

**WESTERN CAPE: CAPE TOWN (CPT)**  
**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>58 890 332</b>	<b>14 956 844</b>	<b>25.4%</b>	<b>14 956 844</b>	<b>25.4%</b>	<b>13 702 195</b>	<b>25.6%</b>	<b>9.2%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	19 641 146	5 491 269	28.0%	5 491 269	28.0%	4 898 909	28.5%	12.1%
Service charges - Water	4 434 349	1 038 043	23.4%	1 038 043	23.4%	877 696	22.4%	18.3%
Service charges - Waste Water Management	2 278 048	524 110	23.0%	524 110	23.0%	448 039	22.2%	17.0%
Service charges - Waste Management	1 424 214	342 528	24.1%	342 528	24.1%	320 948	23.2%	6.7%
Sale of Goods and Rendering of Services	600 668	149 422	24.9%	149 422	24.9%	146 767	30.7%	1.8%
Agency services	285 197	61 899	21.7%	61 899	21.7%	66 613	24.5%	(7.1%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	286 756	81 946	28.6%	81 946	28.6%	69 380	24.6%	18.1%
Interest earned from Current and Non Current Assets	1 197 802	404 750	33.8%	404 750	33.8%	294 092	26.3%	37.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	583 050	160 195	27.5%	160 195	27.5%	121 396	22.8%	32.0%
Licence and permits	185	92	49.5%	92	49.5%	71	39.9%	30.1%
Operational Revenue	476 518	179 169	37.6%	179 169	37.6%	144 017	40.0%	24.4%
<b>Non-Exchange Revenue</b>								
Property rates	11 852 008	2 987 278	25.2%	2 987 278	25.2%	2 897 504	25.2%	3.1%
Surcharges and Taxes	365 452	93 023	25.5%	93 023	25.5%	-	-	(100.0%)
Fines, penalties and forfeits	1 251 676	482 743	38.6%	482 743	38.6%	459 202	36.4%	5.1%
Licences or permits	76 655	10 535	13.7%	10 535	13.7%	11 361	15.5%	(7.3%)
Transfer and subsidies - Operational	6 809 560	2 034 984	29.9%	2 034 984	29.9%	1 749 333	27.9%	16.3%
Interest	89 165	34 290	38.5%	34 290	38.5%	28 523	33.6%	20.2%
Fuel Levy	2 639 290	879 763	33.3%	879 763	33.3%	888 909	33.3%	(1.0%)
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	59 393	-	-	-	-	1	-	(100.0%)
Other Gains	4 539 200	806	-	806	-	279 534	7.1%	(99.7%)
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>59 383 837</b>	<b>11 431 154</b>	<b>19.2%</b>	<b>11 431 154</b>	<b>19.2%</b>	<b>10 808 110</b>	<b>20.0%</b>	<b>5.8%</b>
Employee related costs	18 484 599	3 975 041	21.5%	3 975 041	21.5%	3 609 235	20.8%	10.1%
Remuneration of councillors	190 901	50 780	26.6%	50 780	26.6%	46 922	26.6%	8.2%
Bulk purchases - electricity	14 099 100	3 224 059	22.9%	3 224 059	22.9%	3 008 720	24.4%	7.2%
Inventory consumed	5 990 005	339 077	5.7%	339 077	5.7%	624 370	11.9%	(45.7%)
Debt impairment	2 321 520	392 515	16.9%	392 515	16.9%	-	-	(100.0%)
Depreciation and amortisation	3 534 701	866 719	24.5%	866 719	24.5%	805 705	24.8%	7.6%
Interest	945 367	195 935	20.7%	195 935	20.7%	175 182	20.3%	11.8%
Contracted services	9 415 476	1 300 932	13.8%	1 300 932	13.8%	1 272 681	14.7%	2.2%
Transfers and subsidies	340 743	66 345	19.5%	66 345	19.5%	68 197	19.9%	(2.7%)
Irrecoverable debts written off	150 544	225 129	149.5%	225 129	149.5%	512 263	22.1%	(56.1%)
Operational costs	3 350 241	793 737	23.7%	793 737	23.7%	657 962	22.1%	20.6%
Losses on disposal of Assets	754	216	28.7%	216	28.7%	182	21.3%	18.8%
Other Losses	559 886	669	.1%	669	.1%	26 693	5.9%	(97.5%)
<b>Surplus/(Deficit)</b>	<b>(493 505)</b>	<b>3 525 690</b>		<b>3 525 690</b>		<b>2 894 084</b>		
Transfers and subsidies - capital (monetary allocations)	2 776 159	363 108	13.1%	363 108	13.1%	287 103	12.6%	26.5%
Transfers and subsidies - capital (in-kind)	-	40	-	40	-	-	-	(100.0%)
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>2 282 654</b>	<b>3 888 838</b>		<b>3 888 838</b>		<b>3 181 187</b>		
Income Tax	(7 916)	2 312	(29.2%)	2 312	(29.2%)	(3 592)	14.1%	(164.4%)
<b>Surplus/(Deficit) after income tax</b>	<b>2 290 570</b>	<b>3 886 526</b>		<b>3 886 526</b>		<b>3 184 779</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	(6 957)	1 706	(24.5%)	1 706	(24.5%)	(2 521)	12.8%	(167.7%)
<b>Surplus/(Deficit) attributable to municipality</b>	<b>2 283 614</b>	<b>3 888 233</b>		<b>3 888 233</b>		<b>3 182 257</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>2 283 614</b>	<b>3 888 233</b>		<b>3 888 233</b>		<b>3 182 257</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>11 034 869</b>	<b>1 175 807</b>	<b>10.7%</b>	<b>1 175 807</b>	<b>10.7%</b>	<b>805 538</b>	<b>10.7%</b>	<b>46.0%</b>
National Government	2 660 223	345 243	13.0%	345 243	13.0%	272 416	12.6%	26.7%
Provincial Government	30 135	1 416	4.7%	1 416	4.7%	1 492	27.2%	(5.1%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agenc	85 801	16 450	19.2%	16 450	19.2%	13 188	13.1%	24.7%
<b>Transfers recognised - capital</b>	<b>2 776 159</b>	<b>363 108</b>	<b>13.1%</b>	<b>363 108</b>	<b>13.1%</b>	<b>287 096</b>	<b>12.6%</b>	<b>26.5%</b>
Borrowing	6 500 000	583 454	9.0%	583 454	9.0%	142 521	7.0%	309.4%
Internally generated funds	1 758 710	229 245	13.0%	229 245	13.0%	375 921	11.7%	(39.0%)
<b>Capital Expenditure Functional</b>	<b>11 034 869</b>	<b>1 175 807</b>	<b>10.7%</b>	<b>1 175 807</b>	<b>10.7%</b>	<b>806 594</b>	<b>10.7%</b>	<b>45.8%</b>
<b>Municipal governance and administration</b>	<b>1 570 015</b>	<b>178 141</b>	<b>11.3%</b>	<b>178 141</b>	<b>11.3%</b>	<b>95 712</b>	<b>8.2%</b>	<b>86.1%</b>
Executive and Council	1 676	114	6.8%	114	6.8%	561	3.1%	(79.7%)
Finance and administration	1 564 181	178 027	11.4%	178 027	11.4%	95 151	8.2%	87.1%
Internal audit	4 159	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>1 501 963</b>	<b>168 622</b>	<b>11.2%</b>	<b>168 622</b>	<b>11.2%</b>	<b>180 857</b>	<b>14.8%</b>	<b>(6.8%)</b>
Community and Social Services	98 550	7 286	7.4%	7 286	7.4%	6 550	11.8%	11.2%
Sport And Recreation	307 321	24 241	7.9%	24 241	7.9%	4 455	4.8%	444.1%
Public Safety	307 134	21 480	7.0%	21 480	7.0%	8 589	5.1%	150.1%
Housing	761 558	114 216	15.0%	114 216	15.0%	158 740	18.2%	(28.0%)
Health	27 400	1 400	5.1%	1 400	5.1%	2 524	6.8%	(44.5%)
<b>Economic and Environmental Services</b>	<b>2 286 395</b>	<b>218 491</b>	<b>9.6%</b>	<b>218 491</b>	<b>9.6%</b>	<b>106 102</b>	<b>6.7%</b>	<b>105.9%</b>
Planning and Development	205 026	14 606	7.1%	14 606	7.1%	9 494	7.5%	53.9%
Road Transport	1 854 510	182 195	9.8%	182 195	9.8%	75 862	5.7%	140.2%
Environmental Protection	226 859	21 690	9.6%	21 690	9.6%	20 745	15.0%	4.5%
<b>Trading Services</b>	<b>5 619 194</b>	<b>604 109</b>	<b>10.8%</b>	<b>604 109</b>	<b>10.8%</b>	<b>422 688</b>	<b>12.0%</b>	<b>42.9%</b>
Energy sources	1 181 388	158 151	13.4%	158 151	13.4%	162 791	15.6%	(2.9%)
Water Management	1 060 718	102 090	9.6%	102 090	9.6%	124 217	14.1%	(17.8%)
Waste Water Management	2 980 384	270 086	9.1%	270 086	9.1%	109 883	8.9%	145.8%
Waste Management	396 705	73 782	18.6%	73 782	18.6%	25 797	7.2%	186.0%
<b>Other</b>	<b>57 301</b>	<b>6 443</b>	<b>11.2%</b>	<b>6 443</b>	<b>11.2%</b>	<b>1 235</b>	<b>4.6%</b>	<b>421.8%</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>54 854 891</b>	<b>15 260 090</b>	<b>27.8%</b>	<b>15 260 090</b>	<b>27.8%</b>	<b>13 794 531</b>	<b>27.9%</b>	<b>10.6%</b>
Property rates	11 774 525	3 186 895	27.1%	3 186 895	27.1%	3 073 882	27.7%	3.7%
Service charges	27 337 481	6 791 493	24.8%	6 791 493	24.8%	6 305 773	26.4%	7.7%
Other revenue	4 926 167	1 956 692	39.7%	1 956 692	39.7%	1 776 618	37.2%	10.1%
Transfers and Subsidies - Operational	6 842 756	2 686 782	39.3%	2 686 782	39.3%	1 683 873	26.8%	59.6%
Transfers and Subsidies - Capital	2 776 159	365 214	13.2%	365 214	13.2%	954 385	42.0%	(61.7%)
Interest	1 197 802	273 015	22.8%	273 015	22.8%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(48 540 916)</b>	<b>(13 775 846)</b>	<b>28.4%</b>	<b>(13 775 846)</b>	<b>28.4%</b>	<b>12 729 645</b>	<b>(28.7%)</b>	<b>(208.2%)</b>
Suppliers and employees	(47 803 586)	(13 775 846)	28.8%	(13 775 846)	28.8%	12 729 645	(28.7%)	(208.2%)
Finance charges	(737 329)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>6 313 975</b>	<b>1 484 244</b>	<b>23.5%</b>	<b>1 484 244</b>	<b>23.5%</b>	<b>26 524 176</b>	<b>521.1%</b>	<b>(94.4%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>1 514 101</b>	<b>(6 195 093)</b>	<b>(409.2%)</b>	<b>(6 195 093)</b>	<b>(409.2%)</b>	<b>1 288 161</b>	<b>477.4%</b>	<b>(580.9%)</b>
Proceeds on disposal of PPE	59 393	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(163 610)	162 895	(99.6%)	162 895	(99.6%)	526	(.3%)	30 871.3%
Decrease (increase) in non-current investments	1 618 317	(6 357 988)	(392.9%)	(6 357 988)	(392.9%)	1 287 635	341.0%	(593.8%)
<b>Payments</b>	<b>(11 034 869)</b>	<b>(1 876 974)</b>	<b>17.0%</b>	<b>(1 876 974)</b>	<b>17.0%</b>	<b>(1 200 253)</b>	<b>15.9%</b>	<b>56.4%</b>
Capital assets	(11 034 869)	(1 876 974)	17.0%	(1 876 974)	17.0%	(1 200 253)	15.9%	56.4%
<b>Net Cash from/(used) Investing Activities</b>	<b>(9 520 769)</b>	<b>(8 072 067)</b>	<b>84.8%</b>	<b>(8 072 067)</b>	<b>84.8%</b>	<b>87 908</b>	<b>(1.2%)</b>	<b>(9 282.4%)</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>5 960 337</b>	<b>(360)</b>	<b>-</b>	<b>(360)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	6 500 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(539 663)	(360)	.1%	(360)	.1%	-	-	(100.0%)
<b>Payments</b>	<b>(1 760 158)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	(1 760 158)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>4 200 180</b>	<b>(360)</b>	<b>-</b>	<b>(360)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>993 386</b>	<b>(6 588 182)</b>	<b>(663.2%)</b>	<b>(6 588 182)</b>	<b>(663.2%)</b>	<b>26 612 084</b>	<b>(1 635.7%)</b>	<b>(124.8%)</b>
Cash/cash equivalents at the year begin:	10 497 750	-	-	-	-	11 097 451	126.1%	(100.0%)
Cash/cash equivalents at the year end:	11 491 136	6 006 757	52.3%	6 006 757	52.3%	37 709 535	525.6%	(84.1%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	419 079	16.4%	83 629	3.3%	70 523	2.8%	1 979 741	77.5%	2 552 971	26.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 154 261	60.6%	71 555	3.8%	39 728	2.1%	638 898	33.5%	1 904 443	19.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	880 018	35.7%	104 056	4.2%	92 883	3.8%	1 390 812	56.4%	2 467 769	25.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	209 269	19.9%	38 774	3.7%	27 400	2.6%	778 066	73.9%	1 053 510	10.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	117 031	16.5%	22 597	3.2%	21 329	3.0%	549 500	77.3%	710 457	7.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	73 210	7.7%	14 525	1.5%	36	-	866 162	90.8%	953 934	9.9%	-	-	-	-
Interest on Arrear Debtor Accounts	83 704	11.1%	36 718	4.9%	33 913	4.5%	602 358	79.6%	756 693	7.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(296 014)	40.5%	(141 360)	19.3%	(21 211)	2.9%	(272 629)	37.3%	(731 214)	(7.6%)	-	-	-	-
<b>Total By Income Source</b>	<b>2 640 558</b>	<b>27.3%</b>	<b>230 494</b>	<b>2.4%</b>	<b>264 602</b>	<b>2.7%</b>	<b>6 532 908</b>	<b>67.6%</b>	<b>9 668 562</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	(99 924)	84.3%	(80 855)	68.2%	16 701	(14.1%)	45 600	(38.5%)	(118 478)	(1.2%)	-	-	-	-
Commercial	1 437 583	61.6%	85 482	3.7%	66 996	2.9%	742 878	31.8%	2 332 939	24.1%	-	-	-	-
Households	1 209 565	17.9%	213 742	3.2%	173 388	2.6%	5 142 829	76.3%	6 739 524	69.7%	-	-	-	-
Other	93 333	13.1%	12 125	1.7%	7 516	1.1%	601 601	84.2%	714 576	7.4%	-	-	-	-
<b>Total By Customer Group</b>	<b>2 640 558</b>	<b>27.3%</b>	<b>230 494</b>	<b>2.4%</b>	<b>264 602</b>	<b>2.7%</b>	<b>6 532 908</b>	<b>67.6%</b>	<b>9 668 562</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	(377)	53.6%	(181)	25.7%	-	-	(146)	20.7%	(703)	3.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(18 913)	100.0%	-	-	-	-	-	-	(18 913)	96.4%
<b>Total</b>	<b>(19 290)</b>	<b>98.3%</b>	<b>(181)</b>	<b>.9%</b>	<b>-</b>	<b>-</b>	<b>(146)</b>	<b>.7%</b>	<b>(19 616)</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Lungelo Mbandazayo	021 400 1167
Financial Manager	Mr Kevin Jacoby	021 400 3265

Source Local Government Database

1. All figures in this report are unaudited.

**WESTERN CAPE: MATZIKAMA (WC011)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	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>478 159</b>	<b>121 469</b>	<b>25.4%</b>	<b>121 469</b>	<b>25.4%</b>	<b>111 607</b>	<b>26.0%</b>	<b>8.8%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	180 682	33 524	18.6%	33 524	18.6%	36 189	22.1%	(7.4%)
Service charges - Water	39 254	6 931	17.7%	6 931	17.7%	7 111	21.5%	(2.5%)
Service charges - Waste Water Management	27 971	7 645	27.3%	7 645	27.3%	5 689	26.8%	34.4%
Service charges - Waste Management	29 729	8 243	27.7%	8 243	27.7%	5 936	26.6%	38.9%
Sale of Goods and Rendering of Services	5 074	1 927	38.0%	1 927	38.0%	1 761	33.5%	9.4%
Agency services	4 974	1 209	24.3%	1 209	24.3%	1 297	25.6%	(6.8%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 239	2 899	31.4%	2 899	31.4%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	1 580	534	33.8%	534	33.8%	320	45.6%	67.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 232	455	14.1%	455	14.1%	530	23.4%	(14.3%)
Licence and permits	66	14	21.8%	14	21.8%	4	7.0%	228.1%
Operational Revenue	9 106	417	4.6%	417	4.6%	936	12.9%	(55.4%)
<b>Non-Exchange Revenue</b>								
Property rates	51 652	17 997	34.8%	17 997	34.8%	17 462	35.4%	3.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11 703	499	4.3%	499	4.3%	378	2.6%	32.1%
Licences or permits	1 092	255	23.4%	255	23.4%	259	23.8%	(1.4%)
Transfer and subsidies - Operational	98 089	36 783	37.5%	36 783	37.5%	33 159	37.2%	10.9%
Interest	1 053	903	85.7%	903	85.7%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	2 263	1 116	49.3%	1 116	49.3%	554	27.1%	101.4%
Gains on disposal of Assets	1 400	119	8.5%	119	8.5%	22	2.2%	446.7%
Other Gains	-	0	-	0	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>468 088</b>	<b>99 802</b>	<b>21.3%</b>	<b>99 802</b>	<b>21.3%</b>	<b>93 085</b>	<b>21.9%</b>	<b>7.2%</b>
Employee related costs	181 697	39 486	21.7%	39 486	21.7%	39 389	22.3%	2%
Remuneration of councillors	7 976	2 226	27.9%	2 226	27.9%	1 855	24.0%	17.5%
Bulk purchases - electricity	141 303	41 127	29.1%	41 127	29.1%	37 022	29.7%	11.1%
Inventory consumed	18 121	2 327	12.8%	2 327	12.8%	2 078	11.7%	12.0%
Debt impairment	29 449	-	-	-	-	-	-	-
Depreciation and amortisation	23 440	-	-	-	-	-	-	-
Interest	15 291	4 168	27.3%	4 168	27.3%	2 346	21.6%	77.7%
Contracted services	12 534	1 878	15.0%	1 878	15.0%	1 995	17.3%	(5.9%)
Transfers and subsidies	2 165	375	17.3%	375	17.3%	758	37.9%	(50.5%)
Irrecoverable debts written off	1 100	-	-	-	-	-	-	-
Operational costs	35 012	8 215	23.5%	8 215	23.5%	7 577	25.2%	8.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	27	-	(100.0%)
<b>Surplus/(Deficit)</b>	<b>10 071</b>	<b>21 667</b>		<b>21 667</b>		<b>18 521</b>		
Transfers and subsidies - capital (monetary allocations)	37 301	6 579	17.6%	6 579	17.6%	11 345	31.1%	(42.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>47 372</b>	<b>28 246</b>		<b>28 246</b>		<b>29 866</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>47 372</b>	<b>28 246</b>		<b>28 246</b>		<b>29 866</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>47 372</b>	<b>28 246</b>		<b>28 246</b>		<b>29 866</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>47 372</b>	<b>28 246</b>		<b>28 246</b>		<b>29 866</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>51 648</b>	<b>9 405</b>	<b>18.2%</b>	<b>9 405</b>	<b>18.2%</b>	<b>11 707</b>	<b>23.5%</b>	<b>(19.7%)</b>
National Government	37 301	6 579	17.6%	6 579	17.6%	11 345	30.9%	(42.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>37 301</b>	<b>6 579</b>	<b>17.6%</b>	<b>6 579</b>	<b>17.6%</b>	<b>11 345</b>	<b>30.9%</b>	<b>(42.0%)</b>
Borrowing	6 748	-	-	-	-	-	-	-
Internally generated funds	7 599	2 826	37.2%	2 826	37.2%	363	2.8%	679.3%
<b>Capital Expenditure Functional</b>	<b>51 648</b>	<b>9 405</b>	<b>18.2%</b>	<b>9 405</b>	<b>18.2%</b>	<b>11 707</b>	<b>23.5%</b>	<b>(19.7%)</b>
<b>Municipal governance and administration</b>								
Executive and Council	-	-	-	-	-	51	3.4%	(100.0%)
Finance and administration	-	-	-	-	-	51	3.4%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>11 740</b>	<b>2 783</b>	<b>23.7%</b>	<b>2 783</b>	<b>23.7%</b>	<b>514</b>	<b>8.7%</b>	<b>441.1%</b>
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	11 740	2 783	23.7%	2 783	23.7%	514	9.3%	441.1%
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>13 045</b>	<b>3 414</b>	<b>26.2%</b>	<b>3 414</b>	<b>26.2%</b>	<b>6 414</b>	<b>33.6%</b>	<b>(46.8%)</b>
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	13 045	3 414	26.2%	3 414	26.2%	6 414	33.7%	(46.8%)
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>26 863</b>	<b>3 208</b>	<b>11.9%</b>	<b>3 208</b>	<b>11.9%</b>	<b>4 728</b>	<b>20.4%</b>	<b>(32.2%)</b>
Energy sources	7 808	1 615	20.7%	1 615	20.7%	-	-	(100.0%)
Water Management	12 853	1 104	8.6%	1 104	8.6%	4 728	27.2%	(76.6%)
Waste Water Management	1 610	488	30.3%	488	30.3%	-	-	(100.0%)
Waste Management	4 591	-	-	-	-	-	-	-
<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>460 672</b>	<b>107 234</b>	<b>23.3%</b>	<b>107 234</b>	<b>23.3%</b>	<b>134 491</b>	<b>32.4%</b>	<b>(20.3%)</b>
Property rates	44 843	14 663	32.7%	14 663	32.7%	13 866	31.6%	5.7%
Service charges	255 354	54 340	21.3%	54 340	21.3%	51 779	23.1%	4.9%
Other revenue	26 148	(18 818)	(72.0%)	(18 818)	(72.0%)	10 793	44.6%	(274.4%)
Transfers and Subsidies - Operational	95 446	37 393	39.2%	37 393	39.2%	32 429	37.7%	15.3%
Transfers and Subsidies - Capital	37 301	19 657	52.7%	19 657	52.7%	25 305	69.4%	(22.3%)
Interest	1 580	-	-	-	-	320	45.6%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(381 624)</b>	<b>(79 099)</b>	<b>20.7%</b>	<b>(79 099)</b>	<b>20.7%</b>	<b>(44 920)</b>	<b>12.6%</b>	<b>76.1%</b>
Suppliers and employees	(375 316)	(79 099)	21.1%	(79 099)	21.1%	(45 022)	12.8%	75.7%
Finance charges	(6 308)	-	-	-	-	102	(2.7%)	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>79 048</b>	<b>28 135</b>	<b>35.6%</b>	<b>28 135</b>	<b>35.6%</b>	<b>89 571</b>	<b>155.1%</b>	<b>(68.6%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>9 657</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 506</b>	<b>11.0%</b>	<b>(100.0%)</b>
Proceeds on disposal of PPE	9 575	-	-	-	-	1 506	14.2%	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	82	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(51 648)</b>	<b>(19 209)</b>	<b>37.2%</b>	<b>(19 209)</b>	<b>37.2%</b>	<b>(19 425)</b>	<b>43.7%</b>	<b>(1.1%)</b>
Capital assets	(51 648)	(19 209)	37.2%	(19 209)	37.2%	(19 425)	43.7%	(1.1%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(41 991)</b>	<b>(19 209)</b>	<b>45.7%</b>	<b>(19 209)</b>	<b>45.7%</b>	<b>(17 919)</b>	<b>58.2%</b>	<b>7.2%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1	-	1	-	-	-	(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>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>37 057</b>	<b>8 928</b>	<b>24.1%</b>	<b>8 928</b>	<b>24.1%</b>	<b>71 652</b>	<b>265.4%</b>	<b>(87.5%)</b>
Cash/cash equivalents at the year begin:	(3 377)	-	-	-	-	20 338	13.2%	(100.0%)
Cash/cash equivalents at the year end:	33 679	27 437	81.5%	27 437	81.5%	91 991	50.7%	(70.2%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	3 127	10.2%	1 884	6.1%	1 137	3.7%	24 600	80.0%	30 748	18.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 666	45.0%	2 322	12.1%	1 187	6.2%	7 076	36.8%	19 252	11.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 604	12.4%	1 491	5.1%	3 042	10.5%	20 937	72.0%	29 073	17.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 043	8.8%	2 262	6.6%	1 769	5.1%	27 334	79.4%	34 407	20.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 175	9.3%	2 189	6.4%	1 702	5.0%	27 148	79.3%	34 214	20.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	117	15.8%	49	6.5%	39	5.3%	538	72.4%	743	4%	-	-	-	-
Interest on Arrear Debtor Accounts	1 332	8.3%	1 326	8.2%	1 175	7.3%	12 281	76.2%	16 113	9.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 077)	(50.9%)	46	1.1%	18	0.5%	6 095	149.3%	4 082	2.4%	-	-	-	-
<b>Total By Income Source</b>	<b>20 986</b>	<b>12.4%</b>	<b>11 569</b>	<b>6.9%</b>	<b>10 070</b>	<b>6.0%</b>	<b>126 007</b>	<b>74.7%</b>	<b>168 632</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 391	27.4%	479	9.4%	535	10.5%	2 677	52.7%	5 082	3.0%	-	-	-	-
Commercial	5 520	49.6%	1 809	16.3%	506	4.6%	3 283	29.5%	11 118	6.6%	-	-	-	-
Households	10 068	8.6%	7 354	6.3%	5 768	4.9%	94 363	80.3%	117 554	69.7%	-	-	-	-
Other	4 007	11.5%	1 927	5.5%	3 261	9.3%	25 684	73.6%	34 878	20.7%	-	-	-	-
<b>Total By Customer Group</b>	<b>20 986</b>	<b>12.4%</b>	<b>11 569</b>	<b>6.9%</b>	<b>10 070</b>	<b>6.0%</b>	<b>126 007</b>	<b>74.7%</b>	<b>168 632</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	12 358	8.5%	405	3%	-	-	133 148	91.3%	145 911	98.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 988	81.5%	443	18.2%	7	3%	-	-	2 438	1.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	13	100.0%	-	-	13	-
<b>Total</b>	<b>14 346</b>	<b>9.7%</b>	<b>848</b>	<b>6%</b>	<b>20</b>	<b>-</b>	<b>133 148</b>	<b>89.7%</b>	<b>148 361</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Mr Lionel Phillips (Acting)	027 201 3301
Financial Manager	Mr Mr Etrico Alfred	027 201 3300

Source Local Government Database

1. All figures in this report are unaudited.

**WESTERN CAPE: CEDERBERG (WC012)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	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>371 050</b>	<b>114 178</b>	<b>30.8%</b>	<b>114 178</b>	<b>30.8%</b>	<b>110 238</b>	<b>28.6%</b>	<b>3.6%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	110 746	34 698	31.3%	34 698	31.3%	31 125	24.6%	11.5%
Service charges - Water	30 458	7 630	25.0%	7 630	25.0%	6 890	23.4%	10.7%
Service charges - Waste Water Management	14 660	3 839	26.2%	3 839	26.2%	3 281	22.9%	17.0%
Service charges - Waste Management	15 272	3 406	22.3%	3 406	22.3%	3 511	25.4%	(3.0%)
Sale of Goods and Rendering of Services	4 240	875	20.6%	875	20.6%	1 031	19.1%	(15.2%)
Agency services	3 841	1 127	29.3%	1 127	29.3%	1 084	26.8%	4.0%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 876	1 780	16.4%	1 780	16.4%	1 255	31.3%	41.9%
Interest earned from Current and Non Current Assets	1 269	868	68.4%	868	68.4%	405	63.8%	114.4%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	941	155	16.5%	155	16.5%	216	49.4%	(27.9%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	704	1 566	222.4%	1 566	222.4%	92	3.8%	1 600.2%
<b>Non-Exchange Revenue</b>								
Property rates	73 339	25 485	34.7%	25 485	34.7%	24 614	36.6%	3.5%
Surcharges and Taxes	1	-	-	-	-	-	-	-
Fines, penalties and forfeits	11 555	308	2.7%	308	2.7%	243	1.2%	26.9%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	88 897	30 536	34.3%	30 536	34.3%	36 492	38.7%	(16.3%)
Interest	-	951	-	951	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	840	954	113.6%	954	113.6%	-	-	(100.0%)
Gains on disposal of Assets	2 500	-	-	-	-	-	-	-
Other Gains	910	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>394 800</b>	<b>86 451</b>	<b>21.9%</b>	<b>86 451</b>	<b>21.9%</b>	<b>96 525</b>	<b>24.4%</b>	<b>(10.4%)</b>
Employee related costs	144 683	30 760	21.3%	30 760	21.3%	29 630	24.6%	3.8%
Remuneration of councillors	6 139	1 439	23.4%	1 439	23.4%	1 287	24.9%	11.8%
Bulk purchases - electricity	95 123	27 751	29.2%	27 751	29.2%	28 140	27.2%	(1.4%)
Inventory consumed	12 291	2 264	18.4%	2 264	18.4%	1 745	21.5%	29.7%
Debt impairment	30 239	7 560	25.0%	7 560	25.0%	9 712	25.0%	(22.2%)
Depreciation and amortisation	29 617	7 402	25.0%	7 402	25.0%	7 037	25.0%	5.2%
Interest	15 789	3 110	19.7%	3 110	19.7%	3 215	27.3%	(3.3%)
Contracted services	33 651	2 147	6.4%	2 147	6.4%	11 675	23.2%	(81.6%)
Transfers and subsidies	30	-	-	-	-	3	.2%	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	26 328	4 018	15.3%	4 018	15.3%	4 081	15.8%	(1.5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	910	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(23 750)</b>	<b>27 727</b>		<b>27 727</b>		<b>13 713</b>		
Transfers and subsidies - capital (monetary allocations)	71 732	2 998	4.2%	2 998	4.2%	744	1.3%	302.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>47 981</b>	<b>30 725</b>		<b>30 725</b>		<b>14 457</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>47 981</b>	<b>30 725</b>		<b>30 725</b>		<b>14 457</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>47 981</b>	<b>30 725</b>		<b>30 725</b>		<b>14 457</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>47 981</b>	<b>30 725</b>		<b>30 725</b>		<b>14 457</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>86 995</b>	<b>2 920</b>	<b>3.4%</b>	<b>2 920</b>	<b>3.4%</b>	<b>876</b>	<b>1.2%</b>	<b>233.4%</b>
National Government	65 349	2 892	4.4%	2 892	4.4%	744	1.5%	288.5%
Provincial Government	5 731	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>71 080</b>	<b>2 892</b>	<b>4.1%</b>	<b>2 892</b>	<b>4.1%</b>	<b>744</b>	<b>1.3%</b>	<b>288.5%</b>
Borrowing	300	-	-	-	-	118	1.4%	(100.0%)
Internally generated funds	15 615	28	.2%	28	.2%	14	.4%	100.8%
<b>Capital Expenditure Functional</b>	<b>86 995</b>	<b>2 920</b>	<b>3.4%</b>	<b>2 920</b>	<b>3.4%</b>	<b>876</b>	<b>1.2%</b>	<b>233.4%</b>
<b>Municipal governance and administration</b>	<b>1 165</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 165	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>8 307</b>	<b>367</b>	<b>4.4%</b>	<b>367</b>	<b>4.4%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Community and Social Services	2 576	367	14.2%	367	14.2%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	5 731	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>5 838</b>	<b>1 228</b>	<b>21.0%</b>	<b>1 228</b>	<b>21.0%</b>	<b>758</b>	<b>22.0%</b>	<b>61.9%</b>
Planning and Development	4 938	1 227	24.8%	1 227	24.8%	744	29.9%	64.7%
Road Transport	900	1	.1%	1	.1%	14	1.4%	(90.2%)
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>71 685</b>	<b>1 325</b>	<b>1.8%</b>	<b>1 325</b>	<b>1.8%</b>	<b>118</b>	<b>.2%</b>	<b>1 026.9%</b>
Energy sources	39 991	26	.1%	26	.1%	61	.2%	(56.9%)
Water Management	14 077	-	-	-	-	-	-	-
Waste Water Management	12 618	1 299	10.3%	1 299	10.3%	56	.6%	2 203.3%
Waste Management	5 000	-	-	-	-	-	-	-
<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>405 909</b>	<b>144 794</b>	<b>35.7%</b>	<b>144 794</b>	<b>35.7%</b>	<b>122 229</b>	<b>28.6%</b>	<b>18.5%</b>
Property rates	70 054	16 181	23.1%	16 181	23.1%	13 443	19.5%	20.4%
Service charges	154 776	50 220	32.4%	50 220	32.4%	49 594	28.6%	1.3%
Other revenue	20 252	15 935	78.7%	15 935	78.7%	11 114	33.8%	43.4%
Transfers and Subsidies - Operational	87 119	62 457	71.7%	62 457	71.7%	48 078	52.0%	29.9%
Transfers and Subsidies - Capital	73 708	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(316 287)</b>	<b>(44 777)</b>	<b>14.2%</b>	<b>(44 777)</b>	<b>14.2%</b>	<b>(48 431)</b>	<b>15.5%</b>	<b>(7.5%)</b>
Suppliers and employees	(315 796)	(44 777)	14.2%	(44 777)	14.2%	(48 431)	15.5%	(7.5%)
Finance charges	(461)	-	-	-	-	-	-	-
Transfers and grants	(30)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>89 622</b>	<b>100 017</b>	<b>111.6%</b>	<b>100 017</b>	<b>111.6%</b>	<b>73 798</b>	<b>64.1%</b>	<b>35.5%</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>2 935</b>	<b>(564)</b>	<b>(19.2%)</b>	<b>(564)</b>	<b>(19.2%)</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Proceeds on disposal of PPE	2 500	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	435	(564)	(129.6%)	(564)	(129.6%)	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(85 995)</b>	<b>(4 067)</b>	<b>4.7%</b>	<b>(4 067)</b>	<b>4.7%</b>	<b>(9 944)</b>	<b>14.1%</b>	<b>(59.1%)</b>
Capital assets	(85 995)	(4 067)	4.7%	(4 067)	4.7%	(9 944)	14.1%	(59.1%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(83 059)</b>	<b>(4 632)</b>	<b>5.6%</b>	<b>(4 632)</b>	<b>5.6%</b>	<b>(9 944)</b>	<b>14.1%</b>	<b>(53.4%)</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>6 562</b>	<b>95 385</b>	<b>1 453.5%</b>	<b>95 385</b>	<b>1 453.5%</b>	<b>63 855</b>	<b>143.3%</b>	<b>49.4%</b>
Cash/cash equivalents at the year begin:	18 429	28 854	156.6%	28 854	156.6%	11 815	278.4%	144.2%
Cash/cash equivalents at the year end:	24 991	124 163	496.8%	124 163	496.8%	75 670	155.0%	64.1%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	3 047	11.4%	1 245	4.6%	861	3.2%	21 681	80.8%	26 834	21.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 102	34.7%	1 768	8.6%	714	3.5%	10 865	53.1%	20 449	16.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 078	11.9%	2 303	5.4%	5 635	13.2%	29 593	69.5%	42 609	33.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 429	10.1%	942	6.7%	642	4.5%	11 134	78.7%	14 147	11.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 217	13.1%	724	7.8%	473	5.1%	6 853	74.0%	9 267	7.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	65	100.0%	65	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	801	5.1%	918	5.9%	789	5.1%	13 073	83.9%	15 582	12.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 223)	120.7%	41	(1.5%)	4	(.1%)	508	(19.0%)	(2 670)	(2.1%)	-	-	-	-
<b>Total By Income Source</b>	<b>15 452</b>	<b>12.2%</b>	<b>7 941</b>	<b>6.3%</b>	<b>9 117</b>	<b>7.2%</b>	<b>93 772</b>	<b>74.3%</b>	<b>126 282</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	830	19.7%	255	6.1%	1 820	43.3%	1 302	30.9%	4 207	3.3%	-	-	-	-
Commercial	7 254	15.4%	2 403	5.1%	3 354	7.1%	34 034	72.3%	47 046	37.3%	-	-	-	-
Households	5 828	8.5%	4 476	6.5%	3 440	5.0%	54 733	79.9%	68 477	54.2%	-	-	-	-
Other	1 541	23.5%	806	12.3%	503	7.7%	3 704	56.5%	6 554	5.2%	-	-	-	-
<b>Total By Customer Group</b>	<b>15 452</b>	<b>12.2%</b>	<b>7 941</b>	<b>6.3%</b>	<b>9 117</b>	<b>7.2%</b>	<b>93 772</b>	<b>74.3%</b>	<b>126 282</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	11 771	100.0%	-	-	-	-	-	-	11 771	74.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	171	100.0%	-	-	-	-	-	-	171	1.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	439	11.1%	-	-	3 509	88.9%	3 948	24.8%
<b>Total</b>	<b>11 942</b>	<b>75.2%</b>	<b>439</b>	<b>2.8%</b>	<b>-</b>	<b>-</b>	<b>3 509</b>	<b>22.1%</b>	<b>15 889</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Mr Gerrit Matthyse	027 482 8000
Financial Manager	Mr Mr Nico Smit	027 482 8000

Source Local Government Database

1. All figures in this report are unaudited.

**WESTERN CAPE: BERGRIVIER (WC013)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	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>527 674</b>	<b>140 542</b>	<b>26.6%</b>	<b>140 542</b>	<b>26.6%</b>	<b>124 762</b>	<b>26.4%</b>	<b>12.6%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	169 206	41 325	24.6%	41 325	24.6%	38 635	24.1%	7.0%
Service charges - Water	40 832	8 998	22.0%	8 998	22.0%	8 533	23.2%	5.4%
Service charges - Waste Water Management	19 207	4 243	22.1%	4 243	22.1%	4 476	25.2%	(5.2%)
Service charges - Waste Management	39 604	9 802	24.8%	9 802	24.8%	8 211	25.2%	19.4%
Sale of Goods and Rendering of Services	9 951	2 509	28.0%	2 509	28.0%	2 732	31.8%	(8.2%)
Agency services	4 925	607	12.3%	607	12.3%	1 090	18.8%	(44.3%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	1 374	-	1 374	-	-	-	(100.0%)
Interest earned from Current and Non Current Assets	11 533	4 662	40.4%	4 662	40.4%	2 375	29.8%	96.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 669	191	11.4%	191	11.4%	157	9.4%	21.4%
Licence and permits	82	1	9%	1	9%	6	7.1%	(86.2%)
Operational Revenue	1 957	443	22.6%	443	22.6%	242	8.8%	83.1%
<b>Non-Exchange Revenue</b>								
Property rates	104 434	32 960	31.6%	32 960	31.6%	29 853	31.5%	10.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	24 344	38	2%	38	2%	1 612	7.6%	(97.6%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	92 430	30 661	33.2%	30 661	33.2%	25 455	34.4%	20.5%
Interest	6 200	918	14.8%	918	14.8%	1 386	27.7%	(33.8%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	1 810	-	1 810	-	-	-	(100.0%)
Gains on disposal of Assets	500	-	-	-	-	-	-	-
Other Gains	2 800	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>540 375</b>	<b>116 045</b>	<b>21.5%</b>	<b>116 045</b>	<b>21.5%</b>	<b>102 986</b>	<b>21.1%</b>	<b>12.7%</b>
Employee related costs	182 396	36 804	20.2%	36 804	20.2%	36 284	21.7%	1.4%
Remuneration of councillors	7 273	1 980	27.2%	1 980	27.2%	1 715	24.5%	15.4%
Bulk purchases - electricity	129 216	33 981	26.3%	33 981	26.3%	28 272	22.0%	20.2%
Inventory consumed	23 235	3 658	15.7%	3 658	15.7%	3 322	18.7%	10.1%
Debt impairment	34 208	8 552	25.0%	8 552	25.0%	7 623	25.0%	12.2%
Depreciation and amortisation	32 656	8 164	25.0%	8 164	25.0%	7 167	25.0%	13.9%
Interest	26 527	4 240	16.0%	4 240	16.0%	-	-	(100.0%)
Contracted services	46 526	5 633	12.1%	5 633	12.1%	5 516	14.3%	2.1%
Transfers and subsidies	9 701	3 169	32.7%	3 169	32.7%	2 893	37.1%	9.6%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	45 832	9 866	21.5%	9 866	21.5%	10 195	25.3%	(3.2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	2 805	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(12 701)</b>	<b>24 496</b>		<b>24 496</b>		<b>21 776</b>		
Transfers and subsidies - capital (monetary allocations)	49 871	4 820	9.7%	4 820	9.7%	982	4.1%	390.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>37 169</b>	<b>29 316</b>		<b>29 316</b>		<b>22 758</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>37 169</b>	<b>29 316</b>		<b>29 316</b>		<b>22 758</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>37 169</b>	<b>29 316</b>		<b>29 316</b>		<b>22 758</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>37 169</b>	<b>29 316</b>		<b>29 316</b>		<b>22 758</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>102 441</b>	<b>11 009</b>	<b>10.7%</b>	<b>11 009</b>	<b>10.7%</b>	<b>8 321</b>	<b>10.0%</b>	<b>32.3%</b>
National Government	22 362	4 050	18.1%	4 050	18.1%	981	6.1%	312.9%
Provincial Government	27 269	1 407	5.2%	1 407	5.2%	2	-	87 867.8%
District Municipality	-	817	-	817	-	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)/Deparm Agen	240	-	-	-	-	173	32.7%	(100.0%)
<b>Transfers recognised - capital</b>	<b>49 871</b>	<b>6 274</b>	<b>12.6%</b>	<b>6 274</b>	<b>12.6%</b>	<b>1 155</b>	<b>4.8%</b>	<b>443.1%</b>
Borrowing	30 910	3 858	12.5%	3 858	12.5%	2 859	7.1%	34.9%
Internally generated funds	21 660	877	4.1%	877	4.1%	4 307	22.6%	(79.6%)
<b>Capital Expenditure Functional</b>	<b>102 441</b>	<b>11 009</b>	<b>10.7%</b>	<b>11 009</b>	<b>10.7%</b>	<b>8 321</b>	<b>10.0%</b>	<b>32.3%</b>
<b>Municipal governance and administration</b>	<b>8 450</b>	<b>393</b>	<b>4.7%</b>	<b>393</b>	<b>4.7%</b>	<b>475</b>	<b>9.9%</b>	<b>(17.3%)</b>
Executive and Council	20	9	46.6%	9	46.6%	-	-	(100.0%)
Finance and administration	8 430	384	4.6%	384	4.6%	475	10.2%	(19.2%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>12 730</b>	<b>1 503</b>	<b>11.8%</b>	<b>1 503</b>	<b>11.8%</b>	<b>1 785</b>	<b>20.0%</b>	<b>(15.8%)</b>
Community and Social Services	2 420	1	-	1	-	64	3.4%	(98.5%)
Sport And Recreation	5 714	396	6.9%	396	6.9%	1 718	34.9%	(76.9%)
Public Safety	1 536	463	30.2%	463	30.2%	2	0.2%	23 845.8%
Housing	3 060	643	21.0%	643	21.0%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>36 218</b>	<b>3 141</b>	<b>8.7%</b>	<b>3 141</b>	<b>8.7%</b>	<b>2 293</b>	<b>8.7%</b>	<b>37.0%</b>
Planning and Development	31 463	2 957	9.4%	2 957	9.4%	18	1%	16 302.5%
Road Transport	4 755	184	3.9%	184	3.9%	2 275	17.6%	(91.9%)
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>45 043</b>	<b>5 972</b>	<b>13.3%</b>	<b>5 972</b>	<b>13.3%</b>	<b>3 768</b>	<b>8.7%</b>	<b>58.5%</b>
Energy sources	6 736	430	6.4%	430	6.4%	1 205	15.0%	(64.3%)
Water Management	22 757	3 531	15.5%	3 531	15.5%	1 598	6.6%	120.9%
Waste Water Management	13 935	2 011	14.4%	2 011	14.4%	593	9.5%	239.0%
Waste Management	1 615	-	-	-	-	371	7.9%	(100.0%)
<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>	538 558	144 902	26.9%	144 902	26.9%	146 076	32.3%	(.8%)
Property rates	102 622	27 649	26.9%	27 649	26.9%	24 342	28.6%	13.6%
Service charges	260 214	68 269	26.2%	68 269	26.2%	82 770	34.6%	(17.5%)
Other revenue	21 921	9 893	45.1%	9 893	45.1%	11 232	51.2%	(11.9%)
Transfers and Subsidies - Operational	92 430	28 746	31.1%	28 746	31.1%	24 393	33.0%	17.8%
Transfers and Subsidies - Capital	49 871	5 683	11.4%	5 683	11.4%	3 340	13.8%	70.1%
Interest	11 500	4 662	40.5%	4 662	40.5%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	(453 518)	(124 070)	27.4%	(124 070)	27.4%	(126 724)	30.7%	(2.1%)
Suppliers and employees	(432 563)	(124 070)	28.7%	(124 070)	28.7%	(126 724)	31.9%	(2.1%)
Finance charges	(11 259)	-	-	-	-	-	-	-
Transfers and grants	(9 696)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>85 040</b>	<b>20 833</b>	<b>24.5%</b>	<b>20 833</b>	<b>24.5%</b>	<b>19 352</b>	<b>48.3%</b>	<b>7.6%</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	(1 316)	(540)	41.1%	(540)	41.1%	86	2.6%	(728.4%)
Proceeds on disposal of PPE	500	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(1 758)	(543)	30.9%	(543)	30.9%	86	2.6%	(731.6%)
Decrease (increase) in non-current investments	(58)	3	(4.7%)	3	(4.7%)	-	-	(100.0%)
<b>Payments</b>	(102 441)	(12 320)	12.0%	(12 320)	12.0%	(9 288)	11.2%	32.6%
Capital assets	(102 441)	(12 320)	12.0%	(12 320)	12.0%	(9 288)	11.2%	32.6%
<b>Net Cash from/(used) Investing Activities</b>	<b>(103 757)</b>	<b>(12 861)</b>	<b>12.4%</b>	<b>(12 861)</b>	<b>12.4%</b>	<b>(9 202)</b>	<b>11.5%</b>	<b>39.8%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	30 910	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	30 910	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
<b>Payments</b>	(14 360)	-	-	-	-	-	-	-
Repayment of borrowing	(14 360)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>16 550</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(2 167)</b>	<b>7 972</b>	<b>(368.0%)</b>	<b>7 972</b>	<b>(368.0%)</b>	<b>10 150</b>	<b>(102.6%)</b>	<b>(21.5%)</b>
Cash/cash equivalents at the year begin:	137 334	174 894	127.3%	174 894	127.3%	143 641	91.3%	21.8%
Cash/cash equivalents at the year end:	135 167	182 744	135.2%	182 744	135.2%	153 794	104.3%	18.8%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		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	3 470	19.0%	1 384	7.6%	736	4.0%	12 663	69.4%	18 253	13.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 397	46.8%	1 382	8.7%	582	3.7%	6 455	40.8%	15 816	11.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 709	16.6%	2 471	5.3%	4 252	9.1%	32 057	69.0%	46 488	33.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 817	11.6%	880	5.6%	584	3.7%	12 408	79.1%	15 690	11.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 697	14.1%	1 703	6.5%	1 082	4.1%	19 652	75.2%	26 134	19.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	801	4.9%	793	4.9%	690	4.2%	13 968	85.9%	16 252	11.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 632)	64.0%	61	(8.4%)	70	(9.7%)	3 777	(521.9%)	(724)	(5.5%)	-	-	-	-
<b>Total By Income Source</b>	<b>20 258</b>	<b>14.7%</b>	<b>8 673</b>	<b>6.3%</b>	<b>7 997</b>	<b>5.8%</b>	<b>100 981</b>	<b>73.2%</b>	<b>137 910</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	328	4.2%	526	6.7%	1 585	20.2%	5 396	68.9%	7 835	5.7%	-	-	-	-
Commercial	6 531	26.4%	1 386	5.6%	1 362	5.5%	15 422	62.4%	24 701	17.9%	-	-	-	-
Households	9 166	9.7%	5 357	5.7%	4 198	4.4%	75 802	80.2%	94 523	68.5%	-	-	-	-
Other	4 233	39.0%	1 404	12.9%	853	7.9%	4 361	40.2%	10 851	7.9%	-	-	-	-
<b>Total By Customer Group</b>	<b>20 258</b>	<b>14.7%</b>	<b>8 673</b>	<b>6.3%</b>	<b>7 997</b>	<b>5.8%</b>	<b>100 981</b>	<b>73.2%</b>	<b>137 910</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	271	100.0%	-	-	-	-	-	-	271	98.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5	100.0%	-	-	-	-	-	-	5	1.9%
<b>Total</b>	<b>276</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>276</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Adv H Linde (Hanlie)	022 913 6011
Financial Manager	Ms Nelmarie Bothma (Acting)	022 913 6000

Source Local Government Database

1. All figures in this report are unaudited.



**WESTERN CAPE: SALDANHA BAY (WC014)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	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>1 548 310</b>	<b>374 690</b>	<b>24.2%</b>	<b>374 690</b>	<b>24.2%</b>	<b>331 787</b>	<b>24.7%</b>	<b>12.9%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	523 046	108 804	20.8%	108 804	20.8%	96 771	21.0%	12.4%
Service charges - Water	172 644	26 408	15.3%	26 408	15.3%	30 512	18.8%	(13.4%)
Service charges - Waste Water Management	95 641	23 080	24.1%	23 080	24.1%	24 564	26.2%	(6.0%)
Service charges - Waste Management	83 535	21 301	25.5%	21 301	25.5%	23 248	27.7%	(8.4%)
Sale of Goods and Rendering of Services	26 928	2 249	8.4%	2 249	8.4%	3 550	20.9%	(36.7%)
Agency services	9 380	2 188	23.3%	2 188	23.3%	2 415	21.2%	(9.4%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 429	3 259	31.3%	3 259	31.3%	2 559	29.5%	27.3%
Interest earned from Current and Non Current Assets	48 637	17 399	35.8%	17 399	35.8%	11 454	33.5%	51.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	14 703	3 407	23.2%	3 407	23.2%	3 202	28.9%	6.4%
Licence and permits	1 470	315	21.4%	315	21.4%	300	17.2%	4.9%
Operational Revenue	13 138	1 893	14.4%	1 893	14.4%	3 534	24.7%	(46.4%)
<b>Non-Exchange Revenue</b>								
Property rates	325 915	88 955	27.3%	88 955	27.3%	74 760	25.8%	19.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	24 089	5 975	24.8%	5 975	24.8%	4 171	22.7%	43.3%
Licences or permits	5	1	12.3%	1	12.3%	-	-	(100.0%)
Transfer and subsidies - Operational	159 565	58 885	36.9%	58 885	36.9%	49 642	37.8%	18.6%
Interest	3 704	1 331	35.9%	1 331	35.9%	1 105	37.6%	20.5%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	35 482	9 240	26.0%	9 240	26.0%	-	-	(100.0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 609 772</b>	<b>340 476</b>	<b>21.2%</b>	<b>340 476</b>	<b>21.2%</b>	<b>313 896</b>	<b>22.5%</b>	<b>8.5%</b>
Employee related costs	527 294	125 392	23.8%	125 392	23.8%	114 479	23.8%	9.5%
Remuneration of councillors	15 331	3 961	25.8%	3 961	25.8%	3 220	22.4%	23.0%
Bulk purchases - electricity	430 700	103 929	24.1%	103 929	24.1%	87 951	24.2%	18.2%
Inventory consumed	127 679	22 417	17.6%	22 417	17.6%	20 193	22.5%	11.0%
Debt impairment	8 080	(8 045)	(99.6%)	(8 045)	(99.6%)	(835)	(6.3%)	863.7%
Depreciation and amortisation	186 267	41 206	22.1%	41 206	22.1%	39 845	22.4%	3.4%
Interest	19 420	4 844	24.9%	4 844	24.9%	4 997	25.2%	(3.1%)
Contracted services	171 707	18 764	10.9%	18 764	10.9%	16 997	13.4%	10.4%
Transfers and subsidies	1 023	146	14.3%	146	14.3%	160	4.1%	(8.8%)
Irrecoverable debts written off	33 054	3 733	11.3%	3 733	11.3%	5 234	16.8%	(28.7%)
Operational costs	79 829	23 942	30.0%	23 942	30.0%	21 215	30.2%	12.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	9 389	188	2.0%	188	2.0%	439	7.3%	(57.2%)
<b>Surplus/(Deficit)</b>	<b>(61 462)</b>	<b>34 214</b>		<b>34 214</b>		<b>17 891</b>		
Transfers and subsidies - capital (monetary allocations)	60 253	6 527	10.8%	6 527	10.8%	6 574	14.8%	(.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(1 210)</b>	<b>40 741</b>		<b>40 741</b>		<b>24 465</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(1 210)</b>	<b>40 741</b>		<b>40 741</b>		<b>24 465</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(1 210)</b>	<b>40 741</b>		<b>40 741</b>		<b>24 465</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(1 210)</b>	<b>40 741</b>		<b>40 741</b>		<b>24 465</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>312 265</b>	<b>23 907</b>	<b>7.7%</b>	<b>23 907</b>	<b>7.7%</b>	<b>19 559</b>	<b>5.3%</b>	<b>22.2%</b>
National Government	46 490	5 759	12.4%	5 759	12.4%	3 190	15.5%	80.5%
Provincial Government	13 763	4	-	4	-	2 965	12.4%	(99.9%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>60 253</b>	<b>5 763</b>	<b>9.6%</b>	<b>5 763</b>	<b>9.6%</b>	<b>6 155</b>	<b>13.9%</b>	<b>(6.4%)</b>
Borrowing	51 774	1 511	2.9%	1 511	2.9%	3 733	3.1%	(59.5%)
Internally generated funds	200 239	16 633	8.3%	16 633	8.3%	9 671	4.7%	72.0%
<b>Capital Expenditure Functional</b>	<b>312 265</b>	<b>23 907</b>	<b>7.7%</b>	<b>23 907</b>	<b>7.7%</b>	<b>19 559</b>	<b>5.3%</b>	<b>22.2%</b>
<b>Municipal governance and administration</b>	<b>55 679</b>	<b>7 471</b>	<b>13.4%</b>	<b>7 471</b>	<b>13.4%</b>	<b>1 527</b>	<b>3.2%</b>	<b>389.2%</b>
Executive and Council	50	-	-	-	-	-	-	-
Finance and administration	55 579	7 471	13.4%	7 471	13.4%	1 527	3.2%	389.2%
Internal audit	50	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>24 308</b>	<b>1 021</b>	<b>4.2%</b>	<b>1 021</b>	<b>4.2%</b>	<b>415</b>	<b>2.5%</b>	<b>146.1%</b>
Community and Social Services	4 265	179	4.2%	179	4.2%	-	-	(100.0%)
Sport And Recreation	17 728	767	4.3%	767	4.3%	191	3.2%	301.2%
Public Safety	1 750	-	-	-	-	224	3.9%	(100.0%)
Housing	565	75	13.2%	75	13.2%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>52 989</b>	<b>7 650</b>	<b>14.4%</b>	<b>7 650</b>	<b>14.4%</b>	<b>10 976</b>	<b>8.5%</b>	<b>(30.3%)</b>
Planning and Development	313	403	128.8%	403	128.8%	1 759	21.9%	(77.1%)
Road Transport	52 473	7 247	13.8%	7 247	13.8%	9 217	7.6%	(21.4%)
Environmental Protection	204	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>179 109</b>	<b>7 765</b>	<b>4.3%</b>	<b>7 765</b>	<b>4.3%</b>	<b>6 641</b>	<b>3.8%</b>	<b>16.9%</b>
Energy sources	52 983	817	1.5%	817	1.5%	2 057	7.6%	(60.3%)
Water Management	36 135	122	.3%	122	.3%	3 024	5.3%	(96.0%)
Waste Water Management	83 941	6 119	7.3%	6 119	7.3%	1 559	1.9%	292.4%
Waste Management	6 050	707	11.7%	707	11.7%	-	-	(100.0%)
<b>Other</b>	<b>180</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>1 559 441</b>	<b>428 467</b>	<b>27.5%</b>	<b>428 467</b>	<b>27.5%</b>	<b>409 702</b>	<b>30.6%</b>	<b>4.6%</b>
Property rates	319 896	77 988	24.4%	77 988	24.4%	72 524	25.8%	7.5%
Service charges	902 151	232 498	25.8%	232 498	25.8%	228 040	28.8%	2.0%
Other revenue	53 660	29 743	55.4%	29 743	55.4%	38 407	83.3%	(22.6%)
Transfers and Subsidies - Operational	174 844	61 113	35.0%	61 113	35.0%	50 516	35.7%	21.0%
Transfers and Subsidies - Capital	60 253	12 025	20.0%	12 025	20.0%	10 075	22.7%	19.4%
Interest	48 637	15 100	31.0%	15 100	31.0%	10 140	29.7%	48.9%
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1 367 944)</b>	<b>(507 463)</b>	<b>37.1%</b>	<b>(507 463)</b>	<b>37.1%</b>	<b>(451 645)</b>	<b>38.7%</b>	<b>12.4%</b>
Suppliers and employees	(1 355 699)	(507 463)	37.4%	(507 463)	37.4%	(451 645)	39.1%	12.4%
Finance charges	(12 245)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>191 497</b>	<b>(78 997)</b>	<b>(41.3%)</b>	<b>(78 997)</b>	<b>(41.3%)</b>	<b>(41 943)</b>	<b>(24.8%)</b>	<b>88.3%</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>145</b>	<b>-</b>	<b>145</b>	<b>-</b>	<b>857</b>	<b>-</b>	<b>(83.1%)</b>
Proceeds on disposal of PPE	-	145	-	145	-	857	-	(83.1%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(312 265)</b>	<b>(29 125)</b>	<b>9.3%</b>	<b>(29 125)</b>	<b>9.3%</b>	<b>(23 974)</b>	<b>6.5%</b>	<b>21.5%</b>
Capital assets	(312 265)	(29 125)	9.3%	(29 125)	9.3%	(23 974)	6.5%	21.5%
<b>Net Cash from/(used) Investing Activities</b>	<b>(312 265)</b>	<b>(28 980)</b>	<b>9.3%</b>	<b>(28 980)</b>	<b>9.3%</b>	<b>(23 117)</b>	<b>6.3%</b>	<b>25.4%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>54 874</b>	<b>544</b>	<b>1.0%</b>	<b>544</b>	<b>1.0%</b>	<b>866</b>	<b>.7%</b>	<b>(37.2%)</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	51 374	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 500	544	15.5%	544	15.5%	866	34.6%	(37.2%)
<b>Payments</b>	<b>(11 222)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	(11 222)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>43 652</b>	<b>544</b>	<b>1.2%</b>	<b>544</b>	<b>1.2%</b>	<b>866</b>	<b>.8%</b>	<b>(37.2%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(77 117)</b>	<b>(107 433)</b>	<b>139.3%</b>	<b>(107 433)</b>	<b>139.3%</b>	<b>(64 194)</b>	<b>71.1%</b>	<b>67.4%</b>
Cash/cash equivalents at the year begin:	588 478	781 645	132.8%	781 645	132.8%	769 634	127.4%	1.6%
Cash/cash equivalents at the year end:	511 361	674 212	131.8%	674 212	131.8%	705 439	137.3%	(4.4%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		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	14 266	21.1%	2 046	3.0%	1 576	2.3%	49 780	73.6%	67 668	20.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	31 734	83.9%	962	2.5%	374	1.0%	4 736	12.5%	37 807	11.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 132	27.9%	2 643	3.5%	9 584	12.6%	42 425	56.0%	75 784	22.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 202	22.4%	1 371	3.7%	1 197	3.3%	25 839	70.6%	36 609	11.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 522	17.8%	1 457	3.5%	1 164	2.8%	32 016	75.9%	42 159	12.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	.4%	3	.4%	5	.7%	723	98.5%	733	2%	-	-	-	-
Interest on Arrear Debtor Accounts	1 685	3.0%	1 683	3.0%	1 628	2.9%	51 558	91.2%	56 555	17.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	216	1.3%	13 240	82.2%	125	.8%	2 524	15.7%	16 105	4.8%	-	-	-	-
<b>Total By Income Source</b>	<b>84 760</b>	<b>25.4%</b>	<b>23 405</b>	<b>7.0%</b>	<b>15 654</b>	<b>4.7%</b>	<b>209 602</b>	<b>62.9%</b>	<b>333 421</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	5 561	26.6%	492	2.4%	7 584	36.3%	7 270	34.8%	20 908	6.3%	-	-	-	-
Commercial	36 611	41.7%	15 008	17.1%	1 745	2.0%	34 435	39.2%	87 799	26.3%	-	-	-	-
Households	42 588	19.0%	7 905	3.5%	6 324	2.8%	167 897	74.7%	224 714	67.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>84 760</b>	<b>25.4%</b>	<b>23 405</b>	<b>7.0%</b>	<b>15 654</b>	<b>4.7%</b>	<b>209 602</b>	<b>62.9%</b>	<b>333 421</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	4 917	99.6%	18	.4%	-	-	2	-	4 936	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>4 917</b>	<b>99.6%</b>	<b>18</b>	<b>.4%</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>4 936</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Mr Heinrich Mettler	022 701 7098
Financial Manager	Mr Mr Stefan Vorster	022 701 6977

Source Local Government Database

1. All figures in this report are unaudited.

**WESTERN CAPE: SWARTLAND (WC015)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	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>1 085 098</b>	<b>278 119</b>	<b>25.6%</b>	<b>278 119</b>	<b>25.6%</b>	<b>263 715</b>	<b>25.9%</b>	<b>5.5%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	421 007	112 875	26.8%	112 875	26.8%	97 532	24.7%	15.7%
Service charges - Water	91 857	18 066	19.7%	18 066	19.7%	17 905	23.0%	9%
Service charges - Waste Water Management	51 053	13 232	25.9%	13 232	25.9%	11 663	24.5%	13.4%
Service charges - Waste Management	32 997	8 387	25.4%	8 387	25.4%	7 324	25.7%	14.5%
Sale of Goods and Rendering of Services	13 113	3 069	23.4%	3 069	23.4%	2 798	23.3%	9.7%
Agency services	6 403	1 670	26.1%	1 670	26.1%	1 736	28.7%	(3.8%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 640	757	28.7%	757	28.7%	532	19.2%	42.2%
Interest earned from Current and Non Current Assets	56 954	2 519	4.5%	2 519	4.5%	1 884	5.3%	33.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 967	522	26.5%	522	26.5%	505	31.1%	3.2%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	3 933	1 342	34.1%	1 342	34.1%	1 074	30.6%	25.0%
<b>Non-Exchange Revenue</b>								
Property rates	167 830	45 187	26.9%	45 187	26.9%	44 523	30.0%	1.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	32 076	135	4%	135	4%	63	2%	115.2%
Licences or permits	5 158	1 235	23.9%	1 235	23.9%	1 204	25.2%	2.6%
Transfer and subsidies - Operational	168 036	65 816	39.2%	65 816	39.2%	65 548	35.2%	4%
Interest	1 060	373	35.2%	373	35.2%	241	35.1%	54.4%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	15 402	2 874	18.7%	2 874	18.7%	2 846	18.0%	1.0%
Gains on disposal of Assets	14 613	61	4%	61	4%	6 337	39.9%	(99.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 071 330</b>	<b>184 988</b>	<b>17.3%</b>	<b>184 988</b>	<b>17.3%</b>	<b>175 195</b>	<b>17.0%</b>	<b>5.6%</b>
Employee related costs	316 394	66 723	21.1%	66 723	21.1%	62 525	21.3%	6.7%
Remuneration of councillors	12 081	3 343	27.7%	3 343	27.7%	2 792	24.8%	19.7%
Bulk purchases - electricity	356 097	82 436	23.1%	82 436	23.1%	75 771	22.8%	8.8%
Inventory consumed	61 034	5 138	8.4%	5 138	8.4%	5 499	11.6%	(6.6%)
Debt impairment	4 424	-	-	-	-	-	-	-
Depreciation and amortisation	112 614	-	-	-	-	-	-	-
Interest	14 486	-	-	-	-	-	-	-
Contracted services	70 092	10 600	15.1%	10 600	15.1%	20 099	19.1%	(47.3%)
Transfers and subsidies	5 060	1 655	32.7%	1 655	32.7%	1 850	42.4%	(10.5%)
Irrecoverable debts written off	32 910	-	-	-	-	(5)	-	(100.0%)
Operational costs	57 831	15 093	26.1%	15 093	26.1%	6 663	13.0%	126.5%
Losses on disposal of Assets	16 413	-	-	-	-	-	-	-
Other Losses	11 894	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>13 768</b>	<b>93 131</b>		<b>93 131</b>		<b>88 520</b>		
Transfers and subsidies - capital (monetary allocations)	107 387	3 192	3.0%	3 192	3.0%	1 304	1.7%	144.7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>121 155</b>	<b>96 323</b>		<b>96 323</b>		<b>89 825</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>121 155</b>	<b>96 323</b>		<b>96 323</b>		<b>89 825</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>121 155</b>	<b>96 323</b>		<b>96 323</b>		<b>89 825</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>121 155</b>	<b>96 323</b>		<b>96 323</b>		<b>89 825</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>209 052</b>	<b>8 176</b>	<b>3.9%</b>	<b>8 176</b>	<b>3.9%</b>	<b>5 375</b>	<b>2.8%</b>	<b>52.1%</b>
National Government	48 366	3 188	6.6%	3 188	6.6%	1 304	3.1%	144.4%
Provincial Government	57 796	4	-	4	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	1 225	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>107 387</b>	<b>3 192</b>	<b>3.0%</b>	<b>3 192</b>	<b>3.0%</b>	<b>1 304</b>	<b>1.7%</b>	<b>144.7%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	101 665	4 983	4.9%	4 983	4.9%	4 070	3.5%	22.4%
<b>Capital Expenditure Functional</b>	<b>209 052</b>	<b>8 176</b>	<b>3.9%</b>	<b>8 176</b>	<b>3.9%</b>	<b>5 375</b>	<b>2.8%</b>	<b>52.1%</b>
<b>Municipal governance and administration</b>	<b>8 444</b>	<b>51</b>	<b>.6%</b>	<b>51</b>	<b>.6%</b>	<b>45</b>	<b>4.4%</b>	<b>12.2%</b>
Executive and Council	704	-	-	-	-	3	5%	(100.0%)
Finance and administration	7 740	51	0.7%	51	0.7%	42	0.5%	200.0%
<b>Community and Public Safety</b>	<b>32 539</b>	<b>1 359</b>	<b>4.2%</b>	<b>1 359</b>	<b>4.2%</b>	<b>135</b>	<b>1.8%</b>	<b>908.4%</b>
Community and Social Services	1 250	6	0.5%	6	0.5%	-	-	(100.0%)
Sport And Recreation	27 390	1 350	4.9%	1 350	4.9%	102	3.3%	1 229.2%
Public Safety	3 899	3	0.1%	3	0.1%	33	0.8%	(91.9%)
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>81 843</b>	<b>1 531</b>	<b>1.9%</b>	<b>1 531</b>	<b>1.9%</b>	<b>2 010</b>	<b>2.8%</b>	<b>(23.8%)</b>
Planning and Development	14 612	28	0.2%	28	0.2%	8	0.1%	251.5%
Road Transport	67 231	1 503	2.2%	1 503	2.2%	2 002	3.2%	(24.9%)
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>86 227</b>	<b>5 234</b>	<b>6.1%</b>	<b>5 234</b>	<b>6.1%</b>	<b>3 184</b>	<b>3.1%</b>	<b>64.4%</b>
Energy sources	53 741	1 977	3.7%	1 977	3.7%	1 423	3.3%	39.0%
Water Management	14 564	152	1.0%	152	1.0%	1 642	5.6%	(90.8%)
Waste Water Management	13 915	2 726	19.6%	2 726	19.6%	120	0.5%	2 177.0%
Waste Management	4 007	379	9.5%	379	9.5%	-	-	(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>1 123 302</b>	<b>339 215</b>	<b>30.2%</b>	<b>339 215</b>	<b>30.2%</b>	<b>330 859</b>	<b>32.4%</b>	<b>2.5%</b>
Property rates	164 473	57 776	35.1%	57 776	35.1%	69 824	49.1%	(17.3%)
Service charges	590 304	153 182	25.9%	153 182	25.9%	136 076	25.0%	12.6%
Other revenue	37 148	28 078	75.6%	28 078	75.6%	28 882	82.6%	(2.8%)
Transfers and Subsidies - Operational	168 036	75 254	44.8%	75 254	44.8%	61 615	33.1%	22.1%
Transfers and Subsidies - Capital	107 387	24 925	23.2%	24 925	23.2%	34 463	44.7%	(27.7%)
Interest	55 954	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(898 367)</b>	<b>(188 229)</b>	<b>21.0%</b>	<b>(188 229)</b>	<b>21.0%</b>	<b>(197 367)</b>	<b>22.8%</b>	<b>(4.6%)</b>
Suppliers and employees	(883 963)	(188 229)	21.3%	(188 229)	21.3%	(197 367)	23.2%	(4.6%)
Finance charges	(9 324)	-	-	-	-	-	-	-
Transfers and grants	(5 060)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>224 935</b>	<b>150 986</b>	<b>67.1%</b>	<b>150 986</b>	<b>67.1%</b>	<b>133 492</b>	<b>84.8%</b>	<b>13.1%</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>14 612</b>	<b>61</b>	<b>.4%</b>	<b>61</b>	<b>.4%</b>	<b>6 337</b>	<b>39.9%</b>	<b>(99.0%)</b>
Proceeds on disposal of PPE	14 613	61	.4%	61	.4%	6 337	39.9%	(99.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(0)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(209 052)</b>	<b>(7 615)</b>	<b>3.6%</b>	<b>(7 615)</b>	<b>3.6%</b>	<b>(4 584)</b>	<b>2.4%</b>	<b>66.1%</b>
Capital assets	(209 052)	(7 615)	3.6%	(7 615)	3.6%	(4 584)	2.4%	66.1%
<b>Net Cash from/(used) Investing Activities</b>	<b>(194 440)</b>	<b>(7 554)</b>	<b>3.9%</b>	<b>(7 554)</b>	<b>3.9%</b>	<b>1 753</b>	<b>(1.0%)</b>	<b>(530.9%)</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>500</b>	<b>343</b>	<b>68.6%</b>	<b>343</b>	<b>68.6%</b>	<b>(277)</b>	<b>55.5%</b>	<b>(223.7%)</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	500	343	68.6%	343	68.6%	(277)	55.5%	(223.7%)
<b>Payments</b>	<b>(8 761)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	(8 761)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(8 261)</b>	<b>343</b>	<b>(4.2%)</b>	<b>343</b>	<b>(4.2%)</b>	<b>(277)</b>	<b>2.4%</b>	<b>(223.7%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>22 234</b>	<b>143 775</b>	<b>646.7%</b>	<b>143 775</b>	<b>646.7%</b>	<b>134 967</b>	<b>(460.8%)</b>	<b>6.5%</b>
Cash/cash equivalents at the year begin:	662 215	722 017	109.0%	722 017	109.0%	665 091	103.6%	8.6%
Cash/cash equivalents at the year end:	684 449	865 792	126.5%	865 792	126.5%	800 057	130.5%	8.2%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		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	7 068	34.3%	2 576	12.5%	1 158	5.6%	9 799	47.6%	20 601	18.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	33 761	86.5%	3 267	8.4%	200	.5%	1 816	4.7%	39 044	35.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 568	47.9%	2 718	9.6%	902	3.2%	11 137	39.3%	28 325	25.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 837	33.0%	1 523	13.1%	501	4.3%	5 750	49.5%	11 611	10.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 337	33.5%	1 155	11.6%	419	4.2%	5 049	50.7%	9 960	9.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	35	34.2%	25	24.2%	5	4.5%	38	37.1%	103	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 067)	(1 087.2%)	334	175.7%	188	98.8%	1 736	912.7%	190	2%	-	-	-	-
<b>Total By Income Source</b>	<b>59 539</b>	<b>54.2%</b>	<b>11 598</b>	<b>10.6%</b>	<b>3 373</b>	<b>3.1%</b>	<b>35 325</b>	<b>32.2%</b>	<b>109 835</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2 897	52.3%	125	2.3%	60	1.1%	2 453	44.3%	5 535	5.0%	-	-	-	-
Commercial	26 313	89.7%	1 355	4.6%	118	.4%	1 563	5.3%	29 349	26.7%	-	-	-	-
Households	30 329	40.5%	10 118	13.5%	3 195	4.3%	31 309	41.8%	74 951	68.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>59 539</b>	<b>54.2%</b>	<b>11 598</b>	<b>10.6%</b>	<b>3 373</b>	<b>3.1%</b>	<b>35 325</b>	<b>32.2%</b>	<b>109 835</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	8 677	99.3%	-	-	-	-	58	.7%	8 735	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>8 677</b>	<b>99.3%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>58</b>	<b>.7%</b>	<b>8 735</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr. Joggie Scholtz	022 487 9400
Financial Manager	Mr. Mark Bolton	022 487 9400

Source Local Government Database

1. All figures in this report are unaudited.

**WESTERN CAPE: WEST COAST (DC1)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	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>503 013</b>	<b>84 570</b>	<b>16.8%</b>	<b>84 570</b>	<b>16.8%</b>	<b>118 006</b>	<b>25.4%</b>	<b>(28.3%)</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	1 238	470	38.0%	470	38.0%	356	25.1%	32.0%
Service charges - Water	144 676	32 011	22.1%	32 011	22.1%	24 928	19.9%	28.4%
Service charges - Waste Water Management	119	29	24.2%	29	24.2%	27	23.7%	7.9%
Service charges - Waste Management	84	21	24.5%	21	24.5%	19	23.1%	9.5%
Sale of Goods and Rendering of Services	29 227	1 309	4.5%	1 309	4.5%	6 018	19.4%	(78.3%)
Agency services	182 595	-	-	-	-	42 381	25.0%	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	178	69	38.7%	69	38.7%	53	35.1%	29.1%
Interest earned from Current and Non Current Assets	14 942	5 057	33.8%	5 057	33.8%	1 709	11.4%	195.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 749	609	16.2%	609	16.2%	939	26.6%	(35.2%)
Licence and permits	258	102	39.4%	102	39.4%	99	40.2%	2.2%
Operational Revenue	796	240	30.1%	240	30.1%	64	12.8%	272.4%
<b>Non-Exchange Revenue</b>								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	10 000	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	32 431	8 519	26.3%	8 519	26.3%	6 051	20.0%	40.8%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	82 720	36 136	43.7%	36 136	43.7%	35 361	44.0%	2.2%
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>506 374</b>	<b>96 821</b>	<b>19.1%</b>	<b>96 821</b>	<b>19.1%</b>	<b>97 698</b>	<b>20.8%</b>	<b>(.9%)</b>
Employee related costs	242 905	53 726	22.1%	53 726	22.1%	49 929	21.6%	7.6%
Remuneration of councillors	7 595	2 009	26.4%	2 009	26.4%	1 811	25.1%	10.9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	76 841	12 598	16.4%	12 598	16.4%	16 872	21.4%	(25.3%)
Debt impairment	1 970	-	-	-	-	-	-	-
Depreciation and amortisation	11 238	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	46 084	12 025	26.1%	12 025	26.1%	7 569	19.5%	58.9%
Transfers and subsidies	853	214	25.1%	214	25.1%	277	19.0%	(22.8%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	117 161	16 249	13.9%	16 249	13.9%	21 239	21.9%	(23.5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	1 727	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(3 361)</b>	<b>(12 251)</b>		<b>(12 251)</b>		<b>20 308</b>		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(3 361)</b>	<b>(12 251)</b>		<b>(12 251)</b>		<b>20 308</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(3 361)</b>	<b>(12 251)</b>		<b>(12 251)</b>		<b>20 308</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(3 361)</b>	<b>(12 251)</b>		<b>(12 251)</b>		<b>20 308</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(3 361)</b>	<b>(12 251)</b>		<b>(12 251)</b>		<b>20 308</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>38 500</b>	<b>66</b>	<b>.2%</b>	<b>66</b>	<b>.2%</b>	<b>1 652</b>	<b>11.6%</b>	<b>(96.0%)</b>
National Government	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	38 500	66	.2%	66	.2%	1 652	11.8%	(96.0%)
<b>Capital Expenditure Functional</b>	<b>38 500</b>	<b>66</b>	<b>.2%</b>	<b>66</b>	<b>.2%</b>	<b>1 652</b>	<b>11.6%</b>	<b>(96.0%)</b>
<b>Municipal governance and administration</b>	<b>3 019</b>	<b>32</b>	<b>1.0%</b>	<b>32</b>	<b>1.0%</b>	<b>46</b>	<b>1.4%</b>	<b>(31.1%)</b>
Executive and Council	120	-	-	-	-	4	.7%	(100.0%)
Finance and administration	2 899	32	1.1%	32	1.1%	42	1.5%	(25.4%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>2 767</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>711</b>	<b>13.3%</b>	<b>(100.0%)</b>
Community and Social Services	850	-	-	-	-	67	13.7%	(100.0%)
Sport And Recreation	1 000	-	-	-	-	27	2.4%	(100.0%)
Public Safety	800	-	-	-	-	603	20.1%	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	117	-	-	-	-	13	1.8%	(100.0%)
<b>Economic and Environmental Services</b>	<b>28 715</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>1.0%</b>	<b>(100.0%)</b>
Planning and Development	28 715	-	-	-	-	3	1.0%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>4 000</b>	<b>35</b>	<b>.9%</b>	<b>35</b>	<b>.9%</b>	<b>893</b>	<b>17.0%</b>	<b>(96.1%)</b>
Energy sources	-	-	-	-	-	-	-	-
Water Management	4 000	35	.9%	35	.9%	424	8.1%	(91.9%)
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	469	-	(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>502 835</b>	<b>51 858</b>	<b>10.3%</b>	<b>51 858</b>	<b>10.3%</b>	<b>40 515</b>	<b>8.7%</b>	<b>28.0%</b>
Property rates	-	-	-	-	-	-	-	-
Service charges	146 118	5 406	3.7%	5 406	3.7%	5 269	4.1%	2.6%
Other revenue	309 345	39 112	12.6%	39 112	12.6%	31 993	10.9%	22.3%
Transfers and Subsidies - Operational	32 431	2 283	7.0%	2 283	7.0%	1 357	4.5%	68.3%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	14 942	5 057	33.8%	5 057	33.8%	1 896	12.7%	166.7%
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(482 067)</b>	<b>(25 814)</b>	<b>5.4%</b>	<b>(25 814)</b>	<b>5.4%</b>	<b>(25 679)</b>	<b>5.7%</b>	<b>.5%</b>
Suppliers and employees	(480 524)	(25 814)	5.4%	(25 814)	5.4%	(25 679)	5.8%	.5%
Finance charges	(290)	-	-	-	-	-	-	-
Transfers and grants	(853)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>20 768</b>	<b>26 044</b>	<b>125.4%</b>	<b>26 044</b>	<b>125.4%</b>	<b>14 836</b>	<b>75.8%</b>	<b>75.5%</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>(845)</b>	<b>(16 618)</b>	<b>1 966.9%</b>	<b>(16 618)</b>	<b>1 966.9%</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	(845)	(16 618)	1 966.9%	(16 618)	1 966.9%	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(38 500)</b>	<b>(71)</b>	<b>.2%</b>	<b>(71)</b>	<b>.2%</b>	<b>(1 901)</b>	<b>13.4%</b>	<b>(96.3%)</b>
Capital assets	(38 500)	(71)	.2%	(71)	.2%	(1 901)	13.4%	(96.3%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(39 345)</b>	<b>(16 689)</b>	<b>42.4%</b>	<b>(16 689)</b>	<b>42.4%</b>	<b>(1 901)</b>	<b>13.5%</b>	<b>778.1%</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>(18 577)</b>	<b>9 356</b>	<b>(50.4%)</b>	<b>9 356</b>	<b>(50.4%)</b>	<b>12 936</b>	<b>328.2%</b>	<b>(27.7%)</b>
Cash/cash equivalents at the year begin:	354 291	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	335 714	353 685	105.4%	353 685	105.4%	341 680	105.1%	3.5%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	12 377	99.1%	65	.5%	17	.1%	33	.3%	12 492	84.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	226	74.8%	35	11.4%	21	6.8%	21	7.0%	302	2.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13	90.5%	0	2.9%	0	2.8%	1	3.7%	14	.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9	89.3%	0	3.3%	0	3.2%	0	4.2%	10	.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	460	56.2%	185	22.5%	75	9.1%	99	12.1%	819	5.5%	-	-	-	-
Interest on Arrear Debtor Accounts	8	8.0%	5	5.5%	5	5.2%	78	81.4%	96	.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	252	22.6%	9	.9%	134	12.0%	719	64.5%	1 114	7.5%	-	-	-	-
<b>Total By Income Source</b>	<b>13 345</b>	<b>89.9%</b>	<b>300</b>	<b>2.0%</b>	<b>252</b>	<b>1.7%</b>	<b>951</b>	<b>6.4%</b>	<b>14 848</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	10 786	95.6%	2	-	124	1.1%	374	3.3%	11 286	76.0%	-	-	-	-
Commercial	373	90.5%	7	1.8%	0	-	32	7.6%	413	2.8%	-	-	-	-
Households	1 929	71.8%	244	9.1%	86	3.2%	429	16.0%	2 687	18.1%	-	-	-	-
Other	257	55.7%	47	10.1%	41	9.0%	116	25.1%	461	3.1%	-	-	-	-
<b>Total By Customer Group</b>	<b>13 345</b>	<b>89.9%</b>	<b>300</b>	<b>2.0%</b>	<b>252</b>	<b>1.7%</b>	<b>951</b>	<b>6.4%</b>	<b>14 848</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	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	362	40.2%	525	58.4%	12	1.3%	-	-	899	100.0%
<b>Total</b>	<b>362</b>	<b>40.2%</b>	<b>525</b>	<b>58.4%</b>	<b>12</b>	<b>1.3%</b>	<b>-</b>	<b>-</b>	<b>899</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr D Joubert	022 433 8410
Financial Manager	Dr. Johaan Tesselair	022 433 8404

Source Local Government Database

1. All figures in this report are unaudited.

**WESTERN CAPE: WITZENBERG (WC022)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	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>857 781</b>	<b>273 490</b>	<b>31.9%</b>	<b>273 490</b>	<b>31.9%</b>	<b>241 178</b>	<b>32.2%</b>	<b>13.4%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	399 102	98 911	24.8%	98 911	24.8%	96 229	28.5%	2.8%
Service charges - Water	53 000	11 497	21.7%	11 497	21.7%	10 264	20.6%	11.8%
Service charges - Waste Water Management	33 059	20 035	60.6%	20 035	60.6%	11 838	36.9%	69.2%
Service charges - Waste Management	31 315	8 638	27.6%	8 638	27.6%	7 593	25.1%	13.8%
Sale of Goods and Rendering of Services	5 272	752	14.3%	752	14.3%	1 082	25.6%	(30.5%)
Agency services	4 461	1 277	28.6%	1 277	28.6%	1 318	31.0%	(3.1%)
Interest	10	-	-	-	-	-	-	-
Interest earned from Receivables	23 503	7 360	31.3%	7 360	31.3%	4 126	58.1%	78.4%
Interest earned from Current and Non Current Assets	12 444	6 496	52.2%	6 496	52.2%	1 194	23.5%	444.1%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	26	-	-	-	-	-	-	-
Rental from Fixed Assets	4 648	1 043	22.4%	1 043	22.4%	1 129	33.1%	(7.7%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	1 679	118	7.1%	118	7.1%	364	10.4%	(67.5%)
<b>Non-Exchange Revenue</b>								
Property rates	105 353	54 431	51.7%	54 431	51.7%	50 931	53.3%	6.9%
Surcharges and Taxes	7 290	672	9.2%	672	9.2%	2 838	36.2%	(76.3%)
Fines, penalties and forfeits	11 194	1 779	15.9%	1 779	15.9%	2 599	23.3%	(31.5%)
Licences or permits	2 327	317	13.6%	317	13.6%	329	14.9%	(3.8%)
Transfer and subsidies - Operational	158 793	58 495	36.8%	58 495	36.8%	47 805	31.4%	22.4%
Interest	3 566	828	23.2%	828	23.2%	696	34.8%	18.8%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	739	841	113.8%	841	113.8%	823	-	2.2%
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>912 737</b>	<b>155 353</b>	<b>17.0%</b>	<b>155 353</b>	<b>17.0%</b>	<b>157 057</b>	<b>19.6%</b>	<b>(1.1%)</b>
Employee related costs	257 116	59 322	23.1%	59 322	23.1%	57 857	23.4%	2.5%
Remuneration of councillors	11 983	3 068	25.6%	3 068	25.6%	2 826	23.3%	8.5%
Bulk purchases - electricity	360 544	66 472	18.4%	66 472	18.4%	68 982	21.9%	(3.6%)
Inventory consumed	18 512	4 699	25.4%	4 699	25.4%	3 286	20.3%	43.0%
Debt impairment	64 475	-	-	-	-	6 761	14.7%	(100.0%)
Depreciation and amortisation	54 369	1	-	1	-	-	-	(100.0%)
Interest	9 535	-	-	-	-	-	-	-
Contracted services	64 652	8 678	13.4%	8 678	13.4%	5 347	10.1%	62.3%
Transfers and subsidies	8 918	624	7.0%	624	7.0%	538	4.1%	16.2%
Irrecoverable debts written off	-	11	-	11	-	42	-	(73.8%)
Operational costs	56 396	12 478	22.1%	12 478	22.1%	11 418	23.3%	9.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	6 237	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(54 955)</b>	<b>118 137</b>		<b>118 137</b>		<b>84 121</b>		
Transfers and subsidies - capital (monetary allocations)	46 921	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(8 035)</b>	<b>118 137</b>		<b>118 137</b>		<b>84 121</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(8 035)</b>	<b>118 137</b>		<b>118 137</b>		<b>84 121</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(8 035)</b>	<b>118 137</b>		<b>118 137</b>		<b>84 121</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(8 035)</b>	<b>118 137</b>		<b>118 137</b>		<b>84 121</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>73 264</b>	<b>10 014</b>	<b>13.7%</b>	<b>10 014</b>	<b>13.7%</b>	<b>19 344</b>	<b>21.0%</b>	<b>(48.2%)</b>
National Government	25 175	735	2.9%	735	2.9%	13 448	26.2%	(94.5%)
Provincial Government	21 566	4 906	22.7%	4 906	22.7%	4 978	64.6%	(1.4%)
District Municipality	600	-	-	-	-	258	51.7%	(100.0%)
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>47 342</b>	<b>5 641</b>	<b>11.9%</b>	<b>5 641</b>	<b>11.9%</b>	<b>18 684</b>	<b>31.1%</b>	<b>(69.8%)</b>
Borrowing	9 000	612	6.8%	612	6.8%	-	-	(100.0%)
Internally generated funds	16 923	3 761	22.2%	3 761	22.2%	660	3.0%	469.7%
<b>Capital Expenditure Functional</b>	<b>73 264</b>	<b>10 014</b>	<b>13.7%</b>	<b>10 014</b>	<b>13.7%</b>	<b>19 344</b>	<b>21.0%</b>	<b>(48.2%)</b>
<b>Municipal governance and administration</b>	<b>2 180</b>	<b>76</b>	<b>3.5%</b>	<b>76</b>	<b>3.5%</b>	<b>116</b>	<b>5.3%</b>	<b>(34.6%)</b>
Executive and Council	-	58	-	58	-	55	16.2%	6.1%
Finance and administration	2 180	17	.8%	17	.8%	61	3.3%	(71.3%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>5 064</b>	<b>735</b>	<b>14.5%</b>	<b>735</b>	<b>14.5%</b>	<b>19</b>	<b>.2%</b>	<b>3 868.9%</b>
Community and Social Services	2 000	-	-	-	-	7	.6%	(100.0%)
Sport And Recreation	858	735	85.7%	735	85.7%	12	.1%	6 132.5%
Public Safety	1 707	-	-	-	-	-	-	-
Housing	500	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>26 023</b>	<b>5 196</b>	<b>20.0%</b>	<b>5 196</b>	<b>20.0%</b>	<b>11 366</b>	<b>45.6%</b>	<b>(54.3%)</b>
Planning and Development	400	2	.5%	2	.5%	-	-	(100.0%)
Road Transport	25 623	5 194	20.3%	5 194	20.3%	11 366	45.6%	(54.3%)
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>39 997</b>	<b>4 007</b>	<b>10.0%</b>	<b>4 007</b>	<b>10.0%</b>	<b>7 844</b>	<b>14.2%</b>	<b>(48.9%)</b>
Energy sources	6 491	1 687	26.0%	1 687	26.0%	-	-	(100.0%)
Water Management	19 358	1 708	8.8%	1 708	8.8%	7 535	31.5%	(77.3%)
Waste Water Management	100	-	-	-	-	308	1.9%	(100.0%)
Waste Management	14 048	612	4.4%	612	4.4%	-	-	(100.0%)
<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>976 265</b>	<b>246 967</b>	<b>25.3%</b>	<b>246 967</b>	<b>25.3%</b>	<b>254 649</b>	<b>32.1%</b>	<b>(3.0%)</b>
Property rates	91 170	1 664	1.8%	1 664	1.8%	1 291	1.4%	28.9%
Service charges	650 755	164 273	25.2%	164 273	25.2%	171 242	36.4%	(4.1%)
Other revenue	16 342	2 979	18.2%	2 979	18.2%	3 193	21.4%	(6.7%)
Transfers and Subsidies - Operational	156 768	63 035	40.2%	63 035	40.2%	54 832	36.6%	15.0%
Transfers and Subsidies - Capital	55 289	15 016	27.2%	15 016	27.2%	24 090	38.4%	(37.7%)
Interest	5 941	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(983 456)</b>	<b>(144 148)</b>	<b>14.7%</b>	<b>(144 148)</b>	<b>14.7%</b>	<b>(134 821)</b>	<b>18.4%</b>	<b>6.9%</b>
Suppliers and employees	(983 456)	(144 148)	14.7%	(144 148)	14.7%	(134 821)	18.4%	6.9%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(7 191)</b>	<b>102 818</b>	<b>(1 429.9%)</b>	<b>102 818</b>	<b>(1 429.9%)</b>	<b>119 828</b>	<b>193.6%</b>	<b>(14.2%)</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>(68 014)</b>	<b>(11 742)</b>	<b>17.3%</b>	<b>(11 742)</b>	<b>17.3%</b>	<b>(23 113)</b>	<b>25.1%</b>	<b>(49.2%)</b>
Capital assets	(68 014)	(11 742)	17.3%	(11 742)	17.3%	(23 113)	25.1%	(49.2%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(68 014)</b>	<b>(11 742)</b>	<b>17.3%</b>	<b>(11 742)</b>	<b>17.3%</b>	<b>(23 113)</b>	<b>25.1%</b>	<b>(49.2%)</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	-	107	-	107	-	113	1.1%	(5.1%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	107	-	107	-	113	-	(5.1%)
<b>Payments</b>	<b>(2 740)</b>	-	-	-	-	-	-	-
Repayment of borrowing	(2 740)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(2 740)</b>	<b>107</b>	<b>(3.9%)</b>	<b>107</b>	<b>(3.9%)</b>	<b>113</b>	<b>1.3%</b>	<b>(5.1%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(77 945)</b>	<b>91 183</b>	<b>(117.0%)</b>	<b>91 183</b>	<b>(117.0%)</b>	<b>96 828</b>	<b>(455.7%)</b>	<b>(5.8%)</b>
Cash/cash equivalents at the year begin:	227 290	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	149 345	317 985	212.9%	317 985	212.9%	96 828	73.6%	228.4%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	11 212	9.4%	2 420	2.0%	1 477	1.2%	103 840	87.3%	118 950	27.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	24 873	71.5%	867	2.5%	395	1.1%	8 629	24.8%	34 764	8.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 272	40.2%	1 266	2.4%	615	1.2%	29 711	56.2%	52 863	12.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	15 342	20.7%	1 346	1.8%	1 175	1.6%	56 205	75.9%	74 069	17.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 946	13.2%	1 894	2.5%	1 446	1.9%	61 839	82.3%	75 124	17.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	118	6.9%	13	.8%	13	.8%	1 555	91.5%	1 699	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	1 617	1.9%	192	.2%	188	.2%	82 428	97.6%	84 425	19.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(10 898)	123.1%	30	(.3%)	24	(.3%)	1 991	(22.5%)	(8 853)	(2.0%)	-	-	-	-
<b>Total By Income Source</b>	<b>73 481</b>	<b>17.0%</b>	<b>8 028</b>	<b>1.9%</b>	<b>5 334</b>	<b>1.2%</b>	<b>346 198</b>	<b>79.9%</b>	<b>433 040</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2 765	24.4%	1 035	9.1%	337	3.0%	7 184	63.5%	11 322	2.6%	-	-	-	-
Commercial	32 283	56.8%	739	1.3%	438	.8%	23 359	41.1%	56 818	13.1%	-	-	-	-
Households	37 145	10.5%	6 038	1.7%	4 394	1.2%	306 104	86.5%	353 681	81.7%	-	-	-	-
Other	1 289	11.5%	216	1.9%	165	1.5%	9 551	85.1%	11 220	2.6%	-	-	-	-
<b>Total By Customer Group</b>	<b>73 481</b>	<b>17.0%</b>	<b>8 028</b>	<b>1.9%</b>	<b>5 334</b>	<b>1.2%</b>	<b>346 198</b>	<b>79.9%</b>	<b>433 040</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	7 794	20.5%	27 102	71.3%	3 113	8.2%	-	-	38 010	90.3%
Auditor-General	4 098	100.0%	-	-	-	-	-	-	4 098	9.7%
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>11 892</b>	<b>28.2%</b>	<b>27 102</b>	<b>64.4%</b>	<b>3 113</b>	<b>7.4%</b>	<b>-</b>	<b>-</b>	<b>42 108</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr David Nasson	023 316 1877
Financial Manager	Mr Mr Cobus Krizinger	023 316 1854

Source Local Government Database

1. All figures in this report are unaudited.



**WESTERN CAPE: DRAKENSTEIN (WC023)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	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>2 992 382</b>	<b>785 699</b>	<b>26.3%</b>	<b>785 699</b>	<b>26.3%</b>	<b>734 897</b>	<b>25.9%</b>	<b>6.9%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	1 510 137	388 111	25.7%	388 111	25.7%	392 087	26.3%	(1.0%)
Service charges - Water	215 254	43 595	20.3%	43 595	20.3%	36 926	19.6%	18.1%
Service charges - Waste Water Management	151 600	37 967	25.0%	37 967	25.0%	36 331	26.5%	4.5%
Service charges - Waste Management	165 183	43 015	26.0%	43 015	26.0%	39 694	26.6%	8.4%
Sale of Goods and Rendering of Services	15 085	4 125	27.3%	4 125	27.3%	4 011	28.4%	2.9%
Agency services	19 282	10 316	53.5%	10 316	53.5%	3 269	17.7%	215.6%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 753	4 383	44.9%	4 383	44.9%	1 595	21.2%	174.9%
Interest earned from Current and Non Current Assets	35 000	12 155	34.7%	12 155	34.7%	4 878	81.3%	149.2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	9	2	21.8%	2	21.8%	2	23.3%	(2.3%)
Rental from Fixed Assets	5 587	1 870	33.5%	1 870	33.5%	1 666	32.8%	12.3%
Licence and permits	3 445	825	23.9%	825	23.9%	1	-	121 588.6%
Operational Revenue	6 215	2 271	36.5%	2 271	36.5%	1 122	17.7%	102.4%
<b>Non-Exchange Revenue</b>								
Property rates	455 372	143 364	31.5%	143 364	31.5%	135 910	32.2%	5.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	120 113	1 193	1.0%	1 193	1.0%	717	.7%	66.3%
Licences or permits	2	2	83.2%	2	83.2%	464	23 213.5%	(99.6%)
Transfer and subsidies - Operational	278 722	91 428	32.8%	91 428	32.8%	75 964	30.1%	20.4%
Interest	1 622	751	46.3%	751	46.3%	262	24.8%	186.4%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	324	-	324	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>3 064 960</b>	<b>597 500</b>	<b>19.5%</b>	<b>597 500</b>	<b>19.5%</b>	<b>536 326</b>	<b>18.6%</b>	<b>11.4%</b>
Employee related costs	834 245	171 332	20.5%	171 332	20.5%	163 948	20.7%	4.5%
Remuneration of councillors	37 159	9 612	25.9%	9 612	25.9%	7 920	22.5%	21.4%
Bulk purchases - electricity	1 104 485	333 654	30.2%	333 654	30.2%	300 202	29.1%	11.1%
Inventory consumed	105 239	8 914	8.5%	8 914	8.5%	8 870	10.6%	.5%
Debt impairment	159 517	14 400	9.0%	14 400	9.0%	13 879	9.5%	3.8%
Depreciation and amortisation	264 180	-	-	-	-	-	-	-
Interest	167 161	-	-	-	-	-	-	-
Contracted services	231 514	27 434	11.8%	27 434	11.8%	14 317	6.8%	91.6%
Transfers and subsidies	18 245	319	1.8%	319	1.8%	61	.2%	425.7%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	143 216	31 834	22.2%	31 834	22.2%	27 130	21.2%	17.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(72 579)</b>	<b>188 198</b>		<b>188 198</b>		<b>198 571</b>		
Transfers and subsidies - capital (monetary allocations)	444 641	11 799	2.7%	11 799	2.7%	22 011	27.8%	(46.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>372 062</b>	<b>199 997</b>		<b>199 997</b>		<b>220 582</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>372 062</b>	<b>199 997</b>		<b>199 997</b>		<b>220 582</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>372 062</b>	<b>199 997</b>		<b>199 997</b>		<b>220 582</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>372 062</b>	<b>199 997</b>		<b>199 997</b>		<b>220 582</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>457 423</b>	<b>14 550</b>	<b>3.2%</b>	<b>14 550</b>	<b>3.2%</b>	<b>29 300</b>	<b>22.4%</b>	<b>(50.3%)</b>
National Government	347 762	9 944	2.9%	9 944	2.9%	19 769	31.6%	(49.7%)
Provincial Government	35 533	-	-	-	-	1 710	11.1%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	8 500	363	4.3%	363	4.3%	532	42.5%	(31.7%)
<b>Transfers recognised - capital</b>	<b>391 795</b>	<b>10 307</b>	<b>2.6%</b>	<b>10 307</b>	<b>2.6%</b>	<b>22 011</b>	<b>27.8%</b>	<b>(53.2%)</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	65 629	4 242	6.5%	4 242	6.5%	7 289	14.2%	(41.8%)
<b>Capital Expenditure Functional</b>	<b>457 423</b>	<b>14 550</b>	<b>3.2%</b>	<b>14 550</b>	<b>3.2%</b>	<b>29 300</b>	<b>22.4%</b>	<b>(50.3%)</b>
<b>Municipal governance and administration</b>	<b>20 908</b>	<b>1 831</b>	<b>8.8%</b>	<b>1 831</b>	<b>8.8%</b>	<b>1 198</b>	<b>8.1%</b>	<b>52.9%</b>
Executive and Council	-	26	-	26	-	115	52.3%	(77.6%)
Finance and administration	20 908	1 805	8.6%	1 805	8.6%	1 083	7.5%	66.7%
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>49 630</b>	<b>49</b>	<b>.1%</b>	<b>49</b>	<b>.1%</b>	<b>2 711</b>	<b>8.2%</b>	<b>(98.2%)</b>
Community and Social Services	2 850	24	.9%	24	.9%	167	12.8%	(85.4%)
Sport And Recreation	8 100	24	.3%	24	.3%	553	6.0%	(95.6%)
Public Safety	5 135	-	-	-	-	-	-	-
Housing	33 545	-	-	-	-	1 992	11.3%	(100.0%)
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>34 619</b>	<b>781</b>	<b>2.3%</b>	<b>781</b>	<b>2.3%</b>	<b>8 260</b>	<b>44.0%</b>	<b>(90.5%)</b>
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	34 619	781	2.3%	781	2.3%	8 260	44.1%	(90.5%)
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>352 266</b>	<b>11 889</b>	<b>3.4%</b>	<b>11 889</b>	<b>3.4%</b>	<b>17 132</b>	<b>26.7%</b>	<b>(30.6%)</b>
Energy sources	41 401	3 956	9.6%	3 956	9.6%	13 558	45.3%	(70.8%)
Water Management	27 205	1 350	5.0%	1 350	5.0%	1 964	28.9%	(31.3%)
Waste Water Management	275 810	5 716	2.1%	5 716	2.1%	1 610	8.1%	255.0%
Waste Management	7 850	868	11.1%	868	11.1%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2023/24			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>3 238 628</b>	<b>1 368 338</b>	<b>42.3%</b>	<b>1 368 338</b>	<b>42.3%</b>	<b>1 645 598</b>	<b>60.7%</b>	<b>(16.8%)</b>
Property rates	438 779	101 434	23.1%	101 434	23.1%	106 565	26.5%	(4.8%)
Service charges	1 970 240	470 068	23.9%	470 068	23.9%	415 643	22.0%	13.1%
Other revenue	71 246	643 506	903.2%	643 506	903.2%	1 073 263	1 348.3%	(40.0%)
Transfers and Subsidies - Operational	278 722	92 523	33.2%	92 523	33.2%	11 340	4.5%	715.9%
Transfers and Subsidies - Capital	444 641	47 302	10.6%	47 302	10.6%	33 909	42.8%	39.5%
Interest	35 000	13 504	38.6%	13 504	38.6%	4 878	81.3%	176.8%
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(2 641 263)</b>	<b>(840 915)</b>	<b>31.8%</b>	<b>(840 915)</b>	<b>31.8%</b>	<b>(727 449)</b>	<b>29.3%</b>	<b>15.6%</b>
Suppliers and employees	(2 455 858)	(840 915)	34.2%	(840 915)	34.2%	(727 449)	31.9%	15.6%
Finance charges	(167 161)	-	-	-	-	-	-	-
Transfers and grants	(19 245)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>597 365</b>	<b>527 423</b>	<b>88.3%</b>	<b>527 423</b>	<b>88.3%</b>	<b>918 149</b>	<b>404.4%</b>	<b>(42.6%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>175</b>	<b>331</b>	<b>189.2%</b>	<b>331</b>	<b>189.2%</b>	<b>(292)</b>	<b>(2.0%)</b>	<b>(213.4%)</b>
Proceeds on disposal of PPE	-	324	-	324	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	175	7	4.3%	7	4.3%	(292)	(106.6%)	(102.6%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(457 423)</b>	<b>(14 550)</b>	<b>3.2%</b>	<b>(14 550)</b>	<b>3.2%</b>	<b>(29 300)</b>	<b>22.4%</b>	<b>(50.3%)</b>
Capital assets	(457 423)	(14 550)	3.2%	(14 550)	3.2%	(29 300)	22.4%	(50.3%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(457 248)</b>	<b>(14 219)</b>	<b>3.1%</b>	<b>(14 219)</b>	<b>3.1%</b>	<b>(29 592)</b>	<b>25.5%</b>	<b>(52.0%)</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>2 194</b>	<b>-</b>	<b>2 194</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	2 194	-	2 194	-	-	-	(100.0%)
<b>Payments</b>	<b>(84 460)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	(84 460)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(84 460)</b>	<b>2 194</b>	<b>(2.6%)</b>	<b>2 194</b>	<b>(2.6%)</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>55 657</b>	<b>515 399</b>	<b>926.0%</b>	<b>515 399</b>	<b>926.0%</b>	<b>888 557</b>	<b>2 755.0%</b>	<b>(42.0%)</b>
Cash/cash equivalents at the year begin:	240 577	445 270	185.1%	445 270	185.1%	229 884	93.1%	93.7%
Cash/cash equivalents at the year end:	296 233	960 669	324.3%	960 669	324.3%	1 348 324	483.1%	(28.8%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	17 147	18.7%	5 759	6.3%	4 212	4.6%	64 481	70.4%	91 599	17.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	92 545	61.2%	8 960	5.9%	2 832	1.9%	46 874	31.0%	151 211	28.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	37 509	58.3%	3 375	5.2%	1 997	3.1%	21 496	33.4%	64 378	12.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 484	22.6%	2 838	5.6%	2 060	4.1%	34 363	67.7%	50 744	9.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	13 143	17.4%	4 124	5.5%	3 233	4.3%	55 174	72.9%	75 674	14.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	441	5.6%	298	3.8%	251	3.2%	6 825	87.3%	7 815	1.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	42 953	51.1%	3 711	4.4%	2 265	2.7%	35 144	41.8%	84 073	16.0%	-	-	-	-
<b>Total By Income Source</b>	<b>215 222</b>	<b>41.0%</b>	<b>29 067</b>	<b>5.5%</b>	<b>16 849</b>	<b>3.2%</b>	<b>264 356</b>	<b>50.3%</b>	<b>525 494</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	14 518	67.5%	1 409	6.5%	512	2.4%	5 085	23.6%	21 524	4.1%	-	-	-	-
Commercial	94 558	65.9%	7 397	5.2%	2 003	1.4%	39 635	27.6%	143 593	27.3%	-	-	-	-
Households	66 500	22.7%	17 526	6.0%	12 888	4.4%	196 059	66.9%	292 973	56.8%	-	-	-	-
Other	39 646	58.8%	2 735	4.1%	1 447	2.1%	23 577	35.0%	67 404	12.8%	-	-	-	-
<b>Total By Customer Group</b>	<b>215 222</b>	<b>41.0%</b>	<b>29 067</b>	<b>5.5%</b>	<b>16 849</b>	<b>3.2%</b>	<b>264 356</b>	<b>50.3%</b>	<b>525 494</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	75 610	100.0%	-	-	-	-	-	-	75 610	93.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5 321	100.0%	-	-	-	-	-	-	5 321	6.6%
<b>Total</b>	<b>80 931</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>80 931</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Dr. Johan Leibbrandt	021 807 4615
Financial Manager	Mr Bradley Brown	021 807 4623

Source Local Government Database

1. All figures in this report are unaudited.

**WESTERN CAPE: STELLENBOSCH (WC024)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	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>2 284 927</b>	<b>669 257</b>	<b>29.3%</b>	<b>669 257</b>	<b>29.3%</b>	<b>620 847</b>	<b>29.5%</b>	<b>7.8%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	913 669	246 769	27.0%	246 769	27.0%	228 981	27.0%	7.8%
Service charges - Water	185 622	33 411	18.0%	33 411	18.0%	41 991	23.8%	(20.4%)
Service charges - Waste Water Management	108 647	31 232	28.7%	31 232	28.7%	28 931	26.5%	8.0%
Service charges - Waste Management	107 654	30 696	28.5%	30 696	28.5%	29 387	30.9%	4.5%
Sale of Goods and Rendering of Services	22 190	5 738	25.9%	5 738	25.9%	5 304	16.7%	8.2%
Agency services	3 358	912	27.2%	912	27.2%	747	17.4%	22.0%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	15 413	5 014	32.5%	5 014	32.5%	3 312	36.3%	51.4%
Interest earned from Current and Non Current Assets	41 193	14 282	34.7%	14 282	34.7%	8 416	41.3%	69.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	10 604	2 307	21.8%	2 307	21.8%	2 265	14.6%	1.9%
Licence and permits	7 872	2 091	26.6%	2 091	26.6%	1 882	31.7%	11.1%
Operational Revenue	19 346	12 854	66.4%	12 854	66.4%	12 208	23.0%	482.2%
<b>Non-Exchange Revenue</b>								
Property rates	473 589	176 482	37.3%	176 482	37.3%	168 802	38.5%	4.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	131 570	22 812	17.3%	22 812	17.3%	17 943	14.4%	27.1%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	240 911	83 724	34.8%	83 724	34.8%	80 052	37.5%	4.6%
Interest	3 293	933	28.3%	933	28.3%	624	27.7%	49.5%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>2 258 349</b>	<b>346 456</b>	<b>15.3%</b>	<b>346 456</b>	<b>15.3%</b>	<b>335 495</b>	<b>16.0%</b>	<b>3.3%</b>
Employee related costs	617 694	0	-	0	-	125 713	20.1%	(100.0%)
Remuneration of councillors	22 097	-	-	-	-	5 581	26.5%	(100.0%)
Bulk purchases - electricity	636 393	209 518	32.9%	209 518	32.9%	142 966	25.9%	46.6%
Inventory consumed	100 449	11 671	11.6%	11 671	11.6%	8 021	9.6%	45.5%
Debt impairment	16 684	-	-	-	-	-	-	-
Depreciation and amortisation	220 283	60 875	27.6%	60 875	27.6%	-	-	(100.0%)
Interest	59 688	-	-	-	-	-	-	-
Contracted services	288 868	27 180	9.4%	27 180	9.4%	18 571	6.9%	46.4%
Transfers and subsidies	20 636	9 609	46.6%	9 609	46.6%	3 257	22.7%	195.1%
Irrecoverable debts written off	94 958	24	-	24	-	-	-	(100.0%)
Operational costs	180 599	27 579	15.3%	27 579	15.3%	31 386	19.7%	(12.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>26 578</b>	<b>322 800</b>		<b>322 800</b>		<b>285 352</b>		
Transfers and subsidies - capital (monetary allocations)	103 856	10 911	10.5%	10 911	10.5%	14 223	9.3%	(23.3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>130 434</b>	<b>333 712</b>		<b>333 712</b>		<b>299 575</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>130 434</b>	<b>333 712</b>		<b>333 712</b>		<b>299 575</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>130 434</b>	<b>333 712</b>		<b>333 712</b>		<b>299 575</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>130 434</b>	<b>333 712</b>		<b>333 712</b>		<b>299 575</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>504 800</b>	<b>26 847</b>	<b>5.3%</b>	<b>26 847</b>	<b>5.3%</b>	<b>21 323</b>	<b>5.2%</b>	<b>25.9%</b>
National Government	79 190	9 550	12.1%	9 550	12.1%	7 457	8.2%	28.1%
Provincial Government	24 666	1 361	5.5%	1 361	5.5%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	24 118	237	1.0%	237	1.0%	-	-	(100.0%)
<b>Transfers recognised - capital</b>	<b>127 974</b>	<b>11 148</b>	<b>8.7%</b>	<b>11 148</b>	<b>8.7%</b>	<b>7 457</b>	<b>5.6%</b>	<b>49.5%</b>
Borrowing	200 000	7 399	3.7%	7 399	3.7%	7 427	5.3%	(.4%)
Internally generated funds	176 826	8 299	4.7%	8 299	4.7%	6 439	4.7%	28.9%
<b>Capital Expenditure Functional</b>	<b>504 800</b>	<b>26 847</b>	<b>5.3%</b>	<b>26 847</b>	<b>5.3%</b>	<b>21 323</b>	<b>5.2%</b>	<b>25.9%</b>
<b>Municipal governance and administration</b>	<b>34 691</b>	<b>1 402</b>	<b>4.0%</b>	<b>1 402</b>	<b>4.0%</b>	<b>3 098</b>	<b>7.3%</b>	<b>(54.7%)</b>
Executive and Council	40	4	10.6%	4	10.6%	-	-	(100.0%)
Finance and administration	34 651	1 398	4.0%	1 398	4.0%	3 098	7.3%	(54.9%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>28 606</b>	<b>276</b>	<b>1.0%</b>	<b>276</b>	<b>1.0%</b>	<b>629</b>	<b>1.8%</b>	<b>(56.1%)</b>
Community and Social Services	7 285	116	1.6%	116	1.6%	-	-	(100.0%)
Sport And Recreation	6 461	35	.5%	35	.5%	-	-	(100.0%)
Public Safety	6 966	-	-	-	-	-	-	-
Housing	7 894	125	1.6%	125	1.6%	629	4.1%	(80.1%)
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>95 480</b>	<b>4 265</b>	<b>4.5%</b>	<b>4 265</b>	<b>4.5%</b>	<b>5 383</b>	<b>5.8%</b>	<b>(20.8%)</b>
Planning and Development	19 800	1 846	9.3%	1 846	9.3%	1 263	5.9%	46.1%
Road Transport	73 080	2 413	3.3%	2 413	3.3%	3 790	5.9%	(36.3%)
Environmental Protection	2 600	6	.2%	6	.2%	330	4.4%	(98.2%)
<b>Trading Services</b>	<b>346 023</b>	<b>20 903</b>	<b>6.0%</b>	<b>20 903</b>	<b>6.0%</b>	<b>12 213</b>	<b>5.1%</b>	<b>71.2%</b>
Energy sources	113 188	6 955	6.1%	6 955	6.1%	2 090	2.7%	232.7%
Water Management	117 150	9 208	7.9%	9 208	7.9%	2 572	5.5%	258.0%
Waste Water Management	53 140	1 104	2.1%	1 104	2.1%	7 551	13.2%	(85.4%)
Waste Management	62 545	3 637	5.8%	3 637	5.8%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2023/24			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>2 492 800</b>	<b>787 466</b>	<b>31.6%</b>	<b>787 466</b>	<b>31.6%</b>	<b>773 033</b>	<b>30.9%</b>	<b>1.9%</b>
Property rates	481 350	472 811	98.2%	472 811	98.2%	515 484	122.3%	(8.3%)
Service charges	1 479 263	293 489	19.8%	293 489	19.8%	246 759	18.4%	18.9%
Other revenue	146 227	21 165	14.5%	21 165	14.5%	9 501	2.7%	122.8%
Transfers and Subsidies - Operational	240 911	2	-	2	-	1 232	0.5%	(99.8%)
Transfers and Subsidies - Capital	103 856	-	-	-	-	47	-	(100.0%)
Interest	41 193	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(2 064 281)</b>	<b>(369 606)</b>	<b>17.9%</b>	<b>(369 606)</b>	<b>17.9%</b>	<b>(42 799)</b>	<b>2.0%</b>	<b>763.6%</b>
Suppliers and employees	(2 000 844)	(369 606)	18.5%	(369 606)	18.5%	(42 799)	2.1%	763.6%
Finance charges	(42 802)	-	-	-	-	-	-	-
Transfers and grants	(20 636)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>428 518</b>	<b>417 860</b>	<b>97.5%</b>	<b>417 860</b>	<b>97.5%</b>	<b>730 234</b>	<b>209.7%</b>	<b>(42.8%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>(2 122)</b>	<b>(4 599)</b>	<b>216.7%</b>	<b>(4 599)</b>	<b>216.7%</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	(2 122)	(4 599)	216.7%	(4 599)	216.7%	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(576 970)</b>	<b>(61 937)</b>	<b>10.7%</b>	<b>(61 937)</b>	<b>10.7%</b>	<b>(31 558)</b>	<b>7.7%</b>	<b>96.3%</b>
Capital assets	(576 970)	(61 937)	10.7%	(61 937)	10.7%	(31 558)	7.7%	96.3%
<b>Net Cash from/(used) Investing Activities</b>	<b>(579 092)</b>	<b>(66 536)</b>	<b>11.5%</b>	<b>(66 536)</b>	<b>11.5%</b>	<b>(31 558)</b>	<b>7.8%</b>	<b>110.8%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>200 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	200 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(55 632)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	(55 632)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>144 368</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(6 206)</b>	<b>351 325</b>	<b>(5 661.0%)</b>	<b>351 325</b>	<b>(5 661.0%)</b>	<b>698 676</b>	<b>1 813.2%</b>	<b>(49.7%)</b>
Cash/cash equivalents at the year begin:	432 641	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	426 435	931 626	218.5%	931 626	218.5%	698 676	272.7%	33.3%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	12 530	8.6%	2 092	1.4%	3 179	2.2%	127 453	87.7%	145 254	30.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	69 895	54.7%	4 453	3.5%	6 833	5.3%	46 697	36.5%	127 878	26.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 065	26.1%	24 319	30.1%	1 982	2.5%	33 445	41.4%	80 811	16.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 501	17.0%	2 635	6.0%	623	1.4%	33 339	75.6%	44 098	9.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 946	10.9%	4 457	8.2%	919	1.7%	42 996	79.2%	54 318	11.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	629	4.4%	1 191	1.3%	195	1.4%	13 288	92.9%	14 303	3.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	568	3.8%	158	1.1%	184	1.2%	13 852	93.8%	14 762	3.1%	-	-	-	-
<b>Total By Income Source</b>	<b>118 133</b>	<b>24.5%</b>	<b>38 304</b>	<b>8.0%</b>	<b>13 915</b>	<b>2.9%</b>	<b>311 071</b>	<b>64.6%</b>	<b>481 423</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	3 472	58.5%	1 103	18.6%	178	3.0%	1 184	19.9%	5 936	1.2%	-	-	-	-
Commercial	23 815	27.9%	5 575	6.5%	6 431	7.5%	49 592	58.1%	85 413	17.7%	-	-	-	-
Households	65 152	19.6%	26 171	7.9%	6 865	2.1%	233 833	70.4%	332 021	69.0%	-	-	-	-
Other	25 695	44.3%	5 455	9.4%	441	8%	26 462	45.6%	58 053	12.1%	-	-	-	-
<b>Total By Customer Group</b>	<b>118 133</b>	<b>24.5%</b>	<b>38 304</b>	<b>8.0%</b>	<b>13 915</b>	<b>2.9%</b>	<b>311 071</b>	<b>64.6%</b>	<b>481 423</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	8 093	100.0%	-	-	-	-	-	-	8 093	38.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 968	100.0%	-	-	-	-	-	-	12 968	61.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>21 061</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21 061</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Ms Ms Geraldine Mettler	021 808 8025
Financial Manager	Mr Mr Kevin Carolus	021 808 8528

Source Local Government Database

1. All figures in this report are unaudited.

**WESTERN CAPE: BREEDE VALLEY (WC025)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	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>1 473 841</b>	<b>337 456</b>	<b>22.9%</b>	<b>337 456</b>	<b>22.9%</b>	<b>304 713</b>	<b>21.9%</b>	<b>10.7%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	544 474	111 113	20.4%	111 113	20.4%	106 687	19.9%	4.1%
Service charges - Water	110 094	17 180	15.6%	17 180	15.6%	15 040	15.2%	14.2%
Service charges - Waste Water Management	90 530	24 732	27.3%	24 732	27.3%	27 639	34.6%	(10.5%)
Service charges - Waste Management	48 900	14 064	28.8%	14 064	28.8%	12 866	27.7%	9.3%
Sale of Goods and Rendering of Services	6 939	1 052	15.2%	1 052	15.2%	1 114	29.7%	(5.6%)
Agency services	9 908	2 518	25.4%	2 518	25.4%	2 447	25.9%	2.9%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 376	3 189	23.8%	3 189	23.8%	2 760	32.7%	15.6%
Interest earned from Current and Non Current Assets	12 823	3 988	31.1%	3 988	31.1%	2 818	26.4%	41.5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	1 645	-	-	-	-	-	-	-
Rental from Fixed Assets	6 981	2 481	35.5%	2 481	35.5%	1 821	28.1%	36.3%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	4 994	2 115	42.4%	2 115	42.4%	275	5.8%	669.2%
<b>Non-Exchange Revenue</b>								
Property rates	187 406	78 420	41.8%	78 420	41.8%	71 324	40.7%	9.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	242 038	116	-	116	-	1 135	0.5%	(89.8%)
Licences or permits	4 259	668	15.7%	668	15.7%	440	10.8%	52.0%
Transfer and subsidies - Operational	186 796	73 145	39.2%	73 145	39.2%	57 810	33.8%	26.5%
Interest	1 196	756	63.2%	756	63.2%	526	34.1%	43.9%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	1 917	-	1 917	-	-	-	(100.0%)
Gains on disposal of Assets	1 483	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	13	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 483 960</b>	<b>240 579</b>	<b>16.2%</b>	<b>240 579</b>	<b>16.2%</b>	<b>210 906</b>	<b>15.6%</b>	<b>14.1%</b>
Employee related costs	413 148	86 362	20.9%	86 362	20.9%	83 027	23.7%	4.0%
Remuneration of councillors	20 720	5 678	27.4%	5 678	27.4%	4 549	23.3%	24.8%
Bulk purchases - electricity	432 321	109 616	25.4%	109 616	25.4%	96 693	22.9%	13.4%
Inventory consumed	45 712	8 199	17.9%	8 199	17.9%	3 713	9.4%	120.8%
Debt impairment	209 734	-	-	-	-	-	-	-
Depreciation and amortisation	100 265	2	-	2	-	-	-	(100.0%)
Interest	37 980	8 109	21.4%	8 109	21.4%	5 100	13.4%	59.0%
Contracted services	118 676	13 031	11.0%	13 031	11.0%	5 247	5.0%	148.4%
Transfers and subsidies	6 138	1 293	21.1%	1 293	21.1%	604	8.8%	114.3%
Irrecoverable debts written off	18	-	-	-	-	-	-	-
Operational costs	95 257	8 288	8.7%	8 288	8.7%	11 964	17.0%	(30.7%)
Losses on disposal of Assets	3 928	-	-	-	-	-	-	-
Other Losses	63	-	-	-	-	9	15.1%	(100.0%)
<b>Surplus/(Deficit)</b>	<b>(10 119)</b>	<b>96 877</b>		<b>96 877</b>		<b>93 807</b>		
Transfers and subsidies - capital (monetary allocations)	66 797	3	-	3	-	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>56 678</b>	<b>96 880</b>		<b>96 880</b>		<b>93 807</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>56 678</b>	<b>96 880</b>		<b>96 880</b>		<b>93 807</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>56 678</b>	<b>96 880</b>		<b>96 880</b>		<b>93 807</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>56 678</b>	<b>96 880</b>		<b>96 880</b>		<b>93 807</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>190 531</b>	<b>46 088</b>	<b>24.2%</b>	<b>46 088</b>	<b>24.2%</b>	<b>22 052</b>	<b>6.9%</b>	<b>109.0%</b>
National Government	64 847	6 046	9.3%	6 046	9.3%	5 137	7.4%	17.7%
Provincial Government	1 950	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>66 797</b>	<b>6 046</b>	<b>9.1%</b>	<b>6 046</b>	<b>9.1%</b>	<b>5 137</b>	<b>7.3%</b>	<b>17.7%</b>
Borrowing	28 069	24 877	88.6%	24 877	88.6%	14 058	9.6%	77.0%
Internally generated funds	95 665	15 166	15.9%	15 166	15.9%	2 856	2.8%	431.0%
<b>Capital Expenditure Functional</b>	<b>190 531</b>	<b>46 088</b>	<b>24.2%</b>	<b>46 088</b>	<b>24.2%</b>	<b>22 052</b>	<b>6.9%</b>	<b>109.0%</b>
<b>Municipal governance and administration</b>	<b>17 219</b>	<b>200</b>	<b>1.2%</b>	<b>200</b>	<b>1.2%</b>	<b>52</b>	<b>0.2%</b>	<b>288.3%</b>
Executive and Council	160	3	1.9%	3	1.9%	-	-	(100.0%)
Finance and administration	17 059	197	1.2%	197	1.2%	52	0.2%	282.4%
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>19 253</b>	<b>1 422</b>	<b>7.4%</b>	<b>1 422</b>	<b>7.4%</b>	<b>1</b>	<b>0.0%</b>	<b>114 289.8%</b>
Community and Social Services	957	1 367	142.8%	1 367	142.8%	1	0.0%	109 850.9%
Sport And Recreation	11 296	55	0.5%	55	0.5%	-	-	(100.0%)
Public Safety	6 000	-	-	-	-	-	-	-
Housing	1 000	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>49 630</b>	<b>9 876</b>	<b>19.9%</b>	<b>9 876</b>	<b>19.9%</b>	<b>971</b>	<b>1.7%</b>	<b>917.4%</b>
Planning and Development	5	-	-	-	-	-	-	-
Road Transport	49 625	9 876	19.9%	9 876	19.9%	971	1.8%	917.4%
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>104 429</b>	<b>34 590</b>	<b>33.1%</b>	<b>34 590</b>	<b>33.1%</b>	<b>21 028</b>	<b>9.5%</b>	<b>64.5%</b>
Energy sources	41 418	6	-	6	-	3 268	4.9%	(99.8%)
Water Management	13 225	11 191	84.6%	11 191	84.6%	9 158	9.7%	22.2%
Waste Water Management	48 786	22 872	46.9%	22 872	46.9%	8 603	14.8%	165.9%
Waste Management	1 000	522	52.2%	522	52.2%	-	-	(100.0%)
<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>1 253 589</b>	<b>395 120</b>	<b>31.5%</b>	<b>395 120</b>	<b>31.5%</b>	<b>299 920</b>	<b>25.1%</b>	<b>31.7%</b>
Property rates	168 665	14 114	8.4%	14 114	8.4%	36 295	23.0%	(61.1%)
Service charges	760 946	272 373	35.8%	272 373	35.8%	176 175	24.1%	54.6%
Other revenue	48 867	10 767	22.0%	10 767	22.0%	7 442	15.7%	44.7%
Transfers and Subsidies - Operational	186 796	75 093	40.2%	75 093	40.2%	64 343	37.6%	16.7%
Transfers and Subsidies - Capital	66 797	21 003	31.4%	21 003	31.4%	15 665	22.3%	34.1%
Interest	21 518	1 771	8.2%	1 771	8.2%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1 186 339)</b>	<b>(184 790)</b>	<b>15.6%</b>	<b>(184 790)</b>	<b>15.6%</b>	<b>(35 562)</b>	<b>3.4%</b>	<b>419.6%</b>
Suppliers and employees	(1 139 641)	(176 680)	15.5%	(176 680)	15.5%	(30 462)	3.0%	480.0%
Finance charges	(40 500)	(8 109)	20.0%	(8 109)	20.0%	(5 100)	14.2%	59.0%
Transfers and grants	(6 138)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>67 250</b>	<b>210 330</b>	<b>312.8%</b>	<b>210 330</b>	<b>312.8%</b>	<b>264 358</b>	<b>185.4%</b>	<b>(20.4%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>8 729</b>	<b>422</b>	<b>4.8%</b>	<b>422</b>	<b>4.8%</b>	<b>2</b>	<b>.2%</b>	<b>22 924.4%</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	8 729	422	4.8%	422	4.8%	2	.2%	22 924.4%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(194 718)</b>	<b>(58 050)</b>	<b>29.8%</b>	<b>(58 050)</b>	<b>29.8%</b>	<b>(7 885)</b>	<b>2.5%</b>	<b>636.2%</b>
Capital assets	(194 718)	(58 050)	29.8%	(58 050)	29.8%	(7 885)	2.5%	636.2%
<b>Net Cash from/(used) Investing Activities</b>	<b>(185 989)</b>	<b>(57 628)</b>	<b>31.0%</b>	<b>(57 628)</b>	<b>31.0%</b>	<b>(7 884)</b>	<b>2.5%</b>	<b>631.0%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>28 169</b>	<b>(15)</b>	<b>(.1%)</b>	<b>(15)</b>	<b>(.1%)</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	28 069	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	100	(15)	(14.9%)	(15)	(14.9%)	-	-	(100.0%)
<b>Payments</b>	<b>(20 693)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	(20 693)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>7 476</b>	<b>(15)</b>	<b>(.2%)</b>	<b>(15)</b>	<b>(.2%)</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(111 263)</b>	<b>152 687</b>	<b>(137.2%)</b>	<b>152 687</b>	<b>(137.2%)</b>	<b>256 474</b>	<b>(544.8%)</b>	<b>(40.5%)</b>
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	(111 263)	152 687	(137.2%)	152 687	(137.2%)	256 474	249.2%	(40.5%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	13 008	29.0%	15	-	1 741	3.9%	30 166	67.1%	44 929	16.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	33 344	83.8%	30	.1%	2 653	6.7%	3 784	9.5%	39 810	14.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 914	46.8%	163	.3%	1 841	3.9%	22 914	48.9%	46 832	16.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 761	26.4%	18	-	1 664	3.4%	33 891	70.1%	48 334	17.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 791	26.4%	10	-	966	3.3%	20 777	70.3%	29 543	10.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 312	12.2%	7	.1%	274	2.5%	9 157	85.2%	10 750	3.9%	-	-	-	-
Interest on Arrear Debtor Accounts	1 408	3.7%	15	-	111	.3%	36 862	96.0%	38 397	13.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 989)	(29.2%)	34	.2%	506	2.5%	25 936	126.6%	20 487	7.3%	-	-	-	-
<b>Total By Income Source</b>	<b>85 548</b>	<b>30.7%</b>	<b>293</b>	<b>.1%</b>	<b>9 756</b>	<b>3.5%</b>	<b>183 487</b>	<b>65.7%</b>	<b>279 084</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	5 492	65.8%	-	-	570	6.8%	2 287	27.4%	8 349	3.0%	-	-	-	-
Commercial	11 660	68.1%	19	.1%	1 897	11.1%	3 548	20.7%	17 124	6.1%	-	-	-	-
Households	58 213	25.6%	264	.1%	7 001	3.1%	161 735	71.2%	227 213	81.4%	-	-	-	-
Other	10 183	38.6%	10	-	288	1.1%	15 917	60.3%	26 399	9.5%	-	-	-	-
<b>Total By Customer Group</b>	<b>85 548</b>	<b>30.7%</b>	<b>293</b>	<b>.1%</b>	<b>9 756</b>	<b>3.5%</b>	<b>183 487</b>	<b>65.7%</b>	<b>279 084</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	-	-	-	-	5	100.0%	-	-	5	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Mr David McThomas	023 348 2600
Financial Manager	Mr Mr Rodrick Ontong	023 348 4994

Source Local Government Database

1. All figures in this report are unaudited.

**WESTERN CAPE: LANGEBERG (WC026)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	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>1 064 867</b>	<b>318 034</b>	<b>29.9%</b>	<b>318 034</b>	<b>29.9%</b>	<b>309 056</b>	<b>32.0%</b>	<b>2.9%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	651 025	120 792	18.6%	120 792	18.6%	122 010	21.4%	(1.0%)
Service charges - Water	61 477	11 982	19.5%	11 982	19.5%	12 013	19.0%	(3%)
Service charges - Waste Water Management	35 796	8 176	22.8%	8 176	22.8%	7 545	23.2%	8.4%
Service charges - Waste Management	33 378	7 826	23.4%	7 826	23.4%	11 557	38.7%	(32.3%)
Sale of Goods and Rendering of Services	4 121	691	16.8%	691	16.8%	1 007	24.2%	(31.3%)
Agency services	6 516	1 406	21.6%	1 406	21.6%	1 355	22.2%	3.8%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 882	878	30.5%	878	30.5%	892	33.1%	(1.6%)
Interest earned from Current and Non Current Assets	22 461	8 816	39.3%	8 816	39.3%	5 740	37.2%	53.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 821	921	32.7%	921	32.7%	943	35.7%	(2.3%)
Licence and permits	860	203	23.6%	203	23.6%	191	23.7%	6.5%
Operational Revenue	2 204	3 291	149.4%	3 291	149.4%	456	22.1%	621.2%
<b>Non-Exchange Revenue</b>								
Property rates	93 030	100 825	108.4%	100 825	108.4%	97 099	105.4%	3.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 797	266	5.6%	266	5.6%	296	6.7%	(9.9%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	142 696	51 542	36.1%	51 542	36.1%	47 619	34.4%	8.2%
Interest	803	416	51.8%	416	51.8%	332	44.2%	25.1%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 070 958</b>	<b>217 834</b>	<b>20.3%</b>	<b>217 834</b>	<b>20.3%</b>	<b>203 780</b>	<b>21.3%</b>	<b>6.9%</b>
Employee related costs	270 374	61 300	22.7%	61 300	22.7%	52 584	20.3%	16.0%
Remuneration of councillors	12 565	3 343	26.6%	3 343	26.6%	2 710	22.6%	23.4%
Bulk purchases - electricity	495 378	121 007	24.4%	121 007	24.4%	114 955	24.9%	5.2%
Inventory consumed	51 580	10 391	20.1%	10 391	20.1%	12 379	32.5%	(16.1%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	44 909	686	1.5%	686	1.5%	-	-	(100.0%)
Interest	11 674	830	7.1%	830	7.1%	875	7.2%	(5.1%)
Contracted services	73 188	6 063	8.3%	6 063	8.3%	6 098	12.0%	(6.6%)
Transfers and subsidies	4 062	374	9.2%	374	9.2%	303	9.2%	23.5%
Irrecoverable debts written off	33 433	653	2.0%	653	2.0%	3	.1%	19 580.5%
Operational costs	73 795	13 188	17.9%	13 188	17.9%	13 564	23.9%	(2.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(6 091)</b>	<b>100 199</b>		<b>100 199</b>		<b>105 275</b>		
Transfers and subsidies - capital (monetary allocations)	35 265	9 440	26.8%	9 440	26.8%	6 540	24.6%	44.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>29 174</b>	<b>109 639</b>		<b>109 639</b>		<b>111 815</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>29 174</b>	<b>109 639</b>		<b>109 639</b>		<b>111 815</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>29 174</b>	<b>109 639</b>		<b>109 639</b>		<b>111 815</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>29 174</b>	<b>109 639</b>		<b>109 639</b>		<b>111 815</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>119 474</b>	<b>17 867</b>	<b>15.0%</b>	<b>17 867</b>	<b>15.0%</b>	<b>10 034</b>	<b>7.9%</b>	<b>78.1%</b>
National Government	30 665	10 506	34.3%	10 506	34.3%	6 672	25.9%	57.5%
Provincial Government	-	683	-	683	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Deparm Agen	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>30 665</b>	<b>11 190</b>	<b>36.5%</b>	<b>11 190</b>	<b>36.5%</b>	<b>6 672</b>	<b>23.2%</b>	<b>67.7%</b>
Borrowing	-	(821)	-	(821)	-	-	-	(100.0%)
Internally generated funds	88 809	7 499	8.4%	7 499	8.4%	3 362	6.8%	123.0%
<b>Capital Expenditure Functional</b>	<b>119 474</b>	<b>18 623</b>	<b>15.6%</b>	<b>18 623</b>	<b>15.6%</b>	<b>13 765</b>	<b>10.9%</b>	<b>35.3%</b>
<b>Municipal governance and administration</b>	<b>13 675</b>	<b>4 121</b>	<b>30.1%</b>	<b>4 121</b>	<b>30.1%</b>	<b>4 826</b>	<b>50.4%</b>	<b>(14.6%)</b>
Executive and Council	500	51	10.2%	51	10.2%	10	3.1%	413.3%
Finance and administration	13 175	4 070	30.9%	4 070	30.9%	4 817	52.0%	(15.5%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>22 857</b>	<b>1 057</b>	<b>4.6%</b>	<b>1 057</b>	<b>4.6%</b>	<b>930</b>	<b>6.7%</b>	<b>13.7%</b>
Community and Social Services	1 485	-	-	-	-	240	15.1%	(100.0%)
Sport And Recreation	5 920	108	1.8%	108	1.8%	36	.7%	204.1%
Public Safety	15 452	949	6.1%	949	6.1%	654	9.1%	45.1%
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>20 583</b>	<b>1 670</b>	<b>8.1%</b>	<b>1 670</b>	<b>8.1%</b>	<b>5 001</b>	<b>11.1%</b>	<b>(66.6%)</b>
Planning and Development	3 120	-	-	-	-	380	17.1%	(100.0%)
Road Transport	17 463	1 670	9.6%	1 670	9.6%	4 621	10.8%	(63.9%)
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>62 360</b>	<b>11 776</b>	<b>18.9%</b>	<b>11 776</b>	<b>18.9%</b>	<b>3 008</b>	<b>5.2%</b>	<b>291.5%</b>
Energy sources	16 244	812	5.0%	812	5.0%	351	2.1%	131.3%
Water Management	11 287	5	-	5	-	133	-	(95.9%)
Waste Water Management	29 529	9 104	30.8%	9 104	30.8%	2 064	9.4%	341.1%
Waste Management	5 300	1 854	35.0%	1 854	35.0%	460	2.4%	303.1%
Other	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2023/24			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>1 159 383</b>	<b>276 281</b>	<b>23.8%</b>	<b>276 281</b>	<b>23.8%</b>	<b>132 599</b>	<b>14.6%</b>	<b>108.4%</b>
Property rates	92 300	33 292	36.1%	33 292	36.1%	32 941	37.4%	1.1%
Service charges	901 704	101 036	11.2%	101 036	11.2%	1 099	.2%	9 097.5%
Other revenue	21 611	3 159	14.6%	3 159	14.6%	3 649	18.2%	(13.4%)
Transfers and Subsidies - Operational	96 494	111 008	115.0%	111 008	115.0%	76 538	59.9%	45.0%
Transfers and Subsidies - Capital	35 265	24 272	68.8%	24 272	68.8%	14 969	52.0%	62.1%
Interest	12 009	3 515	29.3%	3 515	29.3%	3 403	61.4%	3.3%
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(989 718)</b>	<b>(216 645)</b>	<b>21.9%</b>	<b>(216 645)</b>	<b>21.9%</b>	<b>(242 872)</b>	<b>27.5%</b>	<b>(10.8%)</b>
Suppliers and employees	(974 020)	(216 645)	22.2%	(216 645)	22.2%	(242 872)	27.6%	(10.8%)
Finance charges	(11 674)	-	-	-	-	-	-	-
Transfers and grants	(4 024)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>169 665</b>	<b>59 636</b>	<b>35.1%</b>	<b>59 636</b>	<b>35.1%</b>	<b>(110 274)</b>	<b>(447.9%)</b>	<b>(154.1%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>1 184</b>	<b>(16)</b>	<b>(1.4%)</b>	<b>(16)</b>	<b>(1.4%)</b>	<b>(2)</b>	<b>-</b>	<b>601.7%</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	1 184	(16)	(1.4%)	(16)	(1.4%)	(2)	-	601.7%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(119 474)</b>	<b>(20 626)</b>	<b>17.3%</b>	<b>(20 626)</b>	<b>17.3%</b>	<b>(10 718)</b>	<b>8.5%</b>	<b>92.4%</b>
Capital assets	(119 474)	(20 626)	17.3%	(20 626)	17.3%	(10 718)	8.5%	92.4%
<b>Net Cash from/(used) Investing Activities</b>	<b>(118 290)</b>	<b>(20 643)</b>	<b>17.5%</b>	<b>(20 643)</b>	<b>17.5%</b>	<b>(10 721)</b>	<b>7.5%</b>	<b>92.6%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>47 800</b>	<b>(484)</b>	<b>(1.0%)</b>	<b>(484)</b>	<b>(1.0%)</b>	<b>(172)</b>	<b>(4%)</b>	<b>181.9%</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	47 800	(47)	(.1%)	(47)	(.1%)	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	(438)	-	(438)	-	(172)	-	154.8%
<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>47 800</b>	<b>(484)</b>	<b>(1.0%)</b>	<b>(484)</b>	<b>(1.0%)</b>	<b>(172)</b>	<b>(4%)</b>	<b>181.9%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>99 175</b>	<b>38 509</b>	<b>38.8%</b>	<b>38 509</b>	<b>38.8%</b>	<b>(121 166)</b>	<b>170.2%</b>	<b>(131.8%)</b>
Cash/cash equivalents at the year begin:	358 569	365 039	101.8%	365 039	101.8%	358 479	126.6%	1.8%
Cash/cash equivalents at the year end:	457 744	403 548	88.2%	403 548	88.2%	237 403	112.1%	70.0%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		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	4 031	22.8%	1 424	8.0%	828	4.7%	11 432	64.5%	17 716	11.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	34 891	80.8%	2 258	5.2%	339	.8%	5 680	13.2%	43 168	27.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 687	16.7%	13 710	29.8%	645	1.4%	23 970	52.1%	46 012	29.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 540	13.7%	1 094	5.9%	817	4.4%	14 063	76.0%	18 515	11.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 438	16.1%	999	6.6%	718	4.7%	11 011	72.6%	15 165	9.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	144	16.9%	102	12.0%	24	2.9%	579	68.2%	849	5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	728	4.9%	302	2.0%	249	1.7%	13 628	91.4%	14 907	9.5%	-	-	-	-
<b>Total By Income Source</b>	<b>52 458</b>	<b>33.6%</b>	<b>19 890</b>	<b>12.7%</b>	<b>3 620</b>	<b>2.3%</b>	<b>80 363</b>	<b>51.4%</b>	<b>156 331</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	975	17.5%	3 741	67.1%	73	1.3%	786	14.1%	5 576	3.6%	-	-	-	-
Commercial	33 143	62.5%	7 097	13.4%	425	.8%	12 340	23.3%	53 005	33.9%	-	-	-	-
Households	17 608	18.5%	8 793	9.2%	3 057	3.2%	65 692	69.0%	95 151	60.9%	-	-	-	-
Other	732	28.2%	259	9.9%	65	2.5%	1 544	59.4%	2 599	1.7%	-	-	-	-
<b>Total By Customer Group</b>	<b>52 458</b>	<b>33.6%</b>	<b>19 890</b>	<b>12.7%</b>	<b>3 620</b>	<b>2.3%</b>	<b>80 363</b>	<b>51.4%</b>	<b>156 331</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	1 974	100.0%	-	-	-	-	-	-	1 974	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 974</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 974</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Mr Daniel Lubbe	023 615 8007
Financial Manager	Mr Mr Neva Shude	023 615 8031

Source Local Government Database

1. All figures in this report are unaudited.



**WESTERN CAPE: CAPE WINELANDS DM (DC2)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	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>475 184</b>	<b>115 452</b>	<b>24.3%</b>	<b>115 452</b>	<b>24.3%</b>	<b>129 200</b>	<b>30.4%</b>	<b>(10.6%)</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	12 164	2 670	22.0%	2 670	22.0%	2 460	20.8%	8.5%
Agency services	127 073	-	-	-	-	26 313	24.1%	(100.0%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	63 000	3 658	5.8%	3 658	5.8%	1 723	4.0%	112.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	240	64	26.8%	64	26.8%	6	2.7%	898.0%
Licence and permits	653	211	32.3%	211	32.3%	179	27.4%	17.9%
Operational Revenue	1 845	143	7.7%	143	7.7%	17	.9%	753.7%
<b>Non-Exchange Revenue</b>								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	270 210	108 707	40.2%	108 707	40.2%	98 503	38.2%	10.4%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>475 184</b>	<b>83 794</b>	<b>17.6%</b>	<b>83 794</b>	<b>17.6%</b>	<b>73 326</b>	<b>17.2%</b>	<b>14.3%</b>
Employee related costs	258 507	53 320	20.6%	53 320	20.6%	49 867	21.3%	6.9%
Remuneration of councillors	12 521	4 021	32.1%	4 021	32.1%	3 371	24.4%	19.3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	26 660	4 062	15.2%	4 062	15.2%	1 667	8.6%	143.7%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	9 561	-	-	-	-	-	-	-
Interest	1 200	-	-	-	-	-	-	-
Contracted services	69 702	3 651	5.2%	3 651	5.2%	3 437	5.9%	6.2%
Transfers and subsidies	17 984	3 899	21.7%	3 899	21.7%	2 429	14.3%	60.5%
Irrecoverable debts written off	500	-	-	-	-	-	-	-
Operational costs	78 539	14 841	18.9%	14 841	18.9%	12 555	17.6%	18.2%
Losses on disposal of Assets	11	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>31 658</b>		<b>31 658</b>		<b>55 874</b>		
Transfers and subsidies - capital (monetary allocations)	2 340	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>2 340</b>	<b>31 658</b>		<b>31 658</b>		<b>55 874</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>2 340</b>	<b>31 658</b>		<b>31 658</b>		<b>55 874</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>2 340</b>	<b>31 658</b>		<b>31 658</b>		<b>55 874</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>2 340</b>	<b>31 658</b>		<b>31 658</b>		<b>55 874</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>107 669</b>	<b>6 244</b>	<b>5.8%</b>	<b>6 244</b>	<b>5.8%</b>	<b>137</b>	<b>.1%</b>	<b>4 469.1%</b>
National Government	-	-	-	-	-	-	-	-
Provincial Government	2 340	11	.5%	11	.5%	1	-	1 787.1%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>2 340</b>	<b>11</b>	<b>.5%</b>	<b>11</b>	<b>.5%</b>	<b>1</b>	<b>-</b>	<b>1 787.1%</b>
Borrowing	-	-	-	-	-	123	2%	(100.0%)
Internally generated funds	105 329	6 233	5.9%	6 233	5.9%	13	-	48 558.0%
<b>Capital Expenditure Functional</b>	<b>107 669</b>	<b>6 244</b>	<b>5.8%</b>	<b>6 244</b>	<b>5.8%</b>	<b>137</b>	<b>.1%</b>	<b>4 469.1%</b>
<b>Municipal governance and administration</b>	<b>11 005</b>	<b>1 562</b>	<b>14.2%</b>	<b>1 562</b>	<b>14.2%</b>	<b>8</b>	<b>.1%</b>	<b>18 987.3%</b>
Executive and Council	20	-	-	-	-	-	-	-
Finance and administration	10 775	1 562	14.5%	1 562	14.5%	8	.1%	18 987.3%
Internal audit	210	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>35 397</b>	<b>4 671</b>	<b>13.2%</b>	<b>4 671</b>	<b>13.2%</b>	<b>5</b>	<b>-</b>	<b>100 883.8%</b>
Community and Social Services	6 205	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	29 098	4 671	16.1%	4 671	16.1%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	95	-	-	-	-	5	2.6%	(100.0%)
<b>Economic and Environmental Services</b>	<b>61 267</b>	<b>11</b>	<b>-</b>	<b>11</b>	<b>-</b>	<b>124</b>	<b>.2%</b>	<b>(90.9%)</b>
Planning and Development	53 427	-	-	-	-	123	.2%	(100.0%)
Road Transport	1 840	11	.6%	11	.6%	1	-	1 787.1%
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	

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual 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>508 939</b>	<b>144 079</b>	<b>28.3%</b>	<b>144 079</b>	<b>28.3%</b>	<b>126 137</b>	<b>25.7%</b>	<b>14.2%</b>
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	193 740	19 518	10.1%	19 518	10.1%	19 149	10.6%	1.9%
Transfers and Subsidies - Operational	270 158	109 276	40.4%	109 276	40.4%	99 252	38.5%	10.1%
Transfers and Subsidies - Capital	2 340	500	21.4%	500	21.4%	-	-	(100.0%)
Interest	42 700	14 785	34.6%	14 785	34.6%	7 736	15.8%	91.1%
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(530 588)</b>	<b>(209 431)</b>	<b>39.5%</b>	<b>(209 431)</b>	<b>39.5%</b>	<b>(24 274)</b>	<b>5.1%</b>	<b>762.8%</b>
Suppliers and employees	(512 604)	(209 431)	40.9%	(209 431)	40.9%	(24 274)	5.3%	762.8%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(17 984)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(21 649)</b>	<b>(65 352)</b>	<b>301.9%</b>	<b>(65 352)</b>	<b>301.9%</b>	<b>101 863</b>	<b>720.4%</b>	<b>(164.2%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>18 000</b>	<b>(21 000)</b>	<b>(116.7%)</b>	<b>(21 000)</b>	<b>(116.7%)</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	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	18 000	(21 000)	(116.7%)	(21 000)	(116.7%)	-	-	(100.0%)
<b>Payments</b>	<b>(107 669)</b>	<b>(7 180)</b>	<b>6.7%</b>	<b>(7 180)</b>	<b>6.7%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Capital assets	(107 669)	(7 180)	6.7%	(7 180)	6.7%	-	-	(100.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(89 669)</b>	<b>(28 180)</b>	<b>31.4%</b>	<b>(28 180)</b>	<b>31.4%</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>(20)</b>	<b>-</b>	<b>(100.0%)</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	(20)	-	(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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(20)</b>	<b>-</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(111 318)</b>	<b>(93 533)</b>	<b>84.0%</b>	<b>(93 533)</b>	<b>84.0%</b>	<b>101 843</b>	<b>(1 996.1%)</b>	<b>(191.8%)</b>
Cash/cash equivalents at the year begin:	782 689	643 542	82.2%	643 542	82.2%	-	-	(100.0%)
Cash/cash equivalents at the year end:	671 371	550 009	81.9%	550 009	81.9%	101 843	13.0%	440.1%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<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	319	12.1%	1	-	-	-	2 316	87.8%	2 636	100.0%	-	-	-	-
<b>Total By Income Source</b>	<b>319</b>	<b>12.1%</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 316</b>	<b>87.8%</b>	<b>2 636</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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	319	12.1%	1	-	-	-	2 316	87.8%	2 636	100.0%	-	-	-	-
<b>Total By Customer Group</b>	<b>319</b>	<b>12.1%</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 316</b>	<b>87.8%</b>	<b>2 636</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	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>0</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Mr Henry Prins	021 888 5130
Financial Manager	Ms Ms Fiona du Raan-Groenewald	021 888 5277

Source Local Government Database

1. All figures in this report are unaudited.

**WESTERN CAPE: THEEWATERSKLOOF (WC031)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	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>740 342</b>	<b>221 890</b>	<b>30.0%</b>	<b>221 890</b>	<b>30.0%</b>	<b>197 366</b>	<b>30.2%</b>	<b>12.4%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	135 052	36 041	26.7%	36 041	26.7%	32 306	25.6%	11.6%
Service charges - Water	84 971	23 217	27.3%	23 217	27.3%	17 941	21.0%	29.4%
Service charges - Waste Water Management	41 863	11 242	26.9%	11 242	26.9%	10 741	27.2%	4.7%
Service charges - Waste Management	41 255	11 141	27.0%	11 141	27.0%	10 170	25.7%	9.5%
Sale of Goods and Rendering of Services	24 084	659	2.7%	659	2.7%	781	20.1%	(15.7%)
Agency services	9 378	1 483	15.8%	1 483	15.8%	23	.3%	6 351.5%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	24 110	6 065	25.2%	6 065	25.2%	4 380	19.5%	38.5%
Interest earned from Current and Non Current Assets	10 962	1 671	15.2%	1 671	15.2%	2 229	21.9%	(25.0%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	1	-	-	-	-	-	-	-
Rental from Fixed Assets	2 307	109	4.7%	109	4.7%	440	20.1%	(75.3%)
Licence and permits	23	2 101	9 033.4%	2 101	9 033.4%	0	.2%	4 377 322.9%
Operational Revenue	3 737	603	16.1%	603	16.1%	886	6.0%	(32.0%)
<b>Non-Exchange Revenue</b>								
Property rates	158 016	66 177	41.9%	66 177	41.9%	60 350	43.6%	9.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	38 116	908	2.4%	908	2.4%	856	5.6%	6.0%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	161 315	56 987	35.3%	56 987	35.3%	56 261	38.5%	1.3%
Interest	-	1 418	-	1 418	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	3 452	2 068	59.9%	2 068	59.9%	-	-	(100.0%)
Gains on disposal of Assets	0	-	-	-	-	-	-	-
Other Gains	1 700	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>762 763</b>	<b>195 748</b>	<b>25.7%</b>	<b>195 748</b>	<b>25.7%</b>	<b>203 856</b>	<b>30.4%</b>	<b>(4.0%)</b>
Employee related costs	291 266	67 877	23.3%	67 877	23.3%	65 312	23.7%	3.9%
Remuneration of councillors	13 988	2 917	20.9%	2 917	20.9%	3 177	23.4%	(8.2%)
Bulk purchases - electricity	84 005	24 231	28.8%	24 231	28.8%	25 464	26.5%	(4.8%)
Inventory consumed	33 040	6 794	20.6%	6 794	20.6%	7 580	24.8%	(10.4%)
Debt impairment	103 164	25 791	25.0%	25 791	25.0%	15 776	25.0%	63.5%
Depreciation and amortisation	25 910	8 626	33.3%	8 626	33.3%	5 882	20.1%	46.7%
Interest	28 630	(576)	(2.0%)	(576)	(2.0%)	2 278	9.0%	(125.3%)
Contracted services	92 951	41 454	44.6%	41 454	44.6%	10 183	17.7%	307.1%
Transfers and subsidies	10 106	349	3.5%	349	3.5%	5 472	62.6%	(93.6%)
Irrecoverable debts written off	0	63	1 268 740.0%	63	1 268 740.0%	48 704	-	(99.9%)
Operational costs	78 004	18 222	23.4%	18 222	23.4%	14 028	21.4%	29.9%
Losses on disposal of Assets	0	-	-	-	-	-	-	-
Other Losses	1 700	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(22 421)</b>	<b>26 142</b>		<b>26 142</b>		<b>(6 490)</b>		
Transfers and subsidies - capital (monetary allocations)	80 760	1 349	1.7%	1 349	1.7%	7 512	15.1%	(82.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>58 339</b>	<b>27 491</b>		<b>27 491</b>		<b>1 022</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>58 339</b>	<b>27 491</b>		<b>27 491</b>		<b>1 022</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>58 339</b>	<b>27 491</b>		<b>27 491</b>		<b>1 022</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>58 339</b>	<b>27 491</b>		<b>27 491</b>		<b>1 022</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>147 352</b>	<b>8 046</b>	<b>5.5%</b>	<b>8 046</b>	<b>5.5%</b>	<b>(9 415)</b>	<b>(5.9%)</b>	<b>(185.5%)</b>
National Government	39 660	1 216	3.1%	1 216	3.1%	(106)	(4%)	(1 243.9%)
Provincial Government	41 100	3 469	8.4%	3 469	8.4%	4 038	17.9%	(14.1%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Deparm Agenc	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>80 760</b>	<b>4 685</b>	<b>5.8%</b>	<b>4 685</b>	<b>5.8%</b>	<b>3 931</b>	<b>7.9%</b>	<b>19.2%</b>
Borrowing	56 096	2 551	4.5%	2 551	4.5%	(5 850)	(6.4%)	(143.6%)
Internally generated funds	10 497	810	7.7%	810	7.7%	(7 496)	(42.4%)	(110.8%)
<b>Capital Expenditure Functional</b>	<b>147 352</b>	<b>8 046</b>	<b>5.5%</b>	<b>8 046</b>	<b>5.5%</b>	<b>(75 600)</b>	<b>(47.6%)</b>	<b>(110.6%)</b>
<b>Municipal governance and administration</b>	<b>2 559</b>	<b>84</b>	<b>3.3%</b>	<b>84</b>	<b>3.3%</b>	<b>(11 607)</b>	<b>(120.5%)</b>	<b>(100.7%)</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	2 559	84	3.3%	84	3.3%	(11 607)	(120.8%)	(100.7%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>51 162</b>	<b>3 337</b>	<b>6.5%</b>	<b>3 337</b>	<b>6.5%</b>	<b>5 356</b>	<b>21.3%</b>	<b>(37.7%)</b>
Community and Social Services	3 029	-	-	-	-	-	-	-
Sport And Recreation	7 083	-	-	-	-	-	-	-
Public Safety	740	-	-	-	-	-	-	-
Health	40 310	3 337	8.3%	3 337	8.3%	5 356	24.9%	(37.7%)
<b>Economic and Environmental Services</b>	<b>10 582</b>	<b>179</b>	<b>1.7%</b>	<b>179</b>	<b>1.7%</b>	<b>(8 868)</b>	<b>(107.3%)</b>	<b>(102.0%)</b>
Planning and Development	1 812	125	7.4%	135	7.4%	230	15.3%	(41.3%)
Road Transport	8 770	44	.5%	44	.5%	(9 098)	(134.6%)	(100.5%)
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>83 049</b>	<b>4 446</b>	<b>5.4%</b>	<b>4 446</b>	<b>5.4%</b>	<b>(60 480)</b>	<b>(52.2%)</b>	<b>(107.4%)</b>
Energy sources	19 742	1 179	6.0%	1 179	6.0%	(14 472)	(52.8%)	(108.1%)
Water Management	40 021	3 267	8.2%	3 267	8.2%	(12 751)	(40.6%)	(125.6%)
Waste Water Management	18 575	-	-	-	-	(21 826)	(44.0%)	(100.0%)
Waste Management	4 712	-	-	-	-	(11 432)	(155.1%)	(100.0%)
<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>644 371</b>	<b>215 089</b>	<b>33.4%</b>	<b>215 089</b>	<b>33.4%</b>	<b>187 980</b>	<b>28.4%</b>	<b>14.4%</b>
Property rates	151 374	47 237	31.2%	47 237	31.2%	47 702	35.7%	(1.0%)
Service charges	197 231	70 690	35.8%	70 690	35.8%	64 380	21.4%	9.8%
Other revenue	43 714	21 022	48.1%	21 022	48.1%	5 884	29.0%	257.3%
Transfers and Subsidies - Operational	158 934	60 345	38.0%	60 345	38.0%	52 992	36.0%	13.9%
Transfers and Subsidies - Capital	82 156	15 796	19.2%	15 796	19.2%	17 022	34.1%	(7.2%)
Interest	10 962	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(625 822)</b>	<b>(160 429)</b>	<b>25.6%</b>	<b>(160 429)</b>	<b>25.6%</b>	<b>665 542</b>	<b>(117.2%)</b>	<b>(124.1%)</b>
Suppliers and employees	(587 336)	(158 354)	27.0%	(158 354)	27.0%	665 512	(124.4%)	(123.8%)
Finance charges	(28 630)	(2 075)	7.2%	(2 075)	7.2%	-	-	(100.0%)
Transfers and grants	(9 856)	-	-	-	-	30	(4%)	(100.0%)
<b>Net Cash from/(used) Operating Activities</b>	<b>18 549</b>	<b>54 661</b>	<b>294.7%</b>	<b>54 661</b>	<b>294.7%</b>	<b>853 521</b>	<b>906.0%</b>	<b>(93.6%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>3 535</b>	<b>(83)</b>	<b>(2.3%)</b>	<b>(83)</b>	<b>(2.3%)</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	2 543	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	992	(83)	(8.3%)	(83)	(8.3%)	-	-	(100.0%)
<b>Payments</b>	<b>(147 352)</b>	<b>(23 748)</b>	<b>16.1%</b>	<b>(23 748)</b>	<b>16.1%</b>	<b>(14 645)</b>	<b>9.2%</b>	<b>62.2%</b>
Capital assets	(147 352)	(23 748)	16.1%	(23 748)	16.1%	(14 645)	9.2%	62.2%
<b>Net Cash from/(used) Investing Activities</b>	<b>(143 817)</b>	<b>(23 831)</b>	<b>16.6%</b>	<b>(23 831)</b>	<b>16.6%</b>	<b>(14 645)</b>	<b>9.3%</b>	<b>62.7%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>56 096</b>	<b>(6)</b>	<b>-</b>	<b>(6)</b>	<b>-</b>	<b>124</b>	<b>.1%</b>	<b>(104.5%)</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	56 096	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(6)	-	(6)	-	124	-	(104.5%)
<b>Payments</b>	<b>(19 000)</b>	<b>(2 906)</b>	<b>15.3%</b>	<b>(2 906)</b>	<b>15.3%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Repayment of borrowing	(19 000)	(2 906)	15.3%	(2 906)	15.3%	-	-	(100.0%)
<b>Net Cash from/(used) Financing Activities</b>	<b>37 096</b>	<b>(2 912)</b>	<b>(7.8%)</b>	<b>(2 912)</b>	<b>(7.8%)</b>	<b>124</b>	<b>.2%</b>	<b>(2 455.4%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(88 172)</b>	<b>27 918</b>	<b>(31.7%)</b>	<b>27 918</b>	<b>(31.7%)</b>	<b>839 000</b>	<b>10 923.3%</b>	<b>(96.7%)</b>
Cash/cash equivalents at the year begin:	109 310	85 861	78.5%	85 861	78.5%	167 875	68.7%	(48.9%)
Cash/cash equivalents at the year end:	21 138	113 835	538.5%	113 835	538.5%	1 006 876	399.4%	(88.7%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		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	8 515	14.1%	3 902	6.5%	2 785	4.6%	45 212	74.8%	60 413	18.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 197	56.5%	2 258	13.9%	524	3.2%	4 309	26.5%	16 288	4.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 341	16.0%	4 302	7.3%	13 732	23.5%	31 174	53.2%	58 549	17.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 834	6.5%	2 436	4.1%	1 921	3.2%	51 159	86.2%	59 350	18.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 267	6.4%	2 640	4.0%	2 007	3.0%	57 282	86.5%	66 195	20.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	95	12.5%	48	6.2%	36	4.7%	584	76.6%	763	2%	-	-	-	-
Interest on Arrear Debtor Accounts	2 437	3.4%	2 584	3.6%	2 216	3.1%	65 104	90.0%	72 341	22.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(7 735)	170.2%	48	(1.1%)	15	(.3%)	3 128	(68.8%)	(4 544)	(1.4%)	-	-	-	-
<b>Total By Income Source</b>	<b>29 951</b>	<b>9.1%</b>	<b>18 218</b>	<b>5.5%</b>	<b>23 236</b>	<b>7.1%</b>	<b>257 952</b>	<b>78.3%</b>	<b>329 356</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	550	9.3%	478	8.1%	933	15.7%	3 975	67.0%	5 936	1.8%	-	-	-	-
Commercial	11 942	30.7%	3 545	9.1%	3 659	9.4%	19 698	50.7%	38 844	11.8%	-	-	-	-
Households	13 971	5.6%	11 922	4.8%	16 749	6.7%	207 924	83.0%	250 566	76.1%	-	-	-	-
Other	3 488	10.3%	2 273	6.7%	1 895	5.6%	26 355	77.5%	34 011	10.3%	-	-	-	-
<b>Total By Customer Group</b>	<b>29 951</b>	<b>9.1%</b>	<b>18 218</b>	<b>5.5%</b>	<b>23 236</b>	<b>7.1%</b>	<b>257 952</b>	<b>78.3%</b>	<b>329 356</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	-	-	-	-	-	-	1	100.0%	1	2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	434	88.2%	29	6.0%	8	1.7%	20	4.1%	493	98.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5	100.0%	-	-	-	-	-	-	5	.9%
<b>Total</b>	<b>439</b>	<b>88.1%</b>	<b>29</b>	<b>5.9%</b>	<b>8</b>	<b>1.7%</b>	<b>21</b>	<b>4.3%</b>	<b>498</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Wilfred Schreivan Ewan Solomons-Johan	028 214 3363
Financial Manager	Mr Paul Mabheba (Acting CFO)	028 214 3453

Source Local Government Database

1. All figures in this report are unaudited.

**WESTERN CAPE: OVERSTRAND (WC032)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	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>1 676 577</b>	<b>442 282</b>	<b>26.4%</b>	<b>442 282</b>	<b>26.4%</b>	<b>387 309</b>	<b>25.9%</b>	<b>14.2%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	577 969	150 668	26.1%	150 668	26.1%	133 720	24.7%	12.7%
Service charges - Water	147 269	38 922	26.4%	38 922	26.4%	33 944	24.6%	14.7%
Service charges - Waste Water Management	104 715	26 932	25.7%	26 932	25.7%	23 090	25.4%	16.6%
Service charges - Waste Management	85 430	25 178	29.5%	25 178	29.5%	20 884	26.5%	20.6%
Sale of Goods and Rendering of Services	131 673	16 991	12.9%	16 991	12.9%	21 655	19.1%	(21.5%)
Agency services	8 319	1 984	23.9%	1 984	23.9%	1 999	25.4%	(.8%)
Interest	0	-	-	-	-	-	-	-
Interest earned from Receivables	6 400	2 114	33.0%	2 114	33.0%	1 150	36.7%	83.8%
Interest earned from Current and Non Current Assets	41 800	11 091	26.5%	11 091	26.5%	5 281	21.2%	110.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	1 127	590	52.3%	590	52.3%	192	15.6%	208.0%
Rental from Fixed Assets	5 646	1 352	24.0%	1 352	24.0%	1 482	32.4%	(8.7%)
Licence and permits	964	183	19.0%	183	19.0%	275	28.9%	(33.6%)
Operational Revenue	8 242	1 865	22.6%	1 865	22.6%	2 789	37.6%	(33.1%)
<b>Non-Exchange Revenue</b>								
Property rates	340 506	87 190	25.6%	87 190	25.6%	75 884	26.4%	14.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	20 421	5 003	24.5%	5 003	24.5%	5 528	27.2%	(9.5%)
Licences or permits	1 943	516	26.6%	516	26.6%	472	28.1%	9.4%
Transfer and subsidies - Operational	184 953	70 731	38.2%	70 731	38.2%	58 613	35.3%	20.7%
Interest	1 300	494	38.0%	494	38.0%	260	30.7%	90.2%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	7 900	479	6.1%	479	6.1%	90	1.1%	432.7%
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 742 212</b>	<b>350 108</b>	<b>20.1%</b>	<b>350 108</b>	<b>20.1%</b>	<b>316 524</b>	<b>19.8%</b>	<b>10.6%</b>
Employee related costs	537 911	119 152	22.2%	119 152	22.2%	106 739	21.2%	11.6%
Remuneration of councillors	12 514	3 655	29.2%	3 655	29.2%	2 940	23.8%	24.3%
Bulk purchases - electricity	429 805	100 183	23.3%	100 183	23.3%	89 160	23.2%	12.4%
Inventory consumed	62 499	5 867	9.4%	5 867	9.4%	9 992	19.2%	(41.3%)
Debt impairment	19 414	4 854	25.0%	4 854	25.0%	3 391	25.0%	43.1%
Depreciation and amortisation	149 154	37 289	25.0%	37 289	25.0%	36 649	25.0%	1.7%
Interest	49 658	1 382	2.8%	1 382	2.8%	1 705	3.5%	(18.9%)
Contracted services	300 624	36 049	12.0%	36 049	12.0%	38 568	14.3%	(6.5%)
Transfers and subsidies	16 380	4 625	28.2%	4 625	28.2%	4 298	32.9%	7.6%
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	164 252	37 051	22.6%	37 051	22.6%	23 083	15.3%	60.5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(65 635)</b>	<b>92 175</b>		<b>92 175</b>		<b>70 785</b>		
Transfers and subsidies - capital (monetary allocations)	54 293	1 355	2.5%	1 355	2.5%	6 777	8.0%	(80.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(11 342)</b>	<b>93 530</b>		<b>93 530</b>		<b>77 561</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(11 342)</b>	<b>93 530</b>		<b>93 530</b>		<b>77 561</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(11 342)</b>	<b>93 530</b>		<b>93 530</b>		<b>77 561</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(11 342)</b>	<b>93 530</b>		<b>93 530</b>		<b>77 561</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>209 409</b>	<b>15 307</b>	<b>7.3%</b>	<b>15 307</b>	<b>7.3%</b>	<b>26 740</b>	<b>11.3%</b>	<b>(42.8%)</b>
National Government	54 293	1 355	2.5%	1 355	2.5%	6 775	9.4%	(80.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	41 890	-	-	-	-	13 363	26.0%	(100.0%)
<b>Transfers recognised - capital</b>	<b>96 183</b>	<b>1 355</b>	<b>1.4%</b>	<b>1 355</b>	<b>1.4%</b>	<b>20 139</b>	<b>16.3%</b>	<b>(93.3%)</b>
Borrowing	95 214	11 406	12.0%	11 406	12.0%	3 956	4.9%	188.3%
Internally generated funds	18 013	2 545	14.1%	2 545	14.1%	2 645	8.2%	(3.8%)
<b>Capital Expenditure Functional</b>	<b>209 409</b>	<b>15 307</b>	<b>7.3%</b>	<b>15 307</b>	<b>7.3%</b>	<b>26 740</b>	<b>11.3%</b>	<b>(42.8%)</b>
<b>Municipal governance and administration</b>	<b>9 075</b>	<b>1 935</b>	<b>21.3%</b>	<b>1 935</b>	<b>21.3%</b>	<b>470</b>	<b>25.0%</b>	<b>312.0%</b>
Executive and Council	5 005	5	.1%	5	.1%	-	-	(100.0%)
Finance and administration	4 070	1 930	47.4%	1 930	47.4%	470	25.1%	311.0%
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>49 161</b>	<b>600</b>	<b>1.2%</b>	<b>600</b>	<b>1.2%</b>	<b>15 042</b>	<b>28.1%</b>	<b>(96.0%)</b>
Community and Social Services	1 330	-	-	-	-	-	-	-
Sport And Recreation	5 041	-	-	-	-	1 098	43.9%	(100.0%)
Public Safety	41 890	600	66.7%	600	66.7%	582	20.8%	3.1%
Housing	900	-	-	-	-	13 362	32.7%	(100.0%)
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>5 748</b>	<b>320</b>	<b>5.6%</b>	<b>320</b>	<b>5.6%</b>	<b>774</b>	<b>5.5%</b>	<b>(58.6%)</b>
Planning and Development	1 108	10	.9%	10	.9%	32	2.1%	(68.1%)
Road Transport	4 640	310	6.7%	310	6.7%	742	5.9%	(58.2%)
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>145 425</b>	<b>12 451</b>	<b>8.6%</b>	<b>12 451</b>	<b>8.6%</b>	<b>10 455</b>	<b>6.3%</b>	<b>19.1%</b>
Energy sources	59 526	5 466	9.2%	5 466	9.2%	4 031	6.2%	35.6%
Water Management	25 963	2 084	8.0%	2 084	8.0%	1 761	4.4%	18.3%
Waste Water Management	59 445	4 902	8.2%	4 902	8.2%	4 556	7.9%	7.6%
Waste Management	490	-	-	-	-	107	3.0%	(100.0%)
<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>1 737 226</b>	<b>104 441</b>	<b>6.0%</b>	<b>104 441</b>	<b>6.0%</b>	<b>7 157</b>	<b>.4%</b>	<b>1 359.4%</b>
Property rates	336 188	25 413	7.6%	25 413	7.6%	-	-	(100.0%)
Service charges	1 039 957	64 953	6.2%	64 953	6.2%	-	-	(100.0%)
Other revenue	121 835	3 419	2.8%	3 419	2.8%	-	-	(100.0%)
Transfers and Subsidies - Operational	184 953	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	54 293	-	-	-	-	-	-	-
Interest	-	10 656	-	10 656	-	7 157	-	48.9%
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1 600 171)</b>	<b>(410 114)</b>	<b>25.6%</b>	<b>(410 114)</b>	<b>25.6%</b>	<b>(381 223)</b>	<b>26.2%</b>	<b>7.6%</b>
Suppliers and employees	(1 550 513)	(410 114)	26.5%	(410 114)	26.5%	(381 223)	27.1%	7.6%
Finance charges	(49 658)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>137 055</b>	<b>(305 672)</b>	<b>(223.0%)</b>	<b>(305 672)</b>	<b>(223.0%)</b>	<b>(374 067)</b>	<b>(219.3%)</b>	<b>(18.3%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>(9 635)</b>	<b>5 307</b>	<b>(55.1%)</b>	<b>5 307</b>	<b>(55.1%)</b>	<b>(153)</b>	<b>(.3%)</b>	<b>(3 559.0%)</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	(9 635)	5 307	(55.1%)	5 307	(55.1%)	(153)	(.3%)	(3 559.0%)
<b>Payments</b>	<b>(209 409)</b>	<b>(22 677)</b>	<b>10.8%</b>	<b>(22 677)</b>	<b>10.8%</b>	<b>(28 353)</b>	<b>12.0%</b>	<b>(20.0%)</b>
Capital assets	(209 409)	(22 677)	10.8%	(22 677)	10.8%	(28 353)	12.0%	(20.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(219 044)</b>	<b>(17 371)</b>	<b>7.9%</b>	<b>(17 371)</b>	<b>7.9%</b>	<b>(28 507)</b>	<b>15.5%</b>	<b>(39.1%)</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>37 202</b>	<b>(38)</b>	<b>(.1%)</b>	<b>(38)</b>	<b>(.1%)</b>	<b>(16)</b>	<b>-</b>	<b>132.5%</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	50 000	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(12 798)	(38)	.3%	(38)	.3%	(16)	.1%	132.5%
<b>Payments</b>	<b>(58 375)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	(58 375)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(21 173)</b>	<b>(38)</b>	<b>.2%</b>	<b>(38)</b>	<b>.2%</b>	<b>(16)</b>	<b>.1%</b>	<b>132.5%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(103 162)</b>	<b>(323 081)</b>	<b>313.2%</b>	<b>(323 081)</b>	<b>313.2%</b>	<b>(402 590)</b>	<b>1 537.5%</b>	<b>(19.7%)</b>
Cash/cash equivalents at the year begin:	525 264	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	422 102	(323 081)	(76.5%)	(323 081)	(76.5%)	(402 590)	1 537.5%	(19.7%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	20 371	56.5%	1 933	5.4%	1 280	3.6%	12 457	34.6%	36 041	19.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	32 838	64.5%	3 380	6.6%	2 229	4.4%	12 449	24.5%	50 895	27.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	30 785	70.2%	1 846	4.2%	1 956	4.5%	9 291	21.2%	43 877	23.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 049	52.5%	1 263	5.5%	835	3.6%	8 791	38.3%	22 938	12.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 516	59.5%	1 296	6.7%	755	3.9%	5 773	29.8%	19 340	10.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	526	50.3%	30	2.8%	64	6.2%	425	40.7%	1 044	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	193	1.1%	139	.8%	178	1.0%	16 674	97.0%	17 183	9.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(12 807)	348.3%	359	(9.8%)	161	(4.4%)	8 609	(234.1%)	(3 677)	(2.0%)	-	-	-	-
<b>Total By Income Source</b>	<b>95 471</b>	<b>50.9%</b>	<b>10 245</b>	<b>5.5%</b>	<b>7 458</b>	<b>4.0%</b>	<b>74 467</b>	<b>39.7%</b>	<b>187 641</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 094	22.9%	847	17.7%	660	13.8%	2 186	45.7%	4 786	2.6%	-	-	-	-
Commercial	10 374	77.3%	283	2.1%	125	.9%	2 644	19.7%	13 426	7.2%	-	-	-	-
Households	85 237	50.0%	9 109	5.3%	6 672	3.9%	69 470	40.7%	170 488	90.9%	-	-	-	-
Other	(1 234)	116.5%	7	(.6%)	2	(.2%)	166	(15.7%)	(1 059)	(.6%)	-	-	-	-
<b>Total By Customer Group</b>	<b>95 471</b>	<b>50.9%</b>	<b>10 245</b>	<b>5.5%</b>	<b>7 458</b>	<b>4.0%</b>	<b>74 467</b>	<b>39.7%</b>	<b>187 641</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	6 484	100.0%	-	-	-	-	-	-	6 484	100.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>6 484</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6 484</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Dean O'Neill	028 313 8003
Financial Manager	Mrs Santie Reyneke-Naude	028 313 8040

Source Local Government Database

1. All figures in this report are unaudited.

**WESTERN CAPE: CAPE AGULHAS (WC033)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	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>455 677</b>	<b>139 523</b>	<b>30.6%</b>	<b>139 523</b>	<b>30.6%</b>	<b>124 318</b>	<b>29.8%</b>	<b>12.2%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	165 479	42 419	25.6%	42 419	25.6%	39 599	23.6%	7.1%
Service charges - Water	41 642	10 468	25.1%	10 468	25.1%	8 381	20.2%	24.9%
Service charges - Waste Water Management	19 780	3 809	19.3%	3 809	19.3%	4 472	24.7%	(14.8%)
Service charges - Waste Management	25 724	6 189	24.1%	6 189	24.1%	6 661	27.6%	(7.1%)
Sale of Goods and Rendering of Services	12 901	3 617	28.0%	3 617	28.0%	3 378	30.9%	7.1%
Agency services	4 287	1 038	24.2%	1 038	24.2%	450	11.1%	130.8%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 385	406	29.3%	406	29.3%	0	-	117 615.9%
Interest earned from Current and Non Current Assets	6 194	1 915	30.9%	1 915	30.9%	528	21.1%	262.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 788	(514)	(18.4%)	(514)	(18.4%)	395	25.3%	(230.0%)
Licence and permits	44	-	-	-	-	-	-	-
Operational Revenue	1 617	598	37.0%	598	37.0%	322	25.6%	85.9%
<b>Non-Exchange Revenue</b>								
Property rates	93 065	45 754	49.2%	45 754	49.2%	42 397	52.0%	7.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6 014	810	13.5%	810	13.5%	229	6.5%	253.4%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	58 906	19 469	33.1%	19 469	33.1%	17 056	32.2%	14.1%
Interest	850	147	17.3%	147	17.3%	448	67.4%	(67.2%)
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	3 397	-	3 397	-	-	-	(100.0%)
Gains on disposal of Assets	15 000	-	-	-	-	2	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>454 206</b>	<b>110 810</b>	<b>24.4%</b>	<b>110 810</b>	<b>24.4%</b>	<b>106 098</b>	<b>25.9%</b>	<b>4.4%</b>
Employee related costs	178 576	40 751	22.8%	40 751	22.8%	37 653	22.4%	8.2%
Remuneration of councillors	5 753	1 458	25.3%	1 458	25.3%	1 449	25.1%	.6%
Bulk purchases - electricity	125 894	43 284	34.4%	43 284	34.4%	45 840	39.4%	(5.6%)
Inventory consumed	40 159	5 026	12.5%	5 026	12.5%	4 910	20.6%	2.4%
Debt impairment	6 085	-	-	-	-	-	-	-
Depreciation and amortisation	11 311	2 826	25.0%	2 826	25.0%	2 707	25.0%	4.4%
Interest	7 035	-	-	-	-	-	-	-
Contracted services	33 427	5 060	15.1%	5 060	15.1%	3 234	10.7%	56.4%
Transfers and subsidies	2 292	399	17.4%	399	17.4%	696	29.5%	(42.6%)
Irrecoverable debts written off	3 750	217	5.8%	217	5.8%	-	-	(100.0%)
Operational costs	39 916	11 789	29.5%	11 789	29.5%	9 610	26.6%	22.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	8	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1 470</b>	<b>28 713</b>		<b>28 713</b>		<b>18 220</b>		
Transfers and subsidies - capital (monetary allocations)	16 623	1 457	8.8%	1 457	8.8%	1	-	117 599.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>18 093</b>	<b>30 171</b>		<b>30 171</b>		<b>18 221</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>18 093</b>	<b>30 171</b>		<b>30 171</b>		<b>18 221</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>18 093</b>	<b>30 171</b>		<b>30 171</b>		<b>18 221</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>18 093</b>	<b>30 171</b>		<b>30 171</b>		<b>18 221</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>59 933</b>	<b>8 594</b>	<b>14.3%</b>	<b>8 594</b>	<b>14.3%</b>	<b>(34 756)</b>	<b>(49.2%)</b>	<b>(124.7%)</b>
National Government	15 123	4 140	27.4%	4 140	27.4%	234	.9%	1 668.7%
Provincial Government	1 500	35	2.4%	35	2.4%	1	.2%	2 759.5%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Deparm Agen	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>16 623</b>	<b>4 175</b>	<b>25.1%</b>	<b>4 175</b>	<b>25.1%</b>	<b>235</b>	<b>.8%</b>	<b>1 674.5%</b>
Borrowing	22 634	490	2.2%	490	2.2%	(109)	(.6%)	(547.9%)
Internally generated funds	20 675	3 928	19.0%	3 928	19.0%	(34 882)	(148.3%)	(111.3%)
<b>Capital Expenditure Functional</b>	<b>59 933</b>	<b>8 594</b>	<b>14.3%</b>	<b>8 594</b>	<b>14.3%</b>	<b>(52 521)</b>	<b>(74.4%)</b>	<b>(116.4%)</b>
<b>Municipal governance and administration</b>	<b>3 761</b>	<b>1 083</b>	<b>28.8%</b>	<b>1 083</b>	<b>28.8%</b>	<b>(28 258)</b>	<b>(1 485.1%)</b>	<b>(103.8%)</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	3 761	1 083	28.8%	1 083	28.8%	(28 258)	(1 485.1%)	(103.8%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>5 258</b>	<b>154</b>	<b>2.9%</b>	<b>154</b>	<b>2.9%</b>	<b>(53)</b>	<b>(1.5%)</b>	<b>(390.1%)</b>
Community and Social Services	2 524	35	1.4%	35	1.4%	1	.1%	2 759.5%
Sport And Recreation	2 324	119	5.1%	119	5.1%	(54)	(2.6%)	(318.4%)
Public Safety	410	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>20 247</b>	<b>4 112</b>	<b>20.3%</b>	<b>4 112</b>	<b>20.3%</b>	<b>284</b>	<b>1.7%</b>	<b>1 348.1%</b>
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	19 842	4 112	20.7%	4 112	20.7%	284	1.9%	1 348.1%
Environmental Protection	405	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>30 668</b>	<b>3 245</b>	<b>10.6%</b>	<b>3 245</b>	<b>10.6%</b>	<b>(24 493)</b>	<b>(50.5%)</b>	<b>(113.2%)</b>
Energy sources	7 836	647	8.3%	647	8.3%	(8 064)	(66.3%)	(108.0%)
Water Management	12 486	1 321	10.6%	1 321	10.6%	(4 352)	(52.3%)	(130.3%)
Waste Water Management	1 610	-	-	-	-	(11 375)	(58.9%)	(100.0%)
Waste Management	8 736	1 277	14.6%	1 277	14.6%	(702)	(8.1%)	(281.8%)
Other	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2023/24			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>428 608</b>	<b>107 431</b>	<b>25.1%</b>	<b>107 431</b>	<b>25.1%</b>	<b>120 036</b>	<b>29.2%</b>	<b>(10.5%)</b>
Property rates	93 147	15 964	16.7%	15 964	16.7%	21 219	26.4%	(26.7%)
Service charges	272 935	56 165	20.6%	56 165	20.6%	52 654	20.0%	6.7%
Other revenue	22 505	14 655	65.1%	14 655	65.1%	16 246	88.0%	(8.8%)
Transfers and Subsidies - Operational	18 396	19 442	105.7%	19 442	105.7%	26 076	155.0%	(25.4%)
Transfers and Subsidies - Capital	16 623	1 605	9.7%	1 605	9.7%	3 840	12.5%	(58.2%)
Interest	5 002	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(412 435)</b>	<b>54 914</b>	<b>(13.3%)</b>	<b>54 914</b>	<b>(13.3%)</b>	<b>273 800</b>	<b>(75.4%)</b>	<b>(79.9%)</b>
Suppliers and employees	(412 435)	54 914	(13.3%)	54 914	(13.3%)	273 800	(74.9%)	(79.9%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>16 173</b>	<b>162 345</b>	<b>1 003.8%</b>	<b>162 345</b>	<b>1 003.8%</b>	<b>393 836</b>	<b>819.6%</b>	<b>(58.8%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>14 989</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>2 879</b>	<b>19.2%</b>	<b>(100.0%)</b>
Proceeds on disposal of PPE	15 000	-	-	-	-	2 879	19.2%	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(11)	0	(1.1%)	0	(1.1%)	(0)	.4%	(548.1%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(59 933)</b>	<b>(19 011)</b>	<b>31.7%</b>	<b>(19 011)</b>	<b>31.7%</b>	<b>(12 690)</b>	<b>18.0%</b>	<b>49.8%</b>
Capital assets	(59 933)	(19 011)	31.7%	(19 011)	31.7%	(12 690)	18.0%	49.8%
<b>Net Cash from/(used) Investing Activities</b>	<b>(44 943)</b>	<b>(19 011)</b>	<b>42.3%</b>	<b>(19 011)</b>	<b>42.3%</b>	<b>(9 811)</b>	<b>17.6%</b>	<b>93.8%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>19 088</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>293</b>	<b>1.5%</b>	<b>(100.0%)</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	19 088	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	293	-	(100.0%)
<b>Payments</b>	<b>(6 229)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	(6 229)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>12 859</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>293</b>	<b>2.2%</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(15 911)</b>	<b>143 334</b>	<b>(900.9%)</b>	<b>143 334</b>	<b>(900.9%)</b>	<b>384 318</b>	<b>6 673.3%</b>	<b>(62.7%)</b>
Cash/cash equivalents at the year begin:	144 676	119 249	82.4%	119 249	82.4%	147 553	123.6%	(19.2%)
Cash/cash equivalents at the year end:	128 765	262 909	204.2%	262 909	204.2%	531 870	425.1%	(50.6%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		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	5 713	38.6%	1 508	10.2%	945	6.4%	6 637	44.8%	14 803	17.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 668	64.4%	2 089	10.6%	636	3.2%	4 289	21.8%	19 682	22.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 251	17.2%	1 408	4.6%	17 004	55.6%	6 937	22.7%	30 599	35.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 425	31.1%	742	9.5%	380	4.9%	4 255	54.5%	7 801	9.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 623	32.7%	1 006	9.1%	567	5.1%	5 874	53.1%	11 070	12.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(56)	(4.0%)	211	15.2%	26	1.9%	1 203	86.9%	1 384	1.6%	-	-	-	-
Interest on Arrear Debtor Accounts	440	12.5%	240	6.8%	143	4.1%	2 693	76.6%	3 516	4.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 525)	126.8%	83	(3.0%)	11	(.4%)	650	(23.4%)	(2 781)	(3.2%)	-	-	-	-
<b>Total By Income Source</b>	<b>26 538</b>	<b>30.8%</b>	<b>7 286</b>	<b>8.5%</b>	<b>19 713</b>	<b>22.9%</b>	<b>32 538</b>	<b>37.8%</b>	<b>86 075</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	(608)	(27.3%)	356	16.0%	295	13.2%	2 184	98.1%	2 227	2.6%	-	-	-	-
Commercial	6 949	47.2%	978	6.6%	3 088	21.0%	3 699	25.1%	14 715	17.1%	-	-	-	-
Households	19 210	28.2%	5 944	8.7%	16 318	24.0%	26 551	39.0%	68 025	79.0%	-	-	-	-
Other	986	89.0%	9	.8%	11	1.0%	103	9.3%	1 108	1.3%	-	-	-	-
<b>Total By Customer Group</b>	<b>26 538</b>	<b>30.8%</b>	<b>7 286</b>	<b>8.5%</b>	<b>19 713</b>	<b>22.9%</b>	<b>32 538</b>	<b>37.8%</b>	<b>86 075</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	596	9.2%	862	13.4%	-	-	4 990	77.4%	6 448	98.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	120	100.0%	-	-	-	-	-	-	120	1.8%
<b>Total</b>	<b>716</b>	<b>10.9%</b>	<b>862</b>	<b>13.1%</b>	<b>-</b>	<b>-</b>	<b>4 990</b>	<b>76.0%</b>	<b>6 568</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Eben Phillips	028 425 5500
Financial Manager	Mr Hannes Van Biljon	028 425 5500

Source Local Government Database

1. All figures in this report are unaudited.



**WESTERN CAPE: SWELLENDAAM (WC034)**  
**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>421 913</b>	<b>85 151</b>	<b>20.2%</b>	<b>85 151</b>	<b>20.2%</b>	<b>90 851</b>	<b>26.3%</b>	<b>(6.3%)</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	113 936	29 806	26.2%	29 806	26.2%	26 484	23.6%	12.5%
Service charges - Water	25 388	5 063	19.9%	5 063	19.9%	4 864	22.7%	4.1%
Service charges - Waste Water Management	20 521	4 934	24.0%	4 934	24.0%	4 500	22.1%	9.6%
Service charges - Waste Management	14 707	3 671	25.0%	3 671	25.0%	3 144	24.4%	16.8%
Sale of Goods and Rendering of Services	2 736	726	26.5%	726	26.5%	642	21.5%	13.0%
Agency services	3 062	665	21.7%	665	21.7%	684	23.9%	(2.8%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 880	411	21.8%	411	21.8%	519	16.3%	(21.0%)
Interest earned from Current and Non Current Assets	6 660	2 467	37.0%	2 467	37.0%	1 456	29.4%	69.4%
Dividends	2	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	867	315	36.4%	315	36.4%	310	41.6%	1.7%
Licence and permits	1 410	319	22.6%	319	22.6%	356	25.7%	(10.4%)
Operational Revenue	415	273	65.9%	273	65.9%	47	6.5%	485.9%
<b>Non-Exchange Revenue</b>								
Property rates	57 462	16 768	29.2%	16 768	29.2%	14 925	29.7%	12.3%
Surcharges and Taxes	994	240	24.1%	240	24.1%	241	-	(.4%)
Fines, penalties and forfeits	47 744	6	-	6	-	12 813	25.1%	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	117 848	20 185	17.1%	20 185	17.1%	17 776	30.8%	13.6%
Interest	324	117	36.1%	117	36.1%	76	24.6%	54.0%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	3 487	870	24.9%	870	24.9%	823	22.8%	5.7%
Gains on disposal of Assets	4 399	564	12.8%	564	12.8%	3 353	297.8%	(83.2%)
Other Gains	(1 928)	(2 248)	116.6%	(2 248)	116.6%	(2 164)	87.1%	3.9%
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>456 060</b>	<b>70 812</b>	<b>15.5%</b>	<b>70 812</b>	<b>15.5%</b>	<b>67 241</b>	<b>17.6%</b>	<b>5.3%</b>
Employee related costs	142 965	27 503	19.2%	27 503	19.2%	25 730	19.5%	6.9%
Remuneration of councillors	6 083	1 363	22.4%	1 363	22.4%	1 470	25.2%	(7.3%)
Bulk purchases - electricity	95 137	22 512	23.7%	22 512	23.7%	11 094	12.2%	102.9%
Inventory consumed	18 928	4 303	22.7%	4 303	22.7%	3 982	25.5%	8.0%
Debt impairment	29 302	-	-	-	-	9 863	22.7%	(100.0%)
Depreciation and amortisation	16 178	4 044	25.0%	4 044	25.0%	3 733	25.0%	8.3%
Interest	6 301	1 528	24.2%	1 528	24.2%	1 119	18.3%	36.5%
Contracted services	95 295	3 106	3.3%	3 106	3.3%	5 234	13.0%	(40.7%)
Transfers and subsidies	1 185	224	18.9%	224	18.9%	101	7.8%	122.8%
Irrecoverable debts written off	13 613	-	-	-	-	22	4.6%	(100.0%)
Operational costs	30 932	6 229	20.1%	6 229	20.1%	4 893	16.8%	27.3%
Losses on disposal of Assets	129	-	-	-	-	-	-	-
Other Losses	12	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(34 147)</b>	<b>14 339</b>		<b>14 339</b>		<b>23 610</b>		
Transfers and subsidies - capital (monetary allocations)	20 240	4 102	20.3%	4 102	20.3%	8 003	17.5%	(48.7%)
Transfers and subsidies - capital (in-kind)	4 781	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(9 126)</b>	<b>18 440</b>		<b>18 440</b>		<b>31 613</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(9 126)</b>	<b>18 440</b>		<b>18 440</b>		<b>31 613</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(9 126)</b>	<b>18 440</b>		<b>18 440</b>		<b>31 613</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(9 126)</b>	<b>18 440</b>		<b>18 440</b>		<b>31 613</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>46 330</b>	<b>4 720</b>	<b>10.2%</b>	<b>4 720</b>	<b>10.2%</b>	<b>7 347</b>	<b>12.3%</b>	<b>(35.8%)</b>
National Government	16 183	4 102	25.3%	4 102	25.3%	1 503	9.2%	172.9%
Provincial Government	8 838	-	-	-	-	4 775	16.2%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>25 021</b>	<b>4 102</b>	<b>16.4%</b>	<b>4 102</b>	<b>16.4%</b>	<b>6 278</b>	<b>13.7%</b>	<b>(34.7%)</b>
Borrowing	3 598	-	-	-	-	216	2.4%	(100.0%)
Internally generated funds	17 712	618	3.5%	618	3.5%	853	17.1%	(27.5%)
<b>Capital Expenditure Functional</b>	<b>46 330</b>	<b>4 720</b>	<b>10.2%</b>	<b>4 720</b>	<b>10.2%</b>	<b>7 347</b>	<b>12.3%</b>	<b>(35.8%)</b>
<b>Municipal governance and administration</b>	<b>2 918</b>	<b>415</b>	<b>14.2%</b>	<b>415</b>	<b>14.2%</b>	<b>12</b>	<b>.6%</b>	<b>3 465.9%</b>
Executive and Council	8	-	-	-	-	-	-	-
Finance and administration	2 910	415	14.3%	415	14.3%	12	.6%	3 465.9%
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>1 218</b>	<b>27</b>	<b>2.3%</b>	<b>27</b>	<b>2.3%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Community and Social Services	195	-	-	-	-	-	-	-
Sport And Recreation	332	9	2.6%	9	2.6%	-	-	(100.0%)
Public Safety	641	19	2.9%	19	2.9%	-	-	(100.0%)
Housing	50	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>7 418</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 798</b>	<b>6.5%</b>	<b>(100.0%)</b>
Planning and Development	763	-	-	-	-	-	-	-
Road Transport	6 635	-	-	-	-	1 798	6.5%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>34 777</b>	<b>4 277</b>	<b>12.3%</b>	<b>4 277</b>	<b>12.3%</b>	<b>5 537</b>	<b>20.2%</b>	<b>(22.8%)</b>
Energy sources	2 914	169	5.8%	169	5.8%	-	-	(100.0%)
Water Management	20 698	4 103	19.8%	4 103	19.8%	3 415	23.4%	20.2%
Waste Water Management	5 963	5	.1%	5	.1%	2 122	18.9%	(99.8%)
Waste Management	5 202	-	-	-	-	-	-	-
<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>397 191</b>	<b>80 462</b>	<b>20.3%</b>	<b>80 462</b>	<b>20.3%</b>	<b>89 732</b>	<b>25.8%</b>	<b>(10.3%)</b>
Property rates	57 258	13 027	22.8%	13 027	22.8%	13 643	27.7%	(4.5%)
Service charges	172 979	45 089	26.1%	45 089	26.1%	43 121	25.8%	4.6%
Other revenue	20 129	1 727	8.6%	1 727	8.6%	2 283	11.2%	(24.4%)
Transfers and Subsidies - Operational	117 848	20 620	17.5%	20 620	17.5%	17 935	31.1%	15.0%
Transfers and Subsidies - Capital	20 240	-	-	-	-	12 750	27.9%	(100.0%)
Interest	8 736	-	-	-	-	-	-	-
Dividends	2	-	-	-	-	-	-	-
<b>Payments</b>	<b>(379 109)</b>	<b>6 723</b>	<b>(1.8%)</b>	<b>6 723</b>	<b>(1.8%)</b>	<b>(26 865)</b>	<b>9.0%</b>	<b>(125.0%)</b>
Suppliers and employees	(375 020)	6 723	(1.8%)	6 723	(1.8%)	(26 865)	9.1%	(125.0%)
Finance charges	(3 164)	-	-	-	-	-	-	-
Transfers and grants	(925)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>18 082</b>	<b>87 185</b>	<b>482.2%</b>	<b>87 185</b>	<b>482.2%</b>	<b>62 867</b>	<b>129.6%</b>	<b>38.7%</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>3 874</b>	<b>520</b>	<b>13.4%</b>	<b>520</b>	<b>13.4%</b>	<b>3 292</b>	<b>292.4%</b>	<b>(84.2%)</b>
Proceeds on disposal of PPE	4 399	564	12.8%	564	12.8%	3 353	297.8%	(83.2%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(525)	(43)	8.3%	(43)	8.3%	16	-	(366.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	(77)	-	(100.0%)
<b>Payments</b>	<b>(46 330)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7 674)</b>	<b>12.8%</b>	<b>(100.0%)</b>
Capital assets	(46 330)	-	-	-	-	(7 674)	12.8%	(100.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(42 456)</b>	<b>520</b>	<b>(1.2%)</b>	<b>520</b>	<b>(1.2%)</b>	<b>(4 381)</b>	<b>7.5%</b>	<b>(111.9%)</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>4 238</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 598	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	640	-	-	-	-	-	-	-
<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>4 238</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(20 136)</b>	<b>87 705</b>	<b>(435.6%)</b>	<b>87 705</b>	<b>(435.6%)</b>	<b>58 486</b>	<b>(1 280.0%)</b>	<b>50.0%</b>
Cash/cash equivalents at the year begin:	116 145	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	96 008	209 478	218.2%	209 478	218.2%	58 486	108.2%	258.2%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	0	.1%	1	.2%	3	1.1%	282	98.6%	286	.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 035	82.5%	146	1.7%	48	.6%	1 298	15.2%	8 527	21.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 969	47.9%	694	4.8%	497	3.4%	6 391	43.9%	14 551	36.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 570	35.2%	312	4.3%	278	3.8%	4 151	56.8%	7 312	18.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 893	36.7%	236	4.6%	198	3.8%	2 829	54.9%	5 156	12.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	177	78.3%	6	2.7%	1	.3%	42	18.7%	227	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	59	1.7%	41	1.2%	80	2.2%	3 377	94.9%	3 558	8.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 032)	(153.9%)	110	16.3%	337	50.3%	1 256	187.2%	671	1.7%	-	-	-	-
<b>Total By Income Source</b>	<b>17 672</b>	<b>43.9%</b>	<b>1 546</b>	<b>3.8%</b>	<b>1 442</b>	<b>3.6%</b>	<b>19 627</b>	<b>48.7%</b>	<b>40 286</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 098	63.5%	79	4.5%	40	2.3%	513	29.7%	1 729	4.3%	-	-	-	-
Commercial	5 782	93.3%	75	1.2%	16	.3%	322	5.2%	6 195	15.4%	-	-	-	-
Households	10 076	32.7%	1 191	3.9%	1 350	4.4%	18 231	59.1%	30 848	76.6%	-	-	-	-
Other	716	47.3%	201	13.3%	36	2.4%	561	37.1%	1 514	3.8%	-	-	-	-
<b>Total By Customer Group</b>	<b>17 672</b>	<b>43.9%</b>	<b>1 546</b>	<b>3.8%</b>	<b>1 442</b>	<b>3.6%</b>	<b>19 627</b>	<b>48.7%</b>	<b>40 286</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	-	-	-	-	-	-	221	100.0%	221	14.7%
VAT (output less input)	1 597	100.0%	-	-	-	-	-	-	1 597	106.1%
Pensions / Retirement	-	-	-	-	-	-	330	100.0%	330	21.9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	898	33.4%	1 358	50.6%	383	14.3%	47	1.7%	2 685	178.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(40)	1.2%	(40)	1.2%	(28)	.8%	(3 220)	96.8%	(3 328)	(221.1%)
<b>Total</b>	<b>2 455</b>	<b>163.1%</b>	<b>1 318</b>	<b>87.6%</b>	<b>355</b>	<b>23.6%</b>	<b>(2 622)</b>	<b>(174.2%)</b>	<b>1 505</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Ms A Vorster	028 514 8500
Financial Manager	Ms Elmani Wassermann	028 514 8500

Source Local Government Database

1. All figures in this report are unaudited.

**WESTERN CAPE: OVERBERG (DC3)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	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>273 479</b>	<b>64 761</b>	<b>23.7%</b>	<b>64 761</b>	<b>23.7%</b>	<b>70 484</b>	<b>27.8%</b>	<b>(8.1%)</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	200	203	101.5%	203	101.5%	44	10.9%	364.0%
Service charges - Water	-	2	-	2	-	-	-	(100.0%)
Service charges - Waste Water Management	600	179	29.8%	179	29.8%	259	43.2%	(31.0%)
Service charges - Waste Management	15 000	3 784	25.2%	3 784	25.2%	2 880	22.9%	31.4%
Sale of Goods and Rendering of Services	9 223	1 405	15.2%	1 405	15.2%	1 215	13.6%	15.6%
Agency services	12 770	3 150	24.7%	3 150	24.7%	2 794	24.6%	12.7%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	50	53	106.3%	53	106.3%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	4 000	1 478	37.0%	1 478	37.0%	492	24.6%	200.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	13 825	3 535	25.6%	3 535	25.6%	3 412	26.8%	3.6%
Licence and permits	1 000	148	14.8%	148	14.8%	200	8.0%	(26.0%)
Operational Revenue	423	283	66.9%	283	66.9%	74	3.0%	280.0%
<b>Non-Exchange Revenue</b>								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	214 389	50 541	23.6%	50 541	23.6%	59 114	30.0%	(14.5%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 000	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>276 811</b>	<b>52 389</b>	<b>18.9%</b>	<b>52 389</b>	<b>18.9%</b>	<b>56 237</b>	<b>22.2%</b>	<b>(6.8%)</b>
Employee related costs	138 697	33 426	24.1%	33 426	24.1%	30 623	22.5%	9.2%
Remuneration of councillors	6 340	1 905	30.0%	1 905	30.0%	1 543	25.0%	23.5%
Bulk purchases - electricity	200	100	50.2%	100	50.2%	-	-	(100.0%)
Inventory consumed	62 321	7 178	11.5%	7 178	11.5%	14 564	31.3%	(50.7%)
Debt impairment	100	-	-	-	-	-	-	-
Depreciation and amortisation	3 654	752	20.6%	752	20.6%	906	25.0%	(17.0%)
Interest	2 753	179	6.5%	179	6.5%	685	20.6%	(73.9%)
Contracted services	30 074	4 228	14.1%	4 228	14.1%	3 551	14.9%	19.0%
Transfers and subsidies	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	32 672	4 621	14.1%	4 621	14.1%	4 364	13.0%	5.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(3 331)</b>	<b>12 373</b>		<b>12 373</b>		<b>14 248</b>		
Transfers and subsidies - capital (monetary allocations)	500	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(2 831)</b>	<b>12 373</b>		<b>12 373</b>		<b>14 248</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(2 831)</b>	<b>12 373</b>		<b>12 373</b>		<b>14 248</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(2 831)</b>	<b>12 373</b>		<b>12 373</b>		<b>14 248</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(2 831)</b>	<b>12 373</b>		<b>12 373</b>		<b>14 248</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>6 355</b>	<b>1 639</b>	<b>25.8%</b>	<b>1 639</b>	<b>25.8%</b>	<b>30</b>	<b>.3%</b>	<b>5 323.0%</b>
National Government	-	-	-	-	-	-	-	-
Provincial Government	1 400	212	15.2%	212	15.2%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>1 400</b>	<b>212</b>	<b>15.2%</b>	<b>212</b>	<b>15.2%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Borrowing	-	1 075	-	1 075	-	-	-	(100.0%)
Internally generated funds	4 955	352	7.1%	352	7.1%	30	6%	1 064.6%
<b>Capital Expenditure Functional</b>	<b>6 355</b>	<b>1 639</b>	<b>25.8%</b>	<b>1 639</b>	<b>25.8%</b>	<b>30</b>	<b>.3%</b>	<b>5 323.0%</b>
<b>Municipal governance and administration</b>	<b>1 359</b>	<b>278</b>	<b>20.5%</b>	<b>278</b>	<b>20.5%</b>	<b>10</b>	<b>.8%</b>	<b>2 553.8%</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 359	278	20.5%	278	20.5%	10	.8%	2 553.8%
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>4 960</b>	<b>267</b>	<b>5.4%</b>	<b>267</b>	<b>5.4%</b>	<b>20</b>	<b>.5%</b>	<b>1 252.9%</b>
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	920	40	4.4%	40	4.4%	-	-	(100.0%)
Public Safety	4 000	227	5.7%	227	5.7%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	40	-	-	-	-	20	49.3%	(100.0%)
<b>Economic and Environmental Services</b>	<b>36</b>	<b>19</b>	<b>52.2%</b>	<b>19</b>	<b>52.2%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Planning and Development	30	14	47.7%	14	47.7%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	6	4	75.0%	4	75.0%	-	-	(100.0%)
<b>Trading Services</b>	<b>-</b>	<b>1 075</b>	<b>-</b>	<b>1 075</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	-	1 075	-	1 075	-	-	-	(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>271 929</b>	<b>20 788</b>	<b>7.6%</b>	<b>20 788</b>	<b>7.6%</b>	-	-	<b>(100.0%)</b>
Property rates	-	-	-	-	-	-	-	-
Service charges	15 800	8	.1%	8	.1%	-	-	(100.0%)
Other revenue	37 240	7 680	20.6%	7 680	20.6%	-	-	(100.0%)
Transfers and Subsidies - Operational	214 389	13 100	6.1%	13 100	6.1%	-	-	(100.0%)
Transfers and Subsidies - Capital	500	-	-	-	-	-	-	-
Interest	4 000	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(269 818)</b>	<b>(14 811)</b>	<b>5.5%</b>	<b>(14 811)</b>	<b>5.5%</b>	<b>(20 147)</b>	<b>8.2%</b>	<b>(26.5%)</b>
Suppliers and employees	(267 984)	(14 811)	5.5%	(14 811)	5.5%	(20 147)	8.2%	(26.5%)
Finance charges	(1 834)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>2 112</b>	<b>5 977</b>	<b>283.1%</b>	<b>5 977</b>	<b>283.1%</b>	<b>(20 147)</b>	<b>(571.1%)</b>	<b>(129.7%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>(25 624)</b>	<b>122</b>	<b>(.5%)</b>	<b>122</b>	<b>(.5%)</b>	-	-	<b>(100.0%)</b>
Proceeds on disposal of PPE	2 000	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(27 624)	122	(.4%)	122	(.4%)	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(6 585)</b>	<b>(1 885)</b>	<b>28.6%</b>	<b>(1 885)</b>	<b>28.6%</b>	<b>(35)</b>	<b>.3%</b>	<b>5 323.1%</b>
Capital assets	(6 585)	(1 885)	28.6%	(1 885)	28.6%	(35)	.3%	5 323.1%
<b>Net Cash from/(used) Investing Activities</b>	<b>(32 209)</b>	<b>(1 762)</b>	<b>5.5%</b>	<b>(1 762)</b>	<b>5.5%</b>	<b>(35)</b>	<b>.1%</b>	<b>4 970.6%</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>	<b>(5 365)</b>	-	-	-	-	-	-	-
Repayment of borrowing	(5 365)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(5 365)</b>	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in cash held</b>	<b>(35 462)</b>	<b>4 215</b>	<b>(11.9%)</b>	<b>4 215</b>	<b>(11.9%)</b>	<b>(20 181)</b>	<b>59.9%</b>	<b>(120.9%)</b>
Cash/cash equivalents at the year begin:	43 585	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	8 123	4 215	51.9%	4 215	51.9%	(20 181)	(108.0%)	(120.9%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	2	5.3%	1	2.3%	-	-	41	92.4%	45	.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	92	85.6%	7	6.9%	1	1.0%	7	6.5%	107	2.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	25	100.0%	25	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	1	2.6%	1	1.3%	51	96.1%	53	1.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 258	48.5%	167	3.6%	49	1.1%	2 178	46.8%	4 653	95.3%	-	-	-	-
<b>Total By Income Source</b>	<b>2 352</b>	<b>48.2%</b>	<b>177</b>	<b>3.6%</b>	<b>51</b>	<b>1.0%</b>	<b>2 303</b>	<b>47.2%</b>	<b>4 884</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 260	51.7%	-	-	0	-	1 177	48.3%	2 438	49.9%	-	-	-	-
Commercial	39	6.7%	51	8.8%	5	.9%	484	83.6%	578	11.8%	-	-	-	-
Households	1 055	56.5%	126	6.7%	46	2.4%	642	34.4%	1 869	38.3%	-	-	-	-
Other	(2)	100.0%	-	-	-	-	-	-	(2)	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2 352</b>	<b>48.2%</b>	<b>177</b>	<b>3.6%</b>	<b>51</b>	<b>1.0%</b>	<b>2 303</b>	<b>47.2%</b>	<b>4 884</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)	469	100.0%	-	-	-	-	-	-	469	99.8%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	0	100.0%	-	-	0	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1	100.0%	1	.2%
<b>Total</b>	<b>469</b>	<b>99.8%</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>1</b>	<b>.2%</b>	<b>470</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Richard Bosman	028 425 1157
Financial Manager	Mr Nantes Kruger	028 425 1157

Source Local Government Database

1. All figures in this report are unaudited.

**WESTERN CAPE: KANNALAND (WC041)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	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>226 346</b>	<b>57 027</b>	<b>25.2%</b>	<b>57 027</b>	<b>25.2%</b>	<b>49 906</b>	<b>25.9%</b>	<b>14.3%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	76 101	19 869	26.1%	19 869	26.1%	18 364	26.0%	8.2%
Service charges - Water	22 267	4 834	21.7%	4 834	21.7%	4 957	23.0%	(2.5%)
Service charges - Waste Water Management	9 610	2 336	24.3%	2 336	24.3%	2 243	25.5%	4.2%
Service charges - Waste Management	9 410	2 343	24.9%	2 343	24.9%	2 314	25.9%	1.3%
Sale of Goods and Rendering of Services	396	61	15.5%	61	15.5%	85	31.0%	(27.6%)
Agency services	1 350	317	23.5%	317	23.5%	167	13.9%	90.0%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 929	2 065	34.8%	2 065	34.8%	1 237	38.2%	67.0%
Interest earned from Current and Non Current Assets	960	562	58.5%	562	58.5%	232	34.2%	141.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 098	176	16.0%	176	16.0%	146	24.0%	20.8%
Licence and permits	159	52	33.0%	52	33.0%	43	13.0%	21.2%
Operational Revenue	66	49	74.3%	49	74.3%	32	15.9%	54.1%
<b>Non-Exchange Revenue</b>								
Property rates	26 915	7 119	26.4%	7 119	26.4%	6 388	25.7%	11.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 501	83	3.3%	83	3.3%	13	.2%	519.1%
Licences or permits	30	0	.2%	0	.2%	0	.7%	(73.8%)
Transfer and subsidies - Operational	64 252	16 219	25.2%	16 219	25.2%	12 989	30.1%	24.9%
Interest	2 802	767	27.4%	767	27.4%	528	30.6%	45.1%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	175	-	175	-	168	22.0%	4.1%
Gains on disposal of Assets	2 500	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>240 912</b>	<b>37 514</b>	<b>15.6%</b>	<b>37 514</b>	<b>15.6%</b>	<b>29 815</b>	<b>13.6%</b>	<b>25.8%</b>
Employee related costs	79 390	23 097	29.1%	23 097	29.1%	18 110	22.6%	27.5%
Remuneration of councillors	3 276	1 090	33.3%	1 090	33.3%	977	29.1%	11.5%
Bulk purchases - electricity	56 045	6 573	11.7%	6 573	11.7%	5 873	10.1%	11.9%
Inventory consumed	8 946	681	7.6%	681	7.6%	509	10.0%	33.7%
Debt impairment	16 691	-	-	-	-	-	-	-
Depreciation and amortisation	11 762	2 940	25.0%	2 940	25.0%	1 075	8.1%	173.4%
Interest	8 000	1	-	1	-	75	3.6%	(98.3%)
Contracted services	33 727	613	1.8%	613	1.8%	1 033	7.5%	(40.6%)
Transfers and subsidies	920	10	1.0%	10	1.0%	-	-	(100.0%)
Irrecoverable debts written off	-	70	-	70	-	-	-	(100.0%)
Operational costs	22 156	2 438	11.0%	2 438	11.0%	2 163	11.4%	12.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(14 566)</b>	<b>19 513</b>		<b>19 513</b>		<b>20 091</b>		
Transfers and subsidies - capital (monetary allocations)	15 804	2 112	13.4%	2 112	13.4%	0	-	570 796.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>1 238</b>	<b>21 626</b>		<b>21 626</b>		<b>20 092</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>1 238</b>	<b>21 626</b>		<b>21 626</b>		<b>20 092</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>1 238</b>	<b>21 626</b>		<b>21 626</b>		<b>20 092</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1 238</b>	<b>21 626</b>		<b>21 626</b>		<b>20 092</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>13 743</b>	<b>530</b>	<b>3.9%</b>	<b>530</b>	<b>3.9%</b>	<b>7</b>	<b>.1%</b>	<b>7 441.3%</b>
National Government	13 743	530	3.9%	530	3.9%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>13 743</b>	<b>530</b>	<b>3.9%</b>	<b>530</b>	<b>3.9%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	7	.3%	(100.0%)
<b>Capital Expenditure Functional</b>	<b>13 743</b>	<b>530</b>	<b>3.9%</b>	<b>530</b>	<b>3.9%</b>	<b>7</b>	<b>.1%</b>	<b>7 441.3%</b>
<b>Municipal governance and administration</b>						<b>7</b>	<b>3.9%</b>	<b>(100.0%)</b>
Executive and Council	-	-	-	-	-	7	5.4%	(100.0%)
Finance and administration	-	-	-	-	-	-	-	-
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>								
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>13 743</b>	<b>530</b>	<b>3.9%</b>	<b>530</b>	<b>3.9%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Energy sources	485	-	-	-	-	-	-	-
Water Management	6 449	530	8.2%	530	8.2%	-	-	(100.0%)
Waste Water Management	6 809	-	-	-	-	-	-	-
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>	232 351	58 650	25.2%	58 650	25.2%	49 429	26.7%	18.7%
Property rates	22 305	4 013	18.0%	4 013	18.0%	1 626	8.0%	146.8%
Service charges	120 923	22 282	18.4%	22 282	18.4%	19 973	19.9%	11.6%
Other revenue	9 067	5 122	56.5%	5 122	56.5%	462	4.4%	1 009.0%
Transfers and Subsidies - Operational	64 252	19 176	29.8%	19 176	29.8%	21 469	49.7%	(10.7%)
Transfers and Subsidies - Capital	15 804	8 056	51.0%	8 056	51.0%	5 899	56.0%	36.6%
Interest	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	(227 138)	(11 288)	5.0%	(11 288)	5.0%	(9 944)	5.1%	13.5%
Suppliers and employees	(227 138)	(11 288)	5.0%	(11 288)	5.0%	(9 944)	5.1%	13.5%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>5 213</b>	<b>47 361</b>	<b>908.5%</b>	<b>47 361</b>	<b>908.5%</b>	<b>39 485</b>	<b>(478.6%)</b>	<b>19.9%</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>	(13 258)	(577)	4.4%	(577)	4.4%	(8)	.1%	7 039.8%
Capital assets	(13 258)	(577)	4.4%	(577)	4.4%	(8)	.1%	7 039.8%
<b>Net Cash from/(used) Investing Activities</b>	<b>(13 258)</b>	<b>(577)</b>	<b>4.4%</b>	<b>(577)</b>	<b>4.4%</b>	<b>(8)</b>	<b>.1%</b>	<b>7 039.8%</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>(8 045)</b>	<b>46 784</b>	<b>(581.5%)</b>	<b>46 784</b>	<b>(581.5%)</b>	<b>39 477</b>	<b>(182.5%)</b>	<b>18.5%</b>
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	(8 045)	46 784	(581.5%)	46 784	(581.5%)	39 477	145.3%	18.5%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	2 102	6.6%	631	2.0%	779	2.4%	28 351	89.0%	31 864	25.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 411	46.0%	234	7.6%	125	4.1%	1 299	42.3%	3 068	2.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 115	10.5%	736	2.5%	637	2.1%	25 265	84.9%	29 753	23.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	736	4.7%	357	2.3%	321	2.1%	14 086	90.9%	15 500	12.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 476	6.2%	607	2.5%	532	2.2%	21 240	89.0%	23 856	18.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	36	.2%	52	.2%	73	.3%	22 659	99.3%	22 821	17.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 627)	(916.0%)	217	42.9%	164	32.5%	4 750	940.5%	505	4%	-	-	-	-
<b>Total By Income Source</b>	<b>4 250</b>	<b>3.3%</b>	<b>2 834</b>	<b>2.2%</b>	<b>2 632</b>	<b>2.1%</b>	<b>117 650</b>	<b>92.4%</b>	<b>127 367</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	(2 744)	137.9%	88	(4.4%)	57	(2.9%)	610	(30.7%)	(1 989)	(1.6%)	-	-	-	-
Commercial	1 341	17.0%	336	4.2%	226	2.9%	6 003	75.9%	7 905	6.2%	-	-	-	-
Households	5 818	5.5%	2 211	2.1%	2 147	2.0%	96 399	90.5%	106 575	83.7%	-	-	-	-
Other	(165)	(1.1%)	200	1.3%	202	1.4%	14 639	98.4%	14 876	11.7%	-	-	-	-
<b>Total By Customer Group</b>	<b>4 250</b>	<b>3.3%</b>	<b>2 834</b>	<b>2.2%</b>	<b>2 632</b>	<b>2.1%</b>	<b>117 650</b>	<b>92.4%</b>	<b>127 367</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	7 901	16.7%	-	-	-	-	39 323	83.3%	47 224	63.5%
Bulk Water	55	100.0%	-	-	-	-	-	55	.1%	
PAYE deductions	-	-	-	-	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	-	-	-	-	-	-	-	-	-	
Loan repayments	-	-	-	-	-	-	-	-	-	
Trade Creditors	545	18.8%	250	8.6%	276	9.5%	1 834	63.1%	2 905	3.9%
Auditor-General	180	2.2%	80	1.0%	73	.9%	7 926	96.0%	8 259	11.1%
Other	139	.9%	114	.7%	47	.3%	15 641	98.1%	15 942	21.4%
<b>Total</b>	<b>8 819</b>	<b>11.9%</b>	<b>445</b>	<b>.6%</b>	<b>397</b>	<b>.5%</b>	<b>64 724</b>	<b>87.0%</b>	<b>74 384</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Mome Hoogbaard	028 551 8000
Financial Manager	Mrs Roslyn Saptoe	028 551 8000

Source Local Government Database

1. All figures in this report are unaudited.

**WESTERN CAPE: HESSEQUA (WC042)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	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>696 827</b>	<b>267 307</b>	<b>38.4%</b>	<b>267 307</b>	<b>38.4%</b>	<b>227 787</b>	<b>35.7%</b>	<b>17.3%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	217 086	48 015	22.1%	48 015	22.1%	45 143	22.2%	6.4%
Service charges - Water	51 060	11 681	22.9%	11 681	22.9%	12 576	26.4%	(7.1%)
Service charges - Waste Water Management	28 892	6 955	24.1%	6 955	24.1%	9 585	34.5%	(27.4%)
Service charges - Waste Management	32 904	9 578	29.1%	9 578	29.1%	8 840	27.5%	8.4%
Sale of Goods and Rendering of Services	20 157	5 249	26.0%	5 249	26.0%	5 396	31.3%	(2.7%)
Agency services	3 311	886	26.8%	886	26.8%	870	32.6%	1.8%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 035	652	32.1%	652	32.1%	495	116.1%	31.9%
Interest earned from Current and Non Current Assets	25 299	5 904	23.3%	5 904	23.3%	(2 548)	(15.4%)	(331.7%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 678	1 081	29.4%	1 081	29.4%	799	23.3%	35.2%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	5 316	1 116	21.0%	1 116	21.0%	278	7.8%	301.3%
<b>Non-Exchange Revenue</b>								
Property rates	127 036	129 728	102.1%	129 728	102.1%	119 246	101.0%	8.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	57 896	6 994	12.1%	6 994	12.1%	2 694	4.8%	159.6%
Licences or permits	2 274	510	22.4%	510	22.4%	481	24.0%	6.1%
Transfer and subsidies - Operational	106 787	26 656	25.0%	26 656	25.0%	22 846	21.8%	16.7%
Interest	190	173	91.2%	173	91.2%	142	41.3%	21.6%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	11 908	11 450	96.2%	11 450	96.2%	-	-	(100.0%)
Gains on disposal of Assets	1 000	678	67.8%	678	67.8%	944	118.0%	(28.2%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>728 258</b>	<b>145 802</b>	<b>20.0%</b>	<b>145 802</b>	<b>20.0%</b>	<b>107 022</b>	<b>16.3%</b>	<b>36.2%</b>
Employee related costs	232 085	47 893	20.6%	47 893	20.6%	45 611	21.2%	5.0%
Remuneration of councillors	9 345	2 446	26.2%	2 446	26.2%	1 998	22.0%	22.4%
Bulk purchases - electricity	180 886	45 474	25.1%	45 474	25.1%	37 987	24.5%	19.7%
Inventory consumed	52 205	7 938	15.2%	7 938	15.2%	8 491	23.4%	(6.5%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	43 312	-	-	-	-	-	-	-
Interest	20 821	(38)	(2%)	(38)	(2%)	-	-	(100.0%)
Contracted services	80 085	8 987	11.2%	8 987	11.2%	4 810	6.3%	86.8%
Transfers and subsidies	1 686	537	31.9%	537	31.9%	435	18.4%	23.4%
Irrecoverable debts written off	61 783	9 894	16.0%	9 894	16.0%	1 955	3.3%	406.2%
Operational costs	46 050	9 579	20.8%	9 579	20.8%	5 736	13.3%	67.0%
Losses on disposal of Assets	-	13 092	-	13 092	-	-	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(31 430)</b>	<b>121 505</b>		<b>121 505</b>		<b>120 765</b>		
Transfers and subsidies - capital (monetary allocations)	34 139	5 219	15.3%	5 219	15.3%	2 676	8.2%	95.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>2 708</b>	<b>126 724</b>		<b>126 724</b>		<b>123 441</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>2 708</b>	<b>126 724</b>		<b>126 724</b>		<b>123 441</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>2 708</b>	<b>126 724</b>		<b>126 724</b>		<b>123 441</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>2 708</b>	<b>126 724</b>		<b>126 724</b>		<b>123 441</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>110 382</b>	<b>14 838</b>	<b>13.4%</b>	<b>14 838</b>	<b>13.4%</b>	<b>12 141</b>	<b>13.5%</b>	<b>22.2%</b>
National Government	30 539	6 188	20.3%	6 188	20.3%	3 135	10.1%	97.4%
Provincial Government	2 100	3 394	161.6%	3 394	161.6%	441	24.8%	669.6%
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>32 639</b>	<b>9 582</b>	<b>29.4%</b>	<b>9 582</b>	<b>29.4%</b>	<b>3 576</b>	<b>10.9%</b>	<b>167.9%</b>
Borrowing	57 826	4 137	7.2%	4 137	7.2%	5 920	13.6%	(30.1%)
Internally generated funds	19 918	1 118	5.6%	1 118	5.6%	2 645	19.1%	(57.7%)
<b>Capital Expenditure Functional</b>	<b>110 382</b>	<b>14 838</b>	<b>13.4%</b>	<b>14 838</b>	<b>13.4%</b>	<b>12 141</b>	<b>13.5%</b>	<b>22.2%</b>
<b>Municipal governance and administration</b>	<b>10 326</b>	<b>842</b>	<b>8.2%</b>	<b>842</b>	<b>8.2%</b>	<b>625</b>	<b>4.0%</b>	<b>34.8%</b>
Executive and Council	76	8	10.3%	8	10.3%	44	10.4%	(82.3%)
Finance and administration	10 230	834	8.2%	834	8.2%	580	3.8%	43.8%
Internal audit	20	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>7 526</b>	<b>223</b>	<b>3.0%</b>	<b>223</b>	<b>3.0%</b>	<b>142</b>	<b>3.0%</b>	<b>57.1%</b>
Community and Social Services	587	40	6.8%	40	6.8%	69	5.6%	(41.7%)
Sport And Recreation	1 865	165	8.9%	165	8.9%	74	3.8%	124.5%
Public Safety	3 075	18	.6%	18	.6%	-	-	(100.0%)
Housing	2 000	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>33 933</b>	<b>8 151</b>	<b>24.0%</b>	<b>8 151</b>	<b>24.0%</b>	<b>1 393</b>	<b>5.5%</b>	<b>485.1%</b>
Planning and Development	55	4	7.1%	4	7.1%	10	5.8%	(59.8%)
Road Transport	33 708	8 137	24.1%	8 137	24.1%	1 367	5.5%	495.1%
Environmental Protection	170	10	5.7%	10	5.7%	16	8.2%	(38.5%)
<b>Trading Services</b>	<b>58 598</b>	<b>5 621</b>	<b>9.6%</b>	<b>5 621</b>	<b>9.6%</b>	<b>9 982</b>	<b>22.5%</b>	<b>(43.7%)</b>
Energy sources	24 243	1 144	4.7%	1 144	4.7%	2 468	12.5%	(53.6%)
Water Management	19 050	1 889	9.9%	1 889	9.9%	1 881	23.3%	.5%
Waste Water Management	15 156	2 587	17.1%	2 587	17.1%	5 633	34.1%	(54.1%)
Waste Management	150	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2023/24			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>671 228</b>	<b>485 199</b>	<b>72.3%</b>	<b>485 199</b>	<b>72.3%</b>	<b>514 161</b>	<b>84.2%</b>	<b>(5.6%)</b>
Property rates	124 505	35 375	28.4%	35 375	28.4%	35 538	30.7%	(5%)
Service charges	340 323	83 795	24.6%	83 795	24.6%	77 665	25.5%	7.9%
Other revenue	41 675	320 178	768.3%	320 178	768.3%	365 243	970.7%	(12.3%)
Transfers and Subsidies - Operational	106 787	33 886	31.7%	33 886	31.7%	26 343	25.0%	28.6%
Transfers and Subsidies - Capital	32 639	11 496	35.2%	11 496	35.2%	8 910	28.6%	29.0%
Interest	25 299	468	1.9%	468	1.9%	461	2.8%	1.5%
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(625 093)</b>	<b>(339 442)</b>	<b>54.3%</b>	<b>(339 442)</b>	<b>54.3%</b>	<b>(388 237)</b>	<b>70.2%</b>	<b>(12.6%)</b>
Suppliers and employees	(607 085)	(339 442)	55.9%	(339 442)	55.9%	(388 237)	72.2%	(12.6%)
Finance charges	(16 321)	-	-	-	-	-	-	-
Transfers and grants	(1 686)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>46 135</b>	<b>145 757</b>	<b>315.9%</b>	<b>145 757</b>	<b>315.9%</b>	<b>125 924</b>	<b>218.7%</b>	<b>15.8%</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>1 000</b>	<b>678</b>	<b>67.8%</b>	<b>678</b>	<b>67.8%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Proceeds on disposal of PPE	1 000	678	67.8%	678	67.8%	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(110 382)</b>	<b>(14 838)</b>	<b>13.4%</b>	<b>(14 838)</b>	<b>13.4%</b>	<b>(12 141)</b>	<b>13.5%</b>	<b>22.2%</b>
Capital assets	(110 382)	(14 838)	13.4%	(14 838)	13.4%	(12 141)	13.5%	22.2%
<b>Net Cash from/(used) Investing Activities</b>	<b>(109 382)</b>	<b>(14 159)</b>	<b>12.9%</b>	<b>(14 159)</b>	<b>12.9%</b>	<b>(12 141)</b>	<b>13.6%</b>	<b>16.6%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>53 200</b>	<b>33</b>	<b>.1%</b>	<b>33</b>	<b>.1%</b>	<b>224</b>	<b>.5%</b>	<b>(85.1%)</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	52 063	(38)	(.1%)	(38)	(.1%)	-	-	(100.0%)
Increase (decrease) in consumer deposits	1 137	71	6.3%	71	6.3%	224	-	(68.1%)
<b>Payments</b>	<b>(23 858)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	(23 858)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>29 342</b>	<b>33</b>	<b>.1%</b>	<b>33</b>	<b>.1%</b>	<b>224</b>	<b>1.0%</b>	<b>(85.1%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(33 906)</b>	<b>131 631</b>	<b>(388.2%)</b>	<b>131 631</b>	<b>(388.2%)</b>	<b>114 006</b>	<b>(1 141.7%)</b>	<b>15.5%</b>
Cash/cash equivalents at the year begin:	324 636	403 385	124.3%	403 385	124.3%	354 257	101.6%	13.9%
Cash/cash equivalents at the year end:	290 730	546 545	188.0%	546 545	188.0%	476 682	140.7%	14.7%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	5 716	39.6%	581	4.0%	423	2.9%	7 721	53.5%	14 442	18.0%	555	3.8%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 089	79.8%	403	2.3%	241	1.4%	2 925	16.6%	17 658	22.1%	68	.4%	-	-
Receivables from Non-exchange Transactions - Property Rates	14 562	72.2%	553	2.7%	293	1.5%	4 763	23.6%	20 171	25.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 851	36.8%	380	3.6%	283	2.7%	5 963	56.9%	10 478	13.1%	358	3.4%	-	-
Receivables from Exchange Transactions - Waste Management	3 950	42.7%	384	4.1%	287	3.1%	4 627	50.0%	9 248	11.5%	377	4.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	8	-	-	-
Interest on Arrear Debtor Accounts	461	11.0%	212	5.0%	181	4.3%	3 341	79.7%	4 194	5.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	949	24.4%	455	11.7%	266	6.8%	2 221	57.1%	3 891	4.9%	284	7.3%	-	-
<b>Total By Income Source</b>	<b>43 578</b>	<b>54.4%</b>	<b>2 968</b>	<b>3.7%</b>	<b>1 975</b>	<b>2.5%</b>	<b>31 561</b>	<b>39.4%</b>	<b>80 083</b>	<b>100.0%</b>	<b>1 650</b>	<b>2.1%</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 707	82.8%	88	4.3%	64	3.1%	204	9.9%	2 062	2.6%	-	-	-	-
Commercial	8 862	78.3%	430	3.8%	166	1.5%	1 866	16.5%	11 323	14.1%	-	-	-	-
Households	33 010	49.5%	2 451	3.7%	1 745	2.6%	29 492	44.2%	66 697	83.3%	1 650	2.5%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>43 578</b>	<b>54.4%</b>	<b>2 968</b>	<b>3.7%</b>	<b>1 975</b>	<b>2.5%</b>	<b>31 561</b>	<b>39.4%</b>	<b>80 083</b>	<b>100.0%</b>	<b>1 650</b>	<b>2.1%</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)	15 440	100.0%	-	-	-	-	-	-	15 440	32.0%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 932	100.0%	-	-	-	-	-	-	1 932	4.0%
Auditor-General	30 893	100.0%	-	-	-	-	-	-	30 893	64.0%
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>48 264</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>48 264</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Albertus de Klerk	028 713 8001
Financial Manager	Mrs Lien Viljoen	028 713 8010

Source Local Government Database

1. All figures in this report are unaudited.



**WESTERN CAPE: MOSSEL BAY (WC043)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	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>1 571 780</b>	<b>371 651</b>	<b>23.6%</b>	<b>371 651</b>	<b>23.6%</b>	<b>349 858</b>	<b>25.9%</b>	<b>6.2%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	616 248	143 240	23.2%	143 240	23.2%	131 344	22.4%	9.1%
Service charges - Water	165 339	22 616	13.7%	22 616	13.7%	32 043	21.4%	(29.4%)
Service charges - Waste Water Management	90 046	23 174	25.7%	23 174	25.7%	21 211	25.4%	9.3%
Service charges - Waste Management	90 270	22 538	25.0%	22 538	25.0%	20 679	25.0%	9.0%
Sale of Goods and Rendering of Services	30 055	8 229	27.4%	8 229	27.4%	8 834	43.0%	(6.8%)
Agency services	9 207	2 449	26.6%	2 449	26.6%	2 517	29.5%	(2.7%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 114	2 320	32.6%	2 320	32.6%	1 738	22.8%	33.5%
Interest earned from Current and Non Current Assets	50 313	17 241	34.3%	17 241	34.3%	12 275	33.5%	40.5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 510	2 187	23.0%	2 187	23.0%	2 582	30.1%	(15.3%)
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	32 629	9 444	28.9%	9 444	28.9%	11 322	87.2%	(16.6%)
<b>Non-Exchange Revenue</b>								
Property rates	223 788	57 984	25.9%	57 984	25.9%	51 757	27.6%	12.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	18 523	3 285	17.7%	3 285	17.7%	3 429	69.1%	(4.2%)
Licences or permits	1 371	347	25.3%	347	25.3%	328	24.9%	5.8%
Transfer and subsidies - Operational	225 965	56 318	24.9%	56 318	24.9%	49 624	31.4%	13.5%
Interest	905	279	30.8%	279	30.8%	176	31.6%	58.4%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	500	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 642 480</b>	<b>280 116</b>	<b>17.1%</b>	<b>280 116</b>	<b>17.1%</b>	<b>310 105</b>	<b>22.1%</b>	<b>(9.7%)</b>
Employee related costs	458 203	91 154	19.9%	91 154	19.9%	83 395	20.4%	9.3%
Remuneration of councillors	14 798	4 013	27.1%	4 013	27.1%	3 341	21.4%	20.1%
Bulk purchases - electricity	500 533	124 749	24.9%	124 749	24.9%	104 344	23.5%	19.6%
Inventory consumed	112 607	11 445	10.2%	11 445	10.2%	10 869	12.3%	5.3%
Debt impairment	31 074	-	-	-	-	-	-	-
Depreciation and amortisation	144 379	-	-	-	-	-	-	-
Interest	22 028	-	-	-	-	-	-	-
Contracted services	250 071	27 452	11.0%	27 452	11.0%	26 705	14.8%	2.8%
Transfers and subsidies	11 231	5 731	51.0%	5 731	51.0%	5 620	50.1%	2.0%
Irrecoverable debts written off	23 725	510	2.2%	510	2.2%	57 431	64.7%	(99.1%)
Operational costs	73 331	15 061	20.5%	15 061	20.5%	18 401	23.9%	(18.2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	500	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(70 699)</b>	<b>91 535</b>		<b>91 535</b>		<b>39 753</b>		
Transfers and subsidies - capital (monetary allocations)	79 242	17 450	22.0%	17 450	22.0%	28 834	27.4%	(39.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>8 543</b>	<b>108 985</b>		<b>108 985</b>		<b>68 587</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>8 543</b>	<b>108 985</b>		<b>108 985</b>		<b>68 587</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>8 543</b>	<b>108 985</b>		<b>108 985</b>		<b>68 587</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>8 543</b>	<b>108 985</b>		<b>108 985</b>		<b>68 587</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>378 280</b>	<b>49 786</b>	<b>13.2%</b>	<b>49 786</b>	<b>13.2%</b>	<b>49 353</b>	<b>17.3%</b>	<b>.9%</b>
National Government	34 874	9 132	26.2%	9 132	26.2%	8 312	23.8%	9.9%
Provincial Government	31 913	6 669	20.9%	6 669	20.9%	16 761	29.6%	(60.2%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Deparm Agen	1 006	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>67 793</b>	<b>15 801</b>	<b>23.3%</b>	<b>15 801</b>	<b>23.3%</b>	<b>25 073</b>	<b>27.4%</b>	<b>(37.0%)</b>
Borrowing	130 998	11 686	8.9%	11 686	8.9%	5 835	9.7%	100.3%
Internally generated funds	179 489	22 299	12.4%	22 299	12.4%	18 445	13.8%	20.9%
<b>Capital Expenditure Functional</b>	<b>381 704</b>	<b>50 134</b>	<b>13.1%</b>	<b>50 134</b>	<b>13.1%</b>	<b>49 353</b>	<b>17.3%</b>	<b>1.6%</b>
<b>Municipal governance and administration</b>	<b>36 042</b>	<b>1 009</b>	<b>2.8%</b>	<b>1 009</b>	<b>2.8%</b>	<b>9 905</b>	<b>60.7%</b>	<b>(89.8%)</b>
Executive and Council	63	28	45.3%	28	45.3%	4	4.8%	630.8%
Finance and administration	35 980	981	2.7%	981	2.7%	9 901	61.0%	(90.1%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>54 527</b>	<b>4 647</b>	<b>8.5%</b>	<b>4 647</b>	<b>8.5%</b>	<b>17 719</b>	<b>22.1%</b>	<b>(73.8%)</b>
Community and Social Services	4 058	8	.2%	8	.2%	79	3.1%	(90.1%)
Sport And Recreation	13 381	1 094	8.2%	1 094	8.2%	330	3.8%	231.2%
Public Safety	3 758	1 410	37.5%	1 410	37.5%	541	3.6%	160.6%
Housing	33 329	2 135	6.4%	2 135	6.4%	16 769	31.1%	(87.3%)
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>34 607</b>	<b>11 819</b>	<b>34.2%</b>	<b>11 819</b>	<b>34.2%</b>	<b>3 417</b>	<b>10.5%</b>	<b>245.8%</b>
Planning and Development	4 339	1 203	27.7%	1 203	27.7%	515	8.5%	133.4%
Road Transport	29 948	10 558	35.3%	10 558	35.3%	2 428	9.6%	334.9%
Environmental Protection	320	58	18.0%	58	18.0%	474	31.9%	(87.8%)
<b>Trading Services</b>	<b>256 528</b>	<b>32 659</b>	<b>12.7%</b>	<b>32 659</b>	<b>12.7%</b>	<b>18 312</b>	<b>11.8%</b>	<b>78.3%</b>
Energy sources	66 087	8 830	13.4%	8 830	13.4%	11 648	24.8%	(24.2%)
Water Management	59 795	3 278	5.5%	3 278	5.5%	3 090	10.1%	6.1%
Waste Water Management	126 246	19 337	15.3%	19 337	15.3%	3 574	4.9%	441.1%
Waste Management	4 400	1 214	27.6%	1 214	27.6%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2023/24			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>1 578 643</b>	<b>313 057</b>	<b>19.8%</b>	<b>313 057</b>	<b>19.8%</b>	<b>247 788</b>	<b>17.8%</b>	<b>26.3%</b>
Property rates	218 193	70 152	32.2%	70 152	32.2%	52 863	28.8%	32.7%
Service charges	916 513	239 468	26.1%	239 468	26.1%	195 542	22.1%	22.5%
Other revenue	87 513	3 436	3.9%	3 436	3.9%	115	.2%	2 875.6%
Transfers and Subsidies - Operational	225 965	-	-	-	-	(311)	(.2%)	(100.0%)
Transfers and Subsidies - Capital	79 242	-	-	-	-	(422)	(.4%)	(100.0%)
Interest	51 218	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>-</b>	<b>(821)</b>	<b>-</b>	<b>(821)</b>	<b>-</b>	<b>(588)</b>	<b>-</b>	<b>39.6%</b>
Suppliers and employees	-	(821)	-	(821)	-	(588)	-	39.6%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>1 578 643</b>	<b>312 236</b>	<b>19.8%</b>	<b>312 236</b>	<b>19.8%</b>	<b>247 200</b>	<b>17.8%</b>	<b>26.3%</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>(25 855)</b>	<b>(4 990)</b>	<b>19.3%</b>	<b>(4 990)</b>	<b>19.3%</b>	<b>(2 488)</b>	<b>(3.4%)</b>	<b>100.5%</b>
Proceeds on disposal of PPE	3 500	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	8 873	(4 990)	(56.2%)	(4 990)	(56.2%)	12	0.1%	(42 673.5%)
Decrease (increase) in non-current investments	(38 228)	-	-	-	-	(2 500)	-3.3%	(100.0%)
<b>Payments</b>	<b>-</b>	<b>(64 350)</b>	<b>-</b>	<b>(64 350)</b>	<b>-</b>	<b>(36 231)</b>	<b>-</b>	<b>77.6%</b>
Capital assets	-	(64 350)	-	(64 350)	-	(36 231)	-	77.6%
<b>Net Cash from/(used) Investing Activities</b>	<b>(25 855)</b>	<b>(69 339)</b>	<b>268.2%</b>	<b>(69 339)</b>	<b>268.2%</b>	<b>(38 720)</b>	<b>(53.1%)</b>	<b>79.1%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>133 192</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3 891)</b>	<b>(6.5%)</b>	<b>(100.0%)</b>
Short term loans	131 298	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	(3 891)	-	(100.0%)
Increase (decrease) in consumer deposits	1 894	-	-	-	-	-	-	-
<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>133 192</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3 891)</b>	<b>(6.5%)</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>1 685 980</b>	<b>242 897</b>	<b>14.4%</b>	<b>242 897</b>	<b>14.4%</b>	<b>204 590</b>	<b>13.4%</b>	<b>18.7%</b>
Cash/cash equivalents at the year begin:	278 098	613 723	220.7%	613 723	220.7%	588 084	156.8%	4.4%
Cash/cash equivalents at the year end:	1 964 079	856 620	43.6%	856 620	43.6%	792 673	41.8%	8.1%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		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	12 879	29.8%	3 082	7.1%	1 863	4.3%	25 403	58.8%	43 227	21.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	36 459	58.6%	7 264	11.7%	4 529	7.3%	13 949	22.4%	62 200	31.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 886	54.4%	1 620	5.9%	1 072	3.9%	9 810	35.8%	27 388	13.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 975	27.6%	1 587	6.3%	1 184	4.7%	15 497	61.4%	25 242	12.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 172	33.8%	1 431	6.7%	982	4.6%	11 664	54.9%	21 249	10.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5	2.4%	4	1.7%	3	1.5%	203	94.4%	215	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1 965	11.2%	985	5.6%	861	4.9%	13 663	78.2%	17 476	8.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>80 341</b>	<b>40.8%</b>	<b>15 973</b>	<b>8.1%</b>	<b>10 494</b>	<b>5.3%</b>	<b>90 188</b>	<b>45.8%</b>	<b>196 996</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 509	41.7%	267	7.4%	161	4.4%	1 681	46.5%	3 617	1.8%	-	-	-	-
Commercial	24 964	47.6%	5 932	11.3%	3 983	7.6%	17 520	33.4%	52 399	26.6%	-	-	-	-
Households	49 588	38.5%	8 862	6.9%	5 965	4.6%	64 394	50.0%	128 809	65.4%	-	-	-	-
Other	4 281	35.2%	913	7.5%	385	3.2%	6 594	54.2%	12 172	6.2%	-	-	-	-
<b>Total By Customer Group</b>	<b>80 341</b>	<b>40.8%</b>	<b>15 973</b>	<b>8.1%</b>	<b>10 494</b>	<b>5.3%</b>	<b>90 188</b>	<b>45.8%</b>	<b>196 996</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	103	92.3%	9	7.7%	-	-	-	-	112	.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 203	77.0%	3 975	23.2%	(42)	(.2%)	2	0.0%	17 139	99.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>13 306</b>	<b>77.1%</b>	<b>3 984</b>	<b>23.1%</b>	<b>(42)</b>	<b>(.2%)</b>	<b>2</b>	<b>-</b>	<b>17 251</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Adv Colin Puren	044 606 5003
Financial Manager	Mr O Fredericks	044 606 5009

Source Local Government Database

1. All figures in this report are unaudited.

**WESTERN CAPE: GEORGE (WC044)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	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>3 117 845</b>	<b>691 009</b>	<b>22.2%</b>	<b>691 009</b>	<b>22.2%</b>	<b>576 052</b>	<b>20.0%</b>	<b>20.0%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	916 429	224 535	24.5%	224 535	24.5%	182 610	19.0%	23.0%
Service charges - Water	218 058	40 233	18.5%	40 233	18.5%	35 815	21.4%	12.3%
Service charges - Waste Water Management	163 193	39 969	24.5%	39 969	24.5%	38 043	23.9%	5.1%
Service charges - Waste Management	156 470	38 521	24.6%	38 521	24.6%	36 464	28.4%	5.6%
Sale of Goods and Rendering of Services	113 636	23 169	20.4%	23 169	20.4%	18 561	18.5%	24.8%
Agency services	19 734	4 251	21.5%	4 251	21.5%	18 402	110.7%	(76.9%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	11 724	5 287	45.1%	5 287	45.1%	2 028	22.4%	160.7%
Interest earned from Current and Non Current Assets	42 415	13 995	33.0%	13 995	33.0%	6 618	11.6%	111.5%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 231	2 367	45.3%	2 367	45.3%	2 854	60.2%	(17.1%)
Licence and permits	677	228	33.6%	228	33.6%	63	10.7%	263.6%
Operational Revenue	44 874	22 355	49.8%	22 355	49.8%	10 694	35.7%	109.0%
<b>Non-Exchange Revenue</b>								
Property rates	441 578	127 720	28.9%	127 720	28.9%	112 192	30.3%	13.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	89 083	3 420	3.8%	3 420	3.8%	2 951	3.5%	15.9%
Licences or permits	4 161	517	12.4%	517	12.4%	787	24.0%	(34.3%)
Transfer and subsidies - Operational	635 102	138 709	21.8%	138 709	21.8%	108 070	19.5%	28.4%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	17 670	5 744	32.5%	5 744	32.5%	-	-	(100.0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	237 810	(12)	-	(12)	-	(100)	-	(88.3%)
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>3 065 058</b>	<b>574 412</b>	<b>18.7%</b>	<b>574 412</b>	<b>18.7%</b>	<b>492 035</b>	<b>17.2%</b>	<b>16.7%</b>
Employee related costs	708 327	150 438	21.2%	150 438	21.2%	138 896	19.1%	8.3%
Remuneration of councillors	30 568	6 220	20.3%	6 220	20.3%	6 201	23.7%	.3%
Bulk purchases - electricity	707 250	169 551	24.0%	169 551	24.0%	156 334	23.4%	8.5%
Inventory consumed	321 454	24 934	7.8%	24 934	7.8%	21 669	7.9%	15.1%
Debt impairment	95 146	-	-	-	-	-	-	-
Depreciation and amortisation	187 804	46 950	25.0%	46 950	25.0%	40 790	25.7%	15.1%
Interest	40 388	-	-	-	-	-	-	-
Contracted services	694 478	87 264	12.6%	87 264	12.6%	104 415	17.8%	(16.4%)
Transfers and subsidies	40 658	2 288	5.6%	2 288	5.6%	2 786	6.5%	(17.9%)
Irrecoverable debts written off	8 772	56 765	647.1%	56 765	647.1%	4 370	3.6%	1 199.0%
Operational costs	182 433	30 724	16.8%	30 724	16.8%	16 761	9.5%	83.3%
Losses on disposal of Assets	750	-	-	-	-	-	-	-
Other Losses	47 030	(724)	(1.5%)	(724)	(1.5%)	(189)	(4%)	283.8%
<b>Surplus/(Deficit)</b>	<b>52 787</b>	<b>116 596</b>		<b>116 596</b>		<b>84 017</b>		
Transfers and subsidies - capital (monetary allocations)	462 094	50 924	11.0%	50 924	11.0%	39 656	10.7%	28.4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>514 881</b>	<b>167 520</b>		<b>167 520</b>		<b>123 673</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>514 881</b>	<b>167 520</b>		<b>167 520</b>		<b>123 673</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>514 881</b>	<b>167 520</b>		<b>167 520</b>		<b>123 673</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>514 881</b>	<b>167 520</b>		<b>167 520</b>		<b>123 673</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>1 023 043</b>	<b>117 830</b>	<b>11.5%</b>	<b>117 830</b>	<b>11.5%</b>	<b>119 653</b>	<b>15.2%</b>	<b>(1.5%)</b>
National Government	397 578	46 495	11.7%	46 495	11.7%	68 447	21.4%	(32.1%)
Provincial Government	-	-	-	-	-	8	.5%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>397 578</b>	<b>46 495</b>	<b>11.7%</b>	<b>46 495</b>	<b>11.7%</b>	<b>68 454</b>	<b>21.2%</b>	<b>(32.1%)</b>
Borrowing	376 685	38 834	10.3%	38 834	10.3%	31 944	10.4%	21.6%
Internally generated funds	248 780	32 502	13.1%	32 502	13.1%	19 255	12.2%	68.8%
<b>Capital Expenditure Functional</b>	<b>1 023 043</b>	<b>117 830</b>	<b>11.5%</b>	<b>117 830</b>	<b>11.5%</b>	<b>119 653</b>	<b>15.2%</b>	<b>(1.5%)</b>
<b>Municipal governance and administration</b>	<b>10 310</b>	<b>898</b>	<b>8.7%</b>	<b>898</b>	<b>8.7%</b>	<b>1 737</b>	<b>19.1%</b>	<b>(48.3%)</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	10 250	898	8.8%	898	8.8%	1 717	19.0%	(47.7%)
Internal audit	60	-	-	-	-	20	27.0%	(100.0%)
<b>Community and Public Safety</b>	<b>78 935</b>	<b>4 051</b>	<b>5.1%</b>	<b>4 051</b>	<b>5.1%</b>	<b>2 650</b>	<b>5.3%</b>	<b>52.9%</b>
Community and Social Services	15 645	69	.4%	69	.4%	1 173	15.2%	(94.1%)
Sport And Recreation	20 027	1 398	7.0%	1 398	7.0%	62	.5%	2 155.2%
Public Safety	34 680	2 147	6.2%	2 147	6.2%	1 381	5.5%	55.5%
Housing	7 309	428	5.9%	428	5.9%	26	.6%	1 575.3%
Health	1 275	9	.7%	9	.7%	8	.5%	8.2%
<b>Economic and Environmental Services</b>	<b>120 560</b>	<b>28 175</b>	<b>23.4%</b>	<b>28 175</b>	<b>23.4%</b>	<b>32 937</b>	<b>23.3%</b>	<b>(14.5%)</b>
Planning and Development	20 657	365	1.8%	365	1.8%	165	1.6%	121.3%
Road Transport	99 903	27 810	27.8%	27 810	27.8%	32 772	25.0%	(15.1%)
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>812 417</b>	<b>84 705</b>	<b>10.4%</b>	<b>84 705</b>	<b>10.4%</b>	<b>82 285</b>	<b>14.0%</b>	<b>2.9%</b>
Energy sources	259 846	12 823	4.9%	12 823	4.9%	8 313	5.5%	54.3%
Water Management	380 291	57 298	15.1%	57 298	15.1%	34 468	13.5%	66.2%
Waste Water Management	155 343	14 563	9.4%	14 563	9.4%	31 290	19.3%	(53.5%)
Waste Management	16 938	21	.1%	21	.1%	8 214	45.1%	(99.7%)
<b>Other</b>	<b>820</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44</b>	<b>18.6%</b>	<b>(100.0%)</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>3 156 952</b>	<b>2 348 507</b>	<b>74.4%</b>	<b>2 348 507</b>	<b>74.4%</b>	<b>1 632 534</b>	<b>51.6%</b>	<b>43.9%</b>
Property rates	422 503	2 304 830	545.5%	2 304 830	545.5%	1 524 140	426.5%	51.2%
Service charges	1 465 211	(81)	-	(81)	-	43 322	2.9%	(100.2%)
Other revenue	154 250	17 570	11.4%	17 570	11.4%	34 156	9.3%	(48.6%)
Transfers and Subsidies - Operational	630 119	26 188	4.2%	26 188	4.2%	30 916	5.5%	(15.3%)
Transfers and Subsidies - Capital	459 142	-	-	-	-	-	-	-
Interest	25 727	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(2 520 230)</b>	<b>(1 067 842)</b>	<b>42.4%</b>	<b>(1 067 842)</b>	<b>42.4%</b>	<b>(809 618)</b>	<b>29.1%</b>	<b>31.9%</b>
Suppliers and employees	(2 483 403)	(1 067 842)	43.0%	(1 067 842)	43.0%	(809 618)	29.5%	31.9%
Finance charges	(36 827)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>636 722</b>	<b>1 280 665</b>	<b>201.1%</b>	<b>1 280 665</b>	<b>201.1%</b>	<b>822 916</b>	<b>216.2%</b>	<b>55.6%</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>11 560</b>	<b>(59 770)</b>	<b>(517.0%)</b>	<b>(59 770)</b>	<b>(517.0%)</b>	<b>(3)</b>	<b>-</b>	<b>2 295 200.0%</b>
Proceeds on disposal of PPE	-	2 186	-	2 186	-	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	11 560	(61 956)	(535.9%)	(61 956)	(535.9%)	(3)	-	2 379 164.4%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1 023 043)</b>	<b>(84 577)</b>	<b>8.3%</b>	<b>(84 577)</b>	<b>8.3%</b>	<b>(135 409)</b>	<b>17.2%</b>	<b>(37.5%)</b>
Capital assets	(1 023 043)	(84 577)	8.3%	(84 577)	8.3%	(135 409)	17.2%	(37.5%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(1 011 482)</b>	<b>(144 347)</b>	<b>14.3%</b>	<b>(144 347)</b>	<b>14.3%</b>	<b>(135 412)</b>	<b>17.6%</b>	<b>6.6%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>266 204</b>	<b>79</b>	<b>-</b>	<b>79</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	266 204	0	-	0	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	79	-	79	-	-	-	(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>266 204</b>	<b>79</b>	<b>-</b>	<b>79</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(108 556)</b>	<b>1 136 397</b>	<b>(1 046.8%)</b>	<b>1 136 397</b>	<b>(1 046.8%)</b>	<b>687 504</b>	<b>(419.2%)</b>	<b>65.3%</b>
Cash/cash equivalents at the year begin:	592 533	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	483 977	1 980 273	409.2%	1 980 273	409.2%	687 504	67.8%	188.0%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	36 963	27.6%	7 414	5.5%	4 496	3.4%	85 201	63.5%	134 075	29.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	61 370	78.7%	2 661	3.4%	1 068	1.4%	12 909	16.5%	78 008	17.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	34 777	55.3%	2 111	3.4%	1 431	2.3%	24 518	39.0%	62 837	13.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	22 979	29.8%	3 372	4.4%	2 921	3.8%	47 811	62.0%	77 084	16.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	22 280	30.5%	3 355	4.6%	2 933	4.0%	44 321	60.8%	72 869	16.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	41	17.0%	9	3.8%	7	3.1%	181	76.1%	238	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 685	6.1%	280	1.0%	312	1.1%	25 286	91.7%	27 563	6.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(15 564)	(593.4%)	776	29.6%	459	17.5%	16 951	646.3%	2 623	6.6%	-	-	-	-
<b>Total By Income Source</b>	<b>164 512</b>	<b>36.1%</b>	<b>19 980</b>	<b>4.4%</b>	<b>13 627</b>	<b>3.0%</b>	<b>257 179</b>	<b>56.5%</b>	<b>455 297</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	8 405	73.0%	563	4.9%	365	3.2%	2 187	19.0%	11 521	2.5%	-	-	-	-
Commercial	54 693	71.0%	1 717	2.2%	1 145	1.5%	19 469	25.3%	77 024	16.9%	-	-	-	-
Households	102 022	27.8%	17 675	4.8%	12 096	3.3%	234 665	64.0%	366 458	80.5%	-	-	-	-
Other	(609)	(207.2%)	25	8.5%	21	7.1%	857	291.6%	294	1.1%	-	-	-	-
<b>Total By Customer Group</b>	<b>164 512</b>	<b>36.1%</b>	<b>19 980</b>	<b>4.4%</b>	<b>13 627</b>	<b>3.0%</b>	<b>257 179</b>	<b>56.5%</b>	<b>455 297</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	55 442	100.0%	-	-	-	-	-	-	55 442	55.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	9 524	100.0%	-	-	-	-	-	-	9 524	9.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	31 318	88.6%	3 554	10.1%	218	6%	247	7%	35 337	35.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>96 285</b>	<b>96.0%</b>	<b>3 554</b>	<b>3.5%</b>	<b>218</b>	<b>.2%</b>	<b>247</b>	<b>.2%</b>	<b>100 303</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**WESTERN CAPE: OUDTSHOORN (WC045)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	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>843 659</b>	<b>367 014</b>	<b>43.5%</b>	<b>367 014</b>	<b>43.5%</b>	<b>314 370</b>	<b>44.6%</b>	<b>16.7%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	318 619	82 827	26.0%	82 827	26.0%	76 222	25.4%	8.7%
Service charges - Water	81 214	16 643	20.5%	16 643	20.5%	17 027	25.9%	(2.3%)
Service charges - Waste Water Management	48 857	43 887	89.8%	43 887	89.8%	31 345	64.7%	40.0%
Service charges - Waste Management	34 403	39 682	115.3%	39 682	115.3%	25 948	110.8%	52.9%
Sale of Goods and Rendering of Services	25 118	5 364	21.4%	5 364	21.4%	4 055	27.1%	32.0%
Agency services	7 454	2 793	37.5%	2 793	37.5%	2 460	43.5%	13.6%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 246	2 213	23.9%	2 213	23.9%	1 964	30.7%	12.7%
Interest earned from Current and Non Current Assets	6 407	3 083	48.1%	3 083	48.1%	2 236	37.3%	37.9%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 534	588	23.2%	588	23.2%	570	34.2%	3.0%
Licence and permits	445	125	28.0%	125	28.0%	96	24.2%	29.8%
Operational Revenue	681	235	34.6%	235	34.6%	95	20.6%	148.1%
<b>Non-Exchange Revenue</b>								
Property rates	127 770	127 907	100.1%	127 907	100.1%	115 654	99.3%	10.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 700	771	16.4%	771	16.4%	703	16.0%	9.7%
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	112 342	40 896	36.4%	40 896	36.4%	35 986	35.0%	13.6%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	63 870	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>876 497</b>	<b>171 540</b>	<b>19.6%</b>	<b>171 540</b>	<b>19.6%</b>	<b>168 372</b>	<b>22.9%</b>	<b>1.9%</b>
Employee related costs	321 513	64 363	20.0%	64 363	20.0%	60 492	21.0%	6.4%
Remuneration of councillors	12 485	2 869	23.0%	2 869	23.0%	3 085	25.8%	(7.0%)
Bulk purchases - electricity	249 000	60 179	24.2%	60 179	24.2%	54 275	23.8%	10.9%
Inventory consumed	79 090	5 881	7.4%	5 881	7.4%	5 089	18.8%	15.6%
Debt impairment	(3 573)	-	-	-	-	-	-	-
Depreciation and amortisation	50 262	12 565	25.0%	12 565	25.0%	10 963	25.0%	14.6%
Interest	6 956	803	11.5%	803	11.5%	2 539	24.1%	(68.4%)
Contracted services	41 500	10 168	24.5%	10 168	24.5%	6 941	16.1%	46.5%
Transfers and subsidies	2 909	284	9.8%	284	9.8%	516	16.7%	(44.9%)
Irrecoverable debts written off	20 118	3 698	18.4%	3 698	18.4%	12 696	54.9%	(70.9%)
Operational costs	81 474	10 728	13.2%	10 728	13.2%	11 777	18.8%	(8.9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	14 764	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(32 838)</b>	<b>195 474</b>		<b>195 474</b>		<b>145 998</b>		
Transfers and subsidies - capital (monetary allocations)	35 897	9 025	25.1%	9 025	25.1%	9 109	13.1%	(9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>3 058</b>	<b>204 500</b>		<b>204 500</b>		<b>155 107</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>3 058</b>	<b>204 500</b>		<b>204 500</b>		<b>155 107</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>3 058</b>	<b>204 500</b>		<b>204 500</b>		<b>155 107</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>3 058</b>	<b>204 500</b>		<b>204 500</b>		<b>155 107</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>59 490</b>	<b>11 627</b>	<b>19.5%</b>	<b>11 627</b>	<b>19.5%</b>	<b>12 199</b>	<b>13.3%</b>	<b>(4.7%)</b>
National Government	29 553	6 922	23.4%	6 922	23.4%	7 929	13.3%	(12.7%)
Provincial Government	1 662	927	55.8%	927	55.8%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	107	64.3%	(100.0%)
<b>Transfers recognised - capital</b>	<b>31 214</b>	<b>7 848</b>	<b>25.1%</b>	<b>7 848</b>	<b>25.1%</b>	<b>8 036</b>	<b>13.3%</b>	<b>(2.3%)</b>
Borrowing	17 200	2 191	12.7%	2 191	12.7%	1 547	7.5%	41.7%
Internally generated funds	11 075	1 587	14.3%	1 587	14.3%	2 616	23.8%	(39.3%)
<b>Capital Expenditure Functional</b>	<b>59 490</b>	<b>11 627</b>	<b>19.5%</b>	<b>11 627</b>	<b>19.5%</b>	<b>12 199</b>	<b>13.3%</b>	<b>(4.7%)</b>
<b>Municipal governance and administration</b>	<b>2 230</b>	<b>303</b>	<b>13.6%</b>	<b>303</b>	<b>13.6%</b>	<b>13</b>	<b>1.4%</b>	<b>2 190.3%</b>
Executive and Council	330	2	.7%	2	.7%	-	-	(100.0%)
Finance and administration	1 900	301	15.8%	301	15.8%	13	1.4%	2 173.8%
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>17 652</b>	<b>1 532</b>	<b>8.7%</b>	<b>1 532</b>	<b>8.7%</b>	<b>864</b>	<b>3.8%</b>	<b>77.2%</b>
Community and Social Services	-	-	-	-	-	759	41.8%	(100.0%)
Sport And Recreation	12 291	332	2.7%	332	2.7%	106	.5%	214.6%
Public Safety	5 362	1 200	22.4%	1 200	22.4%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>14 551</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>211</b>	<b>1.6%</b>	<b>(100.0%)</b>
Planning and Development	400	-	-	-	-	-	-	-
Road Transport	14 151	-	-	-	-	211	1.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>25 056</b>	<b>9 792</b>	<b>39.1%</b>	<b>9 792</b>	<b>39.1%</b>	<b>11 110</b>	<b>20.0%</b>	<b>(11.9%)</b>
Energy sources	3 000	393	13.1%	393	13.1%	1 254	20.1%	(68.7%)
Water Management	18 006	9 349	51.9%	9 349	51.9%	9 332	19.4%	.2%
Waste Water Management	4 050	50	1.2%	50	1.2%	524	41.9%	(90.5%)
Waste Management	-	-	-	-	-	-	-	-
<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>786 607</b>	<b>240 220</b>	<b>30.5%</b>	<b>240 220</b>	<b>30.5%</b>	<b>206 194</b>	<b>29.3%</b>	<b>16.5%</b>
Property rates	121 382	36 839	30.3%	36 839	30.3%	32 793	29.8%	12.3%
Service charges	472 619	117 999	25.0%	117 999	25.0%	106 315	24.9%	11.0%
Other revenue	37 961	18 210	48.0%	18 210	48.0%	20 940	85.2%	(13.0%)
Transfers and Subsidies - Operational	112 342	48 047	42.8%	48 047	42.8%	44 109	43.0%	8.9%
Transfers and Subsidies - Capital	35 897	16 311	45.4%	16 311	45.4%	166	.5%	9 725.8%
Interest	6 407	2 814	43.9%	2 814	43.9%	1 871	31.2%	50.4%
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(739 136)</b>	<b>(262 940)</b>	<b>35.6%</b>	<b>(262 940)</b>	<b>35.6%</b>	<b>(519 302)</b>	<b>77.8%</b>	<b>(49.4%)</b>
Suppliers and employees	(729 271)	(261 652)	35.9%	(261 652)	35.9%	(511 291)	78.2%	(48.8%)
Finance charges	(6 956)	-	-	-	-	-	-	-
Transfers and grants	(2 909)	(1 288)	44.3%	(1 288)	44.3%	(8 011)	259.1%	(83.9%)
<b>Net Cash from/(used) Operating Activities</b>	<b>47 470</b>	<b>(22 720)</b>	<b>(47.9%)</b>	<b>(22 720)</b>	<b>(47.9%)</b>	<b>(313 107)</b>	<b>(861.6%)</b>	<b>(92.7%)</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>(59 127)</b>	<b>(10 945)</b>	<b>18.5%</b>	<b>(10 945)</b>	<b>18.5%</b>	<b>(11 141)</b>	<b>12.2%</b>	<b>(1.8%)</b>
Capital assets	(59 127)	(10 945)	18.5%	(10 945)	18.5%	(11 141)	12.2%	(1.8%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(59 127)</b>	<b>(10 945)</b>	<b>18.5%</b>	<b>(10 945)</b>	<b>18.5%</b>	<b>(11 141)</b>	<b>12.2%</b>	<b>(1.8%)</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>17 200</b>	<b>(117)</b>	<b>(.7%)</b>	<b>(117)</b>	<b>(.7%)</b>	<b>95</b>	<b>.5%</b>	<b>(223.2%)</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	17 200	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(117)	-	(117)	-	95	-	(223.2%)
<b>Payments</b>	<b>(18 500)</b>	-	-	-	-	-	-	-
Repayment of borrowing	(18 500)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(1 300)</b>	<b>(117)</b>	<b>9.0%</b>	<b>(117)</b>	<b>9.0%</b>	<b>95</b>	<b>4.3%</b>	<b>(223.2%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(12 956)</b>	<b>(33 782)</b>	<b>260.7%</b>	<b>(33 782)</b>	<b>260.7%</b>	<b>(324 154)</b>	<b>611.9%</b>	<b>(89.6%)</b>
Cash/cash equivalents at the year begin:	54 305	129 131	237.8%	129 131	237.8%	143 933	143.3%	(10.3%)
Cash/cash equivalents at the year end:	41 349	95 361	230.6%	95 361	230.6%	(180 212)	(379.6%)	(152.9%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	7 609	25.7%	2 193	7.4%	1 939	6.6%	17 826	60.3%	29 567	9.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	22 524	58.2%	1 796	4.6%	752	1.9%	13 641	35.2%	38 714	12.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	94 447	76.2%	1 979	1.6%	1 246	1.0%	26 233	21.2%	123 905	41.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	40 643	75.1%	1 203	2.2%	859	1.6%	11 445	21.1%	54 150	18.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	37 009	77.0%	1 126	2.3%	758	1.6%	9 152	19.0%	48 045	16.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	938	17.2%	200	3.7%	281	5.1%	4 044	74.0%	5 463	1.8%	-	-	-	-
<b>Total By Income Source</b>	<b>203 171</b>	<b>67.8%</b>	<b>8 497</b>	<b>2.8%</b>	<b>5 835</b>	<b>1.9%</b>	<b>82 341</b>	<b>27.5%</b>	<b>299 844</b>	<b>100.0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	14 615	103.1%	88	.6%	49	.3%	(574)	(4.0%)	14 178	4.7%	-	-	-	-
Commercial	48 634	76.3%	1 481	2.3%	700	1.1%	12 907	20.3%	63 722	21.3%	-	-	-	-
Households	139 352	64.4%	6 672	3.1%	4 912	2.3%	65 485	30.3%	216 420	72.2%	-	-	-	-
Other	570	10.3%	256	4.6%	174	3.2%	4 523	81.9%	5 523	1.8%	-	-	-	-
<b>Total By Customer Group</b>	<b>203 171</b>	<b>67.8%</b>	<b>8 497</b>	<b>2.8%</b>	<b>5 835</b>	<b>1.9%</b>	<b>82 341</b>	<b>27.5%</b>	<b>299 844</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	18 020	100.0%	-	-	-	-	-	-	18 020	85.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 314	77.6%	669	22.4%	1	-	-	-	2 984	14.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>20 334</b>	<b>96.8%</b>	<b>669</b>	<b>3.2%</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21 004</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr W. Hendricks	044 203 3004
Financial Manager	Mr GP De Jager	044 203 3003

Source Local Government Database

1. All figures in this report are unaudited.

**WESTERN CAPE: BITOU (WC047)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	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>901 055</b>	<b>239 310</b>	<b>26.6%</b>	<b>239 310</b>	<b>26.6%</b>	<b>211 971</b>	<b>25.8%</b>	<b>12.9%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	241 830	59 522	24.6%	59 522	24.6%	50 943	24.5%	16.8%
Service charges - Water	86 725	19 626	22.6%	19 626	22.6%	21 047	22.6%	(6.8%)
Service charges - Waste Water Management	77 663	18 468	23.8%	18 468	23.8%	21 014	24.1%	(12.1%)
Service charges - Waste Management	58 016	12 032	20.7%	12 032	20.7%	12 416	23.3%	(3.1%)
Sale of Goods and Rendering of Services	11 571	2 345	20.3%	2 345	20.3%	2 225	37.3%	5.4%
Agency services	3 014	454	15.1%	454	15.1%	652	27.0%	(30.3%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 282	5 049	38.0%	5 049	38.0%	3 829	28.8%	31.8%
Interest earned from Current and Non Current Assets	4 950	2 174	43.9%	2 174	43.9%	975	21.2%	123.0%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 030	326	31.6%	326	31.6%	252	21.1%	29.1%
Licence and permits	589	535	90.8%	535	90.8%	102	26.1%	426.4%
Operational Revenue	2 207	2 537	115.0%	2 537	115.0%	592	31.1%	328.8%
<b>Non-Exchange Revenue</b>								
Property rates	179 779	45 781	25.5%	45 781	25.5%	39 570	24.7%	15.7%
Surcharges and Taxes	1 500	353	23.6%	353	23.6%	-	-	(100.0%)
Fines, penalties and forfeits	31 699	7 548	23.8%	7 548	23.8%	4 893	13.6%	54.3%
Licences or permits	696	-	-	-	-	177	28.8%	(100.0%)
Transfer and subsidies - Operational	163 277	60 303	36.9%	60 303	36.9%	52 316	34.0%	15.3%
Interest	3 759	984	26.2%	984	26.2%	968	76.5%	1.7%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	15 518	1 274	8.2%	1 274	8.2%	-	-	(100.0%)
Gains on disposal of Assets	3 950	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>900 274</b>	<b>166 428</b>	<b>18.5%</b>	<b>166 428</b>	<b>18.5%</b>	<b>168 258</b>	<b>20.5%</b>	<b>(1.1%)</b>
Employee related costs	333 063	66 522	20.0%	66 522	20.0%	71 954	23.5%	(7.6%)
Remuneration of councillors	7 674	1 658	21.6%	1 658	21.6%	1 786	25.7%	(7.2%)
Bulk purchases - electricity	206 241	47 350	23.0%	47 350	23.0%	42 831	26.5%	10.5%
Inventory consumed	19 543	1 960	10.0%	1 960	10.0%	2 326	13.2%	(15.7%)
Debt impairment	18 270	-	-	-	-	-	-	-
Depreciation and amortisation	40 059	10 014	25.0%	10 014	25.0%	9 356	25.0%	7.0%
Interest	13 428	106	.8%	106	.8%	262	2.4%	(59.7%)
Contracted services	95 793	3 275	3.4%	3 275	3.4%	5 818	6.4%	(43.7%)
Transfers and subsidies	12 230	2 717	22.2%	2 717	22.2%	864	18.2%	214.4%
Irrecoverable debts written off	64 900	19 602	30.2%	19 602	30.2%	20 708	37.7%	(5.3%)
Operational costs	89 075	13 226	14.8%	13 226	14.8%	12 351	15.7%	7.1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>780</b>	<b>72 882</b>		<b>72 882</b>		<b>43 713</b>		
Transfers and subsidies - capital (monetary allocations)	37 468	-	-	-	-	525	1.1%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>38 248</b>	<b>72 882</b>		<b>72 882</b>		<b>44 238</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>38 248</b>	<b>72 882</b>		<b>72 882</b>		<b>44 238</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>38 248</b>	<b>72 882</b>		<b>72 882</b>		<b>44 238</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>38 248</b>	<b>72 882</b>		<b>72 882</b>		<b>44 238</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>109 432</b>	<b>4 075</b>	<b>3.7%</b>	<b>4 075</b>	<b>3.7%</b>	<b>459</b>	<b>.5%</b>	<b>787.2%</b>
National Government	23 581	2 080	8.8%	2 080	8.8%	456	1.3%	355.8%
Provincial Government	10 754	200	1.9%	200	1.9%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>34 335</b>	<b>2 281</b>	<b>6.6%</b>	<b>2 281</b>	<b>6.6%</b>	<b>456</b>	<b>1.1%</b>	<b>399.7%</b>
Borrowing	45 150	1 278	2.8%	1 278	2.8%	-	-	(100.0%)
Internally generated funds	29 947	516	1.7%	516	1.7%	3	-	17 542.4%
<b>Capital Expenditure Functional</b>	<b>109 432</b>	<b>4 075</b>	<b>3.7%</b>	<b>4 075</b>	<b>3.7%</b>	<b>459</b>	<b>.5%</b>	<b>787.2%</b>
<b>Municipal governance and administration</b>	<b>20 857</b>	<b>61</b>	<b>.3%</b>	<b>61</b>	<b>.3%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Executive and Council	1 000	-	-	-	-	-	-	-
Finance and administration	19 857	61	.3%	61	.3%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>4 265</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community and Social Services	2 880	-	-	-	-	-	-	-
Sport And Recreation	1 000	-	-	-	-	-	-	-
Public Safety	385	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>13 973</b>	<b>849</b>	<b>6.1%</b>	<b>849</b>	<b>6.1%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Planning and Development	304	-	-	-	-	-	-	-
Road Transport	13 669	849	6.2%	849	6.2%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>70 337</b>	<b>3 165</b>	<b>4.5%</b>	<b>3 165</b>	<b>4.5%</b>	<b>459</b>	<b>.6%</b>	<b>589.1%</b>
Energy sources	23 741	-	-	-	-	-	-	-
Water Management	27 350	2 710	9.9%	2 710	9.9%	456	1.1%	493.9%
Waste Water Management	17 896	455	2.5%	455	2.5%	3	-	15 449.7%
Waste Management	1 350	-	-	-	-	-	-	-
<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>814 020</b>	<b>3 877</b>	<b>.5%</b>	<b>3 877</b>	<b>.5%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Property rates	163 156	257	.2%	257	.2%	-	-	(100.0%)
Service charges	422 573	-	-	-	-	-	-	-
Other revenue	22 595	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	163 277	2 320	1.4%	2 320	1.4%	-	-	(100.0%)
Transfers and Subsidies - Capital	37 468	-	-	-	-	-	-	-
Interest	4 950	1 300	26.3%	1 300	26.3%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(742 152)</b>	<b>49 178</b>	<b>(6.6%)</b>	<b>49 178</b>	<b>(6.6%)</b>	<b>(83 207)</b>	<b>14.0%</b>	<b>(159.1%)</b>
Suppliers and employees	(716 494)	49 178	(6.9%)	49 178	(6.9%)	(83 207)	14.0%	(159.1%)
Finance charges	(13 426)	-	-	-	-	-	-	-
Transfers and grants	(12 230)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>71 868</b>	<b>53 055</b>	<b>73.8%</b>	<b>53 055</b>	<b>73.8%</b>	<b>(83 207)</b>	<b>(60.2%)</b>	<b>(163.8%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>10 962</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Proceeds on disposal of PPE	10 962	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(109 432)</b>	<b>(19 742)</b>	<b>18.0%</b>	<b>(19 742)</b>	<b>18.0%</b>	<b>(13 356)</b>	<b>13.6%</b>	<b>47.8%</b>
Capital assets	(109 432)	(19 742)	18.0%	(19 742)	18.0%	(13 356)	13.6%	47.8%
<b>Net Cash from/(used) Investing Activities</b>	<b>(98 470)</b>	<b>(19 742)</b>	<b>20.0%</b>	<b>(19 742)</b>	<b>20.0%</b>	<b>(13 356)</b>	<b>15.1%</b>	<b>47.8%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>40 150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	40 150	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(20 767)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	(20 767)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>19 383</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(7 220)</b>	<b>33 313</b>	<b>(461.4%)</b>	<b>33 313</b>	<b>(461.4%)</b>	<b>(96 563)</b>	<b>(195.0%)</b>	<b>(134.5%)</b>
Cash/cash equivalents at the year begin:	59 740	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	52 520	128 391	244.5%	128 391	244.5%	(96 563)	(195.0%)	(233.0%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	5 983	7.1%	3 169	3.8%	2 426	2.9%	72 704	86.3%	84 283	26.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 930	42.8%	1 761	5.8%	667	2.2%	14 882	49.2%	30 240	9.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 109	18.4%	2 146	3.5%	1 821	3.0%	45 453	75.1%	60 529	19.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 473	5.9%	1 709	2.9%	1 598	2.7%	51 782	88.4%	58 562	18.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 427	5.5%	2 559	2.6%	2 593	2.6%	88 340	89.3%	98 918	31.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	178	(1.3%)	378	(2.8%)	53	(.4%)	(14 232)	104.5%	(13 623)	(4.3%)	-	-	-	-
<b>Total By Income Source</b>	<b>39 100</b>	<b>12.3%</b>	<b>11 722</b>	<b>3.7%</b>	<b>9 158</b>	<b>2.9%</b>	<b>258 929</b>	<b>81.2%</b>	<b>318 909</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	503	37.6%	215	16.1%	101	7.5%	519	38.8%	1 338	4%	-	-	-	-
Commercial	3 826	41.5%	1 006	10.9%	730	7.9%	3 659	39.7%	9 220	2.9%	-	-	-	-
Households	34 771	11.3%	10 501	3.4%	8 328	2.7%	254 750	82.6%	308 350	96.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>39 100</b>	<b>12.3%</b>	<b>11 722</b>	<b>3.7%</b>	<b>9 158</b>	<b>2.9%</b>	<b>258 929</b>	<b>81.2%</b>	<b>318 909</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	754	1.6%	23 663	49.2%	23 646	49.2%	-	-	48 063	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>754</b>	<b>1.6%</b>	<b>23 663</b>	<b>49.2%</b>	<b>23 646</b>	<b>49.2%</b>	<b>-</b>	<b>-</b>	<b>48 063</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Mbulelo Memani	044 501 3172
Financial Manager	Mr Felix Martin Lötter	044 501 3024

Source Local Government Database

1. All figures in this report are unaudited.



**WESTERN CAPE: KNYSNA (WC048)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	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>1 164 594</b>	<b>387 272</b>	<b>33.3%</b>	<b>387 272</b>	<b>33.3%</b>	<b>346 388</b>	<b>32.6%</b>	<b>11.8%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	384 778	96 695	25.1%	96 695	25.1%	85 840	24.2%	12.6%
Service charges - Water	84 389	27 730	32.9%	27 730	32.9%	25 476	34.2%	8.9%
Service charges - Waste Water Management	30 864	14 270	46.2%	14 270	46.2%	14 185	48.4%	.6%
Service charges - Waste Management	30 029	14 724	49.0%	14 724	49.0%	14 669	52.7%	.4%
Sale of Goods and Rendering of Services	39 359	8 494	21.6%	8 494	21.6%	1 752	37.0%	384.7%
Agency services	4 033	1 200	29.8%	1 200	29.8%	860	22.5%	39.5%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	14 751	6 115	41.5%	6 115	41.5%	5 984	43.3%	2.2%
Interest earned from Current and Non Current Assets	1 826	636	34.8%	636	34.8%	469	22.9%	35.7%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 938	2 038	29.4%	2 038	29.4%	3 205	58.9%	(36.4%)
Licence and permits	45	32	71.1%	32	71.1%	9	20.8%	260.6%
Operational Revenue	6 023	1 167	19.4%	1 167	19.4%	1 784	57.2%	(34.6%)
<b>Non-Exchange Revenue</b>								
Property rates	304 254	139 162	45.7%	139 162	45.7%	120 034	45.9%	15.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	99 090	16 849	17.0%	16 849	17.0%	14 529	12.2%	16.0%
Licences or permits	1 743	376	21.6%	376	21.6%	360	21.7%	4.5%
Transfer and subsidies - Operational	150 239	55 542	37.0%	55 542	37.0%	54 839	35.4%	1.3%
Interest	5 733	2 242	39.1%	2 242	39.1%	2 013	36.5%	11.4%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	500	-	-	-	-	382	152.7%	(100.0%)
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 155 798</b>	<b>232 887</b>	<b>20.1%</b>	<b>232 887</b>	<b>20.1%</b>	<b>226 837</b>	<b>21.4%</b>	<b>2.7%</b>
Employee related costs	305 558	70 626	23.1%	70 626	23.1%	64 001	21.3%	10.4%
Remuneration of councillors	10 082	2 361	23.4%	2 361	23.4%	2 430	24.9%	(2.9%)
Bulk purchases - electricity	293 304	69 450	23.7%	69 450	23.7%	61 593	23.5%	12.8%
Inventory consumed	54 053	12 683	23.5%	12 683	23.5%	11 866	30.6%	6.9%
Debt impairment	149 730	14 612	9.8%	14 612	9.8%	14 612	9.9%	-
Depreciation and amortisation	49 119	12 393	25.2%	12 393	25.2%	12 157	27.8%	1.9%
Interest	31 848	1 395	4.4%	1 395	4.4%	1 437	5.0%	(2.9%)
Contracted services	185 406	34 305	18.5%	34 305	18.5%	42 008	25.2%	(18.3%)
Transfers and subsidies	1 457	32	2.2%	32	2.2%	150	7.8%	(78.5%)
Irrecoverable debts written off	1 784	-	-	-	-	-	-	-
Operational costs	73 456	15 031	20.5%	15 031	20.5%	16 583	27.0%	(9.4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>8 796</b>	<b>154 385</b>		<b>154 385</b>		<b>119 551</b>		
Transfers and subsidies - capital (monetary allocations)	78 184	9 238	11.8%	9 238	11.8%	5 912	12.7%	56.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>86 980</b>	<b>163 623</b>		<b>163 623</b>		<b>125 464</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>86 980</b>	<b>163 623</b>		<b>163 623</b>		<b>125 464</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>86 980</b>	<b>163 623</b>		<b>163 623</b>		<b>125 464</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>86 980</b>	<b>163 623</b>		<b>163 623</b>		<b>125 464</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>110 739</b>	<b>106 359</b>	<b>96.0%</b>	<b>106 359</b>	<b>96.0%</b>	<b>148 410</b>	<b>126.2%</b>	<b>(28.3%)</b>
National Government	78 184	44 978	57.5%	44 978	57.5%	41 465	89.2%	8.5%
Provincial Government	-	2 087	-	2 087	-	9 260	-	(77.5%)
District Municipality	-	120	-	120	-	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>78 184</b>	<b>47 185</b>	<b>60.4%</b>	<b>47 185</b>	<b>60.4%</b>	<b>50 725</b>	<b>108.2%</b>	<b>(7.0%)</b>
Borrowing	25 005	52 064	208.2%	52 064	208.2%	89 050	145.5%	(41.5%)
Internally generated funds	7 550	7 110	94.2%	7 110	94.2%	8 636	87.1%	(17.7%)
<b>Capital Expenditure Functional</b>	<b>110 739</b>	<b>106 359</b>	<b>96.0%</b>	<b>106 359</b>	<b>96.0%</b>	<b>148 410</b>	<b>116.7%</b>	<b>(28.3%)</b>
<b>Municipal governance and administration</b>	<b>700</b>	<b>3 889</b>	<b>555.6%</b>	<b>3 889</b>	<b>555.6%</b>	<b>8 250</b>	<b>62.5%</b>	<b>(52.9%)</b>
Executive and Council	-	12	-	12	-	-	-	(100.0%)
Finance and administration	700	3 877	553.9%	3 877	553.9%	8 250	62.9%	(63.0%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>10 480</b>	<b>5 553</b>	<b>53.0%</b>	<b>5 553</b>	<b>53.0%</b>	<b>13 628</b>	<b>81.2%</b>	<b>(59.3%)</b>
Community and Social Services	800	1 753	219.1%	1 753	219.1%	1 008	84.0%	73.9%
Sport And Recreation	7 180	274	3.8%	274	3.8%	1 998	20.5%	(86.3%)
Public Safety	2 500	2 021	80.8%	2 021	80.8%	1 381	36.3%	46.4%
Housing	-	1 505	-	1 505	-	9 241	459.2%	(83.7%)
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>25 291</b>	<b>45 441</b>	<b>179.7%</b>	<b>45 441</b>	<b>179.7%</b>	<b>61 108</b>	<b>181.9%</b>	<b>(25.6%)</b>
Planning and Development	150	319	212.4%	319	212.4%	880	176.0%	(63.8%)
Road Transport	25 136	45 115	179.5%	45 115	179.5%	60 228	184.8%	(25.1%)
Environmental Protection	5	8	150.6%	8	150.6%	-	-	(100.0%)
<b>Trading Services</b>	<b>74 267</b>	<b>51 477</b>	<b>69.3%</b>	<b>51 477</b>	<b>69.3%</b>	<b>65 424</b>	<b>103.0%</b>	<b>(21.3%)</b>
Energy sources	47 247	20 357	43.1%	20 357	43.1%	16 772	98.8%	21.4%
Water Management	12 107	14 318	118.3%	14 318	118.3%	33 312	160.2%	(57.0%)
Waste Water Management	13 514	11 834	87.6%	11 834	87.6%	7 797	34.9%	51.8%
Waste Management	1 400	4 968	354.8%	4 968	354.8%	7 543	209.5%	(34.1%)
Other	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2023/24			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>1 072 064</b>	<b>261 199</b>	<b>24.4%</b>	<b>261 199</b>	<b>24.4%</b>	<b>217 430</b>	<b>23.0%</b>	<b>20.1%</b>
Property rates	290 007	6 205	2.1%	6 205	2.1%	85 171	35.4%	(92.7%)
Service charges	495 555	83 207	16.8%	83 207	16.8%	82 165	17.5%	1.3%
Other revenue	38 721	7 799	20.1%	7 799	20.1%	6 592	21.6%	18.3%
Transfers and Subsidies - Operational	167 773	140 143	83.5%	140 143	83.5%	43 159	27.9%	224.7%
Transfers and Subsidies - Capital	78 184	23 844	30.5%	23 844	30.5%	-	-	(100.0%)
Interest	1 826	-	-	-	-	343	16.8%	(100.0%)
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(954 606)</b>	<b>(154 860)</b>	<b>16.2%</b>	<b>(154 860)</b>	<b>16.2%</b>	<b>(123 172)</b>	<b>14.4%</b>	<b>25.7%</b>
Suppliers and employees	(921 300)	(156 255)	17.0%	(156 255)	17.0%	(124 606)	15.1%	25.4%
Finance charges	(31 846)	1 395	(4.4%)	1 395	(4.4%)	1 434	(5.0%)	(2.7%)
Transfers and grants	(1 457)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>117 459</b>	<b>106 338</b>	<b>90.5%</b>	<b>106 338</b>	<b>90.5%</b>	<b>94 259</b>	<b>106.8%</b>	<b>12.8%</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>687</b>	<b>(20)</b>	<b>(2.9%)</b>	<b>(20)</b>	<b>(2.9%)</b>	<b>382</b>	<b>(9.9%)</b>	<b>(105.2%)</b>
Proceeds on disposal of PPE	500	-	-	-	-	382	152.7%	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	187	(20)	(10.6%)	(20)	(10.6%)	-	-	(100.0%)
<b>Payments</b>	<b>(110 739)</b>	<b>(19 612)</b>	<b>17.7%</b>	<b>(19 612)</b>	<b>17.7%</b>	<b>(19 003)</b>	<b>16.2%</b>	<b>3.2%</b>
Capital assets	(110 739)	(19 612)	17.7%	(19 612)	17.7%	(19 003)	16.2%	3.2%
<b>Net Cash from/(used) Investing Activities</b>	<b>(110 052)</b>	<b>(19 631)</b>	<b>17.8%</b>	<b>(19 631)</b>	<b>17.8%</b>	<b>(18 621)</b>	<b>15.3%</b>	<b>5.4%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>20 505</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Short term loans	20 505	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(39 361)</b>	<b>(2 328)</b>	<b>5.9%</b>	<b>(2 328)</b>	<b>5.9%</b>	<b>(1 982)</b>	<b>5.7%</b>	<b>17.4%</b>
Repayment of borrowing	(39 361)	(2 328)	5.9%	(2 328)	5.9%	(1 982)	5.7%	17.4%
<b>Net Cash from/(used) Financing Activities</b>	<b>(18 856)</b>	<b>(2 328)</b>	<b>12.3%</b>	<b>(2 328)</b>	<b>12.3%</b>	<b>(1 982)</b>	<b>(7.5%)</b>	<b>17.4%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(11 449)</b>	<b>84 379</b>	<b>(737.0%)</b>	<b>84 379</b>	<b>(737.0%)</b>	<b>73 655</b>	<b>(1 071.1%)</b>	<b>14.6%</b>
Cash/cash equivalents at the year begin:	40 524	20 358	50.2%	20 358	50.2%	43 267	170.5%	(52.9%)
Cash/cash equivalents at the year end:	29 076	104 737	360.2%	104 737	360.2%	116 922	631.9%	(10.4%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	16 169	21.0%	3 530	4.6%	2 050	2.7%	55 409	71.8%	77 158	16.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 962	24.8%	7 445	9.2%	3 901	4.8%	49 329	61.2%	80 635	17.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	60 247	39.1%	7 858	5.1%	4 363	2.8%	81 544	52.9%	154 013	33.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 338	14.0%	1 518	2.1%	1 262	1.7%	60 710	82.2%	73 828	16.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 888	15.4%	1 374	2.1%	1 077	1.7%	51 900	80.8%	64 239	14.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	386	4.2%	1 202	13.0%	74	0.8%	7 599	82.1%	9 262	2.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	132	20.7%	275	43.3%	196	30.7%	34	5.3%	637	1.1%	-	-	-	-
<b>Total By Income Source</b>	<b>117 122</b>	<b>25.5%</b>	<b>23 204</b>	<b>5.0%</b>	<b>12 922</b>	<b>2.8%</b>	<b>306 524</b>	<b>66.7%</b>	<b>459 772</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	5 525	40.3%	1 489	10.9%	1 099	8.0%	5 611	40.9%	13 724	3.0%	-	-	-	-
Commercial	27 370	20.1%	8 730	6.4%	4 444	3.3%	95 463	70.2%	136 006	29.6%	-	-	-	-
Households	84 228	27.2%	12 984	4.2%	7 380	2.4%	205 450	66.3%	310 042	67.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>117 122</b>	<b>25.5%</b>	<b>23 204</b>	<b>5.0%</b>	<b>12 922</b>	<b>2.8%</b>	<b>306 524</b>	<b>66.7%</b>	<b>459 772</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	738	100.0%	-	-	-	-	-	-	738	2.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26 934	100.0%	-	-	-	-	-	-	26 934	97.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>27 673</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>27 673</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Raymond Esau	044 302 6590
Financial Manager	Ms Avitha Jagayson	044 302 6463

Source Local Government Database

1. All figures in this report are unaudited.

**WESTERN CAPE: GARDEN ROUTE (DC4)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	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>517 937</b>	<b>134 177</b>	<b>25.9%</b>	<b>134 177</b>	<b>25.9%</b>	<b>135 505</b>	<b>28.9%</b>	<b>(1.0%)</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-
Service charges - Waste Management	37 688	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	26 779	1 428	5.3%	1 428	5.3%	1 161	7.8%	23.0%
Agency services	214 389	4 499	2.1%	4 499	2.1%	60 001	31.7%	(92.5%)
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 371	1 240	36.8%	1 240	36.8%	829	26.1%	49.5%
Interest earned from Current and Non Current Assets	10 134	1 246	12.3%	1 246	12.3%	1 302	14.4%	(4.3%)
Dividends	-	-	-	-	-	-	-	-
Rent on Land	627	113	18.0%	113	18.0%	94	3.7%	20.7%
Rental from Fixed Assets	3 377	359	10.6%	359	10.6%	212	8.6%	69.6%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	9 386	44 031	469.1%	44 031	469.1%	983	18.6%	4 379.6%
<b>Non-Exchange Revenue</b>								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	765	-	765	-	-	-	(100.0%)
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	183	24	12.9%	24	12.9%	21	16.8%	12.4%
Transfer and subsidies - Operational	212 004	80 473	38.0%	80 473	38.0%	70 903	31.0%	13.5%
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>532 204</b>	<b>103 440</b>	<b>19.4%</b>	<b>103 440</b>	<b>19.4%</b>	<b>96 532</b>	<b>19.8%</b>	<b>7.2%</b>
Employee related costs	300 666	70 409	23.4%	70 409	23.4%	64 597	22.4%	9.0%
Remuneration of councillors	14 216	3 551	25.0%	3 551	25.0%	3 402	27.1%	4.4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	51 861	8 433	16.3%	8 433	16.3%	11 420	22.4%	(26.2%)
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	5 106	1 354	26.5%	1 354	26.5%	1 043	20.9%	29.8%
Interest	8 820	240	2.7%	240	2.7%	-	-	(100.0%)
Contracted services	81 910	5 678	6.9%	5 678	6.9%	3 484	4.4%	63.0%
Transfers and subsidies	2 501	203	8.1%	203	8.1%	318	17.3%	(36.1%)
Irrecoverable debts written off	2 100	-	-	-	-	-	-	-
Operational costs	64 950	13 604	20.9%	13 604	20.9%	12 324	26.0%	10.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	75	(33)	(43.6%)	(33)	(43.6%)	(55)	(75.5%)	(40.8%)
<b>Surplus/(Deficit)</b>	<b>(14 267)</b>	<b>30 736</b>		<b>30 736</b>		<b>38 973</b>		
Transfers and subsidies - capital (monetary allocations)	8 481	6 481	76.4%	6 481	76.4%	2 000	50.0%	224.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(5 786)</b>	<b>37 217</b>		<b>37 217</b>		<b>40 973</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(5 786)</b>	<b>37 217</b>		<b>37 217</b>		<b>40 973</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(5 786)</b>	<b>37 217</b>		<b>37 217</b>		<b>40 973</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	27	-	27	-	54	-	(50.0%)
<b>Surplus/(Deficit) for the year</b>	<b>(5 786)</b>	<b>37 244</b>		<b>37 244</b>		<b>41 027</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>158 300</b>	<b>(11 241)</b>	<b>(7.1%)</b>	<b>(11 241)</b>	<b>(7.1%)</b>	<b>352</b>	<b>.3%</b>	<b>(3 292.2%)</b>
National Government	4 000	(3 009)	(75.2%)	(3 009)	(75.2%)	-	-	(100.0%)
Provincial Government	4 481	1 241	27.7%	1 241	27.7%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Deparm Agen	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>8 481</b>	<b>(1 767)</b>	<b>(20.8%)</b>	<b>(1 767)</b>	<b>(20.8%)</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Borrowing	143 981	(6 615)	(4.6%)	(6 615)	(4.6%)	280	.3%	(2 464.4%)
Internally generated funds	5 838	(2 859)	(49.0%)	(2 859)	(49.0%)	72	.9%	(4 050.7%)
<b>Capital Expenditure Functional</b>	<b>158 300</b>	<b>(11 241)</b>	<b>(7.1%)</b>	<b>(11 241)</b>	<b>(7.1%)</b>	<b>352</b>	<b>.3%</b>	<b>(3 292.2%)</b>
<b>Municipal governance and administration</b>	<b>8 869</b>	<b>(352)</b>	<b>(4.0%)</b>	<b>(352)</b>	<b>(4.0%)</b>	<b>10</b>	<b>.1%</b>	<b>(3 663.8%)</b>
Executive and Council	-	(1 668)	-	(1 668)	-	10	32.9%	(17 009.7%)
Finance and administration	8 869	1 317	14.8%	1 317	14.8%	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>1 450</b>	<b>(1 266)</b>	<b>(87.3%)</b>	<b>(1 266)</b>	<b>(87.3%)</b>	<b>62</b>	<b>5.4%</b>	<b>(2 125.3%)</b>
Community and Social Services	-	305	-	305	-	-	-	(100.0%)
Sport And Recreation	800	(1 571)	(196.4%)	(1 571)	(196.4%)	-	-	(100.0%)
Public Safety	650	-	-	-	-	62	41.7%	(100.0%)
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>4 000</b>	<b>(3 009)</b>	<b>(75.2%)</b>	<b>(3 009)</b>	<b>(75.2%)</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Planning and Development	4 000	(3 009)	(75.2%)	(3 009)	(75.2%)	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>143 981</b>	<b>(6 615)</b>	<b>(4.6%)</b>	<b>(6 615)</b>	<b>(4.6%)</b>	<b>280</b>	<b>.3%</b>	<b>(2 464.4%)</b>
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-
Waste Management	143 981	(6 615)	(4.6%)	(6 615)	(4.6%)	280	.3%	(2 464.4%)
<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>516 227</b>	<b>94 741</b>	<b>18.4%</b>	<b>94 741</b>	<b>18.4%</b>	<b>61 868</b>	<b>13.3%</b>	<b>53.1%</b>
Property rates	-	-	-	-	-	-	-	-
Service charges	37 688	-	-	-	-	-	-	-
Other revenue	54 770	8 865	16.2%	8 865	16.2%	(165 580)	(203.8%)	(105.4%)
Transfers and Subsidies - Operational	405 154	80 522	19.9%	80 522	19.9%	224 780	62.6%	(64.2%)
Transfers and Subsidies - Capital	8 481	6 481	76.4%	6 481	76.4%	2 000	50.0%	224.0%
Interest	10 134	(1 127)	(11.1%)	(1 127)	(11.1%)	667	7.4%	(268.9%)
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(521 164)</b>	<b>(88 275)</b>	<b>16.9%</b>	<b>(88 275)</b>	<b>16.9%</b>	<b>(28 503)</b>	<b>6.0%</b>	<b>209.7%</b>
Suppliers and employees	(512 343)	(88 275)	17.2%	(88 275)	17.2%	(28 503)	6.0%	209.7%
Finance charges	(8 820)	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(4 936)</b>	<b>6 466</b>	<b>(131.0%)</b>	<b>6 466</b>	<b>(131.0%)</b>	<b>33 365</b>	<b>(258.1%)</b>	<b>(80.6%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>(2 676)</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	(2 676)	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(158 300)</b>	<b>(15 588)</b>	<b>9.8%</b>	<b>(15 588)</b>	<b>9.8%</b>	<b>(3 301)</b>	<b>2.6%</b>	<b>372.2%</b>
Capital assets	(158 300)	(15 588)	9.8%	(15 588)	9.8%	(3 301)	2.6%	372.2%
<b>Net Cash from/(used) Investing Activities</b>	<b>(160 976)</b>	<b>(15 588)</b>	<b>9.7%</b>	<b>(15 588)</b>	<b>9.7%</b>	<b>(3 301)</b>	<b>2.6%</b>	<b>372.2%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>143 732</b>	<b>13 647</b>	<b>9.5%</b>	<b>13 647</b>	<b>9.5%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	143 732	13 912	9.7%	13 912	9.7%	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	(265)	-	(265)	-	-	-	(100.0%)
<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>143 732</b>	<b>13 647</b>	<b>9.5%</b>	<b>13 647</b>	<b>9.5%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(22 180)</b>	<b>4 525</b>	<b>(20.4%)</b>	<b>4 525</b>	<b>(20.4%)</b>	<b>30 064</b>	<b>(97.1%)</b>	<b>(84.9%)</b>
Cash/cash equivalents at the year begin:	121 273	97 950	80.8%	97 950	80.8%	145 676	55.4%	(32.8%)
Cash/cash equivalents at the year end:	99 093	102 475	103.4%	102 475	103.4%	176 122	75.9%	(41.8%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		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	-	-	-	-	-	-	11	100.0%	11	-	-	-	-	-
Interest on Arrear Debtor Accounts	409	3.3%	414	3.4%	412	3.3%	11 087	90.0%	12 322	16.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13 562	21.8%	12 680	20.4%	198	3%	35 634	57.4%	62 074	83.4%	-	-	-	-
<b>Total By Income Source</b>	<b>13 971</b>	<b>18.8%</b>	<b>13 094</b>	<b>17.6%</b>	<b>610</b>	<b>.8%</b>	<b>46 732</b>	<b>62.8%</b>	<b>74 407</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	6	2%	57	1.9%	33	1.1%	2 980	96.9%	3 076	4.1%	-	-	-	-
Commercial	13 897	19.5%	12 971	18.2%	577	.8%	43 752	61.5%	71 197	95.7%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	68	50.9%	66	49.1%	-	-	-	-	134	2%	-	-	-	-
<b>Total By Customer Group</b>	<b>13 971</b>	<b>18.8%</b>	<b>13 094</b>	<b>17.6%</b>	<b>610</b>	<b>.8%</b>	<b>46 732</b>	<b>62.8%</b>	<b>74 407</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	1 139	35.4%	993	30.9%	322	10.0%	761	23.7%	3 214	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 139</b>	<b>35.4%</b>	<b>993</b>	<b>30.9%</b>	<b>322</b>	<b>10.0%</b>	<b>761</b>	<b>23.7%</b>	<b>3 214</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Mr Monde Stratu	044 803 1300
Financial Manager	Mr Mr Rian Boshoff	044 803 1332

Source Local Government Database

1. All figures in this report are unaudited.

**WESTERN CAPE: LAINGSBURG (WC051)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	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>106 305</b>	<b>30 874</b>	<b>29.0%</b>	<b>30 874</b>	<b>29.0%</b>	<b>29 272</b>	<b>29.4%</b>	<b>5.5%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	19 525	4 810	24.6%	4 810	24.6%	3 569	19.3%	34.8%
Service charges - Water	5 408	976	18.0%	976	18.0%	578	16.9%	68.9%
Service charges - Waste Water Management	2 209	764	34.6%	764	34.6%	523	25.3%	46.0%
Service charges - Waste Management	2 408	761	31.6%	761	31.6%	575	26.9%	32.2%
Sale of Goods and Rendering of Services	191	64	33.6%	64	33.6%	25	14.9%	151.6%
Agency services	221	52	23.6%	52	23.6%	51	24.4%	1.5%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	541	121	22.3%	121	22.3%	107	20.7%	12.6%
Interest earned from Current and Non Current Assets	454	160	35.3%	160	35.3%	93	27.2%	73.3%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	35	93	264.9%	93	264.9%	(28)	(2 044.6%)	(428.4%)
Rental from Fixed Assets	1 806	422	23.3%	422	23.3%	494	28.2%	(14.7%)
Licence and permits	181	78	43.1%	78	43.1%	52	5.5%	51.5%
Operational Revenue	112	8	7.2%	8	7.2%	10	47.1%	(19.6%)
<b>Non-Exchange Revenue</b>								
Property rates	5 474	4 951	90.4%	4 951	90.4%	5 141	96.4%	(3.7%)
Surcharges and Taxes	3 303	-	-	-	-	-	-	-
Fines, penalties and forfeits	28 290	7 133	25.2%	7 133	25.2%	8 967	25.2%	(20.4%)
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	35 784	10 379	29.0%	10 379	29.0%	9 045	36.1%	14.7%
Interest	356	103	28.9%	103	28.9%	70	30.1%	48.2%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	6	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>112 863</b>	<b>24 739</b>	<b>21.9%</b>	<b>24 739</b>	<b>21.9%</b>	<b>24 399</b>	<b>22.2%</b>	<b>1.4%</b>
Employee related costs	33 824	7 442	22.0%	7 442	22.0%	7 511	24.2%	(9%)
Remuneration of councillors	3 527	879	24.9%	879	24.9%	785	23.8%	11.9%
Bulk purchases - electricity	13 604	4 008	29.5%	4 008	29.5%	3 792	30.1%	5.7%
Inventory consumed	3 607	410	11.4%	410	11.4%	496	13.7%	(17.3%)
Debt impairment	1 531	-	-	-	-	-	-	-
Depreciation and amortisation	5 919	1 480	25.0%	1 480	25.0%	1 620	22.4%	(8.6%)
Interest	957	-	-	-	-	0	-	(100.0%)
Contracted services	7 315	2 094	28.6%	2 094	28.6%	1 604	19.7%	30.6%
Transfers and subsidies	210	735	350.2%	735	350.2%	2	.6%	37 393.2%
Irrecoverable debts written off	24 442	5 953	24.4%	5 953	24.4%	6 599	24.3%	(9.8%)
Operational costs	17 927	1 739	9.7%	1 739	9.7%	1 991	15.1%	(12.7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(6 558)</b>	<b>6 135</b>		<b>6 135</b>		<b>4 873</b>		
Transfers and subsidies - capital (monetary allocations)	48 344	5 063	10.5%	5 063	10.5%	2 108	8.8%	140.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>41 786</b>	<b>11 198</b>		<b>11 198</b>		<b>6 981</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>41 786</b>	<b>11 198</b>		<b>11 198</b>		<b>6 981</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>41 786</b>	<b>11 198</b>		<b>11 198</b>		<b>6 981</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>41 786</b>	<b>11 198</b>		<b>11 198</b>		<b>6 981</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>48 344</b>	<b>26 398</b>	<b>54.6%</b>	<b>26 398</b>	<b>54.6%</b>	<b>13 185</b>	<b>54.8%</b>	<b>100.2%</b>
National Government	48 344	25 861	53.5%	25 861	53.5%	12 608	52.8%	105.1%
Provincial Government	-	-	-	-	-	549	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>48 344</b>	<b>25 861</b>	<b>53.5%</b>	<b>25 861</b>	<b>53.5%</b>	<b>13 156</b>	<b>55.1%</b>	<b>96.6%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	-	537	-	537	-	29	18.8%	1 778.7%
<b>Capital Expenditure Functional</b>	<b>48 344</b>	<b>26 398</b>	<b>54.6%</b>	<b>26 398</b>	<b>54.6%</b>	<b>13 185</b>	<b>54.8%</b>	<b>100.2%</b>
<b>Municipal governance and administration</b>								
Executive and Council	-	-	-	-	-	142	-	(100.0%)
Finance and administration	-	-	-	-	-	142	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>7 600</b>	<b>237</b>	<b>3.1%</b>	<b>237</b>	<b>3.1%</b>	<b>80</b>	<b>154.6%</b>	<b>195.3%</b>
Community and Social Services	-	-	-	-	-	60	-	(100.0%)
Sport And Recreation	7 600	237	3.1%	237	3.1%	20	38.9%	1 072.3%
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>6 611</b>	<b>3 077</b>	<b>46.5%</b>	<b>3 077</b>	<b>46.5%</b>	<b>1 041</b>		<b>195.7%</b>
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	6 611	3 077	46.5%	3 077	46.5%	1 041	-	195.7%
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>34 133</b>	<b>23 084</b>	<b>67.6%</b>	<b>23 084</b>	<b>67.6%</b>	<b>11 922</b>	<b>49.7%</b>	<b>93.6%</b>
Energy sources	-	-	-	-	-	-	-	-
Water Management	15 244	241	1.6%	241	1.6%	945	-	(74.5%)
Waste Water Management	18 889	22 843	120.9%	22 843	120.9%	10 885	45.4%	109.9%
Waste Management	-	-	-	-	-	92	-	(100.0%)
<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>145 337</b>	<b>126 398</b>	<b>87.0%</b>	<b>126 398</b>	<b>87.0%</b>	<b>26 753</b>	<b>26.4%</b>	<b>372.5%</b>
Property rates	5 378	2 413	44.9%	2 413	44.9%	1 914	35.4%	26.1%
Service charges	28 129	3 813	13.6%	3 813	13.6%	6 203	18.5%	(38.5%)
Other revenue	34 132	92 635	271.4%	92 635	271.4%	2 601	19.9%	3 461.5%
Transfers and Subsidies - Operational	28 900	14 571	50.4%	14 571	50.4%	11 691	46.6%	24.6%
Transfers and Subsidies - Capital	48 344	12 427	25.7%	12 427	25.7%	4 290	18.0%	189.7%
Interest	454	539	118.6%	539	118.6%	54	15.8%	902.9%
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(80 929)</b>	<b>(21 737)</b>	<b>26.9%</b>	<b>(21 737)</b>	<b>26.9%</b>	<b>(26 745)</b>	<b>35.1%</b>	<b>(18.7%)</b>
Suppliers and employees	(79 972)	(21 737)	27.2%	(21 737)	27.2%	(26 745)	35.1%	(18.7%)
Finance charges	(957)	(0)	-	(0)	-	(0)	-	2.7%
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>64 408</b>	<b>104 661</b>	<b>162.5%</b>	<b>104 661</b>	<b>162.5%</b>	<b>8</b>	<b>-</b>	<b>1 380 103.5%</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>507</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	507	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(48 344)</b>	<b>(5 063)</b>	<b>10.5%</b>	<b>(5 063)</b>	<b>10.5%</b>	<b>(690)</b>	<b>2.9%</b>	<b>633.5%</b>
Capital assets	(48 344)	(5 063)	10.5%	(5 063)	10.5%	(690)	2.9%	633.5%
<b>Net Cash from/(used) Investing Activities</b>	<b>(47 837)</b>	<b>(5 063)</b>	<b>10.6%</b>	<b>(5 063)</b>	<b>10.6%</b>	<b>(690)</b>	<b>2.9%</b>	<b>633.5%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>-</b>	<b>(27)</b>	<b>-</b>	<b>(27)</b>	<b>-</b>	<b>(4)</b>	<b>-</b>	<b>534.6%</b>
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(27)	-	(27)	-	(4)	-	534.6%
<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>(27)</b>	<b>-</b>	<b>(27)</b>	<b>-</b>	<b>(4)</b>	<b>-</b>	<b>534.6%</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>16 571</b>	<b>99 571</b>	<b>600.9%</b>	<b>99 571</b>	<b>600.9%</b>	<b>(687)</b>	<b>(54.7%)</b>	<b>(14 593.6%)</b>
Cash/cash equivalents at the year begin:	3 090	2 477	80.2%	2 477	80.2%	(5 140)	(53.5%)	(148.2%)
Cash/cash equivalents at the year end:	19 661	102 048	519.0%	102 048	519.0%	(5 827)	(53.6%)	(1 851.2%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	320	16.5%	116	5.9%	86	4.4%	1 422	73.2%	1 943	12.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 360	59.3%	138	6.0%	85	3.7%	712	31.0%	2 295	14.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 100	45.2%	92	1.3%	102	1.5%	3 569	51.9%	6 852	44.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	230	13.3%	86	5.0%	71	4.1%	1 339	77.6%	1 726	11.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	263	21.8%	88	7.3%	62	5.2%	792	65.7%	1 204	7.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	115	8.3%	92	6.6%	24	1.7%	1 151	83.3%	1 381	8.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	15	10.2%	6	3.9%	4	2.5%	123	83.3%	148	1.0%	-	-	-	-
<b>Total By Income Source</b>	<b>5 402</b>	<b>34.7%</b>	<b>617</b>	<b>4.0%</b>	<b>433</b>	<b>2.8%</b>	<b>9 097</b>	<b>58.5%</b>	<b>15 549</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	431	28.0%	42	2.8%	39	2.5%	1 027	66.7%	1 538	9.9%	-	-	-	-
Commercial	3 062	46.7%	222	3.4%	121	1.8%	3 152	48.1%	6 557	42.2%	-	-	-	-
Households	1 909	25.6%	353	4.7%	273	3.7%	4 919	66.0%	7 454	47.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>5 402</b>	<b>34.7%</b>	<b>617</b>	<b>4.0%</b>	<b>433</b>	<b>2.8%</b>	<b>9 097</b>	<b>58.5%</b>	<b>15 549</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	1 403	96.9%	-	-	-	-	46	3.1%	1 449	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 403</b>	<b>96.9%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>46</b>	<b>3.1%</b>	<b>1 449</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr. Jaffe Booysen	023 551 1019
Financial Manager	Mrs A S Groenewald (Alida)	023 551 1019

Source Local Government Database

1. All figures in this report are unaudited.

**WESTERN CAPE: PRINCE ALBERT (WC052)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	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>88 734</b>	<b>28 642</b>	<b>32.3%</b>	<b>28 642</b>	<b>32.3%</b>	<b>30 783</b>	<b>38.7%</b>	<b>(7.0%)</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	20 867	5 933	28.4%	5 933	28.4%	5 414	26.2%	9.6%
Service charges - Water	6 839	1 397	20.4%	1 397	20.4%	7 623	128.1%	(81.7%)
Service charges - Waste Water Management	6 847	1 702	24.9%	1 702	24.9%	1 592	34.3%	6.9%
Service charges - Waste Management	3 080	810	26.3%	810	26.3%	714	32.8%	13.4%
Sale of Goods and Rendering of Services	368	68	18.4%	68	18.4%	90	16.0%	(24.3%)
Agency services	260	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 013	395	19.6%	395	19.6%	(262)	(14.6%)	(250.7%)
Interest earned from Current and Non Current Assets	4 350	1 056	24.3%	1 056	24.3%	767	32.3%	37.8%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	252	15	6.0%	15	6.0%	54	25.5%	(71.7%)
Rental from Fixed Assets	292	107	36.7%	107	36.7%	66	19.3%	63.1%
Licence and permits	-	-	-	-	-	-	-	-
Operational Revenue	58	68	116.7%	68	116.7%	64	104.2%	6.1%
<b>Non-Exchange Revenue</b>								
Property rates	5 463	2 364	43.3%	2 364	43.3%	2 037	41.0%	16.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 105	117	10.6%	117	10.6%	156	14.1%	(25.1%)
Licences or permits	140	26	18.5%	26	18.5%	33	21.6%	(21.8%)
Transfer and subsidies - Operational	36 568	13 413	36.7%	13 413	36.7%	12 436	36.3%	7.9%
Interest	234	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	1 170	-	1 170	-	-	-	(100.0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>88 733</b>	<b>23 174</b>	<b>26.1%</b>	<b>23 174</b>	<b>26.1%</b>	<b>19 474</b>	<b>24.5%</b>	<b>19.0%</b>
Employee related costs	32 548	7 625	23.4%	7 625	23.4%	6 835	24.0%	11.6%
Remuneration of councillors	3 404	928	27.3%	928	27.3%	614	17.8%	51.1%
Bulk purchases - electricity	18 315	5 568	30.4%	5 568	30.4%	5 052	27.5%	10.2%
Inventory consumed	628	87	13.8%	87	13.8%	31	5.8%	176.2%
Debt impairment	4 315	1 079	25.0%	1 079	25.0%	-	-	(100.0%)
Depreciation and amortisation	5 748	1 437	25.0%	1 437	25.0%	1 367	25.0%	5.1%
Interest	301	21	7.1%	21	7.1%	18	3.9%	20.5%
Contracted services	8 734	1 071	12.3%	1 071	12.3%	1 524	22.3%	(29.7%)
Transfers and subsidies	390	140	35.9%	140	35.9%	178	36.2%	(21.1%)
Irrecoverable debts written off	1 302	2 207	169.5%	2 207	169.5%	1 040	25.0%	112.2%
Operational costs	13 049	3 011	23.1%	3 011	23.1%	2 815	25.0%	7.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>0</b>	<b>5 468</b>		<b>5 468</b>		<b>11 309</b>		
Transfers and subsidies - capital (monetary allocations)	18 982	4 471	23.6%	4 471	23.6%	3 358	23.8%	33.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>18 983</b>	<b>9 939</b>		<b>9 939</b>		<b>14 666</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>18 983</b>	<b>9 939</b>		<b>9 939</b>		<b>14 666</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>18 983</b>	<b>9 939</b>		<b>9 939</b>		<b>14 666</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>18 983</b>	<b>9 939</b>		<b>9 939</b>		<b>14 666</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>27 200</b>	<b>4 658</b>	<b>17.1%</b>	<b>4 658</b>	<b>17.1%</b>	<b>3 253</b>	<b>19.9%</b>	<b>43.2%</b>
National Government	15 811	3 563	22.5%	3 563	22.5%	2 920	24.0%	22.0%
Provincial Government	696	365	52.4%	365	52.4%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>16 507</b>	<b>3 928</b>	<b>23.8%</b>	<b>3 928</b>	<b>23.8%</b>	<b>2 920</b>	<b>24.0%</b>	<b>34.5%</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	10 693	730	6.8%	730	6.8%	333	7.9%	119.2%
<b>Capital Expenditure Functional</b>	<b>27 200</b>	<b>4 658</b>	<b>17.1%</b>	<b>4 658</b>	<b>17.1%</b>	<b>3 253</b>	<b>19.9%</b>	<b>43.2%</b>
<b>Municipal governance and administration</b>	<b>1 166</b>	<b>365</b>	<b>31.3%</b>	<b>365</b>	<b>31.3%</b>	<b>130</b>	<b>10.8%</b>	<b>181.3%</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	1 166	365	31.3%	365	31.3%	130	10.8%	181.3%
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>2 656</b>	<b>6</b>	<b>.2%</b>	<b>6</b>	<b>.2%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
Community and Social Services	150	6	3.9%	6	3.9%	-	-	(100.0%)
Sport And Recreation	2 506	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>8 440</b>	<b>3 190</b>	<b>37.8%</b>	<b>3 190</b>	<b>37.8%</b>	<b>2 697</b>	<b>84.2%</b>	<b>18.3%</b>
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	8 440	3 190	37.8%	3 190	37.8%	2 697	84.2%	18.3%
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>14 939</b>	<b>1 097</b>	<b>7.3%</b>	<b>1 097</b>	<b>7.3%</b>	<b>426</b>	<b>4.5%</b>	<b>157.3%</b>
Energy sources	1 726	-	-	-	-	-	-	-
Water Management	11 975	398	3.3%	398	3.3%	426	6.5%	(6.6%)
Waste Water Management	1 138	699	61.4%	699	61.4%	-	-	(100.0%)
Waste Management	100	-	-	-	-	-	-	-
<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>96 781</b>	<b>74 297</b>	<b>76.8%</b>	<b>74 297</b>	<b>76.8%</b>	<b>39 395</b>	<b>40.9%</b>	<b>88.6%</b>
Property rates	5 187	1 681	32.4%	1 681	32.4%	304	5.2%	452.9%
Service charges	32 410	9 362	28.9%	9 362	28.9%	1 335	3.4%	601.4%
Other revenue	1 484	41 316	2 783.9%	41 316	2 783.9%	36 989	1 449.1%	11.7%
Transfers and Subsidies - Operational	34 368	19 407	56.5%	19 407	56.5%	-	-	(100.0%)
Transfers and Subsidies - Capital	18 982	1 490	7.8%	1 490	7.8%	-	-	(100.0%)
Interest	4 350	1 040	23.9%	1 040	23.9%	767	32.3%	35.6%
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(77 790)</b>	<b>(8 786)</b>	<b>11.3%</b>	<b>(8 786)</b>	<b>11.3%</b>	<b>(7 819)</b>	<b>11.4%</b>	<b>12.4%</b>
Suppliers and employees	(77 790)	(8 786)	11.3%	(8 786)	11.3%	(7 819)	11.4%	12.4%
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>18 991</b>	<b>65 510</b>	<b>345.0%</b>	<b>65 510</b>	<b>345.0%</b>	<b>31 575</b>	<b>114.5%</b>	<b>107.5%</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>(27 200)</b>	<b>(5 146)</b>	<b>18.9%</b>	<b>(5 146)</b>	<b>18.9%</b>	<b>(2 639)</b>	<b>16.1%</b>	<b>95.0%</b>
Capital assets	(27 200)	(5 146)	18.9%	(5 146)	18.9%	(2 639)	16.1%	95.0%
<b>Net Cash from/(used) Investing Activities</b>	<b>(27 200)</b>	<b>(5 146)</b>	<b>18.9%</b>	<b>(5 146)</b>	<b>18.9%</b>	<b>(2 639)</b>	<b>16.1%</b>	<b>95.0%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	-	(11)	-	(11)	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(11)	-	(11)	-	-	-	(100.0%)
<b>Payments</b>	<b>(51)</b>	-	-	-	-	-	-	-
Repayment of borrowing	(51)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(51)</b>	<b>(11)</b>	<b>20.8%</b>	<b>(11)</b>	<b>20.8%</b>	<b>-</b>	<b>-</b>	<b>(100.0%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(8 260)</b>	<b>60 354</b>	<b>(730.6%)</b>	<b>60 354</b>	<b>(730.6%)</b>	<b>28 936</b>	<b>257.4%</b>	<b>108.6%</b>
Cash/cash equivalents at the year begin:	45 417	52 395	115.4%	52 395	115.4%	45 861	95.8%	14.2%
Cash/cash equivalents at the year end:	37 157	112 749	303.4%	112 749	303.4%	74 797	126.6%	50.7%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	463	7.2%	324	5.0%	682	10.6%	4 950	77.1%	6 419	25.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	797	38.4%	453	21.8%	205	9.9%	622	29.9%	2 077	8.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	257	9.4%	95	3.5%	646	23.6%	1 735	63.5%	2 733	10.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	534	10.8%	318	6.4%	466	9.4%	3 636	73.4%	4 954	19.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	265	8.5%	177	5.7%	333	10.6%	2 354	75.2%	3 128	12.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	16	2.5%	15	2.3%	22	3.4%	594	91.7%	647	2.6%	-	-	-	-
Interest on Arrear Debtor Accounts	146	3.9%	124	3.3%	233	6.2%	3 233	86.5%	3 737	14.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(886)	(68.1%)	1 655	127.2%	8	0.6%	524	40.3%	1 302	5.2%	-	-	-	-
<b>Total By Income Source</b>	<b>1 593</b>	<b>6.4%</b>	<b>3 162</b>	<b>12.7%</b>	<b>2 595</b>	<b>10.4%</b>	<b>17 647</b>	<b>70.6%</b>	<b>24 997</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	86	6.2%	81	5.8%	219	15.6%	1 016	72.5%	1 402	5.6%	-	-	-	-
Commercial	243	6.6%	359	9.8%	602	16.5%	2 447	67.0%	3 651	14.6%	-	-	-	-
Households	1 264	6.3%	2 722	13.6%	1 774	8.9%	14 185	71.1%	19 945	79.8%	-	-	-	-
Other	0	100.0%	-	-	-	-	-	-	0	-	-	-	-	-
<b>Total By Customer Group</b>	<b>1 593</b>	<b>6.4%</b>	<b>3 162</b>	<b>12.7%</b>	<b>2 595</b>	<b>10.4%</b>	<b>17 647</b>	<b>70.6%</b>	<b>24 997</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	1 865	100.0%	-	-	-	-	-	-	1 865	96.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	60	100.0%	-	-	-	-	60	3.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2	100.0%	-	-	-	-	-	-	2	-1%
<b>Total</b>	<b>1 867</b>	<b>96.9%</b>	<b>60</b>	<b>3.1%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 927</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Mr Aldrick Hendricks	023 541 1320
Financial Manager	Mr Mr Pieter Erasmus	023 541 1036

Source Local Government Database

1. All figures in this report are unaudited.



**WESTERN CAPE: BEAUFORT WEST (WC053)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	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>419 211</b>	<b>111 447</b>	<b>26.6%</b>	<b>111 447</b>	<b>26.6%</b>	<b>97 546</b>	<b>26.4%</b>	<b>14.2%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	99 386	26 678	26.8%	26 678	26.8%	27 312	26.4%	(2.3%)
Service charges - Water	15 525	2 657	17.1%	2 657	17.1%	4 360	13.2%	(39.1%)
Service charges - Waste Water Management	23 478	6 804	29.0%	6 804	29.0%	7 156	32.4%	(4.9%)
Service charges - Waste Management	13 533	3 733	27.6%	3 733	27.6%	4 088	36.7%	(8.7%)
Sale of Goods and Rendering of Services	795	124	15.6%	124	15.6%	247	25.8%	(49.8%)
Agency services	1 320	352	26.7%	352	26.7%	229	25.5%	53.7%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 639	2 318	21.8%	2 318	21.8%	1 661	26.8%	39.6%
Interest earned from Current and Non Current Assets	750	757	100.9%	757	100.9%	280	72.6%	170.6%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 838	438	23.8%	438	23.8%	297	17.8%	47.5%
Licence and permits	298	60	20.0%	60	20.0%	128	102.9%	(53.3%)
Operational Revenue	1 182	679	57.5%	679	57.5%	207	48.4%	227.5%
<b>Non-Exchange Revenue</b>								
Property rates	50 821	17 629	34.7%	17 629	34.7%	17 202	36.0%	2.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	66 536	3 160	4.7%	3 160	4.7%	1 358	2.7%	132.8%
Licences or permits	192	44	23.0%	44	23.0%	55	54.0%	(19.7%)
Transfer and subsidies - Operational	96 971	38 231	39.4%	38 231	39.4%	32 278	36.1%	18.4%
Interest	3 284	800	24.3%	800	24.3%	690	40.0%	15.8%
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	32 663	6 983	21.4%	6 983	21.4%	-	-	(100.0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>412 211</b>	<b>92 551</b>	<b>22.5%</b>	<b>92 551</b>	<b>22.5%</b>	<b>69 529</b>	<b>19.1%</b>	<b>33.1%</b>
Employee related costs	133 488	28 734	21.5%	28 734	21.5%	30 627	24.2%	(6.2%)
Remuneration of councillors	6 806	1 584	23.3%	1 584	23.3%	1 572	24.0%	.8%
Bulk purchases - electricity	97 370	21 390	22.0%	21 390	22.0%	19 004	22.9%	12.6%
Inventory consumed	21 564	2 328	10.8%	2 328	10.8%	1 839	8.6%	26.6%
Debt impairment	74 412	15 131	20.3%	15 131	20.3%	-	-	(100.0%)
Depreciation and amortisation	26 248	6 562	25.0%	6 562	25.0%	-	-	(100.0%)
Interest	2 091	(42)	(2.0%)	(42)	(2.0%)	737	81.9%	(105.7%)
Contracted services	14 966	3 332	22.3%	3 332	22.3%	4 388	22.4%	(24.1%)
Transfers and subsidies	-	-	-	-	-	137	25.0%	(100.0%)
Irrecoverable debts written off	-	850	-	850	-	41	-	1 954.4%
Operational costs	35 267	12 683	36.0%	12 683	36.0%	11 183	44.7%	13.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>7 000</b>	<b>18 895</b>		<b>18 895</b>		<b>28 018</b>		
Transfers and subsidies - capital (monetary allocations)	15 057	1 693	11.2%	1 693	11.2%	1 735	3.2%	(2.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>22 056</b>	<b>20 588</b>		<b>20 588</b>		<b>29 752</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>22 056</b>	<b>20 588</b>		<b>20 588</b>		<b>29 752</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>22 056</b>	<b>20 588</b>		<b>20 588</b>		<b>29 752</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>22 056</b>	<b>20 588</b>		<b>20 588</b>		<b>29 752</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>13 977</b>	<b>2 233</b>	<b>16.0%</b>	<b>2 233</b>	<b>16.0%</b>	<b>1 508</b>	<b>3.0%</b>	<b>48.0%</b>
National Government	13 093	459	3.5%	459	3.5%	1 508	3.2%	(69.5%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>13 093</b>	<b>459</b>	<b>3.5%</b>	<b>459</b>	<b>3.5%</b>	<b>1 508</b>	<b>3.2%</b>	<b>(69.5%)</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	884	1 773	200.5%	1 773	200.5%	-	-	(100.0%)
<b>Capital Expenditure Functional</b>	<b>13 977</b>	<b>2 233</b>	<b>16.0%</b>	<b>2 233</b>	<b>16.0%</b>	<b>1 508</b>	<b>3.0%</b>	<b>48.0%</b>
<b>Municipal governance and administration</b>	<b>2 847</b>	<b>2 847</b>		<b>2 847</b>		-	-	<b>(100.0%)</b>
Executive and Council	-	-	-	-	-	-	-	-
Finance and administration	-	2 847	-	2 847	-	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>3 653</b>	<b>(612)</b>	<b>(16.7%)</b>	<b>(612)</b>	<b>(16.7%)</b>	-	-	<b>(100.0%)</b>
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	3 653	(612)	(16.7%)	(612)	(16.7%)	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>3 096</b>	<b>(3)</b>	<b>(.1%)</b>	<b>(3)</b>	<b>(.1%)</b>	-	-	<b>(100.0%)</b>
Planning and Development	-	-	-	-	-	-	-	-
Road Transport	3 096	(3)	(.1%)	(3)	(.1%)	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>7 228</b>	-	-	-	-	<b>1 508</b>	<b>3.9%</b>	<b>(100.0%)</b>
Energy sources	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	1 508	6.1%	(100.0%)
Waste Water Management	3 054	-	-	-	-	-	-	-
Waste Management	4 174	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-

**Part 3: Cash Receipts and Payments**

	2023/24			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>357 169</b>	<b>101 301</b>	<b>28.4%</b>	<b>101 301</b>	<b>28.4%</b>	<b>107 490</b>	<b>29.3%</b>	<b>(5.8%)</b>
Property rates	47 613	11 689	24.5%	11 689	24.5%	12 002	29.7%	(2.6%)
Service charges	176 258	37 147	21.1%	37 147	21.1%	48 122	32.1%	(22.8%)
Other revenue	<b>20 520</b>	<b>4 914</b>	<b>23.9%</b>	<b>4 914</b>	<b>23.9%</b>	<b>3 269</b>	<b>12.0%</b>	<b>50.3%</b>
Transfers and Subsidies - Operational	96 971	40 916	42.2%	40 916	42.2%	35 146	39.4%	16.4%
Transfers and Subsidies - Capital	15 057	6 636	44.1%	6 636	44.1%	8 951	16.6%	(25.9%)
Interest	750	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(324 108)</b>	<b>(152 521)</b>	<b>47.1%</b>	<b>(152 521)</b>	<b>47.1%</b>	<b>(33 112)</b>	<b>11.0%</b>	<b>360.6%</b>
Suppliers and employees	(322 018)	(152 441)	47.3%	(152 441)	47.3%	(33 112)	11.1%	360.4%
Finance charges	(2 091)	(80)	3.8%	(80)	3.8%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>33 060</b>	<b>(51 220)</b>	<b>(154.9%)</b>	<b>(51 220)</b>	<b>(154.9%)</b>	<b>74 377</b>	<b>111.5%</b>	<b>(168.9%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>331</b>	<b>100</b>	<b>30.2%</b>	<b>100</b>	<b>30.2%</b>	<b>9</b>	<b>(1.2%)</b>	<b>1 042.6%</b>
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	1 413	93	6.6%	93	6.6%	-	-	(100.0%)
Decrease (increase) in non-current investments	(1 082)	8	(.7%)	8	(.7%)	9	1.4%	(13.7%)
<b>Payments</b>	<b>(13 977)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 735)</b>	<b>3.0%</b>	<b>(100.0%)</b>
Capital assets	(13 977)	-	-	-	-	(1 735)	3.0%	(100.0%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(13 646)</b>	<b>100</b>	<b>(.7%)</b>	<b>100</b>	<b>(.7%)</b>	<b>(1 726)</b>	<b>2.9%</b>	<b>(105.8%)</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>(877)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Repayment of borrowing	(877)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>(877)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>18 538</b>	<b>(51 120)</b>	<b>(275.8%)</b>	<b>(51 120)</b>	<b>(275.8%)</b>	<b>72 652</b>	<b>1 073.2%</b>	<b>(170.4%)</b>
Cash/cash equivalents at the year begin:	(1 399)	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	17 138	(51 120)	(298.3%)	(51 120)	(298.3%)	72 652	87.9%	(170.4%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	4 084	13.0%	1 295	4.1%	1 592	5.0%	24 560	77.9%	31 531	15.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 507	55.9%	714	6.1%	250	2.1%	4 166	35.8%	11 637	5.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 344	9.0%	4 993	10.3%	1 013	2.1%	37 938	78.6%	48 288	23.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 131	6.8%	1 826	4.0%	1 046	2.3%	39 730	86.9%	45 733	22.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 846	6.6%	1 004	3.6%	675	2.4%	24 575	87.5%	28 101	13.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	5.3%	1	1.9%	1	1.9%	51	90.8%	56	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 177	100.0%	1 177	.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	405	1.0%	198	.5%	175	.4%	39 238	98.1%	40 017	19.4%	-	-	-	-
<b>Total By Income Source</b>	<b>20 320</b>	<b>9.8%</b>	<b>10 033</b>	<b>4.9%</b>	<b>4 751</b>	<b>2.3%</b>	<b>171 436</b>	<b>83.0%</b>	<b>206 540</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2 104	9.9%	1 017	4.8%	404	1.9%	17 726	83.4%	21 251	10.3%	-	-	-	-
Commercial	3 872	14.4%	4 121	15.3%	412	1.5%	18 508	68.8%	26 913	13.0%	-	-	-	-
Households	14 345	9.1%	4 895	3.1%	3 935	2.5%	135 202	85.4%	158 376	76.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>20 320</b>	<b>9.8%</b>	<b>10 033</b>	<b>4.9%</b>	<b>4 751</b>	<b>2.3%</b>	<b>171 436</b>	<b>83.0%</b>	<b>206 540</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	94	.1%	11 197	15.1%	-	-	62 783	84.8%	74 075	61.2%
Bulk Water	-	-	52	.5%	-	-	10 306	99.5%	10 358	8.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	776	3.5%	162	.7%	39	.2%	21 250	95.6%	22 228	18.4%
Auditor-General	132	.9%	748	5.2%	134	.9%	13 271	92.9%	14 285	11.8%
Other	-	-	-	-	-	-	1	100.0%	1	-
<b>Total</b>	<b>1 003</b>	<b>.8%</b>	<b>12 158</b>	<b>10.1%</b>	<b>173</b>	<b>.1%</b>	<b>107 612</b>	<b>89.0%</b>	<b>120 947</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr Derick Welgemoed - Acting	023 414 8195
Financial Manager	Mr Mr Randle Eland (Acting)	023 414 8130

Source Local Government Database

1. All figures in this report are unaudited.

**WESTERN CAPE: CENTRAL KAROO (DC5)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 1ST QUARTER ENDED 30 SEPTEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	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>114 881</b>	<b>17 337</b>	<b>15.1%</b>	<b>17 337</b>	<b>15.1%</b>	<b>33 738</b>	<b>30.6%</b>	<b>(48.6%)</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	154	44	28.8%	44	28.8%	12	8.3%	262.1%
Agency services	6 666	1 449	21.7%	1 449	21.7%	1 292	19.4%	12.1%
Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 148	475	41.4%	475	41.4%	306	29.2%	55.2%
Dividends	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-
Rental from Fixed Assets	55	16	29.6%	16	29.6%	25	49.8%	(34.9%)
Licence and permits	19	9	47.2%	9	47.2%	8	41.7%	18.1%
Operational Revenue	62 441	15 335	24.6%	15 335	24.6%	17 069	29.2%	(10.2%)
<b>Non-Exchange Revenue</b>								
Property rates	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	44 398	8	-	8	-	15 026	34.3%	(99.9%)
Interest	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>114 451</b>	<b>26 332</b>	<b>23.0%</b>	<b>26 332</b>	<b>23.0%</b>	<b>24 167</b>	<b>22.6%</b>	<b>9.0%</b>
Employee related costs	60 704	15 328	25.2%	15 328	25.2%	13 873	26.0%	10.5%
Remuneration of councillors	5 308	1 266	23.8%	1 266	23.8%	1 222	25.2%	3.6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-
Inventory consumed	19 624	3 459	17.6%	3 459	17.6%	3 068	15.6%	12.7%
Debt impairment	-	-	-	-	-	-	-	-
Depreciation and amortisation	734	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Contracted services	6 576	1 594	24.2%	1 594	24.2%	705	12.1%	126.2%
Transfers and subsidies	231	3	1.1%	3	1.1%	206	73.6%	(98.8%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-
Operational costs	21 272	4 683	22.0%	4 683	22.0%	5 093	22.8%	(8.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>430</b>	<b>(8 996)</b>		<b>(8 996)</b>		<b>9 571</b>		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>430</b>	<b>(8 996)</b>		<b>(8 996)</b>		<b>9 571</b>		
Income Tax	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>430</b>	<b>(8 996)</b>		<b>(8 996)</b>		<b>9 571</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>430</b>	<b>(8 996)</b>		<b>(8 996)</b>		<b>9 571</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>430</b>	<b>(8 996)</b>		<b>(8 996)</b>		<b>9 571</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>400</b>	<b>43</b>	<b>10.8%</b>	<b>43</b>	<b>10.8%</b>	<b>49</b>	<b>5.4%</b>	<b>(11.2%)</b>
National Government	150	-	-	-	-	41	6.8%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41</b>	<b>6.8%</b>	<b>(100.0%)</b>
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	250	43	17.2%	43	17.2%	8	2.5%	466.4%
<b>Capital Expenditure Functional</b>	<b>400</b>	<b>43</b>	<b>10.8%</b>	<b>43</b>	<b>10.8%</b>	<b>49</b>	<b>1.2%</b>	<b>(11.2%)</b>
<b>Municipal governance and administration</b>	<b>150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8</b>	<b>.2%</b>	<b>(100.0%)</b>
Executive and Council	100	-	-	-	-	-	-	-
Finance and administration	50	-	-	-	-	8	.2%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>165</b>	<b>43</b>	<b>26.1%</b>	<b>43</b>	<b>26.1%</b>	<b>41</b>	<b>6.8%</b>	<b>5.3%</b>
Community and Social Services	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	165	43	26.1%	43	26.1%	41	6.8%	5.3%
<b>Economic and Environmental Services</b>	<b>85</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Planning and Development	85	-	-	-	-	-	-	-
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

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual 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>	114 865	125 643	109.4%	125 643	109.4%	36 126	32.4%	247.8%
Property rates	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-
Other revenue	69 318	104 601	150.9%	104 601	150.9%	19 064	31.6%	448.7%
Transfers and Subsidies - Operational	44 398	21 042	47.4%	21 042	47.4%	17 062	33.7%	23.3%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-
Interest	1 148	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-
<b>Payments</b>	(113 341)	(23 212)	20.5%	(23 212)	20.5%	(28 072)	26.4%	(17.3%)
Suppliers and employees	(113 110)	(23 212)	20.5%	(23 212)	20.5%	(28 072)	27.1%	(17.3%)
Finance charges	-	-	-	-	-	-	-	-
Transfers and grants	(231)	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>1 523</b>	<b>102 431</b>	<b>6 724.0%</b>	<b>102 431</b>	<b>6 724.0%</b>	<b>8 054</b>	<b>158.7%</b>	<b>1 171.8%</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	(829)	614	(74.1%)	614	(74.1%)	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(829)	614	(74.1%)	614	(74.1%)	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-
<b>Payments</b>	(400)	(50)	12.4%	(50)	12.4%	(56)	2.1%	(11.2%)
Capital assets	(400)	(50)	12.4%	(50)	12.4%	(56)	2.1%	(11.2%)
<b>Net Cash from/(used) Investing Activities</b>	<b>(1 229)</b>	<b>565</b>	<b>(46.0%)</b>	<b>565</b>	<b>(46.0%)</b>	<b>(56)</b>	<b>1.9%</b>	<b>(1 112.1%)</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>295</b>	<b>102 996</b>	<b>34 939.6%</b>	<b>102 996</b>	<b>34 939.6%</b>	<b>7 998</b>	<b>384.3%</b>	<b>1 187.8%</b>
Cash/cash equivalents at the year begin:	7 998	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	8 292	102 996	1 242.1%	102 996	1 242.1%	7 998	59.0%	1 187.8%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<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	16	3.4%	1	.1%	8	1.8%	430	94.6%	454	100.0%	-	-	-	-
<b>Total By Income Source</b>	<b>16</b>	<b>3.4%</b>	<b>1</b>	<b>.1%</b>	<b>8</b>	<b>1.8%</b>	<b>430</b>	<b>94.6%</b>	<b>454</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	3	23.8%	1	4.7%	8	65.7%	1	5.8%	13	2.8%	-	-	-	-
Households	12	2.8%	-	-	-	-	429	97.2%	442	97.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>16</b>	<b>3.4%</b>	<b>1</b>	<b>.1%</b>	<b>8</b>	<b>1.8%</b>	<b>430</b>	<b>94.6%</b>	<b>454</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	34	7.5%	417	92.4%	0	-	0	-	451	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>34</b>	<b>7.5%</b>	<b>417</b>	<b>92.4%</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>451</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	Mr-Mr Mehluji P Nhlengalwa (Acting)	023 449 1000
Financial Manager	Mr-Mr Nthokozisi Mabheba (Acting)	023 449 1000

Source Local Government Database

1. All figures in this report are unaudited.

**AGGREGATED INFORMATION FOR WESTERN 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>85 889 781</b>	<b>22 226 471</b>	<b>25.9%</b>	<b>22 226 471</b>	<b>25.9%</b>	<b>20 375 705</b>	<b>26.1%</b>	<b>9.1%</b>
<b>Exchange Revenue</b>								
Service charges - Electricity	28 967 981	7 759 920	26.8%	7 759 920	26.8%	7 004 423	26.9%	10.8%
Service charges - Water	6 615 611	1 481 816	22.4%	1 481 816	22.4%	1 316 360	22.3%	12.6%
Service charges - Waste Water Management	3 575 467	903 746	25.3%	903 746	25.3%	799 984	24.7%	13.0%
Service charges - Waste Management	2 662 191	692 612	26.0%	692 612	26.0%	640 741	26.0%	8.1%
Sale of Goods and Rendering of Services	1 203 168	254 425	21.1%	254 425	21.1%	249 761	26.4%	1.9%
Agency services	976 687	112 153	11.5%	112 153	11.5%	245 518	27.3%	(54.3%)
Interest	10	-	-	-	-	-	-	-
Interest earned from Receivables	499 513	149 733	30.0%	149 733	30.0%	112 124	26.0%	33.5%
Interest earned from Current and Non Current Assets	1 737 261	551 095	31.7%	551 095	31.7%	369 995	24.7%	48.9%
Dividends	2	-	-	-	-	-	-	-
Rent on Land	3 721	813	21.8%	813	21.8%	313	5.6%	159.9%
Rental from Fixed Assets	703 011	189 122	26.9%	189 122	26.9%	152 315	23.8%	24.2%
Licence and permits	20 747	7 723	37.2%	7 723	37.2%	4 063	19.5%	90.1%
Operational Revenue	721 841	306 506	42.5%	306 506	42.5%	201 649	35.9%	52.0%
<b>Non-Exchange Revenue</b>								
Property rates	16 031 853	4 627 617	28.9%	4 627 617	28.9%	4 395 558	28.8%	5.3%
Surcharges and Taxes	388 540	95 053	24.5%	95 053	24.5%	3 079	9.8%	2 987.3%
Fines, penalties and forfeits	2 376 873	571 953	24.1%	571 953	24.1%	547 478	23.4%	4.5%
Licences or permits	102 228	15 373	15.0%	15 373	15.0%	16 770	17.4%	(8.3%)
Transfer and subsidies - Operational	11 348 236	3 488 282	30.7%	3 488 282	30.7%	3 058 609	29.5%	14.0%
Interest	131 399	49 972	38.0%	49 972	38.0%	39 067	33.8%	27.9%
Fuel Levy	2 722 010	915 899	33.6%	915 899	33.6%	924 270	33.6%	(.9%)
Operational Revenue	139 424	51 885	37.2%	51 885	37.2%	5 214	23.4%	895.2%
Gains on disposal of Assets	109 244	1 745	1.6%	1 745	1.6%	11 041	9.6%	(84.2%)
Other Gains	4 852 763	(974)	-	(974)	-	277 373	6.6%	(100.4%)
Discontinued Operations	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>86 802 516</b>	<b>16 656 056</b>	<b>19.2%</b>	<b>16 656 056</b>	<b>19.2%</b>	<b>15 690 888</b>	<b>19.9%</b>	<b>6.2%</b>
Employee related costs	27 019 837	5 691 910	21.1%	5 691 910	21.1%	5 346 696	21.0%	6.5%
Remuneration of councillors	530 507	131 620	24.8%	131 620	24.8%	124 592	24.9%	5.6%
Bulk purchases - electricity	21 338 247	5 098 154	23.9%	5 098 154	23.9%	4 652 356	24.5%	9.6%
Inventory consumed	7 619 487	544 821	7.2%	544 821	7.2%	830 716	12.7%	(34.4%)
Debt impairment	3 425 961	476 448	13.9%	476 448	13.9%	80 780	9.5%	489.8%
Depreciation and amortisation	5 400 756	1 134 290	21.0%	1 134 290	21.0%	988 001	19.8%	14.8%
Interest	1 574 133	226 235	14.4%	226 235	14.4%	202 570	13.8%	11.7%
Contracted services	12 695 600	1 713 745	13.5%	1 713 745	13.5%	1 653 757	14.4%	3.6%
Transfers and subsidies	539 943	106 301	19.7%	106 301	19.7%	103 106	18.5%	3.1%
Irrecoverable debts written off	572 807	329 379	57.5%	329 379	57.5%	671 104	23.3%	(50.9%)
Operational costs	5 406 252	1 189 745	22.0%	1 189 745	22.0%	1 010 104	21.2%	17.8%
Losses on disposal of Assets	21 985	13 308	60.5%	13 308	60.5%	182	1.1%	7 209.0%
Other Losses	657 001	101	-	101	-	26 925	5.0%	(99.6%)
<b>Surplus/(Deficit)</b>	<b>(912 734)</b>	<b>5 570 416</b>		<b>5 570 416</b>		<b>4 684 818</b>		
Transfers and subsidies - capital (monetary allocations)	4 808 628	539 316	11.2%	539 316	11.2%	469 033	12.1%	15.0%
Transfers and subsidies - capital (in-kind)	4 781	40	.8%	40	.8%	-	-	(100.0%)
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>3 900 675</b>	<b>6 109 772</b>		<b>6 109 772</b>		<b>5 153 851</b>		
Income Tax	(7 916)	2 312	(29.2%)	2 312	(29.2%)	(3 592)	14.1%	(164.4%)
<b>Surplus/(Deficit) after income tax</b>	<b>3 908 591</b>	<b>6 107 460</b>		<b>6 107 460</b>		<b>5 157 442</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	(6 957)	1 706	(24.5%)	1 706	(24.5%)	(2 521)	12.8%	(167.7%)
<b>Surplus/(Deficit) attributable to municipality</b>	<b>3 901 634</b>	<b>6 109 166</b>		<b>6 109 166</b>		<b>5 154 921</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	27	-	27	-	54	-	(50.0%)
<b>Surplus/(Deficit) for the year</b>	<b>3 901 634</b>	<b>6 109 193</b>		<b>6 109 193</b>		<b>5 154 975</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>15 811 641</b>	<b>1 718 342</b>	<b>10.9%</b>	<b>1 718 342</b>	<b>10.9%</b>	<b>1 305 734</b>	<b>11.1%</b>	<b>31.6%</b>
National Government	4 242 436	558 506	13.2%	558 506	13.2%	497 691	14.7%	12.2%
Provincial Government	325 192	28 392	8.7%	28 392	8.7%	46 979	19.1%	(39.6%)
District Municipality	600	937	156.2%	937	156.2%	258	3.0%	262.8%
Transfers and subsidies - capital (monetary alloc)/Departm Agents	162 780	17 050	10.5%	17 050	10.5%	27 362	15.1%	(37.7%)
<b>Transfers recognised - capital</b>	<b>4 731 009</b>	<b>604 885</b>	<b>12.8%</b>	<b>604 885</b>	<b>12.8%</b>	<b>572 290</b>	<b>14.9%</b>	<b>5.7%</b>
Borrowing	7 801 187	739 987	9.5%	739 987	9.5%	303 628	8.8%	143.7%
Internally generated funds	3 279 444	373 470	11.4%	373 470	11.4%	429 815	9.6%	(13.1%)
<b>Capital Expenditure Functional</b>	<b>15 815 064</b>	<b>1 719 446</b>	<b>10.9%</b>	<b>1 719 446</b>	<b>10.9%</b>	<b>1 226 571</b>	<b>10.4%</b>	<b>40.2%</b>
<b>Municipal governance and administration</b>	<b>1 856 771</b>	<b>208 940</b>	<b>11.3%</b>	<b>208 940</b>	<b>11.3%</b>	<b>88 605</b>	<b>6.1%</b>	<b>135.8%</b>
Executive and Council	9 871	(1 347)	(13.6%)	(1 347)	(13.6%)	812	3.8%	(265.9%)
Finance and administration	1 842 401	210 287	11.4%	210 287	11.4%	87 773	6.1%	139.6%
Internal audit	4 499	-	-	-	-	20	10.8%	(100.0%)
<b>Community and Public Safety</b>	<b>2 055 826</b>	<b>202 666</b>	<b>9.9%</b>	<b>202 666</b>	<b>9.9%</b>	<b>244 262</b>	<b>14.4%</b>	<b>(17.0%)</b>
Community and Social Services	161 889	11 963	7.1%	11 963	7.1%	10 246	8.1%	12.9%
Sport And Recreation	489 529	31 982	6.5%	31 982	6.5%	11 241	5.2%	184.5%
Public Safety	436 577	35 205	8.1%	35 205	8.1%	14 051	5.1%	150.6%
Housing	936 740	122 464	13.0%	122 464	13.0%	206 114	19.9%	(40.6%)
Health	29 091	1 452	5.0%	1 452	5.0%	2 610	6.4%	(44.4%)
<b>Economic and Environmental Services</b>	<b>3 101 823</b>	<b>359 575</b>	<b>11.6%</b>	<b>359 575</b>	<b>11.6%</b>	<b>256 453</b>	<b>10.3%</b>	<b>40.2%</b>
Planning and Development	401 541	20 110	5.0%	20 110	5.0%	16 623	5.5%	28.7%
Road Transport	2 469 713	317 690	12.9%	317 690	12.9%	219 263	10.6%	44.9%
Environmental Protection	230 569	21 775	9.4%	21 775	9.4%	21 567	14.0%	1.0%
<b>Trading Services</b>	<b>8 742 344</b>	<b>941 822</b>	<b>10.8%</b>	<b>941 822</b>	<b>10.8%</b>	<b>635 971</b>	<b>10.5%</b>	<b>48.1%</b>
Energy sources	2 077 781	227 441	10.9%	227 441	10.9%	208 756	12.1%	9.0%
Water Management	2 002 763	231 281	11.5%	231 281	11.5%	230 487	13.3%	.3%
Waste Water Management	3 961 457	398 801	10.1%	398 801	10.1%	165 529	8.3%	140.9%
Waste Management	700 343	84 300	12.0%	84 300	12.0%	31 200	4.9%	170.2%
<b>Other</b>	<b>58 301</b>	<b>6 443</b>	<b>11.1%</b>	<b>6 443</b>	<b>11.1%</b>	<b>1 279</b>	<b>4.7%</b>	<b>403.8%</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>82 096 779</b>	<b>24 456 110</b>	<b>29.8%</b>	<b>24 456 110</b>	<b>29.8%</b>	<b>21 754 411</b>	<b>29.2%</b>	<b>12.4%</b>
Property rates	15 806 873	6 579 161	41.6%	6 579 161	41.6%	5 789 384	39.4%	13.6%
Service charges	41 616 409	9 490 546	22.8%	9 490 546	22.8%	8 611 016	23.2%	10.2%
Other revenue	6 710 105	3 434 876	51.2%	3 434 876	51.2%	3 373 501	49.1%	1.8%
Transfers and Subsidies - Operational	11 497 736	3 964 692	34.5%	3 964 692	34.5%	2 761 163	26.2%	43.6%
Transfers and Subsidies - Capital	4 815 917	639 738	13.3%	639 738	13.3%	1 179 654	30.9%	(45.8%)
Interest	1 649 738	347 098	21.0%	347 098	21.0%	39 693	2.8%	774.5%
Dividends	2	-	-	-	-	-	-	-
<b>Payments</b>	<b>(71 049 410)</b>	<b>(19 317 096)</b>	<b>27.2%</b>	<b>(19 317 096)</b>	<b>27.2%</b>	<b>9 079 869</b>	<b>(13.9%)</b>	<b>(312.7%)</b>
Suppliers and employees	(69 697 502)	(19 306 939)	27.7%	(19 306 939)	27.7%	9 091 435	(14.0%)	(312.4%)
Finance charges	(1 239 949)	(8 869)	0.7%	(8 869)	0.7%	(3 564)	-0.7%	148.9%
Transfers and grants	(111 960)	(1 288)	1.2%	(1 288)	1.2%	(7 981)	-7.9%	(83.9%)
<b>Net Cash from/(used) Operating Activities</b>	<b>11 047 369</b>	<b>5 139 014</b>	<b>46.5%</b>	<b>5 139 014</b>	<b>46.5%</b>	<b>30 834 300</b>	<b>341.6%</b>	<b>(83.3%)</b>
<b>Cash Flow from Investing Activities</b>								
<b>Receipts</b>	<b>1 547 938</b>	<b>(6 294 991)</b>	<b>(406.7%)</b>	<b>(6 294 991)</b>	<b>(406.7%)</b>	<b>1 300 572</b>	<b>286.0%</b>	<b>(584.0%)</b>
Proceeds on disposal of PPE	123 941	3 958	3.2%	3 958	3.2%	15 314	12.3%	(74.2%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(164 496)	74 825	(45.5%)	74 825	(45.5%)	345	(4.9%)	21 601.9%
Decrease (increase) in non-current investments	1 588 493	(6 373 773)	(401.2%)	(6 373 773)	(401.2%)	1 284 913	315.1%	(596.0%)
<b>Payments</b>	<b>(15 502 850)</b>	<b>(2 431 275)</b>	<b>15.7%</b>	<b>(2 431 275)</b>	<b>15.7%</b>	<b>(1 671 052)</b>	<b>14.6%</b>	<b>45.5%</b>
Capital assets	(15 502 850)	(2 431 275)	15.7%	(2 431 275)	15.7%	(1 671 052)	14.6%	45.5%
<b>Net Cash from/(used) Investing Activities</b>	<b>(13 954 912)</b>	<b>(8 726 266)</b>	<b>62.5%</b>	<b>(8 726 266)</b>	<b>62.5%</b>	<b>(370 480)</b>	<b>3.4%</b>	<b>2 255.4%</b>
<b>Cash Flow from Financing Activities</b>								
<b>Receipts</b>	<b>7 113 397</b>	<b>15 891</b>	<b>2%</b>	<b>15 891</b>	<b>2%</b>	<b>(2 667)</b>	<b>(1%)</b>	<b>(695.9%)</b>
Short term loans	151 803	-	-	-	-	-	-	-
Borrowing long term/refinancing	7 506 284	13 828	2%	13 828	2%	(3 891)	(1%)	(455.4%)
Increase (decrease) in consumer deposits	(544 690)	2 064	(4%)	2 064	(4%)	1 224	48.1%	68.6%
<b>Payments</b>	<b>(2 150 409)</b>	<b>(5 234)</b>	<b>2%</b>	<b>(5 234)</b>	<b>2%</b>	<b>(1 982)</b>	<b>1%</b>	<b>164.0%</b>
Repayment of borrowing	(2 150 409)	(5 234)	2%	(5 234)	2%	(1 982)	1%	164.0%
<b>Net Cash from/(used) Financing Activities</b>	<b>4 962 989</b>	<b>10 658</b>	<b>2%</b>	<b>10 658</b>	<b>2%</b>	<b>(4 649)</b>	<b>(3%)</b>	<b>(329.2%)</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>2 055 446</b>	<b>(3 576 594)</b>	<b>(174.0%)</b>	<b>(3 576 594)</b>	<b>(174.0%)</b>	<b>30 459 171</b>	<b>(6 099.3%)</b>	<b>(111.7%)</b>
Cash/cash equivalents at the year begin:	16 762 081	4 685 790	28.0%	4 685 790	28.0%	14 927 697	96.4%	(68.6%)
Cash/cash equivalents at the year end:	18 817 527	15 946 528	84.7%	15 946 528	84.7%	45 954 398	306.8%	(65.3%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts Ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	647 254	17.4%	134 218	3.6%	108 795	2.9%	2 823 845	76.0%	3 714 112	24.2%	555	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 737 933	60.9%	128 610	4.5%	71 116	2.5%	918 316	32.2%	2 855 975	18.6%	68	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 333 743	36.4%	188 947	5.2%	169 192	4.6%	1 973 106	53.8%	3 664 989	23.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	391 007	20.9%	70 794	3.8%	51 858	2.8%	1 352 746	72.5%	1 866 406	12.2%	358	-	-	-
Receivables from Exchange Transactions - Waste Management	286 105	18.4%	58 593	3.8%	47 210	3.0%	1 162 740	74.8%	1 554 647	10.1%	377	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	77 776	7.7%	17 015	1.7%	1 177	0.1%	911 098	90.5%	1 007 066	6.6%	8	-	-	-
Interest on Arrear Debtor Accounts	97 223	8.4%	45 739	4.0%	42 328	3.7%	967 289	83.9%	1 152 579	7.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(305 619)	65.1%	(104 798)	22.3%	(14 199)	3.0%	(45 201)	9.6%	(469 817)	(3.1%)	284	(1%)	-	-
<b>Total By Income Source</b>	<b>4 265 421</b>	<b>27.8%</b>	<b>539 118</b>	<b>3.5%</b>	<b>477 478</b>	<b>3.1%</b>	<b>10 063 939</b>	<b>65.6%</b>	<b>15 345 956</b>	<b>100.0%</b>	<b>1 650</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	(15 368)	(19.7%)	(65 934)	(84.6%)	34 595	44.4%	124 622	159.9%	77 916	5%	-	-	-	-
Commercial	1 941 495	56.6%	170 512	5.0%	105 283	3.1%	1 211 714	35.3%	3 429 004	22.3%	-	-	-	-
Households	2 149 960	19.8%	405 606	3.7%	320 293	3.0%	7 958 972	73.5%	10 834 831	70.6%	1 650	-	-	-
Other	189 334	18.9%	28 934	2.9%	17 306	1.7%	768 631	76.5%	1 004 205	6.5%	-	-	-	-
<b>Total By Customer Group</b>	<b>4 265 421</b>	<b>27.8%</b>	<b>539 118</b>	<b>3.5%</b>	<b>477 478</b>	<b>3.1%</b>	<b>10 063 939</b>	<b>65.6%</b>	<b>15 345 956</b>	<b>100.0%</b>	<b>1 650</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	183 903	42.7%	11 610	2.7%	-	-	235 255	54.6%	430 768	54.8%
Bulk Water	55	5%	52	5%	-	-	10 306	99.0%	10 412	1.3%
PAYE deductions	24 101	99.1%	-	-	-	-	221	9%	24 322	3.1%
VAT (output less input)	17 506	100.0%	-	-	-	-	-	-	17 506	2.2%
Pensions / Retirement	-	-	-	-	-	-	330	100.0%	330	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	120 662	50.0%	63 374	26.3%	27 977	11.6%	29 110	12.1%	241 124	30.7%
Auditor-General	4 410	16.6%	828	3.1%	207	0.8%	21 197	79.6%	26 642	3.4%
Other	17 893	51.3%	1 039	3.0%	44	0.1%	15 932	45.6%	34 908	4.4%
<b>Total</b>	<b>368 530</b>	<b>46.9%</b>	<b>76 903</b>	<b>9.8%</b>	<b>28 229</b>	<b>3.6%</b>	<b>312 351</b>	<b>39.7%</b>	<b>786 013</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.