

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

**Part1: Operating Revenue and Expenditure**

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

**Part 2: Capital Revenue and Expenditure**

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

**Part 3: Cash Receipts and Payments**

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>8 613 092</b>	<b>2 442 284</b>	<b>28.4%</b>	<b>2 442 284</b>	<b>28.4%</b>	<b>2 955 761</b>	<b>36.6%</b>	<b>(17.4%)</b>
Property rates	1 777 905	350 478	19.7%	350 478	19.7%	367 093	23.3%	(4.5%)
Service charges	3 579 825	731 708	20.4%	731 708	20.4%	1 007 328	29.4%	(27.4%)
Other revenue	1 006 865	648 348	64.4%	648 348	64.4%	863 025	99.6%	(24.9%)
Transfers and Subsidies - Operational	1 463 862	489 287	33.4%	489 287	33.4%	428 216	29.6%	14.3%
Transfers and Subsidies - Capital	760 580	212 546	27.9%	212 546	27.9%	282 359	38.4%	(24.7%)
Interest	24 054	9 918	41.2%	9 918	41.2%	7 739	25.1%	28.1%
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(7 466 806)</b>	<b>(2 118 905)</b>	<b>28.4%</b>	<b>(2 118 905)</b>	<b>28.4%</b>	<b>(1 953 056)</b>	<b>27.7%</b>	<b>8.5%</b>
Suppliers and employees	(7 299 129)	(2 062 073)	28.5%	(2 062 073)	28.5%	(1 913 457)	26.0%	8.6%
Finance charges	(13 567)	(6 202)	45.7%	(6 202)	45.7%	(7 219)	14.6%	(14.1%)
Transfers and grants	(154 110)	(30 630)	19.9%	(30 630)	19.9%	(32 360)	19.0%	(5.4%)
<b>Net Cash from/(used) Operating Activities</b>	<b>1 146 286</b>	<b>323 379</b>	<b>28.2%</b>	<b>323 379</b>	<b>28.2%</b>	<b>1 002 704</b>	<b>96.8%</b>	<b>(67.7%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>2 217</b>	<b>-</b>	<b>2 217</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Proceeds on disposal of PPE	-	2 217	-	2 217	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1 219 326)</b>	<b>(160 140)</b>	<b>13.1%</b>	<b>(160 140)</b>	<b>13.1%</b>	<b>(114 806)</b>	<b>5.5%</b>	<b>39.5%</b>
Capital assets	(1 219 326)	(160 140)	13.1%	(160 140)	13.1%	(114 806)	5.5%	39.5%
<b>Net Cash from/(used) Investing Activities</b>	<b>(1 219 326)</b>	<b>(157 923)</b>	<b>13.0%</b>	<b>(157 923)</b>	<b>13.0%</b>	<b>(114 806)</b>	<b>5.5%</b>	<b>37.6%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>6 005</b>	<b>788</b>	<b>13.1%</b>	<b>788</b>	<b>13.1%</b>	<b>(26)</b>	<b>-</b>	<b>(3 168.0%)</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	6 005	788	13.1%	788	13.1%	(26)	(.3%)	(3 168.0%)
<b>Payments</b>	<b>(49 141)</b>	<b>(12 993)</b>	<b>26.4%</b>	<b>(12 993)</b>	<b>26.4%</b>	<b>(11 976)</b>	<b>19.1%</b>	<b>8.5%</b>
Repayment of borrowing	(49 141)	(12 993)	26.4%	(12 993)	26.4%	(11 976)	19.1%	8.5%
<b>Net Cash from/(used) Financing Activities</b>	<b>(43 136)</b>	<b>(12 205)</b>	<b>28.3%</b>	<b>(12 205)</b>	<b>28.3%</b>	<b>(12 002)</b>	<b>(1.8%)</b>	<b>1.7%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(116 176)</b>	<b>153 250</b>	<b>(131.9%)</b>	<b>153 250</b>	<b>(131.9%)</b>	<b>875 897</b>	<b>(235.2%)</b>	<b>(82.5%)</b>
Cash/cash equivalents at the year begin:	808 648	679 818	84.1%	679 818	84.1%	699 271	79.0%	(2.8%)
Cash/cash equivalents at the year end:	692 472	833 069	120.3%	833 069	120.3%	1 573 509	307.1%	(47.1%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	97 034	4.6%	86 793	4.1%	54 861	2.6%	1 886 971	88.8%	2 125 660	31.2%	-	-	45 504	2.1%
Trade and Other Receivables from Exchange Transactions - Electricity	163 448	20.5%	46 089	5.8%	30 278	3.8%	558 200	69.9%	798 015	11.7%	-	-	127 440	16.0%
Receivables from Non-exchange Transactions - Property Rates	200 433	14.4%	90 960	6.6%	59 135	4.3%	1 037 184	74.7%	1 387 712	20.3%	-	-	107 668	7.8%
Receivables from Exchange Transactions - Waste Water Management	52 135	8.8%	41 982	7.1%	21 814	3.7%	475 419	80.4%	591 350	8.7%	-	-	24 051	4.1%
Receivables from Exchange Transactions - Waste Management	41 027	5.6%	53 282	7.2%	20 250	2.7%	622 743	84.5%	737 302	10.8%	-	-	19 795	2.7%
Receivables from Exchange Transactions - Property Rental Debtors	169	1.5%	239	2.1%	153	1.3%	11 086	95.2%	11 647	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	34 190	3.9%	34 544	3.9%	33 363	3.8%	777 015	88.4%	879 113	12.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	11 887	4.1%	12 615	4.4%	8 281	2.9%	257 241	88.7%	290 026	4.3%	1	-	6 791	2.3%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>600 324</b>	<b>8.8%</b>	<b>366 506</b>	<b>5.4%</b>	<b>228 134</b>	<b>3.3%</b>	<b>5 625 861</b>	<b>82.5%</b>	<b>6 820 825</b>	<b>100.0%</b>	<b>1</b>	<b>-</b>	<b>331 250</b>	<b>4.9%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	41 480	51.7%	13 655	17.0%	7 708	9.6%	17 377	21.7%	80 220	1.2%	-	-	-	-
Commercial	269 943	18.8%	77 614	5.4%	55 191	3.8%	1 034 550	72.0%	1 437 298	21.1%	1	-	-	-
Households	288 901	5.4%	275 238	5.2%	165 235	3.1%	4 573 933	86.2%	5 303 307	77.8%	-	-	331 250	6.2%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>600 324</b>	<b>8.8%</b>	<b>366 506</b>	<b>5.4%</b>	<b>228 134</b>	<b>3.3%</b>	<b>5 625 861</b>	<b>82.5%</b>	<b>6 820 825</b>	<b>100.0%</b>	<b>1</b>	<b>-</b>	<b>331 250</b>	<b>4.9%</b>

#### Part 5: Creditor Age Analysis

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

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

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

**Part 2: Capital Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>1 941 550</b>	<b>1 699 488</b>	<b>87.5%</b>	<b>1 699 488</b>	<b>87.5%</b>	<b>1 608 451</b>	<b>101.3%</b>	<b>5.7%</b>
National Government	1 307 960	1 661 778	127.1%	1 661 778	127.1%	1 551 223	208.5%	7.1%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Aget	40 000	3 547	8.9%	3 547	8.9%	2 793	6.7%	27.0%
<b>Transfers recognised - capital</b>	<b>1 347 960</b>	<b>1 665 325</b>	<b>123.5%</b>	<b>1 665 325</b>	<b>123.5%</b>	<b>1 554 016</b>	<b>197.8%</b>	<b>7.2%</b>
Borrowing	76 338	4 345	5.7%	4 345	5.7%	20 087	7.1%	(78.4%)
Internally generated funds	517 253	29 818	5.8%	29 818	5.8%	34 347	6.6%	(13.2%)
<b>Capital Expenditure Functional</b>	<b>1 995 957</b>	<b>32 126 890</b>	<b>1 609.6%</b>	<b>32 126 890</b>	<b>1 609.6%</b>	<b>699 954</b>	<b>42.7%</b>	<b>4 489.9%</b>
<b>Municipal governance and administration</b>	<b>243 158</b>	<b>14 314 311</b>	<b>5 886.8%</b>	<b>14 314 311</b>	<b>5 886.8%</b>	<b>20 657 222</b>	<b>10 607.9%</b>	<b>(30.7%)</b>
Executive and Council	-	17 536	-	17 536	-	17 781	222 265.0%	(1.4%)
Finance and administration	243 158	14 296 775	5 879.6%	14 296 775	5 879.6%	20 639 441	10 599.2%	(30.7%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>128 758</b>	<b>3 233 632</b>	<b>2 511.4%</b>	<b>3 233 632</b>	<b>2 511.4%</b>	<b>1 023 093</b>	<b>1 016.8%</b>	<b>216.1%</b>
Community and Social Services	40 230	2 327 474	5 785.4%	2 327 474	5 785.4%	295 153	871.5%	688.6%
Sport And Recreation	51 739	303 295	586.2%	303 295	586.2%	259 644	580.9%	16.8%
Public Safety	30 422	(21 624)	(71.1%)	(21 624)	(71.1%)	(60 349)	(297.3%)	(64.2%)
Housing	4 417	556 250	12 594.8%	556 250	12 594.8%	461 392	20.6%	20.6%
Health	1 950	69 236	3 499.3%	69 236	3 499.3%	67 253	3 843.0%	1.5%
<b>Economic and Environmental Services</b>	<b>574 965</b>	<b>4 706 636</b>	<b>818.6%</b>	<b>4 706 636</b>	<b>818.6%</b>	<b>(26 034 574)</b>	<b>(5 207.7%)</b>	<b>(118.1%)</b>
Planning and Development	54 407	931 625	1 712.7%	931 625	1 712.7%	757 759	1 484.4%	23.0%
Road Transport	520 557	3 572 321	686.2%	3 572 321	686.2%	(26 986 529)	(6 012.0%)	(113.2%)
Environmental Protection	-	202 491	-	202 491	-	194 196	-	4.3%
<b>Trading Services</b>	<b>1 049 078</b>	<b>9 846 759</b>	<b>938.6%</b>	<b>9 846 759</b>	<b>938.6%</b>	<b>5 032 464</b>	<b>596.7%</b>	<b>95.7%</b>
Energy sources	315 211	4 808 486	1 525.5%	4 808 486	1 525.5%	1 417 111	661.7%	239.3%
Water Management	481 371	3 560 549	739.7%	3 560 549	739.7%	2 186 485	631.3%	62.8%
Waste Water Management	244 716	999 224	408.3%	999 224	408.3%	928 911	335.2%	7.6%
Waste Management	7 780	478 499	6 150.4%	478 499	6 150.4%	499 958	8 694.9%	(4.3%)
Other	-	25 552	-	25 552	-	21 748	-	17.5%

**Part 3: Cash Receipts and Payments**

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

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

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	530 611	8.1%	334 678	5.1%	307 166	4.7%	5 382 894	82.1%	6 555 349	41.7%	1 628 564	24.8%	20 309 683	309.8%
Trade and Other Receivables from Exchange Transactions - Electricity	525 314	43.1%	119 485	9.8%	49 851	4.1%	524 056	43.0%	1 218 706	7.7%	9 826	.8%	2 157 991	177.1%
Receivables from Non-exchange Transactions - Property Rates	2 567 640	67.0%	56 459	1.5%	37 100	1.0%	1 171 714	30.6%	3 832 913	24.4%	80 469	2.1%	6 265 843	163.5%
Receivables from Exchange Transactions - Waste Water Management	109 888	9.8%	53 635	4.8%	46 437	4.1%	911 853	81.3%	1 121 814	7.1%	248 189	22.1%	3 692 644	329.2%
Receivables from Exchange Transactions - Waste Management	46 875	8.1%	15 158	2.6%	14 784	2.5%	504 588	86.8%	581 405	3.7%	164 540	28.3%	2 291 208	394.2%
Receivables from Exchange Transactions - Property Rental Debtors	3 496	8.2%	730	1.7%	617	1.5%	37 567	88.6%	42 409	.3%	-	-	162 668	383.6%
Interest on Arrear Debtor Accounts	116 023	5.8%	89 597	4.5%	84 980	4.3%	1 706 528	85.5%	1 999 128	12.7%	237 856	11.9%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	15 513	4.0%	4 915	1.3%	5 830	1.5%	356 786	93.1%	383 043	2.4%	43 314	11.3%	-	-
<b>Total By Income Source</b>	<b>3 915 359</b>	<b>24.9%</b>	<b>674 657</b>	<b>4.3%</b>	<b>546 765</b>	<b>3.5%</b>	<b>10 597 986</b>	<b>67.4%</b>	<b>15 734 767</b>	<b>100.0%</b>	<b>2 412 759</b>	<b>15.3%</b>	<b>34 880 037</b>	<b>221.7%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	214 301	49.8%	28 393	6.6%	20 112	4.7%	167 240	38.9%	430 047	2.7%	-	-	-	-
Commercial	1 619 859	48.6%	150 088	4.5%	78 439	2.4%	1 487 971	44.6%	3 336 358	21.2%	-	-	-	-
Households	2 081 198	17.4%	496 176	4.1%	448 214	3.7%	8 942 775	74.7%	11 968 363	76.1%	2 412 759	20.2%	34 880 037	291.4%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>3 915 359</b>	<b>24.9%</b>	<b>674 657</b>	<b>4.3%</b>	<b>546 765</b>	<b>3.5%</b>	<b>10 597 986</b>	<b>67.4%</b>	<b>15 734 767</b>	<b>100.0%</b>	<b>2 412 759</b>	<b>15.3%</b>	<b>34 880 037</b>	<b>221.7%</b>

#### Part 5: Creditor Age Analysis

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

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

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

**Part 2: Capital Revenue and Expenditure**

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

**Part 3: Cash Receipts and Payments**

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

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
<b>R thousands</b>								
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	527 231	156 544	29.7%	156 544	29.7%	(19 702)	(3.6%)	(894.6%)
Property rates	49 500	14 999	30.3%	14 999	30.3%	2 344	5.3%	539.8%
Service charges	307 044	5 808	1.9%	5 808	1.9%	8	-	74 964.9%
Other revenue	25 830	21 904	84.8%	21 904	84.8%	2 016	3.6%	986.4%
Transfers and Subsidies - Operational	69 370	96 000	138.4%	96 000	138.4%	(29 182)	(38.3%)	(429.0%)
Transfers and Subsidies - Capital	74 871	17 668	23.6%	17 668	23.6%	5 113	8.2%	245.6%
Interest	616	166	27.0%	166	27.0%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	(467 994)	(69 532)	14.9%	(69 532)	14.9%	(31 180)	7.4%	123.0%
Suppliers and employees	(467 994)	(69 532)	14.9%	(69 532)	14.9%	(31 180)	7.4%	123.0%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>59 237</b>	<b>87 012</b>	<b>146.9%</b>	<b>87 012</b>	<b>146.9%</b>	<b>(50 882)</b>	<b>(38.8%)</b>	<b>(271.0%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	(1 576)	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(1 576)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	(73 800)	2 755	(3.7%)	2 755	(3.7%)	-	-	(100.0%)
Capital assets	(73 800)	2 755	(3.7%)	2 755	(3.7%)	-	-	(100.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(75 377)</b>	<b>2 755</b>	<b>(3.7%)</b>	<b>2 755</b>	<b>(3.7%)</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(16 139)</b>	<b>89 768</b>	<b>(556.2%)</b>	<b>89 768</b>	<b>(556.2%)</b>	<b>(50 882)</b>	<b>(78.2%)</b>	<b>(276.4%)</b>
Cash/cash equivalents at the year begin:	924	996	107.7%	996	107.7%	924	100.3%	7.7%
Cash/cash equivalents at the year end:	(15 215)	90 763	(596.5%)	90 763	(596.5%)	(49 957)	(75.7%)	(281.7%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	4 865	6.3%	4 505	5.8%	3 610	4.7%	64 404	83.2%	77 385	25.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 922	40.8%	1 147	7.9%	552	3.8%	6 895	47.5%	14 516	4.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 402	31.7%	8 068	13.2%	741	1.2%	32 950	53.9%	61 160	20.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	15 969	21.9%	5 761	7.9%	3 565	4.9%	47 655	65.3%	72 950	24.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 329	10.1%	3 501	4.8%	2 363	3.3%	59 504	81.9%	72 697	23.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	(1)	100.0%	(1)	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	146	2.9%	88	1.7%	227	4.4%	4 659	91.0%	5 121	1.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>53 634</b>	<b>17.7%</b>	<b>23 070</b>	<b>7.6%</b>	<b>11 059</b>	<b>3.6%</b>	<b>216 066</b>	<b>71.1%</b>	<b>303 828</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	19 666	40.9%	6 155	12.8%	1 074	2.2%	21 230	44.1%	48 125	15.8%	-	-	-	-
Households	33 968	13.3%	16 915	6.6%	9 985	3.9%	194 835	76.2%	255 703	84.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>53 634</b>	<b>17.7%</b>	<b>23 070</b>	<b>7.6%</b>	<b>11 059</b>	<b>3.6%</b>	<b>216 066</b>	<b>71.1%</b>	<b>303 828</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	14 717	2.9%	21 174	4.2%	22 381	4.4%	451 715	88.6%	509 987	90.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	960	4.7%	1 017	5.0%	1 089	5.4%	17 175	84.8%	20 241	3.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	(11 058)	(94.2%)	27	2.2%	2 458	20.9%	20 313	173.0%	11 741	2.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(4 893)	(22.0%)	693	3.1%	4 813	21.6%	21 631	97.2%	22 244	3.9%
Auditor-General	(494)	(30.1%)	(3 065)	(186.7%)	(467)	(28.4%)	5 667	345.2%	1 642	3.3%
Other	(16)	100.0%	-	-	-	-	-	-	(16)	-
<b>Total</b>	<b>(783)</b>	<b>(1.1%)</b>	<b>19 846</b>	<b>3.5%</b>	<b>30 275</b>	<b>5.4%</b>	<b>516 501</b>	<b>91.3%</b>	<b>565 838</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

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

**Part 2: Capital Revenue and Expenditure**

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

**Part 3: Cash Receipts and Payments**

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

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

#### Part 4: Debtor Age Analysis

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

#### Part 5: Creditor Age Analysis

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

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.



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

**Part1: Operating Revenue and Expenditure**

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

**Part 2: Capital Revenue and Expenditure**

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

**Part 3: Cash Receipts and Payments**

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

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

#### Part 4: Debtor Age Analysis

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

#### Part 5: Creditor Age Analysis

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

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

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

**Part 2: Capital Revenue and Expenditure**

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

**Part 3: Cash Receipts and Payments**

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>592 246</b>	<b>237 628</b>	<b>40.1%</b>	<b>237 628</b>	<b>40.1%</b>	<b>166 069</b>	<b>28.5%</b>	<b>43.1%</b>
Property rates	135 655	35 649	26.3%	35 649	26.3%	33 107	27.3%	7.7%
Service charges	208 903	40 124	19.2%	40 124	19.2%	42 344	24.2%	(5.2%)
Other revenue	<b>39 850</b>	<b>21 225</b>	<b>53.3%</b>	<b>21 225</b>	<b>53.3%</b>	<b>12 544</b>	<b>63.4%</b>	<b>69.2%</b>
Transfers and Subsidies - Operational	137 300	119 043	86.7%	119 043	86.7%	59 516	46.5%	100.0%
Transfers and Subsidies - Capital	63 644	19 467	30.6%	19 467	30.6%	17 443	13.1%	11.6%
Interest	6 893	2 120	30.8%	2 120	30.8%	1 116	16.4%	90.0%
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(504 976)</b>	<b>(181 254)</b>	<b>35.9%</b>	<b>(181 254)</b>	<b>35.9%</b>	<b>(178 370)</b>	<b>44.3%</b>	<b>1.6%</b>
Suppliers and employees	(504 780)	(180 980)	35.9%	(180 980)	35.9%	(173 439)	43.5%	4.3%
Finance charges	(196)	(273)	139.9%	(273)	139.9%	(233)	55.1%	17.6%
Transfers and grants	-	-	-	-	-	(4 699)	133.8%	(100.0%)
<b>Net Cash from/(used) Operating Activities</b>	<b>87 270</b>	<b>56 374</b>	<b>64.6%</b>	<b>56 374</b>	<b>64.6%</b>	<b>(12 301)</b>	<b>(6.8%)</b>	<b>(58.3%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>(4)</b>	<b>187</b>	<b>(4 900.6%)</b>	<b>187</b>	<b>(4 900.6%)</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Proceeds on disposal of PPE	-	184	-	184	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(4)	3	(85.6%)	3	(85.6%)	-	-	(100.0%)
<b>Payments</b>	<b>(91 919)</b>	<b>(12 647)</b>	<b>13.8%</b>	<b>(12 647)</b>	<b>13.8%</b>	<b>(14 660)</b>	<b>10.3%</b>	<b>(13.7%)</b>
Capital assets	(91 919)	(12 647)	13.8%	(12 647)	13.8%	(14 660)	10.3%	(13.7%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(91 923)</b>	<b>(12 459)</b>	<b>13.6%</b>	<b>(12 459)</b>	<b>13.6%</b>	<b>(14 660)</b>	<b>10.3%</b>	<b>(15.0%)</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>(12)</b>	<b>40</b>	<b>(316.9%)</b>	<b>40</b>	<b>(316.9%)</b>	<b>(54)</b>	<b>(108.4%)</b>	<b>(173.0%)</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(12)	40	(316.9%)	40	(316.9%)	(54)	(108.4%)	(173.0%)
<b>Payments</b>	<b>(1 477)</b>	<b>(1 008)</b>	<b>68.2%</b>	<b>(1 008)</b>	<b>68.2%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Repayment of borrowing	(1 477)	(1 008)	68.2%	(1 008)	68.2%	-	-	(100.0%)
<b>Net Cash from/(used) Financing Activities</b>	<b>(1 490)</b>	<b>(969)</b>	<b>65.0%</b>	<b>(969)</b>	<b>65.0%</b>	<b>(54)</b>	<b>3.0%</b>	<b>1 689.4%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(6 143)</b>	<b>42 946</b>	<b>(699.1%)</b>	<b>42 946</b>	<b>(699.1%)</b>	<b>(27 015)</b>	<b>(74.9%)</b>	<b>(259.0%)</b>
Cash/cash equivalents at the year begin:	28 747	63 992	222.6%	63 992	222.6%	81 934	108.7%	(21.9%)
Cash/cash equivalents at the year end:	<b>22 604</b>	<b>110 181</b>	<b>487.4%</b>	<b>110 181</b>	<b>487.4%</b>	<b>50 753</b>	<b>45.5%</b>	<b>117.1%</b>

#### Part 4: Debtor Age Analysis

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

#### Part 5: Creditor Age Analysis

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

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>256 029</b>	<b>75 329</b>	<b>29.4%</b>	<b>75 329</b>	<b>29.4%</b>	<b>79 676</b>	<b>32.3%</b>	<b>(5.5%)</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	32 067	7 134	22.2%	7 134	22.2%	8 372	27.5%	(14.8%)
Service charges - Water	18 556	3 871	20.9%	3 871	20.9%	2 813	17.6%	37.6%
Service charges - Waste Water Management	4 508	1 150	25.5%	1 150	25.5%	923	33.4%	24.6%
Service charges - Waste Management	5 920	1 644	27.8%	1 644	27.8%	1 697	30.3%	(3.1%)
Sale of Goods and Rendering of Services	545	92	16.8%	92	16.8%	65	9.5%	41.6%
Agency services	2 314	-	-	-	-	565	16.5%	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 317	732	31.6%	732	31.6%	2 234	85.5%	(67.2%)
Interest earned from Current and Non Current Assets	1 393	587	42.1%	587	42.1%	447	154.9%	31.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	77	13	17.4%	13	17.4%	20	284.7%	(33.1%)
Licence and permits	1 371	187	13.7%	187	13.7%	363	24.1%	(48.3%)
Operational Revenue	6 605	(589)	(8.9%)	(589)	(8.9%)	178	23.8%	(430.5%)
<b>Non-Exchange Revenue</b>								
Property rates	46 766	12 634	27.0%	12 634	27.0%	18 245	25.8%	(30.8%)
Surcharges and Taxes	5 991	888	14.8%	888	14.8%	1 492	-	(40.5%)
Fines, penalties and forfeits	1 762	27	1.5%	27	1.5%	20	0.8%	35.1%
Licences or permits	25	1	2.3%	1	2.3%	1	24.0%	(51.7%)
Transfer and subsidies - Operational	117 097	45 988	39.3%	45 988	39.3%	40 152	37.5%	14.5%
Interest	8 214	969	11.8%	969	11.8%	2 089	102.5%	(53.6%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	500	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>260 785</b>	<b>55 737</b>	<b>21.4%</b>	<b>55 737</b>	<b>21.4%</b>	<b>40 909</b>	<b>16.3%</b>	<b>36.2%</b>
Employee related costs	92 832	23 475	25.3%	23 475	25.3%	15 288	17.3%	53.6%
Remuneration of councillors	7 092	1 824	25.7%	1 824	25.7%	1 939	26.5%	(5.9%)
Bulk purchases - electricity	32 311	7 007	21.7%	7 007	21.7%	9 087	38.1%	(22.9%)
Inventory consumed	14 150	2 250	15.9%	2 250	15.9%	2 480	20.7%	(9.3%)
Debt impairment	1 862	-	-	-	-	-	-	-
Depreciation and amortisation	30 451	-	-	-	-	-	-	-
Interest	5 210	124	2.4%	124	2.4%	133	3.1%	(6.8%)
Contracted services	36 081	12 697	35.2%	12 697	35.2%	5 492	35.3%	131.2%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	13 726	-	-	-	-	-	-	-
Operational costs	25 311	8 360	33.0%	8 360	33.0%	6 489	44.2%	28.8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	1 760	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(4 756)</b>	<b>19 592</b>		<b>19 592</b>		<b>38 767</b>		
Transfers and subsidies - capital (monetary allocations)	37 764	5 920	15.7%	5 920	15.7%	10 191	17.2%	(41.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>33 008</b>	<b>25 512</b>		<b>25 512</b>		<b>48 959</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>33 008</b>	<b>25 512</b>		<b>25 512</b>		<b>48 959</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>33 008</b>	<b>25 512</b>		<b>25 512</b>		<b>48 959</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>33 008</b>	<b>25 512</b>		<b>25 512</b>		<b>48 959</b>		

**Part 2: Capital Revenue and Expenditure**

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

**Part 3: Cash Receipts and Payments**

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

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

#### Part 4: Debtor Age Analysis

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

#### Part 5: Creditor Age Analysis

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

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

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

**Part 2: Capital Revenue and Expenditure**

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

**Part 3: Cash Receipts and Payments**

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

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

#### Part 4: Debtor Age Analysis

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

#### Part 5: Creditor Age Analysis

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

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.



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

**Part1: Operating Revenue and Expenditure**

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

**Part 2: Capital Revenue and Expenditure**

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

**Part 3: Cash Receipts and Payments**

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

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

#### Part 4: Debtor Age Analysis

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

#### Part 5: Creditor Age Analysis

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

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

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

**Part 2: Capital Revenue and Expenditure**

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

**Part 3: Cash Receipts and Payments**

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

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

#### Part 4: Debtor Age Analysis

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

#### Part 5: Creditor Age Analysis

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

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

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

**Part 2: Capital Revenue and Expenditure**

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

**Part 3: Cash Receipts and Payments**

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

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

#### Part 4: Debtor Age Analysis

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

#### Part 5: Creditor Age Analysis

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

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

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

**Part 2: Capital Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>244 669</b>	<b>35 793</b>	<b>14.6%</b>	<b>35 793</b>	<b>14.6%</b>	<b>25 098</b>	<b>13.2%</b>	<b>42.6%</b>
National Government	89 396	25 328	28.3%	25 328	28.3%	14 265	19.0%	77.6%
Provincial Government	26 482	-	-	-	-	3 286	18.3%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>115 878</b>	<b>25 328</b>	<b>21.9%</b>	<b>25 328</b>	<b>21.9%</b>	<b>17 551</b>	<b>18.8%</b>	<b>44.3%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	128 791	10 465	8.1%	10 465	8.1%	7 548	7.8%	38.7%
<b>Capital Expenditure Functional</b>	<b>244 669</b>	<b>35 793</b>	<b>14.6%</b>	<b>35 793</b>	<b>14.6%</b>	<b>25 098</b>	<b>13.2%</b>	<b>42.6%</b>
<b>Municipal governance and administration</b>	<b>13 632</b>	<b>2 953</b>	<b>21.7%</b>	<b>2 953</b>	<b>21.7%</b>	<b>1 482</b>	<b>17.2%</b>	<b>99.2%</b>
Executive and Council	400	-	-	-	-	-	-	-
Finance and administration	13 232	2 953	22.3%	2 953	22.3%	1 482	17.9%	99.2%
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>944</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 181</b>	<b>13.6%</b>	<b>(100.0%)</b>
Community and Social Services	295	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	649	-	-	-	-	1 181	29.6%	(100.0%)
Housing	0	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>209 865</b>	<b>31 134</b>	<b>14.8%</b>	<b>31 134</b>	<b>14.8%</b>	<b>22 436</b>	<b>13.2%</b>	<b>38.8%</b>
Planning and Development	3 860	126	3.5%	135	3.5%	685	6.9%	(80.2%)
Road Transport	206 015	30 999	15.0%	30 999	15.0%	21 750	13.6%	42.5%
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>20 227</b>	<b>1 705</b>	<b>8.4%</b>	<b>1 705</b>	<b>8.4%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Energy sources	20 177	1 705	8.5%	1 705	8.5%	-	-	(100.0%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	50	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

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

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
<b>R thousands</b>								
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>544 443</b>	<b>1 267 169</b>	<b>232.7%</b>	<b>1 267 169</b>	<b>232.7%</b>	<b>165 281</b>	<b>33.6%</b>	<b>666.7%</b>
Property rates	55 093	86 367	156.8%	86 367	156.8%	13 941	26.2%	519.9%
Service charges	17 641	3 951	22.4%	3 951	22.4%	223	5.3%	1 671.5%
Other revenue	15 200	26 916	177.1%	26 916	177.1%	4 830	31.1%	457.2%
Transfers and Subsidies - Operational	331 808	854 530	257.5%	854 530	257.5%	123 306	38.9%	593.0%
Transfers and Subsidies - Capital	115 702	295 406	255.3%	295 406	255.3%	22 981	23.7%	1 185.5%
Interest	9 000	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(371 581)</b>	<b>(105 341)</b>	<b>28.3%</b>	<b>(105 341)</b>	<b>28.3%</b>	<b>(93 792)</b>	<b>25.3%</b>	<b>12.3%</b>
Suppliers and employees	(358 705)	(105 341)	29.4%	(105 341)	29.4%	(93 792)	26.4%	12.3%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(12 876)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>172 862</b>	<b>1 161 828</b>	<b>672.1%</b>	<b>1 161 828</b>	<b>672.1%</b>	<b>71 489</b>	<b>58.6%</b>	<b>1 525.2%</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>252</b>	<b>(246)</b>	<b>(97.7%)</b>	<b>(246)</b>	<b>(97.7%)</b>	<b>4</b>	<b>.7%</b>	<b>(6 253.1%)</b>
Proceeds on disposal of PPE	300	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(48)	(246)	512.8%	(246)	512.8%	4	1.3%	(6 253.1%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(244 669)</b>	<b>(3 213)</b>	<b>1.3%</b>	<b>(3 213)</b>	<b>1.3%</b>	<b>(29 910)</b>	<b>15.7%</b>	<b>(89.3%)</b>
Capital assets	(244 669)	(3 213)	1.3%	(3 213)	1.3%	(29 910)	15.7%	(89.3%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(244 417)</b>	<b>(3 460)</b>	<b>1.4%</b>	<b>(3 460)</b>	<b>1.4%</b>	<b>(29 906)</b>	<b>15.8%</b>	<b>(88.4%)</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(71 555)</b>	<b>1 158 369</b>	<b>(1 618.8%)</b>	<b>1 158 369</b>	<b>(1 618.8%)</b>	<b>41 583</b>	<b>(61.5%)</b>	<b>2 685.7%</b>
Cash/cash equivalents at the year begin:	160 435	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	88 880	1 352 608	1 521.8%	1 352 608	1 521.8%	41 583	61.7%	3 152.8%

#### Part 4: Debtor Age Analysis

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

#### Part 5: Creditor Age Analysis

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

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.



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

**Part1: Operating Revenue and Expenditure**

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

**Part 2: Capital Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>113 048</b>	<b>6 786</b>	<b>6.0%</b>	<b>6 786</b>	<b>6.0%</b>	<b>7 122</b>	<b>16.9%</b>	<b>(4.7%)</b>
National Government	17 584	3 699	21.0%	3 699	21.0%	1 012	5.2%	265.5%
Provincial Government	25 217	2 912	11.5%	2 912	11.5%	4 371	25.1%	(33.4%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	58 030	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>100 831</b>	<b>6 611</b>	<b>6.6%</b>	<b>6 611</b>	<b>6.6%</b>	<b>5 383</b>	<b>14.6%</b>	<b>22.8%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	12 217	174	1.4%	174	1.4%	1 739	33.0%	(90.0%)
<b>Capital Expenditure Functional</b>	<b>113 048</b>	<b>6 786</b>	<b>6.0%</b>	<b>6 786</b>	<b>6.0%</b>	<b>7 122</b>	<b>16.9%</b>	<b>(4.7%)</b>
<b>Municipal governance and administration</b>	<b>2 210</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	2 210	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community and Social Services	90	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	450	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>99 213</b>	<b>6 676</b>	<b>6.7%</b>	<b>6 676</b>	<b>6.7%</b>	<b>5 383</b>	<b>15.0%</b>	<b>24.0%</b>
Planning and Development	915	-	-	-	-	-	-	-
Road Transport	98 298	6 676	6.8%	6 676	6.8%	5 383	15.2%	24.0%
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>11 125</b>	<b>110</b>	<b>1.0%</b>	<b>110</b>	<b>1.0%</b>	<b>1 739</b>	<b>32.5%</b>	<b>(93.7%)</b>
Energy sources	6 225	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	4 900	110	2.2%	110	2.2%	1 739	82.2%	(93.7%)
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

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

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

#### Part 4: Debtor Age Analysis

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

#### Part 5: Creditor Age Analysis

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

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>240 449</b>	<b>82 819</b>	<b>34.4%</b>	<b>82 819</b>	<b>34.4%</b>	<b>73 146</b>	<b>32.0%</b>	<b>13.2%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	41 674	10 629	25.5%	10 629	25.5%	11 486	27.9%	(7.5%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	12 320	2 894	23.5%	2 894	23.5%	3 077	23.4%	(6.0%)
Sale of Goods and Rendering of Services	5 634	1 410	25.0%	1 410	25.0%	1 312	24.1%	7.4%
Agency services	1 829	333	18.2%	333	18.2%	151	8.2%	120.4%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 531	1 773	32.1%	1 773	32.1%	1 153	29.1%	53.8%
Interest earned from Current and Non Current Assets	1 158	8	0.7%	8	0.7%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	196	121	61.6%	121	61.6%	95	94.8%	27.2%
Licence and permits	2 252	743	33.0%	743	33.0%	180	7.4%	312.1%
Operational Revenue	667	0	-	0	-	123	21.9%	(99.8%)
<b>Non-Exchange Revenue</b>								
Property rates	24 424	8 353	34.2%	8 353	34.2%	5 566	23.4%	50.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	27	5	18.3%	5	18.3%	5	34.4%	(3.1%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	138 420	54 805	39.6%	54 805	39.6%	48 745	37.3%	12.4%
Interest	6 318	1 747	27.6%	1 747	27.6%	1 252	26.7%	39.5%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>305 538</b>	<b>64 023</b>	<b>21.0%</b>	<b>64 023</b>	<b>21.0%</b>	<b>45 144</b>	<b>17.7%</b>	<b>41.8%</b>
Employee related costs	134 985	35 478	26.3%	35 478	26.3%	30 084	28.1%	17.9%
Remuneration of councillors	14 329	3 876	27.1%	3 876	27.1%	4 127	34.4%	(6.1%)
Bulk purchases - electricity	51 433	13 639	26.5%	13 639	26.5%	5 891	15.5%	131.5%
Inventory consumed	247	59	24.1%	59	24.1%	32	12.1%	84.1%
Debt impairment	27 000	-	-	-	-	-	-	-
Depreciation and amortisation	26 000	-	-	-	-	-	-	-
Interest	4 500	2 236	49.7%	2 236	49.7%	409	10.2%	447.3%
Contracted services	18 230	4 401	24.1%	4 401	24.1%	2 460	12.8%	78.9%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	28 815	4 333	15.0%	4 333	15.0%	2 141	9.8%	102.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(65 089)</b>	<b>18 796</b>		<b>18 796</b>		<b>28 001</b>		
Transfers and subsidies - capital (monetary allocations)	31 327	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(33 762)</b>	<b>18 796</b>		<b>18 796</b>		<b>28 001</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(33 762)</b>	<b>18 796</b>		<b>18 796</b>		<b>28 001</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(33 762)</b>	<b>18 796</b>		<b>18 796</b>		<b>28 001</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(33 762)</b>	<b>18 796</b>		<b>18 796</b>		<b>28 001</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>33 877</b>	<b>9 053</b>	<b>26.7%</b>	<b>9 053</b>	<b>26.7%</b>	<b>5 936</b>	<b>14.9%</b>	<b>52.5%</b>
National Government	31 327	9 041	28.9%	9 041	28.9%	5 935	18.7%	52.3%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>31 327</b>	<b>9 041</b>	<b>28.9%</b>	<b>9 041</b>	<b>28.9%</b>	<b>5 935</b>	<b>18.7%</b>	<b>52.3%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2 550	13	0.5%	13	0.5%	1	-	1 016.2%
<b>Capital Expenditure Functional</b>	<b>33 877</b>	<b>9 053</b>	<b>26.7%</b>	<b>9 053</b>	<b>26.7%</b>	<b>5 936</b>	<b>14.9%</b>	<b>52.5%</b>
<b>Municipal governance and administration</b>	<b>900</b>	<b>13</b>	<b>1.4%</b>	<b>13</b>	<b>1.4%</b>	<b>1</b>	<b>0.4%</b>	<b>1 016.2%</b>
Executive and Council	750	-	-	-	-	-	-	-
Finance and administration	150	13	8.4%	13	8.4%	1	0.4%	1 016.2%
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>								
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>31 427</b>	<b>9 041</b>	<b>28.8%</b>	<b>9 041</b>	<b>28.8%</b>	<b>5 935</b>	<b>16.2%</b>	<b>52.3%</b>
Planning and Development	31 377	9 041	28.8%	9 041	28.8%	5 935	16.2%	52.3%
Road Transport	50	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>1 550</b>							
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	1 550	-	-	-	-	-	-	-
<b>Other</b>								

**Part 3: Cash Receipts and Payments**

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

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

#### Part 4: Debtor Age Analysis

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

#### Part 5: Creditor Age Analysis

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

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

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

**Part 2: Capital Revenue and Expenditure**

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

**Part 3: Cash Receipts and Payments**

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

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

#### Part 4: Debtor Age Analysis

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

#### Part 5: Creditor Age Analysis

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

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

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

**Part 2: Capital Revenue and Expenditure**

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

**Part 3: Cash Receipts and Payments**

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

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

#### Part 4: Debtor Age Analysis

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

#### Part 5: Creditor Age Analysis

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

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.



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

**Part1: Operating Revenue and Expenditure**

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

**Part 2: Capital Revenue and Expenditure**

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

**Part 3: Cash Receipts and Payments**

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

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

#### Part 4: Debtor Age Analysis

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

#### Part 5: Creditor Age Analysis

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

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

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

**Part 2: Capital Revenue and Expenditure**

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

**Part 3: Cash Receipts and Payments**

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

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
<b>R thousands</b>								
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>349 794</b>	<b>68 953</b>	<b>19.7%</b>	<b>68 953</b>	<b>19.7%</b>	<b>55 037</b>	<b>15.5%</b>	<b>25.3%</b>
Property rates	55 160	7 446	13.5%	7 446	13.5%	4 986	11.3%	49.3%
Service charges	191 382	24 540	12.8%	24 540	12.8%	15 795	7.4%	55.4%
Other revenue	13 549	6 079	44.9%	6 079	44.9%	2 803	18.3%	116.9%
Transfers and Subsidies - Operational	57 878	22 679	39.2%	22 679	39.2%	22 950	38.9%	(1.2%)
Transfers and Subsidies - Capital	30 104	8 208	27.3%	8 208	27.3%	8 504	39.7%	(3.5%)
Interest	1 720	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(245 872)</b>	<b>(75 878)</b>	<b>30.9%</b>	<b>(75 878)</b>	<b>30.9%</b>	<b>(43 421)</b>	<b>27.1%</b>	<b>74.8%</b>
Suppliers and employees	(235 386)	(75 878)	32.2%	(75 878)	32.2%	(43 421)	29.1%	74.8%
Finance charges	(10 484)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>103 922</b>	<b>(6 925)</b>	<b>(6.7%)</b>	<b>(6 925)</b>	<b>(6.7%)</b>	<b>11 617</b>	<b>6.0%</b>	<b>(159.6%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>7 500</b>	<b>19</b>	<b>.3%</b>	<b>19</b>	<b>.3%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Proceeds on disposal of PPE	7 500	19	.3%	19	.3%	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(30 104)</b>	<b>(16 823)</b>	<b>55.9%</b>	<b>(16 823)</b>	<b>55.9%</b>	<b>(1 241)</b>	<b>5.8%</b>	<b>1 255.6%</b>
Capital assets	(30 104)	(16 823)	55.9%	(16 823)	55.9%	(1 241)	5.8%	1 255.6%
<b>Net Cash from/(used) Investing Activities</b>	<b>(22 604)</b>	<b>(16 804)</b>	<b>74.3%</b>	<b>(16 804)</b>	<b>74.3%</b>	<b>(1 241)</b>	<b>5.8%</b>	<b>1 254.1%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>81 318</b>	<b>(23 729)</b>	<b>(29.2%)</b>	<b>(23 729)</b>	<b>(29.2%)</b>	<b>10 376</b>	<b>6.0%</b>	<b>(328.7%)</b>
Cash/cash equivalents at the year begin:	975	47	4.8%	47	4.8%	(3 525)	(199.5%)	(101.3%)
Cash/cash equivalents at the year end:	<b>82 293</b>	<b>(23 682)</b>	<b>(28.8%)</b>	<b>(23 682)</b>	<b>(28.8%)</b>	<b>6 850</b>	<b>3.9%</b>	<b>(445.7%)</b>

#### Part 4: Debtor Age Analysis

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

#### Part 5: Creditor Age Analysis

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

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

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

**Part 2: Capital Revenue and Expenditure**

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

**Part 3: Cash Receipts and Payments**

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

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

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 938	6.7%	(3)	-	3 927	13.5%	23 126	79.8%	28 988	52.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	30	100.0%	30	.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	209	3.6%	(1)	-	81	1.4%	5 496	95.0%	5 786	10.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	91	3.4%	-	-	49	1.8%	2 521	94.7%	2 661	4.8%	-	-	-	-
Interest on Arrear Debtor Accounts	1 038	5.6%	-	-	465	2.5%	16 984	91.9%	18 487	33.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5)	2.3%	(17)	7.7%	(16)	6.9%	(188)	83.1%	(226)	(4.4%)	-	-	-	-
<b>Total By Income Source</b>	<b>3 271</b>	<b>5.9%</b>	<b>(21)</b>	-	<b>4 506</b>	<b>8.1%</b>	<b>47 970</b>	<b>86.1%</b>	<b>55 725</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 571	6.3%	-	-	3 231	12.9%	20 251	80.8%	25 053	45.0%	-	-	-	-
Commercial	952	6.7%	(18)	(.1%)	344	2.4%	12 915	91.0%	14 193	25.5%	-	-	-	-
Households	697	4.3%	(4)	-	905	5.6%	14 514	90.1%	16 113	28.9%	-	-	-	-
Other	50	13.7%	-	-	26	7.1%	290	79.2%	366	.7%	-	-	-	-
<b>Total By Customer Group</b>	<b>3 271</b>	<b>5.9%</b>	<b>(21)</b>	-	<b>4 506</b>	<b>8.1%</b>	<b>47 970</b>	<b>86.1%</b>	<b>55 725</b>	<b>100.0%</b>	-	-	-	-

#### Part 5: Creditor Age Analysis

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

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>218 512</b>	<b>80 275</b>	<b>36.7%</b>	<b>80 275</b>	<b>36.7%</b>	<b>67 550</b>	<b>32.7%</b>	<b>18.8%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	20 217	5 689	28.1%	5 689	28.1%	3 404	19.3%	67.2%
Service charges - Water	0	-	-	-	-	-	-	-
Service charges - Waste Water Management	0	-	-	-	-	-	-	-
Service charges - Waste Management	5 315	(471)	(8.9%)	(471)	(8.9%)	1 126	21.8%	(141.8%)
Sale of Goods and Rendering of Services	149	50	33.8%	50	33.8%	22	-	125.2%
Agency services	1 600	475	29.7%	475	29.7%	545	34.3%	(12.8%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	391	(419)	(106.9%)	(419)	(106.9%)	383	100.7%	(209.4%)
Interest earned from Current and Non Current Assets	4 579	3 157	68.9%	3 157	68.9%	1 041	25.3%	203.2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	125	-	-	-	-	3	-	(100.0%)
Rental from Fixed Assets	585	93	15.8%	93	15.8%	36	7.1%	154.8%
Licence and permits	3 400	109	3.2%	109	3.2%	125	3.6%	(12.9%)
Operational Revenue	1 903	68	3.6%	68	3.6%	202	7.5%	(66.1%)
<b>Non-Exchange Revenue</b>								
Property rates	15 573	5 278	33.9%	5 278	33.9%	687	4.5%	668.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	480	87	18.2%	87	18.2%	46	22.9%	91.2%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	162 516	65 779	40.5%	65 779	40.5%	59 704	38.8%	10.2%
Interest	1 679	379	22.6%	379	22.6%	227	13.9%	66.8%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	0	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>216 124</b>	<b>61 264</b>	<b>28.3%</b>	<b>61 264</b>	<b>28.3%</b>	<b>54 176</b>	<b>27.9%</b>	<b>13.1%</b>
Employee related costs	98 051	23 290	23.8%	23 290	23.8%	21 382	21.5%	8.9%
Remuneration of councillors	14 243	3 984	28.0%	3 984	28.0%	3 481	25.6%	14.4%
Bulk purchases - electricity	15 000	8 896	59.3%	8 896	59.3%	9 746	69.6%	(8.7%)
Inventory consumed	3 714	182	4.9%	182	4.9%	122	8.2%	48.9%
Debt impairment	2 000	-	-	-	-	-	-	-
Depreciation and amortisation	16 000	4 368	27.3%	4 368	27.3%	3 916	24.4%	11.5%
Interest	10	1	13.3%	1	13.3%	159	199.3%	(99.1%)
Contracted services	21 344	6 591	30.9%	6 591	30.9%	5 557	28.9%	18.6%
Transfers and subsidies	2 183	184	8.4%	184	8.4%	416	31.6%	(65.8%)
Irrecoverable debts written off	0	46	574 387.5%	46	574 387.5%	-	-	(100.0%)
Operational costs	43 578	13 721	31.5%	13 721	31.5%	9 395	34.9%	46.0%
Losses on disposal of Assets	0	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>2 388</b>	<b>19 011</b>		<b>19 011</b>		<b>13 374</b>		
Transfers and subsidies - capital (monetary allocations)	62 394	4 905	7.9%	4 905	7.9%	7 938	10.8%	(38.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>64 782</b>	<b>23 916</b>		<b>23 916</b>		<b>21 312</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>64 782</b>	<b>23 916</b>		<b>23 916</b>		<b>21 312</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>64 782</b>	<b>23 916</b>		<b>23 916</b>		<b>21 312</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>64 782</b>	<b>23 916</b>		<b>23 916</b>		<b>21 312</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>66 194</b>	<b>23 720</b>	<b>35.8%</b>	<b>23 720</b>	<b>35.8%</b>	<b>8 517</b>	<b>9.9%</b>	<b>178.5%</b>
National Government	62 394	22 052	35.3%	22 052	35.3%	7 502	10.2%	193.9%
Provincial Government	0	1 668	41 690 725.0%	1 668	41 690 725.0%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>62 394</b>	<b>23 720</b>	<b>38.0%</b>	<b>23 720</b>	<b>38.0%</b>	<b>7 502</b>	<b>10.2%</b>	<b>216.2%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	3 800	-	-	-	-	1 014	8.2%	(100.0%)
<b>Capital Expenditure Functional</b>	<b>66 194</b>	<b>27 317</b>	<b>41.3%</b>	<b>27 317</b>	<b>41.3%</b>	<b>8 517</b>	<b>9.9%</b>	<b>220.8%</b>
<b>Municipal governance and administration</b>	<b>650</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 014</b>	<b>22.7%</b>	<b>(100.0%)</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	650	-	-	-	-	1 014	22.7%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community and Social Services	0	-	-	-	-	-	-	-
Sport And Recreation	0	-	-	-	-	-	-	-
Public Safety	100	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>39 763</b>	<b>24 009</b>	<b>60.4%</b>	<b>24 009</b>	<b>60.4%</b>	<b>7 067</b>	<b>25.2%</b>	<b>239.7%</b>
Planning and Development	2 250	-	-	-	-	-	-	-
Road Transport	37 513	24 009	64.0%	24 009	64.0%	7 067	25.2%	239.7%
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>25 681</b>	<b>3 309</b>	<b>12.9%</b>	<b>3 309</b>	<b>12.9%</b>	<b>436</b>	<b>1.5%</b>	<b>659.6%</b>
Energy sources	25 591	3 309	12.9%	3 309	12.9%	436	1.5%	659.6%
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	0	-	-	-	-	-	-	-
Waste Management	100	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

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

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

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	741	6.0%	361	2.9%	9 193	73.9%	12 433	11.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 138	17.2%	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 930	4.8%	4 461	11.0%	268	7.7%	33 748	83.5%	40 407	37.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 169	5.7%	1 408	2.5%	1 366	2.5%	49 711	89.3%	55 654	51.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	52	7.3%	48	6.7%	27	3.8%	586	82.2%	713	7.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	1	3.8%	16	96.2%	17	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>7 289</b>	<b>6.7%</b>	<b>6 658</b>	<b>6.1%</b>	<b>2 022</b>	<b>1.9%</b>	<b>93 254</b>	<b>85.4%</b>	<b>109 224</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	3 745	10.4%	5 010	13.9%	687	1.9%	26 504	73.7%	35 947	32.9%	-	-	-	-
Commercial	936	6.6%	386	2.7%	275	1.9%	12 658	88.8%	14 256	13.1%	-	-	-	-
Households	2 607	4.4%	1 262	2.1%	1 060	1.8%	54 092	91.6%	59 021	54.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>7 289</b>	<b>6.7%</b>	<b>6 658</b>	<b>6.1%</b>	<b>2 022</b>	<b>1.9%</b>	<b>93 254</b>	<b>85.4%</b>	<b>109 224</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

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

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.



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

**Part1: Operating Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>255 565</b>	<b>85 320</b>	<b>33.4%</b>	<b>85 320</b>	<b>33.4%</b>	<b>87 795</b>	<b>40.2%</b>	<b>(2.8%)</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 071	290	27.1%	290	27.1%	288	23.1%	8%
Sale of Goods and Rendering of Services	628	(120)	(19.1%)	(120)	(19.1%)	327	57.3%	(136.6%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 396	51	3.7%	51	3.7%	74	10.0%	(30.8%)
Interest earned from Current and Non Current Assets	6 185	1 379	22.3%	1 379	22.3%	1 238	29.9%	11.4%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	485	88	18.2%	88	18.2%	74	13.8%	20.0%
Licence and permits	2 435	596	24.5%	596	24.5%	703	29.3%	(15.3%)
Operational Revenue	1 160	550	47.4%	550	47.4%	29	1.3%	1 774.8%
<b>Non-Exchange Revenue</b>								
Property rates	7 529	8 780	116.6%	8 780	116.6%	8 301	116.2%	5.8%
Surcharges and Taxes	38 848	998	2.6%	998	2.6%	3 173	19.8%	(66.6%)
Fines, penalties and forfeits	70	12	17.3%	12	17.3%	15	2.2%	(17.0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	195 758	72 498	37.0%	72 498	37.0%	73 333	40.1%	(1.1%)
Interest	-	198	-	198	-	241	-	(17.8%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>273 170</b>	<b>51 065</b>	<b>18.7%</b>	<b>51 065</b>	<b>18.7%</b>	<b>49 775</b>	<b>18.6%</b>	<b>2.6%</b>
Employee related costs	106 601	25 108	23.6%	25 108	23.6%	25 472	25.2%	(1.4%)
Remuneration of councillors	18 560	3 745	20.2%	3 745	20.2%	4 209	23.3%	(11.0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	6 502	891	13.7%	891	13.7%	906	30.3%	(1.7%)
Debt impairment	1 020	-	-	-	-	-	-	-
Depreciation and amortisation	38 484	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	39 722	9 787	24.6%	9 787	24.6%	7 277	22.3%	34.5%
Transfers and subsidies	4 226	410	9.7%	410	9.7%	942	18.8%	(56.4%)
Irrecoverable debts written off	4 500	-	-	-	-	-	-	-
Operational costs	53 557	11 123	20.8%	11 123	20.8%	10 969	21.5%	1.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(17 605)</b>	<b>34 255</b>		<b>34 255</b>		<b>38 020</b>		
Transfers and subsidies - capital (monetary allocations)	129 421	5 761	4.5%	5 761	4.5%	20 882	27.8%	(72.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>111 816</b>	<b>40 016</b>		<b>40 016</b>		<b>58 902</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>111 816</b>	<b>40 016</b>		<b>40 016</b>		<b>58 902</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>111 816</b>	<b>40 016</b>		<b>40 016</b>		<b>58 902</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>111 816</b>	<b>40 016</b>		<b>40 016</b>		<b>58 902</b>		

**Part 2: Capital Revenue and Expenditure**

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

**Part 3: Cash Receipts and Payments**

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

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

#### Part 4: Debtor Age Analysis

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

#### Part 5: Creditor Age Analysis

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

#### Contact Details

Municipal Manager	Mr Khathutshelo Lucky Muleutzi	047 548 5602
Financial Manager	Nontobeko Siwahle	047 548 5695

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

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

**Part 2: Capital Revenue and Expenditure**

R thousands	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>39 831</b>	<b>4 773</b>	<b>12.0%</b>	<b>4 773</b>	<b>12.0%</b>	<b>4 412</b>	<b>12.7%</b>	<b>8.2%</b>
National Government	33 791	2 437	7.2%	2 437	7.2%	4 399	14.9%	(44.6%)
Provincial Government	3 752	2 336	62.3%	2 336	62.3%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>37 543</b>	<b>4 773</b>	<b>12.7%</b>	<b>4 773</b>	<b>12.7%</b>	<b>4 399</b>	<b>13.4%</b>	<b>8.5%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	2 288	-	-	-	-	13	.6%	(100.0%)
<b>Capital Expenditure Functional</b>	<b>39 831</b>	<b>4 773</b>	<b>12.0%</b>	<b>4 773</b>	<b>12.0%</b>	<b>4 412</b>	<b>12.7%</b>	<b>8.2%</b>
<b>Municipal governance and administration</b>	<b>437</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13</b>	<b>4.0%</b>	<b>(100.0%)</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	437	-	-	-	-	13	4.0%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>4 306</b>	<b>2 336</b>	<b>54.3%</b>	<b>2 336</b>	<b>54.3%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Community and Social Services	4 306	2 336	54.3%	2 336	54.3%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	0	-	-	-	-	-	-	-
Housing	0	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>20 291</b>	<b>1 755</b>	<b>8.6%</b>	<b>1 755</b>	<b>8.6%</b>	<b>3 433</b>	<b>17.9%</b>	<b>(48.9%)</b>
Planning and Development	0	-	-	-	-	-	-	-
Road Transport	20 291	1 755	8.6%	1 755	8.6%	3 433	17.9%	(48.9%)
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>14 797</b>	<b>682</b>	<b>4.6%</b>	<b>682</b>	<b>4.6%</b>	<b>966</b>	<b>8.2%</b>	<b>(29.4%)</b>
Energy sources	13 800	682	4.9%	682	4.9%	966	9.4%	(29.4%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	917	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

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

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

#### Part 4: Debtor Age Analysis

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

#### Part 5: Creditor Age Analysis

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

#### Contact Details

Municipal Manager	Mrs Sibongile Goodman Sotshongaye	047 677 5308
Financial Manager	Mrs Busi Lubelwana	045 931 1011

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>977 920</b>	<b>388 389</b>	<b>39.7%</b>	<b>388 389</b>	<b>39.7%</b>	<b>338 245</b>	<b>41.4%</b>	<b>14.8%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	376 583	58 595	15.6%	58 595	15.6%	66 316	24.9%	(11.6%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	82 521	21 866	26.5%	21 866	26.5%	20 605	26.2%	6.1%
Sale of Goods and Rendering of Services	3 169	950	30.0%	950	30.0%	737	23.3%	28.9%
Agency services	4 582	36	0.8%	36	0.8%	92	2.0%	(60.9%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	36 927	16 041	43.4%	16 041	43.4%	10 614	28.7%	51.1%
Interest earned from Current and Non Current Assets	4 794	2 077	43.3%	2 077	43.3%	1 290	44.1%	61.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 759	910	19.1%	910	19.1%	914	19.3%	(.4%)
Licence and permits	3 695	1 090	29.5%	1 090	29.5%	709	19.2%	53.8%
Operational Revenue	9 444	1 789	18.9%	1 789	18.9%	1 350	93.5%	32.6%
<b>Non-Exchange Revenue</b>								
Property rates	151 492	162 471	107.2%	162 471	107.2%	142 463	105.7%	14.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 667	325	5.7%	325	5.7%	1 198	64.5%	(72.8%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	246 920	110 884	44.9%	110 884	44.9%	84 930	36.9%	30.6%
Interest	20 369	11 355	55.7%	11 355	55.7%	7 028	34.5%	61.6%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	27 000	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>975 596</b>	<b>227 898</b>	<b>23.4%</b>	<b>227 898</b>	<b>23.4%</b>	<b>254 898</b>	<b>31.4%</b>	<b>(10.6%)</b>
Employee related costs	363 814	83 149	22.9%	83 149	22.9%	82 009	24.8%	1.4%
Remuneration of councillors	26 544	6 173	23.3%	6 173	23.3%	6 240	24.2%	(1.1%)
Bulk purchases - electricity	317 945	79 707	25.1%	79 707	25.1%	120 830	48.7%	(34.0%)
Inventory consumed	8 338	2 867	34.4%	2 867	34.4%	2 518	27.6%	13.9%
Debt impairment	50 570	-	-	-	-	-	-	-
Depreciation and amortisation	53 678	-	-	-	-	-	-	-
Interest	52 195	22 970	44.0%	22 970	44.0%	17 331	154.8%	32.5%
Contracted services	52 269	20 565	39.3%	20 565	39.3%	19 276	48.7%	6.7%
Transfers and subsidies	2 200	412	18.7%	412	18.7%	257	11.7%	60.5%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	48 041	12 054	25.1%	12 054	25.1%	6 437	16.2%	87.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>2 325</b>	<b>160 491</b>		<b>160 491</b>		<b>83 347</b>		
Transfers and subsidies - capital (monetary allocations)	113 159	-	-	-	-	16 098	8.7%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>115 484</b>	<b>160 491</b>		<b>160 491</b>		<b>99 445</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>115 484</b>	<b>160 491</b>		<b>160 491</b>		<b>99 445</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>115 484</b>	<b>160 491</b>		<b>160 491</b>		<b>99 445</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>115 484</b>	<b>160 491</b>		<b>160 491</b>		<b>99 445</b>		

**Part 2: Capital Revenue and Expenditure**

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

**Part 3: Cash Receipts and Payments**

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

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

#### Part 4: Debtor Age Analysis

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

#### Part 5: Creditor Age Analysis

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

#### Contact Details

Municipal Manager	Ms Ayakha Ntengenjane	045 807 2606
Financial Manager	Mr Mqophele Paul Mahlasela	045 807 2007

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>1 638 085</b>	<b>488 619</b>	<b>29.8%</b>	<b>488 619</b>	<b>29.8%</b>	<b>495 800</b>	<b>33.5%</b>	<b>(1.4%)</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	340 634	90 374	26.5%	90 374	26.5%	121 960	39.1%	(25.5%)
Service charges - Waste Water Management	88 167	17 686	20.1%	17 686	20.1%	17 155	22.4%	3.1%
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	633	59	9.4%	59	9.4%	13	2.2%	343.3%
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	104 950	42 796	40.8%	42 796	40.8%	36 318	67.8%	17.8%
Interest earned from Current and Non Current Assets	43 095	7 591	17.6%	7 591	17.6%	3 205	7.8%	136.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	299	18	6.1%	18	6.1%	22	7.9%	(18.2%)
Operational Revenue	274 981	21 777	7.9%	21 777	7.9%	24 588	9.4%	(11.4%)
<b>Non-Exchange Revenue</b>								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	99	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	781 943	308 317	39.4%	308 317	39.4%	293 138	39.9%	5.2%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	3 285	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 419 373</b>	<b>306 664</b>	<b>21.6%</b>	<b>306 664</b>	<b>21.6%</b>	<b>244 843</b>	<b>18.6%</b>	<b>25.2%</b>
Employee related costs	421 281	100 671	23.9%	100 671	23.9%	95 782	23.9%	5.1%
Remuneration of councillors	13 223	3 178	24.0%	3 178	24.0%	3 140	24.7%	1.2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	57 315	5 808	10.1%	5 808	10.1%	4 981	11.5%	16.6%
Debt impairment	223 935	-	-	-	-	-	-	-
Depreciation and amortisation	189 540	44 534	23.5%	44 534	23.5%	-	-	(100.0%)
Interest	500	26	5.1%	26	5.1%	101	19.1%	(74.6%)
Contracted services	277 718	36 138	13.0%	36 138	13.0%	57 017	23.6%	(36.6%)
Transfers and subsidies	86 808	20 962	24.1%	20 962	24.1%	25 348	36.0%	(17.3%)
Irrecoverable debts written off	-	55 984	-	55 984	-	56 848	25.0%	(1.5%)
Operational costs	149 053	39 363	26.4%	39 363	26.4%	1 626	1.1%	2 320.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>218 713</b>	<b>181 955</b>		<b>181 955</b>		<b>250 957</b>		
Transfers and subsidies - capital (monetary allocations)	537 114	157 941	29.4%	157 941	29.4%	167 358	31.3%	(5.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>755 827</b>	<b>339 896</b>		<b>339 896</b>		<b>418 315</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>755 827</b>	<b>339 896</b>		<b>339 896</b>		<b>418 315</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>755 827</b>	<b>339 896</b>		<b>339 896</b>		<b>418 315</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>755 827</b>	<b>339 896</b>		<b>339 896</b>		<b>418 315</b>		

**Part 2: Capital Revenue and Expenditure**

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

**Part 3: Cash Receipts and Payments**

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>1 951 751</b>	<b>651 951</b>	<b>33.4%</b>	<b>651 951</b>	<b>33.4%</b>	<b>572 994</b>	<b>31.1%</b>	<b>13.8%</b>
Property rates	-	-	-	-	-	-	-	-
Service charges	257 281	11 295	4.4%	11 295	4.4%	11 658	4.3%	(3.1%)
Other revenue	275 379	33 690	12.2%	33 690	12.2%	24 623	9.4%	36.8%
Transfers and Subsidies - Operational	781 943	294 025	37.6%	294 025	37.6%	259 666	35.3%	13.2%
Transfers and Subsidies - Capital	537 114	305 513	56.9%	305 513	56.9%	273 842	51.2%	11.6%
Interest	100 035	7 428	7.4%	7 428	7.4%	3 205	7.8%	131.8%
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(911 983)</b>	<b>(264 505)</b>	<b>29.0%</b>	<b>(264 505)</b>	<b>29.0%</b>	<b>(222 595)</b>	<b>24.4%</b>	<b>18.8%</b>
Suppliers and employees	(833 406)	(243 517)	29.2%	(243 517)	29.2%	(197 146)	23.4%	23.5%
Finance charges	(450)	(26)	5.7%	(26)	5.7%	(101)	19.1%	(74.6%)
Transfers and grants	(78 127)	(20 962)	26.8%	(20 962)	26.8%	(25 348)	36.0%	(17.3%)
<b>Net Cash from/(used) Operating Activities</b>	<b>1 039 768</b>	<b>387 447</b>	<b>37.3%</b>	<b>387 447</b>	<b>37.3%</b>	<b>350 399</b>	<b>37.6%</b>	<b>10.8%</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>3 638</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Proceeds on disposal of PPE	3 285	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	352	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(597 614)</b>	<b>(158 832)</b>	<b>26.6%</b>	<b>(158 832)</b>	<b>26.6%</b>	<b>(167 804)</b>	<b>27.3%</b>	<b>(5.3%)</b>
Capital assets	(597 614)	(158 832)	26.6%	(158 832)	26.6%	(167 804)	27.3%	(5.3%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(593 977)</b>	<b>(158 832)</b>	<b>26.7%</b>	<b>(158 832)</b>	<b>26.7%</b>	<b>(167 804)</b>	<b>27.4%</b>	<b>(5.3%)</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>48</b>	<b>-</b>	<b>48</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	48	-	48	-	-	-	(100.0%)
<b>Payments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>48</b>	<b>-</b>	<b>48</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>445 792</b>	<b>228 663</b>	<b>51.3%</b>	<b>228 663</b>	<b>51.3%</b>	<b>182 595</b>	<b>57.1%</b>	<b>25.2%</b>
Cash/cash equivalents at the year begin:	179 300	111 937	62.4%	111 937	62.4%	555 216	177.8%	(79.8%)
Cash/cash equivalents at the year end:	625 091	334 340	53.5%	334 340	53.5%	1 011 158	159.9%	(66.9%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	55 139	2.6%	63 057	3.0%	108 553	5.1%	1 903 088	89.4%	2 129 837	82.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 412	1.9%	9 073	2.0%	11 667	2.6%	415 374	93.4%	444 526	17.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>63 551</b>	<b>2.5%</b>	<b>72 130</b>	<b>2.8%</b>	<b>120 220</b>	<b>4.7%</b>	<b>2 318 462</b>	<b>90.1%</b>	<b>2 574 363</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	5 791	3.0%	9 325	4.8%	13 971	7.2%	163 900	84.9%	192 987	7.5%	-	-	-	-
Commercial	5 921	4.3%	5 459	3.9%	11 816	8.5%	115 820	83.3%	139 016	5.4%	-	-	-	-
Households	51 673	2.3%	57 158	2.6%	93 183	4.2%	2 026 174	90.9%	2 228 189	86.6%	-	-	-	-
Other	166	1.2%	188	1.3%	1 249	8.8%	12 568	88.7%	14 171	6.0%	-	-	-	-
<b>Total By Customer Group</b>	<b>63 551</b>	<b>2.5%</b>	<b>72 130</b>	<b>2.8%</b>	<b>120 220</b>	<b>4.7%</b>	<b>2 318 462</b>	<b>90.1%</b>	<b>2 574 363</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

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

#### Contact Details

Municipal Manager	Mr Cobani Meshiji	045 808 4610
Financial Manager	Mr Christopher Lungelo Mapeyi	045 808 4722

Source Local Government Database

1. All figures in this report are unaudited.



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

**Part1: Operating Revenue and Expenditure**

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

**Part 2: Capital Revenue and Expenditure**

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

**Part 3: Cash Receipts and Payments**

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

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

#### Part 4: Debtor Age Analysis

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

#### Part 5: Creditor Age Analysis

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

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

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

**Part 2: Capital Revenue and Expenditure**

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

**Part 3: Cash Receipts and Payments**

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

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

#### Part 4: Debtor Age Analysis

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

#### Part 5: Creditor Age Analysis

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

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>399 573</b>	<b>47 551</b>	<b>11.9%</b>	<b>47 551</b>	<b>11.9%</b>	<b>114 748</b>	<b>36.3%</b>	<b>(58.6%)</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	189 531	28 840	15.2%	28 840	15.2%	41 649	34.6%	(30.8%)
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	25 809	5 436	21.1%	5 436	21.1%	8 399	54.4%	(35.3%)
Sale of Goods and Rendering of Services	2 537	288	11.3%	288	11.3%	338	12.9%	(14.5%)
Agency services	2 403	3	.1%	3	.1%	23	.5%	(88.3%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	24 470	2 098	8.6%	2 098	8.6%	5 991	36.8%	(65.0%)
Interest earned from Current and Non Current Assets	1 631	123	7.6%	123	7.6%	245	17.1%	(49.6%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 361	(66)	(2.8%)	(66)	(2.8%)	450	14.8%	(114.8%)
Licence and permits	911	20	2.2%	20	2.2%	81	3.1%	(75.0%)
Operational Revenue	6	72	1 114.7%	72	1 114.7%	69	4.1%	3.3%
<b>Non-Exchange Revenue</b>								
Property rates	53 922	5 265	9.8%	5 265	9.8%	25 099	42.5%	(79.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	387	25	6.5%	25	6.5%	83	21.4%	(69.7%)
Licences or permits	4 255	2 986	70.2%	2 986	70.2%	2 333	57.8%	28.0%
Transfer and subsidies - Operational	82 899	176	.2%	176	.2%	28 047	34.1%	(99.4%)
Interest	8 451	2 286	27.0%	2 286	27.0%	1 942	112.1%	17.7%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>425 187</b>	<b>87 742</b>	<b>20.6%</b>	<b>87 742</b>	<b>20.6%</b>	<b>97 935</b>	<b>26.1%</b>	<b>(10.4%)</b>
Employee related costs	134 819	21 126	15.7%	21 126	15.7%	26 027	23.7%	(18.8%)
Remuneration of councillors	9 037	2 010	22.2%	2 010	22.2%	2 513	28.7%	(20.0%)
Bulk purchases - electricity	163 053	36 145	22.2%	36 145	22.2%	49 834	41.2%	(27.5%)
Inventory consumed	-	-	-	-	-	-	-	-
Debt impairment	15 000	-	-	-	-	-	-	-
Depreciation and amortisation	35 256	7 877	22.3%	7 877	22.3%	6 416	12.9%	22.8%
Interest	15 261	9 360	61.3%	9 360	61.3%	6 506	58.0%	43.9%
Contracted services	26 948	6 466	24.0%	6 466	24.0%	2 606	9.7%	148.2%
Transfers and subsidies	60	-	-	-	-	54	9.9%	(100.0%)
Irrecoverable debts written off	-	42	-	42	-	-	-	(100.0%)
Operational costs	25 754	4 717	18.3%	4 717	18.3%	3 978	19.1%	18.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(25 614)</b>	<b>(40 191)</b>		<b>(40 191)</b>		<b>16 814</b>		
Transfers and subsidies - capital (monetary allocations)	20 683	4 665	22.6%	4 665	22.6%	2 246	7.1%	107.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(4 931)</b>	<b>(35 526)</b>		<b>(35 526)</b>		<b>19 060</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(4 931)</b>	<b>(35 526)</b>		<b>(35 526)</b>		<b>19 060</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(4 931)</b>	<b>(35 526)</b>		<b>(35 526)</b>		<b>19 060</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(4 931)</b>	<b>(35 526)</b>		<b>(35 526)</b>		<b>19 060</b>		

**Part 2: Capital Revenue and Expenditure**

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

**Part 3: Cash Receipts and Payments**

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

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
<b>R thousands</b>								
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	315 114	(23 442)	(7.4%)	(23 442)	(7.4%)	-	-	(100.0%)
Property rates	41 288	(3 170)	(7.7%)	(3 170)	(7.7%)	-	-	(100.0%)
Service charges	155 865	(15 397)	(9.9%)	(15 397)	(9.9%)	-	-	(100.0%)
Other revenue	12 748	(2 365)	(18.6%)	(2 365)	(18.6%)	-	-	(100.0%)
Transfers and Subsidies - Operational	82 899	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	20 683	(2 509)	(12.1%)	(2 509)	(12.1%)	-	-	(100.0%)
Interest	1 631	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	(421 992)	(13 335)	3.2%	(13 335)	3.2%	(34 267)	20.6%	(61.1%)
Suppliers and employees	(391 131)	(13 335)	3.4%	(13 335)	3.4%	(34 267)	20.6%	(61.1%)
Finance charges	(30 261)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(106 278)</b>	<b>(36 777)</b>	<b>34.6%</b>	<b>(36 777)</b>	<b>34.6%</b>	<b>(34 267)</b>	<b>(22.5%)</b>	<b>7.3%</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	1 520	6 235	410.2%	6 235	410.2%	5 991	394.1%	4.1%
Proceeds on disposal of PPE	-	6 235	-	6 235	-	5 991	-	4.1%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	1 520	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	(38 198)	-	-	-	-	37	(.1%)	(100.0%)
Capital assets	(38 198)	-	-	-	-	37	(.1%)	(100.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(36 678)</b>	<b>6 235</b>	<b>(17.0%)</b>	<b>6 235</b>	<b>(17.0%)</b>	<b>6 028</b>	<b>(20.0%)</b>	<b>3.4%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(142 956)</b>	<b>(30 542)</b>	<b>21.4%</b>	<b>(30 542)</b>	<b>21.4%</b>	<b>(28 240)</b>	<b>(23.2%)</b>	<b>8.2%</b>
Cash/cash equivalents at the year begin:	168 048	-	-	-	-	0	-	(100.0%)
Cash/cash equivalents at the year end:	25 092	(30 689)	(122.3%)	(30 689)	(122.3%)	(28 194)	(21.8%)	8.8%

#### Part 4: Debtor Age Analysis

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

#### Part 5: Creditor Age Analysis

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

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

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

**Part 2: Capital Revenue and Expenditure**

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

**Part 3: Cash Receipts and Payments**

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

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

#### Part 4: Debtor Age Analysis

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

#### Part 5: Creditor Age Analysis

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

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.



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

**Part1: Operating Revenue and Expenditure**

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

**Part 2: Capital Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>132 684</b>	<b>15 280</b>	<b>11.5%</b>	<b>15 280</b>	<b>11.5%</b>	<b>14 184</b>	<b>9.8%</b>	<b>7.7%</b>
National Government	64 404	13 517	21.0%	13 517	21.0%	2 655	4.0%	409.1%
Provincial Government	-	-	-	-	-	3 513	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>64 404</b>	<b>13 517</b>	<b>21.0%</b>	<b>13 517</b>	<b>21.0%</b>	<b>6 168</b>	<b>9.2%</b>	<b>119.1%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	68 280	1 762	2.6%	1 762	2.6%	8 016	10.4%	(78.0%)
<b>Capital Expenditure Functional</b>	<b>132 684</b>	<b>15 280</b>	<b>11.5%</b>	<b>15 280</b>	<b>11.5%</b>	<b>14 440</b>	<b>10.0%</b>	<b>5.8%</b>
<b>Municipal governance and administration</b>	<b>13 725</b>	<b>1</b>		<b>1</b>				<b>(100.0%)</b>
Executive and Council	300	-	-	-	-	-	-	-
Finance and administration	13 425	1	-	1	-	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>								
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>107 061</b>	<b>15 031</b>	<b>14.0%</b>	<b>15 031</b>	<b>14.0%</b>	<b>13 072</b>	<b>11.3%</b>	<b>15.0%</b>
Planning and Development	500	-	-	-	-	2 065	30.8%	(100.0%)
Road Transport	106 561	15 031	14.1%	15 031	14.1%	11 068	10.1%	35.8%
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>11 898</b>	<b>248</b>	<b>2.1%</b>	<b>248</b>	<b>2.1%</b>	<b>1 368</b>	<b>7.2%</b>	<b>(81.9%)</b>
Energy sources	4 118	248	6.0%	248	6.0%	1 368	11.8%	(81.9%)
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	7 780	-	-	-	-	-	-	-
<b>Other</b>								

**Part 3: Cash Receipts and Payments**

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>462 780</b>	<b>152 876</b>	<b>33.0%</b>	<b>152 876</b>	<b>33.0%</b>	<b>144 695</b>	<b>33.2%</b>	<b>5.7%</b>
Property rates	35 260	12 464	35.3%	12 464	35.3%	13 700	45.8%	(9.0%)
Service charges	1 674	475	28.4%	475	28.4%	147	11.6%	223.3%
Other revenue	9 954	2 327	23.4%	2 327	23.4%	8 788	108.9%	(73.5%)
Transfers and Subsidies - Operational	337 487	137 611	40.8%	137 611	40.8%	122 059	38.4%	12.7%
Transfers and Subsidies - Capital	64 404	-	-	-	-	-	-	-
Interest	14 000	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(393 365)</b>	<b>(30 623)</b>	<b>7.8%</b>	<b>(30 623)</b>	<b>7.8%</b>	<b>(84 337)</b>	<b>24.4%</b>	<b>(63.7%)</b>
Suppliers and employees	(393 365)	(30 623)	7.8%	(30 623)	7.8%	(84 337)	24.4%	(63.7%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>69 415</b>	<b>122 253</b>	<b>176.1%</b>	<b>122 253</b>	<b>176.1%</b>	<b>60 358</b>	<b>66.9%</b>	<b>102.5%</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(132 684)</b>	<b>(17 592)</b>	<b>13.3%</b>	<b>(17 592)</b>	<b>13.3%</b>	<b>(15 512)</b>	<b>10.8%</b>	<b>13.4%</b>
Capital assets	(132 684)	(17 592)	13.3%	(17 592)	13.3%	(15 512)	10.8%	13.4%
<b>Net Cash from/(used) Investing Activities</b>	<b>(132 684)</b>	<b>(17 592)</b>	<b>13.3%</b>	<b>(17 592)</b>	<b>13.3%</b>	<b>(15 512)</b>	<b>10.8%</b>	<b>13.4%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in cash held</b>	<b>(63 269)</b>	<b>104 661</b>	<b>(165.4%)</b>	<b>104 661</b>	<b>(165.4%)</b>	<b>44 846</b>	<b>(82.9%)</b>	<b>133.4%</b>
Cash/cash equivalents at the year begin:	216 840	226 076	104.3%	226 076	104.3%	209 093	88.1%	8.1%
Cash/cash equivalents at the year end:	153 570	330 737	215.1%	330 737	215.1%	253 939	133.4%	29.2%

#### Part 4: Debtor Age Analysis

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

#### Part 5: Creditor Age Analysis

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

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

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

**Part 2: Capital Revenue and Expenditure**

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

**Part 3: Cash Receipts and Payments**

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

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

#### Part 4: Debtor Age Analysis

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

#### Part 5: Creditor Age Analysis

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

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

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

**Part 2: Capital Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>243 959</b>	<b>111 737</b>	<b>45.8%</b>	<b>111 737</b>	<b>45.8%</b>	<b>18 541</b>	<b>16.5%</b>	<b>502.7%</b>
National Government	94 204	65 105	69.1%	65 105	69.1%	13 691	20.8%	375.5%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	79 569	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>173 773</b>	<b>65 105</b>	<b>37.5%</b>	<b>65 105</b>	<b>37.5%</b>	<b>13 691</b>	<b>20.8%</b>	<b>375.5%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	70 186	46 632	66.4%	46 632	66.4%	4 850	10.5%	861.5%
<b>Capital Expenditure Functional</b>	<b>243 959</b>	<b>111 737</b>	<b>45.8%</b>	<b>111 737</b>	<b>45.8%</b>	<b>19 059</b>	<b>16.9%</b>	<b>486.3%</b>
<b>Municipal governance and administration</b>	<b>14 910</b>	<b>10 688</b>	<b>71.7%</b>	<b>10 688</b>	<b>71.7%</b>	<b>1 878</b>	<b>14.4%</b>	<b>469.0%</b>
Executive and Council	2 110	64	3.0%	64	3.0%	131	8.0%	(51.6%)
Finance and administration	12 800	10 625	83.0%	10 625	83.0%	1 747	15.3%	508.2%
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>89 272</b>	<b>1 626</b>	<b>1.8%</b>	<b>1 626</b>	<b>1.8%</b>	<b>25</b>	<b>1.8%</b>	<b>6 303.4%</b>
Community and Social Services	9 703	1 334	13.8%	1 334	13.8%	25	2.1%	5 152.9%
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Health	79 569	-	-	-	-	-	-	-
Health	-	292	-	292	-	-	-	(100.0%)
<b>Economic and Environmental Services</b>	<b>101 075</b>	<b>93 408</b>	<b>92.4%</b>	<b>93 408</b>	<b>92.4%</b>	<b>16 970</b>	<b>18.2%</b>	<b>450.4%</b>
Planning and Development	9 371	4 571	48.8%	4 571	48.8%	2 545	31.9%	79.9%
Road Transport	91 704	88 837	96.9%	88 837	96.9%	14 425	16.9%	515.8%
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>38 702</b>	<b>6 015</b>	<b>15.5%</b>	<b>6 015</b>	<b>15.5%</b>	<b>185</b>	<b>3.9%</b>	<b>3 151.6%</b>
Energy sources	28 813	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	9 889	6 015	60.8%	6 015	60.8%	185	3.9%	3 151.6%
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>534 220</b>	<b>183 200</b>	<b>34.3%</b>	<b>183 200</b>	<b>34.3%</b>	<b>148 698</b>	<b>36.7%</b>	<b>23.2%</b>
Property rates	13 070	1 555	11.9%	1 555	11.9%	192	2.1%	711.9%
Service charges	366	46	12.6%	46	12.6%	98	57.1%	(52.9%)
Other revenue	7 869	2 341	29.7%	2 341	29.7%	2 210	27.5%	5.9%
Transfers and Subsidies - Operational	339 143	140 098	41.3%	140 098	41.3%	124 828	38.8%	12.2%
Transfers and Subsidies - Capital	173 773	39 160	22.5%	39 160	22.5%	21 370	32.4%	83.2%
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(428 020)</b>	<b>(62 496)</b>	<b>14.6%</b>	<b>(62 496)</b>	<b>14.6%</b>	<b>(62 003)</b>	<b>15.7%</b>	<b>.8%</b>
Suppliers and employees	(417 288)	(61 251)	14.7%	(61 251)	14.7%	(59 367)	15.4%	3.2%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(10 732)	(1 245)	11.6%	(1 245)	11.6%	(2 636)	31.2%	(52.7%)
<b>Net Cash from/(used) Operating Activities</b>	<b>106 200</b>	<b>120 704</b>	<b>113.7%</b>	<b>120 704</b>	<b>113.7%</b>	<b>86 696</b>	<b>790.9%</b>	<b>39.2%</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(243 259)</b>	<b>(18 357)</b>	<b>7.5%</b>	<b>(18 357)</b>	<b>7.5%</b>	<b>(18 783)</b>	<b>16.7%</b>	<b>(2.3%)</b>
Capital assets	(243 259)	(18 357)	7.5%	(18 357)	7.5%	(18 783)	16.7%	(2.3%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(243 259)</b>	<b>(18 357)</b>	<b>7.5%</b>	<b>(18 357)</b>	<b>7.5%</b>	<b>(18 783)</b>	<b>16.7%</b>	<b>(2.3%)</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in cash held</b>	<b>(137 059)</b>	<b>102 347</b>	<b>(74.7%)</b>	<b>102 347</b>	<b>(74.7%)</b>	<b>67 913</b>	<b>(67.1%)</b>	<b>50.7%</b>
Cash/cash equivalents at the year begin:	336 893	376 763	111.8%	376 763	111.8%	338 076	114.8%	11.4%
Cash/cash equivalents at the year end:	199 833	479 110	239.8%	479 110	239.8%	405 989	210.0%	18.0%

#### Part 4: Debtor Age Analysis

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

#### Part 5: Creditor Age Analysis

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

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

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

**Part 2: Capital Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>101 714</b>	<b>94 308</b>	<b>92.7%</b>	<b>94 308</b>	<b>92.7%</b>	<b>87 846</b>	<b>91.0%</b>	<b>7.4%</b>
National Government	65 122	75 498	115.9%	75 498	115.9%	61 441	84.5%	22.9%
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>65 122</b>	<b>75 498</b>	<b>115.9%</b>	<b>75 498</b>	<b>115.9%</b>	<b>61 441</b>	<b>84.5%</b>	<b>22.9%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	36 592	18 810	51.4%	18 810	51.4%	26 405	110.9%	(28.8%)
<b>Capital Expenditure Functional</b>	<b>101 714</b>	<b>95 703</b>	<b>94.1%</b>	<b>95 703</b>	<b>94.1%</b>	<b>92 165</b>	<b>95.1%</b>	<b>3.8%</b>
<b>Municipal governance and administration</b>	<b>22 250</b>	<b>5 386</b>	<b>24.2%</b>	<b>5 386</b>	<b>24.2%</b>	<b>5 008</b>	<b>33.5%</b>	<b>7.6%</b>
Executive and Council	-	1 242	-	1 242	-	1 382	-	(10.1%)
Finance and administration	22 250	4 144	18.6%	4 144	18.6%	3 625	24.2%	14.3%
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>3 050</b>	<b>9 113</b>	<b>298.8%</b>	<b>9 113</b>	<b>298.8%</b>	<b>13 220</b>	<b>162.8%</b>	<b>(31.1%)</b>
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	2 120	6 573	310.1%	6 573	310.1%	10 080	475.5%	(34.8%)
Public Safety	930	2 540	273.1%	2 540	273.1%	3 141	52.3%	(19.1%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>58 653</b>	<b>53 932</b>	<b>92.0%</b>	<b>53 932</b>	<b>92.0%</b>	<b>52 242</b>	<b>98.9%</b>	<b>3.2%</b>
Planning and Development	36 772	8 476	23.0%	8 476	23.0%	9 053	22.2%	(6.4%)
Road Transport	21 881	45 457	207.7%	45 457	207.7%	43 188	359.5%	5.3%
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>17 761</b>	<b>27 272</b>	<b>153.5%</b>	<b>27 272</b>	<b>153.5%</b>	<b>21 696</b>	<b>103.5%</b>	<b>25.7%</b>
Energy sources	13 361	26 099	195.3%	26 099	195.3%	21 238	101.3%	22.9%
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	4 400	1 173	26.7%	1 173	26.7%	458	-	156.1%
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

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

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

#### Part 4: Debtor Age Analysis

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

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	(46)	(6.7%)	(168)	(24.5%)	138	20.2%	761	111.1%	685	22.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 289	95.8%	20	.8%	(1 366)	(57.2%)	1 446	60.5%	2 389	78.1%
Auditor-General	263	(1 852.1%)	1	(7.1%)	(297)	2 084.3%	18	(125.2%)	(14)	(.9%)
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>2 506</b>	<b>81.9%</b>	<b>(147)</b>	<b>(4.8%)</b>	<b>(1 524)</b>	<b>(49.8%)</b>	<b>2 225</b>	<b>72.7%</b>	<b>3 060</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.



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

**Part1: Operating Revenue and Expenditure**

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

**Part 2: Capital Revenue and Expenditure**

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

**Part 3: Cash Receipts and Payments**

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

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

#### Part 4: Debtor Age Analysis

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

#### Part 5: Creditor Age Analysis

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

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>1 813 181</b>	<b>507 937</b>	<b>28.0%</b>	<b>507 937</b>	<b>28.0%</b>	<b>505 874</b>	<b>29.8%</b>	<b>.4%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	280 555	23 527	8.4%	23 527	8.4%	56 676	21.3%	(58.5%)
Service charges - Waste Water Management	130 587	5 841	4.5%	5 841	4.5%	17 163	13.8%	(66.0%)
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	38 520	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	22 030	3 742	17.0%	3 742	17.0%	9 715	46.8%	(61.5%)
Interest earned from Current and Non Current Assets	30 000	6 162	20.5%	6 162	20.5%	9 165	141.0%	(32.8%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	40	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	231	13	5.7%	13	5.7%	51	.6%	(74.3%)
<b>Non-Exchange Revenue</b>								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	128 546	216	.2%	216	.2%	210	.2%	3.1%
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 182 672	468 435	39.6%	468 435	39.6%	412 855	37.0%	13.5%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 705 819</b>	<b>82 064</b>	<b>4.8%</b>	<b>82 064</b>	<b>4.8%</b>	<b>229 582</b>	<b>15.6%</b>	<b>(64.3%)</b>
Employee related costs	770 920	53 823	7.0%	53 823	7.0%	161 339	21.8%	(66.6%)
Remuneration of councillors	25 514	1 525	6.0%	1 525	6.0%	3 388	14.0%	(55.0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	105 455	-	-	-	-	4 005	4.8%	(100.0%)
Debt impairment	127 508	-	-	-	-	-	-	-
Depreciation and amortisation	239 349	-	-	-	-	-	-	-
Interest	-	656	-	656	-	-	-	(100.0%)
Contracted services	157 453	(426)	(.3%)	(426)	(.3%)	15 421	16.2%	(102.8%)
Transfers and subsidies	67 113	14 350	21.4%	14 350	21.4%	11 421	19.4%	25.6%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	212 407	12 136	5.7%	12 136	5.7%	34 008	22.1%	(64.3%)
Losses on disposal of Assets	100	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>107 362</b>	<b>425 873</b>		<b>425 873</b>		<b>276 292</b>		
Transfers and subsidies - capital (monetary allocations)	1 190 909	-	-	-	-	56 311	5.5%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>1 298 270</b>	<b>425 873</b>		<b>425 873</b>		<b>332 604</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>1 298 270</b>	<b>425 873</b>		<b>425 873</b>		<b>332 604</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>1 298 270</b>	<b>425 873</b>		<b>425 873</b>		<b>332 604</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1 298 270</b>	<b>425 873</b>		<b>425 873</b>		<b>332 604</b>		

**Part 2: Capital Revenue and Expenditure**

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

**Part 3: Cash Receipts and Payments**

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

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

#### Part 4: Debtor Age Analysis

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

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	6 494	8.9%	-	-	-	-	66 482	91.1%	72 976	56.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 226	19.9%	4 810	8.5%	14 547	25.8%	25 839	45.8%	56 423	43.0%
Auditor-General	980	100.0%	-	-	-	-	-	-	980	.7%
Other	15	1.5%	-	-	-	-	973	98.5%	988	.8%
<b>Total</b>	<b>18 716</b>	<b>14.2%</b>	<b>4 810</b>	<b>3.7%</b>	<b>14 547</b>	<b>11.1%</b>	<b>93 294</b>	<b>71.0%</b>	<b>131 367</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

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

**Part 2: Capital Revenue and Expenditure**

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

**Part 3: Cash Receipts and Payments**

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

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

#### Part 4: Debtor Age Analysis

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

#### Part 5: Creditor Age Analysis

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

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

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

**Part 2: Capital Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>314 687</b>	<b>9 170</b>	<b>2.9%</b>	<b>9 170</b>	<b>2.9%</b>	<b>5 658</b>	<b>2.3%</b>	<b>62.1%</b>
National Government	72 822	5 609	7.7%	5 609	7.7%	710	1.1%	689.5%
Provincial Government	152 133	-	-	-	-	2 944	4.2%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>224 955</b>	<b>5 609</b>	<b>2.5%</b>	<b>5 609</b>	<b>2.5%</b>	<b>3 654</b>	<b>2.7%</b>	<b>53.5%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	89 732	3 561	4.0%	3 561	4.0%	2 003	1.7%	77.8%
<b>Capital Expenditure Functional</b>	<b>314 687</b>	<b>9 170</b>	<b>2.9%</b>	<b>9 170</b>	<b>2.9%</b>	<b>5 658</b>	<b>2.3%</b>	<b>62.1%</b>
<b>Municipal governance and administration</b>	<b>8 720</b>	<b>26</b>	<b>.3%</b>	<b>26</b>	<b>.3%</b>	<b>82</b>	<b>.6%</b>	<b>(68.1%)</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	8 720	26	.3%	26	.3%	82	.7%	(68.1%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>30 471</b>	<b>2 147</b>	<b>7.0%</b>	<b>2 147</b>	<b>7.0%</b>	<b>260</b>	<b>1.6%</b>	<b>726.7%</b>
Community and Social Services	8 000	492	6.2%	492	6.2%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	22 471	1 654	7.4%	1 654	7.4%	260	1.6%	537.1%
Health	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>269 396</b>	<b>6 997</b>	<b>2.6%</b>	<b>6 997</b>	<b>2.6%</b>	<b>5 201</b>	<b>2.4%</b>	<b>34.5%</b>
Planning and Development	183 833	865	.5%	865	.5%	-	-	(100.0%)
Road Transport	85 563	6 112	7.1%	6 112	7.1%	5 201	2.4%	17.5%
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>6 100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>115</b>	<b>1.7%</b>	<b>(100.0%)</b>
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	6 100	-	-	-	-	115	1.7%	(100.0%)
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

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

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

#### Part 4: Debtor Age Analysis

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

#### Part 5: Creditor Age Analysis

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

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.



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

**Part1: Operating Revenue and Expenditure**

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

**Part 2: Capital Revenue and Expenditure**

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

**Part 3: Cash Receipts and Payments**

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

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

#### Part 4: Debtor Age Analysis

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

#### Part 5: Creditor Age Analysis

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

#### Contact Details

Municipal Manager	Mr Luvuyo Mahlaka	039 251 0230
Financial Manager	Mr Zakhale Alex Zokulu	039 251 0230

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

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

**Part 2: Capital Revenue and Expenditure**

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

**Part 3: Cash Receipts and Payments**

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>362 195</b>	<b>46 274</b>	<b>12.8%</b>	<b>46 274</b>	<b>12.8%</b>	<b>(20 325)</b>	<b>(6.6%)</b>	<b>(327.7%)</b>
Property rates	16 800	(239)	(1.4%)	(239)	(1.4%)	-	-	(100.0%)
Service charges	600	(4)	(.6%)	(4)	(.6%)	-	-	(100.0%)
Other revenue	116 790	(133)	(.1%)	(133)	(.1%)	74	.2%	(279.9%)
Transfers and Subsidies - Operational	154 043	37 725	24.5%	37 725	24.5%	(13 878)	(8.0%)	(371.8%)
Transfers and Subsidies - Capital	71 962	8 925	12.4%	8 925	12.4%	(6 522)	(9.5%)	(236.9%)
Interest	2 000	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(216 795)</b>	<b>1 364</b>	<b>(.6%)</b>	<b>1 364</b>	<b>(.6%)</b>	<b>(3 534)</b>	<b>1.9%</b>	<b>(138.6%)</b>
Suppliers and employees	(214 585)	1 364	(.6%)	1 364	(.6%)	(3 534)	1.9%	(138.6%)
Finance charges	(100)	-	-	-	-	-	-	-
Transfers and grants	(2 100)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>145 400</b>	<b>47 638</b>	<b>32.8%</b>	<b>47 638</b>	<b>32.8%</b>	<b>(23 859)</b>	<b>(20.5%)</b>	<b>(299.7%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>3 500</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>1</b>	<b>.1%</b>	<b>76.6%</b>
Proceeds on disposal of PPE	3 500	2	-	2	-	1	.1%	76.6%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(156 533)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Capital assets	(156 533)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(153 033)</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>76.6%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(11 000)</b>	<b>(369)</b>	<b>3.4%</b>	<b>(369)</b>	<b>3.4%</b>	<b>215</b>	<b>-</b>	<b>(271.5%)</b>
Repayment of borrowing	(11 000)	(369)	3.4%	(369)	3.4%	215	-	(271.5%)
<b>Net Cash from/(used) Financing Activities</b>	<b>(11 000)</b>	<b>(369)</b>	<b>3.4%</b>	<b>(369)</b>	<b>3.4%</b>	<b>215</b>	<b>1.5%</b>	<b>(271.5%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(18 634)</b>	<b>47 270</b>	<b>(253.7%)</b>	<b>47 270</b>	<b>(253.7%)</b>	<b>(23 643)</b>	<b>(51.9%)</b>	<b>(299.9%)</b>
Cash/cash equivalents at the year begin:	10 161	23 051	226.9%	23 051	226.9%	-	-	(100.0%)
Cash/cash equivalents at the year end:	(8 473)	70 882	(836.6%)	70 882	(836.6%)	(23 643)	(39.6%)	(399.8%)

#### Part 4: Debtor Age Analysis

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

#### Part 5: Creditor Age Analysis

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

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

**Part1: Operating Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget appropriation	First Quarter		Year to Date		First Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>1 046 147</b>	<b>342 255</b>	<b>32.7%</b>	<b>342 255</b>	<b>32.7%</b>	<b>307 492</b>	<b>35.0%</b>	<b>11.3%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	41 664	6 411	15.4%	6 411	15.4%	8 324	23.4%	(23.0%)
Service charges - Waste Water Management	9 190	1 155	12.6%	1 155	12.6%	1 268	35.2%	(8.9%)
Service charges - Waste Management	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	908	78	8.6%	78	8.6%	485	108.0%	(83.9%)
Agency services	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	58 927	27 615	46.9%	27 615	46.9%	17 645	58.5%	56.5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	160 329	1 114	7%	1 114	7%	3	-	37 018.3%
<b>Non-Exchange Revenue</b>								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	775 128	305 882	39.5%	305 882	39.5%	279 767	39.5%	9.3%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>913 853</b>	<b>186 222</b>	<b>20.4%</b>	<b>186 222</b>	<b>20.4%</b>	<b>157 937</b>	<b>19.0%</b>	<b>17.9%</b>
Employee related costs	335 713	76 024	22.6%	76 024	22.6%	70 074	23.0%	8.5%
Remuneration of councillors	15 095	3 584	23.7%	3 584	23.7%	3 007	22.8%	19.2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	65 158	9 316	14.3%	9 316	14.3%	5 019	11.4%	85.6%
Debt impairment	25 000	-	-	-	-	-	-	-
Depreciation and amortisation	110 000	30 711	27.9%	30 711	27.9%	19 969	20.0%	53.8%
Interest	-	-	-	-	-	-	-	-
Contracted services	206 559	31 742	15.4%	31 742	15.4%	21 540	10.8%	47.4%
Transfers and subsidies	23 900	4 375	18.3%	4 375	18.3%	10 273	33.0%	(57.4%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	132 429	30 470	23.0%	30 470	23.0%	28 055	24.4%	8.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>132 294</b>	<b>156 033</b>		<b>156 033</b>		<b>149 555</b>		
Transfers and subsidies - capital (monetary allocations)	603 885	24 160	4.0%	24 160	4.0%	325 448	59.1%	(92.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>736 179</b>	<b>180 193</b>		<b>180 193</b>		<b>475 003</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>736 179</b>	<b>180 193</b>		<b>180 193</b>		<b>475 003</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>736 179</b>	<b>180 193</b>		<b>180 193</b>		<b>475 003</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>736 179</b>	<b>180 193</b>		<b>180 193</b>		<b>475 003</b>		

**Part 2: Capital Revenue and Expenditure**

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

**Part 3: Cash Receipts and Payments**

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

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

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	3 467	2.3%	3 414	2.2%	2 372	1.6%	143 628	93.9%	152 880	84.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	444	1.7%	429	1.7%	418	1.6%	24 541	95.0%	25 832	14.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 332	100.0%	1 332	7%	-	-	-	-
<b>Total By Income Source</b>	<b>3 911</b>	<b>2.2%</b>	<b>3 843</b>	<b>2.1%</b>	<b>2 790</b>	<b>1.5%</b>	<b>169 500</b>	<b>94.1%</b>	<b>180 044</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 916	5.4%	1 656	4.7%	1 149	3.2%	30 846	86.7%	35 567	19.8%	-	-	-	-
Commercial	795	1.7%	1 080	2.3%	609	1.3%	44 171	94.7%	46 655	25.9%	-	-	-	-
Households	1 200	1.2%	1 107	1.1%	1 032	1.1%	94 483	96.6%	97 822	54.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>3 911</b>	<b>2.2%</b>	<b>3 843</b>	<b>2.1%</b>	<b>2 790</b>	<b>1.5%</b>	<b>169 500</b>	<b>94.1%</b>	<b>180 044</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

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

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**AGGREGATED INFORMATION FOR EASTERN CAPE  
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Operating Revenue and Expenditure</b>								
<b>Operating Revenue</b>	<b>46 453 372</b>	<b>23 161 376</b>	<b>49.9%</b>	<b>23 161 376</b>	<b>49.9%</b>	<b>15 803 234</b>	<b>36.9%</b>	<b>46.6%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	10 583 233	2 700 257	25.5%	2 700 257	25.5%	2 475 327	25.3%	9.1%
Service charges - Water	5 617 206	1 063 373	19.3%	1 063 373	19.3%	1 802 181	34.6%	(39.9%)
Service charges - Waste Water Management	1 940 493	477 742	24.6%	477 742	24.6%	464 050	25.0%	3.0%
Service charges - Waste Management	1 187 851	374 693	31.5%	374 693	31.5%	342 234	30.9%	9.5%
Sale of Goods and Rendering of Services	388 925	40 366	10.4%	40 366	10.4%	71 113	19.9%	(43.2%)
Agency services	188 846	16 542	8.8%	16 542	8.8%	14 915	12.8%	10.9%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 349 506	547 571	40.6%	547 571	40.6%	343 852	38.6%	59.2%
Interest earned from Current and Non Current Assets	642 413	155 384	24.2%	155 384	24.2%	88 955	19.3%	74.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	405	20	4.9%	20	4.9%	74	163.5%	(72.9%)
Rental from Fixed Assets	127 569	31 395	24.6%	31 395	24.6%	28 939	23.9%	8.5%
Licence and permits	81 488	18 214	22.4%	18 214	22.4%	19 218	25.0%	(5.2%)
Operational Revenue	828 618	44 584	5.4%	44 584	5.4%	34 777	4.8%	28.2%
<b>Non-Exchange Revenue</b>								
Property rates	7 122 604	11 774 339	165.3%	11 774 339	165.3%	4 983 936	74.5%	136.2%
Surcharges and Taxes	248 670	32 093	12.9%	32 093	12.9%	21 576	9.4%	48.7%
Fines, penalties and forfeits	220 377	19 657	8.9%	19 657	8.9%	25 009	13.7%	(21.4%)
Licences or permits	52 028	11 908	22.9%	11 908	22.9%	10 433	21.6%	14.1%
Transfer and subsidies - Operational	13 631 399	5 262 948	38.6%	5 262 948	38.6%	4 803 657	36.0%	9.6%
Interest	145 733	58 350	40.0%	58 350	40.0%	40 103	44.2%	45.5%
Fuel Levy	2 022 947	508 468	25.1%	508 468	25.1%	239 734	16.3%	112.1%
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	39 988	3 345	8.4%	3 345	8.4%	2 928	3.9%	14.2%
Other Gains	7 354	125	1.7%	125	1.7%	2	-	6 336.0%
Discontinued Operations	25 721	-	-	-	-	(9 820)	(35.7%)	(100.0%)
<b>Operating Expenditure</b>	<b>47 760 487</b>	<b>13 055 271</b>	<b>27.3%</b>	<b>13 055 271</b>	<b>27.3%</b>	<b>9 018 190</b>	<b>20.8%</b>	<b>44.8%</b>
Employee related costs	15 162 322	3 135 934	20.7%	3 135 934	20.7%	3 100 239	21.8%	1.2%
Remuneration of councillors	775 292	181 106	23.4%	181 106	23.4%	174 609	23.3%	3.7%
Bulk purchases - electricity	10 492 940	3 123 557	29.8%	3 123 557	29.8%	2 769 689	31.3%	12.8%
Inventory consumed	1 452 163	270 663	18.6%	270 663	18.6%	215 886	18.9%	25.4%
Debt impairment	4 515 130	346 353	7.7%	346 353	7.7%	411 252	10.2%	(15.8%)
Depreciation and amortisation	4 319 742	777 373	18.0%	777 373	18.0%	645 410	15.1%	20.4%
Interest	299 143	85 807	28.7%	85 807	28.7%	53 628	21.0%	60.0%
Contracted services	4 889 324	733 826	15.0%	733 826	15.0%	678 505	14.8%	8.2%
Transfers and subsidies	552 181	101 296	18.3%	101 296	18.3%	132 057	24.6%	(23.3%)
Irrecoverable debts written off	798 138	3 345 852	419.2%	3 345 852	419.2%	76 767	10.8%	4 258.4%
Operational costs	4 161 907	946 988	22.8%	946 988	22.8%	738 982	19.6%	28.1%
Losses on disposal of Assets	9 234	18	2%	18	2%	(5)	(.1%)	(467.4%)
Other Losses	332 971	6 498	2.0%	6 498	2.0%	21 172	13.7%	(69.3%)
<b>Surplus/(Deficit)</b>	<b>(1 307 115)</b>	<b>10 106 105</b>		<b>10 106 105</b>		<b>6 785 043</b>		
Transfers and subsidies - capital (monetary allocations)	7 746 336	620 872	8.0%	620 872	8.0%	928 955	13.8%	(33.2%)
Transfers and subsidies - capital (in-kind)	77 744	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>6 516 965</b>	<b>10 726 977</b>		<b>10 726 977</b>		<b>7 714 038</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>6 516 965</b>	<b>10 726 977</b>		<b>10 726 977</b>		<b>7 714 038</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>6 516 965</b>	<b>10 726 977</b>		<b>10 726 977</b>		<b>7 714 038</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	23 123	-	23 123	-	22 127	51.1%	4.5%
<b>Surplus/(Deficit) for the year</b>	<b>6 516 965</b>	<b>10 750 100</b>		<b>10 750 100</b>		<b>7 736 165</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24					2022/23		Q1 of 2022/23 to Q1 of 2023/24
	Budget	First Quarter		Year to Date		First Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>								
<b>Capital Revenue and Expenditure</b>								
<b>Source of Finance</b>	<b>9 942 551</b>	<b>3 249 910</b>	<b>32.7%</b>	<b>3 249 910</b>	<b>32.7%</b>	<b>2 655 262</b>	<b>27.1%</b>	<b>22.4%</b>
National Government	7 039 005	2 778 092	39.5%	2 778 092	39.5%	2 286 588	37.1%	21.5%
Provincial Government	467 902	206 869	44.2%	206 869	44.2%	165 776	39.7%	24.8%
District Municipality	3 962	-	-	-	-	(3)	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)/Departm Agenc	188 708	9 225	4.9%	9 225	4.9%	3 082	7.1%	199.3%
<b>Transfers recognised - capital</b>	<b>7 699 577</b>	<b>2 994 186</b>	<b>38.9%</b>	<b>2 994 186</b>	<b>38.9%</b>	<b>2 455 443</b>	<b>36.7%</b>	<b>21.9%</b>
Borrowing	136 338	7 575	5.6%	7 575	5.6%	20 569	1.9%	(63.2%)
Internally generated funds	2 106 636	248 149	11.8%	248 149	11.8%	179 250	8.8%	38.4%
<b>Capital Expenditure Functional</b>	<b>10 038 790</b>	<b>33 688 942</b>	<b>335.6%</b>	<b>33 688 942</b>	<b>335.6%</b>	<b>1 759 860</b>	<b>17.8%</b>	<b>1 814.3%</b>
<b>Municipal governance and administration</b>	<b>764 698</b>	<b>14 362 613</b>	<b>1 878.2%</b>	<b>14 362 613</b>	<b>1 878.2%</b>	<b>20 684 150</b>	<b>2 732.9%</b>	<b>(30.6%)</b>
Executive and Council	42 372	24 088	56.8%	24 088	56.8%	20 699	134.4%	16.4%
Finance and administration	718 936	14 338 463	1 994.4%	14 338 463	1 994.4%	20 663 435	2 790.2%	(30.6%)
Internal audit	3 391	62	1.8%	62	1.8%	16	1.8%	294.0%
<b>Community and Public Safety</b>	<b>1 198 440</b>	<b>3 428 319</b>	<b>286.1%</b>	<b>3 428 319</b>	<b>286.1%</b>	<b>1 172 720</b>	<b>146.2%</b>	<b>192.3%</b>
Community and Social Services	175 573	2 355 290	1 341.5%	2 355 290	1 341.5%	312 226	197.9%	654.4%
Sport And Recreation	144 150	336 273	233.3%	336 273	233.3%	283 736	195.0%	18.5%
Public Safety	149 379	(13 134)	(8.8%)	(13 134)	(8.8%)	(55 114)	(62.5%)	(76.2%)
Housing	721 330	681 352	94.5%	681 352	94.5%	564 488	141.4%	20.7%
Health	8 008	68 537	855.9%	68 537	855.9%	67 383	604.4%	1.7%
<b>Economic and Environmental Services</b>	<b>3 071 359</b>	<b>5 481 524</b>	<b>178.5%</b>	<b>5 481 524</b>	<b>178.5%</b>	<b>(25 552 823)</b>	<b>(841.1%)</b>	<b>(121.5%)</b>
Planning and Development	787 166	1 044 778	132.7%	1 044 778	132.7%	835 819	124.3%	25.0%
Road Transport	2 284 193	4 234 255	185.4%	4 234 255	185.4%	(26 582 638)	(1 124.2%)	(115.9%)
Environmental Protection	-	202 491	-	202 491	-	194 196	22 450.4%	4.3%
<b>Trading Services</b>	<b>4 939 493</b>	<b>10 383 611</b>	<b>210.2%</b>	<b>10 383 611</b>	<b>210.2%</b>	<b>5 432 162</b>	<b>105.2%</b>	<b>91.2%</b>
Energy sources	807 022	4 901 494	607.4%	4 901 494	607.4%	1 475 609	237.1%	232.2%
Water Management	3 465 379	3 907 986	112.8%	3 907 986	112.8%	2 491 797	74.0%	56.8%
Waste Water Management	528 754	1 072 314	202.8%	1 072 314	202.8%	954 678	89.6%	12.3%
Waste Management	138 338	501 817	362.7%	501 817	362.7%	510 077	451.4%	(1.6%)
<b>Other</b>	<b>64 800</b>	<b>32 875</b>	<b>50.7%</b>	<b>32 875</b>	<b>50.7%</b>	<b>23 451</b>	<b>22.6%</b>	<b>40.2%</b>

**Part 3: Cash Receipts and Payments**

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

R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q1 of 2022/23 to Q1 of 2023/24
<b>Cash Flow from Operating Activities</b>								
<b>Receipts</b>	<b>49 393 467</b>	<b>14 046 453</b>	<b>28.4%</b>	<b>14 046 453</b>	<b>28.4%</b>	<b>8 032 517</b>	<b>17.3%</b>	<b>74.9%</b>
Property rates	9 008 149	4 633 889	51.4%	4 633 889	51.4%	631 851	8.9%	633.4%
Service charges	19 281 137	1 467 384	7.7%	1 487 384	7.7%	1 426 715	7.7%	4.3%
Other revenue	3 353 739	1 220 947	36.4%	1 220 947	36.4%	1 769 319	32.1%	(31.0%)
Transfers and Subsidies - Operational	12 386 131	4 530 562	36.6%	4 530 562	36.6%	3 036 787	32.8%	49.2%
Transfers and Subsidies - Capital	4 953 205	2 100 820	42.4%	2 100 820	42.4%	1 137 883	19.6%	84.6%
Interest	411 107	72 851	17.7%	72 851	17.7%	29 963	12.6%	143.1%
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(37 377 222)</b>	<b>(4 956 846)</b>	<b>13.3%</b>	<b>(4 956 846)</b>	<b>13.3%</b>	<b>(4 724 227)</b>	<b>17.4%</b>	<b>4.9%</b>
Suppliers and employees	(36 918 722)	(4 898 711)	13.3%	(4 898 711)	13.3%	(4 653 154)	17.4%	5.3%
Finance charges	(165 416)	(6 502)	3.9%	(6 502)	3.9%	(7 553)	7.0%	(13.9%)
Transfers and grants	(293 084)	(51 633)	17.6%	(51 633)	17.6%	(63 520)	20.3%	(18.7%)
<b>Net Cash from/(used) Operating Activities</b>	<b>12 016 246</b>	<b>9 089 607</b>	<b>75.6%</b>	<b>9 089 607</b>	<b>75.6%</b>	<b>3 308 289</b>	<b>17.1%</b>	<b>174.8%</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>(8 121)</b>	<b>182 596</b>	<b>(2 248.5%)</b>	<b>182 596</b>	<b>(2 248.5%)</b>	<b>5 946</b>	<b>6.9%</b>	<b>2 970.9%</b>
Proceeds on disposal of PPE	49 580	9 177	18.5%	9 177	18.5%	5 991	7.2%	53.2%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(42 210)	170 421	(403.7%)	170 421	(403.7%)	4	-	4 260 423.9%
Decrease (increase) in non-current investments	(15 491)	2 999	(19.4%)	2 999	(19.4%)	(50)	.2%	(6 153.5%)
<b>Payments</b>	<b>(8 139 658)</b>	<b>(752 664)</b>	<b>9.2%</b>	<b>(752 664)</b>	<b>9.2%</b>	<b>(689 880)</b>	<b>8.7%</b>	<b>9.1%</b>
Capital assets	(8 139 658)	(752 664)	9.2%	(752 664)	9.2%	(689 880)	8.7%	9.1%
<b>Net Cash from/(used) Investing Activities</b>	<b>(8 147 778)</b>	<b>(570 068)</b>	<b>7.0%</b>	<b>(570 068)</b>	<b>7.0%</b>	<b>(683 934)</b>	<b>8.7%</b>	<b>(16.6%)</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>66 076</b>	<b>935</b>	<b>1.4%</b>	<b>935</b>	<b>1.4%</b>	<b>(63)</b>	<b>-</b>	<b>(1 585.9%)</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	60 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	6 076	935	15.4%	935	15.4%	(63)	(.8%)	(1 585.9%)
<b>Payments</b>	<b>(72 757)</b>	<b>(17 572)</b>	<b>24.2%</b>	<b>(17 572)</b>	<b>24.2%</b>	<b>(14 744)</b>	<b>22.1%</b>	<b>19.2%</b>
Repayment of borrowing	(72 757)	(17 572)	24.2%	(17 572)	24.2%	(14 744)	22.1%	19.2%
<b>Net Cash from/(used) Financing Activities</b>	<b>(6 680)</b>	<b>(16 637)</b>	<b>249.0%</b>	<b>(16 637)</b>	<b>249.0%</b>	<b>(14 807)</b>	<b>(2.1%)</b>	<b>12.4%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>3 861 787</b>	<b>8 502 902</b>	<b>220.2%</b>	<b>8 502 902</b>	<b>220.2%</b>	<b>2 609 549</b>	<b>21.5%</b>	<b>225.8%</b>
Cash/cash equivalents at the year begin:	6 663 117	4 389 962	65.9%	4 389 962	65.9%	4 258 149	71.4%	3.1%
Cash/cash equivalents at the year end:	10 524 904	13 145 528	124.9%	13 145 528	124.9%	7 414 190	40.9%	77.3%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	834 028	6.3%	598 814	4.5%	567 280	4.3%	1 123 942	84.9%	13 224 063	37.8%	1 628 767	12.3%	20 355 188	153.9%
Trade and Other Receivables from Exchange Transactions - Electricity	843 388	32.1%	213 474	8.1%	111 276	4.2%	1 463 012	55.6%	2 631 151	7.5%	9 927	.4%	2 285 432	86.9%
Receivables from Non-exchange Transactions - Property Rates	3 278 212	39.2%	301 774	3.6%	269 710	3.2%	4 510 230	54.0%	8 399 925	23.9%	80 433	1.0%	6 373 511	76.2%
Receivables from Exchange Transactions - Waste Water Management	213 496	8.0%	120 368	4.5%	99 946	3.7%	2 238 333	83.8%	2 672 144	7.6%	248 190	9.3%	3 176 695	139.1%
Receivables from Exchange Transactions - Waste Management	222 783	6.7%	122 990	3.7%	78 676	2.4%	2 887 772	87.2%	3 312 220	9.5%	164 474	5.0%	2 311 003	69.8%
Receivables from Exchange Transactions - Property Rental Debtors	7 742	3.2%	4 705	2.0%	2 881	1.2%	225 334	93.6%	240 662	.7%	-	-	162 668	67.6%
Interest on Arrear Debtor Accounts	188 383	5.0%	138 460	3.7%	140 470	3.7%	3 323 036	87.7%	3 790 350	10.8%	237 856	6.3%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	383	1.8%	254	1.2%	387	1.8%	20 269	95.2%	21 293	.1%	-	-	-	-
Other	25 069	3.3%	21 659	2.8%	20 657	2.7%	700 698	91.2%	768 083	2.2%	43 306	5.6%	6 791	.9%
<b>Total By Income Source</b>	<b>5 613 484</b>	<b>16.0%</b>	<b>1 522 498</b>	<b>4.3%</b>	<b>1 291 283</b>	<b>3.7%</b>	<b>26 592 626</b>	<b>75.9%</b>	<b>35 019 891</b>	<b>100.0%</b>	<b>2 412 953</b>	<b>6.9%</b>	<b>35 211 288</b>	<b>100.5%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	437 628	23.7%	152 688	8.3%	151 728	8.2%	1 106 396	59.9%	1 848 440	5.3%	1	-	-	-
Commercial	2 169 479	33.8%	331 168	5.2%	192 946	3.0%	3 725 718	58.0%	6 419 311	18.3%	10	-	-	-
Households	2 954 183	11.3%	1 030 616	3.9%	896 729	3.4%	21 353 497	81.4%	26 235 026	74.9%	2 412 942	9.2%	35 211 288	134.2%
Other	52 193	10.1%	8 025	1.6%	49 880	9.6%	407 015	78.7%	517 114	1.5%	-	-	-	-
<b>Total By Customer Group</b>	<b>5 613 484</b>	<b>16.0%</b>	<b>1 522 498</b>	<b>4.3%</b>	<b>1 291 283</b>	<b>3.7%</b>	<b>26 592 626</b>	<b>75.9%</b>	<b>35 019 891</b>	<b>100.0%</b>	<b>2 412 953</b>	<b>6.9%</b>	<b>35 211 288</b>	<b>100.5%</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	915 492	23.5%	144 885	3.7%	136 833	3.5%	2 698 637	69.3%	3 895 847	43.2%
Bulk Water	25 966	6.0%	19 096	4.4%	12 756	3.0%	373 853	86.6%	431 671	4.8%
PAYE deductions	89 993	75.5%	10 912	9.2%	1 089	.9%	17 175	14.4%	119 170	1.3%
VAT (output less input)	110 363	100.0%	-	-	-	-	0	-	110 363	1.2%
Pensions / Retirement	73 742	83.0%	27	-	2 458	2.8%	12 633	14.2%	88 860	1.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 238 961	40.2%	124 233	4.0%	268 737	8.7%	1 446 477	47.0%	3 078 408	34.1%
Auditor-General	11 252	37.0%	(1 637)	(5.4%)	(265)	(.9%)	21 045	69.2%	30 395	.3%
Other	842 716	66.3%	25 454	2.0%	(755)	(.1%)	402 860	31.7%	1 270 276	14.1%
<b>Total</b>	<b>3 308 486</b>	<b>36.7%</b>	<b>322 971</b>	<b>3.6%</b>	<b>420 853</b>	<b>4.7%</b>	<b>4 972 680</b>	<b>55.1%</b>	<b>9 024 990</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.