.2%
Loan repayments	3 943	86.0%	-	-	-	-	643	14.0%	4 587	-
Trade Creditors	1 643 504	17.7%	193 143	2.1%	241 584	2.6%	7 195 501	77.6%	9 273 731	18.5%
Auditor-General	2 039	20.9%	615	6.3%	191	2.0%	6 894	70.8%	9 739	-
Other	57 395	46.0%	15 462	12.4%	2 342	1.9%	49 693	39.8%	124 893	.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 702 263	9.4%	1 132 770	2.3%	1 446 984	2.9%	42 777 864	85.5%	50 059 880	100.0%