

**EASTERN CAPE: BUFFALO CITY (BUF)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>9 415 557</b>	<b>2 667 023</b>	<b>28,3%</b>	<b>2 420 203</b>	<b>25,7%</b>	<b>5 087 227</b>	<b>54,0%</b>	<b>2 026 760</b>	<b>49,6%</b>	<b>19,4%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	2 614 161	598 847	22,9%	613 676	23,5%	1 212 523	46,4%	542 676	43,0%	13,1%
Service charges - Water	933 423	200 401	21,5%	214 943	23,0%	415 344	44,5%	132 130	39,7%	62,7%
Service charges - Waste Water Management	493 351	153 889	31,2%	132 888	26,9%	286 777	58,1%	102 240	52,5%	30,0%
Service charges - Waste Management	406 053	134 338	33,1%	120 308	29,6%	254 647	62,7%	96 771	51,5%	24,3%
Sale of Goods and Rendering of Services	145 958	34 562	23,7%	31 336	21,5%	65 898	45,1%	27 039	39,2%	15,9%
Agency services	27 261	2 802	10,3%	7 472	27,4%	10 274	37,7%	6 445	16,9%	15,9%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	211 915	99 740	47,1%	98 327	46,4%	198 067	93,5%	71 266	107,8%	38,0%
Interest earned from Current and Non Current Assets	24 054	9 280	38,6%	10 084	41,9%	19 364	80,5%	8 826	54,0%	14,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	23 129	6 488	28,0%	5 522	23,9%	12 010	51,9%	6 209	51,9%	(11,1%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	84 138	11 593	13,8%	16 615	19,7%	28 208	33,5%	10 393	22,1%	59,9%
<b>Non-Exchange Revenue</b>										
Property rates	2 208 577	661 355	29,9%	463 806	21,0%	1 125 161	50,9%	397 295	50,6%	16,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	20 080	2 272	11,3%	2 347	11,7%	4 619	23,0%	3 042	30,4%	(22,8%)
Licences or permits	17 667	2 793	15,8%	3 866	21,9%	6 659	37,7%	3 386	31,1%	14,2%
Transfer and subsidies - Operational	1 463 862	499 138	34,1%	451 651	30,9%	950 789	65,0%	379 249	55,4%	19,1%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	741 926	247 309	33,3%	247 309	33,3%	494 618	66,7%	239 734	66,7%	3,2%
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	2 217	-	52	-	2 269	-	59	-	(12,5%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>9 405 342</b>	<b>2 696 083</b>	<b>28,7%</b>	<b>2 378 425</b>	<b>25,3%</b>	<b>5 074 507</b>	<b>54,0%</b>	<b>2 409 737</b>	<b>54,8%</b>	<b>(1,3%)</b>
Employee related costs	2 884 448	666 636	23,1%	676 246	23,4%	1 342 882	46,6%	619 154	46,6%	9,2%
Remuneration of councillors	74 057	19 880	26,8%	17 260	23,3%	37 141	50,2%	16 765	50,3%	3,0%
Bulk purchases - electricity	2 512 494	689 551	27,4%	488 996	19,5%	1 178 546	46,9%	407 169	49,2%	20,1%
Inventory consumed	286 314	111 281	38,9%	13 619	4,8%	124 901	43,6%	82 907	47,1%	(83,6%)
Debt impairment	1 328 917	331 250	24,9%	331 250	24,9%	662 500	49,9%	302 812	50,0%	9,4%
Depreciation and amortisation	609 619	461 060	75,6%	461 058	75,6%	922 117	151,3%	506 311	148,6%	(8,9%)
Interest	13 567	3 236	23,9%	3 485	25,7%	6 721	49,5%	4 226	17,6%	(17,5%)
Contracted services	903 924	165 767	18,3%	189 954	21,0%	355 721	39,4%	245 868	40,7%	(22,7%)
Transfers and subsidies	154 110	31 659	20,5%	26 346	17,1%	58 004	37,6%	53 318	50,6%	(50,6%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	545 352	208 514	38,2%	134 068	24,6%	342 582	62,8%	152 355	57,6%	(12,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	92 540	7 249	7,8%	36 142	39,1%	43 391	46,9%	18 852	48,7%	91,7%
<b>Surplus/(Deficit)</b>	<b>10 215</b>	<b>(29 059)</b>		<b>41 779</b>		<b>12 719</b>		<b>(382 977)</b>		
Transfers and subsidies - capital (monetary allocations)	760 580	32 090	4,2%	171 254	22,5%	203 344	26,7%	144 486	23,8%	18,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>770 796</b>	<b>3 031</b>		<b>213 033</b>		<b>216 064</b>		<b>(238 491)</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>770 796</b>	<b>3 031</b>		<b>213 033</b>		<b>216 064</b>		<b>(238 491)</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>770 796</b>	<b>3 031</b>		<b>213 033</b>		<b>216 064</b>		<b>(238 491)</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	23 123	-	-	-	23 123	-	22 127	-	(100,0%)
<b>Surplus/(Deficit) for the year</b>	<b>770 796</b>	<b>26 153</b>		<b>213 033</b>		<b>239 186</b>		<b>(216 364)</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>1 219 326</b>	<b>160 140</b>	<b>13,1%</b>	<b>297 440</b>	<b>24,4%</b>	<b>457 580</b>	<b>37,5%</b>	<b>272 917</b>	<b>18,6%</b>	<b>9,0%</b>
National Government	759 472	100 980	13,3%	200 465	26,4%	301 445	39,7%	167 176	30,8%	19,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agent	-	212	-	(212)	-	-	-	98	-	(315,8%)
<b>Transfers recognised - capital</b>	<b>759 472</b>	<b>101 192</b>	<b>13,3%</b>	<b>200 253</b>	<b>26,4%</b>	<b>301 445</b>	<b>39,7%</b>	<b>167 275</b>	<b>30,8%</b>	<b>19,7%</b>
Borrowing	-	-	-	-	-	-	-	1 074	2%	(100,0%)
Internally generated funds	459 854	58 948	12,8%	97 187	21,1%	156 135	34,0%	104 568	25,8%	(7,1%)
<b>Capital Expenditure Functional</b>	<b>1 219 326</b>	<b>160 140</b>	<b>13,1%</b>	<b>297 440</b>	<b>24,4%</b>	<b>457 580</b>	<b>37,5%</b>	<b>272 917</b>	<b>18,6%</b>	<b>9,0%</b>
<b>Municipal governance and administration</b>	<b>118 178</b>	<b>5 929</b>	<b>5,0%</b>	<b>11 545</b>	<b>9,8%</b>	<b>17 473</b>	<b>14,8%</b>	<b>16 521</b>	<b>7,0%</b>	<b>(30,1%)</b>
Executive and Council	1 100	-	-	26	2,3%	26	2,3%	87	10,8%	(70,6%)
Finance and administration	117 078	5 929	5,1%	11 519	9,8%	17 447	14,9%	16 434	7,0%	(29,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>379 038</b>	<b>25 585</b>	<b>6,7%</b>	<b>84 362</b>	<b>22,3%</b>	<b>109 947</b>	<b>29,0%</b>	<b>69 497</b>	<b>31,1%</b>	<b>21,4%</b>
Community and Social Services	45 950	3 436	7,5%	5 510	12,0%	8 945	19,5%	7 761	46,2%	(29,0%)
Sport And Recreation	33 200	1 984	6,0%	12 046	36,3%	14 030	42,3%	8 988	38,8%	34,0%
Public Safety	20 688	82	4%	5 075	24,5%	5 157	24,9%	14 658	70,3%	(65,4%)
Housing	278 200	20 083	7,2%	61 339	22,0%	81 422	29,3%	37 899	25,5%	61,8%
Health	1 000	-	-	393	39,3%	393	39,3%	190	3,8%	106,8%
<b>Economic and Environmental Services</b>	<b>287 386</b>	<b>67 950</b>	<b>23,6%</b>	<b>67 978</b>	<b>23,7%</b>	<b>135 927</b>	<b>47,3%</b>	<b>109 218</b>	<b>36,9%</b>	<b>(37,8%)</b>
Planning and Development	113 550	17 527	15,4%	19 276	17,0%	36 803	32,4%	16 455	25,5%	17,1%
Road Transport	173 837	50 423	29,0%	48 701	28,0%	99 124	57,0%	92 763	39,4%	(47,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>370 624</b>	<b>53 355</b>	<b>14,4%</b>	<b>128 129</b>	<b>34,6%</b>	<b>181 484</b>	<b>49,0%</b>	<b>68 439</b>	<b>8,9%</b>	<b>87,2%</b>
Energy sources	132 820	18 652	14,0%	45 384	34,2%	64 037	48,2%	22 032	18,1%	106,0%
Water Management	100 205	17 275	17,2%	37 101	37,0%	54 376	54,3%	29 509	22,2%	25,7%
Waste Water Management	103 598	16 762	16,2%	41 063	39,6%	57 825	55,8%	16 898	3,2%	143,0%
Waste Management	34 000	665	2,0%	4 580	13,5%	5 246	15,4%	-	-	(100,0%)
<b>Other</b>	<b>64 100</b>	<b>7 323</b>	<b>11,4%</b>	<b>5 426</b>	<b>8,5%</b>	<b>12 749</b>	<b>19,9%</b>	<b>9 241</b>	<b>10,6%</b>	<b>(41,3%)</b>

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23
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R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>8 613 092</b>	<b>2 442 284</b>	<b>28,4%</b>	<b>3 309 542</b>	<b>38,4%</b>	<b>5 751 826</b>	<b>66,8%</b>	<b>2 951 124</b>	<b>73,1%</b>	<b>12,1%</b>	
Property rates	1 777 905	350 478	19,7%	363 492	20,4%	713 970	40,2%	447 631	51,7%	(18,8%)	
Service charges	3 579 825	731 708	20,4%	759 553	21,2%	1 491 261	41,7%	761 635	51,7%	(3,3%)	
Other revenue	1 006 865	648 348	64,4%	1 481 361	147,1%	2 129 708	211,5%	1 178 467	235,5%	25,7%	
Transfers and Subsidies - Operational	1 463 862	489 287	33,4%	392 314	26,8%	881 601	60,2%	322 623	51,9%	21,6%	
Transfers and Subsidies - Capital	760 580	212 546	27,9%	295 149	38,8%	507 695	66,8%	231 942	69,9%	27,3%	
Interest	24 054	9 918	41,2%	17 673	73,5%	27 591	114,7%	8 826	53,7%	100,2%	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(7 466 806)</b>	<b>(2 118 905)</b>	<b>28,4%</b>	<b>(1 776 448)</b>	<b>23,8%</b>	<b>(3 895 354)</b>	<b>52,2%</b>	<b>(1 759 817)</b>	<b>52,7%</b>	<b>,9%</b>	
Suppliers and employees	(7 299 129)	(2 082 073)	28,5%	(1 751 637)	24,0%	(3 833 710)	52,5%	(1 705 011)	53,0%	2,7%	
Finance charges	(13 567)	(6 202)	45,7%	(236)	1,7%	(6 438)	47,5%	(1 692)	18,1%	(86,1%)	
Transfers and grants	(154 110)	(30 630)	19,9%	(24 575)	15,9%	(55 206)	35,8%	(53 114)	50,1%	(53,7%)	
<b>Net Cash from/(used) Operating Activities</b>	<b>1 146 286</b>	<b>323 379</b>	<b>28,2%</b>	<b>1 533 093</b>	<b>133,7%</b>	<b>1 856 472</b>	<b>162,0%</b>	<b>1 191 307</b>	<b>211,8%</b>	<b>28,7%</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	<b>-</b>	<b>2 217</b>	<b>-</b>	<b>52</b>	<b>-</b>	<b>2 269</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>32 336,9%</b>	
Proceeds on disposal of PPE	-	2 217	-	52	-	2 269	-	0	-	32 336,9%	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(1 219 326)</b>	<b>(160 140)</b>	<b>13,1%</b>	<b>(297 440)</b>	<b>24,4%</b>	<b>(457 580)</b>	<b>37,5%</b>	<b>(272 917)</b>	<b>18,6%</b>	<b>9,0%</b>	
Capital assets	(1 219 326)	(160 140)	13,1%	(297 440)	24,4%	(457 580)	37,5%	(272 917)	18,6%	9,0%	
<b>Net Cash from/(used) Investing Activities</b>	<b>(1 219 326)</b>	<b>(157 923)</b>	<b>13,0%</b>	<b>(297 388)</b>	<b>24,4%</b>	<b>(455 311)</b>	<b>37,3%</b>	<b>(272 917)</b>	<b>18,6%</b>	<b>9,0%</b>	
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	<b>6 005</b>	<b>788</b>	<b>13,1%</b>	<b>1 115</b>	<b>18,6%</b>	<b>1 903</b>	<b>31,7%</b>	<b>(5)</b>	<b>-</b>	<b>(20 803,2%)</b>	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	6 005	788	13,1%	1 115	18,6%	1 903	31,7%	(5)	(4%)	(20 803,2%)	
<b>Payments</b>	<b>(49 141)</b>	<b>(12 993)</b>	<b>26,4%</b>	<b>(3 726)</b>	<b>7,6%</b>	<b>(16 720)</b>	<b>34,0%</b>	<b>(11 973)</b>	<b>38,1%</b>	<b>(68,9%)</b>	
Repayment of borrowing	(49 141)	(12 993)	26,4%	(3 726)	7,6%	(16 720)	34,0%	(11 973)	38,1%	(68,9%)	
<b>Net Cash from/(used) Financing Activities</b>	<b>(43 136)</b>	<b>(12 205)</b>	<b>28,3%</b>	<b>(2 612)</b>	<b>6,1%</b>	<b>(14 817)</b>	<b>34,3%</b>	<b>(11 978)</b>	<b>(3,5%)</b>	<b>(78,2%)</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>(116 176)</b>	<b>153 250</b>	<b>(131,9%)</b>	<b>1 233 094</b>	<b>(1 061,4%)</b>	<b>1 386 344</b>	<b>(1 193,3%)</b>	<b>906 412</b>	<b>(478,6%)</b>	<b>36,0%</b>	
Cash/cash equivalents at the year begin:	808 648	679 818	84,1%	833 069	103,0%	679 818	84,1%	1 573 509	79,0%	(47,1%)	
Cash/cash equivalents at the year end:	692 472	833 069	120,3%	2 066 163	298,4%	2 066 163	298,4%	2 479 921	484,1%	(16,7%)	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to 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	96 024	4,3%	88 950	3,9%	68 981	3,1%	2 004 314	88,8%	2 258 269	30,9%	-	-	91 009	4,0%
Trade and Other Receivables from Exchange Transactions - Electricity	184 121	20,9%	66 209	7,5%	32 071	3,6%	599 066	68,0%	881 468	12,1%	-	-	254 881	28,9%
Receivables from Non-exchange Transactions - Property Rates	167 531	11,6%	77 802	5,4%	92 288	6,4%	1 108 810	76,7%	1 446 432	19,8%	-	-	215 336	14,9%
Receivables from Exchange Transactions - Waste Water Management	50 276	7,9%	27 867	4,4%	27 464	4,3%	528 324	83,3%	633 931	8,7%	-	-	48 102	7,6%
Receivables from Exchange Transactions - Waste Management	43 673	5,5%	30 664	3,8%	27 192	3,4%	696 960	87,3%	798 488	10,9%	-	-	39 590	5,0%
Receivables from Exchange Transactions - Property Rental Debtors	175	1,4%	169	1,4%	168	1,4%	11 628	95,8%	12 139	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	36 825	3,8%	35 852	3,7%	35 620	3,7%	855 661	88,8%	963 957	13,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13 494	4,4%	9 091	3,0%	11 396	3,7%	270 101	88,8%	304 082	4,2%	2	-	13 583	4,5%
<b>Total By Income Source</b>	<b>592 119</b>	<b>8,1%</b>	<b>336 604</b>	<b>4,6%</b>	<b>295 181</b>	<b>4,0%</b>	<b>6 074 864</b>	<b>83,2%</b>	<b>7 298 766</b>	<b>100,0%</b>	<b>2</b>	<b>-</b>	<b>662 500</b>	<b>9,1%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	22 526	27,1%	18 207	21,9%	20 181	24,3%	22 265	26,8%	83 180	1,1%	-	-	-	-
Commercial	274 743	16,4%	87 215	5,8%	68 700	4,6%	1 064 686	71,2%	1 495 347	20,5%	2	-	-	-
Households	294 850	5,2%	231 178	4,0%	206 300	3,6%	4 987 912	87,2%	5 720 240	78,4%	-	-	662 500	11,6%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>592 119</b>	<b>8,1%</b>	<b>336 604</b>	<b>4,6%</b>	<b>295 181</b>	<b>4,0%</b>	<b>6 074 864</b>	<b>83,2%</b>	<b>7 298 766</b>	<b>100,0%</b>	<b>2</b>	<b>-</b>	<b>662 500</b>	<b>9,1%</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	174 281	100,0%	-	-	-	-	-	-	174 281	15,5%
Bulk Water	23 954	100,0%	-	-	-	-	-	-	23 954	2,1%
PAYE deductions	35 432	100,0%	-	-	-	-	-	-	35 432	3,2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	37 134	100,0%	-	-	-	-	-	-	37 134	3,3%
Loan repayments	3 962	100,0%	-	-	-	-	-	-	3 962	,4%
Trade Creditors	231 849	67,1%	113 834	32,9%	-	-	-	-	345 683	30,8%
Auditor-General	4 717	100,0%	-	-	-	-	-	-	4 717	,4%
Other	498 651	100,0%	-	-	-	-	-	-	498 651	44,4%
<b>Total</b>	<b>1 009 980</b>	<b>89,9%</b>	<b>113 834</b>	<b>10,1%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 123 814</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Mr Andile Shlahla	043 705 1046
Financial Manager	Mr Ntsikelelo Sigau	043 705 3329

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: NELSON MANDELA BAY (NMA)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure		Total Expenditure as % of main appropriation
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>16 055 280</b>	<b>13 402 956</b>	<b>83,5%</b>	<b>(3 967 073)</b>	<b>(24,7%)</b>	<b>9 435 884</b>	<b>58,8%</b>	<b>4 310 857</b>	<b>74,2%</b>	<b>(192,0%)</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	5 159 121	1 466 691	28,4%	1 140 891	22,1%	2 607 583	50,5%	1 562 184	61,1%	(27,0%)
Service charges - Water	2 943 776	553 183	18,8%	483 825	16,4%	1 037 008	35,2%	1 768 512	111,3%	(72,6%)
Service charges - Waste Water Management	837 553	193 195	23,1%	191 462	22,9%	384 657	45,9%	202 636	51,2%	(5,5%)
Service charges - Waste Management	311 829	73 361	23,5%	72 227	23,2%	145 588	46,7%	81 795	55,9%	(11,7%)
Sale of Goods and Rendering of Services	117 720	(14 089)	(12,0%)	21 882	18,6%	7 793	6,6%	(34 227)	(10,1%)	(163,9%)
Agency services	3 716	1 067	28,7%	960	25,8%	2 027	54,6%	1 076	61,6%	(10,8%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	573 984	295 588	51,5%	296 987	51,6%	591 575	103,1%	230 752	101,2%	28,3%
Interest earned from Current and Non Current Assets	208 088	6 839	3,3%	64 224	30,9%	71 062	34,2%	55 863	32,6%	15,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	31 021	9 565	30,8%	13 713	44,2%	23 278	75,0%	7 521	54,6%	82,3%
Licence and permits	18 157	5 601	30,8%	5 628	31,0%	11 230	61,8%	4 656	66,8%	20,9%
Operational Revenue	38 583	7 902	20,5%	7 359	19,1%	15 260	39,6%	8 736	49,2%	(15,8%)
<b>Non-Exchange Revenue</b>										
Property rates	2 980 757	9 927 686	333,1%	(6 974 331)	(234,0%)	2 953 355	99,1%	(66 108)	99,6%	10 449,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	82 843	7 354	8,9%	9 291	11,2%	16 645	20,1%	10 992	28,1%	(15,5%)
Licences or permits	1	-	-	0	35,4%	0	35,4%	0	30,5%	-
Transfer and subsidies - Operational	1 964 652	607 856	30,9%	699 808	35,6%	1 307 664	66,6%	224 978	52,0%	211,1%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	783 478	261 159	33,3%	-	-	261 159	33,3%	251 491	33,3%	(100,0%)
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>17 272 542</b>	<b>6 404 834</b>	<b>37,1%</b>	<b>2 810 010</b>	<b>16,3%</b>	<b>9 214 844</b>	<b>53,3%</b>	<b>1 796 963</b>	<b>30,2%</b>	<b>56,4%</b>
Employee related costs	4 558 182	881 984	19,3%	1 058 765	23,2%	1 940 749	42,6%	992 769	43,3%	6,6%
Remuneration of councillors	91 089	23 711	26,0%	20 675	22,7%	44 386	48,7%	19 701	47,5%	4,9%
Bulk purchases - electricity	5 632 329	1 784 875	31,7%	1 171 674	20,8%	2 966 550	52,5%	62 796	33,3%	1 765,8%
Inventory consumed	359 733	71 166	19,8%	50 850	14,1%	122 016	33,9%	49 255	40,0%	3,2%
Debt impairment	1 874 177	-	-	-	-	-	-	130 245	10,2%	(100,0%)
Depreciation and amortisation	1 334 327	-	-	-	-	-	-	-	-	-
Interest	128 228	11 694	9,1%	16 444	12,8%	28 139	21,9%	17 023	23,6%	(3,4%)
Contracted services	1 564 811	147 277	9,4%	253 267	16,2%	400 544	25,6%	188 521	21,6%	34,3%
Transfers and subsidies	62 687	3 450	5,5%	6 348	10,1%	9 798	15,6%	37 285	93,8%	(83,0%)
Irrecoverable debts written off	561 361	3 280 250	584,3%	109 400	19,5%	3 389 650	603,8%	130 090	-	(15,9%)
Operational costs	866 955	200 426	23,1%	122 587	14,1%	323 012	37,3%	169 278	37,8%	(27,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	238 662	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(1 217 262)</b>	<b>6 998 123</b>		<b>(6 777 083)</b>		<b>221 040</b>		<b>2 513 894</b>		
Transfers and subsidies - capital (monetary allocations)	1 434 548	(885)	(1,1%)	23 080	1,6%	22 195	1,5%	81 006	10,5%	(71,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>217 286</b>	<b>6 997 238</b>		<b>(6 754 003)</b>		<b>243 235</b>		<b>2 594 899</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>217 286</b>	<b>6 997 238</b>		<b>(6 754 003)</b>		<b>243 235</b>		<b>2 594 899</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>217 286</b>	<b>6 997 238</b>		<b>(6 754 003)</b>		<b>243 235</b>		<b>2 594 899</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>217 286</b>	<b>6 997 238</b>		<b>(6 754 003)</b>		<b>243 235</b>		<b>2 594 899</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure		Total Expenditure as % of main appropriation
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>1 941 550</b>	<b>1 699 488</b>	<b>87,5%</b>	<b>(1 385 557)</b>	<b>(71,4%)</b>	<b>313 931</b>	<b>16,2%</b>	<b>300 736</b>	<b>120,3%</b>	<b>(560,7%)</b>
National Government	1 307 960	1 661 778	127,1%	(1 467 015)	(112,2%)	194 763	14,9%	179 322	232,7%	(918,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agents	40 000	3 547	8,9%	14 751	36,9%	18 298	45,7%	3 953	16,1%	273,1%
<b>Transfers recognised - capital</b>	<b>1 347 960</b>	<b>1 665 325</b>	<b>123,5%</b>	<b>(1 452 264)</b>	<b>(107,7%)</b>	<b>213 061</b>	<b>15,8%</b>	<b>183 275</b>	<b>221,1%</b>	<b>(892,4%)</b>
Borrowing	76 338	4 345	5,7%	7 845	10,3%	12 190	16,0%	48 088	24,2%	(83,7%)
Internally generated funds	517 253	29 818	5,8%	58 862	11,4%	88 680	17,1%	69 373	19,9%	(15,2%)
<b>Capital Expenditure Functional</b>	<b>1 995 957</b>	<b>32 126 890</b>	<b>1 609,6%</b>	<b>(31 773 791)</b>	<b>(1 591,9%)</b>	<b>353 100</b>	<b>17,7%</b>	<b>301 669</b>	<b>61,1%</b>	<b>(10 632,7%)</b>
<b>Municipal governance and administration</b>	<b>243 158</b>	<b>14 314 311</b>	<b>5 886,2%</b>	<b>(14 268 883)</b>	<b>(5 868,2%)</b>	<b>45 429</b>	<b>18,7%</b>	<b>3 635</b>	<b>10 609,8%</b>	<b>(392 618,3%)</b>
Executive and Council	-	17 536	-	(17 536)	-	-	-	222 265,0%	(100,0%)	-
Finance and administration	243 158	14 296 775	5 879,6%	(14 251 347)	(5 861,0%)	45 429	18,7%	3 635	10 601,1%	(392 135,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>128 758</b>	<b>3 233 632</b>	<b>2 511,4%</b>	<b>(3 221 125)</b>	<b>(2 501,7%)</b>	<b>12 506</b>	<b>9,7%</b>	<b>10 173</b>	<b>1 026,9%</b>	<b>(31 764,7%)</b>
Community and Social Services	40 230	2 327 474	5 785,4%	(2 322 334)	(5 772,6%)	5 140	12,8%	2 772	879,7%	(83 876,8%)
Sport And Recreation	51 739	303 295	586,2%	(296 648)	(573,4%)	6 647	12,8%	6 929	596,4%	(4 381,3%)
Public Safety	30 422	(21 624)	(71,1%)	23 327	76,7%	1 703	5,6%	424	(295,2%)	5 402,6%
Housing	4 417	566 250	12 594,8%	(566 250)	(12 594,8%)	-	-	-	(100,0%)	-
Health	1 950	68 236	3 499,3%	(69 219)	(3 549,7%)	(983)	(50,4%)	48	3 845,8%	(145 335,1%)
<b>Economic and Environmental Services</b>	<b>574 965</b>	<b>4 706 636</b>	<b>818,6%</b>	<b>(4 582 422)</b>	<b>(797,0%)</b>	<b>124 214</b>	<b>21,6%</b>	<b>74 824</b>	<b>(5 192,7%)</b>	<b>(6 224,2%)</b>
Planning and Development	54 407	931 825	1 712,7%	(931 825)	(1 712,7%)	-	-	-	1 484,4%	(100,0%)
Road Transport	520 557	3 572 321	686,2%	(3 448 107)	(662,4%)	124 214	23,9%	74 824	(5 995,3%)	(4 708,3%)
Environmental Protection	-	202 491	-	(202 491)	-	0	-	-	(100,0%)	-
<b>Trading Services</b>	<b>1 049 078</b>	<b>9 846 759</b>	<b>938,6%</b>	<b>(9 675 809)</b>	<b>(922,3%)</b>	<b>170 950</b>	<b>16,3%</b>	<b>213 037</b>	<b>622,0%</b>	<b>(4 641,8%)</b>
Energy sources	315 211	4 808 486	1 525,5%	(4 731 934)	(1 501,2%)	76 552	24,3%	67 995	693,5%	(7 059,2%)
Water Management	481 371	3 560 549	739,7%	(3 491 707)	(725,4%)	68 843	14,3%	125 021	667,4%	(2 892,9%)
Waste Water Management	244 716	999 224	408,3%	(973 668)	(397,9%)	25 556	10,4%	20 021	342,4%	(4 963,2%)
Waste Management	7 780	478 499	6 150,4%	(478 499)	(6 150,4%)	-	-	-	8 694,9%	(100,0%)
<b>Other</b>	<b>-</b>	<b>25 552</b>	<b>-</b>	<b>(25 552)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23

	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	17 513 799	3 880 563	22,2%	(4 139 552)	(23,6%)	(258 989)	(1,5%)	(348 887)	(1,9%)	1 086,5%	
Property rates	5 503 910	3 854 034	70,0%	(10 385 081)	(188,7%)	(6 531 048)	(118,7%)	(348 937)	(9,0%)	2 876,2%	
Service charges	10 874 226	26 427	2%	6 245 631	57,4%	6 272 059	57,7%	-	3%	(100,0%)	
Other revenue	37 436	-	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Operational	1 098 227	103	-	(103)	-	-	-	50	-	(305,8%)	
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	(13 301 423)	(43 964)	3%	(509 904)	3,8%	(553 868)	4,2%	(997 284)	10,9%	(48,9%)	
Suppliers and employees	(13 301 423)	(43 964)	3%	(509 904)	3,8%	(553 868)	4,2%	(997 284)	10,9%	(48,9%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>4 212 376</b>	<b>3 836 599</b>	<b>91,1%</b>	<b>(4 649 457)</b>	<b>(110,4%)</b>	<b>(812 857)</b>	<b>(19,3%)</b>	<b>(1 346 171)</b>	<b>(9,8%)</b>	<b>245,4%</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	(53 401)	170 638	(319,5%)	-	-	170 638	(319,5%)	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(53 401)	170 638	(319,5%)	-	-	170 638	(319,5%)	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	
Capital assets	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Investing Activities</b>	<b>(53 401)</b>	<b>170 638</b>	<b>(319,5%)</b>	<b>-</b>	<b>-</b>	<b>170 638</b>	<b>(319,5%)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>4 158 975</b>	<b>4 007 237</b>	<b>96,4%</b>	<b>(4 649 457)</b>	<b>(111,8%)</b>	<b>(642 219)</b>	<b>(15,4%)</b>	<b>(1 346 171)</b>	<b>(9,8%)</b>	<b>245,4%</b>	
Cash/cash equivalents at the year begin:	967 646	-	-	4 007 237	414,1%	-	-	344 248	-	1 064,1%	
Cash/cash equivalents at the year end:	5 126 621	4 007 237	78,2%	4 172 810	81,4%	4 172 810	81,4%	(1 001 923)	(9,4%)	(516,5%)	

#### 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	441 068	6,4%	323 577	4,7%	307 383	4,5%	5 789 943	84,4%	6 861 970	44,4%	1 711 038	24,9%	40 619 367	591,9%
Trade and Other Receivables from Exchange Transactions - Electricity	335 291	31,7%	88 942	8,4%	44 641	4,2%	590 072	55,7%	1 058 946	6,9%	11 179	1,1%	4 315 983	407,6%
Receivables from Non-exchange Transactions - Property Rates	1 694 030	55,5%	59 753	2,0%	46 312	1,5%	1 253 526	41,1%	3 053 621	19,8%	90 789	3,0%	12 531 686	410,4%
Receivables from Exchange Transactions - Waste Water Management	101 783	8,5%	53 839	4,5%	52 769	4,4%	987 957	82,6%	1 196 349	7,7%	260 313	21,8%	7 385 288	617,3%
Receivables from Exchange Transactions - Waste Management	45 495	7,5%	15 338	2,5%	13 742	2,3%	532 461	87,7%	607 035	3,9%	169 875	28,0%	4 582 415	754,9%
Receivables from Exchange Transactions - Property Rental Debtors	2 567	5,9%	832	1,9%	615	1,4%	39 264	90,7%	43 278	3%	-	-	325 337	751,7%
Interest on Arrear Debtor Accounts	123 603	5,5%	93 321	4,2%	90 148	4,0%	1 925 470	86,2%	2 232 543	14,4%	251 554	11,3%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17 105	4,3%	5 504	1,4%	12 555	3,1%	364 593	91,2%	399 758	2,6%	45 972	11,5%	-	-
<b>Total By Income Source</b>	<b>2 760 942</b>	<b>17,9%</b>	<b>641 105</b>	<b>4,1%</b>	<b>568 165</b>	<b>3,7%</b>	<b>11 483 287</b>	<b>74,3%</b>	<b>15 453 499</b>	<b>100,0%</b>	<b>2 540 720</b>	<b>16,4%</b>	<b>69 760 075</b>	<b>451,4%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	63 306	20,1%	15 407	4,9%	28 779	9,1%	207 568	65,9%	315 059	2,0%	-	-	-	-
Commercial	1 130 408	38,0%	137 888	4,6%	88 310	3,0%	1 614 993	54,4%	2 971 399	19,2%	-	-	-	-
Households	1 567 229	12,9%	488 010	4,0%	451 076	3,7%	9 660 725	79,4%	12 167 041	78,7%	2 540 720	20,9%	69 760 075	573,4%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2 760 942</b>	<b>17,9%</b>	<b>641 105</b>	<b>4,1%</b>	<b>568 165</b>	<b>3,7%</b>	<b>11 483 287</b>	<b>74,3%</b>	<b>15 453 499</b>	<b>100,0%</b>	<b>2 540 720</b>	<b>16,4%</b>	<b>69 760 075</b>	<b>451,4%</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	391 494	100,0%	-	-	-	-	-	-	391 494	22,6%
Bulk Water	17 387	100,0%	-	-	-	-	-	-	17 387	1,0%
PAYE deductions	54 337	100,0%	-	-	-	-	-	-	54 337	3,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	47 601	100,0%	-	-	-	-	-	-	47 601	2,8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	58 817	4,8%	5 511	5%	40	-	1 151 269	94,7%	1 215 637	70,3%
Auditor-General	3 298	100,0%	-	-	-	-	-	-	3 298	2%
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>572 934</b>	<b>33,1%</b>	<b>5 511</b>	<b>3%</b>	<b>40</b>	<b>-</b>	<b>1 151 269</b>	<b>66,6%</b>	<b>1 729 754</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: DR BEYERS NAUDE (EC101)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>453 136</b>	<b>206 804</b>	<b>45,6%</b>	<b>109 825</b>	<b>24,2%</b>	<b>316 628</b>	<b>69,9%</b>	<b>95 256</b>	<b>46,6%</b>	<b>15,3%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	141 120	35 308	25,0%	31 237	22,1%	66 545	47,2%	29 064	32,6%	7,5%
Service charges - Water	40 832	13 778	33,7%	13 818	33,8%	27 596	67,6%	9 447	33,1%	46,3%
Service charges - Waste Water Management	59 557	26 129	43,9%	8 395	14,1%	34 524	58,0%	5 052	37,1%	66,2%
Service charges - Waste Management	6 686	13 008	194,5%	5 355	80,1%	18 363	274,6%	4 840	54,6%	10,6%
Sale of Goods and Rendering of Services	2 819	209	7,4%	219	7,8%	428	15,2%	206	31,9%	6,3%
Agency services	6 134	835	13,6%	612	10,0%	1 447	23,6%	518	18,1%	18,1%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 481	3 218	71,8%	3 311	73,9%	6 529	145,7%	2 011	112,4%	64,6%
Interest earned from Current and Non Current Assets	616	413	67,0%	232	37,6%	645	104,6%	115	24,2%	101,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 727	243	6,5%	307	8,2%	550	14,7%	183	167,5%	67,4%
Licence and permits	1 144	198	17,3%	212	18,5%	410	35,9%	225	25,0%	(5,7%)
Operational Revenue	8 557	16 738	195,6%	90	1,1%	16 828	196,7%	183	6%	(50,7%)
<b>Non-Exchange Revenue</b>										
Property rates	45 043	45 508	101,0%	2 173	4,8%	47 680	105,9%	(35)	99,0%	(6 232,7%)
Surcharges and Taxes	4 176	1 760	42,2%	3 889	93,1%	5 650	135,3%	6 390	202,6%	(39,1%)
Fines, penalties and forfeits	720	22	3,1%	5	,6%	27	3,7%	9	(1 640,7%)	(46,5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	125 659	48 888	38,9%	39 277	31,3%	88 165	70,2%	36 371	69,0%	8,0%
Interest	1 865	548	29,4%	693	37,2%	1 242	66,6%	678	44,3%	2,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>554 298</b>	<b>126 347</b>	<b>22,8%</b>	<b>146 263</b>	<b>26,4%</b>	<b>272 610</b>	<b>49,2%</b>	<b>123 606</b>	<b>43,8%</b>	<b>18,3%</b>
Employee related costs	184 072	40 996	22,3%	51 020	27,7%	92 016	50,0%	48 474	47,6%	5,3%
Remuneration of councillors	9 276	2 303	24,8%	2 876	31,0%	5 179	55,8%	2 309	51,4%	24,5%
Bulk purchases - electricity	130 815	31 910	24,4%	27 359	20,9%	59 269	45,3%	24 152	42,3%	13,3%
Inventory consumed	5 582	1 419	25,4%	330	5,9%	1 749	31,3%	225	33,5%	46,8%
Debt impairment	8 969	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	65 308	15 186	23,3%	15 189	23,3%	30 376	46,5%	15 350	47,7%	(1,0%)
Interest	10 452	9 919	94,9%	16 051	153,6%	25 970	248,5%	9 207	1 031,3%	74,3%
Contracted services	19 285	3 662	19,0%	2 520	13,1%	6 182	32,1%	2 042	14,5%	23,4%
Transfers and subsidies	150	-	-	120	80,0%	120	80,0%	4	13,3%	2 900,0%
Irrecoverable debts written off	4 829	-	-	-	-	-	-	-	(252,1%)	-
Operational costs	115 560	20 952	18,1%	30 798	26,7%	51 750	44,8%	21 843	41,7%	41,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(101 162)</b>	<b>80 457</b>		<b>(36 439)</b>		<b>44 018</b>		<b>(28 350)</b>		
Transfers and subsidies - capital (monetary allocations)	74 871	9 808	13,1%	23 126	30,9%	32 934	44,0%	14 247	54,3%	62,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(26 291)</b>	<b>90 264</b>		<b>(13 312)</b>		<b>76 952</b>		<b>(14 103)</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(26 291)</b>	<b>90 264</b>		<b>(13 312)</b>		<b>76 952</b>		<b>(14 103)</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(26 291)</b>	<b>90 264</b>		<b>(13 312)</b>		<b>76 952</b>		<b>(14 103)</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(26 291)</b>	<b>90 264</b>		<b>(13 312)</b>		<b>76 952</b>		<b>(14 103)</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>73 800</b>	<b>79 990</b>	<b>108,4%</b>	<b>22 987</b>	<b>31,1%</b>	<b>102 977</b>	<b>139,5%</b>	<b>17 891</b>	<b>56,5%</b>	<b>28,5%</b>
National Government	70 164	78 497	111,9%	20 073	28,6%	98 570	140,5%	17 701	58,1%	13,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>70 164</b>	<b>78 497</b>	<b>111,9%</b>	<b>20 073</b>	<b>28,6%</b>	<b>98 570</b>	<b>140,5%</b>	<b>17 701</b>	<b>58,1%</b>	<b>13,4%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 637	1 493	41,1%	2 913	80,1%	4 407	121,2%	190	9,6%	1 437,0%
<b>Capital Expenditure Functional</b>	<b>74 050</b>	<b>80 082</b>	<b>108,1%</b>	<b>22 987</b>	<b>31,0%</b>	<b>103 068</b>	<b>139,2%</b>	<b>17 891</b>	<b>56,5%</b>	<b>28,5%</b>
<b>Municipal governance and administration</b>	<b>370</b>	<b>699</b>	<b>188,9%</b>	<b>104</b>	<b>28,0%</b>	<b>802</b>	<b>216,9%</b>	<b>190</b>	<b>18,4%</b>	<b>(45,4%)</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	370	699	188,9%	104	28,0%	802	216,9%	190	18,4%	(45,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>6 616</b>	<b>10 971</b>	<b>165,8%</b>	<b>1 913</b>	<b>28,9%</b>	<b>12 884</b>	<b>194,7%</b>	<b>802</b>	<b>87,0%</b>	<b>138,6%</b>
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	6 616	10 971	165,8%	1 913	28,9%	12 884	194,7%	802	87,0%	138,6%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>										
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>67 064</b>	<b>68 412</b>	<b>102,0%</b>	<b>20 970</b>	<b>31,3%</b>	<b>89 382</b>	<b>133,3%</b>	<b>16 899</b>	<b>54,1%</b>	<b>24,1%</b>
Energy sources	3 517	886	25,2%	2 810	79,9%	3 696	105,1%	-	-	(100,0%)
Water Management	50 792	56 346	110,9%	10 439	20,6%	66 785	131,5%	15 718	52,3%	(33,6%)
Waste Water Management	8 467	5 701	67,3%	5 994	70,8%	11 694	138,1%	-	-	(100,0%)
Waste Management	4 288	5 480	127,8%	1 727	40,3%	7 207	168,1%	1 182	87,0%	46,2%
<b>Other</b>										

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23

	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	527 231	156 544	29,7%	126 013	23,9%	282 558	53,6%	212 699	34,8%	(40,8%)	
Property rates	49 500	14 999	30,3%	5 150	10,4%	20 149	40,7%	5 708	18,8%	(9,8%)	
Service charges	307 044	5 808	1,9%	14 646	4,8%	20 453	6,7%	50 615	16,0%	(71,1%)	
Other revenue	25 830	21 904	84,8%	4 324	16,7%	26 228	101,5%	10 757	22,7%	(59,8%)	
Transfers and Subsidies - Operational	69 370	96 000	138,4%	84 940	122,4%	180 939	260,8%	95 908	87,5%	(11,4%)	
Transfers and Subsidies - Capital	74 871	17 668	23,6%	16 877	22,5%	34 545	46,1%	49 439	87,1%	(65,9%)	
Interest	616	166	27,0%	77	12,5%	243	39,5%	271	-	(71,6%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	(467 994)	(69 532)	14,9%	(77 240)	16,5%	(146 772)	31,4%	(83 032)	27,0%	(7,0%)	
Suppliers and employees	(467 994)	(69 532)	14,9%	(77 240)	16,5%	(146 772)	31,4%	(83 032)	27,0%	(7,0%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>59 237</b>	<b>87 012</b>	<b>146,9%</b>	<b>48 773</b>	<b>82,3%</b>	<b>135 786</b>	<b>229,2%</b>	<b>129 668</b>	<b>60,1%</b>	<b>(62,4%)</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	(1 576)	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(1 576)	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	(73 800)	2 755	(3,7%)	3 421	(4,6%)	6 176	(8,4%)	(19 095)	29,0%	(117,9%)	
Capital assets	(73 800)	2 755	(3,7%)	3 421	(4,6%)	6 176	(8,4%)	(19 095)	29,0%	(117,9%)	
<b>Net Cash from/(used) Investing Activities</b>	<b>(75 377)</b>	<b>2 755</b>	<b>(3,7%)</b>	<b>3 421</b>	<b>(4,5%)</b>	<b>6 176</b>	<b>(8,2%)</b>	<b>(19 095)</b>	<b>29,0%</b>	<b>(117,9%)</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>-</b>	<b>-</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>(16 139)</b>	<b>89 768</b>	<b>(556,2%)</b>	<b>52 194</b>	<b>(323,4%)</b>	<b>141 962</b>	<b>(879,6%)</b>	<b>110 573</b>	<b>91,8%</b>	<b>(52,8%)</b>	
Cash/cash equivalents at the year begin:	924	996	107,7%	90 763	9 818,7%	996	107,7%	(47 114)	100,3%	(292,6%)	
Cash/cash equivalents at the year end:	(15 215)	90 763	(596,5%)	142 958	(939,6%)	142 958	(939,6%)	63 459	96,2%	125,3%	

#### 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	4 849	5,8%	3 761	4,5%	4 042	4,8%	71 554	85,0%	84 206	27,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 632	52,2%	1 118	8,8%	678	5,3%	4 286	33,7%	12 713	4,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 876	27,8%	817	1,4%	673	1,2%	39 820	69,6%	57 185	18,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 296	16,1%	3 749	4,9%	3 542	4,6%	56 708	74,3%	76 294	24,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 884	7,8%	2 343	3,1%	2 233	3,0%	65 126	86,2%	75 585	24,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	(1)	100,0%	(1)	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	215	4,0%	86	1,6%	105	2,0%	4 996	92,5%	5 403	1,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>45 750</b>	<b>14,7%</b>	<b>11 873</b>	<b>3,8%</b>	<b>11 273</b>	<b>3,6%</b>	<b>242 489</b>	<b>77,9%</b>	<b>311 386</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	17 776	40,7%	1 609	3,7%	1 197	2,7%	23 133	52,9%	43 715	14,0%	-	-	-	-
Households	27 974	10,5%	10 264	3,8%	10 077	3,8%	219 355	81,9%	267 671	86,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>45 750</b>	<b>14,7%</b>	<b>11 873</b>	<b>3,8%</b>	<b>11 273</b>	<b>3,6%</b>	<b>242 489</b>	<b>77,9%</b>	<b>311 386</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	16 097	3,0%	(4 234)	(8,8%)	16 538	3,1%	509 987	94,7%	538 386	91,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 010	11,1%	(3 762)	(20,7%)	1 222	6,7%	18 666	102,9%	18 136	3,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 508	25,5%	(6 227)	(63,4%)	2 382	24,3%	11 154	113,6%	9 816	1,7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(391)	(2,3%)	(2 772)	(16,3%)	564	3,3%	19 612	115,3%	17 013	2,9%
Auditor-General	(494)	(7,8%)	2 090	33,0%	1 722	27,2%	3 020	47,7%	6 338	1,1%
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>19 729</b>	<b>3,3%</b>	<b>(14 906)</b>	<b>(2,5%)</b>	<b>22 427</b>	<b>3,8%</b>	<b>562 439</b>	<b>95,4%</b>	<b>589 689</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: BLUE CRANE ROUTE (EC102)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>314 333</b>	<b>92 700</b>	<b>29,5%</b>	<b>68 224</b>	<b>21,7%</b>	<b>160 924</b>	<b>51,2%</b>	<b>65 892</b>	<b>52,9%</b>	<b>3,5%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	167 878	27 067	16,1%	35 193	21,0%	62 260	37,1%	31 654	38,9%	11,2%
Service charges - Water	16 805	4 542	27,0%	5 087	30,3%	9 629	57,3%	4 182	52,7%	21,6%
Service charges - Waste Water Management	6 616	2 070	31,3%	1 820	27,5%	3 890	58,8%	1 577	51,3%	15,4%
Service charges - Waste Management	10 519	3 339	31,7%	2 920	27,8%	6 259	59,5%	2 514	51,4%	16,1%
Sale of Goods and Rendering of Services	601	91	15,1%	65	10,8%	155	25,9%	151	58,2%	(57,1%)
Agency services	850	240	28,3%	165	19,4%	406	47,7%	193	40,5%	(14,6%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 689	1 388	20,7%	3 071	45,9%	4 459	66,7%	1 956	71,4%	57,1%
Interest earned from Current and Non Current Assets	950	177	18,6%	283	29,7%	459	48,3%	485	72,0%	(41,7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	77	20	26,0%	20	26,5%	40	52,5%	19	6,0%	-
Rental from Fixed Assets	575	124	21,5%	202	35,1%	325	56,6%	169	200,8%	19,4%
Licence and permits	-	-	-	-	-	-	-	0	-	(100,0%)
Operational Revenue	2 891	78	2,7%	123	4,2%	201	6,9%	1 254	58,9%	(90,2%)
<b>Non-Exchange Revenue</b>										
Property rates	24 819	24 054	96,9%	1 005	4,1%	25 060	101,0%	(270)	104,6%	(471,9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	315	17	5,3%	38	11,9%	54	17,2%	154	50,2%	(75,6%)
Licences or permits	420	133	31,6%	122	29,1%	255	60,7%	109	72,8%	11,6%
Transfer and subsidies - Operational	74 328	29 362	39,5%	18 110	24,4%	47 472	63,9%	21 745	66,3%	(16,7%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>373 107</b>	<b>58 978</b>	<b>15,8%</b>	<b>51 470</b>	<b>13,8%</b>	<b>110 448</b>	<b>29,6%</b>	<b>80 343</b>	<b>48,1%</b>	<b>(35,9%)</b>
Employee related costs	102 713	23 474	22,9%	27 753	27,0%	51 226	49,9%	25 158	48,8%	10,3%
Remuneration of councillors	4 928	1 402	28,4%	1 209	24,5%	2 610	53,0%	1 130	49,6%	7,0%
Bulk purchases - electricity	130 570	6 957	5,3%	14 084	10,8%	21 041	16,1%	21 695	49,6%	(35,1%)
Inventory consumed	9 053	243	2,7%	2 331	25,8%	2 574	28,4%	1 208	24,9%	93,0%
Debt impairment	27 177	6 528	24,0%	-	-	6 528	24,0%	-	-	-
Depreciation and amortisation	56 304	14 076	25,0%	-	-	14 076	25,0%	15 456	52,4%	(100,0%)
Interest	3 489	-	-	-	-	-	-	-	-	-
Contracted services	11 937	910	7,6%	1 126	9,4%	2 036	17,1%	1 975	26,5%	(43,0%)
Transfers and subsidies	1 083	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	267	-	-	-	267	-	5 471	50,0%	(100,0%)
Operational costs	25 853	5 124	19,8%	4 967	19,2%	10 091	39,0%	8 251	51,8%	(38,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(58 773)</b>	<b>33 722</b>		<b>16 754</b>		<b>50 476</b>		<b>(14 451)</b>		
Transfers and subsidies - capital (monetary allocations)	37 259	5 304	14,2%	(1 100)	(3,0%)	4 204	11,3%	10 634	55,5%	(110,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(21 515)</b>	<b>39 027</b>		<b>15 654</b>		<b>54 680</b>		<b>(3 817)</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(21 515)</b>	<b>39 027</b>		<b>15 654</b>		<b>54 680</b>		<b>(3 817)</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(21 515)</b>	<b>39 027</b>		<b>15 654</b>		<b>54 680</b>		<b>(3 817)</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(21 515)</b>	<b>39 027</b>		<b>15 654</b>		<b>54 680</b>		<b>(3 817)</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>34 519</b>	<b>3 939</b>	<b>11,4%</b>	<b>15 781</b>	<b>45,7%</b>	<b>19 721</b>	<b>57,1%</b>	<b>9 265</b>	<b>52,5%</b>	<b>70,3%</b>
National Government	32 399	3 895	12,0%	14 965	46,2%	18 860	58,2%	9 264	55,6%	61,5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	326	-	326	-	-	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>32 399</b>	<b>3 895</b>	<b>12,0%</b>	<b>15 290</b>	<b>47,2%</b>	<b>19 186</b>	<b>59,2%</b>	<b>9 264</b>	<b>55,6%</b>	<b>65,0%</b>
Borrowing	-	-	-	224	-	224	-	-	-	(100,0%)
Internally generated funds	2 120	44	2,1%	267	12,6%	311	14,7%	0	3,7%	53 484,7%
<b>Capital Expenditure Functional</b>	<b>34 519</b>	<b>3 939</b>	<b>11,4%</b>	<b>15 781</b>	<b>45,7%</b>	<b>19 721</b>	<b>57,1%</b>	<b>9 265</b>	<b>52,5%</b>	<b>70,3%</b>
<b>Municipal governance and administration</b>	<b>1 388</b>	<b>-</b>	<b>-</b>	<b>281</b>	<b>20,2%</b>	<b>281</b>	<b>20,2%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Executive and Council	15	-	-	-	-	-	-	-	-	-
Finance and administration	1 373	-	-	281	20,5%	281	20,5%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>4 228</b>	<b>-</b>	<b>-</b>	<b>2 510</b>	<b>59,4%</b>	<b>2 510</b>	<b>59,4%</b>	<b>692</b>	<b>37,4%</b>	<b>262,7%</b>
Community and Social Services	15	-	-	2 293	15 289,9%	2 293	15 289,9%	1	10,8%	176 593,5%
Sport And Recreation	3 913	-	-	-	-	-	-	691	37,5%	(100,0%)
Public Safety	300	-	-	217	72,2%	217	72,2%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>11 750</b>	<b>1 210</b>	<b>10,3%</b>	<b>7 961</b>	<b>67,8%</b>	<b>9 171</b>	<b>78,1%</b>	<b>3 211</b>	<b>51,5%</b>	<b>147,9%</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	11 750	1 210	10,3%	7 961	67,8%	9 171	78,1%	3 211	51,5%	147,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>17 153</b>	<b>2 729</b>	<b>15,9%</b>	<b>5 029</b>	<b>29,3%</b>	<b>7 758</b>	<b>45,2%</b>	<b>5 362</b>	<b>60,7%</b>	<b>(6,2%)</b>
Energy sources	4 706	11	2%	47	1,0%	57	1,2%	300	24,9%	(84,4%)
Water Management	9 007	2 574	28,6%	2 511	27,9%	5 085	56,5%	5 063	73,2%	(50,4%)
Waste Water Management	485	144	29,8%	531	109,4%	675	139,2%	(1)	(1%)	(66 419,3%)
Waste Management	2 957	-	-	1 941	65,7%	1 941	65,7%	-	-	(100,0%)
<b>Other</b>	<b>-</b>	<b>-</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
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	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2023/24 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	351 967	49 573	14,1%	61 114	17,4%	110 687	31,4%	74 339	33,3%	(17,8%)	
Property rates	16 132	968	6,0%	1 118	6,9%	2 087	12,9%	1 576	31,9%	(29,1%)	
Service charges	190 031	20 728	10,9%	34 246	18,0%	54 975	28,9%	31 295	30,5%	9,4%	
Other revenue	38 575	2 068	5,4%	2 941	7,6%	5 009	13,0%	19 464	87,3%	(84,9%)	
Transfers and Subsidies - Operational	69 020	25 808	37,4%	20 808	30,1%	46 616	67,5%	19 003	26,5%	9,5%	
Transfers and Subsidies - Capital	37 259	-	-	2 000	5,4%	2 000	5,4%	3 000	12,5%	(33,3%)	
Interest	950	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	(329 130)	(1 722)	-,5%	(3 718)	1,1%	(5 440)	1,7%	(4 561)	2,9%	(18,5%)	
Suppliers and employees	(328 741)	(1 722)	-,5%	(3 718)	1,1%	(5 440)	1,7%	(4 561)	2,6%	(18,5%)	
Finance charges	(389)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	102,9%	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>22 837</b>	<b>47 851</b>	<b>209,5%</b>	<b>57 396</b>	<b>251,3%</b>	<b>105 247</b>	<b>460,9%</b>	<b>69 778</b>	<b>396,1%</b>	<b>(17,7%)</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>	(34 519)	(503)	1,5%	(15 299)	44,3%	(15 803)	45,8%	(4 748)	28,9%	222,2%	
Capital assets	(34 519)	(503)	1,5%	(15 299)	44,3%	(15 803)	45,8%	(4 748)	28,9%	222,2%	
<b>Net Cash from/(used) Investing Activities</b>	<b>(34 519)</b>	<b>(503)</b>	<b>1,5%</b>	<b>(15 299)</b>	<b>44,3%</b>	<b>(15 803)</b>	<b>45,8%</b>	<b>(4 748)</b>	<b>28,9%</b>	<b>222,2%</b>	
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	(1 048)	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	(1 048)	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	<b>(1 048)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>(12 730)</b>	<b>47 348</b>	<b>(371,9%)</b>	<b>42 096</b>	<b>(330,7%)</b>	<b>89 444</b>	<b>(702,6%)</b>	<b>65 030</b>	<b>3 600,6%</b>	<b>(35,3%)</b>	
Cash/cash equivalents at the year begin:	16 624	-	-	47 348	284,8%	-	31 131	-	52,1%	-	
Cash/cash equivalents at the year end:	3 894	47 348	1 215,9%	100 164	2 572,3%	100 164	2 572,3%	96 161	3 545,2%	4,2%	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to 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	3 718	10,8%	1 440	4,2%	1 102	3,2%	28 253	81,9%	34 513	17,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 585	45,3%	1 488	4,3%	1 070	3,1%	16 275	47,3%	34 419	17,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	867	1,6%	157	,3%	165	,3%	52 969	97,8%	54 158	27,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 330	8,3%	433	2,7%	530	3,3%	13 739	85,7%	16 031	8,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 071	8,6%	717	3,0%	863	3,6%	20 511	84,9%	24 162	12,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	3,6%	3	1,6%	3	1,6%	158	93,2%	169	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	349	1,2%	78	,3%	106	,4%	27 975	98,1%	28 508	14,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 379)	(44,8%)	31	,6%	31	,6%	7 629	143,6%	5 312	2,7%	-	-	-	-
<b>Total By Income Source</b>	<b>21 547</b>	<b>10,9%</b>	<b>4 347</b>	<b>2,2%</b>	<b>3 870</b>	<b>2,0%</b>	<b>167 509</b>	<b>84,9%</b>	<b>197 273</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	357	2,7%	111	,8%	65	,5%	12 724	96,0%	13 257	6,7%	-	-	-	-
Commercial	2 940	31,7%	260	2,8%	162	1,7%	5 911	63,7%	9 273	4,7%	-	-	-	-
Households	11 040	9,4%	3 351	2,8%	3 280	2,8%	100 141	85,0%	117 811	59,7%	-	-	-	-
Other	7 210	12,7%	625	1,1%	364	,6%	48 733	85,6%	56 932	28,9%	-	-	-	-
<b>Total By Customer Group</b>	<b>21 547</b>	<b>10,9%</b>	<b>4 347</b>	<b>2,2%</b>	<b>3 870</b>	<b>2,0%</b>	<b>167 509</b>	<b>84,9%</b>	<b>197 273</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)	332	100,0%	-	-	-	-	-	-	332	3,8%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	2	100,0%	2	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	254	3,0%	686	8,1%	502	5,9%	7 017	83,0%	8 459	96,2%
<b>Total</b>	<b>586</b>	<b>6,7%</b>	<b>686</b>	<b>7,8%</b>	<b>502</b>	<b>5,7%</b>	<b>7 019</b>	<b>79,8%</b>	<b>8 792</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: MAKANA (EC104)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>741 972</b>	<b>136 365</b>	<b>18,4%</b>	<b>159 885</b>	<b>21,5%</b>	<b>296 250</b>	<b>39,9%</b>	<b>153 064</b>	<b>52,4%</b>	<b>4,5%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	171 132	16 191	9,5%	40 507	23,7%	56 698	33,1%	37 346	42,4%	8,5%
Service charges - Water	175 295	20 996	12,0%	39 876	22,7%	60 872	34,7%	37 834	79,2%	5,4%
Service charges - Waste Water Management	40 536	12 763	31,5%	8 119	20,0%	20 882	51,5%	6 025	40,9%	34,8%
Service charges - Waste Management	15 551	2 054	13,2%	6 144	39,5%	8 197	52,7%	4 129	61,8%	48,8%
Sale of Goods and Rendering of Services	-	57	-	363	-	421	-	466	74,2%	(22,0%)
Agency services	3 700	-	-	336	9,1%	336	9,1%	1 187	66,9%	(71,7%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	77 685	5 441	7,0%	13 073	16,8%	18 514	23,8%	5 863	22,9%	123,0%
Interest earned from Current and Non Current Assets	3 800	40	1,0%	126	3,3%	166	4,4%	87	2,7%	44,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	150	18	11,9%	52	35,0%	70	46,9%	12	10,1%	349,7%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	10 000	27	3%	72	7%	99	1,0%	158	4,1%	(54,5%)
<b>Non-Exchange Revenue</b>										
Property rates	114 122	27 851	24,4%	22 354	19,6%	50 206	44,0%	22 592	53,1%	(1,1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 800	-	-	35	2,0%	35	2,0%	11	3,0%	214,0%
Licences or permits	545	-	-	1	3%	1	3%	(12)	(1,5%)	(112,3%)
Transfer and subsidies - Operational	127 657	50 927	39,9%	23 331	18,3%	74 258	58,2%	37 366	68,6%	(37,6%)
Interest	-	-	-	5 494	-	5 494	-	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>684 903</b>	<b>41 773</b>	<b>6,1%</b>	<b>126 356</b>	<b>18,4%</b>	<b>168 129</b>	<b>24,5%</b>	<b>122 379</b>	<b>31,2%</b>	<b>3,2%</b>
Employee related costs	247 243	17 210	7,0%	57 703	23,3%	74 913	30,3%	38 513	35,5%	49,8%
Remuneration of councillors	14 389	989	6,9%	3 133	21,8%	4 121	28,6%	2 003	33,7%	56,4%
Bulk purchases - electricity	183 744	20 060	10,9%	36 339	19,8%	56 399	30,7%	56 476	58,7%	(35,7%)
Inventory consumed	14 565	400	2,7%	895	6,1%	1 295	8,9%	3 485	14,8%	(74,3%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	35 275	-	-	-	-	-	-	-	-	-
Interest	6 969	1 265	18,1%	5 904	84,7%	7 168	102,9%	4 792	53,5%	23,2%
Contracted services	51 828	253	5%	9 443	18,2%	9 696	18,7%	8 867	22,4%	6,5%
Transfers and subsidies	992	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	73 920	256	3%	-	-	256	3%	85	(20,5%)	(100,0%)
Operational costs	55 978	1 340	2,4%	12 939	23,1%	14 279	25,5%	8 158	23,4%	58,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>57 069</b>	<b>94 592</b>		<b>33 529</b>		<b>128 121</b>		<b>30 685</b>		
Transfers and subsidies - capital (monetary allocations)	67 378	-	-	13 158	19,5%	13 158	19,5%	-	11,9%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>124 447</b>	<b>94 592</b>		<b>46 687</b>		<b>141 279</b>		<b>30 685</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>124 447</b>	<b>94 592</b>		<b>46 687</b>		<b>141 279</b>		<b>30 685</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>124 447</b>	<b>94 592</b>		<b>46 687</b>		<b>141 279</b>		<b>30 685</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>124 447</b>	<b>94 592</b>		<b>46 687</b>		<b>141 279</b>		<b>30 685</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>67 378</b>	<b>1 810</b>	<b>2,7%</b>	<b>13 569</b>	<b>20,1%</b>	<b>15 379</b>	<b>22,8%</b>	<b>3 168</b>	<b>13,9%</b>	<b>328,3%</b>
National Government	57 029	1 810	3,2%	14 387	25,2%	16 197	28,4%	1 938	12,7%	642,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	89	-	89	-	-	-	(100,0%)
<b>Transfers recognised - capital</b>	<b>57 029</b>	<b>1 810</b>	<b>3,2%</b>	<b>14 477</b>	<b>25,4%</b>	<b>16 286</b>	<b>28,6%</b>	<b>1 938</b>	<b>12,7%</b>	<b>647,2%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 349	-	-	(907)	(8,8%)	(907)	(8,8%)	1 231	23,9%	(173,7%)
<b>Capital Expenditure Functional</b>	<b>67 378</b>	<b>1 810</b>	<b>2,7%</b>	<b>13 569</b>	<b>20,1%</b>	<b>15 379</b>	<b>22,8%</b>	<b>4 350</b>	<b>16,4%</b>	<b>211,9%</b>
<b>Municipal governance and administration</b>	<b>5 020</b>	<b>-</b>	<b>-</b>	<b>(1 479)</b>	<b>(29,5%)</b>	<b>(1 479)</b>	<b>(29,5%)</b>	<b>30</b>	<b>8%</b>	<b>(4 998,1%)</b>
Executive and Council	1 270	-	-	-	-	-	-	-	-	-
Finance and administration	3 750	-	-	(1 479)	(39,4%)	(1 479)	(39,4%)	30	8%	(4 998,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>9 597</b>	<b>-</b>	<b>-</b>	<b>689</b>	<b>7,2%</b>	<b>689</b>	<b>7,2%</b>	<b>1 200</b>	<b>18,0%</b>	<b>(42,6%)</b>
Community and Social Services	5 329	-	-	-	-	-	-	1 200	48,0%	(100,0%)
Sport And Recreation	4 268	-	-	689	16,1%	689	16,1%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>17 097</b>	<b>65</b>	<b>4%</b>	<b>4 564</b>	<b>26,7%</b>	<b>4 629</b>	<b>27,1%</b>	<b>912</b>	<b>14,7%</b>	<b>400,4%</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	17 097	65	4%	4 564	26,7%	4 629	27,1%	912	14,7%	400,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>35 664</b>	<b>1 744</b>	<b>4,9%</b>	<b>9 795</b>	<b>27,5%</b>	<b>11 539</b>	<b>32,4%</b>	<b>2 207</b>	<b>18,6%</b>	<b>343,7%</b>
Energy sources	500	-	-	89	17,9%	89	17,9%	42	-	112,3%
Water Management	18 417	1 744	9,5%	9 184	49,9%	10 928	59,3%	52	5,5%	17 516,6%
Waste Water Management	16 747	-	-	-	-	-	-	2 113	36,8%	(100,0%)
Waste Management	-	-	-	522	-	522	-	-	-	(100,0%)
<b>Other</b>	<b>-</b>	<b>-</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
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R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>746 559</b>	<b>61 421</b>	<b>8,2%</b>	<b>63 192</b>	<b>8,5%</b>	<b>124 613</b>	<b>16,7%</b>	<b>52 118</b>	<b>16,8%</b>	<b>21,2%</b>	
Property rates	91 298	5 580	6,1%	28 401	31,1%	33 980	37,2%	208	2%	13 546,5%	
Service charges	362 547	4 275	1,2%	11 070	3,1%	15 345	4,2%	9 050	5,6%	22,3%	
Other revenue	93 880	743	0,8%	1 514	1,6%	2 256	2,4%	5 330	28,5%	(71,6%)	
Transfers and Subsidies - Operational	127 657	50 823	39,8%	22 162	17,4%	72 985	57,2%	37 529	69,2%	(40,9%)	
Transfers and Subsidies - Capital	67 378	-	-	-	-	-	-	-	-	-	
Interest	3 800	-	-	46	1,2%	46	1,2%	-	-	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(574 716)</b>	<b>(23 577)</b>	<b>4,1%</b>	<b>(129 847)</b>	<b>22,6%</b>	<b>(153 425)</b>	<b>26,7%</b>	<b>(48 717)</b>	<b>15,2%</b>	<b>166,5%</b>	
Suppliers and employees	(567 747)	(23 577)	4,2%	(129 847)	22,9%	(153 425)	27,0%	(48 717)	15,4%	166,5%	
Finance charges	(6 969)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>171 843</b>	<b>37 844</b>	<b>22,0%</b>	<b>(66 655)</b>	<b>(38,8%)</b>	<b>(28 812)</b>	<b>(16,8%)</b>	<b>3 401</b>	<b>23,9%</b>	<b>(2 059,9%)</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	<b>3 343</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	3 343	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(67 378)</b>	<b>(2 081)</b>	<b>3,1%</b>	<b>(17 356)</b>	<b>25,8%</b>	<b>(19 437)</b>	<b>28,8%</b>	<b>(3 393)</b>	<b>21,8%</b>	<b>411,5%</b>	
Capital assets	(67 378)	(2 081)	3,1%	(17 356)	25,8%	(19 437)	28,8%	(3 393)	21,8%	411,5%	
<b>Net Cash from/(used) Investing Activities</b>	<b>(64 035)</b>	<b>(2 081)</b>	<b>3,3%</b>	<b>(17 356)</b>	<b>27,1%</b>	<b>(19 437)</b>	<b>30,4%</b>	<b>(3 393)</b>	<b>24,0%</b>	<b>411,5%</b>	
<b>Cash Flow from/(used) Financing Activities</b>											
<b>Receipts</b>	-	<b>(1)</b>	-	<b>(60)</b>	-	<b>(61)</b>	-	-	-	<b>(100,0%)</b>	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	(1)	-	(60)	-	(61)	-	-	-	(100,0%)	
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	-	<b>(1)</b>	-	<b>(60)</b>	-	<b>(61)</b>	-	-	-	<b>(100,0%)</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>107 808</b>	<b>35 761</b>	<b>33,2%</b>	<b>(84 072)</b>	<b>(78,0%)</b>	<b>(48 310)</b>	<b>(44,8%)</b>	<b>8</b>	<b>23,8%</b>	<b>(1 055 348,8%)</b>	
Cash/cash equivalents at the year begin:	280 817	65 050	23,2%	100 811	35,9%	65 050	23,2%	54 034	17,4%	86,6%	
Cash/cash equivalents at the year end:	<b>388 624</b>	<b>100 811</b>	<b>25,9%</b>	<b>16 740</b>	<b>4,3%</b>	<b>16 740</b>	<b>4,3%</b>	<b>67 675</b>	<b>18,6%</b>	<b>(75,3%)</b>	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to 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	16 568	3,5%	14 023	2,9%	13 759	2,9%	434 671	90,7%	479 021	44,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 822	14,5%	4 522	6,7%	3 084	4,5%	50 536	74,4%	67 964	6,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 667	5,7%	2 177	3,4%	1 013	1,6%	57 556	89,4%	64 413	6,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 036	3,1%	2 238	2,2%	2 079	2,1%	92 176	92,6%	99 529	9,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 281	3,2%	2 002	2,8%	1 899	2,7%	65 308	91,4%	71 490	6,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 575	3,3%	8 385	2,9%	7 838	2,7%	260 528	91,0%	286 325	26,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	,1%	2	,1%	3	,1%	3 006	99,7%	3 013	,3%	-	-	-	-
<b>Total By Income Source</b>	<b>44 951</b>	<b>4,2%</b>	<b>33 349</b>	<b>3,1%</b>	<b>29 675</b>	<b>2,8%</b>	<b>963 780</b>	<b>89,9%</b>	<b>1 071 756</b>	<b>100,0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	4 655	8,4%	3 556	6,4%	1 672	3,0%	45 853	82,3%	55 736	5,2%	-	-	-	-
Commercial	10 423	9,6%	3 979	3,7%	2 974	2,8%	90 739	83,9%	108 115	10,1%	-	-	-	-
Households	29 873	3,3%	25 814	2,8%	25 029	2,8%	827 188	91,1%	907 905	84,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>44 951</b>	<b>4,2%</b>	<b>33 349</b>	<b>3,1%</b>	<b>29 675</b>	<b>2,8%</b>	<b>963 780</b>	<b>89,9%</b>	<b>1 071 756</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	6 369	7,8%	29 051	35,6%	-	-	46 241	56,6%	81 662	35,6%
Bulk Water	-	-	-	-	-	-	3 911	100,0%	3 911	1,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 260	1,6%	3 259	2,3%	1 340	,9%	136 692	95,2%	143 551	62,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>8 630</b>	<b>3,8%</b>	<b>32 310</b>	<b>14,1%</b>	<b>1 340</b>	<b>,6%</b>	<b>186 844</b>	<b>81,5%</b>	<b>229 125</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: NDLAMBE (EC105)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>549 852</b>	<b>169 789</b>	<b>30,9%</b>	<b>158 528</b>	<b>28,8%</b>	<b>328 317</b>	<b>59,7%</b>	<b>132 310</b>	<b>54,0%</b>	<b>19,8%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	92 700	20 858	22,5%	21 729	23,4%	42 587	45,9%	19 788	44,9%	9,8%
Service charges - Water	66 182	14 585	22,0%	16 314	24,6%	30 899	46,7%	15 078	36,3%	8,2%
Service charges - Waste Water Management	18 102	4 673	25,8%	4 727	26,1%	9 399	51,9%	4 152	54,8%	13,8%
Service charges - Waste Management	29 442	5 742	19,5%	5 418	18,4%	11 160	37,9%	4 939	54,8%	9,7%
Sale of Goods and Rendering of Services	3 076	904	29,4%	946	30,7%	1 850	60,1%	770	42,3%	22,8%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 389	2 441	29,1%	2 175	25,9%	4 617	55,0%	1 850	65,4%	17,6%
Interest earned from Current and Non Current Assets	6 893	2 268	32,9%	2 644	38,4%	4 912	71,3%	1 928	45,6%	37,1%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 092	281	25,7%	265	24,2%	545	49,9%	264	54,1%	,1%
Licence and permits	14 765	135	,9%	806	5,5%	941	6,4%	3 448	53,5%	(76,6%)
Operational Revenue	2 136	641	30,0%	951	44,5%	1 591	74,5%	405	69,3%	134,8%
<b>Non-Exchange Revenue</b>										
Property rates	154 154	37 945	24,6%	36 531	23,7%	74 476	48,3%	34 467	52,1%	6,0%
Surcharges and Taxes	9 110	2 129	23,4%	2 042	22,4%	4 170	45,8%	1 801	91,1%	13,4%
Fines, penalties and forfeits	328	126	38,2%	90	27,3%	215	65,6%	51	20,6%	75,2%
Licences or permits	1 927	253	13,1%	945	49,0%	1 198	62,2%	725	30,4%	30,4%
Transfer and subsidies - Operational	137 300	75 727	55,2%	61 588	44,9%	137 315	100,0%	41 625	70,6%	48,0%
Interest	4 254	896	21,1%	1 230	28,9%	2 126	50,0%	877	40,2%	40,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	184	-	105	-	290	-	143	-	(26,4%)
Other Gains	-	3	-	24	-	27	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>560 770</b>	<b>147 587</b>	<b>26,3%</b>	<b>158 476</b>	<b>28,3%</b>	<b>306 063</b>	<b>54,6%</b>	<b>133 657</b>	<b>49,6%</b>	<b>18,6%</b>
Employee related costs	196 957	44 834	22,8%	52 807	26,8%	97 641	49,6%	49 134	49,6%	7,5%
Remuneration of councillors	8 464	2 436	28,8%	2 015	23,8%	4 451	52,6%	1 916	46,2%	5,2%
Bulk purchases - electricity	79 082	15 944	20,2%	24 288	30,7%	40 232	50,9%	20 172	69,7%	20,4%
Inventory consumed	42 747	13 896	32,5%	8 068	18,9%	21 965	51,4%	12 940	82,4%	(37,7%)
Debt impairment	9 961	4 357	43,7%	-	-	4 357	43,7%	-	10,8%	-
Depreciation and amortisation	49 076	12 749	26,0%	12 729	25,9%	25 479	51,9%	12 384	52,7%	2,8%
Interest	196	69	35,2%	-	-	69	35,2%	36	62,0%	(100,0%)
Contracted services	88 806	38 659	43,5%	43 032	48,5%	81 692	92,0%	22 360	50,1%	92,5%
Transfers and subsidies	3 980	1 454	36,5%	1 302	32,7%	2 755	69,2%	507	45,0%	156,6%
Irrecoverable debts written off	29 039	-	-	-	-	-	-	-	-	-
Operational costs	52 463	13 186	25,1%	14 233	27,1%	27 418	52,3%	14 208	48,1%	,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	3	-	1	-	4	-	-	-	(100,0%)
<b>Surplus/(Deficit)</b>	<b>(10 918)</b>	<b>22 202</b>		<b>52</b>		<b>22 254</b>		<b>(1 347)</b>		
Transfers and subsidies - capital (monetary allocations)	63 644	11 472	18,0%	38 179	60,0%	49 651	78,0%	30 136	31,1%	26,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>52 726</b>	<b>33 674</b>		<b>38 232</b>		<b>71 905</b>		<b>28 789</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>52 726</b>	<b>33 674</b>		<b>38 232</b>		<b>71 905</b>		<b>28 789</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>52 726</b>	<b>33 674</b>		<b>38 232</b>		<b>71 905</b>		<b>28 789</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>52 726</b>	<b>33 674</b>		<b>38 232</b>		<b>71 905</b>		<b>28 789</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>79 930</b>	<b>10 368</b>	<b>13,0%</b>	<b>37 549</b>	<b>47,0%</b>	<b>47 917</b>	<b>59,9%</b>	<b>31 113</b>	<b>28,7%</b>	<b>20,7%</b>
National Government	60 358	9 977	16,5%	19 267	31,9%	29 243	48,4%	24 544	26,6%	(21,5%)
Provincial Government	-	-	-	13 158	-	13 158	-	3 543	-	271,4%
District Municipality	1 800	-	-	1 762	97,9%	1 762	97,9%	-	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)/Departm Agency	1 486	154	10,4%	1 064	71,6%	1 218	81,9%	1 081	77,4%	(1,6%)
<b>Transfers recognised - capital</b>	<b>63 644</b>	<b>10 131</b>	<b>15,9%</b>	<b>35 250</b>	<b>55,4%</b>	<b>45 381</b>	<b>71,3%</b>	<b>29 168</b>	<b>30,3%</b>	<b>20,9%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 285	237	1,5%	2 298	14,1%	2 536	15,6%	1 945	17,2%	18,1%
<b>Capital Expenditure Functional</b>	<b>79 930</b>	<b>10 368</b>	<b>13,0%</b>	<b>37 549</b>	<b>47,0%</b>	<b>47 917</b>	<b>59,9%</b>	<b>31 113</b>	<b>28,7%</b>	<b>20,7%</b>
<b>Municipal governance and administration</b>	<b>4 315</b>	<b>111</b>	<b>2,6%</b>	<b>807</b>	<b>18,7%</b>	<b>918</b>	<b>21,3%</b>	<b>676</b>	<b>31,2%</b>	<b>19,4%</b>
Executive and Council	1 262	32	2,5%	631	50,0%	662	52,5%	285	39,0%	121,5%
Finance and administration	3 003	63	2,1%	169	5,6%	232	7,7%	391	22,5%	(56,9%)
Internal audit	51	16	32,6%	7	14,7%	24	47,3%	-	-	(100,0%)
<b>Community and Public Safety</b>	<b>17 245</b>	<b>3 301</b>	<b>19,1%</b>	<b>6 758</b>	<b>39,2%</b>	<b>10 060</b>	<b>58,3%</b>	<b>61</b>	<b>2,3%</b>	<b>11 030,7%</b>
Community and Social Services	37	35	95,3%	56	150,4%	91	245,7%	-	64,2%	(100,0%)
Sport And Recreation	13 215	3 256	24,6%	4 389	33,2%	7 645	57,9%	54	5,0%	8 101,2%
Public Safety	3 958	1	-	2 313	58,4%	2 314	58,5%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	35	9	25,5%	-	-	9	25,5%	7	48,0%	(100,0%)
<b>Economic and Environmental Services</b>	<b>15 752</b>	<b>2 986</b>	<b>19,0%</b>	<b>6 456</b>	<b>41,0%</b>	<b>9 443</b>	<b>59,9%</b>	<b>4 975</b>	<b>67,6%</b>	<b>29,8%</b>
Planning and Development	860	22	2,5%	18	2,1%	40	4,7%	281	197,8%	(93,5%)
Road Transport	14 892	2 965	19,9%	6 438	43,2%	9 402	63,1%	4 694	37,2%	37,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>42 617</b>	<b>3 970</b>	<b>9,3%</b>	<b>23 506</b>	<b>55,2%</b>	<b>27 475</b>	<b>64,5%</b>	<b>25 402</b>	<b>26,5%</b>	<b>(7,5%)</b>
Energy sources	500	-	-	-	-	-	-	498	3,2%	(100,0%)
Water Management	1 340	59	4,4%	3 920	292,5%	3 979	297,0%	4 027	227,8%	(2,7%)
Waste Water Management	39 257	3 910	10,0%	19 586	49,9%	23 496	59,9%	20 876	27,2%	(6,2%)
Waste Management	1 520	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21</b>	<b>-</b>	<b>21</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23

	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	592 246	237 628	40,1%	198 829	33,6%	436 457	73,7%	194 968	61,9%	2,0%	
Property rates	135 655	35 649	26,3%	36 233	26,7%	71 882	53,0%	38 946	59,5%	(7,0%)	
Service charges	208 903	40 124	19,2%	42 709	20,4%	82 833	39,7%	38 777	46,4%	10,1%	
Other revenue	39 850	21 225	53,3%	29 514	74,1%	50 739	127,3%	17 408	151,5%	69,5%	
Transfers and Subsidies - Operational	137 300	119 043	86,7%	62 572	45,6%	181 615	132,3%	51 471	86,8%	21,6%	
Transfers and Subsidies - Capital	63 644	19 467	30,6%	25 157	39,5%	44 624	70,1%	46 380	48,0%	(45,8%)	
Interest	6 893	2 120	30,8%	2 644	38,4%	4 764	69,1%	1 986	45,7%	33,2%	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	(504 976)	(181 254)	35,9%	(159 278)	31,5%	(340 532)	67,4%	(175 509)	88,0%	(9,2%)	
Suppliers and employees	(504 780)	(180 980)	35,9%	(159 278)	31,6%	(340 258)	67,4%	(170 937)	86,4%	(6,8%)	
Finance charges	(196)	(273)	139,9%	-	-	(273)	139,9%	-	55,1%	-	
Transfers and grants	-	-	-	-	-	-	-	(4 572)	264,1%	(100,0%)	
<b>Net Cash from/(used) Operating Activities</b>	<b>87 270</b>	<b>56 374</b>	<b>64,6%</b>	<b>39 552</b>	<b>45,3%</b>	<b>95 926</b>	<b>109,9%</b>	<b>19 458</b>	<b>4,0%</b>	<b>103,3%</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	(4)	187	(4 900,6%)	100	(2 621,1%)	288	(7 521,7%)	256	(4 075,0%)	(60,9%)	
Proceeds on disposal of PPE	-	184	-	105	-	290	-	238	-	(55,7%)	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	(4)	3	(85,6%)	(5)	137,5%	(2)	51,9%	18	(283,1%)	(129,5%)	
<b>Payments</b>	(91 919)	(12 647)	13,8%	(44 639)	48,6%	(57 286)	62,3%	(36 562)	35,8%	22,1%	
Capital assets	(91 919)	(12 647)	13,8%	(44 639)	48,6%	(57 286)	62,3%	(36 562)	35,8%	22,1%	
<b>Net Cash from/(used) Investing Activities</b>	<b>(91 923)</b>	<b>(12 459)</b>	<b>13,6%</b>	<b>(44 539)</b>	<b>48,5%</b>	<b>(56 998)</b>	<b>62,0%</b>	<b>(36 306)</b>	<b>35,7%</b>	<b>22,7%</b>	
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	(12)	40	(316,9%)	55	(438,0%)	94	(754,8%)	2	(104,7%)	2 823,2%	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	(12)	40	(316,9%)	55	(438,0%)	94	(754,8%)	2	(104,7%)	2 823,2%	
<b>Payments</b>	(1 477)	(1 008)	68,2%	-	-	(1 008)	68,2%	(1 145)	61,1%	(100,0%)	
Repayment of borrowing	(1 477)	(1 008)	68,2%	-	-	(1 008)	68,2%	(1 145)	61,1%	(100,0%)	
<b>Net Cash from/(used) Financing Activities</b>	<b>(1 490)</b>	<b>(969)</b>	<b>65,0%</b>	<b>55</b>	<b>(3,7%)</b>	<b>(914)</b>	<b>61,3%</b>	<b>(1 143)</b>	<b>65,7%</b>	<b>(104,8%)</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>(6 143)</b>	<b>42 946</b>	<b>(699,1%)</b>	<b>(4 932)</b>	<b>80,3%</b>	<b>38 014</b>	<b>(618,8%)</b>	<b>(17 991)</b>	<b>(124,8%)</b>	<b>(72,6%)</b>	
Cash/cash equivalents at the year begin:	28 747	63 992	222,6%	110 181	383,3%	63 992	222,6%	50 753	108,7%	117,1%	
Cash/cash equivalents at the year end:	22 604	110 181	487,4%	105 249	465,6%	105 249	465,6%	32 780	29,4%	221,1%	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	5 660	8,1%	5 634	8,1%	4 546	6,5%	53 764	77,2%	69 605	26,8%	281	4%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 919	23,4%	2 521	10,0%	1 136	4,5%	15 688	62,1%	25 264	9,7%	108	4%	-	-
Receivables from Non-exchange Transactions - Property Rates	11 419	20,5%	4 585	8,2%	2 611	4,7%	37 216	66,7%	55 832	21,5%	1	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 892	8,3%	1 042	4,6%	937	4,1%	19 009	83,1%	22 881	8,8%	1	-	-	-
Receivables from Exchange Transactions - Waste Management	1 960	7,3%	1 164	4,3%	949	3,5%	22 718	84,8%	26 790	10,3%	1	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	206	2,3%	191	2,1%	190	2,1%	8 557	93,6%	9 144	3,5%	-	-	-	-
Interest on Arrear Debtor Accounts	1 339	3,4%	1 280	3,3%	1 236	3,1%	35 492	90,2%	39 346	15,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	663	6,1%	403	3,7%	308	2,9%	9 423	87,3%	10 797	4,2%	1	-	-	-
<b>Total By Income Source</b>	<b>29 058</b>	<b>11,2%</b>	<b>16 821</b>	<b>6,5%</b>	<b>11 914</b>	<b>4,6%</b>	<b>201 866</b>	<b>77,7%</b>	<b>259 659</b>	<b>100,0%</b>	<b>394</b>	<b>2%</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	723	13,3%	239	4,4%	64	1,2%	4 399	81,1%	5 424	2,1%	4	1%	-	-
Commercial	4 867	11,2%	2 841	6,6%	1 457	3,4%	34 177	78,9%	43 342	16,7%	11	-	-	-
Households	23 468	11,1%	13 741	6,5%	10 393	4,9%	163 290	77,4%	210 893	81,2%	379	2%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>29 058</b>	<b>11,2%</b>	<b>16 821</b>	<b>6,5%</b>	<b>11 914</b>	<b>4,6%</b>	<b>201 866</b>	<b>77,7%</b>	<b>259 659</b>	<b>100,0%</b>	<b>394</b>	<b>2%</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	495	100,0%	-	-	-	-	-	-	495	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>495</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>495</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: SUNDAYS RIVER VALLEY (EC106)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>256 029</b>	<b>75 329</b>	<b>29,4%</b>	<b>29 381</b>	<b>11,5%</b>	<b>104 710</b>	<b>40,9%</b>	<b>40 163</b>	<b>48,6%</b>	<b>(26,8%)</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	32 067	7 134	22,2%	8 738	27,2%	15 872	49,5%	3 122	37,7%	179,9%
Service charges - Water	18 556	3 871	20,9%	5 697	30,7%	9 568	51,6%	2 054	30,5%	177,4%
Service charges - Waste Water Management	4 508	1 150	25,5%	1 053	23,4%	2 203	48,9%	501	51,5%	110,1%
Service charges - Waste Management	5 920	1 644	27,8%	1 463	24,7%	3 107	52,5%	983	47,9%	48,9%
Sale of Goods and Rendering of Services	545	92	16,8%	25	4,6%	117	21,4%	61	18,5%	(59,0%)
Agency services	2 314	-	-	379	16,4%	379	16,4%	-	16,5%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 317	732	31,6%	575	24,8%	1 307	56,4%	894	119,7%	(35,7%)
Interest earned from Current and Non Current Assets	1 393	587	42,1%	330	23,7%	917	65,9%	300	258,9%	10,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	77	13	17,4%	17	22,8%	31	40,2%	14	484,9%	24,3%
Licence and permits	1 371	187	13,7%	142	10,3%	329	24,0%	-	24,1%	(100,0%)
Operational Revenue	6 605	(589)	(8,9%)	23	4%	(565)	(8,6%)	34	28,3%	(32,8%)
<b>Non-Exchange Revenue</b>										
Property rates	46 766	12 634	27,0%	8 758	18,7%	21 392	45,7%	885	27,1%	889,9%
Surcharges and Taxes	5 991	888	14,8%	1 065	17,8%	1 953	32,6%	1 926	(44,7%)	-
Fines, penalties and forfeits	1 762	27	1,5%	26	1,5%	53	3,0%	16	1,4%	69,0%
Licences or permits	25	1	2,3%	2	8,9%	3	11,3%	4	98,4%	(40,0%)
Transfer and subsidies - Operational	117 097	45 988	39,3%	(68)	(,1%)	45 921	39,2%	28 662	64,3%	(100,2%)
Interest	8 214	969	11,8%	1 156	14,1%	2 124	25,9%	708	137,3%	63,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	500	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>260 785</b>	<b>55 737</b>	<b>21,4%</b>	<b>43 216</b>	<b>16,6%</b>	<b>98 953</b>	<b>37,9%</b>	<b>59 243</b>	<b>40,0%</b>	<b>(27,1%)</b>
Employee related costs	92 832	23 475	25,3%	18 992	20,5%	42 467	45,7%	31 751	53,3%	(40,2%)
Remuneration of councillors	7 092	1 824	25,7%	1 338	18,9%	3 163	44,6%	1 755	50,6%	(23,8%)
Bulk purchases - electricity	32 311	7 007	21,7%	6 589	20,4%	13 596	42,1%	3 004	50,8%	119,3%
Inventory consumed	14 150	2 250	15,9%	999	7,1%	3 248	23,0%	3 311	48,4%	(69,8%)
Debt impairment	1 862	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	30 451	-	-	-	-	-	-	-	-	-
Interest	5 210	124	2,4%	1 330	25,5%	1 454	27,9%	110	5,6%	1 113,8%
Contracted services	36 081	12 697	35,2%	7 090	19,7%	19 787	54,8%	11 780	110,9%	(39,8%)
Transfers and subsidies	-	-	-	-	-	-	-	10	-	(100,0%)
Irrecoverable debts written off	13 726	-	-	-	-	-	-	-	-	-
Operational costs	25 311	8 360	33,0%	6 877	27,2%	15 237	60,2%	7 521	95,5%	(8,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	1 760	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(4 756)</b>	<b>19 592</b>		<b>(13 835)</b>		<b>5 757</b>		<b>(19 080)</b>		
Transfers and subsidies - capital (monetary allocations)	37 764	5 920	15,7%	7 098	18,8%	13 018	34,5%	15 196	42,9%	(53,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>33 008</b>	<b>25 512</b>		<b>(6 737)</b>		<b>18 775</b>		<b>(3 884)</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>33 008</b>	<b>25 512</b>		<b>(6 737)</b>		<b>18 775</b>		<b>(3 884)</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>33 008</b>	<b>25 512</b>		<b>(6 737)</b>		<b>18 775</b>		<b>(3 884)</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>33 008</b>	<b>25 512</b>		<b>(6 737)</b>		<b>18 775</b>		<b>(3 884)</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>44 338</b>	<b>55 784</b>	<b>125,8%</b>	<b>10 195</b>	<b>23,0%</b>	<b>65 979</b>	<b>148,8%</b>	<b>28 324</b>	<b>78,3%</b>	<b>(64,0%)</b>
National Government	44 264	49 075	110,9%	10 181	23,0%	59 256	133,9%	24 642	73,9%	(58,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>44 264</b>	<b>49 075</b>	<b>110,9%</b>	<b>10 181</b>	<b>23,0%</b>	<b>59 256</b>	<b>133,9%</b>	<b>24 642</b>	<b>73,9%</b>	<b>(58,7%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	74	6 709	9 066,1%	14	19,4%	6 723	9 085,6%	3 682	159,2%	(99,6%)
<b>Capital Expenditure Functional</b>	<b>44 338</b>	<b>55 984</b>	<b>126,3%</b>	<b>10 195</b>	<b>23,0%</b>	<b>66 180</b>	<b>149,3%</b>	<b>30 025</b>	<b>81,1%</b>	<b>(66,0%)</b>
<b>Municipal governance and administration</b>	<b>1 847</b>	<b>1 847</b>		<b>14</b>		<b>1 861</b>		<b>498</b>	<b>147,0%</b>	<b>(97,1%)</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	1 847	-	14	-	1 861	-	498	147,0%	(97,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>7 095</b>	<b>6 409</b>	<b>90,3%</b>	<b>2 000</b>	<b>28,2%</b>	<b>8 409</b>	<b>118,5%</b>	<b>8 746</b>	<b>121,9%</b>	<b>(77,1%)</b>
Community and Social Services	7 021	6 181	88,0%	2 000	28,5%	8 181	116,5%	8 547	120,3%	(76,6%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	74	229	308,9%	-	-	229	308,9%	200	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>11 601</b>	<b>5 309</b>	<b>45,8%</b>	<b>-</b>	<b>-</b>	<b>5 309</b>	<b>45,8%</b>	<b>5 835</b>	<b>85,8%</b>	<b>(100,0%)</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	11 601	5 309	45,8%	-	-	5 309	45,8%	5 835	85,8%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>25 643</b>	<b>42 420</b>	<b>165,4%</b>	<b>8 181</b>	<b>31,9%</b>	<b>50 600</b>	<b>197,3%</b>	<b>14 945</b>	<b>65,3%</b>	<b>(45,3%)</b>
Energy sources	-	1 863	-	-	-	1 863	-	3 896	54,3%	(100,0%)
Water Management	-	6 591	-	-	-	6 591	-	1 033	37,0%	(100,0%)
Waste Water Management	25 643	33 965	132,5%	8 181	31,9%	42 146	164,4%	10 017	157,4%	(18,3%)
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23
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R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>269 029</b>	<b>95 089</b>	<b>35,3%</b>	<b>14 498</b>	<b>5,4%</b>	<b>109 588</b>	<b>40,7%</b>	<b>76 972</b>	<b>47,5%</b>	<b>(81,2%)</b>	
Property rates	54 081	8 927	16,5%	5 464	10,1%	14 390	26,6%	1 572	11,0%	247,6%	
Service charges	67 580	2 647	3,9%	871	1,3%	3 518	5,2%	773	7,8%	12,7%	
Other revenue	9 775	6 125	62,7%	3 933	40,2%	10 058	102,9%	37	1,4%	10 557,5%	
Transfers and Subsidies - Operational	92 771	59 724	64,4%	3 941	4,2%	63 665	68,6%	73 173	104,9%	(94,6%)	
Transfers and Subsidies - Capital	43 429	17 121	39,4%	-	-	17 121	39,4%	1 135	22,8%	(100,0%)	
Interest	1 393	545	39,2%	290	20,8%	835	60,0%	283	245,0%	2,5%	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(204 508)</b>	<b>(77 974)</b>	<b>38,1%</b>	<b>(54 523)</b>	<b>26,7%</b>	<b>(132 497)</b>	<b>64,8%</b>	<b>(75 918)</b>	<b>80,2%</b>	<b>(28,2%)</b>	
Suppliers and employees	(199 298)	(77 974)	39,1%	(54 523)	27,4%	(132 497)	66,5%	(75 918)	82,5%	(28,2%)	
Finance charges	(5 210)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>64 521</b>	<b>17 115</b>	<b>26,5%</b>	<b>(40 025)</b>	<b>(62,0%)</b>	<b>(22 910)</b>	<b>(35,5%)</b>	<b>1 055</b>	<b>4,3%</b>	<b>(3 894,8%)</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Proceeds on disposal of PPE	500	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(44 338)</b>	<b>(14 200)</b>	<b>32,0%</b>	<b>(13 556)</b>	<b>30,6%</b>	<b>(27 756)</b>	<b>62,6%</b>	<b>(14 386)</b>	<b>37,8%</b>	<b>(5,8%)</b>	
Capital assets	(44 338)	(14 200)	32,0%	(13 556)	30,6%	(27 756)	62,6%	(14 386)	37,8%	(5,8%)	
<b>Net Cash from/(used) Investing Activities</b>	<b>(43 838)</b>	<b>(14 200)</b>	<b>32,4%</b>	<b>(13 556)</b>	<b>30,9%</b>	<b>(27 756)</b>	<b>63,3%</b>	<b>(14 386)</b>	<b>37,8%</b>	<b>(5,8%)</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>	<b>-</b>	<b>-</b>	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>-</b>	<b>(267)</b>	<b>-</b>	<b>(113)</b>	<b>-</b>	<b>(380)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>	
Repayment of borrowing	-	(267)	-	(113)	-	(380)	-	-	-	(100,0%)	
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>(267)</b>	<b>-</b>	<b>(113)</b>	<b>-</b>	<b>(380)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>20 683</b>	<b>2 648</b>	<b>12,8%</b>	<b>(53 694)</b>	<b>(259,6%)</b>	<b>(51 046)</b>	<b>(246,8%)</b>	<b>(13 332)</b>	<b>(30,7%)</b>	<b>302,8%</b>	
Cash/cash equivalents at the year begin:	20 277	4 367	21,5%	7 015	34,6%	4 367	21,5%	10 858	268,9%	(35,4%)	
Cash/cash equivalents at the year end:	<b>40 960</b>	<b>7 015</b>	<b>17,1%</b>	<b>(46 679)</b>	<b>(114,0%)</b>	<b>(46 679)</b>	<b>(114,0%)</b>	<b>(2 473)</b>	<b>(3,9%)</b>	<b>1 787,2%</b>	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to 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	3 895	5,4%	2 062	2,9%	2 352	3,3%	63 849	88,5%	72 158	25,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 471	8,5%	732	4,2%	537	3,1%	14 616	84,2%	17 356	6,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23 482	18,6%	2 723	2,2%	2 838	2,2%	97 366	77,0%	126 409	44,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 015	11,1%	417	2,3%	527	2,9%	15 119	83,6%	18 080	6,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 180	10,6%	834	2,1%	1 079	2,7%	33 252	84,5%	39 345	13,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	0%	0	0%	0	0%	11	97,2%	12	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	-	0	-	0	-	12 075	100,0%	12 075	4,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>35 043</b>	<b>12,3%</b>	<b>6 769</b>	<b>2,4%</b>	<b>7 334</b>	<b>2,6%</b>	<b>236 288</b>	<b>82,8%</b>	<b>285 434</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 334	4,0%	521	1,6%	555	1,7%	31 048	92,8%	33 458	11,7%	-	-	-	-
Commercial	5 160	23,3%	870	3,9%	821	3,7%	15 266	69,0%	22 117	7,7%	-	-	-	-
Households	28 549	12,4%	5 379	2,3%	5 957	2,6%	189 974	82,6%	229 859	80,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>35 043</b>	<b>12,3%</b>	<b>6 769</b>	<b>2,4%</b>	<b>7 334</b>	<b>2,6%</b>	<b>236 288</b>	<b>82,8%</b>	<b>285 434</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	-	-	3 076	57,1%	2 303	42,8%	4	,1%	5 383	8,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	696	1,4%	1 049	2,2%	6 324	13,0%	40 639	83,4%	48 708	80,4%
Auditor-General	-	-	2 552	39,5%	1 695	26,2%	2 221	34,3%	6 468	10,7%
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>696</b>	<b>1,1%</b>	<b>6 678</b>	<b>11,0%</b>	<b>10 322</b>	<b>17,0%</b>	<b>42 863</b>	<b>70,8%</b>	<b>60 559</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: KOUGA (EC108)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>1 158 957</b>	<b>368 241</b>	<b>31,8%</b>	<b>272 262</b>	<b>23,5%</b>	<b>640 503</b>	<b>55,3%</b>	<b>275 375</b>	<b>56,8%</b>	<b>(1,1%)</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	390 731	90 533	23,2%	81 177	20,8%	171 710	43,9%	100 694	49,1%	(19,4%)
Service charges - Water	101 425	28 942	28,5%	27 073	26,7%	56 015	55,2%	24 455	46,7%	10,7%
Service charges - Waste Water Management	63 314	16 057	25,4%	13 211	20,9%	29 267	46,2%	14 143	47,4%	(6,6%)
Service charges - Waste Management	66 396	17 064	25,7%	11 157	16,8%	28 221	42,5%	15 124	50,6%	(26,2%)
Sale of Goods and Rendering of Services	7 790	1 713	22,0%	1 473	18,9%	3 186	40,9%	2 488	58,6%	(40,8%)
Agency services	1 000	1 048	104,8%	1 053	105,3%	2 101	210,1%	-	12,5%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 595	7 141	38,4%	9 005	48,4%	16 146	86,8%	5 050	76,6%	78,3%
Interest earned from Current and Non Current Assets	4 598	3 819	83,1%	3 506	76,2%	7 325	159,3%	880	48,1%	298,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 295	760	23,1%	974	29,6%	1 734	52,6%	818	40,9%	19,1%
Licence and permits	3 021	664	22,0%	681	22,5%	1 344	44,5%	691	49,2%	(1,5%)
Operational Revenue	2 174	2 652	122,0%	(2 292)	(105,4%)	360	16,6%	494	14,3%	(564,3%)
<b>Non-Exchange Revenue</b>										
Property rates	281 488	112 862	40,1%	54 904	19,5%	167 766	59,6%	47 445	66,7%	15,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10 334	4 650	45,0%	370	3,6%	5 020	48,6%	3 514	242,8%	(89,5%)
Licences or permits	10 668	2 896	27,1%	2 839	26,6%	5 735	53,8%	1 380	76,7%	105,7%
Transfer and subsidies - Operational	190 883	76 386	40,0%	64 951	34,0%	141 336	74,0%	57 108	68,6%	13,7%
Interest	3 244	1 054	32,5%	2 182	67,3%	3 237	99,8%	1 090	110,2%	100,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 268 316</b>	<b>288 512</b>	<b>22,7%</b>	<b>291 717</b>	<b>23,0%</b>	<b>580 229</b>	<b>45,7%</b>	<b>252 425</b>	<b>43,5%</b>	<b>15,6%</b>
Employee related costs	447 813	88 332	19,7%	104 822	23,4%	193 153	43,1%	98 003	45,3%	9,2%
Remuneration of councillors	15 140	4 114	27,2%	3 649	24,1%	7 762	51,3%	3 432	50,9%	6,3%
Bulk purchases - electricity	364 280	111 921	30,7%	77 422	21,3%	189 343	52,0%	64 265	48,3%	20,5%
Inventory consumed	94 345	22 564	23,9%	23 236	24,6%	45 800	48,5%	29 600	63,3%	(21,5%)
Debt impairment	28 314	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	109 663	27 416	25,0%	27 417	25,0%	54 832	50,0%	17 243	41,6%	59,0%
Interest	2 090	1 462	70,0%	1 394	66,7%	2 855	136,6%	611	-	128,1%
Contracted services	104 476	11 451	11,0%	30 984	29,7%	42 435	40,6%	21 700	33,1%	42,8%
Transfers and subsidies	924	100	10,8%	-	-	100	10,8%	-	-	-
Irrecoverable debts written off	7 305	1 941	26,6%	2 227	30,5%	4 168	57,0%	1 980	-	12,4%
Operational costs	93 964	19 212	20,4%	20 568	21,9%	39 780	42,3%	17 590	30,8%	16,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(109 359)</b>	<b>79 729</b>		<b>(19 455)</b>		<b>60 274</b>		<b>22 950</b>		
Transfers and subsidies - capital (monetary allocations)	75 561	5 993	7,9%	19 434	25,7%	25 427	33,7%	18 280	76,9%	6,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(33 798)</b>	<b>85 721</b>		<b>(21)</b>		<b>85 701</b>		<b>41 230</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(33 798)</b>	<b>85 721</b>		<b>(21)</b>		<b>85 701</b>		<b>41 230</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(33 798)</b>	<b>85 721</b>		<b>(21)</b>		<b>85 701</b>		<b>41 230</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(33 798)</b>	<b>85 721</b>		<b>(21)</b>		<b>85 701</b>		<b>41 230</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>79 343</b>	<b>6 090</b>	<b>7,7%</b>	<b>23 206</b>	<b>29,2%</b>	<b>29 296</b>	<b>36,9%</b>	<b>17 245</b>	<b>71,4%</b>	<b>34,6%</b>
National Government	64 521	5 028	7,8%	19 031	29,5%	24 059	37,3%	14 173	74,9%	34,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	1 362	-	-	1 590	116,7%	1 590	116,7%	3	-	57 810,3%
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>65 883</b>	<b>5 028</b>	<b>7,6%</b>	<b>20 621</b>	<b>31,3%</b>	<b>25 649</b>	<b>38,9%</b>	<b>14 176</b>	<b>71,0%</b>	<b>45,5%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 460	1 061	7,9%	2 586	19,2%	3 647	27,1%	3 069	73,0%	(15,8%)
<b>Capital Expenditure Functional</b>	<b>79 343</b>	<b>6 090</b>	<b>7,7%</b>	<b>23 206</b>	<b>29,2%</b>	<b>29 296</b>	<b>36,9%</b>	<b>17 245</b>	<b>71,4%</b>	<b>34,6%</b>
<b>Municipal governance and administration</b>	<b>760</b>	<b>1 061</b>	<b>139,6%</b>	<b>904</b>	<b>119,0%</b>	<b>1 965</b>	<b>258,6%</b>	<b>112</b>	<b>40,5%</b>	<b>707,6%</b>
Executive and Council	760	98	12,8%	527	69,4%	625	82,2%	-	(3%)	(100,0%)
Finance and administration	-	964	-	377	-	1 341	-	112	57,2%	236,8%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>1 362</b>	<b>-</b>	<b>-</b>	<b>1 590</b>	<b>116,7%</b>	<b>1 590</b>	<b>116,7%</b>	<b>3</b>	<b>11,0%</b>	<b>57 810,3%</b>
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	1 362	-	-	1 590	116,7%	1 590	116,7%	3	-	57 810,3%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>6 497</b>	<b>2 906</b>	<b>44,7%</b>	<b>5 795</b>	<b>89,2%</b>	<b>8 701</b>	<b>133,9%</b>	<b>3 691</b>	<b>86,3%</b>	<b>57,0%</b>
Planning and Development	3 157	1 479	46,8%	1 646	52,1%	3 125	99,0%	383	7,8%	330,3%
Road Transport	3 339	1 426	42,7%	4 149	124,3%	5 576	167,0%	3 309	144,1%	25,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>70 124</b>	<b>2 123</b>	<b>3,0%</b>	<b>14 908</b>	<b>21,3%</b>	<b>17 031</b>	<b>24,3%</b>	<b>13 439</b>	<b>71,5%</b>	<b>10,9%</b>
Energy sources	19 652	-	-	2 891	14,7%	2 891	14,7%	1 773	45,7%	63,0%
Water Management	26 087	19	0,1%	4 424	17,0%	4 443	17,0%	8 132	1 223,1%	(45,6%)
Waste Water Management	24 385	2 104	8,6%	7 593	31,1%	9 697	39,8%	3 534	24,6%	114,9%
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>600</b>	<b>-</b>	<b>-</b>	<b>9</b>	<b>1,5%</b>	<b>9</b>	<b>1,5%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23

	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>1 306 014</b>	<b>216 192</b>	<b>16,6%</b>	<b>218 770</b>	<b>16,8%</b>	<b>434 962</b>	<b>33,3%</b>	<b>109 698</b>	<b>20,8%</b>	<b>99,4%</b>	
Property rates	270 495	72 029	26,6%	93 315	34,5%	165 344	61,1%	11 401	15,4%	718,5%	
Service charges	697 055	64 022	9,2%	63 169	9,1%	127 191	18,2%	34 005	11,3%	85,8%	
Other revenue	67 422	4 174	6,2%	335	5%	4 509	6,7%	4 579	14,6%	(92,7%)	
Transfers and Subsidies - Operational	190 883	75 967	39,8%	61 951	32,5%	137 918	72,3%	53 885	66,1%	15,0%	
Transfers and Subsidies - Capital	75 561	-	-	-	-	-	-	5 828	16,3%	(100,0%)	
Interest	4 598	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(1 219 527)</b>	<b>206 977</b>	<b>(17,0%)</b>	<b>196 030</b>	<b>(16,1%)</b>	<b>403 007</b>	<b>(33,0%)</b>	<b>161 106</b>	<b>(30,3%)</b>	<b>21,7%</b>	
Suppliers and employees	(1 219 527)	206 977	(17,0%)	196 030	(16,1%)	403 007	(33,0%)	161 106	(30,3%)	21,7%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>86 487</b>	<b>423 169</b>	<b>489,3%</b>	<b>414 800</b>	<b>479,6%</b>	<b>837 969</b>	<b>968,9%</b>	<b>270 804</b>	<b>1 410,5%</b>	<b>53,2%</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>(79 343)</b>	<b>(11 055)</b>	<b>13,9%</b>	<b>(25 126)</b>	<b>31,7%</b>	<b>(36 181)</b>	<b>45,6%</b>	<b>(9 336)</b>	<b>75,6%</b>	<b>169,1%</b>	
Capital assets	(79 343)	(11 055)	13,9%	(25 126)	31,7%	(36 181)	45,6%	(9 336)	75,6%	169,1%	
<b>Net Cash from/(used) Investing Activities</b>	<b>(79 343)</b>	<b>(11 055)</b>	<b>13,9%</b>	<b>(25 126)</b>	<b>31,7%</b>	<b>(36 181)</b>	<b>45,6%</b>	<b>(9 336)</b>	<b>75,6%</b>	<b>169,1%</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>	<b>(10 091)</b>	<b>(2 935)</b>	<b>29,1%</b>	<b>(3 249)</b>	<b>32,2%</b>	<b>(6 183)</b>	<b>61,3%</b>	<b>(3 044)</b>	-	<b>6,7%</b>	
Repayment of borrowing	(10 091)	(2 935)	29,1%	(3 249)	32,2%	(6 183)	61,3%	(3 044)	-	6,7%	
<b>Net Cash from/(used) Financing Activities</b>	<b>(10 091)</b>	<b>(2 935)</b>	<b>29,1%</b>	<b>(3 249)</b>	<b>32,2%</b>	<b>(6 183)</b>	<b>61,3%</b>	<b>(3 044)</b>	-	<b>6,7%</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>(2 947)</b>	<b>409 180</b>	<b>(13 885,8%)</b>	<b>386 425</b>	<b>(13 113,6%)</b>	<b>795 605</b>	<b>(26 999,4%)</b>	<b>258 424</b>	<b>40 703,3%</b>	<b>49,5%</b>	
Cash/cash equivalents at the year begin:	8 542	-	-	514 115	6 018,5%	-	-	284 491	-	80,7%	
Cash/cash equivalents at the year end:	5 596	409 180	7 312,6%	900 540	16 093,8%	900 540	16 093,8%	542 914	9 982,3%	65,9%	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	27 684	16,1%	20 020	11,6%	12 929	7,5%	111 431	64,8%	172 065	36,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	35 758	62,8%	2 089	3,7%	1 398	2,5%	17 692	31,1%	56 938	12,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 867	30,9%	2 613	3,7%	2 406	3,4%	43 900	62,0%	70 786	15,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 867	18,1%	1 572	2,9%	1 430	2,6%	41 712	76,4%	54 581	11,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 706	11,2%	1 377	2,3%	1 206	2,0%	50 785	84,5%	60 075	12,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 365	2,1%	609	9%	637	1,0%	62 140	96,0%	64 752	13,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(27 329)	439,1%	459	(7,4%)	437	(7,0%)	20 210	(324,7%)	(6 223)	(1,3%)	-	-	-	-
<b>Total By Income Source</b>	<b>75 919</b>	<b>16,1%</b>	<b>28 740</b>	<b>6,1%</b>	<b>20 442</b>	<b>4,3%</b>	<b>347 871</b>	<b>73,5%</b>	<b>472 973</b>	<b>100,0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	3 131	22,7%	759	5,5%	609	4,4%	9 266	67,3%	13 764	2,9%	-	-	-	-
Commercial	11 976	55,4%	564	2,6%	451	2,1%	8 632	39,9%	21 623	4,6%	-	-	-	-
Households	60 810	13,9%	27 417	6,3%	19 381	4,4%	329 965	75,4%	437 573	92,5%	-	-	-	-
Other	2	16,1%	1	6,3%	1	6,4%	9	71,2%	13	-	-	-	-	-
<b>Total By Customer Group</b>	<b>75 919</b>	<b>16,1%</b>	<b>28 740</b>	<b>6,1%</b>	<b>20 442</b>	<b>4,3%</b>	<b>347 871</b>	<b>73,5%</b>	<b>472 973</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	29 527	100,7%	26	,1%	14	-	(236)	(,8%)	29 332	31,8%
Bulk Water	1 178	1 057,0%	13	11,8%	15	13,6%	(1 094)	(982,4%)	111	,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	54 460	100,0%	-	-	-	-	-	-	54 460	59,1%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 862	52,6%	820	15,1%	-	-	1 756	32,3%	5 438	5,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2 799	100,0%	2 799	3,0%
<b>Total</b>	<b>88 027</b>	<b>95,5%</b>	<b>859</b>	<b>,9%</b>	<b>30</b>	<b>-</b>	<b>3 225</b>	<b>3,5%</b>	<b>92 140</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: KOU-KAMMA (EC109)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>189 766</b>	<b>74 837</b>	<b>39,4%</b>	<b>51 301</b>	<b>27,0%</b>	<b>126 138</b>	<b>66,5%</b>	<b>95 139</b>	<b>305,9%</b>	<b>(46,1%)</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	3 668	537	14,6%	697	19,0%	1 234	33,6%	662	58,6%	5,4%
Service charges - Water	21 233	5 379	25,3%	8 854	41,7%	14 233	67,0%	16 068	77,7%	(44,9%)
Service charges - Waste Water Management	8 481	2 778	32,8%	5 569	65,7%	8 347	98,4%	1 937	57,9%	187,5%
Service charges - Waste Management	4 999	1 336	26,7%	2 679	53,6%	4 015	80,3%	1 145	63,7%	133,9%
Sale of Goods and Rendering of Services	485	55	11,3%	166	34,3%	221	45,6%	22	39,4%	641,3%
Agency services	2 153	491	22,8%	(38)	(1,8%)	453	21,0%	170	70,5%	(122,3%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 956	1 921	13,8%	1 713	12,3%	3 634	26,0%	3 291	84,6%	(48,0%)
Interest earned from Current and Non Current Assets	167	154	92,1%	95	56,8%	249	148,9%	58	45,3%	62,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	235	63	26,8%	131	55,9%	194	82,7%	56	72,0%	136,0%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	361	24	6,5%	10	2,7%	33	9,2%	67	2,3%	(85,4%)
<b>Non-Exchange Revenue</b>										
Property rates	28 077	32 605	116,1%	0	-	32 605	116,1%	0	1 954,5%	243,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26 660	1 825	6,8%	11 286	42,3%	13 111	49,2%	50 883	200,3%	(77,8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	72 369	26 798	37,0%	19 391	26,8%	46 189	63,8%	20 778	68,3%	(6,7%)
Interest	6 923	871	12,6%	748	10,8%	1 619	23,4%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>219 363</b>	<b>35 109</b>	<b>16,0%</b>	<b>39 661</b>	<b>18,1%</b>	<b>74 770</b>	<b>34,1%</b>	<b>25 405</b>	<b>33,4%</b>	<b>56,1%</b>
Employee related costs	79 880	18 707	23,4%	18 395	23,0%	37 102	46,4%	15 122	47,3%	21,6%
Remuneration of councillors	5 046	1 485	29,4%	1 296	25,7%	2 780	55,1%	1 267	49,5%	2,3%
Bulk purchases - electricity	6 765	1 388	20,5%	1 249	18,5%	2 637	39,0%	843	46,6%	48,2%
Inventory consumed	6 669	1 327	19,9%	1 536	23,0%	2 863	42,9%	1 379	28,9%	11,4%
Debt impairment	50 618	4 218	8,3%	-	-	4 218	8,3%	-	-	14,6%
Depreciation and amortisation	24 305	2 031	8,4%	6 076	25,0%	8 107	33,4%	-	-	(100,0%)
Interest	274	13	4,6%	309	112,6%	322	117,3%	36	3,4%	767,8%
Contracted services	14 839	1 753	11,8%	2 592	17,5%	4 345	29,3%	1 599	28,0%	62,1%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	30 967	4 188	13,5%	8 208	26,5%	12 397	40,0%	5 159	41,6%	59,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(29 597)</b>	<b>39 728</b>		<b>11 640</b>		<b>51 368</b>		<b>69 734</b>		
Transfers and subsidies - capital (monetary allocations)	57 949	3 148	5,4%	6 743	11,6%	9 892	17,1%	(1 388)	(13,4%)	(585,8%)
Transfers and subsidies - capital (in-kind)	11 067	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>39 418</b>	<b>42 876</b>		<b>18 384</b>		<b>61 260</b>		<b>68 346</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>39 418</b>	<b>42 876</b>		<b>18 384</b>		<b>61 260</b>		<b>68 346</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>39 418</b>	<b>42 876</b>		<b>18 384</b>		<b>61 260</b>		<b>68 346</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>39 418</b>	<b>42 876</b>		<b>18 384</b>		<b>61 260</b>		<b>68 346</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>63 737</b>	<b>37 849</b>	<b>59,4%</b>	<b>7 898</b>	<b>12,4%</b>	<b>45 747</b>	<b>71,8%</b>	<b>1 853</b>	<b>121,1%</b>	<b>326,2%</b>
National Government	23 210	28 680	123,6%	4 061	17,5%	32 741	141,1%	1 786	19,3%	127,4%
Provincial Government	26 187	4 338	16,6%	3 691	14,1%	8 030	30,7%	-	-	(100,0%)
District Municipality	800	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	9 623	1 272	13,2%	-	-	1 272	13,2%	-	-	-
<b>Transfers recognised - capital</b>	<b>59 820</b>	<b>34 290</b>	<b>57,3%</b>	<b>7 753</b>	<b>13,0%</b>	<b>42 042</b>	<b>70,3%</b>	<b>1 786</b>	<b>133,9%</b>	<b>334,2%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 917	3 559	90,9%	146	3,7%	3 705	94,6%	68	36,5%	115,3%
<b>Capital Expenditure Functional</b>	<b>63 737</b>	<b>37 849</b>	<b>59,4%</b>	<b>7 898</b>	<b>12,4%</b>	<b>45 747</b>	<b>71,8%</b>	<b>1 853</b>	<b>121,2%</b>	<b>326,2%</b>
<b>Municipal governance and administration</b>	<b>27 054</b>	<b>5 713</b>	<b>21,1%</b>	<b>3 837</b>	<b>14,2%</b>	<b>9 550</b>	<b>35,3%</b>	<b>68</b>	<b>113,4%</b>	<b>5 569,3%</b>
Executive and Council	26 087	4 487	17,2%	3 691	14,1%	8 178	31,3%	-	-	(100,0%)
Finance and administration	967	1 226	126,8%	146	15,1%	1 372	141,9%	68	115,3%	115,3%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>1 250</b>	<b>5 039</b>	<b>403,1%</b>	<b>-</b>	<b>-</b>	<b>5 039</b>	<b>403,1%</b>	<b>999</b>	<b>21,1%</b>	<b>(100,0%)</b>
Community and Social Services	150	4 171	2 781,0%	-	-	4 171	2 781,0%	999	17,2%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	1 100	868	78,9%	-	-	868	78,9%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>6 259</b>	<b>17 590</b>	<b>281,0%</b>	<b>-</b>	<b>-</b>	<b>17 590</b>	<b>281,0%</b>	<b>786</b>	<b>193,3%</b>	<b>(100,0%)</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	6 259	17 590	281,0%	-	-	17 590	281,0%	786	193,1%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>29 174</b>	<b>9 507</b>	<b>32,6%</b>	<b>4 061</b>	<b>13,9%</b>	<b>13 568</b>	<b>46,5%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Energy sources	9 623	1 272	13,2%	-	-	1 272	13,2%	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	19 551	7 439	38,1%	4 061	20,8%	11 500	58,8%	-	-	(100,0%)
Waste Management	-	796	-	-	-	796	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</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

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>198 090</b>	<b>45 107</b>	<b>22,8%</b>	<b>51 869</b>	<b>26,2%</b>	<b>96 976</b>	<b>49,0%</b>	<b>47 375</b>	<b>51,0%</b>	<b>9,5%</b>	
Property rates	18 250	4 238	23,2%	5 715	31,3%	9 953	54,5%	6 099	54,1%	(6,3%)	
Service charges	29 223	2 585	8,8%	3 751	12,8%	6 336	21,7%	3 014	26,8%	24,4%	
Other revenue	10 385	224	2,2%	381	3,7%	605	5,8%	341	1,2%	11,5%	
Transfers and Subsidies - Operational	72 369	28 372	39,2%	19 235	26,6%	47 607	65,8%	30 298	96,9%	(36,5%)	
Transfers and Subsidies - Capital	57 949	9 579	16,5%	22 706	39,2%	32 285	55,7%	7 601	57,3%	198,7%	
Interest	9 914	108	1,1%	82	,8%	190	1,9%	21	,9%	287,1%	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(153 326)</b>	<b>(38 120)</b>	<b>24,9%</b>	<b>(50 531)</b>	<b>33,0%</b>	<b>(88 651)</b>	<b>57,8%</b>	<b>(36 849)</b>	<b>65,3%</b>	<b>37,1%</b>	
Suppliers and employees	(153 052)	(39 324)	25,7%	(50 731)	33,1%	(90 055)	58,8%	(36 849)	66,4%	37,7%	
Finance charges	(274)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	1 204	-	200	-	1 404	-	-	-	(100,0%)	
<b>Net Cash from/(used) Operating Activities</b>	<b>44 763</b>	<b>6 987</b>	<b>15,6%</b>	<b>1 338</b>	<b>3,0%</b>	<b>8 326</b>	<b>18,6%</b>	<b>10 526</b>	<b>23,9%</b>	<b>(87,3%)</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	-	<b>(5 729)</b>	-	-	-	<b>(5 729)</b>	-	-	-	-	
Capital assets	-	(5 729)	-	-	-	(5 729)	-	-	-	-	
<b>Net Cash from/(used) Investing Activities</b>	-	<b>(5 729)</b>	-	-	-	<b>(5 729)</b>	-	-	-	-	
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-	
<b>Net Increase/(Decrease) in cash held</b>	<b>44 763</b>	<b>1 259</b>	<b>2,8%</b>	<b>1 338</b>	<b>3,0%</b>	<b>2 597</b>	<b>5,8%</b>	<b>10 526</b>	<b>41,3%</b>	<b>(87,3%)</b>	
Cash/cash equivalents at the year begin:	14 284	36 412	254,9%	10 551	73,9%	36 412	254,9%	(23 599)	(354,1%)	(144,7%)	
Cash/cash equivalents at the year end:	<b>59 047</b>	<b>18 313</b>	<b>31,0%</b>	<b>(14 978)</b>	<b>(25,4%)</b>	<b>(14 978)</b>	<b>(25,4%)</b>	<b>(31 351)</b>	<b>(77,6%)</b>	<b>(52,2%)</b>	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to 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	-	-	3 142	3,9%	5 171	6,3%	73 252	89,8%	81 565	34,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	(43)	100,0%	(43)	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	-	-	2 883	3,2%	3 066	3,4%	84 749	93,4%	90 699	38,6%	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	-	-	1 772	4,2%	3 338	7,9%	37 248	87,9%	42 359	18,0%	-	-	-	
Receivables from Exchange Transactions - Waste Management	-	-	868	4,3%	1 539	7,6%	17 801	88,1%	20 208	8,6%	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	18	6,8%	32	11,8%	220	81,4%	271	,1%	-	-	-	
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	7	20,1%	3	7,8%	26	72,1%	36	-	-	-	-	
<b>Total By Income Source</b>	-	-	<b>8 691</b>	<b>3,7%</b>	<b>13 150</b>	<b>5,6%</b>	<b>213 253</b>	<b>90,7%</b>	<b>235 095</b>	<b>100,0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	-	-	384	7,4%	235	4,5%	4 563	86,1%	5 182	2,2%	-	-	-	-
Commercial	-	-	612	4,5%	610	4,4%	12 482	91,1%	13 703	5,8%	-	-	-	-
Households	-	-	6 593	3,9%	11 291	6,7%	150 742	89,4%	168 626	71,7%	-	-	-	-
Other	-	-	1 102	2,3%	1 015	2,1%	45 467	95,6%	47 584	20,2%	-	-	-	-
<b>Total By Customer Group</b>	-	-	<b>8 691</b>	<b>3,7%</b>	<b>13 150</b>	<b>5,6%</b>	<b>213 253</b>	<b>90,7%</b>	<b>235 095</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	-	-	35	48,0%	-	-	38	52,0%	73	1,6%
Bulk Water	-	-	1	10,4%	-	-	11	89,6%	12	,3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	57	(7,4%)	(1 179)	152,5%	148	(19,1%)	200	(25,9%)	(773)	(17,2%)
Auditor-General	-	-	30	,6%	1 057	20,4%	4 093	79,0%	5 180	115,3%
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>57</b>	<b>1,3%</b>	<b>(1 112)</b>	<b>(24,8%)</b>	<b>1 205</b>	<b>26,8%</b>	<b>4 343</b>	<b>96,7%</b>	<b>4 493</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: SARAH BAARTMAN (DC10)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>180 617</b>	<b>20 927</b>	<b>11,6%</b>	<b>23 360</b>	<b>12,9%</b>	<b>44 287</b>	<b>24,5%</b>	<b>38 815</b>	<b>40,0%</b>	<b>(39,8%)</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	320	92	28,6%	53	16,7%	145	45,3%	198	124,3%	(73,1%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	0	-	0	-	1	-	0	-	64,7%
Interest earned from Current and Non Current Assets	10 000	2 904	29,0%	5 380	53,8%	8 284	82,8%	5 017	62,6%	7,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	100	37	37,5%	60	60,4%	98	97,9%	16	30,6%	282,0%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	120	(28 342)	(23 618,1%)	(19 576)	(16 313,0%)	(47 917)	(39 931,1%)	(739)	(29 942,2%)	2 548,1%
<b>Non-Exchange Revenue</b>										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	300	21	7,0%	34	11,5%	56	18,5%	33	22,8%	4,4%
Transfer and subsidies - Operational	144 056	46 214	32,1%	37 407	26,0%	83 622	58,0%	34 290	65,1%	9,1%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	25 721	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>180 617</b>	<b>29 703</b>	<b>16,4%</b>	<b>34 561</b>	<b>19,1%</b>	<b>64 264</b>	<b>35,6%</b>	<b>40 769</b>	<b>41,3%</b>	<b>(15,2%)</b>
Employee related costs	60 133	13 774	22,9%	13 744	22,9%	27 517	45,8%	14 587	44,6%	(5,8%)
Remuneration of councillors	7 340	1 808	24,6%	2 351	32,0%	4 159	56,7%	1 747	43,2%	34,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	3 500	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	3 110	361	11,6%	433	13,9%	794	25,5%	524	24,0%	(17,4%)
Transfers and subsidies	26 018	3 201	12,3%	4 053	15,6%	7 254	27,9%	9 171	44,6%	(55,8%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	80 516	10 559	13,1%	13 981	17,4%	24 540	30,5%	14 740	39,0%	(5,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>(8 776)</b>		<b>(11 201)</b>		<b>(19 977)</b>		<b>(1 954)</b>		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>-</b>	<b>(8 776)</b>		<b>(11 201)</b>		<b>(19 977)</b>		<b>(1 954)</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>-</b>	<b>(8 776)</b>		<b>(11 201)</b>		<b>(19 977)</b>		<b>(1 954)</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>-</b>	<b>(8 776)</b>		<b>(11 201)</b>		<b>(19 977)</b>		<b>(1 954)</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>-</b>	<b>(8 776)</b>		<b>(11 201)</b>		<b>(19 977)</b>		<b>(1 954)</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>10 387</b>	<b>71</b>	<b>,7%</b>	<b>505</b>	<b>4,9%</b>	<b>577</b>	<b>5,6%</b>	<b>(2 159)</b>	<b>13,6%</b>	<b>(123,4%)</b>
National Government	-	-	-	-	-	-	-	(127)	-	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(127)</b>	<b>-</b>	<b>(100,0%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 387	71	,7%	505	4,9%	577	5,6%	(2 033)	13,6%	(124,9%)
<b>Capital Expenditure Functional</b>	<b>10 387</b>	<b>71</b>	<b>,7%</b>	<b>512</b>	<b>4,9%</b>	<b>583</b>	<b>5,6%</b>	<b>(2 159)</b>	<b>13,7%</b>	<b>(123,7%)</b>
<b>Municipal governance and administration</b>	<b>8 757</b>	<b>71</b>	<b>,8%</b>	<b>490</b>	<b>5,6%</b>	<b>561</b>	<b>6,4%</b>	<b>(1 665)</b>	<b>14,0%</b>	<b>(129,4%)</b>
Executive and Council	1 294	4	,3%	-	-	4	,3%	-	-	-
Finance and administration	7 464	68	,9%	490	6,6%	558	7,5%	(1 665)	13,8%	(129,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>1 590</b>	<b>-</b>	<b>-</b>	<b>9</b>	<b>,6%</b>	<b>9</b>	<b>,6%</b>	<b>(500)</b>	<b>(136,2%)</b>	<b>(101,8%)</b>
Community and Social Services	40	-	-	4	9,1%	4	9,1%	(86)	-	(104,3%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	327	-	-	2	,6%	2	,6%	(284)	-	(100,6%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	1 223	-	-	3	,3%	3	,3%	(130)	-	(102,6%)
<b>Economic and Environmental Services</b>	<b>40</b>	<b>-</b>	<b>-</b>	<b>13</b>	<b>32,7%</b>	<b>13</b>	<b>32,7%</b>	<b>6</b>	<b>828,9%</b>	<b>111,6%</b>
Planning and Development	40	-	-	13	32,7%	13	32,7%	6	828,9%	111,6%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>-</b>	<b>-</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>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	170 230	-	-	-	-	-	-	(248)	(.2%)	(100.0%)	
Property rates	-	-	-	-	-	-	-	-	-	-	
Service charges	-	-	-	-	-	-	-	-	-	-	
Other revenue	18 653	-	-	-	-	-	-	(248)	(.9%)	(100.0%)	
Transfers and Subsidies - Operational	141 577	-	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	
Interest	10 000	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	177 117	3 108	1.8%	(1 090)	(.6%)	2 018	1.1%	(1 439)	2.2%	(24.3%)	
Suppliers and employees	151 199	3 108	2.1%	(1 090)	(.7%)	2 018	1.3%	(1 098)	1.1%	(.7%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	25 918	-	-	-	-	-	-	(342)	-	(100.0%)	
<b>Net Cash from/(used) Operating Activities</b>	<b>347 347</b>	<b>3 108</b>	<b>.9%</b>	<b>(1 090)</b>	<b>(.3%)</b>	<b>2 018</b>	<b>.6%</b>	<b>(1 687)</b>	<b>1.0%</b>	<b>(35.4%)</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	(126)	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(126)	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	(10 387)	-	-	-	-	-	-	-	-	-	
Capital assets	(10 387)	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Investing Activities</b>	<b>(10 513)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>336 833</b>	<b>3 108</b>	<b>.9%</b>	<b>(1 090)</b>	<b>(.3%)</b>	<b>2 018</b>	<b>.6%</b>	<b>(1 687)</b>	<b>1.1%</b>	<b>(35.4%)</b>	
Cash/cash equivalents at the year begin:	217 418	-	-	3 108	1.4%	-	-	222 268	-	(98.6%)	
Cash/cash equivalents at the year end:	554 251	3 108	.6%	2 018	.4%	2 018	.4%	220 580	53.0%	(99.1%)	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<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	22	52.8%	25	60.2%	6	14.0%	(11)	(27.0%)	42	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	0	1.5%	0	28.4%	0	26.9%	0	43.2%	1	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	12	.2%	-	-	5 693	99.8%	5 704	99.3%	-	-	-	-
<b>Total By Income Source</b>	<b>22</b>	<b>.4%</b>	<b>37</b>	<b>.6%</b>	<b>6</b>	<b>.1%</b>	<b>5 682</b>	<b>98.9%</b>	<b>5 746</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	-	-	-	0	-	5 619	100.0%	5 621	97.8%	-	-	-	-
Commercial	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21	16.3%	37	29.4%	6	4.7%	62	49.6%	126	2.2%	-	-	-	-
<b>Total By Customer Group</b>	<b>22</b>	<b>.4%</b>	<b>37</b>	<b>.6%</b>	<b>6</b>	<b>.1%</b>	<b>5 682</b>	<b>98.9%</b>	<b>5 746</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	(1 422)	100.0%	-	-	-	-	-	-	(1 422)	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>(1 422)</b>	<b>100.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 422)</b>	<b>100.0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: MBHASHE (EC121)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>371 178</b>	<b>59 914</b>	<b>16,1%</b>	<b>132 088</b>	<b>35,6%</b>	<b>192 002</b>	<b>51,7%</b>	<b>122 677</b>	<b>72,7%</b>	<b>7,7%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	500	255	51,0%	518	103,7%	774	154,7%	859	244,3%	(39,7%)
Sale of Goods and Rendering of Services	550	364	66,2%	212	38,5%	576	104,7%	195	47,2%	8,5%
Agency services	600	2 654	442,3%	2 770	461,6%	5 423	903,9%	2 467	963,0%	12,3%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	64	-	(100,0%)
Interest earned from Current and Non Current Assets	15 000	542	3,6%	535	3,6%	1 077	7,2%	1 134	49,1%	(52,8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 770	672	38,0%	873	49,3%	1 545	87,3%	1 910	133,8%	(54,3%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	520	768	147,8%	86	16,6%	855	164,3%	105	56,3%	(17,8%)
<b>Non-Exchange Revenue</b>										
Property rates	8 000	633	7,9%	1 232	15,4%	1 865	23,3%	1 931	34,5%	(36,2%)
Surcharges and Taxes	15 000	19 478	129,9%	7 696	51,3%	27 175	181,2%	4 075	54,3%	88,9%
Fines, penalties and forfeits	650	347	53,4%	500	76,9%	847	130,3%	683	139,5%	(26,8%)
Licences or permits	500	262	52,3%	233	46,5%	494	98,9%	242	182,6%	(3,9%)
Transfer and subsidies - Operational	328 088	33 939	10,3%	117 432	35,8%	151 371	46,1%	109 012	72,9%	7,7%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>355 778</b>	<b>15 965</b>	<b>4,5%</b>	<b>37 881</b>	<b>10,6%</b>	<b>53 847</b>	<b>15,1%</b>	<b>86 689</b>	<b>34,1%</b>	<b>(56,3%)</b>
Employee related costs	140 867	463	3%	598	4%	1 061	8%	35 135	35,4%	(98,3%)
Remuneration of councillors	27 750	-	-	-	-	-	-	8 714	39,6%	(100,0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-
Debt impairment	2 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	55 000	-	-	-	-	-	-	-	9%	-
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	73 995	10 511	14,2%	23 983	32,4%	34 494	46,6%	27 617	47,8%	(13,2%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	56 166	4 991	8,9%	13 300	23,7%	18 292	32,6%	15 224	43,8%	(12,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>15 400</b>	<b>43 948</b>		<b>94 207</b>		<b>138 156</b>		<b>35 988</b>		
Transfers and subsidies - capital (monetary allocations)	92 913	34 177	36,8%	34 900	37,6%	69 077	74,3%	26 254	74,5%	32,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>108 313</b>	<b>78 125</b>		<b>129 107</b>		<b>207 233</b>		<b>62 242</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>108 313</b>	<b>78 125</b>		<b>129 107</b>		<b>207 233</b>		<b>62 242</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>108 313</b>	<b>78 125</b>		<b>129 107</b>		<b>207 233</b>		<b>62 242</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>108 313</b>	<b>78 125</b>		<b>129 107</b>		<b>207 233</b>		<b>62 242</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>99 402</b>	<b>32 244</b>	<b>32,4%</b>	<b>36 453</b>	<b>36,7%</b>	<b>68 696</b>	<b>69,1%</b>	<b>24 420</b>	<b>34,0%</b>	<b>49,3%</b>
National Government	59 054	20 756	35,1%	22 672	38,4%	43 428	73,5%	17 485	42,1%	29,7%
Provincial Government	21 739	6 391	29,4%	6 346	29,2%	12 738	58,6%	2 172	14,3%	192,2%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>80 794</b>	<b>27 147</b>	<b>33,6%</b>	<b>29 018</b>	<b>35,9%</b>	<b>56 165</b>	<b>69,5%</b>	<b>19 657</b>	<b>35,6%</b>	<b>47,6%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 609	5 096	27,4%	7 435	40,0%	12 531	67,3%	4 764	27,6%	56,1%
<b>Capital Expenditure Functional</b>	<b>99 402</b>	<b>32 244</b>	<b>32,4%</b>	<b>36 453</b>	<b>36,7%</b>	<b>68 696</b>	<b>69,1%</b>	<b>24 420</b>	<b>34,0%</b>	<b>49,3%</b>
<b>Municipal governance and administration</b>	<b>6 609</b>	<b>248</b>	<b>3,8%</b>	<b>5 087</b>	<b>77,0%</b>	<b>5 335</b>	<b>80,7%</b>	<b>1 993</b>	<b>13,3%</b>	<b>155,2%</b>
Executive and Council	304	-	-	14	4,7%	14	4,7%	-	-	(100,0%)
Finance and administration	6 304	248	3,9%	5 073	80,5%	5 321	84,4%	1 993	13,3%	154,5%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>22 071</b>	<b>8 553</b>	<b>38,8%</b>	<b>1 702</b>	<b>7,7%</b>	<b>10 255</b>	<b>46,5%</b>	<b>4 577</b>	<b>45,3%</b>	<b>(62,8%)</b>
Community and Social Services	4 320	-	-	305	7,0%	305	7,0%	168	21,0%	81,6%
Sport And Recreation	17 750	8 553	48,2%	1 397	7,9%	9 950	56,1%	4 409	46,2%	(68,3%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>69 854</b>	<b>20 015</b>	<b>28,7%</b>	<b>24 528</b>	<b>35,1%</b>	<b>44 543</b>	<b>63,8%</b>	<b>17 547</b>	<b>34,6%</b>	<b>39,8%</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	69 854	20 015	28,7%	24 528	35,1%	44 543	63,8%	17 547	34,8%	39,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>870</b>	<b>3 428</b>	<b>394,2%</b>	<b>5 136</b>	<b>590,7%</b>	<b>8 564</b>	<b>984,8%</b>	<b>303</b>	<b>60,7%</b>	<b>1 593,1%</b>
Energy sources	-	3 428	-	3 690	-	7 118	-	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	870	-	-	1 446	166,3%	1 446	166,3%	303	60,7%	376,7%
<b>Other</b>										

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23
--	---------	---------

	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	465 271	(2 706)	(.6%)	5 365	1,2%	2 659	.6%	-	-.1%	(100,0%)	
Property rates	6 400	(10)	(.2%)	101	1,6%	91	1,4%	-	-	(100,0%)	
Service charges	460	(2)	(.5%)	44	9,5%	41	9,0%	-	-	(100,0%)	
Other revenue	22 410	(2 576)	(11,5%)	4 674	20,9%	2 098	9,4%	-	-	(100,0%)	
Transfers and Subsidies - Operational	328 088	-	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Capital	92 913	-	-	-	-	-	-	-	-	-	
Interest	15 000	(118)	(.8%)	547	3,6%	429	2,9%	-	-	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	(321 815)	-	-	-	-	-	-	(1 039)	.6%	(100,0%)	
Suppliers and employees	(321 815)	-	-	-	-	-	-	(1 039)	.6%	(100,0%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>143 456</b>	<b>(2 706)</b>	<b>(1,9%)</b>	<b>5 365</b>	<b>3,7%</b>	<b>2 659</b>	<b>1,9%</b>	<b>(1 039)</b>	<b>(1,1%)</b>	<b>(616,4%)</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>	(114 313)	-	-	-	-	-	-	-	-	-	
Capital assets	(114 313)	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Investing Activities</b>	<b>(114 313)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>29 143</b>	<b>(2 706)</b>	<b>(9,3%)</b>	<b>5 365</b>	<b>18,4%</b>	<b>2 659</b>	<b>9,1%</b>	<b>(1 039)</b>	<b>(8,5%)</b>	<b>(616,4%)</b>	
Cash/cash equivalents at the year begin:	-	34 181	-	31 476	-	34 181	-	(305)	-	(10 421,8%)	
Cash/cash equivalents at the year end:	<b>29 143</b>	<b>31 476</b>	<b>108,0%</b>	<b>36 841</b>	<b>126,4%</b>	<b>36 841</b>	<b>126,4%</b>	<b>(1 344)</b>	<b>(4%)</b>	<b>(2 841,6%)</b>	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to 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	599	1,1%	630	1,1%	630	1,1%	53 188	96,6%	55 048	68,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	251	2,1%	342	2,8%	245	2,0%	11 282	93,1%	12 121	15,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	13 881	100,0%	13 881	17,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2)	4,8%	36	(82,7%)	(1)	1,4%	(77)	176,6%	(44)	(.1%)	-	-	-	-
<b>Total By Income Source</b>	<b>848</b>	<b>1,0%</b>	<b>1 009</b>	<b>1,2%</b>	<b>875</b>	<b>1,1%</b>	<b>78 274</b>	<b>96,6%</b>	<b>81 006</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	211	.8%	246	1,0%	244	1,0%	24 922	97,3%	25 624	31,6%	-	-	-	-
Commercial	288	2,0%	312	2,2%	279	2,0%	13 439	93,9%	14 319	17,7%	-	-	-	-
Households	241	.9%	302	1,1%	248	.9%	25 596	97,0%	26 746	33,0%	-	-	-	-
Other	108	.8%	148	1,0%	104	.7%	13 957	97,5%	14 317	17,7%	-	-	-	-
<b>Total By Customer Group</b>	<b>848</b>	<b>1,0%</b>	<b>1 009</b>	<b>1,2%</b>	<b>875</b>	<b>1,1%</b>	<b>78 274</b>	<b>96,6%</b>	<b>81 006</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	(33)	16,1%	2 302	(1 113,6%)	-	-	(2 476)	1 197,5%	(207)	121,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 021	2 816,2%	(1 111)	(3 063,1%)	-	-	126	346,9%	36	(21,3%)
<b>Total</b>	<b>988</b>	<b>(579,7%)</b>	<b>1 191</b>	<b>(698,8%)</b>	<b>-</b>	<b>-</b>	<b>(2 350)</b>	<b>1 378,5%</b>	<b>(170)</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: MNQUMA (EC122)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>442 587</b>	<b>200 541</b>	<b>45,3%</b>	<b>132 603</b>	<b>30,0%</b>	<b>333 144</b>	<b>75,3%</b>	<b>140 961</b>	<b>67,8%</b>	<b>(5,9%)</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	5 232	1 928	36,8%	2 162	41,3%	4 090	78,2%	676	46,5%	220,0%
Sale of Goods and Rendering of Services	633	190	30,1%	193	30,5%	384	60,6%	202	430 275,8%	(4,4%)
Agency services	2 616	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	15 280	831	5,4%	910	6,0%	1 741	11,4%	650	8,2%	40,2%
Interest earned from Current and Non Current Assets	9 000	5 878	65,3%	5 145	57,2%	11 024	122,5%	3 214	106,5%	60,1%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 985	1 437	28,8%	1 457	29,2%	2 895	58,1%	1 410	56,2%	3,3%
Licence and permits	103	313	302,0%	381	368,1%	693	670,1%	347	909 241,7%	9,8%
Operational Revenue	153	823	537,5%	921	601,6%	1 745	1 139,1%	750	69,4%	22,8%
<b>Non-Exchange Revenue</b>										
Property rates	64 061	46 955	73,3%	7 000	10,9%	53 955	84,2%	26 531	68,8%	(73,6%)
Surcharges and Taxes	-	4	-	102	-	106	-	-	-	(100,0%)
Fines, penalties and forfeits	7 198	-	-	-	-	-	-	-	-	-
Licences or permits	1 217	27	2,2%	29	2,4%	56	4,6%	26	5,1%	12,8%
Transfer and subsidies - Operational	331 808	138 883	41,9%	110 952	33,4%	249 835	75,3%	104 320	70,5%	6,4%
Interest	0	3 271	327 149 800,0%	3 349	334 923 100,0%	6 621	662 072 900,0%	2 835	44 641 133,3%	18,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	300	-	-	-	-	-	-	-	-	-
Other Gains	0	-	-	-	-	-	-	0	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>523 870</b>	<b>87 865</b>	<b>16,8%</b>	<b>90 660</b>	<b>17,3%</b>	<b>178 525</b>	<b>34,1%</b>	<b>95 554</b>	<b>33,3%</b>	<b>(5,1%)</b>
Employee related costs	229 794	53 612	23,3%	55 594	24,2%	109 207	47,5%	50 810	48,4%	9,4%
Remuneration of councillors	25 246	6 126	24,3%	7 937	31,4%	14 063	55,7%	6 100	48,6%	30,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	7 314	1 571	21,5%	940	12,9%	2 511	34,3%	709	24,9%	32,7%
Debt impairment	13 542	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	125 942	-	-	-	-	-	-	-	-	-
Interest	1 649	-	-	-	-	-	-	-	-	-
Contracted services	25 615	9 556	37,3%	11 232	43,8%	20 788	81,2%	6 859	33,6%	63,7%
Transfers and subsidies	12 876	1 777	13,8%	690	5,4%	2 467	19,2%	1 141	15,0%	(38,6%)
Irrecoverable debts written off	13 044	1 184	9,1%	1	1 185	9,1%	308	5,7%	(98,5%)	
Operational costs	68 847	14 039	20,4%	14 265	20,7%	28 304	41,1%	29 627	54,5%	(51,9%)
Losses on disposal of Assets	0	-	-	-	-	-	-	-	-	-
Other Losses	(0)	-	-	-	-	-	-	0	-	(100,0%)
<b>Surplus/(Deficit)</b>	<b>(81 282)</b>	<b>112 676</b>		<b>41 943</b>		<b>154 620</b>		<b>45 407</b>		
Transfers and subsidies - capital (monetary allocations)	115 702	24 398	21,1%	33 301	28,8%	57 699	49,9%	26 321	50,4%	26,5%
Transfers and subsidies - capital (in-kind)	0	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>34 419</b>	<b>137 074</b>		<b>75 245</b>		<b>212 318</b>		<b>71 728</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>34 419</b>	<b>137 074</b>		<b>75 245</b>		<b>212 318</b>		<b>71 728</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>34 419</b>	<b>137 074</b>		<b>75 245</b>		<b>212 318</b>		<b>71 728</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>34 419</b>	<b>137 074</b>		<b>75 245</b>		<b>212 318</b>		<b>71 728</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>244 669</b>	<b>35 793</b>	<b>14,6%</b>	<b>59 909</b>	<b>24,5%</b>	<b>95 701</b>	<b>39,1%</b>	<b>38 242</b>	<b>33,3%</b>	<b>56,7%</b>
National Government	89 396	25 328	28,3%	29 310	32,8%	54 638	61,1%	20 479	46,2%	43,1%
Provincial Government	26 482	-	-	1 413	5,3%	1 413	5,3%	2 552	32,4%	(44,6%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>115 878</b>	<b>25 328</b>	<b>21,9%</b>	<b>30 723</b>	<b>26,5%</b>	<b>56 050</b>	<b>48,4%</b>	<b>23 031</b>	<b>43,5%</b>	<b>33,4%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	128 791	10 465	8,1%	29 186	22,7%	39 651	30,8%	15 211	23,5%	91,9%
<b>Capital Expenditure Functional</b>	<b>244 669</b>	<b>35 793</b>	<b>14,6%</b>	<b>59 909</b>	<b>24,5%</b>	<b>95 701</b>	<b>39,1%</b>	<b>38 242</b>	<b>33,3%</b>	<b>56,7%</b>
<b>Municipal governance and administration</b>	<b>13 632</b>	<b>2 953</b>	<b>21,7%</b>	<b>714</b>	<b>5,2%</b>	<b>3 668</b>	<b>26,9%</b>	<b>1 983</b>	<b>40,3%</b>	<b>(64,0%)</b>
Executive and Council	400	-	-	-	-	-	-	-	-	-
Finance and administration	13 232	2 953	22,3%	714	5,4%	3 668	27,7%	1 983	41,8%	(64,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>944</b>	<b>-</b>	<b>-</b>	<b>1 340</b>	<b>141,9%</b>	<b>1 340</b>	<b>141,9%</b>	<b>102</b>	<b>14,8%</b>	<b>1 217,4%</b>
Community and Social Services	295	-	-	281	95,1%	281	95,1%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	649	-	-	1 059	163,1%	1 059	163,1%	102	32,2%	941,6%
Housing	0	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>209 865</b>	<b>31 134</b>	<b>14,8%</b>	<b>54 484</b>	<b>26,0%</b>	<b>85 618</b>	<b>40,8%</b>	<b>36 157</b>	<b>34,6%</b>	<b>50,7%</b>
Planning and Development	3 850	135	3,5%	104	2,7%	240	6,2%	198	8,9%	(47,5%)
Road Transport	206 015	30 999	15,0%	54 380	26,4%	85 378	41,4%	35 958	36,2%	51,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>20 227</b>	<b>1 705</b>	<b>8,4%</b>	<b>3 371</b>	<b>16,7%</b>	<b>5 076</b>	<b>25,1%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Energy sources	20 177	1 705	8,5%	3 371	16,7%	5 076	25,2%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	50	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23
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R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>544 443</b>	<b>1 267 169</b>	<b>232,7%</b>	<b>840 687</b>	<b>154,4%</b>	<b>2 107 857</b>	<b>387,2%</b>	<b>194 929</b>	<b>73,2%</b>	<b>331,3%</b>	
Property rates	55 093	86 367	156,8%	37 144	67,4%	123 511	224,2%	39 040	99,6%	(4,9%)	
Service charges	17 641	3 951	22,4%	2 586	14,7%	6 537	37,1%	849	25,5%	204,6%	
Other revenue	15 200	26 916	177,1%	16 266	107,0%	43 182	284,1%	8 896	88,4%	82,9%	
Transfers and Subsidies - Operational	331 808	854 530	257,5%	654 125	197,1%	1 508 655	454,7%	102 524	71,3%	538,0%	
Transfers and Subsidies - Capital	115 702	295 406	255,3%	130 566	112,8%	425 972	368,2%	43 621	68,8%	199,3%	
Interest	9 000	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(371 581)</b>	<b>(105 341)</b>	<b>28,3%</b>	<b>(116 632)</b>	<b>31,4%</b>	<b>(221 973)</b>	<b>59,7%</b>	<b>(98 206)</b>	<b>51,8%</b>	<b>18,8%</b>	
Suppliers and employees	(358 705)	(105 341)	29,4%	(116 632)	32,5%	(221 973)	61,9%	(98 206)	54,0%	18,8%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	(12 876)	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>172 862</b>	<b>1 161 828</b>	<b>672,1%</b>	<b>724 056</b>	<b>418,9%</b>	<b>1 885 884</b>	<b>1 091,0%</b>	<b>96 723</b>	<b>137,9%</b>	<b>648,6%</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	<b>252</b>	<b>(246)</b>	<b>(97,7%)</b>	<b>246</b>	<b>97,7%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>,7%</b>	<b>(100,0%)</b>	
Proceeds on disposal of PPE	300	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(48)	(246)	512,8%	246	(512,8%)	-	-	-	1,3%	(100,0%)	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(244 669)</b>	<b>(3 213)</b>	<b>1,3%</b>	<b>(10 188)</b>	<b>4,2%</b>	<b>(13 401)</b>	<b>5,5%</b>	<b>(44 208)</b>	<b>39,0%</b>	<b>(77,0%)</b>	
Capital assets	(244 669)	(3 213)	1,3%	(10 188)	4,2%	(13 401)	5,5%	(44 208)	39,0%	(77,0%)	
<b>Net Cash from/(used) Investing Activities</b>	<b>(244 417)</b>	<b>(3 460)</b>	<b>1,4%</b>	<b>(9 941)</b>	<b>4,1%</b>	<b>(13 401)</b>	<b>5,5%</b>	<b>(44 208)</b>	<b>39,1%</b>	<b>(77,5%)</b>	
<b>Cash Flow from/(used) Financing Activities</b>											
<b>Receipts</b>	<b>-</b>	<b>-</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>	<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>-</b>	<b>-</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>(71 555)</b>	<b>1 158 369</b>	<b>(1 618,8%)</b>	<b>714 114</b>	<b>(998,0%)</b>	<b>1 872 483</b>	<b>(2 616,8%)</b>	<b>52 514</b>	<b>(139,3%)</b>	<b>1 259,8%</b>	
Cash/cash equivalents at the year begin:	160 435	-	-	1 352 608	843,1%	-	-	41 583	-	3 152,8%	
Cash/cash equivalents at the year end:	<b>88 880</b>	<b>1 352 608</b>	<b>1 521,8%</b>	<b>2 066 722</b>	<b>2 325,3%</b>	<b>2 066 722</b>	<b>2 325,3%</b>	<b>94 097</b>	<b>139,6%</b>	<b>2 096,4%</b>	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to 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	6 683	4,1%	2 786	1,7%	2 777	1,7%	149 197	92,4%	161 443	77,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 057	5,3%	1 003	2,6%	996	2,6%	34 712	89,5%	38 767	18,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	370	17,1%	157	7,3%	142	6,6%	1 489	69,0%	2 158	1,0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	568	10,1%	280	5,0%	281	5,0%	4 517	80,0%	5 647	2,7%	-	-	-	-
<b>Total By Income Source</b>	<b>9 678</b>	<b>4,7%</b>	<b>4 226</b>	<b>2,0%</b>	<b>4 197</b>	<b>2,0%</b>	<b>189 914</b>	<b>91,3%</b>	<b>208 015</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	560	2,9%	283	1,5%	286	1,5%	17 865	94,1%	18 994	9,1%	-	-	-	-
Commercial	2 066	4,5%	982	2,1%	984	2,2%	41 691	91,2%	45 722	22,0%	-	-	-	-
Households	7 052	4,9%	2 962	2,1%	2 926	2,0%	130 358	91,0%	143 299	68,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>9 678</b>	<b>4,7%</b>	<b>4 226</b>	<b>2,0%</b>	<b>4 197</b>	<b>2,0%</b>	<b>189 914</b>	<b>91,3%</b>	<b>208 015</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	12	,2%	354	6,5%	-	-	5 057	93,3%	5 422	97,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	135	99,7%	-	-	-	-	0	,3%	136	2,4%
<b>Total</b>	<b>147</b>	<b>2,6%</b>	<b>354</b>	<b>6,4%</b>	<b>-</b>	<b>-</b>	<b>5 057</b>	<b>91,0%</b>	<b>5 558</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: GREAT KEI (EC123)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure		Total Expenditure as % of main appropriation
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>139 085</b>	<b>41 978</b>	<b>30,2%</b>	<b>36 137</b>	<b>26,0%</b>	<b>78 116</b>	<b>56,2%</b>	<b>33 809</b>	<b>55,4%</b>	<b>6,9%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	12 293	2 591	21,1%	2 776	22,6%	5 367	43,7%	2 441	46,4%	13,7%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	8 489	1 153	13,6%	1 572	18,5%	2 725	32,1%	1 709	29,1%	(8,0%)
Sale of Goods and Rendering of Services	908	207	22,8%	88	9,7%	296	32,6%	75	39,9%	17,2%
Agency services	316	61	19,2%	-	-	61	19,2%	192	129,5%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 404	396	28,2%	417	29,7%	814	58,0%	327	15,1%	27,4%
Interest earned from Current and Non Current Assets	1 200	939	78,3%	757	63,1%	1 696	141,3%	400	134,4%	89,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	437	31	7,2%	399	91,2%	430	98,4%	19	12,5%	2 054,8%
Licence and permits	558	182	32,6%	125	22,3%	307	55,0%	125	47,8%	(5%)
Operational Revenue	250	7	2,9%	351	140,6%	359	143,5%	-	4,2%	(100,0%)
<b>Non-Exchange Revenue</b>										
Property rates	46 569	10 912	23,4%	8 673	18,6%	19 585	42,1%	9 326	46,0%	(7,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	187	78	41,8%	227	121,8%	305	163,5%	187	128,5%	21,4%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	59 465	23 549	39,6%	19 062	32,1%	42 611	71,7%	17 405	71,1%	9,5%
Interest	7 009	1 872	26,7%	1 689	24,1%	3 561	50,8%	1 603	139,2%	5,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>120 253</b>	<b>24 295</b>	<b>20,2%</b>	<b>27 225</b>	<b>22,6%</b>	<b>51 519</b>	<b>42,8%</b>	<b>21 891</b>	<b>38,6%</b>	<b>24,4%</b>
Employee related costs	46 979	11 122	23,7%	11 500	24,5%	22 643	48,2%	10 142	44,0%	13,6%
Remuneration of councillors	5 506	1 337	24,2%	1 375	24,9%	2 713	49,1%	1 143	49,8%	20,3%
Bulk purchases - electricity	12 500	4 143	33,1%	2 779	22,2%	6 922	55,4%	2 480	44,8%	12,0%
Inventory consumed	2 180	2	0,1%	123	5,6%	125	5,7%	22	2,4%	458,5%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	13 300	2 858	21,5%	3 312	24,9%	6 170	46,4%	2 225	42,8%	49,9%
Interest	280	4	1,5%	(97)	(34,5%)	(93)	(33,1%)	26	30,0%	(47,8%)
Contracted services	11 186	1 396	12,5%	1 413	12,6%	2 809	25,1%	861	27,0%	64,0%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	9 000	-	-	1 319	14,7%	1 319	14,7%	-	-	(100,0%)
Operational costs	19 303	3 431	17,8%	5 481	28,4%	8 912	46,2%	4 991	57,5%	9,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>18 832</b>	<b>17 684</b>		<b>8 913</b>		<b>26 597</b>		<b>11 919</b>		
Transfers and subsidies - capital (monetary allocations)	46 557	6 824	14,7%	9 147	19,6%	15 972	34,3%	4 878	30,0%	87,5%
Transfers and subsidies - capital (in-kind)	66 677	-	-	-	-	-	-	2 226	-	(100,0%)
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>132 066</b>	<b>24 508</b>		<b>18 060</b>		<b>42 568</b>		<b>19 023</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>132 066</b>	<b>24 508</b>		<b>18 060</b>		<b>42 568</b>		<b>19 023</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>132 066</b>	<b>24 508</b>		<b>18 060</b>		<b>42 568</b>		<b>19 023</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>132 066</b>	<b>24 508</b>		<b>18 060</b>		<b>42 568</b>		<b>19 023</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure		Total Expenditure as % of main appropriation
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>113 048</b>	<b>6 786</b>	<b>6,0%</b>	<b>6 447</b>	<b>5,7%</b>	<b>13 232</b>	<b>11,7%</b>	<b>8 755</b>	<b>37,7%</b>	<b>(26,4%)</b>
National Government	17 584	3 699	21,0%	3 823	21,7%	7 522	42,8%	3 911	25,3%	(2,2%)
Provincial Government	25 217	2 912	11,5%	1 499	5,9%	4 411	17,5%	2 810	41,3%	(46,7%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	58 030	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>100 831</b>	<b>6 611</b>	<b>6,6%</b>	<b>5 322</b>	<b>5,3%</b>	<b>11 933</b>	<b>11,8%</b>	<b>6 721</b>	<b>32,8%</b>	<b>(20,8%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 217	174	1,4%	1 125	9,2%	1 299	10,6%	2 034	71,6%	(44,7%)
<b>Capital Expenditure Functional</b>	<b>113 048</b>	<b>6 786</b>	<b>6,0%</b>	<b>6 447</b>	<b>5,7%</b>	<b>13 232</b>	<b>11,7%</b>	<b>8 755</b>	<b>37,7%</b>	<b>(26,4%)</b>
<b>Municipal governance and administration</b>	<b>2 210</b>	<b>-</b>	<b>-</b>	<b>294</b>	<b>13,3%</b>	<b>294</b>	<b>13,3%</b>	<b>35</b>	<b>4,3%</b>	<b>739,9%</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 210	-	-	294	13,3%	294	13,3%	35	4,3%	739,9%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community and Social Services	50	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	450	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>99 213</b>	<b>6 676</b>	<b>6,7%</b>	<b>5 333</b>	<b>5,4%</b>	<b>12 009</b>	<b>12,1%</b>	<b>6 597</b>	<b>33,3%</b>	<b>(19,2%)</b>
Planning and Development	915	-	-	746	81,5%	746	81,5%	-	-	(100,0%)
Road Transport	98 298	6 676	6,8%	4 588	4,7%	11 264	11,5%	6 597	33,7%	(30,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>11 125</b>	<b>110</b>	<b>1,0%</b>	<b>819</b>	<b>7,4%</b>	<b>929</b>	<b>8,4%</b>	<b>2 122</b>	<b>72,2%</b>	<b>(61,4%)</b>
Energy sources	6 225	-	-	734	11,8%	734	11,8%	123	3,8%	494,6%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	4 900	110	2,2%	85	1,7%	195	4,0%	1 999	176,6%	(95,7%)
<b>Other</b>	<b>-</b>	<b>-</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			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	224 455	63 668	28,4%	87 594	39,0%	151 263	67,4%	51 481	81,4%	70,1%	
Property rates	33 682	29 405	87,3%	49 562	147,1%	78 967	234,4%	5 972	53,8%	729,9%	
Service charges	17 762	34 263	192,9%	38 032	214,1%	72 295	407,0%	6 564	80,2%	479,4%	
Other revenue	1 722	-	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Operational	56 733	-	-	-	-	-	-	-	-	-	
Transfers and Subsidies - Capital	113 862	-	-	-	-	-	-	38 946	210,9%	(100,0%)	
Interest	694	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	(86 537)	(32 859)	38,0%	(45 790)	52,9%	(78 649)	90,9%	(35 308)	83,2%	29,7%	
Suppliers and employees	(86 257)	(32 859)	38,1%	(45 790)	53,1%	(78 649)	91,2%	(35 308)	83,2%	29,7%	
Finance charges	(280)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>137 918</b>	<b>30 810</b>	<b>22,3%</b>	<b>41 804</b>	<b>30,3%</b>	<b>72 614</b>	<b>52,6%</b>	<b>16 173</b>	<b>78,2%</b>	<b>158,5%</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>	(113 048)	(1 215)	1,1%	(2 231)	2,0%	(3 445)	3,0%	(1 495)	5,1%	49,2%	
Capital assets	(113 048)	(1 215)	1,1%	(2 231)	2,0%	(3 445)	3,0%	(1 495)	5,1%	49,2%	
<b>Net Cash from/(used) Investing Activities</b>	<b>(113 048)</b>	<b>(1 215)</b>	<b>1,1%</b>	<b>(2 231)</b>	<b>2,0%</b>	<b>(3 445)</b>	<b>3,0%</b>	<b>(1 495)</b>	<b>5,8%</b>	<b>49,2%</b>	
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>24 870</b>	<b>29 595</b>	<b>119,0%</b>	<b>39 573</b>	<b>159,1%</b>	<b>69 168</b>	<b>278,1%</b>	<b>14 678</b>	<b>260,8%</b>	<b>169,6%</b>	
Cash/cash equivalents at the year begin:	16 610	-	-	63 264	380,9%	-	-	23 796	-	165,9%	
Cash/cash equivalents at the year end:	<b>41 480</b>	<b>63 142</b>	<b>152,2%</b>	<b>102 837</b>	<b>248,3%</b>	<b>102 837</b>	<b>248,3%</b>	<b>38 474</b>	<b>190,5%</b>	<b>167,7%</b>	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to 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	20	9%	89	4,1%	70	3,2%	1 986	91,7%	2 165	2,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 626	2,2%	2 545	3,4%	3 970	5,3%	66 506	89,1%	74 647	82,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	318	2,2%	350	2,5%	333	2,4%	13 142	92,9%	14 143	15,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	2,1%	8	12,5%	8	12,6%	46	72,8%	63	1,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	2%	0	2%	0	2%	11	99,5%	11	-	-	-	-	-
<b>Total By Income Source</b>	<b>1 965</b>	<b>2,2%</b>	<b>2 992</b>	<b>3,3%</b>	<b>4 380</b>	<b>4,8%</b>	<b>81 690</b>	<b>89,7%</b>	<b>91 028</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	181	2,4%	260	3,5%	1 319	17,5%	5 777	76,7%	7 536	8,3%	-	-	-	-
Commercial	214	3,6%	273	4,6%	263	4,4%	5 229	87,5%	5 979	6,6%	-	-	-	-
Households	1 571	2,0%	2 459	3,2%	2 798	3,6%	70 684	91,2%	77 512	85,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>1 965</b>	<b>2,2%</b>	<b>2 992</b>	<b>3,3%</b>	<b>4 380</b>	<b>4,8%</b>	<b>81 690</b>	<b>89,7%</b>	<b>91 028</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	964	65,1%	-	-	-	-	516	34,9%	1 480	14,6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	90	1,1%	1 509	18,6%	-	-	6 525	80,3%	8 124	80,3%
Auditor-General	271	100,0%	-	-	-	-	-	-	271	2,7%
Other	-	-	8	3,2%	-	-	238	96,8%	246	2,4%
<b>Total</b>	<b>1 325</b>	<b>13,1%</b>	<b>1 517</b>	<b>15,0%</b>	<b>-</b>	<b>-</b>	<b>7 279</b>	<b>71,9%</b>	<b>10 121</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: AMAHLATHI (EC124)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>240 449</b>	<b>82 819</b>	<b>34,4%</b>	<b>71 315</b>	<b>29,7%</b>	<b>154 134</b>	<b>64,1%</b>	<b>64 343</b>	<b>60,1%</b>	<b>10,8%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	41 674	10 629	25,5%	9 405	22,6%	20 034	48,1%	7 262	45,6%	29,5%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	12 320	2 894	23,5%	2 909	23,6%	5 803	47,1%	2 801	44,7%	3,9%
Sale of Goods and Rendering of Services	5 634	1 410	25,0%	1 377	24,4%	2 787	49,5%	1 437	50,6%	(4,2%)
Agency services	1 829	333	18,2%	261	14,3%	594	32,5%	62	11,6%	32,1,3%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 531	1 773	32,1%	1 895	34,3%	3 668	66,3%	1 335	62,8%	42,0%
Interest earned from Current and Non Current Assets	1 158	8	0,7%	-	-	8	0,7%	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	196	121	61,6%	48	24,5%	169	86,1%	26	120,8%	84,8%
Licence and permits	2 252	743	33,0%	538	23,9%	1 281	56,9%	135	13,0%	298,8%
Operational Revenue	667	0	-	0	-	0	0,1%	1 578	303,1%	(100,0%)
<b>Non-Exchange Revenue</b>										
Property rates	24 424	8 353	34,2%	5 244	21,5%	13 598	55,7%	5 764	47,6%	(9,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	27	5	18,3%	2	9,1%	7	27,3%	5	68,9%	(52,1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	138 420	54 805	39,6%	47 769	34,5%	102 574	74,1%	42 536	69,8%	12,3%
Interest	6 318	1 747	27,6%	1 865	29,5%	3 611	57,2%	1 403	56,7%	32,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>305 538</b>	<b>64 023</b>	<b>21,0%</b>	<b>53 586</b>	<b>17,5%</b>	<b>117 609</b>	<b>38,5%</b>	<b>49 912</b>	<b>37,2%</b>	<b>7,4%</b>
Employee related costs	134 985	35 478	26,3%	33 678	24,9%	69 157	51,2%	33 085	59,1%	1,8%
Remuneration of councillors	14 329	3 876	27,1%	3 286	22,9%	7 163	50,0%	3 275	61,7%	3%
Bulk purchases - electricity	51 433	13 639	26,5%	7 086	13,8%	20 725	40,3%	9 573	40,6%	(26,0%)
Inventory consumed	247	59	24,1%	21	8,4%	80	32,5%	24	20,9%	(11,9%)
Debt impairment	27 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	26 000	-	-	-	-	-	-	-	-	-
Interest	4 500	2 236	49,7%	2 711	60,2%	4 947	109,9%	1 807	55,4%	50,0%
Contracted services	18 230	4 401	24,1%	3 848	21,1%	8 249	45,2%	1 434	20,3%	168,3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	28 815	4 333	15,0%	2 956	10,3%	7 289	25,3%	714	13,0%	314,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(65 089)</b>	<b>18 796</b>		<b>17 728</b>		<b>36 525</b>		<b>14 432</b>		
Transfers and subsidies - capital (monetary allocations)	31 327	-	-	16 841	53,8%	16 841	53,8%	6 401	20,2%	163,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(33 762)</b>	<b>18 796</b>		<b>34 569</b>		<b>53 366</b>		<b>20 832</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(33 762)</b>	<b>18 796</b>		<b>34 569</b>		<b>53 366</b>		<b>20 832</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(33 762)</b>	<b>18 796</b>		<b>34 569</b>		<b>53 366</b>		<b>20 832</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(33 762)</b>	<b>18 796</b>		<b>34 569</b>		<b>53 366</b>		<b>20 832</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>33 877</b>	<b>9 053</b>	<b>26,7%</b>	<b>13 002</b>	<b>38,4%</b>	<b>22 056</b>	<b>65,1%</b>	<b>6 246</b>	<b>30,6%</b>	<b>108,2%</b>
National Government	31 327	9 041	28,9%	11 916	38,0%	20 957	66,9%	6 117	38,0%	94,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>31 327</b>	<b>9 041</b>	<b>28,9%</b>	<b>11 916</b>	<b>38,0%</b>	<b>20 957</b>	<b>66,9%</b>	<b>6 117</b>	<b>38,0%</b>	<b>94,8%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 550	13	0,5%	1 086	42,6%	1 099	43,1%	129	1,6%	744,8%
<b>Capital Expenditure Functional</b>	<b>33 877</b>	<b>9 053</b>	<b>26,7%</b>	<b>13 002</b>	<b>38,4%</b>	<b>22 056</b>	<b>65,1%</b>	<b>6 246</b>	<b>30,6%</b>	<b>108,2%</b>
<b>Municipal governance and administration</b>	<b>900</b>	<b>13</b>	<b>1,4%</b>	<b>723</b>	<b>80,4%</b>	<b>736</b>	<b>81,8%</b>	<b>-</b>	<b>0,0%</b>	<b>(100,0%)</b>
Executive and Council	750	-	-	619	82,5%	619	82,5%	-	-	(100,0%)
Finance and administration	150	13	8,4%	104	69,5%	117	77,9%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>207</b>	<b>-</b>	<b>207</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Community and Social Services	-	-	-	207	-	207	-	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>31 427</b>	<b>9 041</b>	<b>28,8%</b>	<b>12 020</b>	<b>38,2%</b>	<b>21 061</b>	<b>67,0%</b>	<b>6 117</b>	<b>32,8%</b>	<b>96,5%</b>
Planning and Development	31 377	9 041	28,8%	11 968	38,1%	21 009	67,0%	6 117	32,8%	96,6%
Road Transport	50	-	-	52	104,2%	52	104,2%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>1 550</b>	<b>-</b>	<b>-</b>	<b>52</b>	<b>3,4%</b>	<b>52</b>	<b>3,4%</b>	<b>129</b>	<b>7,2%</b>	<b>(59,5%)</b>
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 550	-	-	52	3,4%	52	3,4%	129	7,2%	(59,5%)
<b>Other</b>	<b>-</b>	<b>-</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

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>240 576</b>	<b>(38 403)</b>	<b>(16,0%)</b>	<b>22 008</b>	<b>9,1%</b>	<b>(16 395)</b>	<b>(6,8%)</b>	-	-	-	<b>(100,0%)</b>
Property rates	10 284	(1 059)	(10,3%)	5 677	55,2%	4 618	44,9%	-	-	-	(100,0%)
Service charges	49 212	(2 797)	(5,7%)	9 199	18,7%	6 402	13,0%	-	-	-	(100,0%)
Other revenue	11 756	(994)	(8,5%)	2 609	22,2%	1 615	13,7%	-	-	-	(100,0%)
Transfers and Subsidies - Operational	137 997	(32 340)	(23,4%)	392	,3%	(31 948)	(23,2%)	-	-	-	(100,0%)
Transfers and Subsidies - Capital	31 327	-	-	-	-	-	-	-	-	-	-
Interest	-	(1 212)	-	4 131	-	2 919	-	-	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(214 139)</b>	<b>409</b>	<b>(2%)</b>	<b>-</b>	<b>-</b>	<b>409</b>	<b>(2%)</b>	-	-	-	-
Suppliers and employees	(209 639)	409	(2%)	-	-	409	(2%)	-	-	-	-
Finance charges	(4 500)	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>26 437</b>	<b>(37 994)</b>	<b>(143,7%)</b>	<b>22 008</b>	<b>83,2%</b>	<b>(15 986)</b>	<b>(60,5%)</b>	-	-	-	<b>(100,0%)</b>
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	<b>(347)</b>	<b>29</b>	<b>(8,3%)</b>	<b>-</b>	<b>-</b>	<b>29</b>	<b>(8,3%)</b>	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(347)	29	(8,3%)	-	-	29	(8,3%)	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(38 959)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-	-	-
Capital assets	(38 959)	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(39 305)</b>	<b>29</b>	<b>(1%)</b>	<b>-</b>	<b>-</b>	<b>29</b>	<b>(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>	-	-	-	-
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>	-	-	-	-
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>Net Increase/(Decrease) in cash held</b>	<b>(12 868)</b>	<b>(37 965)</b>	<b>295,0%</b>	<b>22 008</b>	<b>(171,0%)</b>	<b>(15 957)</b>	<b>124,0%</b>	-	-	-	<b>(100,0%)</b>
Cash/cash equivalents at the year begin:	10 232	-	-	(22 263)	(217,6%)	-	-	-	-	-	(100,0%)
Cash/cash equivalents at the year end:	(2 636)	(22 263)	844,4%	(255)	9,7%	(255)	9,7%	-	-	-	(100,0%)

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to 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	2 072	21,6%	1 062	11,1%	670	7,0%	5 794	60,4%	9 598	5,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 569	2,7%	1 132	1,9%	535	,9%	55 952	94,5%	59 188	35,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 062	2,0%	909	1,7%	878	1,7%	49 863	94,6%	52 713	31,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	1,2%	6	1,2%	6	1,2%	440	96,3%	456	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	1 263	2,9%	1 241	2,8%	1 221	2,8%	40 444	91,6%	44 169	26,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(9)	(,9%)	(91)	(,91%)	(19)	(1,9%)	1 121	111,9%	1 001	,6%	-	-	-	-
<b>Total By Income Source</b>	<b>5 962</b>	<b>3,6%</b>	<b>4 257</b>	<b>2,5%</b>	<b>3 291</b>	<b>2,0%</b>	<b>153 615</b>	<b>91,9%</b>	<b>167 125</b>	<b>100,0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 038	4,5%	1 130	4,9%	459	2,0%	20 669	86,7%	23 297	13,9%	-	-	-	-
Commercial	2 186	10,1%	762	3,5%	544	2,5%	18 119	83,8%	21 611	12,9%	-	-	-	-
Households	2 700	2,2%	2 328	1,9%	2 251	1,9%	114 031	94,0%	121 310	72,6%	-	-	-	-
Other	39	4,2%	37	4,1%	36	4,0%	796	87,7%	908	,5%	-	-	-	-
<b>Total By Customer Group</b>	<b>5 962</b>	<b>3,6%</b>	<b>4 257</b>	<b>2,5%</b>	<b>3 291</b>	<b>2,0%</b>	<b>153 615</b>	<b>91,9%</b>	<b>167 125</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	-	-	5 272	4,0%	5 453	4,2%	120 211	91,8%	130 936	74,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	427	3,1%	520	3,7%	18	,1%	12 957	93,1%	13 923	7,9%
Auditor-General	-	-	1 080	28,3%	859	22,5%	1 879	49,2%	3 818	2,2%
Other	4 514	16,4%	-	-	-	-	23 048	83,6%	27 562	15,6%
<b>Total</b>	<b>4 941</b>	<b>2,8%</b>	<b>6 872</b>	<b>3,9%</b>	<b>6 330</b>	<b>3,6%</b>	<b>158 095</b>	<b>89,7%</b>	<b>176 239</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: NGQUSHWA (EC126)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>174 499</b>	<b>67 710</b>	<b>38,8%</b>	<b>44 865</b>	<b>25,7%</b>	<b>112 575</b>	<b>64,5%</b>	<b>37 417</b>	<b>59,9%</b>	<b>19,9%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 582	585	37,0%	426	26,9%	1 011	63,9%	393	57,8%	8,5%
Sale of Goods and Rendering of Services	4 761	9	2%	6	1%	15	3%	10	8%	(42,5%)
Agency services	582	125	21,5%	114	19,6%	239	41,1%	101	40,1%	13,0%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 224	1 166	18,7%	1 912	30,7%	3 078	49,4%	1 349	45,4%	41,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	755	147	19,4%	150	19,9%	297	39,3%	136	34,8%	10,2%
Licence and permits	2 569	371	14,5%	378	14,7%	750	29,2%	260	29,5%	45,6%
Operational Revenue	53	675	1 278,4%	234	443,9%	909	1 722,3%	30	241,0%	677,1%
<b>Non-Exchange Revenue</b>										
Property rates	42 562	17 219	40,5%	1 194	2,8%	18 413	43,3%	481	51,4%	148,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	653	22	3,3%	16	2,5%	38	5,8%	17	4,1%	(3,8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	109 296	46 744	42,8%	39 645	36,3%	86 389	79,0%	33 864	69,6%	17,1%
Interest	5 463	649	11,9%	789	14,4%	1 438	26,3%	775	25,9%	1,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>201 801</b>	<b>37 609</b>	<b>18,6%</b>	<b>48 577</b>	<b>24,1%</b>	<b>86 185</b>	<b>42,7%</b>	<b>39 702</b>	<b>39,8%</b>	<b>22,4%</b>
Employee related costs	85 676	20 943	24,4%	21 879	25,5%	42 822	50,0%	20 057	49,9%	9,1%
Remuneration of councillors	11 273	2 351	20,9%	2 351	20,9%	4 702	41,7%	2 282	43,2%	3,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-
Debt impairment	1 800	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	41 366	4 011	9,7%	3 998	9,7%	8 009	19,4%	4 288	21,3%	(6,8%)
Interest	-	0	-	-	-	0	-	2	-	(100,0%)
Contracted services	26 535	6 266	23,6%	12 527	47,2%	18 794	70,8%	6 393	40,5%	96,0%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 100	-	-	97	4,6%	97	4,6%	-	-	(100,0%)
Operational costs	33 050	4 037	12,2%	7 724	23,4%	11 761	35,6%	6 681	43,5%	15,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(27 302)</b>	<b>30 102</b>		<b>(3 712)</b>		<b>26 390</b>		<b>(2 285)</b>		
Transfers and subsidies - capital (monetary allocations)	28 607	9 564	33,4%	9 891	34,6%	19 456	68,0%	6 741	38,0%	46,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>1 305</b>	<b>39 666</b>		<b>6 180</b>		<b>45 846</b>		<b>4 456</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>1 305</b>	<b>39 666</b>		<b>6 180</b>		<b>45 846</b>		<b>4 456</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>1 305</b>	<b>39 666</b>		<b>6 180</b>		<b>45 846</b>		<b>4 456</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1 305</b>	<b>39 666</b>		<b>6 180</b>		<b>45 846</b>		<b>4 456</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>34 353</b>	<b>8 588</b>	<b>25,0%</b>	<b>8 652</b>	<b>25,2%</b>	<b>17 240</b>	<b>50,2%</b>	<b>5 943</b>	<b>29,7%</b>	<b>45,6%</b>
National Government	24 876	8 317	33,4%	8 652	34,8%	16 969	68,2%	5 862	32,9%	47,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>24 876</b>	<b>8 317</b>	<b>33,4%</b>	<b>8 652</b>	<b>34,8%</b>	<b>16 969</b>	<b>68,2%</b>	<b>5 862</b>	<b>32,9%</b>	<b>47,6%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 477	271	2,9%	-	-	271	2,9%	81	16,0%	(100,0%)
<b>Capital Expenditure Functional</b>	<b>34 353</b>	<b>8 588</b>	<b>25,0%</b>	<b>8 652</b>	<b>25,2%</b>	<b>17 240</b>	<b>50,2%</b>	<b>5 943</b>	<b>29,7%</b>	<b>45,6%</b>
<b>Municipal governance and administration</b>	<b>6 398</b>	<b>271</b>	<b>4,2%</b>	<b>29</b>	<b>4%</b>	<b>300</b>	<b>4,7%</b>	<b>81</b>	<b>18,2%</b>	<b>(64,7%)</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 398	271	4,2%	29	4%	300	4,7%	81	18,2%	(64,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>10 412</b>	<b>3 348</b>	<b>32,2%</b>	<b>4 013</b>	<b>38,5%</b>	<b>7 361</b>	<b>70,7%</b>	<b>3 109</b>	<b>21,0%</b>	<b>29,0%</b>
Community and Social Services	8 355	3 348	40,1%	3 757	45,0%	7 104	85,0%	2 085	27,1%	80,2%
Sport And Recreation	1 988	-	-	256	12,9%	256	12,9%	1 024	16,1%	(75,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	70	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>11 049</b>	<b>4 623</b>	<b>41,8%</b>	<b>3 405</b>	<b>30,8%</b>	<b>8 028</b>	<b>72,7%</b>	<b>2 596</b>	<b>54,6%</b>	<b>31,2%</b>
Planning and Development	1 748	-	-	-	-	-	-	-	-	-
Road Transport	9 302	4 623	49,7%	3 405	36,6%	8 028	86,3%	2 596	54,6%	31,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>6 494</b>	<b>346</b>	<b>5,3%</b>	<b>1 205</b>	<b>18,6%</b>	<b>1 551</b>	<b>23,9%</b>	<b>157</b>	<b>6,8%</b>	<b>670,2%</b>
Energy sources	6 109	346	5,7%	1 205	19,7%	1 551	25,4%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	384	-	-	-	-	-	-	157	9,8%	(100,0%)
<b>Other</b>										

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23
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R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>191 454</b>	<b>(43 787)</b>	<b>(22,9%)</b>	<b>29 672</b>	<b>15,5%</b>	<b>(14 115)</b>	<b>(7,4%)</b>	-	-	-	<b>(100,0%)</b>
Property rates	40 434	(23 631)	(58,4%)	8 319	20,6%	(15 312)	(37,9%)	-	-	-	(100,0%)
Service charges	1 503	(171)	(11,3%)	688	45,8%	518	34,5%	-	-	-	(100,0%)
Other revenue	5 390	(648)	(12,0%)	1 430	26,5%	782	14,5%	-	-	-	(100,0%)
Transfers and Subsidies - Operational	109 296	-	-	2 388	2,2%	2 388	2,2%	-	-	-	(100,0%)
Transfers and Subsidies - Capital	28 607	(17 756)	(62,1%)	12 330	43,1%	(5 426)	(19,0%)	-	-	-	(100,0%)
Interest	6 224	(1 582)	(25,4%)	4 516	72,6%	2 935	47,2%	-	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(164 493)</b>	<b>1 133</b>	<b>(,7%)</b>	<b>419</b>	<b>(,3%)</b>	<b>1 552</b>	<b>(,9%)</b>	<b>(59)</b>	<b>(,1%)</b>	<b>(809,1%)</b>	
Suppliers and employees	(164 493)	1 133	(,7%)	419	(,3%)	1 552	(,9%)	(59)	(,1%)	(809,1%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>26 961</b>	<b>(42 654)</b>	<b>(158,2%)</b>	<b>30 091</b>	<b>111,6%</b>	<b>(12 563)</b>	<b>(46,6%)</b>	<b>(59)</b>	<b>,2%</b>	<b>(51 072,6%)</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	<b>4 904</b>	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	4 904	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(39 506)</b>	-	-	-	-	-	-	-	-	-	
Capital assets	(39 506)	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Investing Activities</b>	<b>(34 602)</b>	-	-	-	-	-	-	-	-	-	
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-	
<b>Net Increase/(Decrease) in cash held</b>	<b>(7 641)</b>	<b>(42 654)</b>	<b>558,3%</b>	<b>30 091</b>	<b>(393,8%)</b>	<b>(12 563)</b>	<b>164,4%</b>	<b>(59)</b>	<b>3,2%</b>	<b>(51 072,6%)</b>	
Cash/cash equivalents at the year begin:	60 490	67 048	110,8%	24 394	40,3%	67 048	110,8%	169	-	14 371,2%	
Cash/cash equivalents at the year end:	<b>52 849</b>	<b>24 394</b>	<b>46,2%</b>	<b>54 484</b>	<b>103,1%</b>	<b>54 484</b>	<b>103,1%</b>	<b>110</b>	<b>,2%</b>	<b>49 642,0%</b>	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to 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	394	2,9%	324	2,4%	207	1,5%	12 811	93,3%	13 736	48,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	149	7,3%	109	5,4%	72	3,6%	1 698	83,7%	2 028	7,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	33	19,9%	7	4,3%	6	3,7%	119	72,1%	166	,6%	-	-	-	-
Interest on Arrear Debtor Accounts	262	2,0%	310	2,4%	267	2,1%	12 013	93,5%	12 851	45,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(49)	15,4%	(24)	7,6%	(8)	2,4%	(236)	74,6%	(316)	(1,1%)	-	-	-	-
<b>Total By Income Source</b>	<b>789</b>	<b>2,8%</b>	<b>726</b>	<b>2,6%</b>	<b>544</b>	<b>1,9%</b>	<b>26 406</b>	<b>92,8%</b>	<b>28 465</b>	<b>100,0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	70	1,0%	143	2,1%	108	1,6%	6 429	95,2%	6 750	23,7%	-	-	-	-
Commercial	267	6,7%	213	5,4%	126	3,2%	3 363	84,7%	3 969	13,9%	-	-	-	-
Households	333	3,4%	261	2,7%	202	2,1%	8 862	91,8%	9 658	33,9%	-	-	-	-
Other	120	1,5%	109	1,3%	108	1,3%	7 752	95,8%	8 068	28,4%	-	-	-	-
<b>Total By Customer Group</b>	<b>789</b>	<b>2,8%</b>	<b>726</b>	<b>2,6%</b>	<b>544</b>	<b>1,9%</b>	<b>26 406</b>	<b>92,8%</b>	<b>28 465</b>	<b>100,0%</b>	-	-	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	74	99,6%	0	,4%	(0)	-	-	-	74	25,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	192	88,3%	26	11,7%	(12)	(5,5%)	12	5,5%	218	74,6%
<b>Total</b>	<b>266</b>	<b>91,2%</b>	<b>26</b>	<b>8,8%</b>	<b>(12)</b>	<b>(4,1%)</b>	<b>12</b>	<b>4,1%</b>	<b>292</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: RAYMOND MHLABA (EC129)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>518 967</b>	<b>211 551</b>	<b>40,8%</b>	<b>120 087</b>	<b>23,1%</b>	<b>331 638</b>	<b>63,9%</b>	<b>119 433</b>	<b>67,2%</b>	<b>,5%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	99 066	17 696	17,9%	16 480	16,6%	34 177	34,5%	14 700	46,8%	12,1%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	29 250	8 161	27,9%	11 390	38,9%	19 551	66,8%	6 455	59,5%	76,5%
Sale of Goods and Rendering of Services	526	105	20,1%	181	34,5%	287	54,6%	59	38,4%	208,8%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	14 095	5 890	41,8%	6 338	45,0%	12 228	86,8%	2 403	75,6%	163,7%
Interest earned from Current and Non Current Assets	2 300	192	8,3%	284	12,3%	475	20,7%	23	-	1 115,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	852	542	63,6%	245	28,8%	787	92,4%	210	116,5%	16,6%
Licence and permits	7 200	3 951	54,9%	3 322	46,1%	7 273	101,0%	2 188	60,3%	51,8%
Operational Revenue	10 781	729	6,8%	265	2,5%	994	9,2%	8 098	384,7%	(96,7%)
<b>Non-Exchange Revenue</b>										
Property rates	113 533	71 832	63,3%	14 662	12,9%	86 493	76,2%	13 847	70,1%	5,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	200	23	11,3%	18	8,9%	40	20,2%	4	5,2%	339,9%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	226 164	92 802	41,0%	56 437	25,0%	149 239	66,0%	67 525	69,6%	(16,4%)
Interest	15 000	9 629	64,2%	10 465	69,8%	20 094	134,0%	3 920	56,9%	167,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>514 346</b>	<b>107 963</b>	<b>21,0%</b>	<b>91 903</b>	<b>17,9%</b>	<b>199 866</b>	<b>38,9%</b>	<b>108 806</b>	<b>56,0%</b>	<b>(15,5%)</b>
Employee related costs	210 366	52 606	25,0%	52 481	24,9%	105 087	50,0%	48 460	50,6%	8,3%
Remuneration of councillors	20 240	6 579	32,5%	6 517	32,2%	13 095	64,7%	4 622	50,6%	41,0%
Bulk purchases - electricity	98 521	32 223	32,7%	3 495	3,5%	35 718	36,3%	54 670	94,3%	(93,6%)
Inventory consumed	-	58	-	-	-	58	-	1	229,9%	(100,0%)
Debt impairment	63 612	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	30 337	1 886	6,2%	12 437	41,0%	14 323	47,2%	(11 684)	15,0%	(206,4%)
Interest	19 350	1 987	10,3%	263	1,4%	2 249	11,6%	-	-	(100,0%)
Contracted services	30 347	6 713	22,1%	11 602	38,2%	18 315	60,4%	8 750	66,6%	32,6%
Transfers and subsidies	2 500	939	37,6%	1 402	56,1%	2 341	93,6%	250	108,4%	460,8%
Irrecoverable debts written off	-	-	-	-	-	-	-	239	7,1%	(100,0%)
Operational costs	39 074	4 972	12,7%	3 707	9,5%	8 679	22,2%	3 499	53,1%	6,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>4 621</b>	<b>103 589</b>		<b>28 184</b>		<b>131 773</b>		<b>10 626</b>		
Transfers and subsidies - capital (monetary allocations)	49 900	8 412	16,9%	15 694	31,5%	24 106	48,3%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>54 522</b>	<b>112 000</b>		<b>43 878</b>		<b>155 879</b>		<b>10 626</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>54 522</b>	<b>112 000</b>		<b>43 878</b>		<b>155 879</b>		<b>10 626</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>54 522</b>	<b>112 000</b>		<b>43 878</b>		<b>155 879</b>		<b>10 626</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>54 522</b>	<b>112 000</b>		<b>43 878</b>		<b>155 879</b>		<b>10 626</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>43 391</b>	<b>7 545</b>	<b>17,4%</b>	<b>23 716</b>	<b>54,7%</b>	<b>31 261</b>	<b>72,0%</b>	<b>11 419</b>	<b>32,9%</b>	<b>107,7%</b>
National Government	43 391	7 523	17,3%	23 339	53,8%	30 862	71,1%	8 550	22,2%	173,0%
Provincial Government	-	-	-	377	-	377	-	2 870	-	(86,9%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>43 391</b>	<b>7 523</b>	<b>17,3%</b>	<b>23 716</b>	<b>54,7%</b>	<b>31 239</b>	<b>72,0%</b>	<b>11 419</b>	<b>32,9%</b>	<b>107,7%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	22	-	-	-	22	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>43 391</b>	<b>7 567</b>	<b>17,4%</b>	<b>23 715</b>	<b>54,7%</b>	<b>31 282</b>	<b>72,1%</b>	<b>11 419</b>	<b>32,9%</b>	<b>107,7%</b>
<b>Municipal governance and administration</b>	<b>-</b>	<b>22</b>		<b>(0)</b>		<b>21</b>		<b>-</b>		<b>(100,0%)</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	22	-	(0)	-	21	-	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>-</b>	<b>22</b>		<b>-</b>		<b>22</b>		<b>-</b>		<b>-</b>
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	22	-	-	-	22	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>38 261</b>	<b>5 623</b>	<b>14,7%</b>	<b>22 345</b>	<b>58,4%</b>	<b>27 968</b>	<b>73,1%</b>	<b>11 419</b>	<b>34,3%</b>	<b>95,7%</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	38 261	5 623	14,7%	22 345	58,4%	27 968	73,1%	11 419	34,3%	95,7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>5 130</b>	<b>1 900</b>	<b>37,0%</b>	<b>1 371</b>	<b>26,7%</b>	<b>3 271</b>	<b>63,8%</b>	<b>-</b>		<b>(100,0%)</b>
Energy sources	5 130	1 900	37,0%	1 371	26,7%	3 271	63,8%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23
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R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>489 491</b>	<b>(34 956)</b>	<b>(7,1%)</b>	<b>40 762</b>	<b>8,3%</b>	<b>5 806</b>	<b>1,2%</b>	-	-	-	<b>(100,0%)</b>
Property rates	90 827	(34)	-	99	,1%	65	,1%	-	-	-	(100,0%)
Service charges	98 946	(96)	(,1%)	302	,3%	206	,2%	-	-	-	(100,0%)
Other revenue	21 355	(1 830)	(8,6%)	4 051	19,0%	2 221	10,4%	-	-	-	(100,0%)
Transfers and Subsidies - Operational	226 164	(32 996)	(14,6%)	(5 194)	(2,3%)	(38 190)	(16,9%)	-	-	-	(100,0%)
Transfers and Subsidies - Capital	49 900	-	-	41 504	83,2%	41 504	83,2%	-	-	-	(100,0%)
Interest	2 300	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(440 791)</b>	<b>(101 794)</b>	<b>23,1%</b>	<b>(177 807)</b>	<b>40,3%</b>	<b>(279 601)</b>	<b>63,4%</b>	<b>(85 334)</b>	<b>30,2%</b>	<b>30,2%</b>	<b>108,4%</b>
Suppliers and employees	(421 991)	(101 794)	24,1%	(177 807)	42,1%	(279 601)	66,3%	(85 334)	31,6%	31,6%	108,4%
Finance charges	(16 300)	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 500)	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>48 700</b>	<b>(136 751)</b>	<b>(280,8%)</b>	<b>(137 045)</b>	<b>(281,4%)</b>	<b>(273 796)</b>	<b>(562,2%)</b>	<b>(85 334)</b>	<b>(163,4%)</b>	<b>(163,4%)</b>	<b>60,6%</b>
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(49 900)</b>	-	-	-	-	-	-	-	-	-	-
Capital assets	(49 900)	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(49 900)</b>	-	-	-	-	-	-	-	-	-	-
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Net Increase/(Decrease) in cash held</b>	<b>(1 200)</b>	<b>(136 751)</b>	<b>11 399,4%</b>	<b>(137 045)</b>	<b>11 423,9%</b>	<b>(273 796)</b>	<b>22 823,3%</b>	<b>(85 334)</b>	<b>(517,6%)</b>	<b>(517,6%)</b>	<b>60,6%</b>
Cash/cash equivalents at the year begin:	16 000	9 713	60,7%	(127 038)	(794,0%)	9 713	60,7%	(19 936)	(19,936)	(19,936)	537,2%
Cash/cash equivalents at the year end:	<b>14 800</b>	<b>(127 038)</b>	<b>(858,3%)</b>	<b>(264 083)</b>	<b>(1 784,3%)</b>	<b>(264 083)</b>	<b>(1 784,3%)</b>	<b>(105 269)</b>	<b>(392,2%)</b>	<b>(392,2%)</b>	<b>150,9%</b>

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to 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	3 708	5,6%	4 042	6,1%	2 539	3,8%	56 076	84,5%	66 366	8,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 275	1,2%	3 918	1,1%	3 863	1,1%	347 460	96,6%	359 517	46,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 267	2,9%	4 135	2,8%	4 091	2,8%	133 779	91,5%	146 272	19,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	31	3,1%	25	2,5%	25	2,5%	905	91,9%	965	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	5 769	2,7%	5 633	2,7%	5 470	2,6%	194 564	92,0%	211 436	27,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 319)	15,1%	(406)	2,6%	(107)	,7%	(12 528)	81,6%	(15 361)	(2,0%)	-	-	-	-
<b>Total By Income Source</b>	<b>15 731</b>	<b>2,0%</b>	<b>17 347</b>	<b>2,3%</b>	<b>15 881</b>	<b>2,1%</b>	<b>720 255</b>	<b>93,6%</b>	<b>769 215</b>	<b>100,0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 769	1,7%	2 597	2,5%	2 012	2,0%	96 543	93,8%	102 922	13,4%	-	-	-	-
Commercial	4 065	3,7%	3 253	3,0%	2 871	2,6%	98 605	90,6%	108 794	14,1%	-	-	-	-
Households	5 547	1,7%	6 926	2,1%	6 688	2,0%	311 980	94,2%	331 143	43,0%	-	-	-	-
Other	4 350	1,9%	4 569	2,0%	4 310	1,9%	213 128	94,2%	226 356	29,4%	-	-	-	-
<b>Total By Customer Group</b>	<b>15 731</b>	<b>2,0%</b>	<b>17 347</b>	<b>2,3%</b>	<b>15 881</b>	<b>2,1%</b>	<b>720 255</b>	<b>93,6%</b>	<b>769 215</b>	<b>100,0%</b>	-	-	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(89)	(2,3%)	34	,9%	76	2,0%	3 765	99,4%	3 787	1,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(356)	(1,1%)	10 973	2,9%	8 330	2,2%	357 596	95,0%	376 544	99,0%
<b>Total</b>	<b>(444)</b>	<b>(1,1%)</b>	<b>11 007</b>	<b>2,9%</b>	<b>8 406</b>	<b>2,2%</b>	<b>361 362</b>	<b>95,0%</b>	<b>380 330</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: AMATHOLE (DC12)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>1 881 380</b>	<b>628 898</b>	<b>33,4%</b>	<b>580 006</b>	<b>30,8%</b>	<b>1 208 904</b>	<b>64,3%</b>	<b>491 826</b>	<b>57,0%</b>	<b>17,9%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	438 518	95 765	21,8%	114 502	26,1%	210 267	47,9%	76 430	31,3%	49,8%
Service charges - Waste Water Management	133 608	37 348	28,0%	37 443	28,0%	74 791	56,0%	35 289	41,2%	6,1%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	9 109	2 275	25,0%	2 019	22,2%	4 294	47,1%	1 932	38,7%	4,5%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	58 431	22 795	39,0%	17 886	30,6%	40 681	69,6%	14 172	74,7%	26,2%
Interest earned from Current and Non Current Assets	17 401	11 074	63,6%	11 363	65,3%	22 436	128,9%	4 171	515,0%	172,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	330	78	23,6%	79	23,9%	157	47,5%	50	32,4%	56,0%
Licence and permits	-	3	-	5	-	8	-	3	-	42,7%
Operational Revenue	-	226	-	299	-	525	-	231	-	29,5%
<b>Non-Exchange Revenue</b>										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	5 397	-	(100,0%)
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	4	-	7	-	11	-	4	-	94,6%
Transfer and subsidies - Operational	726 441	499 329	68,7%	396 405	54,6%	855 734	117,8%	354 147	69,6%	11,9%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	497 543	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 839 456</b>	<b>263 734</b>	<b>14,3%</b>	<b>283 356</b>	<b>15,4%</b>	<b>547 090</b>	<b>29,7%</b>	<b>267 466</b>	<b>30,0%</b>	<b>5,9%</b>
Employee related costs	778 348	173 391	22,3%	187 898	24,1%	361 289	46,4%	181 851	43,1%	3,3%
Remuneration of councillors	14 292	3 789	26,5%	4 498	31,5%	8 287	58,0%	3 535	47,2%	27,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	198 339	-	-	442	0,2%	442	0,2%	12 684	56,8%	(96,5%)
Debt impairment	383 799	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	105 442	-	-	143	0,1%	143	0,1%	-	-	(100,0%)
Interest	108	1 589	1 474,1%	2 409	2 235,5%	3 998	3 709,6%	391	456,5%	516,3%
Contracted services	112 910	31 815	28,2%	45 402	40,2%	77 216	68,4%	24 704	49,0%	83,8%
Transfers and subsidies	10 000	3 361	33,6%	24	0,2%	3 385	33,9%	-	33,3%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	236 218	49 789	21,1%	42 540	18,0%	92 329	39,1%	44 301	28,3%	(4,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>41 924</b>	<b>365 164</b>		<b>296 649</b>		<b>661 813</b>		<b>224 360</b>		
Transfers and subsidies - capital (monetary allocations)	571 189	62 091	10,9%	203 751	35,7%	265 843	46,5%	39 481	5,7%	416,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>613 113</b>	<b>427 255</b>		<b>500 401</b>		<b>927 656</b>		<b>263 841</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>613 113</b>	<b>427 255</b>		<b>500 401</b>		<b>927 656</b>		<b>263 841</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>613 113</b>	<b>427 255</b>		<b>500 401</b>		<b>927 656</b>		<b>263 841</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>613 113</b>	<b>427 255</b>		<b>500 401</b>		<b>927 656</b>		<b>263 841</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>571 189</b>	<b>57 066</b>	<b>10,0%</b>	<b>161 234</b>	<b>28,2%</b>	<b>218 300</b>	<b>38,2%</b>	<b>45 840</b>	<b>7,2%</b>	<b>251,7%</b>
National Government	571 189	57 066	10,0%	161 234	28,2%	218 300	38,2%	45 840	7,2%	251,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>571 189</b>	<b>57 066</b>	<b>10,0%</b>	<b>161 234</b>	<b>28,2%</b>	<b>218 300</b>	<b>38,2%</b>	<b>45 840</b>	<b>7,2%</b>	<b>251,7%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Functional</b>	<b>612 520</b>	<b>63 361</b>	<b>10,3%</b>	<b>168 341</b>	<b>27,5%</b>	<b>231 702</b>	<b>37,8%</b>	<b>72 484</b>	<b>11,9%</b>	<b>132,2%</b>
<b>Municipal governance and administration</b>	<b>22 752</b>	<b>4 060</b>	<b>17,8%</b>	<b>6 240</b>	<b>27,4%</b>	<b>10 301</b>	<b>45,3%</b>	<b>127</b>	<b>5,7%</b>	<b>4 798,3%</b>
Executive and Council	300	252	83,9%	-	-	252	83,9%	-	-	-
Finance and administration	22 452	3 809	17,0%	6 240	27,8%	10 049	44,8%	127	5,7%	4 798,3%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>7 900</b>	<b>-</b>	<b>-</b>	<b>516</b>	<b>6,5%</b>	<b>516</b>	<b>6,5%</b>	<b>35</b>	<b>5,0%</b>	<b>1 375,3%</b>
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	7 300	-	-	-	-	-	-	35	7,0%	(100,0%)
Housing	300	-	-	258	86,0%	258	86,0%	-	-	(100,0%)
Health	300	-	-	258	86,0%	258	86,0%	-	-	(100,0%)
<b>Economic and Environmental Services</b>	<b>480</b>	<b>56</b>	<b>11,6%</b>	<b>350</b>	<b>72,9%</b>	<b>406</b>	<b>84,5%</b>	<b>138</b>	<b>40,4%</b>	<b>154,4%</b>
Planning and Development	480	56	11,6%	350	72,9%	406	84,5%	138	40,4%	154,4%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>581 389</b>	<b>59 245</b>	<b>10,2%</b>	<b>161 234</b>	<b>27,7%</b>	<b>220 479</b>	<b>37,9%</b>	<b>72 184</b>	<b>11,1%</b>	<b>123,4%</b>
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	581 139	59 245	10,2%	161 173	27,7%	220 418	37,9%	72 184	11,1%	123,3%
Waste Water Management	250	-	-	61	24,5%	61	24,5%	-	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</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

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>662 259</b>	<b>266 932</b>	<b>40,3%</b>	<b>261 939</b>	<b>39,6%</b>	<b>528 871</b>	<b>79,9%</b>	<b>271 441</b>	<b>34,5%</b>	<b>(3,5%)</b>	
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	239 409	137 201	57,3%	1 955	,8%	139 156	58,1%	247	,2%	690,3%	
Other revenue	486 333	28 753	5,9%	102 464	21,1%	131 217	27,0%	1 871	,8%	5 377,8%	
Transfers and Subsidies - Operational	516 969	100 979	19,5%	157 521	30,5%	258 500	50,0%	269 325	699,6%	(41,5%)	
Transfers and Subsidies - Capital	(597 854)	(1)	-	(1)	-	(2)	-	(1)	-	52,6%	
Interest	17 401	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(1 163 117)</b>	<b>(241 788)</b>	<b>20,8%</b>	<b>(394 541)</b>	<b>33,9%</b>	<b>(636 329)</b>	<b>54,7%</b>	<b>(258 751)</b>	<b>88,2%</b>	<b>52,5%</b>	
Suppliers and employees	(1 163 117)	(241 788)	20,8%	(394 541)	33,9%	(636 329)	54,7%	(258 751)	88,2%	52,5%	
Finance charges	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(500 858)</b>	<b>25 144</b>	<b>(5,0%)</b>	<b>(132 602)</b>	<b>26,5%</b>	<b>(107 458)</b>	<b>21,5%</b>	<b>12 690</b>	<b>11,4%</b>	<b>(1 144,9%)</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(571 189)</b>										
Capital assets	(571 189)	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(571 189)</b>										
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>											
Short term loans	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Financing Activities</b>											
<b>Net Increase/(Decrease) in cash held</b>	<b>(1 072 047)</b>	<b>25 144</b>	<b>(2,3%)</b>	<b>(132 602)</b>	<b>12,4%</b>	<b>(107 458)</b>	<b>10,0%</b>	<b>12 690</b>	<b>23,3%</b>	<b>(1 144,9%)</b>	
Cash/cash equivalents at the year begin:	84 849	-	-	25 144	29,6%	-	-	91 690	(72,6%)	-	-
Cash/cash equivalents at the year end:	(987 198)	25 144	(2,5%)	(107 458)	10,9%	(107 458)	10,9%	104 381	19,8%	(202,9%)	

#### Part 4: Debtor Age Analysis

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

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	60	-	12 899	3,7%	12 849	3,7%	325 683	92,7%	351 491	80,0%
PAYE deductions	10 179	99,9%	10	,1%	-	-	1	-	10 190	2,3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	(7 680)	100,0%	(7 680)	(1,7%)
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	484	,6%	510	,6%	474	,6%	82 078	98,2%	83 546	19,0%
Auditor-General	-	-	-	-	-	-	1 622	100,0%	1 622	,4%
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>10 723</b>	<b>2,4%</b>	<b>13 419</b>	<b>3,1%</b>	<b>13 324</b>	<b>3,0%</b>	<b>401 703</b>	<b>91,5%</b>	<b>439 169</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: INXUBA YETHEMBA (EC131)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>420 877</b>	<b>116 664</b>	<b>27,7%</b>	<b>71 250</b>	<b>16,9%</b>	<b>187 915</b>	<b>44,6%</b>	<b>57 788</b>	<b>48,4%</b>	<b>23,3%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	199 689	34 046	17,0%	32 605	16,3%	66 651	33,4%	26 326	31,7%	23,9%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	39 837	7 762	19,5%	7 587	19,0%	15 349	38,5%	6 644	35,3%	14,2%
Sale of Goods and Rendering of Services	2 979	327	11,0%	225	7,6%	552	18,5%	256	23,4%	(12,1%)
Agency services	2 487	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	39 135	3 846	9,8%	4 040	10,3%	7 886	20,2%	3 129	62,9%	29,1%
Interest earned from Current and Non Current Assets	1 720	96	5,6%	64	3,7%	160	9,3%	37	4,3%	74,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 888	435	23,0%	452	23,9%	886	47,0%	436	43,9%	3,6%
Licence and permits	9	1	8,8%	14	152,3%	14	161,0%	-	-	(100,0%)
Operational Revenue	1 260	35	2,8%	18	1,5%	54	4,3%	67	11,0%	(72,5%)
<b>Non-Exchange Revenue</b>										
Property rates	52 657	41 861	79,5%	(6)	-	41 855	79,5%	(33)	105,0%	(81,6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	350	105	30,2%	18	5,2%	124	35,3%	14	15,4%	28,7%
Licences or permits	4 577	790	17,3%	701	15,3%	1 491	32,6%	989	33,5%	(29,1%)
Transfer and subsidies - Operational	63 000	24 297	38,6%	22 275	35,4%	46 572	73,9%	17 274	68,1%	29,0%
Interest	3 789	3 043	80,3%	3 232	85,3%	6 274	165,6%	2 626	105,2%	23,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	7 500	19	3%	26	4%	46	6%	25	5%	6,4%
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>373 321</b>	<b>111 872</b>	<b>30,0%</b>	<b>93 223</b>	<b>25,0%</b>	<b>205 095</b>	<b>54,9%</b>	<b>52 145</b>	<b>29,8%</b>	<b>78,8%</b>
Employee related costs	111 032	30 491	27,5%	29 996	27,0%	60 487	54,5%	28 554	53,6%	5,1%
Remuneration of councillors	9 126	1 979	21,7%	2 456	26,9%	4 435	48,6%	1 914	45,7%	28,3%
Bulk purchases - electricity	47 047	43 157	91,7%	23 129	49,2%	66 285	140,9%	-	-	(100,0%)
Inventory consumed	14 527	1 911	13,2%	2 178	15,0%	4 089	28,1%	2 865	43,4%	(24,0%)
Debt impairment	50 763	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	76 404	-	-	-	-	-	-	-	-	-
Interest	10 484	14 065	134,2%	13 524	129,0%	27 589	263,2%	31	2%	43 862,0%
Contracted services	27 175	5 110	18,8%	7 055	26,0%	12 164	44,8%	8 075	126,7%	(12,6%)
Transfers and subsidies	2 306	-	-	515	22,3%	515	22,3%	-	-	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	24 458	15 159	62,0%	14 371	58,8%	29 531	120,7%	10 707	118,7%	34,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>47 555</b>	<b>4 792</b>		<b>(21 973)</b>		<b>(17 181)</b>		<b>5 643</b>		
Transfers and subsidies - capital (monetary allocations)	30 104	6 870	22,8%	13 200	43,8%	20 071	66,7%	(2 185)	22,5%	(704,2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>77 659</b>	<b>11 663</b>		<b>(8 772)</b>		<b>2 890</b>		<b>3 458</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>77 659</b>	<b>11 663</b>		<b>(8 772)</b>		<b>2 890</b>		<b>3 458</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>77 659</b>	<b>11 663</b>		<b>(8 772)</b>		<b>2 890</b>		<b>3 458</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>77 659</b>	<b>11 663</b>		<b>(8 772)</b>		<b>2 890</b>		<b>3 458</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>30 104</b>	<b>63 523</b>	<b>211,0%</b>	<b>7 728</b>	<b>25,7%</b>	<b>71 252</b>	<b>236,7%</b>	<b>7 550</b>	<b>167,9%</b>	<b>2,4%</b>
National Government	30 104	62 936	209,1%	6 541	21,7%	69 477	230,8%	7 550	167,9%	(13,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>30 104</b>	<b>62 936</b>	<b>209,1%</b>	<b>6 541</b>	<b>21,7%</b>	<b>69 477</b>	<b>230,8%</b>	<b>7 550</b>	<b>167,9%</b>	<b>(13,4%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	588	-	1 187	-	1 775	-	-	-	(100,0%)
<b>Capital Expenditure Functional</b>	<b>30 104</b>	<b>63 523</b>	<b>211,0%</b>	<b>7 728</b>	<b>25,7%</b>	<b>71 252</b>	<b>236,7%</b>	<b>7 550</b>	<b>167,9%</b>	<b>2,4%</b>
<b>Municipal governance and administration</b>										
Executive and Council	-	-	-	691	-	691	-	-	-	(100,0%)
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>		<b>1 017</b>		<b>412</b>		<b>1 429</b>		<b>430</b>	<b>19,8%</b>	<b>(4,1%)</b>
Community and Social Services	-	430	-	-	-	430	-	430	19,8%	(100,0%)
Sport And Recreation	-	588	-	412	-	1 000	-	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>30 104</b>	<b>61 014</b>	<b>202,7%</b>	<b>6 541</b>	<b>21,7%</b>	<b>67 555</b>	<b>224,4%</b>	<b>7 120</b>	<b>119,2%</b>	<b>(8,1%)</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	30 104	61 014	202,7%	6 541	21,7%	67 555	224,4%	7 120	119,2%	(8,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>		<b>1 492</b>		<b>84</b>		<b>1 576</b>				<b>(100,0%)</b>
Energy sources	-	1 492	-	-	-	1 492	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	84	-	84	-	-	-	(100,0%)
<b>Other</b>										

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>349 794</b>	<b>68 953</b>	<b>19,7%</b>	<b>68 062</b>	<b>19,5%</b>	<b>137 015</b>	<b>39,2%</b>	<b>53 476</b>	<b>30,5%</b>	<b>27,3%</b>	
Property rates	55 160	7 446	13,5%	9 412	17,1%	16 859	30,6%	10 867	35,8%	(13,4%)	
Service charges	191 382	24 540	12,8%	26 150	13,7%	50 690	26,5%	20 207	16,8%	29,4%	
Other revenue	13 549	6 079	44,9%	3 832	28,3%	9 912	73,2%	4 052	44,8%	(5,4%)	
Transfers and Subsidies - Operational	57 878	22 679	39,2%	21 481	37,1%	44 160	76,3%	16 850	67,4%	27,5%	
Transfers and Subsidies - Capital	30 104	8 208	27,3%	7 187	23,9%	15 394	51,1%	1 500	46,7%	379,1%	
Interest	1 720	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(245 872)</b>	<b>(75 878)</b>	<b>30,9%</b>	<b>(70 999)</b>	<b>28,9%</b>	<b>(146 877)</b>	<b>59,7%</b>	<b>(56 427)</b>	<b>62,3%</b>	<b>25,8%</b>	
Suppliers and employees	(235 388)	(75 878)	32,2%	(70 999)	30,2%	(146 877)	62,4%	(56 427)	66,9%	25,8%	
Finance charges	(10 484)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>103 922</b>	<b>(6 925)</b>	<b>(6,7%)</b>	<b>(2 937)</b>	<b>(2,8%)</b>	<b>(9 862)</b>	<b>(9,5%)</b>	<b>(2 951)</b>	<b>4,4%</b>	<b>(,5%)</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	<b>7 500</b>	<b>19</b>	<b>,3%</b>	<b>26</b>	<b>,4%</b>	<b>46</b>	<b>,6%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>	
Proceeds on disposal of PPE	7 500	19	,3%	26	,4%	46	,6%	-	-	(100,0%)	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(30 104)</b>	<b>(16 823)</b>	<b>55,9%</b>	<b>(7 427)</b>	<b>24,7%</b>	<b>(24 250)</b>	<b>80,6%</b>	<b>(6 479)</b>	<b>36,0%</b>	<b>14,6%</b>	
Capital assets	(30 104)	(16 823)	55,9%	(7 427)	24,7%	(24 250)	80,6%	(6 479)	36,0%	14,6%	
<b>Net Cash from/(used) Investing Activities</b>	<b>(22 604)</b>	<b>(16 804)</b>	<b>74,3%</b>	<b>(7 400)</b>	<b>32,7%</b>	<b>(24 205)</b>	<b>107,1%</b>	<b>(6 479)</b>	<b>36,0%</b>	<b>14,2%</b>	
<b>Cash Flow from/(used) Financing Activities</b>											
<b>Receipts</b>	<b>-</b>	<b>-</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>	<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>-</b>	<b>-</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>81 318</b>	<b>(23 729)</b>	<b>(29,2%)</b>	<b>(10 338)</b>	<b>(12,7%)</b>	<b>(34 066)</b>	<b>(41,9%)</b>	<b>(9 430)</b>	<b>,5%</b>	<b>9,6%</b>	
Cash/cash equivalents at the year begin:	975	47	4,8%	(23 682)	(2 429,8%)	47	4,8%	6 850	(199,5%)	(445,7%)	
Cash/cash equivalents at the year end:	<b>82 293</b>	<b>(23 682)</b>	<b>(28,8%)</b>	<b>(34 019)</b>	<b>(41,3%)</b>	<b>(34 019)</b>	<b>(41,3%)</b>	<b>(2 840)</b>	<b>(1,6%)</b>	<b>1 097,9%</b>	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	(0)	100,0%	(0)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 188	17,5%	3 967	8,5%	4 169	8,9%	30 423	65,1%	46 748	13,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 261	9,6%	2 188	1,4%	1 938	1,2%	140 357	87,9%	159 745	45,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 814	2,8%	3 452	2,5%	3 369	2,4%	128 033	92,3%	138 668	39,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	219	3,9%	160	2,9%	150	2,7%	5 049	90,5%	5 579	1,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>27 483</b>	<b>7,8%</b>	<b>9 767</b>	<b>2,8%</b>	<b>9 626</b>	<b>2,7%</b>	<b>303 862</b>	<b>86,6%</b>	<b>350 739</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	4 085	8,7%	2 847	6,0%	2 873	6,1%	37 278	79,2%	47 084	13,4%	-	-	-	-
Commercial	4 884	28,1%	860	4,9%	1 121	6,4%	10 528	60,5%	17 392	5,0%	-	-	-	-
Households	16 514	6,5%	6 060	2,1%	5 633	2,0%	256 056	89,4%	286 263	81,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>27 483</b>	<b>7,8%</b>	<b>9 767</b>	<b>2,8%</b>	<b>9 626</b>	<b>2,7%</b>	<b>303 862</b>	<b>86,6%</b>	<b>350 739</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	10 128	1,8%	11 718	2,0%	12 690	2,2%	542 377	94,0%	576 913	98,6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(1 244)	63,8%	(1 244)	63,9%	(3 124)	160,3%	3 663	(188,0%)	(1 949)	(,3%)
Auditor-General	-	-	682	6,9%	(723)	(7,3%)	9 953	100,4%	9 912	1,7%
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>8 884</b>	<b>1,5%</b>	<b>11 156</b>	<b>1,9%</b>	<b>8 843</b>	<b>1,5%</b>	<b>555 993</b>	<b>95,1%</b>	<b>584 876</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: INTSIKA YETHU (EC135)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>252 640</b>	<b>98 273</b>	<b>38,9%</b>	<b>75 904</b>	<b>30,0%</b>	<b>174 177</b>	<b>68,9%</b>	<b>62 416</b>	<b>60,2%</b>	<b>21,6%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 514	364	14,5%	363	14,5%	727	28,9%	566	50,6%	(35,8%)
Sale of Goods and Rendering of Services	2 253	35	1,6%	22	1,0%	57	2,5%	75	11,5%	(71,0%)
Agency services	1 204	-	-	145	12,0%	145	12,0%	257	53,6%	(43,6%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 035	0	-	0	-	1	,1%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	4 222	1 972	46,7%	1 246	29,5%	3 217	76,2%	1 222	47,3%	1,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	931	313	33,6%	313	33,7%	626	67,2%	342	33,0%	(8,3%)
Licence and permits	3 200	653	20,4%	619	19,3%	1 272	39,7%	437	51,3%	41,7%
Operational Revenue	14 500	-	-	-	-	-	-	139	-	(100,0%)
<b>Non-Exchange Revenue</b>										
Property rates	13 263	6 392	48,2%	3 443	26,0%	9 835	74,2%	2 058	48,0%	67,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 120	28	2,5%	14	1,2%	42	3,7%	22	3,5%	(39,0%)
Licences or permits	173	52	29,9%	19	10,8%	70	40,7%	3	8,1%	554,8%
Transfer and subsidies - Operational	206 096	86 960	42,2%	68 189	33,1%	155 150	75,3%	56 572	67,6%	20,5%
Interest	2 130	1 504	70,6%	1 531	71,9%	3 035	142,5%	724	-	111,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>272 817</b>	<b>59 868</b>	<b>21,9%</b>	<b>59 939</b>	<b>22,0%</b>	<b>119 807</b>	<b>43,9%</b>	<b>71 135</b>	<b>53,3%</b>	<b>(15,7%)</b>
Employee related costs	140 416	35 132	25,0%	35 302	25,1%	70 434	50,2%	33 588	47,7%	5,1%
Remuneration of councillors	20 330	5 336	26,2%	4 621	22,7%	9 957	49,0%	4 454	45,4%	3,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 920	487	25,4%	124	6,4%	611	31,8%	281	321,1%	(55,9%)
Debt impairment	5 051	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	45 000	-	-	-	-	-	-	18 153	106,1%	(100,0%)
Interest	-	1	-	-	-	1	-	1	-	(100,0%)
Contracted services	24 113	6 059	25,1%	6 409	26,6%	12 468	51,7%	3 973	40,7%	61,3%
Transfers and subsidies	4 700	1 288	27,4%	948	20,2%	2 236	47,6%	1 288	44,4%	(26,4%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	31 287	11 565	37,0%	12 536	40,1%	24 100	77,0%	9 397	59,7%	33,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(20 177)</b>	<b>38 405</b>		<b>15 965</b>		<b>54 370</b>		<b>(8 719)</b>		
Transfers and subsidies - capital (monetary allocations)	78 616	13 713	17,4%	7 301	9,3%	21 014	26,7%	16 997	38,7%	(57,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>58 438</b>	<b>52 117</b>		<b>23 266</b>		<b>75 383</b>		<b>8 278</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>58 438</b>	<b>52 117</b>		<b>23 266</b>		<b>75 383</b>		<b>8 278</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>58 438</b>	<b>52 117</b>		<b>23 266</b>		<b>75 383</b>		<b>8 278</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>58 438</b>	<b>52 117</b>		<b>23 266</b>		<b>75 383</b>		<b>8 278</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>72 032</b>	<b>16 588</b>	<b>23,0%</b>	<b>22 083</b>	<b>30,7%</b>	<b>38 671</b>	<b>53,7%</b>	<b>10 698</b>	<b>20,5%</b>	<b>106,4%</b>
National Government	68 736	14 475	21,1%	17 979	26,2%	32 453	47,2%	10 644	24,4%	68,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>68 736</b>	<b>14 475</b>	<b>21,1%</b>	<b>17 979</b>	<b>26,2%</b>	<b>32 453</b>	<b>47,2%</b>	<b>10 644</b>	<b>24,4%</b>	<b>68,9%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 296	2 113	64,1%	4 105	124,5%	6 218	188,7%	54	,9%	7 521,6%
<b>Capital Expenditure Functional</b>	<b>72 032</b>	<b>16 588</b>	<b>23,0%</b>	<b>22 083</b>	<b>30,7%</b>	<b>38 671</b>	<b>53,7%</b>	<b>10 698</b>	<b>20,5%</b>	<b>106,4%</b>
<b>Municipal governance and administration</b>	<b>1 991</b>	<b>87</b>	<b>4,4%</b>	<b>965</b>	<b>48,5%</b>	<b>1 053</b>	<b>52,9%</b>	<b>54</b>	<b>3,8%</b>	<b>1 692,3%</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 991	87	4,4%	965	48,5%	1 053	52,9%	54	3,8%	1 692,3%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>435</b>	<b>134</b>	<b>30,9%</b>	<b>407</b>	<b>93,5%</b>	<b>541</b>	<b>124,4%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	435	134	30,9%	407	93,5%	541	124,4%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>42 979</b>	<b>15 742</b>	<b>36,6%</b>	<b>12 095</b>	<b>28,1%</b>	<b>27 837</b>	<b>64,8%</b>	<b>8 869</b>	<b>22,1%</b>	<b>36,4%</b>
Planning and Development	870	618	71,1%	1 262	145,1%	1 880	216,2%	-	,5%	(100,0%)
Road Transport	42 110	15 124	35,9%	10 834	25,7%	25 957	61,6%	8 869	24,3%	22,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>26 626</b>	<b>625</b>	<b>2,3%</b>	<b>8 616</b>	<b>32,4%</b>	<b>9 241</b>	<b>34,7%</b>	<b>1 775</b>	<b>16,6%</b>	<b>385,3%</b>
Energy sources	26 626	186	,7%	8 375	31,5%	8 561	32,2%	1 775	17,8%	371,8%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	241	-	241	-	-	-	(100,0%)
Waste Management	-	439	-	-	-	439	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</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

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>326 748</b>	<b>(2 408)</b>	<b>(.7%)</b>	<b>17 204</b>	<b>5,3%</b>	<b>14 796</b>	<b>4,5%</b>	<b>(2 497)</b>	<b>1,6%</b>	<b>(788,9%)</b>	
Property rates	10 611	(383)	(3,6%)	3 977	37,5%	3 594	33,9%	-	-	(100,0%)	
Service charges	2 313	(82)	(3,5%)	182	7,9%	100	4,3%	-	-	(100,0%)	
Other revenue	24 891	(494)	(2,0%)	1 869	7,5%	1 375	5,5%	-	-	(100,0%)	
Transfers and Subsidies - Operational	206 096	(1 449)	(.7%)	11 176	5,4%	9 727	4,7%	(2 497)	2,4%	(547,5%)	
Transfers and Subsidies - Capital	78 616	-	-	-	-	-	-	-	-	-	
Interest	4 222	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(230 667)</b>	<b>(221)</b>	<b>.1%</b>	<b>(12 955)</b>	<b>5,6%</b>	<b>(13 177)</b>	<b>5,7%</b>	<b>(10 974)</b>	<b>9,3%</b>	<b>18,1%</b>	
Suppliers and employees	(225 967)	(221)	.1%	(12 955)	5,7%	(13 177)	5,8%	(10 974)	9,5%	18,1%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	(4 700)	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>96 081</b>	<b>(2 630)</b>	<b>(2,7%)</b>	<b>4 249</b>	<b>4,4%</b>	<b>1 619</b>	<b>1,7%</b>	<b>(13 471)</b>	<b>(18,6%)</b>	<b>(131,5%)</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	<b>1 323</b>	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	1 323	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(82 836)</b>	-	-	-	-	-	-	-	-	-	
Capital assets	(82 836)	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Investing Activities</b>	<b>(81 514)</b>	-	-	-	-	-	-	-	-	-	
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	-	-	-	<b>1 209</b>	-	<b>1 209</b>	-	<b>2</b>	-	<b>77 176,3%</b>	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	1 209	-	1 209	-	2	-	77 176,3%	
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	<b>1 209</b>	-	<b>1 209</b>	-	<b>2</b>	-	<b>77 176,3%</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>14 567</b>	<b>(2 630)</b>	<b>(18,1%)</b>	<b>5 458</b>	<b>37,5%</b>	<b>2 828</b>	<b>19,4%</b>	<b>(13 470)</b>	<b>(63,2%)</b>	<b>(140,5%)</b>	
Cash/cash equivalents at the year begin:	60 995	60 976	100,0%	58 346	95,7%	60 976	100,0%	(1 579)	-	(3 795,6%)	
Cash/cash equivalents at the year end:	<b>75 562</b>	<b>58 346</b>	<b>77,2%</b>	<b>63 804</b>	<b>84,4%</b>	<b>63 804</b>	<b>84,4%</b>	<b>(15 048)</b>	<b>(17,5%)</b>	<b>(524,0%)</b>	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 122	3,9%	1 097	3,9%	927	3,3%	25 326	89,0%	28 472	50,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	30	100,0%	30	.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	139	2,3%	92	1,5%	93	1,6%	5 655	94,6%	5 979	10,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	49	1,8%	48	1,8%	44	1,6%	2 615	94,9%	2 757	4,9%	-	-	-	-
Interest on Arrear Debtor Accounts	526	2,7%	510	2,6%	491	2,5%	18 275	92,3%	19 801	34,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(69)	22,3%	(17)	5,8%	(20)	6,6%	(201)	65,4%	(307)	(.5%)	-	-	-	-
<b>Total By Income Source</b>	<b>1 768</b>	<b>3,1%</b>	<b>1 730</b>	<b>3,0%</b>	<b>1 535</b>	<b>2,7%</b>	<b>51 701</b>	<b>91,1%</b>	<b>56 733</b>	<b>100,0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	801	3,2%	842	3,4%	754	3,1%	22 309	90,3%	24 706	43,5%	-	-	-	-
Commercial	631	4,2%	476	3,1%	415	2,7%	13 607	89,9%	15 129	26,7%	-	-	-	-
Households	369	2,2%	378	2,3%	333	2,0%	15 411	93,4%	16 492	29,1%	-	-	-	-
Other	(34)	(8,4%)	33	8,1%	33	8,0%	374	92,2%	406	.7%	-	-	-	-
<b>Total By Customer Group</b>	<b>1 768</b>	<b>3,1%</b>	<b>1 730</b>	<b>3,0%</b>	<b>1 535</b>	<b>2,7%</b>	<b>51 701</b>	<b>91,1%</b>	<b>56 733</b>	<b>100,0%</b>	-	-	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	0	100,0%	0	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(4 793)	89,8%	(518)	9,7%	-	-	(25)	.5%	(5 336)	47,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(4 958)	83,6%	(976)	16,4%	(117)	2,0%	117	(2,0%)	(5 934)	52,7%
<b>Total</b>	<b>(9 751)</b>	<b>86,5%</b>	<b>(1 493)</b>	<b>13,3%</b>	<b>(117)</b>	<b>1,0%</b>	<b>92</b>	<b>(.8%)</b>	<b>(11 269)</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Mr Mhembu Mabono	047 874 8708
Financial Manager	Mrs Lwana-Xashimba Nondyeyo	047 874 8739

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: EMALAHLENI (EC) (EC136)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>218 512</b>	<b>80 275</b>	<b>36,7%</b>	<b>16 102</b>	<b>7,4%</b>	<b>96 377</b>	<b>44,1%</b>	<b>64 165</b>	<b>63,8%</b>	<b>(74,9%)</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	20 217	5 689	28,1%	5 066	25,1%	10 756	53,2%	3 544	39,4%	43,0%
Service charges - Water	0	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	0	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	5 315	(471)	(8,9%)	2 033	38,3%	1 562	29,4%	3 206	84,0%	(36,6%)
Sale of Goods and Rendering of Services	149	50	33,8%	24	16,2%	75	50,1%	56	56,9%	(56,9%)
Agency services	1 600	475	29,7%	291	18,2%	767	47,9%	490	65,0%	(40,5%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	391	(419)	(106,9%)	1 145	292,5%	726	185,5%	1 226	423,2%	(6,6%)
Interest earned from Current and Non Current Assets	4 579	3 157	68,9%	1 801	39,3%	4 958	108,3%	1 157	53,5%	55,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	125	-	-	-	-	-	-	1	-	(100,0%)
Rental from Fixed Assets	585	93	15,8%	57	9,8%	150	25,6%	109	28,5%	(47,2%)
Licence and permits	3 400	109	3,2%	161	4,7%	269	7,9%	209	9,5%	(23,0%)
Operational Revenue	1 903	68	3,6%	836	43,9%	904	47,5%	831	38,3%	5%
<b>Non-Exchange Revenue</b>										
Property rates	15 573	5 278	33,9%	1 398	9,0%	6 675	42,9%	2 052	18,1%	(31,9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	480	87	18,2%	14	3,0%	102	21,2%	24	34,7%	(39,8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	162 516	65 779	40,5%	2 676	1,6%	68 455	42,1%	50 569	71,6%	(94,7%)
Interest	1 679	379	22,6%	599	35,7%	978	58,2%	693	56,4%	(13,5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	0	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>216 124</b>	<b>61 264</b>	<b>28,3%</b>	<b>37 705</b>	<b>17,4%</b>	<b>98 969</b>	<b>45,8%</b>	<b>54 760</b>	<b>56,1%</b>	<b>(31,1%)</b>
Employee related costs	98 051	23 290	23,8%	15 738	16,1%	39 028	39,8%	28 549	50,2%	(44,9%)
Remuneration of councillors	14 243	3 984	28,0%	3 614	25,4%	7 598	53,3%	5 003	62,4%	(27,8%)
Bulk purchases - electricity	15 000	8 896	59,3%	1 301	8,7%	10 197	68,0%	3 403	93,9%	(61,8%)
Inventory consumed	3 714	182	4,9%	1 440	38,8%	1 622	43,7%	133	17,2%	983,3%
Debt impairment	2 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	16 000	4 368	27,3%	2 879	18,0%	7 247	45,3%	2 161	37,9%	33,2%
Interest	10	1	13,3%	(0)	(2,7%)	1	10,7%	2	201,5%	(115,6%)
Contracted services	21 344	6 591	30,9%	4 941	23,1%	11 532	54,0%	6 579	63,1%	(24,9%)
Transfers and subsidies	2 183	184	8,4%	461	21,1%	645	29,5%	507	70,2%	(9,0%)
Irrecoverable debts written off	0	46	574 387,5%	-	-	46	574 387,5%	-	-	-
Operational costs	43 578	13 721	31,5%	7 332	16,8%	21 053	48,3%	8 424	66,2%	(13,0%)
Losses on disposal of Assets	0	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>2 388</b>	<b>19 011</b>		<b>(21 603)</b>		<b>(2 592)</b>		<b>9 405</b>		
Transfers and subsidies - capital (monetary allocations)	62 394	4 905	7,9%	13 463	21,6%	18 368	29,4%	13 869	29,8%	(2,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>64 782</b>	<b>23 916</b>		<b>(8 140)</b>		<b>15 776</b>		<b>23 274</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>64 782</b>	<b>23 916</b>		<b>(8 140)</b>		<b>15 776</b>		<b>23 274</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>64 782</b>	<b>23 916</b>		<b>(8 140)</b>		<b>15 776</b>		<b>23 274</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>64 782</b>	<b>23 916</b>		<b>(8 140)</b>		<b>15 776</b>		<b>23 274</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>66 194</b>	<b>23 720</b>	<b>35,8%</b>	<b>21 456</b>	<b>32,4%</b>	<b>45 176</b>	<b>68,2%</b>	<b>12 641</b>	<b>24,7%</b>	<b>69,7%</b>
National Government	62 394	22 052	35,3%	19 969	32,0%	42 021	67,3%	11 540	26,0%	73,0%
Provincial Government	0	1 668	41 690 725,0%	422	10 557 050,0%	2 090	52 247 775,0%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>62 394</b>	<b>23 720</b>	<b>38,0%</b>	<b>20 391</b>	<b>32,7%</b>	<b>44 111</b>	<b>70,7%</b>	<b>11 540</b>	<b>26,0%</b>	<b>76,7%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 800	-	-	1 065	28,0%	1 065	28,0%	1 101	17,0%	(3,3%)
<b>Capital Expenditure Functional</b>	<b>66 194</b>	<b>27 317</b>	<b>41,3%</b>	<b>22 355</b>	<b>33,8%</b>	<b>49 672</b>	<b>75,0%</b>	<b>12 641</b>	<b>24,7%</b>	<b>76,8%</b>
<b>Municipal governance and administration</b>	<b>650</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 101</b>	<b>47,3%</b>	<b>(100,0%)</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	650	-	-	-	-	-	-	1 101	47,3%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community and Social Services	0	-	-	-	-	-	-	-	-	-
Sport And Recreation	0	-	-	-	-	-	-	-	-	-
Public Safety	100	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>39 763</b>	<b>24 009</b>	<b>60,4%</b>	<b>13 589</b>	<b>34,2%</b>	<b>37 597</b>	<b>94,6%</b>	<b>9 491</b>	<b>59,1%</b>	<b>43,2%</b>
Planning and Development	2 250	-	-	1 065	47,3%	1 065	47,3%	-	-	(100,0%)
Road Transport	37 513	24 009	64,0%	12 524	33,4%	36 533	97,4%	9 491	59,1%	32,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>25 681</b>	<b>3 309</b>	<b>12,9%</b>	<b>8 766</b>	<b>34,1%</b>	<b>12 075</b>	<b>47,0%</b>	<b>2 049</b>	<b>8,5%</b>	<b>327,8%</b>
Energy sources	25 581	3 309	12,9%	8 766	34,3%	12 075	47,2%	2 049	8,8%	327,8%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	0	-	-	-	-	-	-	-	-	-
Waste Management	100	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>											
Property rates	13 237	5 143	38,8%	14 757	111,5%	19 899	150,3%	3 944	80,3%	274,1%	
Service charges	21 702	33 271	153,3%	20 827	96,0%	54 099	249,3%	5 378	100,4%	287,2%	
Other revenue	8 532	5 993	70,2%	7 486	87,7%	13 479	158,0%	1 521	41,7%	392,3%	
Transfers and Subsidies - Operational	162 516	417 112	256,7%	3 822	2,4%	420 934	259,0%	49 961	76,9%	(92,3%)	
Transfers and Subsidies - Capital	62 393	162 006	259,7%	45 000	72,1%	207 006	331,8%	29 910	99,3%	50,4%	
Interest	4 579	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>											
Suppliers and employees	(195 930)	(27 787)	14,2%	(20 052)	10,2%	(47 839)	24,4%	(34 570)	-	(42,0%)	
Finance charges	(10)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>77 019</b>	<b>595 738</b>	<b>773,5%</b>	<b>71 840</b>	<b>93,3%</b>	<b>667 577</b>	<b>866,8%</b>	<b>56 144</b>	<b>53,4%</b>	<b>28,0%</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE	0	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	(0)	0	(100,0%)	-	-	0	(100,0%)	-	-	-	
<b>Payments</b>											
Capital assets	(62 394)	(5 535)	8,9%	(7 018)	11,2%	(12 553)	20,1%	(9 710)	-	(27,7%)	
	(62 394)	(5 535)	8,9%	(7 018)	11,2%	(12 553)	20,1%	(9 710)	-	(27,7%)	
<b>Net Cash from/(used) Investing Activities</b>	<b>(62 394)</b>	<b>(5 535)</b>	<b>8,9%</b>	<b>(7 018)</b>	<b>11,2%</b>	<b>(12 553)</b>	<b>20,1%</b>	<b>(9 710)</b>	<b>-</b>	<b>(27,7%)</b>	
<b>Cash Flow from/(used) 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>-</b>	<b>-</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>14 626</b>	<b>590 203</b>	<b>4 035,4%</b>	<b>64 821</b>	<b>443,2%</b>	<b>655 024</b>	<b>4 478,6%</b>	<b>46 435</b>	<b>46,4%</b>	<b>39,6%</b>	
Cash/cash equivalents at the year begin:	76 351	-	-	590 203	773,0%	-	-	128 492	-	359,3%	
Cash/cash equivalents at the year end:	<b>90 977</b>	<b>590 203</b>	<b>648,7%</b>	<b>655 024</b>	<b>720,0%</b>	<b>655 024</b>	<b>720,0%</b>	<b>174 927</b>	<b>82,1%</b>	<b>274,5%</b>	

#### Part 4: Debtor Age Analysis

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

#### Part 5: Creditor Age Analysis

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

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: DR. A.B. XUMA (EC137)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>255 565</b>	<b>85 320</b>	<b>33,4%</b>	<b>78 168</b>	<b>30,6%</b>	<b>163 488</b>	<b>64,0%</b>	<b>59 064</b>	<b>67,3%</b>	<b>32,3%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 071	290	27,1%	303	28,3%	593	55,4%	192	38,6%	57,9%
Sale of Goods and Rendering of Services	628	(120)	(19,1%)	46	7,3%	(74)	(11,7%)	164	86,0%	(72,0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 396	51	3,7%	107	7,7%	158	11,3%	56	17,6%	92,0%
Interest earned from Current and Non Current Assets	6 185	1 379	22,3%	957	15,5%	2 336	37,8%	1 337	62,2%	(28,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	485	88	18,2%	84	17,3%	172	35,5%	47	22,6%	78,3%
Licence and permits	2 435	596	24,5%	769	31,6%	1 365	56,0%	660	56,8%	16,6%
Operational Revenue	1 160	550	47,4%	77	6,6%	627	54,0%	78	4,9%	(8%)
<b>Non-Exchange Revenue</b>										
Property rates	7 529	8 780	116,6%	(264)	(3,5%)	8 515	113,1%	(1 151)	100,1%	(77,0%)
Surcharges and Taxes	38 848	998	2,6%	7 726	19,9%	8 724	22,5%	3 142	39,5%	145,9%
Fines, penalties and forfeits	70	12	17,3%	9	12,2%	21	29,5%	21	5,4%	(59,5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	195 758	72 498	37,0%	67 869	34,7%	140 367	71,7%	54 334	69,9%	24,9%
Interest	-	198	-	486	-	684	-	185	-	162,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>273 170</b>	<b>51 065</b>	<b>18,7%</b>	<b>58 158</b>	<b>21,3%</b>	<b>109 223</b>	<b>40,0%</b>	<b>49 163</b>	<b>37,0%</b>	<b>18,3%</b>
Employee related costs	106 601	25 108	23,6%	25 739	24,1%	50 847	47,7%	23 305	48,3%	10,4%
Remuneration of councillors	18 560	3 745	20,2%	4 857	26,2%	8 602	46,3%	3 861	44,8%	25,8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	6 502	891	13,7%	1 713	26,4%	2 604	40,1%	952	62,1%	80,0%
Debt impairment	1 020	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	38 484	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	39 722	9 787	24,6%	12 044	30,3%	21 832	55,0%	5 592	39,5%	115,4%
Transfers and subsidies	4 226	410	9,7%	661	15,6%	1 072	25,4%	1 051	39,7%	(37,1%)
Irrecoverable debts written off	4 500	-	-	-	-	-	-	-	-	-
Operational costs	53 557	11 123	20,8%	13 143	24,5%	24 266	45,3%	14 402	49,6%	(8,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(17 605)</b>	<b>34 255</b>		<b>20 010</b>		<b>54 265</b>		<b>9 901</b>		
Transfers and subsidies - capital (monetary allocations)	129 421	5 761	4,5%	49 214	38,0%	54 975	42,5%	20 404	54,9%	141,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>111 816</b>	<b>40 016</b>		<b>69 224</b>		<b>109 240</b>		<b>30 305</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>111 816</b>	<b>40 016</b>		<b>69 224</b>		<b>109 240</b>		<b>30 305</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>111 816</b>	<b>40 016</b>		<b>69 224</b>		<b>109 240</b>		<b>30 305</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>111 816</b>	<b>40 016</b>		<b>69 224</b>		<b>109 240</b>		<b>30 305</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>155 876</b>	<b>27 431</b>	<b>17,6%</b>	<b>52 562</b>	<b>33,7%</b>	<b>79 993</b>	<b>51,3%</b>	<b>33 115</b>	<b>67,2%</b>	<b>58,7%</b>
National Government	73 764	12 461	16,9%	12 630	17,1%	25 091	34,0%	17 326	61,2%	(27,1%)
Provincial Government	30 000	3 886	13,0%	17 426	58,1%	21 312	71,0%	5 040	63,3%	245,7%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>103 764</b>	<b>16 346</b>	<b>15,8%</b>	<b>30 056</b>	<b>29,0%</b>	<b>46 402</b>	<b>44,7%</b>	<b>22 366</b>	<b>61,9%</b>	<b>34,4%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	52 112	11 085	21,3%	22 506	43,2%	33 591	64,5%	10 749	96,2%	109,4%
<b>Capital Expenditure Functional</b>	<b>155 876</b>	<b>27 431</b>	<b>17,6%</b>	<b>52 562</b>	<b>33,7%</b>	<b>79 993</b>	<b>51,3%</b>	<b>33 115</b>	<b>67,2%</b>	<b>58,7%</b>
<b>Municipal governance and administration</b>	<b>11 872</b>	<b>601</b>	<b>5,1%</b>	<b>934</b>	<b>7,9%</b>	<b>1 535</b>	<b>12,9%</b>	<b>6 231</b>	<b>90,2%</b>	<b>(85,0%)</b>
Executive and Council	-	25	-	336	-	361	-	1 445	58,1%	(76,7%)
Finance and administration	11 872	576	4,9%	597	5,0%	1 173	9,9%	4 785	109,5%	(87,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>37 367</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,0%</b>	<b>-</b>
Community and Social Services	-	-	-	-	-	-	-	-	9,0%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	37 367	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>88 256</b>	<b>21 798</b>	<b>24,7%</b>	<b>42 995</b>	<b>48,7%</b>	<b>64 794</b>	<b>73,4%</b>	<b>21 033</b>	<b>64,2%</b>	<b>104,4%</b>
Planning and Development	15 000	2 446	16,3%	3 659	24,4%	6 105	40,7%	618	389,1%	492,0%
Road Transport	73 256	19 352	26,4%	39 336	53,7%	58 689	80,1%	20 415	63,2%	92,7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>18 381</b>	<b>5 031</b>	<b>27,4%</b>	<b>8 633</b>	<b>47,0%</b>	<b>13 665</b>	<b>74,3%</b>	<b>5 851</b>	<b>70,0%</b>	<b>47,6%</b>
Energy sources	18 381	4 093	22,3%	8 501	46,2%	12 594	68,5%	5 096	59,5%	66,8%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	939	-	133	-	1 071	-	755	338,6%	(82,4%)
<b>Other</b>	<b>-</b>	<b>-</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			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	376 479	85 352	22,7%	73 375	19,5%	158 727	42,2%	59 811	49,6%	22,7%	
Property rates	6 942	1 384	19,9%	426	6,1%	1 810	26,1%	534	26,4%	(20,3%)	
Service charges	732	268	36,6%	185	25,3%	453	61,9%	122	43,0%	51,9%	
Other revenue	42 263	9 111	21,6%	11 069	26,2%	20 180	47,7%	933	10,0%	1 086,7%	
Transfers and Subsidies - Operational	197 121	71 080	36,1%	61 695	31,3%	132 775	67,4%	51 929	65,6%	18,8%	
Transfers and Subsidies - Capital	129 421	3 509	2,7%	-	-	3 509	2,7%	6 293	23,2%	(100,0%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	(213 523)	(49 108)	23,0%	(59 257)	27,8%	(108 364)	50,8%	(48 029)	98,1%	23,4%	
Suppliers and employees	(213 523)	(49 108)	23,0%	(59 257)	27,8%	(108 364)	50,8%	(48 029)	98,1%	23,4%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>162 956</b>	<b>36 244</b>	<b>22,2%</b>	<b>14 118</b>	<b>8,7%</b>	<b>50 362</b>	<b>30,9%</b>	<b>11 782</b>	<b>(74,6%)</b>	<b>19,8%</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	-	520	-	-	-	520	-	-	-	-	
Proceeds on disposal of PPE	-	520	-	-	-	520	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	(155 876)	(24 390)	15,6%	(53 685)	34,4%	(78 075)	50,1%	(33 574)	71,5%	59,9%	
Capital assets	(155 876)	(24 390)	15,6%	(53 685)	34,4%	(78 075)	50,1%	(33 574)	71,5%	59,9%	
<b>Net Cash from/(used) Investing Activities</b>	<b>(155 876)</b>	<b>(23 870)</b>	<b>15,3%</b>	<b>(53 685)</b>	<b>34,4%</b>	<b>(77 555)</b>	<b>49,8%</b>	<b>(33 574)</b>	<b>72,7%</b>	<b>59,9%</b>	
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/financing	-	-	-	-	-	-	-	-	-	-	
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>-</b>	<b>-</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>7 081</b>	<b>12 374</b>	<b>174,8%</b>	<b>(39 567)</b>	<b>(558,8%)</b>	<b>(27 193)</b>	<b>(384,0%)</b>	<b>(21 792)</b>	<b>12 177,2%</b>	<b>81,6%</b>	
Cash/cash equivalents at the year begin:	94 396	(1)	-	12 368	13,1%	(1)	(4 867)	-	92,9%	(354,1%)	
Cash/cash equivalents at the year end:	<b>101 476</b>	<b>12 369</b>	<b>12,2%</b>	<b>(27 202)</b>	<b>(26,8%)</b>	<b>(27 202)</b>	<b>(26,8%)</b>	<b>(26 662)</b>	<b>(27,1%)</b>	<b>2,0%</b>	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	(1)	100,0%	(1)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	144	7%	140	6%	115	5%	21 187	98,2%	21 586	83,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	143	3,4%	126	3,0%	114	2,7%	3 861	91,0%	4 243	16,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	13	9,2%	13	9,2%	115	81,6%	142	6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	(244)	100,0%	(244)	(9%)	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>287</b>	<b>1,1%</b>	<b>278</b>	<b>1,1%</b>	<b>242</b>	<b>9%</b>	<b>24 919</b>	<b>96,9%</b>	<b>25 726</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	51	1,0%	45	9%	24	5%	5 079	97,7%	5 199	20,2%	-	-	-	-
Commercial	117	1,4%	117	1,4%	114	1,4%	7 793	95,7%	8 141	31,6%	-	-	-	-
Households	120	1,0%	116	9%	103	8%	12 047	97,3%	12 386	48,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>287</b>	<b>1,1%</b>	<b>278</b>	<b>1,1%</b>	<b>242</b>	<b>9%</b>	<b>24 919</b>	<b>96,9%</b>	<b>25 726</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 415	100,0%	-	-	-	-	-	-	2 415	84,9%
Auditor-General	424	98,9%	5	1,1%	-	-	-	-	429	15,1%
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>2 839</b>	<b>99,8%</b>	<b>5</b>	<b>2%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 844</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Mr Khathutshelo Lucky Mulaudzi	047 548 5602
Financial Manager	Nontobeko Siwahla	047 548 5695

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: SAKHISIZWE (EC138)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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>130 962</b>	<b>49 448</b>	<b>37,8%</b>	<b>40 298</b>	<b>30,8%</b>	<b>89 746</b>	<b>68,5%</b>	<b>35 978</b>	<b>66,2%</b>	<b>12,0%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	17 996	4 408	24,5%	4 588	25,5%	8 996	50,0%	2 758	54,8%	66,4%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	3	323 750,0%	(100,0%)
Service charges - Waste Management	5 088	1 170	23,0%	1 170	23,0%	2 341	46,0%	1 184	51,0%	(1,2%)
Sale of Goods and Rendering of Services	320	149	46,6%	71	22,2%	220	68,8%	29	21,7%	145,1%
Agency services	1 046	268	25,6%	229	21,9%	497	47,5%	219	20,3%	4,8%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 337	924	21,3%	983	22,7%	1 907	44,0%	1 456	42,0%	(32,5%)
Interest earned from Current and Non Current Assets	1 872	570	30,5%	874	46,7%	1 444	77,2%	495	37 887 050,0%	76,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	295	13	4,3%	17	5,8%	30	10,0%	2	14,1%	634,4%
Licence and permits	324	39	12,1%	79	24,4%	118	36,5%	18	41,3%	329,6%
Operational Revenue	5	8	154,8%	261	5 388,0%	268	5 542,8%	2	2,4%	11 247,6%
<b>Non-Exchange Revenue</b>										
Property rates	6 982	3 114	44,6%	1 529	21,9%	4 643	66,5%	1 491	65,2%	2,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	21	9	42,7%	9	41,1%	18	83,8%	2	2%	322,0%
Licences or permits	1 544	348	22,5%	270	17,5%	618	40,0%	277	10 247,7%	(2,4%)
Transfer and subsidies - Operational	88 961	37 103	41,7%	28 864	32,4%	65 967	74,2%	26 916	69,7%	7,2%
Interest	2 172	1 326	61,0%	1 353	62,3%	2 679	123,3%	1 126	202 210 300,0%	20,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>125 616</b>	<b>29 833</b>	<b>23,7%</b>	<b>38 251</b>	<b>30,5%</b>	<b>68 083</b>	<b>54,2%</b>	<b>27 506</b>	<b>46,3%</b>	<b>39,1%</b>
Employee related costs	44 178	11 537	26,1%	11 907	27,0%	23 444	53,1%	10 902	52,4%	9,2%
Remuneration of councillors	7 322	1 877	25,6%	2 415	33,0%	4 292	58,6%	2 072	62,5%	16,6%
Bulk purchases - electricity	17 996	4 622	25,7%	5 206	28,9%	9 828	54,6%	4 374	51,9%	19,0%
Inventory consumed	634	2	3%	205	32,3%	207	32,6%	76	14,5%	167,7%
Debt impairment	5 595	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	11 701	2 250	19,2%	3 333	28,5%	5 582	47,7%	4 410	44,2%	(24,4%)
Interest	353	72	20,5%	42	11,8%	114	32,3%	196	169,6%	(78,8%)
Contracted services	16 334	5 712	35,0%	8 546	52,3%	14 259	87,3%	3 308	45,1%	158,4%
Transfers and subsidies	500	79	15,8%	350	70,1%	430	85,9%	-	-	(100,0%)
Irrecoverable debts written off	4 355	-	-	-	-	-	-	-	-	-
Operational costs	16 650	3 681	22,1%	6 247	37,5%	9 928	59,6%	2 169	33,9%	188,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>5 346</b>	<b>19 615</b>		<b>2 047</b>		<b>21 662</b>		<b>8 472</b>		
Transfers and subsidies - capital (monetary allocations)	37 543	1 916	5,1%	22 680	60,4%	24 597	65,5%	7 067	37,0%	220,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>42 889</b>	<b>21 532</b>		<b>24 727</b>		<b>46 259</b>		<b>15 539</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>42 889</b>	<b>21 532</b>		<b>24 727</b>		<b>46 259</b>		<b>15 539</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>42 889</b>	<b>21 532</b>		<b>24 727</b>		<b>46 259</b>		<b>15 539</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>42 889</b>	<b>21 532</b>		<b>24 727</b>		<b>46 259</b>		<b>15 539</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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>39 831</b>	<b>4 773</b>	<b>12,0%</b>	<b>18 702</b>	<b>47,0%</b>	<b>23 475</b>	<b>58,9%</b>	<b>6 250</b>	<b>30,6%</b>	<b>199,2%</b>
National Government	33 791	2 437	7,2%	15 945	47,2%	18 382	54,4%	5 690	34,1%	180,2%
Provincial Government	3 752	2 336	62,3%	2 596	69,2%	4 932	131,4%	473	14,8%	448,5%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>37 543</b>	<b>4 773</b>	<b>12,7%</b>	<b>18 541</b>	<b>49,4%</b>	<b>23 314</b>	<b>62,1%</b>	<b>6 163</b>	<b>32,3%</b>	<b>200,8%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 288	-	-	161	7,0%	161	7,0%	87	4,7%	84,8%
<b>Capital Expenditure Functional</b>	<b>39 831</b>	<b>4 773</b>	<b>12,0%</b>	<b>18 702</b>	<b>47,0%</b>	<b>23 475</b>	<b>58,9%</b>	<b>6 250</b>	<b>30,6%</b>	<b>199,2%</b>
<b>Municipal governance and administration</b>	<b>437</b>	<b>-</b>	<b>-</b>	<b>161</b>	<b>36,7%</b>	<b>161</b>	<b>36,7%</b>	<b>87</b>	<b>31,5%</b>	<b>84,8%</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	437	-	-	161	36,7%	161	36,7%	87	31,5%	84,8%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>4 306</b>	<b>2 336</b>	<b>54,3%</b>	<b>2 596</b>	<b>60,3%</b>	<b>4 932</b>	<b>114,5%</b>	<b>473</b>	<b>13,6%</b>	<b>448,5%</b>
Community and Social Services	4 306	2 336	54,3%	2 596	60,3%	4 932	114,5%	473	13,6%	448,5%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	0	-	-	-	-	-	-	-	-	-
Housing	0	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>20 291</b>	<b>1 755</b>	<b>8,6%</b>	<b>11 182</b>	<b>55,1%</b>	<b>12 937</b>	<b>63,8%</b>	<b>2 950</b>	<b>33,2%</b>	<b>279,1%</b>
Planning and Development	0	-	-	-	-	-	-	-	-	-
Road Transport	20 291	1 755	8,6%	11 182	55,1%	12 937	63,8%	2 950	33,2%	279,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>14 797</b>	<b>682</b>	<b>4,6%</b>	<b>4 763</b>	<b>32,2%</b>	<b>5 445</b>	<b>36,8%</b>	<b>2 740</b>	<b>31,3%</b>	<b>73,8%</b>
Energy sources	13 880	682	4,9%	4 763	34,3%	5 445	39,2%	2 740	35,9%	73,8%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	917	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>171 440</b>	<b>330 147</b>	<b>192,6%</b>	<b>308 590</b>	<b>180,0%</b>	<b>638 738</b>	<b>372,6%</b>	<b>50 121</b>	<b>70,2%</b>	<b>515,7%</b>	
Property rates	9 063	5 540	61,1%	5 245	57,9%	10 785	119,0%	599	19,3%	775,0%	
Service charges	25 904	27 075	104,5%	25 354	97,9%	52 429	202,4%	2 966	83,4%	754,8%	
Other revenue	6 553	4 138	63,1%	3 227	49,3%	7 965	112,4%	225	11,1%	1 332,2%	
Transfers and Subsidies - Operational	88 961	223 272	251,0%	170 286	191,4%	393 558	442,4%	27 528	72,9%	518,6%	
Transfers and Subsidies - Capital	37 543	70 122	186,8%	104 478	278,3%	174 600	465,1%	18 801	89,3%	455,7%	
Interest	3 417	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(108 320)</b>	<b>(14 176)</b>	<b>13,1%</b>	<b>(19 024)</b>	<b>17,6%</b>	<b>(33 200)</b>	<b>30,7%</b>	<b>(13 795)</b>	<b>17,3%</b>	<b>37,9%</b>	
Suppliers and employees	(107 467)	(14 176)	13,2%	(19 024)	17,7%	(33 200)	30,9%	(13 795)	17,4%	37,9%	
Finance charges	(353)	-	-	-	-	-	-	-	-	-	
Transfers and grants	(500)	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>63 120</b>	<b>315 971</b>	<b>500,6%</b>	<b>289 566</b>	<b>458,8%</b>	<b>605 537</b>	<b>959,3%</b>	<b>36 325</b>	<b>170,9%</b>	<b>697,1%</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	<b>450</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Proceeds on disposal of PPE	450	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(39 831)</b>	<b>(2 687)</b>	<b>6,7%</b>	<b>(2 965)</b>	<b>7,4%</b>	<b>(5 652)</b>	<b>14,2%</b>	<b>(3 963)</b>	<b>20,3%</b>	<b>(25,2%)</b>	
Capital assets	(39 831)	(2 687)	6,7%	(2 965)	7,4%	(5 652)	14,2%	(3 963)	20,3%	(25,2%)	
<b>Net Cash from/(used) Investing Activities</b>	<b>(39 381)</b>	<b>(2 687)</b>	<b>6,8%</b>	<b>(2 965)</b>	<b>7,5%</b>	<b>(5 652)</b>	<b>14,4%</b>	<b>(3 963)</b>	<b>19,8%</b>	<b>(25,2%)</b>	
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<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>	<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>-</b>	<b>-</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>23 739</b>	<b>313 285</b>	<b>1 319,7%</b>	<b>286 601</b>	<b>1 207,3%</b>	<b>599 885</b>	<b>2 527,0%</b>	<b>32 362</b>	<b>544,4%</b>	<b>785,6%</b>	
Cash/cash equivalents at the year begin:	26 301	-	-	313 285	1 191,2%	-	50 400	-	-	521,6%	
Cash/cash equivalents at the year end:	<b>50 040</b>	<b>313 285</b>	<b>626,1%</b>	<b>599 885</b>	<b>1 198,8%</b>	<b>599 885</b>	<b>1 198,8%</b>	<b>82 762</b>	<b>199,4%</b>	<b>624,8%</b>	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 718	8,0%	773	3,6%	525	2,4%	18 469	86,0%	21 485	12,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 876	2,5%	901	1,2%	886	1,2%	70 477	95,1%	74 140	43,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 206	1,6%	584	,8%	575	,8%	71 527	96,8%	73 892	43,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2	1,6%	1	,8%	1	,8%	106	96,7%	110	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	1,2%	0	,6%	0	,6%	6	97,7%	6	-	-	-	-	-
<b>Total By Income Source</b>	<b>4 802</b>	<b>2,8%</b>	<b>2 258</b>	<b>1,3%</b>	<b>1 987</b>	<b>1,2%</b>	<b>160 584</b>	<b>94,7%</b>	<b>169 632</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	631	2,7%	341	1,4%	315	1,3%	22 427	94,6%	23 714	14,0%	-	-	-	-
Commercial	1 434	6,3%	808	2,7%	396	1,7%	20 442	89,3%	22 880	13,5%	-	-	-	-
Households	2 737	2,2%	1 310	1,1%	1 276	1,0%	117 715	95,7%	123 038	72,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>4 802</b>	<b>2,8%</b>	<b>2 258</b>	<b>1,3%</b>	<b>1 987</b>	<b>1,2%</b>	<b>160 584</b>	<b>94,7%</b>	<b>169 632</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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	54	38,5%	8	5,6%	6	4,6%	72	51,2%	140	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>54</b>	<b>38,5%</b>	<b>8</b>	<b>5,6%</b>	<b>6</b>	<b>4,6%</b>	<b>72</b>	<b>51,2%</b>	<b>140</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: ENOCH MGJIMA (EC139)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>977 920</b>	<b>388 389</b>	<b>39,7%</b>	<b>186 696</b>	<b>19,1%</b>	<b>575 085</b>	<b>58,8%</b>	<b>110 980</b>	<b>55,0%</b>	<b>68,2%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	376 583	58 595	15,6%	64 145	17,0%	122 741	32,6%	61 142	47,8%	4,9%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	82 521	21 866	26,5%	21 629	26,2%	43 495	52,7%	20 122	51,8%	7,5%
Sale of Goods and Rendering of Services	3 169	950	30,0%	548	17,3%	1 498	47,3%	603	42,4%	(9,2%)
Agency services	4 582	36	,8%	27	,6%	63	1,4%	5	2,1%	396,3%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	36 927	16 041	43,4%	16 509	44,7%	32 550	88,1%	12 301	62,1%	34,2%
Interest earned from Current and Non Current Assets	4 794	2 077	43,3%	1 268	26,4%	3 345	69,8%	951	76,6%	33,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 759	910	19,1%	958	20,1%	1 868	39,2%	896	38,2%	6,9%
Licence and permits	3 695	1 090	29,5%	1 074	29,1%	2 164	58,6%	878	42,9%	22,3%
Operational Revenue	9 444	1 789	18,9%	2 297	24,3%	4 087	43,3%	2 044	235,1%	12,4%
<b>Non-Exchange Revenue</b>										
Property rates	151 492	162 471	107,2%	(11 605)	(7,7%)	150 865	99,6%	(70)	105,6%	16 554,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 667	325	5,7%	784	13,8%	1 110	19,6%	1 178	127,9%	(33,4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	246 920	110 884	44,9%	77 225	31,3%	188 109	76,2%	2 246	37,9%	3 338,3%
Interest	20 369	11 355	55,7%	11 837	58,1%	23 192	113,9%	8 683	77,1%	36,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	27 000	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>975 596</b>	<b>227 898</b>	<b>23,4%</b>	<b>280 091</b>	<b>28,7%</b>	<b>507 989</b>	<b>52,1%</b>	<b>205 107</b>	<b>56,6%</b>	<b>36,6%</b>
Employee related costs	363 814	83 149	22,9%	81 189	22,3%	164 338	45,2%	87 764	51,3%	(7,5%)
Remuneration of councillors	26 544	6 173	23,3%	7 739	29,2%	13 912	52,4%	6 576	49,7%	17,7%
Bulk purchases - electricity	317 945	79 707	25,1%	128 294	40,4%	208 001	65,4%	62 591	74,0%	105,0%
Inventory consumed	8 338	2 867	34,4%	2 626	31,5%	5 493	65,9%	365	31,6%	620,4%
Debt impairment	50 570	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	53 678	-	-	-	-	-	-	-	-	-
Interest	52 195	22 970	44,0%	22 263	42,7%	45 233	86,7%	21 773	349,3%	2,2%
Contracted services	52 269	20 565	39,3%	22 666	43,4%	43 231	82,7%	12 996	81,5%	74,4%
Transfers and subsidies	2 200	412	18,7%	410	18,7%	823	37,4%	349	27,6%	17,4%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	48 041	12 054	25,1%	14 904	31,0%	26 958	56,1%	12 693	48,3%	17,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>2 325</b>	<b>160 491</b>		<b>(93 395)</b>		<b>67 096</b>		<b>(94 127)</b>		
Transfers and subsidies - capital (monetary allocations)	113 159	-	-	68 215	60,3%	68 215	60,3%	23 333	21,4%	192,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>115 484</b>	<b>160 491</b>		<b>(25 181)</b>		<b>135 311</b>		<b>(70 794)</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>115 484</b>	<b>160 491</b>		<b>(25 181)</b>		<b>135 311</b>		<b>(70 794)</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>115 484</b>	<b>160 491</b>		<b>(25 181)</b>		<b>135 311</b>		<b>(70 794)</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>115 484</b>	<b>160 491</b>		<b>(25 181)</b>		<b>135 311</b>		<b>(70 794)</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>117 409</b>	<b>36 489</b>	<b>31,1%</b>	<b>59 794</b>	<b>50,9%</b>	<b>96 284</b>	<b>82,0%</b>	<b>26 327</b>	<b>27,7%</b>	<b>127,1%</b>
National Government	61 159	7 902	12,9%	19 255	31,5%	27 157	44,4%	14 115	24,2%	36,4%
Provincial Government	52 000	28 558	54,9%	39 956	76,8%	68 514	131,8%	12 212	29,0%	227,2%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>113 159</b>	<b>36 460</b>	<b>32,2%</b>	<b>59 211</b>	<b>52,3%</b>	<b>95 671</b>	<b>84,5%</b>	<b>26 327</b>	<b>27,1%</b>	<b>124,9%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 250	29	,7%	583	13,7%	612	14,4%	-	149,3%	(100,0%)
<b>Capital Expenditure Functional</b>	<b>117 409</b>	<b>36 489</b>	<b>31,1%</b>	<b>59 794</b>	<b>50,9%</b>	<b>96 284</b>	<b>82,0%</b>	<b>26 327</b>	<b>27,7%</b>	<b>127,1%</b>
<b>Municipal governance and administration</b>	<b>1 000</b>	<b>29</b>	<b>2,9%</b>	<b>142</b>	<b>14,2%</b>	<b>171</b>	<b>17,1%</b>	<b>-</b>	<b>149,3%</b>	<b>(100,0%)</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 000	29	2,9%	142	14,2%	171	17,1%	-	149,3%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>11 000</b>	<b>2 136</b>	<b>19,4%</b>	<b>9 015</b>	<b>82,0%</b>	<b>11 151</b>	<b>101,4%</b>	<b>2 751</b>	<b>22,0%</b>	<b>227,7%</b>
Community and Social Services	11 000	2 136	19,4%	9 015	82,0%	11 151	101,4%	2 538	21,1%	255,2%
Sport And Recreation	-	-	-	-	-	-	-	214	42,7%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>102 409</b>	<b>30 938</b>	<b>30,2%</b>	<b>48 854</b>	<b>47,7%</b>	<b>79 792</b>	<b>77,9%</b>	<b>13 819</b>	<b>25,0%</b>	<b>253,5%</b>
Planning and Development	47 000	12 033	25,6%	11 024	23,5%	23 056	49,1%	7 550	33,2%	46,0%
Road Transport	55 409	18 906	34,1%	37 830	68,3%	56 736	102,4%	6 269	21,7%	503,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>3 000</b>	<b>3 386</b>	<b>112,9%</b>	<b>1 783</b>	<b>59,4%</b>	<b>5 169</b>	<b>172,3%</b>	<b>9 757</b>	<b>38,1%</b>	<b>(81,7%)</b>
Energy sources	500	1 116	223,2%	-	-	1 116	223,2%	7 036	39,4%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	2 500	2 270	90,8%	1 783	71,3%	4 053	162,1%	2 721	34,0%	(34,5%)
<b>Other</b>	<b>-</b>	<b>-</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

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>	<b>948 921</b>	<b>586 718</b>	<b>61,8%</b>	<b>492 361</b>	<b>51,9%</b>	<b>1 079 079</b>	<b>113,7%</b>	<b>190 941</b>	<b>65,6%</b>	<b>157,9%</b>	
Receipts											
Property rates	136 342	18 347	13,5%	25 012	18,3%	43 360	31,8%	20 347	34,1%	22,9%	
Service charges	396 689	46 497	11,7%	78 121	19,7%	124 618	31,4%	61 259	40,0%	27,5%	
Other revenue	51 016	365 522	716,5%	329 643	646,2%	695 165	1 362,6%	105 427	715,7%	212,7%	
Transfers and Subsidies - Operational	246 920	99 508	40,3%	90 299	36,6%	189 807	76,9%	-	1,3%	(100,0%)	
Transfers and Subsidies - Capital	113 159	54 767	48,4%	(31 983)	(28,3%)	22 784	20,1%	2 956	3,3%	(1 182,0%)	
Interest	4 794	2 077	43,3%	1 268	26,4%	3 345	69,8%	951	76,6%	33,3%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(854 347)	(331 389)	38,8%	(324 482)	38,0%	(655 871)	76,8%	(253 566)	76,8%	28,0%	
Suppliers and employees	(799 952)	(331 389)	41,4%	(324 482)	40,6%	(655 871)	82,0%	(253 566)	78,3%	28,0%	
Finance charges	(52 195)	-	-	-	-	-	-	-	-	-	
Transfers and grants	(2 200)	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>94 574</b>	<b>255 329</b>	<b>270,0%</b>	<b>167 879</b>	<b>177,5%</b>	<b>423 208</b>	<b>447,5%</b>	<b>(62 625)</b>	<b>17,5%</b>	<b>(368,1%)</b>	
<b>Cash Flow from Investing Activities</b>	<b>27 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Receipts											
Proceeds on disposal of PPE	27 000	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(117 409)	(36 489)	31,1%	(59 794)	50,9%	(96 284)	82,0%	(26 327)	27,7%	127,1%	
Capital assets	(117 409)	(36 489)	31,1%	(59 794)	50,9%	(96 284)	82,0%	(26 327)	27,7%	127,1%	
<b>Net Cash from/(used) Investing Activities</b>	<b>(90 409)</b>	<b>(36 489)</b>	<b>40,4%</b>	<b>(59 794)</b>	<b>66,1%</b>	<b>(96 284)</b>	<b>106,5%</b>	<b>(26 327)</b>	<b>32,5%</b>	<b>127,1%</b>	
<b>Cash Flow from/(used) Financing Activities</b>	<b>-</b>	<b>32</b>	<b>-</b>	<b>66</b>	<b>-</b>	<b>99</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>	
Receipts											
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	32	-	66	-	99	-	-	-	(100,0%)	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	<b>-</b>	<b>32</b>	<b>-</b>	<b>66</b>	<b>-</b>	<b>99</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>4 164</b>	<b>218 872</b>	<b>5 255,7%</b>	<b>108 151</b>	<b>2 597,0%</b>	<b>327 023</b>	<b>7 852,6%</b>	<b>(88 951)</b>	<b>(354,5%)</b>	<b>(221,6%)</b>	
Cash/cash equivalents at the year begin:	1 214	(27 167)	(2 238,1%)	256 070	21 095,6%	(27 167)	(2 238,1%)	66 391	285,7%	-	
Cash/cash equivalents at the year end:	5 378	218 471	4 062,1%	364 220	6 772,0%	364 220	6 772,0%	41 811	83,3%	771,1%	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 703	11,7%	11 099	7,3%	9 163	6,1%	113 099	74,9%	151 065	10,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 039	2,8%	8 678	2,2%	7 733	1,9%	373 654	93,2%	401 104	28,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 072	1,8%	7 574	1,7%	7 282	1,6%	433 338	95,0%	456 265	32,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 348	2,3%	9 717	2,4%	9 375	2,3%	383 075	93,1%	411 515	29,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	370	(2,4%)	372	(2,4%)	287	(1,9%)	(16 261)	106,8%	(15 233)	(1,1%)	-	-	-	-
<b>Total By Income Source</b>	<b>46 533</b>	<b>3,3%</b>	<b>37 439</b>	<b>2,7%</b>	<b>33 841</b>	<b>2,4%</b>	<b>1 286 904</b>	<b>91,6%</b>	<b>1 404 716</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 871	20,6%	736	8,1%	1 278	14,1%	5 180	57,1%	9 064	6,6%	-	-	-	-
Commercial	14 620	15,3%	8 635	9,1%	5 706	6,0%	66 452	69,6%	95 414	6,8%	-	-	-	-
Households	22 590	1,9%	20 695	1,8%	20 432	1,7%	1 107 776	94,6%	1 171 493	83,4%	-	-	-	-
Other	7 451	5,8%	7 373	5,7%	8 425	5,0%	107 496	83,5%	128 745	9,2%	-	-	-	-
<b>Total By Customer Group</b>	<b>46 533</b>	<b>3,3%</b>	<b>37 439</b>	<b>2,7%</b>	<b>33 841</b>	<b>2,4%</b>	<b>1 286 904</b>	<b>91,6%</b>	<b>1 404 716</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	28 852	2,2%	-	-	43 417	3,3%	1 231 862	94,5%	1 304 130	98,6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 463	15,3%	3 798	23,6%	4 164	25,8%	5 695	35,3%	16 120	1,2%
Auditor-General	-	-	-	-	1 866	100,0%	-	-	1 866	,1%
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>31 315</b>	<b>2,4%</b>	<b>3 798</b>	<b>,3%</b>	<b>49 447</b>	<b>3,7%</b>	<b>1 237 557</b>	<b>93,6%</b>	<b>1 322 116</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: CHRIS HANI (DC13)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>1 638 085</b>	<b>488 619</b>	<b>29,8%</b>	<b>463 926</b>	<b>28,3%</b>	<b>952 546</b>	<b>58,1%</b>	<b>383 863</b>	<b>59,4%</b>	<b>20,9%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	340 634	90 374	26,5%	94 723	27,8%	185 097	54,3%	85 672	66,7%	10,6%
Service charges - Waste Water Management	88 167	17 686	20,1%	18 132	20,6%	35 818	40,6%	19 451	47,7%	(6,8%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	633	59	9,4%	79	12,5%	138	21,9%	6	3,3%	1 131,5%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	104 950	42 796	40,8%	52 651	50,2%	95 447	90,9%	41 090	144,4%	28,1%
Interest earned from Current and Non Current Assets	43 095	7 591	17,6%	5 286	12,3%	12 877	29,9%	2 329	13,5%	127,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	299	18	6,1%	22	7,4%	40	13,5%	11	11,6%	107,8%
Operational Revenue	274 981	21 777	7,9%	30 681	11,2%	52 459	19,1%	26 141	19,4%	17,4%
<b>Non-Exchange Revenue</b>										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	99	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	781 943	308 317	39,4%	262 352	33,6%	570 669	73,0%	209 163	68,4%	25,4%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	3 285	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 419 373</b>	<b>306 664</b>	<b>21,6%</b>	<b>375 831</b>	<b>26,5%</b>	<b>682 495</b>	<b>48,1%</b>	<b>417 744</b>	<b>50,2%</b>	<b>(10,0%)</b>
Employee related costs	421 281	100 671	23,9%	121 914	28,9%	222 585	52,8%	113 584	52,3%	7,3%
Remuneration of councillors	13 223	3 178	24,0%	3 914	29,6%	7 092	53,6%	3 135	49,4%	24,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	57 315	5 808	10,1%	8 910	15,5%	14 719	25,7%	21 171	60,6%	(57,9%)
Debt impairment	223 935	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	189 540	44 534	23,5%	44 534	23,5%	89 069	47,0%	90 000	50,0%	(50,5%)
Interest	500	26	5,1%	56	11,1%	81	16,3%	87	35,6%	(36,4%)
Contracted services	277 718	36 138	13,0%	78 523	28,3%	114 661	41,3%	56 065	46,8%	40,1%
Transfers and subsidies	86 808	20 962	24,1%	19 041	21,9%	40 003	46,1%	8 806	48,4%	116,2%
Irrecoverable debts written off	-	55 984	-	55 984	-	111 967	-	56 848	50,0%	(1,5%)
Operational costs	149 053	39 363	26,4%	40 016	26,8%	79 378	53,3%	68 049	48,8%	(41,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	2 939	-	2 939	-	-	-	(100,0%)
<b>Surplus/(Deficit)</b>	<b>218 713</b>	<b>181 955</b>		<b>88 095</b>		<b>270 051</b>		<b>(33 881)</b>		
Transfers and subsidies - capital (monetary allocations)	537 114	157 941	29,4%	219 076	40,8%	377 017	70,2%	212 252	70,9%	3,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>755 827</b>	<b>339 896</b>		<b>307 172</b>		<b>647 068</b>		<b>178 372</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>755 827</b>	<b>339 896</b>		<b>307 172</b>		<b>647 068</b>		<b>178 372</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>755 827</b>	<b>339 896</b>		<b>307 172</b>		<b>647 068</b>		<b>178 372</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>755 827</b>	<b>339 896</b>		<b>307 172</b>		<b>647 068</b>		<b>178 372</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>597 614</b>	<b>158 832</b>	<b>26,6%</b>	<b>221 091</b>	<b>37,0%</b>	<b>379 923</b>	<b>63,6%</b>	<b>223 656</b>	<b>63,6%</b>	<b>(1,1%)</b>
National Government	537 114	157 941	29,4%	218 671	40,7%	376 611	70,1%	213 773	71,2%	2,3%
Provincial Government	-	-	-	405	-	405	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>537 114</b>	<b>157 941</b>	<b>29,4%</b>	<b>219 076</b>	<b>40,8%</b>	<b>377 017</b>	<b>70,2%</b>	<b>213 773</b>	<b>71,2%</b>	<b>2,5%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	60 500	891	1,5%	2 015	3,3%	2 907	4,8%	9 883	12,8%	(79,6%)
<b>Capital Expenditure Functional</b>	<b>597 614</b>	<b>158 832</b>	<b>26,6%</b>	<b>221 091</b>	<b>37,0%</b>	<b>379 923</b>	<b>63,6%</b>	<b>223 656</b>	<b>63,6%</b>	<b>(1,1%)</b>
<b>Municipal governance and administration</b>	<b>60 500</b>	<b>971</b>	<b>1,6%</b>	<b>2 015</b>	<b>3,3%</b>	<b>2 986</b>	<b>4,9%</b>	<b>225</b>	<b>1,1%</b>	<b>793,9%</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	60 500	971	1,6%	2 015	3,3%	2 986	4,9%	225	1,1%	793,9%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>										
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>8 700</b>	<b>5 641</b>	<b>64,8%</b>	<b>2 873</b>	<b>33,0%</b>	<b>8 514</b>	<b>97,9%</b>	<b>9 658</b>	<b>40,2%</b>	<b>(70,3%)</b>
Planning and Development	8 700	5 641	64,8%	2 873	33,0%	8 514	97,9%	9 658	40,2%	(70,3%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>528 414</b>	<b>152 220</b>	<b>28,8%</b>	<b>216 203</b>	<b>40,9%</b>	<b>368 423</b>	<b>69,7%</b>	<b>213 773</b>	<b>71,7%</b>	<b>1,1%</b>
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	494 764	149 994	30,3%	202 572	40,9%	352 566	71,3%	210 096	75,9%	(3,6%)
Waste Water Management	33 650	2 226	6,6%	13 631	40,5%	15 858	47,1%	3 677	19,3%	270,8%
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>										

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>1 951 751</b>	<b>651 951</b>	<b>33,4%</b>	<b>409 795</b>	<b>21,0%</b>	<b>1 061 747</b>	<b>54,4%</b>	<b>378 271</b>	<b>51,6%</b>	<b>8,3%</b>	
Property rates	-	-	-	-	-	-	-	-	-	-	
Service charges	257 281	11 295	4,4%	12 851	5,0%	24 146	9,4%	9 622	7,9%	33,6%	
Other revenue	275 379	33 690	12,2%	33 024	12,0%	66 714	24,2%	26 158	19,4%	26,3%	
Transfers and Subsidies - Operational	781 943	294 025	37,6%	233 195	29,8%	527 220	67,4%	201 474	62,8%	15,7%	
Transfers and Subsidies - Capital	537 114	305 513	56,9%	125 491	23,4%	431 004	80,2%	138 688	77,1%	(8,5%)	
Interest	100 035	7 428	7,4%	5 234	5,2%	12 662	12,7%	2 329	13,5%	124,7%	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(911 983)</b>	<b>(264 505)</b>	<b>29,0%</b>	<b>(276 002)</b>	<b>30,3%</b>	<b>(540 507)</b>	<b>59,3%</b>	<b>(250 126)</b>	<b>51,8%</b>	<b>10,3%</b>	
Suppliers and employees	(833 406)	(243 517)	29,2%	(256 905)	30,8%	(500 422)	60,0%	(241 233)	52,1%	6,5%	
Finance charges	(450)	(26)	5,7%	(56)	12,4%	(81)	18,1%	(87)	35,6%	(36,4%)	
Transfers and grants	(78 127)	(20 962)	26,8%	(19 041)	24,4%	(40 003)	51,2%	(8 806)	48,4%	116,2%	
<b>Net Cash from/(used) Operating Activities</b>	<b>1 039 768</b>	<b>387 447</b>	<b>37,3%</b>	<b>133 793</b>	<b>12,9%</b>	<b>521 240</b>	<b>50,1%</b>	<b>128 145</b>	<b>51,3%</b>	<b>4,4%</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	<b>3 638</b>	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	3 285	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	352	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(597 614)</b>	<b>(158 832)</b>	<b>26,6%</b>	<b>(221 091)</b>	<b>37,0%</b>	<b>(379 923)</b>	<b>63,6%</b>	<b>(223 656)</b>	<b>63,6%</b>	<b>(1,1%)</b>	
Capital assets	(597 614)	(158 832)	26,6%	(221 091)	37,0%	(379 923)	63,6%	(223 656)	63,6%	(1,1%)	
<b>Net Cash from/(used) Investing Activities</b>	<b>(593 977)</b>	<b>(158 832)</b>	<b>26,7%</b>	<b>(221 091)</b>	<b>37,2%</b>	<b>(379 923)</b>	<b>64,0%</b>	<b>(223 656)</b>	<b>63,9%</b>	<b>(1,1%)</b>	
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	-	<b>48</b>	-	<b>48</b>	-	<b>96</b>	-	-	-	<b>(100,0%)</b>	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	48	-	48	-	96	-	-	-	(100,0%)	
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	-	<b>48</b>	-	<b>48</b>	-	<b>96</b>	-	-	-	<b>(100,0%)</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>445 792</b>	<b>228 663</b>	<b>51,3%</b>	<b>(87 250)</b>	<b>(19,6%)</b>	<b>141 412</b>	<b>31,7%</b>	<b>(95 511)</b>	<b>27,2%</b>	<b>(8,6%)</b>	
Cash/cash equivalents at the year begin:	179 300	111 937	62,4%	334 340	186,5%	111 937	62,4%	1 097 089	177,8%	(69,5%)	
Cash/cash equivalents at the year end:	<b>625 091</b>	<b>334 340</b>	<b>53,5%</b>	<b>247 090</b>	<b>39,5%</b>	<b>247 090</b>	<b>39,5%</b>	<b>1 119 957</b>	<b>177,1%</b>	<b>(77,9%)</b>	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to 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	52 843	2,4%	54 753	2,4%	53 075	2,4%	2 087 759	92,9%	2 248 430	82,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 435	2,0%	9 300	2,0%	9 401	2,0%	438 739	94,0%	466 875	17,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>62 278</b>	<b>2,3%</b>	<b>64 053</b>	<b>2,4%</b>	<b>62 476</b>	<b>2,3%</b>	<b>2 526 498</b>	<b>93,0%</b>	<b>2 715 305</b>	<b>100,0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	4 620	2,5%	5 029	2,8%	4 462	2,4%	168 208	92,3%	182 319	6,7%	-	-	-	-
Commercial	6 659	3,9%	6 849	4,0%	4 588	2,7%	151 969	89,4%	170 064	6,3%	-	-	-	-
Households	50 675	2,2%	51 815	2,2%	53 082	2,3%	2 189 446	93,4%	2 345 018	86,4%	-	-	-	-
Other	324	1,8%	361	2,0%	344	1,9%	16 876	94,3%	17 904	7,7%	-	-	-	-
<b>Total By Customer Group</b>	<b>62 278</b>	<b>2,3%</b>	<b>64 053</b>	<b>2,4%</b>	<b>62 476</b>	<b>2,3%</b>	<b>2 526 498</b>	<b>93,0%</b>	<b>2 715 305</b>	<b>100,0%</b>	-	-	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 182	48,8%	8 946	22,8%	6 404	16,3%	4 761	12,1%	39 292	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>19 182</b>	<b>48,8%</b>	<b>8 946</b>	<b>22,8%</b>	<b>6 404</b>	<b>16,3%</b>	<b>4 761</b>	<b>12,1%</b>	<b>39 292</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Mr Gobani Mashiyi	045 808 4610
Financial Manager	Mr Christopher Lungelo Mapeyi	045 808 4722

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: ELUNDINI (EC141)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>416 083</b>	<b>102 168</b>	<b>24,6%</b>	<b>95 205</b>	<b>22,9%</b>	<b>197 372</b>	<b>47,4%</b>	<b>79 193</b>	<b>40,6%</b>	<b>20,2%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	48 169	5 423	11,3%	13 421	27,9%	18 844	39,1%	6 650	37,0%	101,8%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	3	-	4	-	7	-	1	-	250,8%
Service charges - Waste Management	3 957	1 753	44,3%	1 753	44,3%	3 506	88,6%	285	15,2%	514,9%
Sale of Goods and Rendering of Services	1 774	124	7,0%	109	6,2%	234	13,2%	151	15,6%	(27,6%)
Agency services	624	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 941	-	-	-	-	-	-	1 380	149,7%	(100,0%)
Interest earned from Current and Non Current Assets	5 397	1 865	34,6%	2 121	39,3%	3 986	73,9%	1 398	58,7%	51,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 363	466	19,7%	468	19,8%	934	39,5%	444	39,6%	5,4%
Licence and permits	2 658	330	12,4%	494	18,6%	824	31,0%	335	31,5%	47,3%
Operational Revenue	109 644	2 699	2,5%	2 878	2,6%	5 577	5,1%	2 317	3,8%	24,2%
<b>Non-Exchange Revenue</b>										
Property rates	35 898	9 017	25,1%	7 003	19,5%	16 020	44,6%	6 670	44,7%	5,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	379	42	11,1%	20	5,2%	62	16,3%	10	8,5%	107,5%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	202 177	80 445	39,8%	66 934	33,1%	147 379	72,9%	59 553	70,0%	12,4%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 101	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>416 084</b>	<b>72 284</b>	<b>17,4%</b>	<b>70 814</b>	<b>17,0%</b>	<b>143 098</b>	<b>34,4%</b>	<b>65 741</b>	<b>33,7%</b>	<b>7,7%</b>
Employee related costs	154 996	34 077	22,0%	31 787	20,5%	65 864	42,5%	32 887	46,9%	(3,3%)
Remuneration of councillors	14 939	3 835	25,7%	3 374	22,6%	7 208	48,3%	3 326	45,5%	1,4%
Bulk purchases - electricity	36 723	11 517	31,4%	4 698	12,8%	16 216	44,2%	4 334	46,2%	8,4%
Inventory consumed	1 410	221	15,7%	333	23,6%	554	39,3%	409	28,5%	(18,5%)
Debt impairment	6 655	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	54 564	282	5%	-	-	282	5%	1 236	4,8%	(100,0%)
Interest	65	-	-	-	-	-	-	25	122,1%	(100,0%)
Contracted services	79 320	7 442	9,4%	13 305	16,8%	20 747	26,2%	10 153	19,5%	31,0%
Transfers and subsidies	12 090	1 028	8,5%	1 011	8,4%	2 039	16,9%	-	-	(100,0%)
Irrecoverable debts written off	-	-	-	1 394	-	1 394	-	182	8,1%	667,0%
Operational costs	55 321	13 882	25,1%	14 912	27,0%	28 794	52,0%	13 190	43,7%	13,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(2)</b>	<b>29 884</b>		<b>24 391</b>		<b>54 275</b>		<b>13 452</b>		
Transfers and subsidies - capital (monetary allocations)	69 102	12 539	18,1%	18 045	26,1%	30 585	44,3%	4 894	14,1%	268,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>69 100</b>	<b>42 423</b>		<b>42 436</b>		<b>84 860</b>		<b>18 346</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>69 100</b>	<b>42 423</b>		<b>42 436</b>		<b>84 860</b>		<b>18 346</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>69 100</b>	<b>42 423</b>		<b>42 436</b>		<b>84 860</b>		<b>18 346</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>69 100</b>	<b>42 423</b>		<b>42 436</b>		<b>84 860</b>		<b>18 346</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>133 614</b>	<b>17 636</b>	<b>13,2%</b>	<b>27 620</b>	<b>20,7%</b>	<b>45 255</b>	<b>33,9%</b>	<b>12 461</b>	<b>19,7%</b>	<b>121,6%</b>
National Government	69 102	12 539	18,1%	18 045	26,1%	30 585	44,3%	4 894	14,1%	268,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>69 102</b>	<b>12 539</b>	<b>18,1%</b>	<b>18 045</b>	<b>26,1%</b>	<b>30 585</b>	<b>44,3%</b>	<b>4 894</b>	<b>14,1%</b>	<b>268,7%</b>
Borrowing	30 000	1 066	3,6%	2 610	8,7%	3 675	12,3%	-	-	(100,0%)
Internally generated funds	34 512	4 031	11,7%	6 965	20,2%	10 995	31,9%	7 567	28,8%	(8,0%)
<b>Capital Expenditure Functional</b>	<b>133 614</b>	<b>17 636</b>	<b>13,2%</b>	<b>27 620</b>	<b>20,7%</b>	<b>45 255</b>	<b>33,9%</b>	<b>12 461</b>	<b>19,7%</b>	<b>121,6%</b>
<b>Municipal governance and administration</b>	<b>3 050</b>	<b>124</b>	<b>4,1%</b>	<b>1 516</b>	<b>49,7%</b>	<b>1 640</b>	<b>53,8%</b>	<b>3 078</b>	<b>63,5%</b>	<b>(50,8%)</b>
Executive and Council	250	22	8,8%	151	60,5%	173	69,3%	430	95,3%	(64,9%)
Finance and administration	2 800	102	3,7%	1 365	48,7%	1 467	52,4%	2 648	56,8%	(48,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>12 400</b>	<b>562</b>	<b>4,5%</b>	<b>84</b>	<b>,7%</b>	<b>647</b>	<b>5,2%</b>	<b>622</b>	<b>31,7%</b>	<b>(86,4%)</b>
Community and Social Services	4 900	-	-	-	-	-	-	442	150,1%	(100,0%)
Sport And Recreation	4 000	-	-	-	-	-	-	180	37,5%	(100,0%)
Public Safety	3 500	562	16,1%	84	2,4%	647	18,5%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>61 105</b>	<b>13 703</b>	<b>22,4%</b>	<b>19 997</b>	<b>32,7%</b>	<b>33 700</b>	<b>55,2%</b>	<b>5 849</b>	<b>16,2%</b>	<b>241,9%</b>
Planning and Development	1 150	-	-	-	-	-	-	-	-	-
Road Transport	59 955	13 703	22,9%	19 997	33,4%	33 700	56,2%	5 849	16,9%	241,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>57 059</b>	<b>3 246</b>	<b>5,7%</b>	<b>6 023</b>	<b>10,6%</b>	<b>9 269</b>	<b>16,2%</b>	<b>2 912</b>	<b>15,5%</b>	<b>106,8%</b>
Energy sources	54 059	3 246	6,0%	6 023	11,1%	9 269	17,1%	2 912	15,7%	106,8%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	3 000	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23
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R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>493 087</b>	<b>114 227</b>	<b>23,2%</b>	<b>106 126</b>	<b>21,5%</b>	<b>220 353</b>	<b>44,7%</b>	<b>97 960</b>	<b>44,0%</b>	<b>8,3%</b>	
Property rates	30 514	4 197	13,8%	5 246	17,2%	9 444	30,9%	-	-	(100,0%)	
Service charges	51 004	3 646	7,1%	3 373	6,6%	7 019	13,8%	4 565	17,9%	(26,1%)	
Other revenue	134 893	5 098	3,8%	3 654	2,7%	8 752	6,5%	3 935	9,9%	(7,1%)	
Transfers and Subsidies - Operational	202 177	81 251	40,2%	64 779	32,0%	146 030	72,2%	60 037	70,7%	7,9%	
Transfers and Subsidies - Capital	69 102	19 907	28,8%	28 897	41,8%	48 804	70,6%	29 297	76,6%	(1,4%)	
Interest	5 397	128	2,4%	176	3,3%	304	5,6%	126	3,5%	40,3%	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(354 864)</b>	<b>(71 768)</b>	<b>20,2%</b>	<b>(45 640)</b>	<b>12,9%</b>	<b>(117 408)</b>	<b>33,1%</b>	<b>(40 437)</b>	<b>29,2%</b>	<b>12,9%</b>	
Suppliers and employees	(342 709)	(71 768)	20,9%	(45 640)	13,3%	(117 408)	34,3%	(40 437)	29,2%	12,9%	
Finance charges	(65)	-	-	-	-	-	-	-	-	-	
Transfers and grants	(12 090)	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>138 223</b>	<b>42 459</b>	<b>30,7%</b>	<b>60 486</b>	<b>43,8%</b>	<b>102 945</b>	<b>74,5%</b>	<b>57 523</b>	<b>87,0%</b>	<b>5,2%</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	<b>517</b>	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	517	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(133 614)</b>	<b>(23 019)</b>	<b>17,2%</b>	<b>(31 688)</b>	<b>23,7%</b>	<b>(54 707)</b>	<b>40,9%</b>	<b>(14 985)</b>	<b>24,3%</b>	<b>111,5%</b>	
Capital assets	(133 614)	(23 019)	17,2%	(31 688)	23,7%	(54 707)	40,9%	(14 985)	24,3%	111,5%	
<b>Net Cash from/(used) Investing Activities</b>	<b>(133 097)</b>	<b>(23 019)</b>	<b>17,3%</b>	<b>(31 688)</b>	<b>23,8%</b>	<b>(54 707)</b>	<b>41,1%</b>	<b>(14 985)</b>	<b>39,6%</b>	<b>111,5%</b>	
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	<b>30 000</b>	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	30 000	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	<b>30 000</b>	-	-	-	-	-	-	-	-	-	
<b>Net Increase/(Decrease) in cash held</b>	<b>35 126</b>	<b>19 440</b>	<b>55,3%</b>	<b>28 797</b>	<b>82,0%</b>	<b>48 238</b>	<b>137,3%</b>	<b>42 538</b>	<b>132,4%</b>	<b>(32,3%)</b>	
Cash/cash equivalents at the year begin:	51 674	45 752	88,5%	65 193	126,2%	45 752	88,5%	112 028	28,5%	(41,8%)	
Cash/cash equivalents at the year end:	<b>86 801</b>	<b>65 193</b>	<b>75,1%</b>	<b>93 990</b>	<b>108,3%</b>	<b>93 990</b>	<b>108,3%</b>	<b>154 565</b>	<b>47,1%</b>	<b>(39,2%)</b>	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 026	13,7%	1 353	4,6%	1 359	4,6%	22 636	77,1%	29 375	29,2%	(78)	(,3%)	-	-
Receivables from Non-exchange Transactions - Property Rates	3 438	8,7%	1 222	3,1%	1 170	3,0%	33 674	85,2%	39 504	39,3%	(31)	(,1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 115	8,6%	490	3,8%	479	3,7%	10 882	83,9%	12 966	12,9%	(13)	(,1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 486	8,1%	718	3,9%	696	3,8%	15 496	84,2%	18 395	18,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	313	100,0%	313	,3%	(17)	(5,3%)	-	-
<b>Total By Income Source</b>	<b>10 065</b>	<b>10,0%</b>	<b>3 783</b>	<b>3,8%</b>	<b>3 705</b>	<b>3,7%</b>	<b>83 001</b>	<b>82,5%</b>	<b>100 554</b>	<b>100,0%</b>	<b>(138)</b>	<b>(,1%)</b>	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2 883	13,8%	1 142	5,5%	1 146	5,5%	15 733	75,3%	20 903	20,8%	-	-	-	-
Commercial	2 692	16,1%	897	4,2%	666	4,0%	12 716	75,8%	16 771	16,7%	1	(,0%)	-	-
Households	4 490	7,1%	1 945	3,1%	1 893	3,0%	54 552	86,8%	62 679	62,5%	(139)	(,2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>10 065</b>	<b>10,0%</b>	<b>3 783</b>	<b>3,8%</b>	<b>3 705</b>	<b>3,7%</b>	<b>83 001</b>	<b>82,5%</b>	<b>100 554</b>	<b>100,0%</b>	<b>(138)</b>	<b>(,1%)</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	1 438	47,6%	8	,3%	41	1,4%	1 534	50,8%	3 022	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 438</b>	<b>47,6%</b>	<b>8</b>	<b>,3%</b>	<b>41</b>	<b>1,4%</b>	<b>1 534</b>	<b>50,8%</b>	<b>3 022</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: SENQU (EC142)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>325 573</b>	<b>124 465</b>	<b>38,2%</b>	<b>85 190</b>	<b>26,2%</b>	<b>209 655</b>	<b>64,4%</b>	<b>92 716</b>	<b>73,6%</b>	<b>(8,1%)</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	61 638	15 339	24,9%	11 216	18,2%	26 555	43,1%	10 663	88,0%	5,2%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 151	2 474	24,4%	2 485	24,5%	4 959	48,9%	2 327	40,6%	6,8%
Sale of Goods and Rendering of Services	128	41	32,2%	157	123,0%	198	155,2%	32	12,9%	390,0%
Agency services	1 540	280	18,2%	371	24,1%	651	42,3%	328	28,8%	13,0%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 419	1 291	29,2%	1 528	34,6%	2 819	63,8%	1 133	68,6%	34,9%
Interest earned from Current and Non Current Assets	23 819	11 541	48,5%	7 023	29,5%	18 564	77,9%	9 936	79,8%	(29,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	3	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 778	439	24,7%	416	23,4%	856	48,1%	325	65,0%	28,0%
Licence and permits	1 433	401	28,0%	477	33,3%	878	61,3%	303	51,6%	57,7%
Operational Revenue	767	209	27,2%	215	28,1%	424	55,3%	241	36,8%	(10,5%)
<b>Non-Exchange Revenue</b>										
Property rates	17 048	11 692	68,6%	2 470	14,5%	14 162	83,1%	2 167	98,7%	14,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	74	30	40,5%	12	16,5%	42	57,0%	22	13,7%	(44,2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	200 984	80 169	39,9%	58 267	29,0%	138 436	68,9%	64 801	69,6%	(10,1%)
Interest	1 791	558	31,2%	553	30,9%	1 111	62,1%	439	67,8%	26,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>362 698</b>	<b>68 283</b>	<b>18,8%</b>	<b>71 366</b>	<b>19,7%</b>	<b>139 649</b>	<b>38,5%</b>	<b>61 414</b>	<b>38,9%</b>	<b>16,2%</b>
Employee related costs	130 325	30 057	23,1%	33 822	26,0%	63 879	49,0%	30 612	48,3%	10,5%
Remuneration of councillors	17 055	4 015	23,5%	3 596	21,1%	7 611	44,6%	4 587	49,7%	(21,6%)
Bulk purchases - electricity	61 537	18 086	29,4%	10 477	17,0%	28 563	46,4%	7 528	48,2%	39,2%
Inventory consumed	18 820	2 736	14,5%	2 963	15,7%	5 699	30,3%	2 489	22,8%	19,1%
Debt impairment	14 562	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	18 833	-	-	-	-	-	-	-	-	-
Interest	3 802	-	-	304	8,0%	304	8,0%	-	9,7%	(100,0%)
Contracted services	59 055	6 642	11,2%	11 812	20,0%	18 453	31,2%	7 911	34,7%	49,3%
Transfers and subsidies	36	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	36 672	6 747	18,4%	8 393	22,9%	15 139	41,3%	8 288	45,9%	1,3%
Losses on disposal of Assets	2 000	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(37 125)</b>	<b>56 183</b>		<b>13 824</b>		<b>70 007</b>		<b>31 302</b>		
Transfers and subsidies - capital (monetary allocations)	37 575	11 319	30,1%	6 424	17,1%	17 743	47,2%	23 195	61,1%	(72,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>449</b>	<b>67 502</b>		<b>20 248</b>		<b>87 749</b>		<b>54 497</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>449</b>	<b>67 502</b>		<b>20 248</b>		<b>87 749</b>		<b>54 497</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>449</b>	<b>67 502</b>		<b>20 248</b>		<b>87 749</b>		<b>54 497</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>449</b>	<b>67 502</b>		<b>20 248</b>		<b>87 749</b>		<b>54 497</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>82 881</b>	<b>10 724</b>	<b>12,9%</b>	<b>25 190</b>	<b>30,4%</b>	<b>35 914</b>	<b>43,3%</b>	<b>16 173</b>	<b>33,2%</b>	<b>55,8%</b>
National Government	37 575	9 190	24,5%	12 481	33,2%	21 671	57,7%	11 601	50,3%	7,6%
Provincial Government	-	-	-	5 256	-	5 256	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>37 575</b>	<b>9 190</b>	<b>24,5%</b>	<b>17 737</b>	<b>47,2%</b>	<b>26 928</b>	<b>71,7%</b>	<b>11 601</b>	<b>50,3%</b>	<b>52,9%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	45 307	1 534	3,4%	7 452	16,4%	8 986	19,8%	4 572	14,8%	63,0%
<b>Capital Expenditure Functional</b>	<b>82 881</b>	<b>10 724</b>	<b>12,9%</b>	<b>25 190</b>	<b>30,4%</b>	<b>35 914</b>	<b>43,3%</b>	<b>16 173</b>	<b>33,2%</b>	<b>55,8%</b>
<b>Municipal governance and administration</b>	<b>15 746</b>	<b>169</b>	<b>1,1%</b>	<b>682</b>	<b>4,3%</b>	<b>852</b>	<b>5,4%</b>	<b>313</b>	<b>6,0%</b>	<b>118,3%</b>
Executive and Council	535	-	-	-	-	-	-	-	-	-
Finance and administration	13 861	169	1,2%	682	4,9%	852	6,1%	313	8,6%	118,3%
Internal audit	1 350	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>20 470</b>	<b>3 250</b>	<b>15,9%</b>	<b>5 572</b>	<b>27,2%</b>	<b>8 822</b>	<b>43,1%</b>	<b>3 241</b>	<b>24,1%</b>	<b>71,9%</b>
Community and Social Services	9 340	1 199	12,8%	1 357	14,5%	2 556	27,4%	2 137	31,6%	(36,5%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	11 130	2 051	18,4%	4 215	37,9%	6 266	56,3%	1 104	15,9%	281,9%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>20 730</b>	<b>1 054</b>	<b>5,1%</b>	<b>11 195</b>	<b>54,0%</b>	<b>12 249</b>	<b>59,1%</b>	<b>6 740</b>	<b>42,5%</b>	<b>66,1%</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	20 730	1 054	5,1%	11 195	54,0%	12 249	59,1%	6 740	42,5%	66,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>25 835</b>	<b>6 251</b>	<b>24,2%</b>	<b>7 740</b>	<b>30,0%</b>	<b>13 991</b>	<b>54,2%</b>	<b>5 880</b>	<b>41,6%</b>	<b>31,6%</b>
Energy sources	1 865	-	-	55	2,9%	55	2,9%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	7 200	839	11,7%	777	10,8%	1 616	22,4%	-	-	(100,0%)
Waste Management	16 770	5 412	32,3%	6 909	41,2%	12 321	73,5%	5 880	59,2%	17,5%
<b>Other</b>	<b>100</b>	<b>-</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			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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>Cash Flow from Operating Activities</b>											
<b>Receipts</b>											
Property rates	13 029	10 389	79,7%	12 002	92,1%	22 391	171,9%	5 566	78,0%	115,6%	
Service charges	54 863	94 218	171,7%	64 453	117,5%	158 671	289,2%	16 293	53,1%	295,6%	
Other revenue	5 302	8 669	163,5%	8 956	168,9%	17 625	332,4%	1 402	46,1%	538,6%	
Transfers and Subsidies - Operational	199 394	41 805	21,0%	(46 375)	(23,3%)	(4 570)	(2,3%)	109 489	127,7%	(142,4%)	
Transfers and Subsidies - Capital	37 575	-	-	122 670	326,5%	122 670	326,5%	-	-	(100,0%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	(319 315)	(36 893)	11,6%	(76 138)	23,8%	(113 031)	35,4%	-	-	(100,0%)	
Suppliers and employees	(315 476)	(36 893)	11,7%	(76 138)	24,1%	(113 031)	35,8%	-	-	(100,0%)	
Finance charges	(3 802)	-	-	-	-	-	-	-	-	-	
Transfers and grants	(36)	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>(9 153)</b>	<b>118 188</b>	<b>(1 291,3%)</b>	<b>85 568</b>	<b>(934,9%)</b>	<b>203 756</b>	<b>(2 226,2%)</b>	<b>132 750</b>	<b>94,3%</b>	<b>(35,5%)</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>	(82 881)	(4 368)	5,3%	(7 181)	8,7%	(11 549)	13,9%	-	-	(100,0%)	
Capital assets	(82 881)	(4 368)	5,3%	(7 181)	8,7%	(11 549)	13,9%	-	-	(100,0%)	
<b>Net Cash from/(used) Investing Activities</b>	<b>(82 881)</b>	<b>(4 368)</b>	<b>5,3%</b>	<b>(7 181)</b>	<b>8,7%</b>	<b>(11 549)</b>	<b>13,9%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>	
<b>Cash Flow from/(used) Financing Activities</b>											
<b>Receipts</b>											
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	(0)	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	(0)	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>(92 034)</b>	<b>113 820</b>	<b>(123,7%)</b>	<b>78 387</b>	<b>(85,2%)</b>	<b>192 207</b>	<b>(208,8%)</b>	<b>132 750</b>	<b>123,5%</b>	<b>(41,0%)</b>	
Cash/cash equivalents at the year begin:	396 786	-	-	113 841	28,7%	-	-	612 634	-	(81,4%)	
Cash/cash equivalents at the year end:	304 752	113 841	37,4%	192 228	63,1%	192 228	63,1%	745 384	122,8%	(74,2%)	

#### 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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 874	16,5%	2 138	6,0%	2 009	5,7%	25 473	71,8%	35 493	27,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 540	4,0%	624	1,6%	585	1,5%	35 830	92,9%	38 579	30,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 467	4,7%	1 131	2,2%	1 074	2,1%	47 691	91,1%	52 363	41,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	182	17,4%	44	4,2%	23	2,2%	793	76,2%	1 041	,8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	6	100,0%	6	-	-	-	-	-
<b>Total By Income Source</b>	<b>10 062</b>	<b>7,9%</b>	<b>3 937</b>	<b>3,1%</b>	<b>3 691</b>	<b>2,9%</b>	<b>109 793</b>	<b>86,1%</b>	<b>127 482</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2 521	5,8%	1 141	2,6%	1 172	2,7%	38 986	89,0%	43 819	34,4%	-	-	-	-
Commercial	3 401	16,6%	883	4,3%	812	4,0%	15 359	75,1%	20 456	16,0%	-	-	-	-
Households	4 140	6,5%	1 912	3,0%	1 707	2,7%	55 448	87,7%	63 207	49,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>10 062</b>	<b>7,9%</b>	<b>3 937</b>	<b>3,1%</b>	<b>3 691</b>	<b>2,9%</b>	<b>109 793</b>	<b>86,1%</b>	<b>127 482</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	100,0%	11	,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	30	,3%	226	2,5%	8 875	97,2%	9 131	93,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	10	1,6%	-	-	-	-	618	98,4%	628	6,4%
<b>Total</b>	<b>10</b>	<b>,1%</b>	<b>30</b>	<b>,3%</b>	<b>226</b>	<b>2,3%</b>	<b>9 504</b>	<b>97,3%</b>	<b>9 770</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: WALTER SISULU (EC145)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>399 573</b>	<b>47 551</b>	<b>11,9%</b>	<b>162 071</b>	<b>40,6%</b>	<b>209 623</b>	<b>52,5%</b>	<b>88 937</b>	<b>64,5%</b>	<b>82,2%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	189 531	28 840	15,2%	45 679	24,1%	74 519	39,3%	34 879	63,5%	31,0%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	26 809	5 436	21,1%	10 719	41,5%	16 156	62,6%	7 325	101,9%	46,3%
Sale of Goods and Rendering of Services	2 537	288	11,3%	1 085	42,8%	1 372	54,1%	635	37,3%	70,7%
Agency services	2 403	3	1%	246	10,2%	248	10,3%	8	7%	2 792,5%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	24 470	2 098	8,6%	10 080	41,2%	12 179	49,8%	6 604	77,5%	52,6%
Interest earned from Current and Non Current Assets	1 631	123	7,6%	206	12,6%	329	20,2%	383	44,0%	(46,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 361	(66)	(2,8%)	668	28,3%	602	25,5%	429	28,9%	55,7%
Licence and permits	911	20	2,2%	36	3,9%	56	6,2%	21	3,9%	72,2%
Operational Revenue	6	72	1 114,7%	123	1 904,6%	194	3 019,3%	138	12,3%	(11,2%)
<b>Non-Exchange Revenue</b>										
Property rates	53 922	5 265	9,8%	25 767	47,8%	31 032	57,5%	9 113	57,9%	182,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	387	25	6,5%	49	12,5%	74	19,1%	36	30,6%	35,7%
Licences or permits	4 255	2 986	70,2%	3 936	92,5%	6 922	162,7%	2 128	110,5%	85,0%
Transfer and subsidies - Operational	82 899	176	2%	59 719	72,0%	59 895	72,3%	24 937	64,4%	139,5%
Interest	8 451	2 286	27,0%	3 760	44,5%	6 046	71,5%	2 302	244,9%	63,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>425 187</b>	<b>87 742</b>	<b>20,6%</b>	<b>113 981</b>	<b>26,8%</b>	<b>201 723</b>	<b>47,4%</b>	<b>75 035</b>	<b>46,1%</b>	<b>51,9%</b>
Employee related costs	134 819	21 126	15,7%	32 027	23,8%	53 153	39,4%	18 023	40,1%	77,7%
Remuneration of councillors	9 037	2 010	22,2%	2 336	25,9%	4 346	48,1%	2 297	54,9%	1,7%
Bulk purchases - electricity	163 063	36 145	22,2%	40 971	25,1%	77 116	47,3%	24 784	61,7%	65,3%
Inventory consumed	-	-	-	-	-	-	-	-	-	-
Debt impairment	15 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	35 256	7 877	22,3%	7 657	21,7%	15 534	44,1%	6 416	25,7%	19,3%
Interest	15 261	9 360	61,3%	8 290	54,3%	17 650	115,7%	9 536	143,1%	(13,1%)
Contracted services	26 948	6 466	24,0%	10 635	39,5%	17 102	63,5%	6 879	35,3%	54,6%
Transfers and subsidies	60	-	-	-	-	-	-	-	-	9,9%
Irrecoverable debts written off	-	42	-	860	-	901	-	-	-	(100,0%)
Operational costs	25 754	4 717	18,3%	11 204	43,5%	15 921	61,8%	7 099	53,2%	57,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(25 614)</b>	<b>(40 191)</b>		<b>48 091</b>		<b>7 900</b>		<b>13 902</b>		
Transfers and subsidies - capital (monetary allocations)	20 683	4 665	22,6%	15 849	76,6%	20 513	99,2%	10 034	38,7%	57,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(4 931)</b>	<b>(35 526)</b>		<b>63 939</b>		<b>28 413</b>		<b>23 936</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(4 931)</b>	<b>(35 526)</b>		<b>63 939</b>		<b>28 413</b>		<b>23 936</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(4 931)</b>	<b>(35 526)</b>		<b>63 939</b>		<b>28 413</b>		<b>23 936</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(4 931)</b>	<b>(35 526)</b>		<b>63 939</b>		<b>28 413</b>		<b>23 936</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>33 215</b>	<b>7 571</b>	<b>22,8%</b>	<b>14 551</b>	<b>43,8%</b>	<b>22 122</b>	<b>66,6%</b>	<b>7 736</b>	<b>31,0%</b>	<b>88,1%</b>
National Government	20 683	4 522	21,9%	8 923	43,1%	13 446	65,0%	7 441	29,9%	19,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>20 683</b>	<b>4 522</b>	<b>21,9%</b>	<b>8 923</b>	<b>43,1%</b>	<b>13 446</b>	<b>65,0%</b>	<b>7 441</b>	<b>29,9%</b>	<b>19,9%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 532	3 049	24,3%	5 628	44,9%	8 676	69,2%	295	-	1 809,6%
<b>Capital Expenditure Functional</b>	<b>33 215</b>	<b>7 571</b>	<b>22,8%</b>	<b>14 551</b>	<b>43,8%</b>	<b>22 122</b>	<b>66,6%</b>	<b>7 736</b>	<b>31,0%</b>	<b>88,1%</b>
<b>Municipal governance and administration</b>	<b>2 560</b>	<b>617</b>	<b>24,1%</b>	<b>82</b>	<b>3,2%</b>	<b>699</b>	<b>27,3%</b>	<b>53</b>	<b>-</b>	<b>53,5%</b>
Executive and Council	300	-	-	-	-	-	-	-	-	-
Finance and administration	2 160	617	28,6%	29	1,3%	646	29,9%	53	-	(46,3%)
Internal audit	100	-	-	53	53,2%	53	53,2%	-	-	(100,0%)
<b>Community and Public Safety</b>	<b>4 468</b>	<b>991</b>	<b>22,2%</b>	<b>1 092</b>	<b>24,4%</b>	<b>2 084</b>	<b>46,6%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Community and Social Services	265	-	-	-	-	-	-	-	-	-
Sport And Recreation	4 203	991	23,6%	1 092	26,0%	2 084	49,6%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>21 870</b>	<b>3 549</b>	<b>16,2%</b>	<b>7 404</b>	<b>33,9%</b>	<b>10 953</b>	<b>50,1%</b>	<b>5 459</b>	<b>51,2%</b>	<b>35,6%</b>
Planning and Development	100	-	-	-	-	-	-	-	-	-
Road Transport	21 770	3 549	16,3%	7 404	34,0%	10 953	50,3%	5 459	51,2%	35,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>4 317</b>	<b>2 413</b>	<b>55,9%</b>	<b>5 973</b>	<b>138,4%</b>	<b>8 386</b>	<b>194,3%</b>	<b>2 224</b>	<b>16,7%</b>	<b>168,6%</b>
Energy sources	4 317	2 413	55,9%	5 973	138,4%	8 386	194,3%	2 224	17,5%	168,6%
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>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23

	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>315 114</b>	<b>(23 442)</b>	<b>(7,4%)</b>	<b>76 606</b>	<b>24,3%</b>	<b>53 164</b>	<b>16,9%</b>	-	-	-	<b>(100,0%)</b>
Property rates	41 288	(3 170)	(7,7%)	14 054	34,0%	10 884	26,4%	-	-	-	(100,0%)
Service charges	155 865	(15 397)	(9,9%)	47 760	30,6%	32 362	20,8%	-	-	-	(100,0%)
Other revenue	12 748	(2 365)	(18,6%)	6 613	51,9%	4 247	33,3%	-	-	-	(100,0%)
Transfers and Subsidies - Operational	82 899	-	-	2 177	2,6%	2 177	2,6%	-	-	-	(100,0%)
Transfers and Subsidies - Capital	20 683	(2 509)	(12,1%)	3 483	16,8%	974	4,7%	-	-	-	(100,0%)
Interest	1 631	-	-	2 519	154,5%	2 519	154,5%	-	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(421 392)</b>	<b>(13 335)</b>	<b>3,2%</b>	<b>(43 025)</b>	<b>10,2%</b>	<b>(56 360)</b>	<b>13,4%</b>	<b>(31 473)</b>	<b>39,5%</b>	<b>39,5%</b>	<b>36,7%</b>
Suppliers and employees	(391 131)	(13 335)	3,4%	(43 025)	11,0%	(56 360)	14,4%	(31 473)	39,5%	39,5%	36,7%
Finance charges	(30 261)	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>(106 278)</b>	<b>(36 777)</b>	<b>34,6%</b>	<b>33 581</b>	<b>(31,6%)</b>	<b>(3 196)</b>	<b>3,0%</b>	<b>(31 473)</b>	<b>(43,2%)</b>	<b>(43,2%)</b>	<b>(206,7%)</b>
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	<b>1 520</b>	<b>6 235</b>	<b>410,2%</b>	<b>10 532</b>	<b>692,9%</b>	<b>16 766</b>	<b>1 103,0%</b>	<b>5 250</b>	<b>739,5%</b>	<b>739,5%</b>	<b>100,6%</b>
Proceeds on disposal of PPE	-	6 235	-	10 532	-	16 766	-	5 250	-	-	100,6%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	1 520	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	<b>(38 198)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(,1%)</b>	<b>(,1%)</b>	<b>-</b>
Capital assets	(38 198)	-	-	-	-	-	-	-	(,1%)	(,1%)	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(36 678)</b>	<b>6 235</b>	<b>(17,0%)</b>	<b>10 532</b>	<b>(28,7%)</b>	<b>16 766</b>	<b>(45,7%)</b>	<b>5 250</b>	<b>(37,4%)</b>	<b>(37,4%)</b>	<b>100,6%</b>
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<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>	<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>-</b>	<b>-</b>	<b>-</b>
<b>Net Increase/(Decrease) in cash held</b>	<b>(142 956)</b>	<b>(30 542)</b>	<b>21,4%</b>	<b>44 112</b>	<b>(30,9%)</b>	<b>13 570</b>	<b>(9,5%)</b>	<b>(26 223)</b>	<b>(44,7%)</b>	<b>(44,7%)</b>	<b>(268,2%)</b>
Cash/cash equivalents at the year begin:	168 048	-	-	(73 467)	(43,7%)	-	-	(28 128)	-	-	161,2%
Cash/cash equivalents at the year end:	<b>29 092</b>	<b>(30 689)</b>	<b>(122,3%)</b>	<b>(29 429)</b>	<b>(117,3%)</b>	<b>(29 429)</b>	<b>(117,3%)</b>	<b>(54 326)</b>	<b>(42,0%)</b>	<b>(42,0%)</b>	<b>(45,8%)</b>

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to 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	10 776	10,9%	6 065	6,1%	3 743	3,8%	78 707	79,3%	99 291	24,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 592	4,3%	(10 647)	(17,6%)	1 726	2,9%	66 697	110,5%	60 369	14,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 348	3,9%	2 838	3,3%	2 592	3,0%	78 145	89,9%	86 923	21,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	173	5,0%	134	3,9%	106	3,1%	3 038	88,0%	3 451	,8%	-	-	-	-
Interest on Arrear Debtor Accounts	3 489	4,2%	3 417	4,2%	3 375	4,1%	71 948	87,5%	82 229	20,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 288)	(1,7%)	(294)	(,4%)	(347)	(,4%)	79 238	102,5%	77 310	18,9%	-	-	-	-
<b>Total By Income Source</b>	<b>19 091</b>	<b>4,7%</b>	<b>1 513</b>	<b>,4%</b>	<b>11 195</b>	<b>2,7%</b>	<b>377 774</b>	<b>92,2%</b>	<b>409 573</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	4 239	4,6%	(4 400)	(4,8%)	2 444	2,6%	89 951	97,5%	92 235	22,5%	-	-	-	-
Commercial	5 363	15,2%	2 928	8,3%	1 289	3,6%	25 762	72,9%	35 343	8,6%	-	-	-	-
Households	7 888	3,2%	6 988	2,9%	6 304	2,6%	223 848	91,4%	245 028	59,8%	-	-	-	-
Other	1 600	4,3%	(4 002)	(10,8%)	1 158	3,1%	38 213	103,4%	36 968	9,0%	-	-	-	-
<b>Total By Customer Group</b>	<b>19 091</b>	<b>4,7%</b>	<b>1 513</b>	<b>,4%</b>	<b>11 195</b>	<b>2,7%</b>	<b>377 774</b>	<b>92,2%</b>	<b>409 573</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	884	,1%	12 241	1,9%	16 159	2,4%	631 053	95,6%	660 337	98,4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(574)	147,4%	(591)	151,8%	1 047	(269,1%)	(272)	69,9%	(389)	(,1%)
Auditor-General	2 420	61,8%	(450)	(11,5%)	1 439	36,8%	504	12,9%	3 913	,6%
Other	(9 023)	(125,9%)	5 304	74,0%	1 431	20,0%	9 457	131,9%	7 169	1,1%
<b>Total</b>	<b>(6 292)</b>	<b>(,9%)</b>	<b>16 504</b>	<b>2,5%</b>	<b>20 077</b>	<b>3,0%</b>	<b>640 741</b>	<b>95,5%</b>	<b>671 030</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: JOE QQABI (DC14)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>747 033</b>	<b>193 830</b>	<b>25,9%</b>	<b>77 083</b>	<b>10,3%</b>	<b>270 914</b>	<b>36,3%</b>	<b>184 323</b>	<b>30,2%</b>	<b>(58,2%)</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	198 307	21 619	10,9%	43 636	22,0%	65 255	32,9%	21 615	18,2%	101,9%
Service charges - Waste Water Management	46 923	3 003	6,4%	9 819	20,9%	12 822	27,3%	(558)	2,4%	(1 858,7%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	2 862	45	1,6%	72	2,5%	117	4,1%	(536)	(33,5%)	(113,4%)
Agency services	486	70	14,5%	-	-	70	14,5%	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	57 973	14 862	25,6%	20 591	35,5%	35 453	61,2%	18 060	42,2%	14,0%
Interest earned from Current and Non Current Assets	9 230	67	0,7%	32	0,3%	99	1,1%	53	0,6%	(40,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 300	3	0,1%	0	-	3	0,1%	-	-	(100,0%)
Licence and permits	94	63	66,6%	78	82,6%	141	149,2%	31	52,9%	147,9%
Operational Revenue	1 124	448	39,9%	157	13,9%	605	53,8%	151	20,8%	3,9%
<b>Non-Exchange Revenue</b>										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	4	-	11	-	15	-	-	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	417 379	153 646	36,8%	2 688	0,6%	156 334	37,5%	145 507	38,8%	(98,2%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	0	-	-	-	-	-	-	-	-	-
Other Gains	7 354	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>680 571</b>	<b>124 342</b>	<b>18,3%</b>	<b>139 406</b>	<b>20,5%</b>	<b>263 747</b>	<b>38,8%</b>	<b>150 109</b>	<b>39,1%</b>	<b>(7,1%)</b>
Employee related costs	256 584	59 152	23,1%	64 148	25,0%	123 300	48,1%	71 081	51,7%	(9,8%)
Remuneration of councillors	7 656	1 792	23,4%	1 676	21,9%	3 468	45,3%	1 676	44,4%	-
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	28 925	4 323	14,9%	7 553	26,1%	11 876	41,1%	7 883	33,6%	(4,2%)
Debt impairment	94 388	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	87 964	18 088	20,6%	18 088	20,6%	36 176	41,1%	28 576	32,5%	(36,7%)
Interest	3 636	-	-	-	-	-	-	1	3,1%	(100,0%)
Contracted services	71 921	12 738	17,7%	16 985	23,6%	29 723	41,3%	11 939	40,0%	42,3%
Transfers and subsidies	5 837	5 035	86,3%	4 750	81,4%	9 765	167,6%	3 670	56,8%	29,4%
Irrecoverable debts written off	614	638	104,0%	1 375	223,9%	2 013	327,9%	275	-	399,2%
Operational costs	123 037	22 575	18,3%	24 831	20,2%	47 406	38,5%	25 009	48,2%	(7%)
Losses on disposal of Assets	1	-	-	-	-	-	-	-	-	-
Other Losses	9	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>66 462</b>	<b>69 489</b>		<b>(62 322)</b>		<b>7 166</b>		<b>34 214</b>		
Transfers and subsidies - capital (monetary allocations)	246 183	37 932	15,4%	110 861	45,0%	148 793	60,4%	101 775	69,1%	8,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>312 645</b>	<b>107 421</b>		<b>48 539</b>		<b>155 960</b>		<b>135 989</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>312 645</b>	<b>107 421</b>		<b>48 539</b>		<b>155 960</b>		<b>135 989</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>312 645</b>	<b>107 421</b>		<b>48 539</b>		<b>155 960</b>		<b>135 989</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>312 645</b>	<b>107 421</b>		<b>48 539</b>		<b>155 960</b>		<b>135 989</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>287 902</b>	<b>26 351</b>	<b>9,2%</b>	<b>81 528</b>	<b>28,3%</b>	<b>107 879</b>	<b>37,5%</b>	<b>48 989</b>	<b>35,6%</b>	<b>66,4%</b>
National Government	246 333	26 351	10,7%	81 528	33,1%	107 879	43,8%	48 824	40,8%	67,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>246 333</b>	<b>26 351</b>	<b>10,7%</b>	<b>81 528</b>	<b>33,1%</b>	<b>107 879</b>	<b>43,8%</b>	<b>48 824</b>	<b>40,8%</b>	<b>67,0%</b>
Borrowing	30 000	-	-	-	-	-	-	-	-	-
Internally generated funds	11 569	-	-	-	-	-	-	165	3,3%	(100,0%)
<b>Capital Expenditure Functional</b>	<b>287 902</b>	<b>26 351</b>	<b>9,2%</b>	<b>81 528</b>	<b>28,3%</b>	<b>107 879</b>	<b>37,5%</b>	<b>48 989</b>	<b>35,6%</b>	<b>66,4%</b>
<b>Municipal governance and administration</b>	<b>39 300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>165</b>	<b>0,5%</b>	<b>(100,0%)</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	39 300	-	-	-	-	-	-	165	0,5%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>2 269</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	769	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	1 500	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>179 333</b>	<b>26 351</b>	<b>14,7%</b>	<b>76 102</b>	<b>42,4%</b>	<b>102 452</b>	<b>57,1%</b>	<b>30 102</b>	<b>36,3%</b>	<b>152,8%</b>
Planning and Development	179 333	26 351	14,7%	76 102	42,4%	102 452	57,1%	30 102	36,3%	152,8%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>67 000</b>	<b>-</b>	<b>-</b>	<b>5 427</b>	<b>8,1%</b>	<b>5 427</b>	<b>8,1%</b>	<b>18 721</b>	<b>53,9%</b>	<b>(71,0%)</b>
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	67 000	-	-	5 427	8,1%	5 427	8,1%	18 721	53,9%	(71,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23
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	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	853 964	446 513	52,3%	302 119	35,4%	748 632	87,7%	-	-	-	(100,0%)
Property rates	-	-	-	-	-	-	-	-	-	-	-
Service charges	171 972	13 734	8,0%	128 577	74,8%	142 311	82,8%	-	-	-	(100,0%)
Other revenue	5 266	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	421 313	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	246 183	432 712	175,8%	173 510	70,5%	606 223	246,2%	-	-	-	(100,0%)
Interest	9 230	67	7%	32	3%	99	1,1%	-	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	(601 732)	(119 483)	19,9%	(250 912)	41,7%	(370 395)	61,6%	(144 952)	54,3%	73,1%	73,1%
Suppliers and employees	(598 096)	(119 483)	20,0%	(250 912)	42,0%	(370 395)	61,9%	(144 952)	55,7%	73,1%	73,1%
Finance charges	(3 636)	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Operating Activities</b>	<b>252 232</b>	<b>327 030</b>	<b>129,7%</b>	<b>51 207</b>	<b>20,3%</b>	<b>378 237</b>	<b>150,0%</b>	<b>(144 952)</b>	<b>(124,1%)</b>	<b>(135,3%)</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	(15 487)	1 171	(7,6%)	-	-	1 171	(7,6%)	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(15 487)	1 171	(7,6%)	-	-	1 171	(7,6%)	-	-	-	-
<b>Payments</b>	(287 902)	-	-	-	-	-	-	-	-	-	-
Capital assets	(287 902)	-	-	-	-	-	-	-	-	-	-
<b>Net Cash from/(used) Investing Activities</b>	<b>(303 389)</b>	<b>1 171</b>	<b>(4%)</b>	<b>-</b>	<b>-</b>	<b>1 171</b>	<b>(4%)</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	30 000	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	30 000	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>	-	-	-	-	-	-	-	-	40,4%	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	40,4%	-	-
<b>Net Cash from/(used) Financing Activities</b>	<b>30 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,3%)</b>	<b>-</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>(21 156)</b>	<b>328 201</b>	<b>(1 551,3%)</b>	<b>51 207</b>	<b>(242,0%)</b>	<b>379 408</b>	<b>(1 793,4%)</b>	<b>(144 952)</b>	<b>11 187,6%</b>	<b>(135,3%)</b>	
Cash/cash equivalents at the year begin:	26 167	-	-	328 201	1 254,2%	-	(159 300)	-	(306,0%)	-	
Cash/cash equivalents at the year end:	5 011	328 201	6 549,6%	379 408	7 571,5%	379 408	7 571,5%	(304 252)	(19 313,6%)	(224,7%)	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	46 899	4,3%	22 624	2,1%	22 177	2,0%	997 978	91,6%	1 089 679	79,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	9 416	3,3%	4 606	1,6%	4 529	1,6%	265 386	93,5%	283 938	20,6%	-	-	-	
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1	1,2%	1	,8%	1	,8%	83	97,2%	86	-	-	-	-	
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	246	4,0%	208	3,4%	140	2,3%	5 595	90,4%	6 189	,4%	-	-	-	
<b>Total By Income Source</b>	<b>56 563</b>	<b>4,1%</b>	<b>27 439</b>	<b>2,0%</b>	<b>26 847</b>	<b>1,9%</b>	<b>1 269 043</b>	<b>92,0%</b>	<b>1 379 892</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2 200	12,7%	788	4,5%	769	4,4%	13 563	78,3%	17 320	1,3%	-	-	-	-
Commercial	6 556	4,1%	2 869	1,8%	2 753	1,7%	146 007	92,3%	158 186	11,5%	-	-	-	-
Households	47 806	4,0%	23 782	2,0%	23 325	1,9%	1 109 472	92,1%	1 204 385	87,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total By Customer Group</b>	<b>56 563</b>	<b>4,1%</b>	<b>27 439</b>	<b>2,0%</b>	<b>26 847</b>	<b>1,9%</b>	<b>1 269 043</b>	<b>92,0%</b>	<b>1 379 892</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	210	,9%	15 815	67,2%	707	3,0%	6 800	28,9%	23 532	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>210</b>	<b>,9%</b>	<b>15 815</b>	<b>67,2%</b>	<b>707</b>	<b>3,0%</b>	<b>6 800</b>	<b>28,9%</b>	<b>23 532</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: NGQUZA HILLS (EC153)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>410 172</b>	<b>165 785</b>	<b>40,4%</b>	<b>126 727</b>	<b>30,9%</b>	<b>292 512</b>	<b>71,3%</b>	<b>104 339</b>	<b>66,1%</b>	<b>21,5%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 600	142	8,9%	261	16,3%	404	25,2%	343	45,6%	(23,7%)
Sale of Goods and Rendering of Services	793	57	7,2%	71	8,9%	128	16,1%	70	28,6%	,8%
Agency services	7 000	1 159	16,6%	1 116	15,9%	2 275	32,5%	948	42,3%	17,7%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	314	161	51,3%	241	76,6%	402	127,9%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	14 000	6 379	45,6%	5 927	42,3%	12 305	87,9%	3 436	60,5%	72,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 859	232	12,5%	229	12,3%	462	24,9%	212	52,9%	8,0%
Licence and permits	150	17	11,0%	34	22,4%	50	33,5%	7	14,0%	390,6%
Operational Revenue	152	18	11,5%	18	12,1%	36	23,6%	35	50,7%	(47,2%)
<b>Non-Exchange Revenue</b>										
Property rates	41 483	16 144	38,9%	3 509	8,5%	19 653	47,4%	4 496	63,8%	(22,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 251	12	,9%	306	24,4%	317	25,4%	27	34,2%	1 027,3%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	337 487	138 803	41,1%	112 986	33,5%	251 790	74,6%	94 765	68,1%	19,2%
Interest	4 083	2 233	54,7%	1 991	48,8%	4 223	103,4%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	429	-	38	-	467	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>532 728</b>	<b>82 874</b>	<b>15,6%</b>	<b>98 345</b>	<b>18,5%</b>	<b>181 219</b>	<b>34,0%</b>	<b>97 371</b>	<b>37,5%</b>	<b>1,0%</b>
Employee related costs	168 942	37 801	22,4%	37 439	22,2%	75 240	44,5%	38 629	43,2%	(3,1%)
Remuneration of councillors	29 721	7 283	24,5%	6 974	23,5%	14 257	48,0%	6 027	43,5%	15,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	14 770	573	3,9%	4 932	33,4%	5 505	37,3%	1 584	28,6%	215,3%
Debt impairment	16 363	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	70 000	11 995	17,1%	12 022	17,2%	24 017	34,3%	13 433	33,5%	(10,5%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	63 345	8 499	13,4%	13 919	22,0%	22 418	35,4%	15 535	58,6%	(10,4%)
Transfers and subsidies	2 110	-	-	1 163	55,1%	1 163	55,1%	763	36,3%	52,4%
Irrecoverable debts written off	53 000	-	-	-	-	-	-	-	-	-
Operational costs	114 476	16 723	14,6%	21 895	19,1%	38 618	33,7%	21 420	50,9%	2,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(122 555)</b>	<b>82 911</b>		<b>28 382</b>		<b>111 293</b>		<b>6 968</b>		
Transfers and subsidies - capital (monetary allocations)	64 404	16 251	25,2%	20 158	31,3%	36 409	56,5%	33 277	49,6%	(39,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(58 151)</b>	<b>99 163</b>		<b>48 540</b>		<b>147 703</b>		<b>40 245</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(58 151)</b>	<b>99 163</b>		<b>48 540</b>		<b>147 703</b>		<b>40 245</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(58 151)</b>	<b>99 163</b>		<b>48 540</b>		<b>147 703</b>		<b>40 245</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(58 151)</b>	<b>99 163</b>		<b>48 540</b>		<b>147 703</b>		<b>40 245</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>132 684</b>	<b>15 280</b>	<b>11,5%</b>	<b>27 418</b>	<b>20,7%</b>	<b>42 697</b>	<b>32,2%</b>	<b>26 674</b>	<b>28,3%</b>	<b>2,8%</b>
National Government	64 404	13 517	21,0%	14 486	22,5%	28 003	43,5%	23 454	38,9%	(38,2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>64 404</b>	<b>13 517</b>	<b>21,0%</b>	<b>14 486</b>	<b>22,5%</b>	<b>28 003</b>	<b>43,5%</b>	<b>23 454</b>	<b>44,2%</b>	<b>(38,2%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	68 280	1 762	2,6%	12 932	18,9%	14 694	21,5%	3 220	14,6%	301,6%
<b>Capital Expenditure Functional</b>	<b>132 684</b>	<b>15 280</b>	<b>11,5%</b>	<b>31 803</b>	<b>24,0%</b>	<b>47 082</b>	<b>35,5%</b>	<b>27 262</b>	<b>28,9%</b>	<b>16,7%</b>
<b>Municipal governance and administration</b>	<b>13 725</b>	<b>1</b>		<b>9 459</b>	<b>68,9%</b>	<b>9 460</b>	<b>68,9%</b>	<b>1 231</b>	<b>13,1%</b>	<b>668,5%</b>
Executive and Council	300	-	-	5 400	1 800,1%	5 400	1 800,1%	-	-	(100,0%)
Finance and administration	13 425	1	0,0%	4 059	30,2%	4 060	30,2%	1 231	14,8%	229,8%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>										
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>107 061</b>	<b>15 031</b>	<b>14,0%</b>	<b>19 999</b>	<b>18,7%</b>	<b>35 030</b>	<b>32,7%</b>	<b>21 842</b>	<b>30,1%</b>	<b>(8,4%)</b>
Planning and Development	500	-	-	-	-	-	-	796	43,1%	(100,0%)
Road Transport	106 561	15 031	14,1%	19 999	18,8%	35 030	32,9%	21 047	29,3%	(5,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>11 898</b>	<b>248</b>	<b>2,1%</b>	<b>2 345</b>	<b>19,7%</b>	<b>2 593</b>	<b>21,8%</b>	<b>4 189</b>	<b>29,4%</b>	<b>(44,0%)</b>
Energy sources	4 118	248	6,0%	1 584	38,5%	1 833	44,5%	4 064	46,8%	(61,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	7 780	-	-	760	9,8%	760	9,8%	125	1,7%	508,3%
<b>Other</b>										

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23
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R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	462 780	152 876	33,0%	130 450	28,2%	283 327	61,2%	98 552	55,8%	32,4%	
Property rates	35 260	12 464	35,3%	16 893	47,9%	29 357	83,3%	2 586	54,2%	553,2%	
Service charges	1 674	475	28,4%	209	12,5%	684	40,9%	149	23,5%	39,9%	
Other revenue	9 954	2 327	23,4%	1 797	18,0%	4 124	41,4%	1 427	126,6%	25,9%	
Transfers and Subsidies - Operational	337 487	137 611	40,8%	111 552	33,1%	249 163	73,8%	94 390	68,0%	18,2%	
Transfers and Subsidies - Capital	64 404	-	-	-	-	-	-	-	-	-	
Interest	14 000	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	(393 365)	(30 623)	7,8%	(51 506)	13,1%	(82 129)	20,9%	(78 697)	47,2%	(34,6%)	
Suppliers and employees	(393 365)	(30 623)	7,8%	(51 506)	13,1%	(82 129)	20,9%	(78 697)	47,2%	(34,6%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	69 415	122 253	176,1%	78 945	113,7%	201 198	289,8%	19 855	89,0%	297,6%	
<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>	(132 684)	(17 592)	13,3%	(24 673)	18,6%	(42 265)	31,9%	(23 566)	27,1%	4,7%	
Capital assets	(132 684)	(17 592)	13,3%	(24 673)	18,6%	(42 265)	31,9%	(23 566)	27,1%	4,7%	
<b>Net Cash from/(used) Investing Activities</b>	(132 684)	(17 592)	13,3%	(24 673)	18,6%	(42 265)	31,9%	(23 566)	27,1%	4,7%	
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-	
<b>Net Increase/(Decrease) in cash held</b>	(63 269)	104 661	(165,4%)	54 272	(85,8%)	158 933	(251,2%)	(3 710)	(76,1%)	(1 562,8%)	
Cash/cash equivalents at the year begin:	216 840	226 076	104,3%	330 318	152,3%	226 076	104,3%	255 699	88,1%	29,2%	
Cash/cash equivalents at the year end:	153 570	330 318	215,1%	384 590	250,4%	384 590	250,4%	249 869	136,3%	53,9%	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 799	3,3%	1 191	1,4%	1 169	1,4%	79 907	93,9%	85 066	83,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	234	2,0%	110	,9%	109	,9%	11 267	96,1%	11 721	11,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 500	29,1%	740	14,4%	842	16,4%	2 070	40,2%	5 152	5,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1	100,0%	1	-	-	-	-	-
<b>Total By Income Source</b>	4 533	4,4%	2 040	2,0%	2 120	2,1%	93 246	91,5%	101 939	100,0%	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	139	1,9%	73	1,0%	185	2,5%	7 056	94,7%	7 454	7,3%	-	-	-	-
Commercial	3 145	5,5%	1 374	2,4%	1 347	2,3%	51 564	89,8%	57 430	56,3%	-	-	-	-
Households	1 248	3,4%	593	1,6%	588	1,6%	34 626	93,4%	37 055	36,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	4 533	4,4%	2 040	2,0%	2 120	2,1%	93 246	91,5%	101 939	100,0%	-	-	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	154	91,6%	14	8,4%	-	-	-	-	168	91,5%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16	100,0%	-	-	-	-	-	-	16	8,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	169	92,3%	14	7,7%	-	-	-	-	183	100,0%

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: PORT ST JOHNS (EC154)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>272 991</b>	<b>103 518</b>	<b>37,9%</b>	<b>66 954</b>	<b>24,5%</b>	<b>170 472</b>	<b>62,4%</b>	<b>57 928</b>	<b>58,2%</b>	<b>15,6%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 500	284	18,9%	191	12,7%	475	31,6%	271	27,1%	(29,7%)
Sale of Goods and Rendering of Services	130	12	9,6%	8	6,4%	21	16,0%	1	3,5%	1 500,4%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 030	264	5,2%	182	3,6%	446	8,9%	277	18,3%	(34,5%)
Interest earned from Current and Non Current Assets	49 201	4 652	9,5%	196	,4%	4 848	9,9%	710	14,6%	(72,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	200	36	17,9%	21	10,7%	57	28,6%	31	38,0%	(30,4%)
Licence and permits	120	-	-	22	18,7%	22	18,7%	61	61,3%	(63,4%)
Operational Revenue	1 557	157	10,1%	124	7,9%	280	18,0%	200	10,9%	(38,2%)
<b>Non-Exchange Revenue</b>										
Property rates	11 965	15 646	130,8%	228	1,9%	15 874	132,7%	22	70,5%	938,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	100	-	-	-	-	-	-	(3)	(6,4%)	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	200 917	81 014	40,3%	64 770	32,2%	145 784	72,6%	54 811	65,1%	18,2%
Interest	1 970	1 453	73,8%	1 211	61,5%	2 664	135,2%	1 548	247,2%	(21,8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	302	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>300 406</b>	<b>51 827</b>	<b>17,3%</b>	<b>38 020</b>	<b>12,7%</b>	<b>89 848</b>	<b>29,9%</b>	<b>54 281</b>	<b>37,2%</b>	<b>(30,0%)</b>
Employee related costs	95 990	25 400	26,5%	17 927	18,7%	43 327	45,1%	27 192	55,3%	(34,1%)
Remuneration of councillors	14 101	3 734	26,5%	2 535	18,0%	6 269	44,5%	3 731	43,3%	(32,1%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 946	184	6,2%	77	2,6%	261	8,9%	13	7,5%	491,0%
Debt impairment	1 456	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	57 414	-	-	22	-	22	-	-	-	(100,0%)
Interest	274	40	14,4%	11	3,9%	50	18,3%	39	23,0%	(72,6%)
Contracted services	25 739	4 966	19,3%	4 096	15,9%	9 062	35,2%	6 240	58,2%	(34,4%)
Transfers and subsidies	15 130	4 153	27,5%	4 094	27,1%	8 247	54,5%	903	29,5%	353,1%
Irrecoverable debts written off	4 867	1 685	34,6%	-	-	1 685	34,6%	-	-	-
Operational costs	82 488	11 666	14,1%	9 258	11,2%	20 924	25,4%	16 162	43,4%	(42,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(27 415)</b>	<b>51 690</b>		<b>28 934</b>		<b>80 624</b>		<b>3 647</b>		
Transfers and subsidies - capital (monetary allocations)	88 298	8 729	9,9%	25 742	29,2%	34 471	39,0%	24 199	61,4%	6,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>60 883</b>	<b>60 419</b>		<b>54 675</b>		<b>115 095</b>		<b>27 846</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>60 883</b>	<b>60 419</b>		<b>54 675</b>		<b>115 095</b>		<b>27 846</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>60 883</b>	<b>60 419</b>		<b>54 675</b>		<b>115 095</b>		<b>27 846</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>60 883</b>	<b>60 419</b>		<b>54 675</b>		<b>115 095</b>		<b>27 846</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>124 551</b>	<b>83 821</b>	<b>67,3%</b>	<b>27 724</b>	<b>22,3%</b>	<b>111 545</b>	<b>89,6%</b>	<b>32 005</b>	<b>46,7%</b>	<b>(13,4%)</b>
National Government	73 804	55 280	74,9%	17 179	23,3%	72 459	98,2%	19 005	57,6%	(9,6%)
Provincial Government	15 000	13 913	92,8%	4 237	28,2%	18 150	121,0%	4 592	166,7%	(7,7%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>88 804</b>	<b>69 193</b>	<b>77,9%</b>	<b>21 416</b>	<b>24,1%</b>	<b>90 609</b>	<b>102,0%</b>	<b>23 597</b>	<b>67,0%</b>	<b>(9,2%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	35 748	14 628	40,9%	6 309	17,6%	20 936	58,6%	8 408	19,5%	(25,0%)
<b>Capital Expenditure Functional</b>	<b>124 551</b>	<b>83 849</b>	<b>67,3%</b>	<b>27 724</b>	<b>22,3%</b>	<b>111 573</b>	<b>89,6%</b>	<b>32 005</b>	<b>46,7%</b>	<b>(13,4%)</b>
<b>Municipal governance and administration</b>	<b>5 190</b>	<b>2 750</b>	<b>53,0%</b>	<b>598</b>	<b>11,5%</b>	<b>3 348</b>	<b>64,5%</b>	<b>1 289</b>	<b>27,6%</b>	<b>(53,6%)</b>
Executive and Council	2 674	346	13,0%	581	21,7%	927	34,7%	103	4,1%	462,3%
Finance and administration	2 517	2 403	95,5%	17	,7%	2 421	96,2%	1 186	52,5%	(98,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>13 650</b>	<b>706</b>	<b>5,2%</b>	<b>5 245</b>	<b>38,4%</b>	<b>5 951</b>	<b>43,6%</b>	<b>6</b>	<b>,2%</b>	<b>88 052,1%</b>
Community and Social Services	13 650	706	5,2%	5 245	38,4%	5 951	43,6%	6	,2%	88 052,1%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>105 711</b>	<b>80 393</b>	<b>76,0%</b>	<b>21 881</b>	<b>20,7%</b>	<b>102 274</b>	<b>96,7%</b>	<b>30 710</b>	<b>49,3%</b>	<b>(28,7%)</b>
Planning and Development	2 000	552	27,6%	-	-	552	27,6%	56	6,0%	(100,0%)
Road Transport	103 711	79 841	77,0%	21 881	21,1%	101 722	98,1%	30 654	49,7%	(28,6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>										
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>										

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>305 881</b>	<b>103 243</b>	<b>33,8%</b>	<b>78 206</b>	<b>25,6%</b>	<b>181 450</b>	<b>59,3%</b>	<b>56 021</b>	<b>48,5%</b>	<b>39,6%</b>	
Property rates	6 047	3 892	64,4%	744	12,3%	4 636	76,7%	1 771	26,5%	(58,0%)	
Service charges	1 011	1 296	128,2%	90	8,9%	1 386	137,1%	197	24,9%	(54,4%)	
Other revenue	2 107	193	9,2%	143	6,8%	336	16,0%	251	43,5%	(43,2%)	
Transfers and Subsidies - Operational	200 917	83 495	41,6%	63 440	31,6%	146 935	73,1%	53 093	64,9%	19,5%	
Transfers and Subsidies - Capital	88 298	9 715	11,0%	13 593	15,4%	23 309	26,4%	-	7,0%	(100,0%)	
Interest	7 500	4 652	62,0%	196	2,6%	4 848	64,6%	710	14,6%	(72,3%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(236 669)</b>	<b>5 453</b>	<b>(2,3%)</b>	<b>(27 498)</b>	<b>11,6%</b>	<b>(22 045)</b>	<b>9,3%</b>	<b>(28 992)</b>	<b>24,1%</b>	<b>(5,2%)</b>	
Suppliers and employees	(221 265)	5 453	(2,5%)	(27 498)	12,4%	(22 045)	10,0%	(28 992)	26,2%	(5,2%)	
Finance charges	(274)	-	-	-	-	-	-	-	-	-	
Transfers and grants	(15 130)	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>69 211</b>	<b>108 697</b>	<b>157,1%</b>	<b>50 709</b>	<b>73,3%</b>	<b>159 405</b>	<b>230,3%</b>	<b>27 029</b>	<b>109,4%</b>	<b>87,6%</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	<b>302</b>	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	302	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(124 551)</b>	<b>(6 680)</b>	<b>5,4%</b>	<b>(4 716)</b>	<b>3,8%</b>	<b>(11 396)</b>	<b>9,1%</b>	<b>(16 298)</b>	<b>21,2%</b>	<b>(71,1%)</b>	
Capital assets	(124 551)	(6 680)	5,4%	(4 716)	3,8%	(11 396)	9,1%	(16 298)	21,2%	(71,1%)	
<b>Net Cash from/(used) Investing Activities</b>	<b>(124 250)</b>	<b>(6 680)</b>	<b>5,4%</b>	<b>(4 716)</b>	<b>3,8%</b>	<b>(11 396)</b>	<b>9,2%</b>	<b>(16 298)</b>	<b>21,3%</b>	<b>(71,1%)</b>	
<b>Cash Flow from/(used) Financing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-	
<b>Net Increase/(Decrease) in cash held</b>	<b>(55 038)</b>	<b>102 016</b>	<b>(185,4%)</b>	<b>45 993</b>	<b>(83,6%)</b>	<b>148 009</b>	<b>(268,9%)</b>	<b>10 730</b>	<b>(348,7%)</b>	<b>328,6%</b>	
Cash/cash equivalents at the year begin:	121 987	153 597	125,9%	255 613	209,5%	153 597	125,9%	57 077	-	347,8%	
Cash/cash equivalents at the year end:	<b>66 949</b>	<b>255 613</b>	<b>381,8%</b>	<b>301 606</b>	<b>450,5%</b>	<b>301 606</b>	<b>450,5%</b>	<b>67 808</b>	<b>53,2%</b>	<b>344,8%</b>	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 171	3,6%	792	1,3%	652	1,1%	56 374	94,0%	59 989	81,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	200	1,5%	196	1,4%	194	1,4%	13 059	95,7%	13 649	18,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	162	100,0%	162	2,2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>2 371</b>	<b>3,2%</b>	<b>988</b>	<b>1,3%</b>	<b>846</b>	<b>1,1%</b>	<b>69 595</b>	<b>94,3%</b>	<b>73 800</b>	<b>100,0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	388	1,6%	377	1,4%	286	1,1%	25 591	96,1%	26 642	36,1%	-	-	-	-
Commercial	552	3,6%	215	1,4%	196	1,3%	14 287	93,7%	15 250	20,7%	-	-	-	-
Households	1 430	4,5%	396	1,2%	365	1,1%	29 717	93,1%	31 909	43,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2 371</b>	<b>3,2%</b>	<b>988</b>	<b>1,3%</b>	<b>846</b>	<b>1,1%</b>	<b>69 595</b>	<b>94,3%</b>	<b>73 800</b>	<b>100,0%</b>	-	-	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	762	(13,4%)	(836)	14,7%	(4 018)	70,8%	(1 579)	27,8%	(5 672)	100,4%
Auditor-General	-	-	(2 774)	(12 967,0%)	1 828	8 543,7%	968	4 523,2%	21	(4%)
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>762</b>	<b>(13,5%)</b>	<b>(3 610)</b>	<b>63,9%</b>	<b>(2 190)</b>	<b>38,8%</b>	<b>(612)</b>	<b>10,8%</b>	<b>(5 650)</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: NYANDENI (EC155)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>386 916</b>	<b>184 860</b>	<b>47,8%</b>	<b>164 783</b>	<b>42,6%</b>	<b>349 643</b>	<b>90,4%</b>	<b>127 925</b>	<b>81,1%</b>	<b>28,8%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	413	108	26,1%	216	52,2%	324	78,4%	48	48,6%	345,6%
Sale of Goods and Rendering of Services	710	16	2,2%	228	32,0%	244	34,3%	5	12,8%	4 439,5%
Agency services	1 660	259	15,6%	287	17,3%	546	32,9%	-	35,2%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	105	33	31,6%	67	63,9%	100	95,4%	13	66,4%	405,8%
Interest earned from Current and Non Current Assets	18 082	10 767	59,5%	10 989	60,8%	21 757	120,3%	6 761	82,2%	62,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	200	-	-	-	-	-	-	65	258,1%	(100,0%)
Rental from Fixed Assets	20	7	34,4%	10	49,8%	17	84,1%	5	46,0%	113,8%
Licence and permits	4 412	766	17,4%	772	17,5%	1 538	34,9%	722	31,5%	6,9%
Operational Revenue	300	1 305	434,9%	151	50,3%	1 456	485,2%	77	271,3%	95,1%
<b>Non-Exchange Revenue</b>										
Property rates	20 052	20 165	100,6%	-	-	20 165	100,6%	-	107,5%	-
Surcharges and Taxes	-	1 404	-	5 366	-	6 770	-	2 417	-	122,0%
Fines, penalties and forfeits	440	60	13,6%	44	10,0%	104	23,6%	46	23,6%	(3,8%)
Licences or permits	126	22	17,8%	43	34,3%	66	52,1%	44	48,5%	(1,1%)
Transfer and subsidies - Operational	339 234	149 468	44,1%	145 537	42,9%	295 006	87,0%	117 541	79,3%	23,8%
Interest	1 162	480	41,3%	1 073	92,3%	1 552	133,6%	180	80,3%	494,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>504 019</b>	<b>81 007</b>	<b>16,1%</b>	<b>86 782</b>	<b>17,2%</b>	<b>167 789</b>	<b>33,3%</b>	<b>74 143</b>	<b>34,5%</b>	<b>17,0%</b>
Employee related costs	197 707	41 323	20,9%	40 206	20,3%	81 529	41,2%	39 177	41,4%	2,6%
Remuneration of councillors	29 153	7 368	25,3%	6 290	21,6%	13 658	46,8%	6 131	44,3%	2,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	10 732	1 246	11,6%	1 415	13,2%	2 660	24,8%	924	42,1%	53,2%
Debt impairment	7 132	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	61 717	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	90 157	12 941	14,4%	20 068	22,3%	33 009	36,6%	14 175	37,4%	41,6%
Transfers and subsidies	13 664	1 083	7,9%	896	6,6%	1 979	14,5%	990	47,0%	(9,5%)
Irrecoverable debts written off	7 114	-	-	-	-	-	-	-	-	-
Operational costs	86 643	17 046	19,7%	17 907	20,7%	34 953	40,3%	12 746	37,3%	40,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(117 102)</b>	<b>103 853</b>		<b>78 001</b>		<b>181 855</b>		<b>53 781</b>		
Transfers and subsidies - capital (monetary allocations)	173 773	-	-	24 096	13,9%	24 096	13,9%	35 791	54,3%	(32,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>56 670</b>	<b>103 853</b>		<b>102 098</b>		<b>205 951</b>		<b>89 572</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>56 670</b>	<b>103 853</b>		<b>102 098</b>		<b>205 951</b>		<b>89 572</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>56 670</b>	<b>103 853</b>		<b>102 098</b>		<b>205 951</b>		<b>89 572</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>56 670</b>	<b>103 853</b>		<b>102 098</b>		<b>205 951</b>		<b>89 572</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>243 959</b>	<b>111 737</b>	<b>45,8%</b>	<b>54 491</b>	<b>22,3%</b>	<b>166 228</b>	<b>68,1%</b>	<b>19 087</b>	<b>33,5%</b>	<b>185,5%</b>
National Government	94 204	65 105	69,1%	39 370	41,8%	104 475	110,9%	11 853	38,7%	232,1%
Provincial Government	-	-	-	-	-	-	-	48	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	79 569	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>173 773</b>	<b>65 105</b>	<b>37,5%</b>	<b>39 370</b>	<b>22,7%</b>	<b>104 475</b>	<b>60,1%</b>	<b>11 901</b>	<b>38,8%</b>	<b>230,8%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	70 186	46 632	66,4%	15 120	21,5%	61 753	88,0%	7 185	26,0%	110,4%
<b>Capital Expenditure Functional</b>	<b>243 959</b>	<b>111 737</b>	<b>45,8%</b>	<b>54 491</b>	<b>22,3%</b>	<b>166 228</b>	<b>68,1%</b>	<b>19 695</b>	<b>34,4%</b>	<b>176,7%</b>
<b>Municipal governance and administration</b>	<b>14 910</b>	<b>10 688</b>	<b>71,7%</b>	<b>6 287</b>	<b>42,2%</b>	<b>16 975</b>	<b>113,9%</b>	<b>5 185</b>	<b>54,1%</b>	<b>21,2%</b>
Executive and Council	2 110	64	3,0%	-	-	64	3,0%	649	47,3%	(100,0%)
Finance and administration	12 800	10 625	83,0%	6 287	49,1%	16 912	132,1%	4 536	55,0%	38,6%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>89 272</b>	<b>1 626</b>	<b>1,8%</b>	<b>-</b>	<b>-</b>	<b>1 626</b>	<b>1,8%</b>	<b>1 223</b>	<b>89,5%</b>	<b>(100,0%)</b>
Community and Social Services	9 703	1 334	13,8%	-	-	1 334	13,8%	1 223	104,5%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	79 569	-	-	-	-	-	-	-	-	-
Health	-	292	-	-	-	292	-	-	-	-
<b>Economic and Environmental Services</b>	<b>101 075</b>	<b>93 408</b>	<b>92,4%</b>	<b>36 656</b>	<b>36,3%</b>	<b>130 064</b>	<b>128,7%</b>	<b>13 230</b>	<b>32,3%</b>	<b>177,1%</b>
Planning and Development	9 371	4 571	48,8%	1 624	17,3%	6 195	66,1%	-	31,8%	(100,0%)
Road Transport	91 704	88 837	96,9%	35 032	38,2%	123 869	135,1%	13 230	32,4%	164,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>38 702</b>	<b>6 015</b>	<b>15,5%</b>	<b>11 548</b>	<b>29,8%</b>	<b>17 562</b>	<b>45,4%</b>	<b>57</b>	<b>5,1%</b>	<b>20 113,5%</b>
Energy sources	28 813	-	-	11 435	39,7%	11 435	39,7%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	9 889	6 015	60,8%	113	1,1%	6 127	62,0%	57	5,1%	97,7%
<b>Other</b>	<b>-</b>	<b>-</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
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R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>534 220</b>	<b>183 200</b>	<b>34,3%</b>	<b>153 892</b>	<b>28,8%</b>	<b>337 092</b>	<b>63,1%</b>	<b>153 844</b>	<b>74,7%</b>		
Property rates	13 070	1 555	11,9%	8 729	66,8%	10 284	78,7%	7 876	90,5%		10,8%
Service charges	366	46	12,6%	70	19,1%	116	31,7%	40	80,6%		73,1%
Other revenue	7 869	2 341	29,7%	1 467	18,6%	3 808	48,4%	1 255 928	1 595,7%		(98,8%)
Transfers and Subsidies - Operational	339 143	140 098	41,3%	108 335	31,9%	248 433	73,3%	-	-		(100,0%)
Transfers and Subsidies - Capital	173 773	39 160	22,5%	35 292	20,3%	74 452	42,8%	20 000	62,7%		76,5%
Interest	-	-	-	-	-	-	-	-	-		-
Dividends	-	-	-	-	-	-	-	-	-		-
<b>Payments</b>	<b>(428 020)</b>	<b>(62 496)</b>	<b>14,6%</b>	<b>(65 657)</b>	<b>15,3%</b>	<b>(128 154)</b>	<b>29,9%</b>	<b>(53 948)</b>	<b>29,4%</b>		<b>21,7%</b>
Suppliers and employees	(417 289)	(61 251)	14,7%	(64 256)	15,4%	(125 507)	30,1%	(53 025)	29,1%		21,2%
Finance charges	-	-	-	-	-	-	-	-	-		-
Transfers and grants	(10 732)	(1 246)	11,6%	(1 401)	13,1%	(2 647)	24,7%	(923)	42,1%		51,8%
<b>Net Cash from/(used) Operating Activities</b>	<b>106 200</b>	<b>120 704</b>	<b>113,7%</b>	<b>88 235</b>	<b>83,1%</b>	<b>208 938</b>	<b>196,7%</b>	<b>99 896</b>	<b>1 702,2%</b>		<b>(11,7%)</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>(243 259)</b>	<b>(18 357)</b>	<b>7,5%</b>	<b>(54 491)</b>	<b>22,4%</b>	<b>(72 847)</b>	<b>29,9%</b>	<b>(19 059)</b>	<b>33,7%</b>		<b>185,9%</b>
Capital assets	(243 259)	(18 357)	7,5%	(54 491)	22,4%	(72 847)	29,9%	(19 059)	33,7%		185,9%
<b>Net Cash from/(used) Investing Activities</b>	<b>(243 259)</b>	<b>(18 357)</b>	<b>7,5%</b>	<b>(54 491)</b>	<b>22,4%</b>	<b>(72 847)</b>	<b>29,9%</b>	<b>(19 059)</b>	<b>33,7%</b>		<b>185,9%</b>
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-		-
Short term loans	-	-	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-		-
<b>Payments</b>	-	-	-	-	-	-	-	-	-		-
Repayment of borrowing	-	-	-	-	-	-	-	-	-		-
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-	-		-
<b>Net Increase/(Decrease) in cash held</b>	<b>(137 059)</b>	<b>102 347</b>	<b>(74,7%)</b>	<b>33 744</b>	<b>(24,6%)</b>	<b>136 091</b>	<b>(99,3%)</b>	<b>80 837</b>	<b>(147,0%)</b>		<b>(58,3%)</b>
Cash/cash equivalents at the year begin:	336 893	376 763	111,8%	479 110	142,2%	376 763	111,8%	405 989	114,8%		18,0%
Cash/cash equivalents at the year end:	199 833	479 110	239,8%	512 854	256,6%	512 854	256,6%	486 826	251,8%		5,3%

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to 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	3 044	6,2%	490	1,0%	11 670	23,8%	33 856	69,0%	49 060	94,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	149	5,4%	69	2,5%	69	2,5%	2 468	89,6%	2 754	5,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>3 193</b>	<b>6,2%</b>	<b>559</b>	<b>1,1%</b>	<b>11 739</b>	<b>22,7%</b>	<b>36 324</b>	<b>70,1%</b>	<b>51 815</b>	<b>100,0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	546	2,1%	126	,5%	10 281	38,8%	15 542	58,7%	26 495	51,1%	-	-	-	-
Commercial	759	12,6%	106	1,8%	521	8,6%	4 661	77,1%	6 049	11,7%	-	-	-	-
Households	1 887	9,8%	327	1,7%	936	4,9%	16 121	83,7%	19 271	37,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>3 193</b>	<b>6,2%</b>	<b>559</b>	<b>1,1%</b>	<b>11 739</b>	<b>22,7%</b>	<b>36 324</b>	<b>70,1%</b>	<b>51 815</b>	<b>100,0%</b>	-	-	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	74	60,9%	48	39,1%	406	334,1%	(406)	(334,1%)	122	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>74</b>	<b>60,9%</b>	<b>48</b>	<b>39,1%</b>	<b>406</b>	<b>334,1%</b>	<b>(406)</b>	<b>(334,1%)</b>	<b>122</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: MHLONTLO (EC156)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>285 072</b>	<b>137 030</b>	<b>48,1%</b>	<b>82 275</b>	<b>28,9%</b>	<b>219 305</b>	<b>76,9%</b>	<b>57 211</b>	<b>68,3%</b>	<b>43,8%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 981	643	32,4%	643	32,4%	1 285	64,9%	610	64,3%	5,3%
Sale of Goods and Rendering of Services	29	29	100,2%	33	115,2%	62	215,4%	24	177,3%	37,3%
Agency services	1 728	326	18,9%	366	21,2%	692	40,0%	530	54,8%	(31,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	80	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 148	3 460	56,3%	2 475	40,3%	5 935	96,5%	2 326	138,0%	6,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	16	10	66,7%	13	84,2%	23	150,9%	7	115,2%	100,4%
Licence and permits	-	61	-	44	-	105	-	17	-	167,7%
Operational Revenue	-	(0)	-	-	-	(0)	-	(0)	-	(100,0%)
<b>Non-Exchange Revenue</b>										
Property rates	36 791	35 589	96,7%	-	-	35 589	96,7%	-	98,3%	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	76	34	45,1%	181	238,1%	216	283,2%	246	356,5%	(26,3%)
Licences or permits	1 578	273	17,3%	283	17,9%	556	35,2%	330	42,8%	(14,3%)
Transfer and subsidies - Operational	236 646	96 605	40,8%	78 237	33,1%	174 842	73,9%	53 122	61,8%	47,3%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>363 718</b>	<b>108 041</b>	<b>29,7%</b>	<b>80 774</b>	<b>22,2%</b>	<b>188 815</b>	<b>51,9%</b>	<b>119 523</b>	<b>57,2%</b>	<b>(32,4%)</b>
Employee related costs	97 827	28 024	28,6%	25 982	26,6%	54 005	55,2%	25 551	49,6%	1,7%
Remuneration of councillors	20 690	7 179	34,7%	5 165	25,0%	12 344	59,7%	5 080	43,7%	1,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	12 086	1 969	16,3%	4 941	40,9%	6 910	57,2%	3 391	40,8%	45,7%
Debt impairment	15 121	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	49 421	18 932	38,3%	-	-	18 932	38,3%	47 525	91,1%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	58 567	10 402	17,8%	16 083	27,5%	26 485	45,2%	21 096	73,4%	(23,8%)
Transfers and subsidies	2 402	5	2%	-	-	5	2%	-	1,0%	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	107 604	41 529	38,6%	28 603	26,6%	70 133	65,2%	16 879	58,4%	69,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(78 646)</b>	<b>28 989</b>		<b>1 501</b>		<b>30 490</b>		<b>(62 312)</b>		
Transfers and subsidies - capital (monetary allocations)	63 193	17 285	27,4%	32 978	52,2%	50 263	79,5%	26 723	61,7%	23,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>(15 453)</b>	<b>46 274</b>		<b>34 479</b>		<b>80 753</b>		<b>(35 589)</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>(15 453)</b>	<b>46 274</b>		<b>34 479</b>		<b>80 753</b>		<b>(35 589)</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>(15 453)</b>	<b>46 274</b>		<b>34 479</b>		<b>80 753</b>		<b>(35 589)</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>(15 453)</b>	<b>46 274</b>		<b>34 479</b>		<b>80 753</b>		<b>(35 589)</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>101 714</b>	<b>94 308</b>	<b>92,7%</b>	<b>27 211</b>	<b>26,8%</b>	<b>121 519</b>	<b>119,5%</b>	<b>24 592</b>	<b>116,4%</b>	<b>10,6%</b>
National Government	65 122	75 498	115,9%	25 813	39,6%	101 311	155,6%	22 855	115,9%	12,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>65 122</b>	<b>75 498</b>	<b>115,9%</b>	<b>25 813</b>	<b>39,6%</b>	<b>101 311</b>	<b>155,6%</b>	<b>22 855</b>	<b>115,9%</b>	<b>12,9%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	36 592	18 810	51,4%	1 398	3,8%	20 208	55,2%	1 737	118,1%	(19,5%)
<b>Capital Expenditure Functional</b>	<b>101 714</b>	<b>95 703</b>	<b>94,1%</b>	<b>27 406</b>	<b>26,9%</b>	<b>123 109</b>	<b>121,0%</b>	<b>24 592</b>	<b>120,5%</b>	<b>11,4%</b>
<b>Municipal governance and administration</b>	<b>22 250</b>	<b>5 386</b>	<b>24,2%</b>	<b>-</b>	<b>-</b>	<b>5 386</b>	<b>24,2%</b>	<b>4</b>	<b>33,5%</b>	<b>(100,0%)</b>
Executive and Council	-	1 242	-	-	-	1 242	-	-	-	-
Finance and administration	22 250	4 144	18,6%	-	-	4 144	18,6%	4	24,3%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>3 050</b>	<b>9 113</b>	<b>298,8%</b>	<b>1 593</b>	<b>52,2%</b>	<b>10 706</b>	<b>351,0%</b>	<b>311</b>	<b>166,6%</b>	<b>411,5%</b>
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 120	6 573	310,1%	537	25,3%	7 111	335,4%	-	475,5%	(100,0%)
Public Safety	930	2 540	273,1%	1 056	113,5%	3 996	386,6%	311	57,5%	239,0%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>58 653</b>	<b>53 932</b>	<b>92,0%</b>	<b>21 544</b>	<b>36,7%</b>	<b>75 476</b>	<b>128,7%</b>	<b>17 445</b>	<b>131,9%</b>	<b>23,5%</b>
Planning and Development	36 772	8 475	23,0%	16 066	43,7%	24 541	66,7%	14 948	58,8%	7,5%
Road Transport	21 881	45 457	207,7%	5 478	25,0%	50 935	232,8%	2 496	380,2%	119,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>17 761</b>	<b>27 272</b>	<b>153,5%</b>	<b>4 269</b>	<b>24,0%</b>	<b>31 540</b>	<b>177,6%</b>	<b>6 831</b>	<b>136,1%</b>	<b>(37,5%)</b>
Energy sources	13 361	26 099	195,3%	4 269	31,9%	30 368	227,3%	6 831	133,9%	(37,5%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	4 400	1 173	26,7%	-	-	1 173	26,7%	-	-	-
<b>Other</b>	<b>-</b>	<b>-</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

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>											
Property rates	22 443	14 869	66,3%	682	3,0%	15 551	69,3%	8 265	145,6%	(91,8%)	
Service charges	1 208	175	14,5%	131	10,8%	305	25,3%	99	30,0%	31,4%	
Other revenue	3 425	733	21,4%	928	27,1%	1 661	48,5%	1 161	129,0%	(20,1%)	
Transfers and Subsidies - Operational	247 605	100 105	40,4%	77 103	31,1%	177 209	71,6%	52 552	61,0%	46,7%	
Transfers and Subsidies - Capital	49 832	17 285	34,7%	24 618	49,4%	41 903	84,1%	-	-	(100,0%)	
Interest	6 148	3 460	56,3%	2 477	40,3%	5 937	96,6%	2 326	-	6,5%	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(257 273)</b>	<b>(95 037)</b>	<b>36,9%</b>	<b>(85 037)</b>	<b>33,1%</b>	<b>(180 074)</b>	<b>70,0%</b>	<b>(72 196)</b>	<b>64,1%</b>	<b>17,8%</b>	
Suppliers and employees	(257 273)	(95 037)	36,9%	(85 037)	33,1%	(180 074)	70,0%	(72 196)	64,1%	17,8%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>73 389</b>	<b>41 590</b>	<b>56,7%</b>	<b>20 901</b>	<b>28,5%</b>	<b>62 491</b>	<b>85,2%</b>	<b>(7 792)</b>	<b>23,2%</b>	<b>(368,3%)</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(101 969)</b>	<b>(16 232)</b>	<b>15,9%</b>	<b>(29 849)</b>	<b>29,3%</b>	<b>(46 081)</b>	<b>45,2%</b>	<b>(19 785)</b>	<b>36,5%</b>	<b>50,9%</b>	
Capital assets	(101 969)	(16 232)	15,9%	(29 849)	29,3%	(46 081)	45,2%	(19 785)	36,5%	50,9%	
<b>Net Cash from/(used) Investing Activities</b>	<b>(101 969)</b>	<b>(16 232)</b>	<b>15,9%</b>	<b>(29 849)</b>	<b>29,3%</b>	<b>(46 081)</b>	<b>45,2%</b>	<b>(19 785)</b>	<b>36,5%</b>	<b>50,9%</b>	
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>											
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>											
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>											
<b>Net Increase/(Decrease) in cash held</b>	<b>(28 580)</b>	<b>25 358</b>	<b>(88,7%)</b>	<b>(8 948)</b>	<b>31,3%</b>	<b>16 410</b>	<b>(57,4%)</b>	<b>(27 577)</b>	<b>80,5%</b>	<b>(67,6%)</b>	
Cash/cash equivalents at the year begin:	170 390	128 759	75,6%	154 117	90,4%	128 759	75,6%	180 328	100,7%	(14,5%)	
Cash/cash equivalents at the year end:	<b>141 809</b>	<b>154 117</b>	<b>108,7%</b>	<b>145 169</b>	<b>102,4%</b>	<b>145 169</b>	<b>102,4%</b>	<b>152 751</b>	<b>103,7%</b>	<b>(5,0%)</b>	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to 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	4 104	4,4%	501	5%	492	5%	88 280	94,5%	93 377	85,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	215	1,4%	207	1,3%	202	1,3%	14 862	96,0%	15 487	14,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Income Source</b>	<b>4 319</b>	<b>4,0%</b>	<b>709</b>	<b>7%</b>	<b>695</b>	<b>6%</b>	<b>103 142</b>	<b>94,7%</b>	<b>108 864</b>	<b>100,0%</b>				
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	124	3%	30	1%	31	1%	37 650	99,5%	37 835	34,8%	-	-	-	-
Commercial	1 883	6,4%	241	8%	234	8%	27 095	92,0%	29 453	27,1%	-	-	-	-
Households	2 312	5,6%	437	1,1%	430	1,0%	38 397	92,4%	41 576	38,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>4 319</b>	<b>4,0%</b>	<b>709</b>	<b>7%</b>	<b>695</b>	<b>6%</b>	<b>103 142</b>	<b>94,7%</b>	<b>108 864</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	(189)	(80,1%)	(186)	(78,9%)	46	19,6%	565	239,4%	236	126,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	471	93,2%	(261)	(51,6%)	-	-	295	58,4%	505	269,8%
Auditor-General	81	(14,6%)	(350)	63,1%	(228)	41,1%	(58)	10,4%	(554)	(296,1%)
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>362</b>	<b>193,7%</b>	<b>(797)</b>	<b>(425,8%)</b>	<b>(181)</b>	<b>(96,9%)</b>	<b>803</b>	<b>429,0%</b>	<b>187</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: KING SABATA DALINDYEBO (EC157)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>1 671 030</b>	<b>816 135</b>	<b>48,8%</b>	<b>328 614</b>	<b>19,7%</b>	<b>1 144 749</b>	<b>68,5%</b>	<b>279 306</b>	<b>66,9%</b>	<b>17,7%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	640 141	227 971	35,6%	143 595	22,4%	371 566	58,0%	118 175	45,7%	21,5%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	68 241	60 406	88,5%	1 269	1,9%	61 675	90,4%	(4 426)	106,7%	(128,7%)
Sale of Goods and Rendering of Services	20 623	9 441	45,8%	2 055	10,0%	11 496	55,7%	1 070	78,8%	92,1%
Agency services	19 891	3 028	15,2%	3 750	18,9%	6 778	34,1%	3 266	52,7%	14,8%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	19 752	10 614	53,7%	11 221	56,8%	21 835	110,5%	8 387	86,3%	33,8%
Interest earned from Current and Non Current Assets	1 380	1 305	94,6%	1 162	84,2%	2 466	178,8%	1 153	132,2%	,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	20 669	5 819	28,2%	5 733	27,7%	11 551	55,9%	5 375	55,8%	6,6%
Licence and permits	479	139	29,0%	138	28,8%	277	57,8%	104	32,3%	32,3%
Operational Revenue	21 256	203	1,0%	248	1,2%	451	2,1%	201	6,8%	23,3%
<b>Non-Exchange Revenue</b>										
Property rates	331 582	297 082	89,6%	(2 894)	(,9%)	294 188	88,7%	(6 922)	90,6%	(58,2%)
Surcharges and Taxes	-	5 217	-	(999)	-	4 218	-	3 462	-	(128,8%)
Fines, penalties and forfeits	46 705	1 020	2,2%	1 426	3,1%	2 446	5,2%	1 438	34,3%	(,9%)
Licences or permits	2 743	365	13,3%	242	8,8%	607	22,1%	41	24,1%	484,6%
Transfer and subsidies - Operational	458 457	186 934	40,8%	151 578	33,1%	338 512	73,8%	140 663	72,3%	7,8%
Interest	19 110	6 593	34,5%	10 100	52,9%	16 693	87,4%	7 317	654,2%	38,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	(9)	-	(9)	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 585 196</b>	<b>452 773</b>	<b>28,6%</b>	<b>372 362</b>	<b>23,5%</b>	<b>825 135</b>	<b>52,1%</b>	<b>335 337</b>	<b>51,0%</b>	<b>11,0%</b>
Employee related costs	570 608	140 133	24,6%	147 235	25,8%	287 368	50,4%	138 897	49,3%	6,0%
Remuneration of councillors	35 149	7 312	20,8%	9 044	25,7%	16 357	46,5%	7 683	45,6%	17,7%
Bulk purchases - electricity	479 989	171 259	35,7%	98 265	20,5%	269 523	56,2%	68 591	45,3%	43,3%
Inventory consumed	29 161	8 364	28,7%	6 755	23,2%	15 119	51,8%	5 756	67,8%	17,4%
Debt impairment	21 153	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	157 347	66 262	42,1%	44 339	28,2%	110 600	70,3%	38 777	50,1%	14,3%
Interest	16 000	4 856	30,3%	(3 059)	(19,1%)	1 797	11,2%	6 043	165,8%	(150,6%)
Contracted services	121 709	20 780	17,1%	29 501	24,2%	50 280	41,3%	16 350	81,3%	80,4%
Transfers and subsidies	-	-	-	-	-	-	-	20	8,2%	(100,0%)
Irrecoverable debts written off	-	855	-	1 243	-	2 098	-	3 621	24,8%	(65,7%)
Operational costs	154 079	33 965	22,0%	39 039	25,3%	73 004	47,4%	49 599	64,9%	(21,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	(1 012)	-	-	-	(1 012)	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>85 834</b>	<b>363 362</b>		<b>(43 748)</b>		<b>319 614</b>		<b>(56 032)</b>		
Transfers and subsidies - capital (monetary allocations)	196 106	34 819	17,8%	61 221	31,2%	96 040	49,0%	26 146	23,9%	134,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>281 940</b>	<b>398 181</b>		<b>17 473</b>		<b>415 654</b>		<b>(29 886)</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>281 940</b>	<b>398 181</b>		<b>17 473</b>		<b>415 654</b>		<b>(29 886)</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>281 940</b>	<b>398 181</b>		<b>17 473</b>		<b>415 654</b>		<b>(29 886)</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>281 940</b>	<b>398 181</b>		<b>17 473</b>		<b>415 654</b>		<b>(29 886)</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>222 176</b>	<b>215 859</b>	<b>97,2%</b>	<b>59 686</b>	<b>26,9%</b>	<b>275 544</b>	<b>124,0%</b>	<b>41 393</b>	<b>87,2%</b>	<b>44,2%</b>
National Government	98 106	71 401	72,8%	29 376	29,9%	100 777	102,7%	31 824	109,6%	(7,7%)
Provincial Government	98 000	139 600	142,4%	21 803	22,2%	161 403	164,7%	7 593	75,3%	187,2%
District Municipality	-	-	-	-	-	-	-	2 016	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)/Departm Agents	-	4 040	-	2 545	-	6 585	-	-	-	(100,0%)
<b>Transfers recognised - capital</b>	<b>196 106</b>	<b>215 041</b>	<b>109,7%</b>	<b>53 724</b>	<b>27,4%</b>	<b>268 765</b>	<b>137,1%</b>	<b>41 433</b>	<b>90,7%</b>	<b>29,7%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	26 071	818	3,1%	5 962	22,9%	6 780	26,0%	(40)	1,6%	(14 931,3%)
<b>Capital Expenditure Functional</b>	<b>222 426</b>	<b>215 859</b>	<b>97,0%</b>	<b>59 808</b>	<b>26,9%</b>	<b>275 667</b>	<b>123,9%</b>	<b>41 393</b>	<b>87,2%</b>	<b>44,5%</b>
<b>Municipal governance and administration</b>	<b>7 971</b>	<b>496</b>	<b>6,2%</b>	<b>2 008</b>	<b>25,2%</b>	<b>2 505</b>	<b>31,4%</b>	<b>(189)</b>		<b>(1 160,9%)</b>
Executive and Council	1 200	-	-	-	-	-	-	-	-	-
Finance and administration	6 741	496	7,4%	2 008	29,8%	2 505	37,2%	(189)	-	(1 160,9%)
Internal audit	30	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>75 761</b>	<b>107 053</b>	<b>141,3%</b>	<b>7 735</b>	<b>10,2%</b>	<b>114 787</b>	<b>151,5%</b>	<b>5 079</b>	<b>70,9%</b>	<b>52,3%</b>
Community and Social Services	311	1 972	633,5%	-	-	1 972	633,5%	-	1 263,9%	-
Sport And Recreation	1 000	61	6,1%	-	-	61	6,1%	149	-	(100,0%)
Public Safety	6 450	-	-	-	-	-	-	-	-	-
Housing	68 000	105 020	154,4%	7 735	11,4%	112 754	165,8%	4 930	71,1%	56,9%
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>129 694</b>	<b>105 271</b>	<b>81,2%</b>	<b>47 340</b>	<b>36,5%</b>	<b>152 611</b>	<b>117,7%</b>	<b>34 183</b>	<b>102,4%</b>	<b>38,5%</b>
Planning and Development	5 217	13 106	251,2%	2 705	51,9%	15 811	303,1%	3 531	7,7%	(23,4%)
Road Transport	124 478	92 165	74,0%	44 635	35,9%	136 800	109,9%	30 652	165,4%	45,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>9 000</b>	<b>3 039</b>	<b>33,8%</b>	<b>2 725</b>	<b>30,3%</b>	<b>5 764</b>	<b>64,0%</b>	<b>2 321</b>	<b>168,7%</b>	<b>17,4%</b>
Energy sources	5 000	3 039	60,8%	2 346	46,9%	5 385	107,7%	2 321	261,1%	1,1%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	4 000	-	-	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>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23

	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>1 817 235</b>	<b>424 522</b>	<b>23,4%</b>	<b>420 692</b>	<b>23,2%</b>	<b>845 214</b>	<b>46,5%</b>	<b>275 103</b>	<b>34,1%</b>	<b>52,9%</b>	
Property rates	324 123	85 960	26,5%	86 143	26,6%	172 103	53,1%	53 075	39,6%	62,3%	
Service charges	730 941	132 316	18,1%	173 183	23,7%	305 499	41,8%	77 022	20,6%	124,8%	
Other revenue	133 209	11 016	8,3%	11 434	8,6%	22 451	16,9%	8 622	21,6%	32,6%	
Transfers and Subsidies - Operational	431 376	194 334	45,0%	146 099	33,9%	340 433	78,9%	135 370	68,6%	7,9%	
Transfers and Subsidies - Capital	196 206	-	-	2 985	1,5%	2 985	1,5%	-	-	(100,0%)	
Interest	1 380	895	64,9%	849	61,5%	1 744	126,4%	1 013	113,0%	(16,2%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(1 404 096)</b>	<b>(422 633)</b>	<b>30,1%</b>	<b>(376 847)</b>	<b>26,8%</b>	<b>(799 480)</b>	<b>56,9%</b>	<b>(294 887)</b>	<b>55,2%</b>	<b>27,8%</b>	
Suppliers and employees	(1 388 096)	(422 633)	30,4%	(376 847)	27,1%	(799 480)	57,6%	(294 887)	55,5%	27,8%	
Finance charges	(16 000)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>413 139</b>	<b>1 889</b>	<b>,5%</b>	<b>43 845</b>	<b>10,6%</b>	<b>45 734</b>	<b>11,1%</b>	<b>(19 785)</b>	<b>(39,0%)</b>	<b>(321,6%)</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(222 176)</b>	<b>(45 294)</b>	<b>20,4%</b>	<b>(63 799)</b>	<b>28,7%</b>	<b>(109 093)</b>	<b>49,1%</b>	<b>(38 050)</b>	<b>29,0%</b>	<b>67,7%</b>	
Capital assets	(222 176)	(45 294)	20,4%	(63 799)	28,7%	(109 093)	49,1%	(38 050)	29,0%	67,7%	
<b>Net Cash from/(used) Investing Activities</b>	<b>(222 176)</b>	<b>(45 294)</b>	<b>20,4%</b>	<b>(63 799)</b>	<b>28,7%</b>	<b>(109 093)</b>	<b>49,1%</b>	<b>(38 050)</b>	<b>29,0%</b>	<b>67,7%</b>	
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	-	-	-	-	-	-	-	-	-	-	
<b>Net Increase/(Decrease) in cash held</b>	<b>190 963</b>	<b>(43 405)</b>	<b>(22,7%)</b>	<b>(19 955)</b>	<b>(10,4%)</b>	<b>(63 359)</b>	<b>(33,2%)</b>	<b>(57 834)</b>	<b>(175,8%)</b>	<b>(65,5%)</b>	
Cash/cash equivalents at the year begin:	16 750	59 604	355,8%	23 940	142,9%	59 604	355,8%	(114 805)	(16,5%)	(120,9%)	
Cash/cash equivalents at the year end:	<b>207 712</b>	<b>20 967</b>	<b>10,1%</b>	<b>9 227</b>	<b>4,4%</b>	<b>9 227</b>	<b>4,4%</b>	<b>(166 041)</b>	<b>(5 125,9%)</b>	<b>(105,6%)</b>	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to 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	34 430	36,0%	16 299	17,0%	9 851	10,3%	35 100	36,7%	95 680	8,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	87 927	17,1%	10 011	1,9%	8 609	1,7%	408 100	79,3%	514 647	46,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	27 067	8,6%	5 291	1,7%	7 596	2,4%	275 034	87,3%	314 989	28,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 894	1,7%	2 544	1,5%	2 913	1,7%	166 960	95,2%	175 310	15,9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(1 381)	100,0%	(1 381)	(,1%)	-	-	-	-
<b>Total By Income Source</b>	<b>152 319</b>	<b>13,9%</b>	<b>34 145</b>	<b>3,1%</b>	<b>28 968</b>	<b>2,6%</b>	<b>883 814</b>	<b>80,4%</b>	<b>1 099 246</b>	<b>100,0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	17 512	9,6%	13 192	7,2%	9 978	5,5%	142 314	77,8%	182 996	16,6%	-	-	-	-
Commercial	63 349	25,5%	8 330	3,4%	7 383	3,0%	169 532	68,2%	248 594	22,6%	-	-	-	-
Households	71 458	10,7%	12 622	1,9%	11 607	1,7%	571 968	85,7%	667 655	60,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>152 319</b>	<b>13,9%</b>	<b>34 145</b>	<b>3,1%</b>	<b>28 968</b>	<b>2,6%</b>	<b>883 814</b>	<b>80,4%</b>	<b>1 099 246</b>	<b>100,0%</b>	-	-	-	-

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	34 062	22,0%	39 093	25,3%	58 250	37,7%	23 215	15,0%	154 620	99,4%
Auditor-General	768	90,9%	66	7,9%	11	1,3%	-	-	845	,5%
Other	23	15,1%	61	39,4%	-	-	70	45,6%	154	,1%
<b>Total</b>	<b>34 854</b>	<b>22,4%</b>	<b>39 220</b>	<b>25,2%</b>	<b>58 261</b>	<b>37,4%</b>	<b>23 285</b>	<b>15,0%</b>	<b>155 619</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: O R TAMBO (DC15)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>1 813 181</b>	<b>507 937</b>	<b>28,0%</b>	<b>436 585</b>	<b>24,1%</b>	<b>944 522</b>	<b>52,1%</b>	<b>254 470</b>	<b>44,8%</b>	<b>71,6%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	280 555	23 527	8,4%	109 816	39,1%	133 343	47,5%	54 456	41,7%	101,7%
Service charges - Waste Water Management	130 587	5 841	4,5%	29 237	22,4%	35 078	26,9%	16 771	27,4%	74,3%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	38 520	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	22 030	3 742	17,0%	12 469	56,6%	16 211	73,6%	10 110	95,5%	23,3%
Interest earned from Current and Non Current Assets	30 000	6 162	20,5%	21 568	71,9%	27 731	92,4%	8 708	275,0%	147,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	40	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	231	13	5,7%	61	26,5%	74	32,2%	28	9%	118,0%
<b>Non-Exchange Revenue</b>										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	128 546	216	2%	840	7%	1 056	8%	522	6%	61,0%
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 182 672	468 435	39,6%	262 594	22,2%	731 029	61,8%	163 875	51,7%	60,2%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>1 705 819</b>	<b>82 064</b>	<b>4,8%</b>	<b>502 131</b>	<b>29,4%</b>	<b>584 195</b>	<b>34,2%</b>	<b>314 848</b>	<b>37,1%</b>	<b>59,5%</b>
Employee related costs	770 920	53 823	7,0%	286 956	37,2%	340 779	44,2%	181 994	46,4%	57,7%
Remuneration of councillors	25 514	1 525	6,0%	8 655	34,7%	10 380	40,7%	4 896	34,2%	80,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	105 455	-	-	34 713	32,9%	34 713	32,9%	20 348	29,2%	70,6%
Debt impairment	127 508	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	239 349	-	-	-	-	-	-	-	-	-
Interest	-	656	-	290	-	945	-	1 110	-	(73,9%)
Contracted services	157 453	(426)	(3%)	60 725	38,6%	60 299	38,3%	30 133	47,7%	101,5%
Transfers and subsidies	67 113	14 350	21,4%	16 944	25,2%	31 294	46,6%	16 419	47,4%	3,2%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	212 407	12 136	5,7%	93 649	44,1%	105 785	49,8%	59 948	61,1%	56,2%
Losses on disposal of Assets	100	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>107 362</b>	<b>425 873</b>		<b>(65 546)</b>		<b>360 327</b>		<b>(60 379)</b>		
Transfers and subsidies - capital (monetary allocations)	1 190 909	-	-	-	-	-	-	(53 380)	3%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>1 298 270</b>	<b>425 873</b>		<b>(65 546)</b>		<b>360 327</b>		<b>(113 758)</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>1 298 270</b>	<b>425 873</b>		<b>(65 546)</b>		<b>360 327</b>		<b>(113 758)</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>1 298 270</b>	<b>425 873</b>		<b>(65 546)</b>		<b>360 327</b>		<b>(113 758)</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1 298 270</b>	<b>425 873</b>		<b>(65 546)</b>		<b>360 327</b>		<b>(113 758)</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>1 266 106</b>	<b>4 982</b>	<b>4%</b>	<b>478 505</b>	<b>37,8%</b>	<b>483 488</b>	<b>38,2%</b>	<b>158 208</b>	<b>20,6%</b>	<b>202,5%</b>
National Government	1 190 909	837	1%	473 210	39,7%	474 047	39,8%	149 748	21,2%	216,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>1 190 909</b>	<b>837</b>	<b>1%</b>	<b>473 210</b>	<b>39,7%</b>	<b>474 047</b>	<b>39,8%</b>	<b>149 748</b>	<b>20,1%</b>	<b>216,0%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	75 197	4 145	5,5%	5 295	7,0%	9 441	12,6%	8 460	49,3%	(37,4%)
<b>Capital Expenditure Functional</b>	<b>1 266 106</b>	<b>4 982</b>	<b>4%</b>	<b>478 505</b>	<b>37,8%</b>	<b>483 488</b>	<b>38,2%</b>	<b>158 208</b>	<b>20,6%</b>	<b>202,5%</b>
<b>Municipal governance and administration</b>	<b>27 250</b>	<b>-</b>	<b>-</b>	<b>2 424</b>	<b>8,9%</b>	<b>2 424</b>	<b>8,9%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	27 250	-	-	2 424	8,9%	2 424	8,9%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>199 503</b>	<b>(0)</b>	<b>-</b>	<b>50 119</b>	<b>25,1%</b>	<b>50 119</b>	<b>25,1%</b>	<b>9 445</b>	<b>29,2%</b>	<b>430,7%</b>
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	17 000	-	-	-	-	-	-	-	-	-
Housing	182 503	(0)	-	50 119	27,5%	50 119	27,5%	9 445	30,0%	430,7%
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>14 650</b>	<b>4 145</b>	<b>28,3%</b>	<b>2 737</b>	<b>18,7%</b>	<b>6 882</b>	<b>47,0%</b>	<b>5 732</b>	<b>8,9%</b>	<b>(52,3%)</b>
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	14 650	4 145	28,3%	2 737	18,7%	6 882	47,0%	5 732	60,0%	(52,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>1 024 704</b>	<b>837</b>	<b>1%</b>	<b>423 225</b>	<b>41,3%</b>	<b>424 062</b>	<b>41,4%</b>	<b>143 031</b>	<b>21,0%</b>	<b>195,9%</b>
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	1 024 704	837	1%	423 225	41,3%	424 062	41,4%	143 031	21,0%	195,9%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</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

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>2 616 547</b>	<b>704 979</b>	<b>26,9%</b>	<b>834 508</b>	<b>31,9%</b>	<b>1 539 487</b>	<b>58,8%</b>	<b>454 706</b>	<b>46,8%</b>	<b>83,5%</b>	
Property rates	-	-	-	-	-	-	-	-	-	-	
Service charges	308 097	12 533	4,1%	89 970	29,2%	102 503	33,3%	48 446	36,0%	85,7%	
Other revenue	136 575	2 872	2,1%	12 794	9,4%	15 665	11,5%	130 148	52,0%	(90,2%)	
Transfers and Subsidies - Operational	1 133 119	468 435	41,3%	266 090	23,5%	734 525	64,8%	46 872	360,9%	467,7%	
Transfers and Subsidies - Capital	1 008 756	213 855	21,2%	444 087	44,0%	657 942	65,2%	220 532	38,0%	101,4%	
Interest	30 000	7 284	24,3%	21 568	71,9%	28 852	96,2%	8 708	275,0%	147,7%	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(1 291 481)</b>	<b>(247 357)</b>	<b>19,2%</b>	<b>(988 419)</b>	<b>76,5%</b>	<b>(1 235 776)</b>	<b>95,7%</b>	<b>(583 890)</b>	<b>91,8%</b>	<b>69,3%</b>	
Suppliers and employees	(1 291 481)	(247 357)	19,2%	(988 419)	76,5%	(1 235 776)	95,7%	(583 890)	91,8%	69,3%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>1 325 067</b>	<b>457 622</b>	<b>34,5%</b>	<b>(153 911)</b>	<b>(11,6%)</b>	<b>303 711</b>	<b>22,9%</b>	<b>(129 185)</b>	<b>(1,2%)</b>	<b>19,1%</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	<b>1 564</b>	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	1 564	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(1 266 106)</b>	<b>(4 982)</b>	<b>4%</b>	<b>(478 505)</b>	<b>37,8%</b>	<b>(483 488)</b>	<b>38,2%</b>	<b>(158 208)</b>	<b>20,6%</b>	<b>202,5%</b>	
Capital assets	(1 266 106)	(4 982)	4%	(478 505)	37,8%	(483 488)	38,2%	(158 208)	20,6%	202,5%	
<b>Net Cash from/(used) Investing Activities</b>	<b>(1 264 542)</b>	<b>(4 982)</b>	<b>4%</b>	<b>(478 505)</b>	<b>37,8%</b>	<b>(483 488)</b>	<b>38,2%</b>	<b>(158 208)</b>	<b>20,5%</b>	<b>202,5%</b>	
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	<b>84</b>	<b>38</b>	<b>45,4%</b>	<b>62</b>	<b>74,3%</b>	<b>101</b>	<b>119,7%</b>	-	-	<b>(100,0%)</b>	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	84	38	45,4%	62	74,3%	101	119,7%	-	-	(100,0%)	
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	<b>84</b>	<b>38</b>	<b>45,4%</b>	<b>62</b>	<b>74,3%</b>	<b>101</b>	<b>119,7%</b>	-	-	<b>(100,0%)</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>60 608</b>	<b>452 678</b>	<b>746,9%</b>	<b>(632 354)</b>	<b>(1 043,3%)</b>	<b>(179 676)</b>	<b>(296,5%)</b>	<b>(287 393)</b>	<b>(283,2%)</b>	<b>120,0%</b>	
Cash/cash equivalents at the year begin:	252 213	464 155	184,0%	916 834	363,5%	464 155	184,0%	429 024	1 351,4%	113,7%	
Cash/cash equivalents at the year end:	312 821	916 834	293,1%	284 480	90,9%	284 480	90,9%	141 631	124,3%	100,9%	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	56 354	7,1%	20 825	2,6%	19 779	2,5%	700 099	87,8%	797 056	93,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 384	21,0%	1 959	3,6%	1 875	3,5%	39 053	72,0%	54 272	6,4%	-	-	-	-
<b>Total By Income Source</b>	<b>67 738</b>	<b>8,0%</b>	<b>22 784</b>	<b>2,7%</b>	<b>21 654</b>	<b>2,5%</b>	<b>739 152</b>	<b>86,8%</b>	<b>851 328</b>	<b>100,0%</b>	-	-	-	-
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	19 838	19,5%	7 686	7,6%	6 557	6,4%	67 595	66,5%	101 675	11,9%	-	-	-	-
Commercial	13 457	7,7%	3 867	2,2%	3 698	2,1%	153 204	87,9%	174 227	20,5%	-	-	-	-
Households	23 059	4,4%	9 272	1,8%	9 525	1,8%	479 300	92,0%	521 155	61,2%	-	-	-	-
Other	11 384	21,0%	1 959	3,6%	1 875	3,5%	39 053	72,0%	54 272	6,4%	-	-	-	-
<b>Total By Customer Group</b>	<b>67 738</b>	<b>8,0%</b>	<b>22 784</b>	<b>2,7%</b>	<b>21 654</b>	<b>2,5%</b>	<b>739 152</b>	<b>86,8%</b>	<b>851 328</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	2 352	4,1%	-	-	-	-	55 648	95,9%	58 000	60,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 356	3,8%	4 947	14,0%	5 936	16,8%	23 099	65,4%	35 337	37,0%
Auditor-General	1 211	100,0%	-	-	-	-	-	-	1 211	1,3%
Other	-	-	-	-	-	-	973	100,0%	973	1,0%
<b>Total</b>	<b>4 919</b>	<b>5,1%</b>	<b>4 947</b>	<b>5,2%</b>	<b>5 936</b>	<b>6,2%</b>	<b>79 719</b>	<b>83,5%</b>	<b>95 521</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: MATATIELE (EC441)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>514 753</b>	<b>199 037</b>	<b>38,7%</b>	<b>141 712</b>	<b>27,5%</b>	<b>340 750</b>	<b>66,2%</b>	<b>122 337</b>	<b>62,6%</b>	<b>15,8%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	71 416	14 757	20,7%	16 911	23,7%	31 668	44,3%	6 028	26,8%	180,5%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	15 526	2 919	18,8%	2 921	18,8%	5 840	37,6%	2 935	37,7%	(5%)
Sale of Goods and Rendering of Services	3 930	273	7,0%	188	4,8%	461	11,7%	89	64,9%	110,8%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 500	318	4,9%	423	6,5%	741	11,4%	219	13,6%	93,2%
Interest earned from Current and Non Current Assets	17 200	6 519	37,9%	4 488	26,1%	11 007	64,0%	4 345	52,8%	3,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 028	363	17,9%	318	15,7%	681	33,6%	230	25,7%	38,5%
Licence and permits	4 094	926	22,6%	587	14,3%	1 513	37,0%	1 258	54,1%	(53,3%)
Operational Revenue	965	47	4,9%	152	15,8%	199	20,7%	154	17,1%	(1,3%)
<b>Non-Exchange Revenue</b>										
Property rates	54 360	39 711	73,1%	5 099	9,4%	44 811	82,4%	5 101	78,6%	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 769	584	33,0%	551	31,2%	1 135	64,2%	503	57,4%	9,6%
Licences or permits	25	11	44,0%	5	19,2%	16	63,2%	9	174,5%	(48,5%)
Transfer and subsidies - Operational	318 510	128 453	40,3%	105 811	33,2%	234 264	73,5%	97 496	71,8%	8,5%
Interest	18 431	4 033	21,9%	4 258	23,1%	8 291	45,0%	3 969	53,4%	7,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	123	-	-	-	123	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>514 751</b>	<b>99 639</b>	<b>19,4%</b>	<b>127 119</b>	<b>24,7%</b>	<b>226 758</b>	<b>44,1%</b>	<b>121 222</b>	<b>44,3%</b>	<b>4,9%</b>
Employee related costs	161 717	38 901	24,1%	38 498	23,8%	77 398	47,9%	32 134	46,4%	19,8%
Remuneration of councillors	25 300	6 639	26,2%	4 914	19,4%	11 553	45,6%	5 557	50,8%	(11,6%)
Bulk purchases - electricity	71 075	19 508	27,4%	17 548	24,7%	37 056	52,1%	14 254	49,6%	23,1%
Inventory consumed	7 629	518	6,8%	1 995	26,2%	2 514	32,9%	899	24,9%	121,8%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	53 300	-	-	18 282	34,3%	18 282	34,3%	30 219	56,7%	(39,5%)
Interest	-	-	-	-	-	-	-	133	-	(100,0%)
Contracted services	113 385	21 833	19,3%	26 576	23,4%	48 409	42,7%	19 569	39,3%	35,8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	6 000	-	-	-	-	-	-	-	-	-
Operational costs	76 325	11 982	15,7%	19 305	25,3%	31 287	41,0%	18 455	38,0%	4,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	258	-	-	-	258	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>2</b>	<b>99 399</b>		<b>14 593</b>		<b>113 992</b>		<b>1 115</b>		
Transfers and subsidies - capital (monetary allocations)	95 481	21 756	22,8%	38 985	40,8%	60 741	63,6%	33 465	46,5%	16,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>95 483</b>	<b>121 155</b>		<b>53 579</b>		<b>174 733</b>		<b>34 580</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>95 483</b>	<b>121 155</b>		<b>53 579</b>		<b>174 733</b>		<b>34 580</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>95 483</b>	<b>121 155</b>		<b>53 579</b>		<b>174 733</b>		<b>34 580</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>95 483</b>	<b>121 155</b>		<b>53 579</b>		<b>174 733</b>		<b>34 580</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>181 717</b>	<b>21 497</b>	<b>11,8%</b>	<b>50 761</b>	<b>27,9%</b>	<b>72 257</b>	<b>39,8%</b>	<b>31 757</b>	<b>30,1%</b>	<b>59,8%</b>
National Government	95 481	18 238	19,1%	31 246	32,7%	49 484	51,8%	28 561	40,5%	9,4%
Provincial Government	-	-	-	3 841	-	3 841	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>95 481</b>	<b>18 238</b>	<b>19,1%</b>	<b>35 087</b>	<b>36,7%</b>	<b>53 325</b>	<b>55,8%</b>	<b>28 561</b>	<b>40,5%</b>	<b>22,8%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	86 236	3 258	3,8%	15 674	18,2%	18 933	22,0%	3 196	15,6%	390,4%
<b>Capital Expenditure Functional</b>	<b>181 717</b>	<b>21 497</b>	<b>11,8%</b>	<b>50 761</b>	<b>27,9%</b>	<b>72 257</b>	<b>39,8%</b>	<b>31 757</b>	<b>30,1%</b>	<b>59,8%</b>
<b>Municipal governance and administration</b>	<b>8 440</b>	<b>309</b>	<b>3,7%</b>	<b>3 241</b>	<b>38,4%</b>	<b>3 550</b>	<b>42,1%</b>	<b>964</b>	<b>44,3%</b>	<b>236,3%</b>
Executive and Council	70	-	-	20	28,7%	20	28,7%	-	-	(100,0%)
Finance and administration	6 510	263	4,0%	3 221	49,5%	3 484	53,5%	964	44,3%	234,2%
Internal audit	1 860	46	2,4%	-	-	46	2,4%	-	-	-
<b>Community and Public Safety</b>	<b>4 600</b>	<b>388</b>	<b>8,4%</b>	<b>243</b>	<b>5,3%</b>	<b>630</b>	<b>13,7%</b>	<b>45</b>	<b>1,3%</b>	<b>439,6%</b>
Community and Social Services	910	40	4,4%	203	22,3%	243	26,7%	45	3,0%	350,2%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	3 690	347	9,4%	40	1,1%	388	10,5%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>99 791</b>	<b>10 920</b>	<b>10,9%</b>	<b>29 186</b>	<b>29,2%</b>	<b>40 107</b>	<b>40,2%</b>	<b>12 944</b>	<b>24,0%</b>	<b>125,5%</b>
Planning and Development	130	25	19,6%	3 921	3 016,3%	3 946	3 035,9%	-	-	(100,0%)
Road Transport	99 661	10 895	10,9%	25 265	25,4%	36 160	36,3%	12 944	24,1%	95,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>68 886</b>	<b>9 880</b>	<b>14,3%</b>	<b>18 090</b>	<b>26,3%</b>	<b>27 970</b>	<b>40,6%</b>	<b>17 804</b>	<b>43,4%</b>	<b>1,6%</b>
Energy sources	64 356	9 860	15,3%	18 042	28,0%	27 903	43,4%	17 804	45,9%	1,3%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	4 530	20	4%	48	1,1%	68	1,5%	-	1,0%	(100,0%)
<b>Other</b>	<b>-</b>	<b>-</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

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/24 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>603 368</b>	<b>234 521</b>	<b>38,9%</b>	<b>176 735</b>	<b>29,3%</b>	<b>411 257</b>	<b>68,2%</b>	<b>169 295</b>	<b>74,2%</b>	<b>4,4%</b>	
Property rates	43 488	26 738	61,5%	11 405	26,2%	38 143	87,7%	12 782	77,2%	(10,8%)	
Service charges	76 730	17 497	22,8%	19 223	25,1%	36 720	47,9%	21 193	59,4%	(9,3%)	
Other revenue	51 959	6 880	13,2%	5 941	11,4%	12 821	24,7%	4 643	148,1%	28,0%	
Transfers and Subsidies - Operational	318 510	130 312	40,9%	105 471	33,1%	235 783	74,0%	97 332	72,2%	8,4%	
Transfers and Subsidies - Capital	95 481	45 978	48,2%	30 208	31,6%	76 186	79,8%	29 000	85,6%	4,2%	
Interest	17 200	7 117	41,4%	4 488	26,1%	11 604	67,5%	4 345	55,9%	3,3%	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(455 171)</b>	<b>(55 709)</b>	<b>12,2%</b>	<b>(66 446)</b>	<b>14,6%</b>	<b>(122 154)</b>	<b>26,8%</b>	<b>(55 782)</b>	<b>26,2%</b>	<b>19,1%</b>	
Suppliers and employees	(455 171)	(55 709)	12,2%	(66 446)	14,6%	(122 154)	26,8%	(55 782)	26,2%	19,1%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>148 198</b>	<b>178 813</b>	<b>120,7%</b>	<b>110 290</b>	<b>74,4%</b>	<b>289 102</b>	<b>195,1%</b>	<b>113 513</b>	<b>257,4%</b>	<b>(2,8%)</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(181 717)</b>	<b>(24 720)</b>	<b>13,6%</b>	<b>(56 547)</b>	<b>31,1%</b>	<b>(81 268)</b>	<b>44,7%</b>	<b>(33 551)</b>	<b>32,8%</b>	<b>68,5%</b>	
Capital assets	(181 717)	(24 720)	13,6%	(56 547)	31,1%	(81 268)	44,7%	(33 551)	32,8%	68,5%	
<b>Net Cash from/(used) Investing Activities</b>	<b>(181 717)</b>	<b>(24 720)</b>	<b>13,6%</b>	<b>(56 547)</b>	<b>31,1%</b>	<b>(81 268)</b>	<b>44,7%</b>	<b>(33 551)</b>	<b>32,8%</b>	<b>68,5%</b>	
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>	-	(9)	-	(9)	-	(19)	-	(11)	-	(12,9%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	(9)	-	(9)	-	(19)	-	(11)	-	(12,9%)	
<b>Payments</b>	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>	-	(9)	-	(9)	-	(19)	-	(11)	-	(12,9%)	
<b>Net Increase/(Decrease) in cash held</b>	<b>(33 519)</b>	<b>154 083</b>	<b>(459,7%)</b>	<b>53 733</b>	<b>(160,3%)</b>	<b>207 816</b>	<b>(620,0%)</b>	<b>79 952</b>	<b>(371,9%)</b>	<b>(32,8%)</b>	
Cash/cash equivalents at the year begin:	360 723	254 787	70,6%	408 870	113,3%	254 787	70,6%	384 123	80,5%	6,4%	
Cash/cash equivalents at the year end:	<b>327 204</b>	<b>408 870</b>	<b>125,0%</b>	<b>462 603</b>	<b>141,4%</b>	<b>462 603</b>	<b>141,4%</b>	<b>464 075</b>	<b>199,2%</b>	<b>(,3%)</b>	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 743	29,1%	1 769	10,8%	958	5,9%	8 849	54,2%	16 319	6,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 557	1,6%	818	,8%	652	,7%	93 774	96,9%	96 801	40,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	923	3,1%	568	1,9%	533	1,8%	27 856	93,2%	29 880	12,5%	0	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	7	100,0%	7	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 571	2,6%	1 560	2,5%	1 533	2,5%	56 701	92,4%	61 365	25,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	150	,4%	379	1,1%	0	-	34 921	98,5%	35 450	14,8%	-	-	-	-
<b>Total By Income Source</b>	<b>8 945</b>	<b>3,7%</b>	<b>5 094</b>	<b>2,1%</b>	<b>3 676</b>	<b>1,5%</b>	<b>222 109</b>	<b>92,6%</b>	<b>239 823</b>	<b>100,0%</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2 596	2,3%	2 347	2,1%	1 998	1,8%	103 850	93,7%	110 790	46,2%	-	-	-	-
Commercial	5 170	10,7%	1 601	3,3%	536	1,1%	41 016	84,9%	48 323	20,1%	0	-	-	-
Households	1 179	1,5%	1 146	1,4%	1 142	1,4%	77 242	95,7%	80 710	33,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>8 945</b>	<b>3,7%</b>	<b>5 094</b>	<b>2,1%</b>	<b>3 676</b>	<b>1,5%</b>	<b>222 109</b>	<b>92,6%</b>	<b>239 823</b>	<b>100,0%</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3	100,0%	-	-	-	-	-	-	3	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>3</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>100,0%</b>

#### Contact Details

Municipal Manager	Mr L Mlatwane	039 737 8104
Financial Manager	Mr Khalwe Mehlomakhulu	039 737 8199

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: UMZIMVUBU (EC442)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>385 653</b>	<b>163 371</b>	<b>42,4%</b>	<b>102 772</b>	<b>26,6%</b>	<b>266 144</b>	<b>69,0%</b>	<b>108 363</b>	<b>64,2%</b>	<b>(5,2%)</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 298	1 457	112,3%	335	25,8%	1 792	138,1%	315	52,5%	6,2%
Sale of Goods and Rendering of Services	485	92	19,0%	58	12,0%	150	31,0%	266	108,2%	(78,2%)
Agency services	2 900	589	20,3%	407	14,0%	996	34,3%	681	49,2%	(40,3%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 200	632	28,7%	596	27,1%	1 228	55,8%	643	61,0%	(7,3%)
Interest earned from Current and Non Current Assets	10 200	2 771	27,2%	2 281	22,4%	5 051	49,5%	2 201	39,8%	3,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 203	483	15,1%	665	20,8%	1 148	35,8%	509	24,0%	30,6%
Licence and permits	1 765	479	27,1%	446	25,2%	925	52,4%	409	52,4%	8,9%
Operational Revenue	-	30	-	589	-	619	-	2 549	-	(76,9%)
<b>Non-Exchange Revenue</b>										
Property rates	46 803	38 778	82,9%	1 776	3,8%	40 553	86,6%	1 800	45,1%	(1,3%)
Surcharges and Taxes	28 000	-	-	-	-	-	-	6 147	56,8%	(100,0%)
Fines, penalties and forfeits	7 206	432	6,0%	468	6,5%	900	12,5%	333	9,9%	40,8%
Licences or permits	-	16	-	81	-	97	-	53	27,3%	53,6%
Transfer and subsidies - Operational	281 594	117 117	41,6%	96 071	33,8%	212 188	75,4%	92 457	73,8%	2,8%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	496	-	-	-	496	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>452 617</b>	<b>91 647</b>	<b>20,2%</b>	<b>109 592</b>	<b>24,2%</b>	<b>201 239</b>	<b>44,5%</b>	<b>137 410</b>	<b>62,9%</b>	<b>(20,2%)</b>
Employee related costs	90 059	21 663	24,1%	22 356	24,8%	44 019	48,9%	24 392	51,7%	(8,3%)
Remuneration of councillors	23 323	4 926	21,1%	6 041	25,9%	10 967	47,0%	4 877	46,0%	23,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	9 016	1 558	17,3%	2 024	22,4%	3 581	39,7%	2 952	60,2%	(31,5%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	80 696	19 726	24,4%	19 649	24,3%	39 375	48,8%	45 516	109,5%	(56,8%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	133 490	22 101	16,6%	25 723	19,3%	47 824	35,8%	22 685	51,8%	13,4%
Transfers and subsidies	25 660	1 481	5,8%	7 766	30,3%	9 248	36,0%	3 603	65,7%	115,5%
Irrecoverable debts written off	2 280	2 706	118,7%	2 807	123,1%	5 512	241,8%	-	-	(100,0%)
Operational costs	88 093	17 485	19,8%	23 194	26,3%	40 679	46,2%	33 385	49,2%	(30,5%)
Losses on disposal of Assets	-	-	-	33	-	33	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(66 964)</b>	<b>71 724</b>		<b>(6 819)</b>		<b>64 905</b>		<b>(29 047)</b>		
Transfers and subsidies - capital (monetary allocations)	211 781	6 450	3,0%	30 705	14,5%	37 155	17,5%	22 335	32,8%	37,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>144 817</b>	<b>78 175</b>		<b>23 886</b>		<b>102 060</b>		<b>(6 713)</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>144 817</b>	<b>78 175</b>		<b>23 886</b>		<b>102 060</b>		<b>(6 713)</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>144 817</b>	<b>78 175</b>		<b>23 886</b>		<b>102 060</b>		<b>(6 713)</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>144 817</b>	<b>78 175</b>		<b>23 886</b>		<b>102 060</b>		<b>(6 713)</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>314 687</b>	<b>9 170</b>	<b>2,9%</b>	<b>43 961</b>	<b>14,0%</b>	<b>53 130</b>	<b>16,9%</b>	<b>27 309</b>	<b>13,2%</b>	<b>61,0%</b>
National Government	72 822	5 609	7,7%	26 724	36,7%	32 333	44,4%	17 384	27,8%	53,7%
Provincial Government	152 133	-	-	98	,1%	98	,1%	3 844	9,7%	(97,5%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>224 955</b>	<b>5 609</b>	<b>2,5%</b>	<b>26 822</b>	<b>11,9%</b>	<b>32 431</b>	<b>14,4%</b>	<b>21 228</b>	<b>18,4%</b>	<b>26,3%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	89 732	3 561	4,0%	17 139	19,1%	20 700	23,1%	6 081	7,0%	181,9%
<b>Capital Expenditure Functional</b>	<b>314 687</b>	<b>9 170</b>	<b>2,9%</b>	<b>43 961</b>	<b>14,0%</b>	<b>53 130</b>	<b>16,9%</b>	<b>27 309</b>	<b>13,2%</b>	<b>61,0%</b>
<b>Municipal governance and administration</b>	<b>8 720</b>	<b>26</b>	<b>,3%</b>	<b>89</b>	<b>1,0%</b>	<b>115</b>	<b>1,3%</b>	<b>474</b>	<b>4,4%</b>	<b>(81,3%)</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	8 720	26	,3%	89	1,0%	115	1,3%	474	4,7%	(81,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>30 471</b>	<b>2 147</b>	<b>7,0%</b>	<b>6 388</b>	<b>21,0%</b>	<b>8 535</b>	<b>28,0%</b>	<b>164</b>	<b>2,6%</b>	<b>3 789,4%</b>
Community and Social Services	8 000	492	6,2%	1 925	24,1%	2 418	30,2%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	22 471	1 654	7,4%	4 463	19,9%	6 117	27,2%	164	2,6%	2 617,2%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>269 396</b>	<b>6 997</b>	<b>2,6%</b>	<b>35 932</b>	<b>13,3%</b>	<b>42 929</b>	<b>15,9%</b>	<b>25 355</b>	<b>14,2%</b>	<b>41,7%</b>
Planning and Development	183 833	885	,5%	10 526	5,7%	11 411	6,2%	-	-	(100,0%)
Road Transport	85 563	6 112	7,1%	25 406	29,7%	31 518	36,8%	25 355	14,2%	,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>6 100</b>	<b>-</b>	<b>-</b>	<b>1 552</b>	<b>25,4%</b>	<b>1 552</b>	<b>25,4%</b>	<b>1 316</b>	<b>21,4%</b>	<b>17,9%</b>
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	6 100	-	-	1 552	25,4%	1 552	25,4%	1 316	21,4%	17,9%
<b>Other</b>	<b>-</b>	<b>-</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
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R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>535 486</b>	<b>25 230</b>	<b>4,7%</b>	<b>11 679</b>	<b>2,2%</b>	<b>36 909</b>	<b>6,9%</b>	<b>7 857</b>	<b>83,5%</b>	<b>48,7%</b>	
Property rates	46 803	-	-	-	-	-	-	431	40,2%	(100,0%)	
Service charges	1 298	-	-	-	-	-	-	30	9,5%	(100,0%)	
Other revenue	43 559	859	2,0%	0	-	859	2,0%	4 153	44,4%	(100,0%)	
Transfers and Subsidies - Operational	281 594	2 976	1,1%	2 881	1,0%	5 858	2,1%	1 264	126,1%	128,0%	
Transfers and Subsidies - Capital	152 033	19 170	12,6%	6 815	4,5%	25 985	17,1%	-	-	(100,0%)	
Interest	10 200	2 225	21,8%	1 983	19,4%	4 207	41,2%	1 978	19,6%	-2%	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(228 305)</b>	<b>(47 684)</b>	<b>20,9%</b>	<b>(60 531)</b>	<b>26,5%</b>	<b>(108 215)</b>	<b>47,4%</b>	<b>(80 582)</b>	<b>45,4%</b>	<b>(24,9%)</b>	
Suppliers and employees	(228 305)	(47 684)	20,9%	(60 531)	26,5%	(108 215)	47,4%	(80 582)	45,4%	(24,9%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>307 182</b>	<b>(22 454)</b>	<b>(7,3%)</b>	<b>(48 852)</b>	<b>(15,9%)</b>	<b>(71 306)</b>	<b>(23,2%)</b>	<b>(72 726)</b>	<b>140,8%</b>	<b>(32,8%)</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(314 687)</b>	<b>(22 250)</b>	<b>7,1%</b>	<b>(51 948)</b>	<b>16,5%</b>	<b>(74 198)</b>	<b>23,6%</b>	<b>(31 074)</b>	<b>14,7%</b>	<b>67,2%</b>	
Capital assets	(314 687)	(22 250)	7,1%	(51 948)	16,5%	(74 198)	23,6%	(31 074)	14,7%	67,2%	
<b>Net Cash from/(used) Investing Activities</b>	<b>(314 687)</b>	<b>(22 250)</b>	<b>7,1%</b>	<b>(51 948)</b>	<b>16,5%</b>	<b>(74 198)</b>	<b>23,6%</b>	<b>(31 074)</b>	<b>14,7%</b>	<b>67,2%</b>	
<b>Cash Flow from Financing Activities</b>											
<b>Receipts</b>											
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>											
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Financing Activities</b>											
<b>Net Increase/(Decrease) in cash held</b>	<b>(7 505)</b>	<b>(44 705)</b>	<b>595,6%</b>	<b>(100 800)</b>	<b>1 343,1%</b>	<b>(145 504)</b>	<b>1 938,7%</b>	<b>(103 799)</b>	<b>(436,6%)</b>	<b>(2,9%)</b>	
Cash/cash equivalents at the year begin:	138 464	79 105	57,1%	34 401	24,8%	79 105	57,1%	442 970	72,8%	(92,2%)	
Cash/cash equivalents at the year end:	<b>130 958</b>	<b>34 401</b>	<b>26,3%</b>	<b>(66 399)</b>	<b>(50,7%)</b>	<b>(66 399)</b>	<b>(50,7%)</b>	<b>339 171</b>	<b>404,5%</b>	<b>(119,6%)</b>	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to 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	542	1,7%	392	1,3%	369	1,2%	29 798	95,8%	31 101	58,6%	(27)	(1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	114	1,7%	100	1,5%	93	1,4%	6 537	95,5%	6 843	12,9%	(79)	(1,2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	208	1,5%	204	1,5%	197	1,4%	13 031	95,5%	13 641	25,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	64	4,4%	40	2,7%	6	4%	1 353	92,5%	1 463	2,8%	4	2%	-	-
<b>Total By Income Source</b>	<b>929</b>	<b>1,8%</b>	<b>736</b>	<b>1,4%</b>	<b>665</b>	<b>1,3%</b>	<b>50 719</b>	<b>95,6%</b>	<b>53 049</b>	<b>100,0%</b>	<b>(103)</b>	<b>(2%)</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	77	7%	75	7%	72	7%	10 488	97,9%	10 712	20,2%	-	-	-	-
Commercial	590	2,0%	425	1,4%	371	1,3%	27 919	95,3%	29 306	55,2%	17	1%	-	-
Households	261	2,0%	236	1,8%	221	1,7%	12 312	94,5%	13 031	24,6%	(120)	(9%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>929</b>	<b>1,8%</b>	<b>736</b>	<b>1,4%</b>	<b>665</b>	<b>1,3%</b>	<b>50 719</b>	<b>95,6%</b>	<b>53 049</b>	<b>100,0%</b>	<b>(103)</b>	<b>(2%)</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	1 021	100,0%	-	-	-	-	0	-	1 021	100,0%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1 021</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>1 021</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: WINNIE MADIKIZELA-MANDELA (EC443)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>440 094</b>	<b>186 931</b>	<b>42,5%</b>	<b>145 437</b>	<b>33,0%</b>	<b>332 369</b>	<b>75,5%</b>	<b>31 968</b>	<b>46,2%</b>	<b>355,0%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	32 243	11 106	34,4%	13 236	41,1%	24 342	75,5%	7 558	55,8%	75,1%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	5 661	1 063	18,8%	1 059	18,7%	2 122	37,5%	1 125	38,6%	(5,9%)
Sale of Goods and Rendering of Services	201	63	31,5%	25	12,7%	89	44,1%	1 104	318,1%	(97,7%)
Agency services	1 266	394	31,1%	358	28,3%	752	59,4%	345	56,8%	3,9%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 390	845	24,9%	927	27,3%	1 771	52,3%	595	33,6%	55,6%
Interest earned from Current and Non Current Assets	15 890	8 269	52,0%	7 617	47,9%	15 885	100,0%	4 517	86,4%	68,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 282	1 124	21,3%	1 269	24,0%	2 393	45,3%	1 214	57,4%	4,5%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	471	72	15,3%	207	43,8%	279	59,1%	261	225,7%	(21,0%)
<b>Non-Exchange Revenue</b>										
Property rates	21 250	16 290	76,7%	1 811	8,5%	18 101	85,2%	1 744	81,2%	3,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	225	15	6,5%	3	1,2%	17	7,7%	3	3,0%	(11,8%)
Licences or permits	2 537	603	23,8%	511	20,1%	1 114	43,9%	514	46,3%	(6%)
Transfer and subsidies - Operational	349 897	145 683	41,6%	117 043	33,5%	262 727	75,1%	11 980	41,4%	877,0%
Interest	1 780	1 405	78,9%	1 372	77,1%	2 777	156,0%	1 006	91,1%	36,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>447 697</b>	<b>88 286</b>	<b>19,7%</b>	<b>98 887</b>	<b>22,1%</b>	<b>187 173</b>	<b>41,8%</b>	<b>100 898</b>	<b>41,7%</b>	<b>(2,0%)</b>
Employee related costs	130 212	28 388	21,8%	28 853	22,2%	57 241	44,0%	28 584	42,8%	8,5%
Remuneration of councillors	28 481	6 522	22,9%	6 973	24,5%	13 495	47,4%	6 590	47,8%	5,8%
Bulk purchases - electricity	47 731	11 043	23,1%	9 879	20,7%	20 922	43,8%	9 662	50,0%	2,3%
Inventory consumed	7 485	1 196	16,0%	995	13,3%	2 191	29,3%	880	20,9%	13,0%
Debt impairment	10 109	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	54 371	9 523	17,5%	9 408	17,3%	18 931	34,8%	10 309	41,7%	(8,7%)
Interest	100	-	-	-	-	-	-	-	-	-
Contracted services	85 745	18 327	21,4%	27 023	31,5%	45 349	52,9%	30 411	46,7%	(11,1%)
Transfers and subsidies	3 431	-	-	40	1,2%	40	1,2%	371	17,4%	(89,2%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	80 034	13 287	16,6%	15 699	19,6%	28 986	36,2%	16 092	36,7%	(2,4%)
Losses on disposal of Assets	-	-	-	18	-	18	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>(7 603)</b>	<b>98 645</b>		<b>46 550</b>		<b>145 196</b>		<b>(68 931)</b>		
Transfers and subsidies - capital (monetary allocations)	76 295	14 735	19,3%	22 452	29,4%	37 187	48,7%	7 539	14,6%	197,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>68 692</b>	<b>113 380</b>		<b>69 002</b>		<b>182 382</b>		<b>(61 392)</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>68 692</b>	<b>113 380</b>		<b>69 002</b>		<b>182 382</b>		<b>(61 392)</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>68 692</b>	<b>113 380</b>		<b>69 002</b>		<b>182 382</b>		<b>(61 392)</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>68 692</b>	<b>113 380</b>		<b>69 002</b>		<b>182 382</b>		<b>(61 392)</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>123 282</b>	<b>20 392</b>	<b>16,5%</b>	<b>25 478</b>	<b>20,7%</b>	<b>45 869</b>	<b>37,2%</b>	<b>14 746</b>	<b>23,5%</b>	<b>72,8%</b>
National Government	66 343	12 958	19,5%	20 251	30,5%	33 209	50,1%	8 204	17,7%	146,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>66 343</b>	<b>12 958</b>	<b>19,5%</b>	<b>20 251</b>	<b>30,5%</b>	<b>33 209</b>	<b>50,1%</b>	<b>8 204</b>	<b>17,7%</b>	<b>146,8%</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	56 939	7 434	13,1%	5 226	9,2%	12 661	22,2%	6 541	34,1%	(20,1%)
<b>Capital Expenditure Functional</b>	<b>123 282</b>	<b>20 392</b>	<b>16,5%</b>	<b>25 478</b>	<b>20,7%</b>	<b>45 869</b>	<b>37,2%</b>	<b>14 746</b>	<b>23,5%</b>	<b>72,8%</b>
<b>Municipal governance and administration</b>	<b>11 109</b>	<b>213</b>	<b>1,9%</b>	<b>179</b>	<b>1,6%</b>	<b>392</b>	<b>3,5%</b>	<b>1 464</b>	<b>11,1%</b>	<b>(87,8%)</b>
Executive and Council	1 304	-	-	-	-	-	-	-	-	-
Finance and administration	9 804	213	2,2%	179	1,8%	392	4,0%	1 464	11,1%	(87,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>907</b>	<b>-</b>	<b>-</b>	<b>463</b>	<b>51,0%</b>	<b>463</b>	<b>51,0%</b>	<b>-</b>	<b>3,0%</b>	<b>(100,0%)</b>
Community and Social Services	770	-	-	463	60,1%	463	60,1%	-	-	(100,0%)
Sport And Recreation	137	-	-	-	-	-	-	-	-	43,1%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>75 731</b>	<b>13 017</b>	<b>17,2%</b>	<b>19 949</b>	<b>26,3%</b>	<b>32 966</b>	<b>43,5%</b>	<b>12 501</b>	<b>31,0%</b>	<b>59,6%</b>
Planning and Development	13 300	6 504	48,9%	5 047	37,9%	11 551	86,8%	3 536	29,7%	42,8%
Road Transport	62 430	6 513	10,4%	14 902	23,9%	21 415	34,3%	8 965	31,8%	66,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>35 536</b>	<b>7 162</b>	<b>20,2%</b>	<b>4 886</b>	<b>13,8%</b>	<b>12 048</b>	<b>33,9%</b>	<b>781</b>	<b>11,5%</b>	<b>525,2%</b>
Energy sources	15 483	7 162	46,3%	5 381	34,8%	12 543	81,0%	781	17,9%	588,6%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	20 054	-	-	(495)	(2,5%)	(495)	(2,5%)	-	-	(100,0%)
<b>Other</b>	<b>-</b>	<b>-</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
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R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>551 545</b>	<b>181 633</b>	<b>32,9%</b>	<b>171 156</b>	<b>31,0%</b>	<b>352 789</b>	<b>64,0%</b>	<b>55 423</b>	<b>41,3%</b>	<b>208,8%</b>	
Property rates	29 982	1 819	6,1%	11 421	38,1%	13 240	44,2%	11 795	48,2%	(3,2%)	
Service charges	32 606	10 442	32,0%	11 393	34,9%	21 835	67,0%	15 722	50,0%	(27,5%)	
Other revenue	51 616	2 637	5,1%	2 938	5,7%	5 575	10,8%	3 633	23,2%	(19,1%)	
Transfers and Subsidies - Operational	349 897	145 073	41,5%	115 685	33,1%	260 758	74,5%	2 160	42,2%	5 255,8%	
Transfers and Subsidies - Capital	71 555	21 526	30,1%	29 668	41,5%	51 194	71,5%	21 984	39,6%	35,0%	
Interest	15 890	135	0,8%	51	0,3%	187	0,5%	130	0,8%	(60,4%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(380 718)</b>	<b>(76 381)</b>	<b>20,1%</b>	<b>(87 322)</b>	<b>22,9%</b>	<b>(163 704)</b>	<b>43,0%</b>	<b>(88 787)</b>	<b>43,4%</b>	<b>(1,6%)</b>	
Suppliers and employees	(380 618)	(76 381)	20,1%	(87 322)	22,9%	(163 704)	43,0%	(88 787)	43,4%	(1,6%)	
Finance charges	(100)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>170 828</b>	<b>105 251</b>	<b>61,6%</b>	<b>83 834</b>	<b>49,1%</b>	<b>189 085</b>	<b>110,7%</b>	<b>(33 364)</b>	<b>37,1%</b>	<b>(351,3%)</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	<b>-</b>	<b>1 882</b>	<b>-</b>	<b>(5 159)</b>	<b>-</b>	<b>(3 277)</b>	<b>-</b>	<b>3 308</b>	<b>-</b>	<b>(255,9%)</b>	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	1 882	-	(5 159)	-	(3 277)	-	3 308	-	(255,9%)	
<b>Payments</b>	<b>(141 376)</b>	<b>(28 831)</b>	<b>20,4%</b>	<b>(26 897)</b>	<b>19,0%</b>	<b>(55 728)</b>	<b>39,4%</b>	<b>(19 208)</b>	<b>26,9%</b>	<b>40,0%</b>	
Capital assets	(141 376)	(28 831)	20,4%	(26 897)	19,0%	(55 728)	39,4%	(19 208)	26,9%	40,0%	
<b>Net Cash from/(used) Investing Activities</b>	<b>(141 376)</b>	<b>(26 949)</b>	<b>19,1%</b>	<b>(32 056)</b>	<b>22,7%</b>	<b>(59 005)</b>	<b>41,7%</b>	<b>(15 900)</b>	<b>24,4%</b>	<b>101,6%</b>	
<b>Cash Flow from/(used) Financing Activities</b>											
<b>Receipts</b>	<b>-</b>	<b>-</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>	<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>-</b>	<b>-</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>29 451</b>	<b>78 302</b>	<b>265,9%</b>	<b>51 778</b>	<b>175,8%</b>	<b>130 080</b>	<b>441,7%</b>	<b>(49 263)</b>	<b>71,2%</b>	<b>(205,1%)</b>	
Cash/cash equivalents at the year begin:	277 109	360 015	129,9%	438 317	158,2%	360 015	129,9%	360 897	82,3%	21,5%	
Cash/cash equivalents at the year end:	<b>306 560</b>	<b>438 317</b>	<b>143,0%</b>	<b>490 095</b>	<b>159,9%</b>	<b>490 095</b>	<b>159,9%</b>	<b>311 633</b>	<b>80,9%</b>	<b>57,3%</b>	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 995	24,1%	1 815	6,3%	1 594	5,5%	18 585	64,1%	28 990	27,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 310	3,2%	278	0,7%	274	0,7%	39 606	95,5%	41 468	39,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	49	2,2%	14	0,5%	14	0,6%	2 097	96,5%	2 174	2,1%	5	2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	384	100,0%	384	0,4%	-	-	-	-
Interest on Arrear Debtor Accounts	1 491	6,9%	820	3,8%	809	3,8%	18 408	85,5%	21 528	20,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	649	6,6%	234	2,4%	238	2,4%	8 743	88,6%	9 864	9,4%	-	-	-	-
<b>Total By Income Source</b>	<b>10 494</b>	<b>10,1%</b>	<b>3 162</b>	<b>3,0%</b>	<b>2 929</b>	<b>2,8%</b>	<b>87 823</b>	<b>84,1%</b>	<b>104 409</b>	<b>100,0%</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	1 063	2,4%	590	1,3%	592	1,3%	42 239	95,0%	44 485	42,6%	-	-	-	-
Commercial	8 791	20,2%	2 272	5,2%	2 060	4,7%	30 321	69,8%	43 443	41,6%	5	-	-	-
Households	639	3,9%	300	1,8%	277	1,7%	15 263	92,6%	16 480	15,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>10 494</b>	<b>10,1%</b>	<b>3 162</b>	<b>3,0%</b>	<b>2 929</b>	<b>2,8%</b>	<b>87 823</b>	<b>84,1%</b>	<b>104 409</b>	<b>100,0%</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	13	100,0%	-	-	-	-	13	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>13</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: NTABANKULU (EC444)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>360 896</b>	<b>71 130</b>	<b>19,7%</b>	<b>58 581</b>	<b>16,2%</b>	<b>129 711</b>	<b>35,9%</b>	<b>55 137</b>	<b>31,0%</b>	<b>6,2%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	600	165	27,6%	165	27,5%	330	55,1%	165	41,2%	,1%
Sale of Goods and Rendering of Services	3 729	106	2,8%	7	,2%	113	3,0%	26	12,3%	(74,1%)
Agency services	85 360	-	-	15	-	15	-	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	380	175	46,1%	74	19,4%	249	65,5%	160	-	(54,0%)
Interest earned from Current and Non Current Assets	2 000	770	38,5%	965	48,2%	1 735	86,7%	606	61,3%	59,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	9	1,2%	20	2,5%	21	4,0%	(55,6%)
Rental from Fixed Assets	780	10	1,3%	151	17,4%	310	35,6%	156	47,0%	(3,1%)
Licence and permits	870	158	18,2%	13	-	33	,1%	6	5%	115,0%
Operational Revenue	60 574	20	-	-	-	-	-	-	-	-
<b>Non-Exchange Revenue</b>										
Property rates	21 000	2 659	12,7%	4 009	19,1%	6 668	31,8%	4 335	40,2%	(7,5%)
Surcharges and Taxes	19 000	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	200	66	33,2%	39	19,4%	105	52,6%	35	16,1%	9,3%
Licences or permits	1 200	55	4,6%	51	4,2%	106	8,8%	37	12,6%	35,7%
Transfer and subsidies - Operational	164 677	66 943	40,7%	53 084	32,2%	120 027	72,9%	49 589	33,0%	7,0%
Interest	527	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>258 043</b>	<b>43 663</b>	<b>16,9%</b>	<b>51 474</b>	<b>19,9%</b>	<b>95 137</b>	<b>36,9%</b>	<b>50 625</b>	<b>38,3%</b>	<b>1,7%</b>
Employee related costs	99 245	23 626	23,8%	22 636	22,8%	46 262	46,6%	22 536	48,0%	4%
Remuneration of councillors	15 233	3 101	20,4%	3 693	24,2%	6 794	44,6%	3 106	40,2%	18,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4 381	74	1,7%	34	,8%	108	2,5%	655	50,4%	(94,8%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	43 487	1 551	3,6%	-	-	1 551	3,6%	-	-	-
Interest	100	163	163,2%	708	707,6%	871	870,8%	1 365	197,1%	(48,2%)
Contracted services	39 342	5 964	15,2%	13 016	33,1%	18 980	48,2%	13 256	48,9%	(1,8%)
Transfers and subsidies	2 506	508	20,3%	278	11,1%	786	31,4%	280	11,8%	(6,6%)
Irrecoverable debts written off	1 086	-	-	-	-	-	-	-	-	-
Operational costs	45 530	8 658	19,0%	11 109	24,4%	19 767	43,4%	9 427	39,1%	17,8%
Losses on disposal of Assets	7 134	18	,3%	-	-	18	,3%	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>102 853</b>	<b>27 466</b>		<b>7 107</b>		<b>34 573</b>		<b>4 512</b>		
Transfers and subsidies - capital (monetary allocations)	74 571	809	1,1%	6 601	8,9%	7 410	9,9%	-	8,1%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>177 424</b>	<b>28 275</b>		<b>13 708</b>		<b>41 984</b>		<b>4 512</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>177 424</b>	<b>28 275</b>		<b>13 708</b>		<b>41 984</b>		<b>4 512</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>177 424</b>	<b>28 275</b>		<b>13 708</b>		<b>41 984</b>		<b>4 512</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>177 424</b>	<b>28 275</b>		<b>13 708</b>		<b>41 984</b>		<b>4 512</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>136 116</b>	<b>13 340</b>	<b>9,8%</b>	<b>35 077</b>	<b>25,8%</b>	<b>48 417</b>	<b>35,6%</b>	<b>16 971</b>	<b>26,3%</b>	<b>106,7%</b>
National Government	116 977	7 770	6,6%	19 917	17,0%	27 687	23,7%	10 489	30,5%	89,9%
Provincial Government	17 391	3 267	18,8%	7 701	44,3%	10 968	63,1%	2 900	22,1%	165,5%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>134 368</b>	<b>11 036</b>	<b>8,2%</b>	<b>27 618</b>	<b>20,6%</b>	<b>38 655</b>	<b>28,8%</b>	<b>13 389</b>	<b>28,0%</b>	<b>106,3%</b>
Borrowing	-	2 164	-	6 239	-	8 403	-	-	-	(100,0%)
Internally generated funds	1 748	139	8,0%	1 220	69,8%	1 359	77,8%	3 582	81,1%	(65,9%)
<b>Capital Expenditure Functional</b>	<b>136 116</b>	<b>13 340</b>	<b>9,8%</b>	<b>35 077</b>	<b>25,8%</b>	<b>48 417</b>	<b>35,6%</b>	<b>16 971</b>	<b>26,3%</b>	<b>106,7%</b>
<b>Municipal governance and administration</b>	<b>1 191</b>	<b>2 303</b>	<b>193,4%</b>	<b>7 111</b>	<b>596,9%</b>	<b>9 414</b>	<b>790,2%</b>	<b>1 286</b>	<b>41,7%</b>	<b>452,9%</b>
Executive and Council	87	(18)	(20,7%)	-	-	(18)	(20,7%)	-	-	-
Finance and administration	1 104	2 321	210,2%	7 111	643,9%	9 432	854,1%	1 286	43,0%	452,9%
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>71 376</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>158</b>	<b>2,9%</b>	<b>(100,0%)</b>
Community and Social Services	296	-	-	-	-	-	-	158	4,0%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	174	-	-	-	-	-	-	-	-	-
Housing	70 906	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>57 038</b>	<b>11 036</b>	<b>19,3%</b>	<b>24 216</b>	<b>42,5%</b>	<b>35 252</b>	<b>61,8%</b>	<b>13 029</b>	<b>26,5%</b>	<b>85,9%</b>
Planning and Development	25 732	3 488	13,6%	12 510	48,6%	15 997	62,2%	5 038	19,4%	148,3%
Road Transport	31 306	7 549	24,1%	11 706	37,4%	19 255	61,5%	7 991	33,3%	46,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>6 511</b>	<b>-</b>	<b>-</b>	<b>3 750</b>	<b>57,6%</b>	<b>3 750</b>	<b>57,6%</b>	<b>2 498</b>	<b>35,6%</b>	<b>50,1%</b>
Energy sources	6 511	-	-	3 750	57,6%	3 750	57,6%	2 498	35,6%	50,1%
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>	<b>-</b>	<b>-</b>

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>362 195</b>	<b>46 274</b>	<b>12,8%</b>	<b>(8 920)</b>	<b>(2,5%)</b>	<b>37 354</b>	<b>10,3%</b>	<b>11 305</b>	<b>(2,9%)</b>	<b>(178,9%)</b>	
Property rates	16 800	(239)	(1,4%)	391	2,3%	152	,9%	-	-	(100,0%)	
Service charges	600	(4)	(,6%)	24	4,0%	20	3,4%	-	-	(100,0%)	
Other revenue	116 790	(133)	(,1%)	(6 619)	(5,7%)	(6 752)	(5,8%)	(1 717)	(3,6%)	285,5%	
Transfers and Subsidies - Operational	154 043	37 725	24,5%	8 159	5,3%	45 883	29,8%	10 029	(2,2%)	(18,6%)	
Transfers and Subsidies - Capital	71 962	8 925	12,4%	(10 874)	(15,1%)	(1 949)	(2,7%)	2 993	(5,1%)	(463,3%)	
Interest	2 000	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(216 795)</b>	<b>1 364</b>	<b>(,6%)</b>	<b>182</b>	<b>(,1%)</b>	<b>1 546</b>	<b>(,7%)</b>	<b>438</b>	<b>1,6%</b>	<b>(58,5%)</b>	
Suppliers and employees	(214 595)	1 364	(,6%)	182	(,1%)	1 546	(,7%)	438	1,6%	(58,5%)	
Finance charges	(100)	-	-	-	-	-	-	-	-	-	
Transfers and grants	(2 100)	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>145 400</b>	<b>47 638</b>	<b>32,8%</b>	<b>(8 738)</b>	<b>(6,0%)</b>	<b>38 900</b>	<b>26,8%</b>	<b>11 743</b>	<b>(10,4%)</b>	<b>(174,4%)</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	<b>3 500</b>	<b>2</b>	<b>-</b>	<b>769</b>	<b>22,0%</b>	<b>771</b>	<b>22,0%</b>	<b>2</b>	<b>,2%</b>	<b>46 493,9%</b>	
Proceeds on disposal of PPE	3 500	2	-	769	22,0%	771	22,0%	2	,2%	46 493,9%	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(156 533)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Capital assets	(156 533)	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Investing Activities</b>	<b>(153 033)</b>	<b>2</b>	<b>-</b>	<b>769</b>	<b>(,5%)</b>	<b>771</b>	<b>(,5%)</b>	<b>2</b>	<b>-</b>	<b>46 493,9%</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>	<b>-</b>	<b>-</b>	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(11 000)</b>	<b>(369)</b>	<b>3,4%</b>	<b>(309)</b>	<b>2,8%</b>	<b>(678)</b>	<b>6,2%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>	
Repayment of borrowing	(11 000)	(369)	3,4%	(309)	2,8%	(678)	6,2%	-	-	(100,0%)	
<b>Net Cash from/(used) Financing Activities</b>	<b>(11 000)</b>	<b>(369)</b>	<b>3,4%</b>	<b>(309)</b>	<b>2,8%</b>	<b>(678)</b>	<b>6,2%</b>	<b>-</b>	<b>1,5%</b>	<b>(100,0%)</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>(18 634)</b>	<b>47 270</b>	<b>(253,7%)</b>	<b>(8 277)</b>	<b>44,4%</b>	<b>38 993</b>	<b>(209,3%)</b>	<b>11 745</b>	<b>(26,1%)</b>	<b>(170,5%)</b>	
Cash/cash equivalents at the year begin:	10 161	23 051	226,9%	69 674	685,7%	23 051	226,9%	(23 643)	-	(394,7%)	
Cash/cash equivalents at the year end:	(8 473)	70 882	(836,6%)	61 589	(726,9%)	61 589	(726,9%)	(11 898)	(19,9%)	(617,6%)	

#### 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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 289	3,5%	1 082	2,9%	694	1,9%	33 949	91,7%	37 014	84,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	(2)	100,0%	(2)	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	34	,9%	59	1,5%	63	1,6%	3 670	95,9%	3 826	8,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	82	6,8%	78	6,5%	68	5,6%	978	81,2%	1 205	2,8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 763	100,0%	1 763	4,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	(8)	10,5%	(65)	89,5%	(73)	(,2%)	-	-	-	-
<b>Total By Income Source</b>	<b>1 404</b>	<b>3,2%</b>	<b>1 219</b>	<b>2,8%</b>	<b>818</b>	<b>1,9%</b>	<b>40 293</b>	<b>92,1%</b>	<b>43 734</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	911	7,8%	741	6,3%	344	2,9%	9 703	82,9%	11 699	26,8%	-	-	-	-
Commercial	185	1,4%	182	1,4%	181	1,4%	12 714	95,9%	13 262	30,3%	-	-	-	-
Households	147	1,1%	147	1,1%	154	1,2%	12 487	96,5%	12 934	29,6%	-	-	-	-
Other	161	2,8%	149	2,5%	139	2,4%	5 390	92,3%	5 838	13,3%	-	-	-	-
<b>Total By Customer Group</b>	<b>1 404</b>	<b>3,2%</b>	<b>1 219</b>	<b>2,8%</b>	<b>818</b>	<b>1,9%</b>	<b>40 293</b>	<b>92,1%</b>	<b>43 734</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	50,0%	0	50,0%	0	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2	(19,3%)	-	-	-	-	(13)	119,3%	(11)	100,0%
<b>Total</b>	<b>2</b>	<b>(19,3%)</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>(13)</b>	<b>119,3%</b>	<b>(11)</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**EASTERN CAPE: ALFRED NZO (DC44)**  
**STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>1 046 147</b>	<b>342 255</b>	<b>32,7%</b>	<b>293 201</b>	<b>28,0%</b>	<b>635 455</b>	<b>60,7%</b>	<b>258 334</b>	<b>64,4%</b>	<b>13,5%</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	41 664	6 411	15,4%	10 893	26,1%	17 304	41,5%	8 129	46,3%	34,0%
Service charges - Waste Water Management	9 190	1 155	12,6%	1 258	13,7%	2 413	26,3%	1 254	70,1%	4%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	908	78	8,6%	205	22,5%	282	31,1%	160	143,5%	28,0%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	58 927	27 615	46,9%	28 850	49,0%	56 465	95,8%	15 717	110,5%	83,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	5	-	5	-	-	-	(100,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	160 329	1 114	7%	59	-	1 172	7%	3	-	1 948,8%
<b>Non-Exchange Revenue</b>										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	775 128	305 882	39,5%	251 931	32,5%	557 813	72,0%	233 071	72,3%	8,1%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
<b>Operating Expenditure</b>	<b>913 853</b>	<b>186 222</b>	<b>20,4%</b>	<b>208 696</b>	<b>22,8%</b>	<b>394 918</b>	<b>43,2%</b>	<b>188 912</b>	<b>41,7%</b>	<b>10,5%</b>
Employee related costs	335 713	76 024	22,6%	74 404	22,2%	150 428	44,8%	69 508	45,8%	7,0%
Remuneration of councillors	15 095	3 584	23,7%	3 414	22,6%	6 998	46,4%	2 799	44,0%	22,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	65 158	9 316	14,3%	14 386	22,1%	23 702	36,4%	11 442	37,4%	25,7%
Debt impairment	25 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	110 000	30 711	27,9%	14 810	13,5%	45 520	41,4%	22 527	42,5%	(34,3%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	206 559	31 742	15,4%	66 447	32,2%	98 188	47,5%	54 524	38,1%	21,9%
Transfers and subsidies	23 900	4 375	18,3%	5 000	20,9%	9 375	39,2%	5 272	49,9%	(5,2%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	132 429	30 470	23,0%	30 236	22,8%	60 706	45,8%	22 841	44,2%	32,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>132 294</b>	<b>156 033</b>		<b>84 505</b>		<b>240 538</b>		<b>69 421</b>		
Transfers and subsidies - capital (monetary allocations)	603 885	24 160	4,0%	126 083	20,9%	150 243	24,9%	123 008	81,5%	2,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>736 179</b>	<b>180 193</b>		<b>210 588</b>		<b>390 781</b>		<b>192 429</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>736 179</b>	<b>180 193</b>		<b>210 588</b>		<b>390 781</b>		<b>192 429</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>736 179</b>	<b>180 193</b>		<b>210 588</b>		<b>390 781</b>		<b>192 429</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>736 179</b>	<b>180 193</b>		<b>210 588</b>		<b>390 781</b>		<b>192 429</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>724 649</b>	<b>53 284</b>	<b>7,4%</b>	<b>143 390</b>	<b>19,8%</b>	<b>196 674</b>	<b>27,1%</b>	<b>210 601</b>	<b>41,8%</b>	<b>(31,9%)</b>
National Government	603 885	47 624	7,9%	131 753	21,8%	179 377	29,7%	188 757	42,4%	(30,2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	<b>603 885</b>	<b>47 624</b>	<b>7,9%</b>	<b>131 753</b>	<b>21,8%</b>	<b>179 377</b>	<b>29,7%</b>	<b>188 757</b>	<b>42,4%</b>	<b>(30,2%)</b>
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	120 764	5 660	4,7%	11 637	9,6%	17 297	14,3%	21 844	37,4%	(46,7%)
<b>Capital Expenditure Functional</b>	<b>724 649</b>	<b>53 284</b>	<b>7,4%</b>	<b>143 390</b>	<b>19,8%</b>	<b>196 674</b>	<b>27,1%</b>	<b>210 601</b>	<b>41,8%</b>	<b>(31,9%)</b>
<b>Municipal governance and administration</b>	<b>45 336</b>	<b>532</b>	<b>1,2%</b>	<b>1 774</b>	<b>3,9%</b>	<b>2 306</b>	<b>5,1%</b>	<b>3 312</b>	<b>25,3%</b>	<b>(46,4%)</b>
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	45 336	532	1,2%	1 774	3,9%	2 306	5,1%	3 312	25,3%	(46,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-
<b>Community and Public Safety</b>	<b>18 430</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community and Social Services	330	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	16 100	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	2 000	-	-	-	-	-	-	-	-	-
<b>Economic and Environmental Services</b>	<b>45 523</b>	<b>-</b>	<b>-</b>	<b>491</b>	<b>1,1%</b>	<b>491</b>	<b>1,1%</b>	<b>-</b>	<b>-</b>	<b>(100,0%)</b>
Planning and Development	45 523	-	-	491	1,1%	491	1,1%	-	-	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
<b>Trading Services</b>	<b>615 360</b>	<b>52 752</b>	<b>8,6%</b>	<b>141 124</b>	<b>22,9%</b>	<b>193 877</b>	<b>31,5%</b>	<b>207 289</b>	<b>42,8%</b>	<b>(31,9%)</b>
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	610 554	52 752	8,6%	134 677	22,1%	187 430	30,7%	206 382	43,5%	(34,7%)
Waste Water Management	4 806	-	-	6 447	134,1%	6 447	134,1%	908	18,9%	610,2%
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	<b>-</b>	<b>-</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

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
<b>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>1 796 922</b>	<b>154 410</b>	<b>8,6%</b>	<b>391 645</b>	<b>21,8%</b>	<b>546 055</b>	<b>30,4%</b>	<b>514 746</b>	<b>66,2%</b>	<b>(23,9%)</b>	
Property rates	-	-	-	-	-	-	-	-	-	-	
Service charges	55 534	2 869	5,2%	9 982	18,0%	12 851	23,1%	3 960	24,2%	152,1%	
Other revenue	303 449	1 351	4%	770	3%	2 120	7%	214	5%	260,0%	
Transfers and Subsidies - Operational	775 128	5 815	8%	245 513	31,7%	251 328	32,4%	233 219	73,5%	5,3%	
Transfers and Subsidies - Capital	603 885	116 938	19,4%	106 707	17,7%	223 645	37,0%	266 676	73,2%	(60,0%)	
Interest	58 927	27 437	46,6%	28 673	48,7%	56 110	95,2%	10 677	35,4%	168,6%	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(819 610)</b>	<b>(95 996)</b>	<b>11,7%</b>	<b>(132 949)</b>	<b>16,2%</b>	<b>(228 945)</b>	<b>27,9%</b>	<b>(138 936)</b>	<b>57,9%</b>	<b>(4,3%)</b>	
Suppliers and employees	(795 710)	(95 996)	12,1%	(132 949)	16,7%	(228 945)	28,8%	(138 936)	57,9%	(4,3%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	(23 900)	-	-	-	-	-	-	-	-	-	
<b>Net Cash from/(used) Operating Activities</b>	<b>977 312</b>	<b>58 414</b>	<b>6,0%</b>	<b>258 695</b>	<b>26,5%</b>	<b>317 109</b>	<b>32,4%</b>	<b>375 810</b>	<b>74,5%</b>	<b>(31,2%)</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	<b>8 921</b>	<b>(58)</b>	<b>(6%)</b>	<b>(2)</b>	<b>-</b>	<b>(60)</b>	<b>(7%)</b>	<b>(60)</b>	<b>(8%)</b>	<b>(96,8%)</b>	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	8 921	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	(58)	-	(2)	-	(60)	-	(60)	13,2%	(96,8%)	
<b>Payments</b>	<b>(833 346)</b>	<b>(87 554)</b>	<b>10,5%</b>	<b>(162 575)</b>	<b>19,5%</b>	<b>(250 130)</b>	<b>30,0%</b>	<b>(230 067)</b>	<b>48,6%</b>	<b>(29,3%)</b>	
Capital assets	(833 346)	(87 554)	10,5%	(162 575)	19,5%	(250 130)	30,0%	(230 067)	48,6%	(29,3%)	
<b>Net Cash from/(used) Investing Activities</b>	<b>(824 425)</b>	<b>(87 612)</b>	<b>10,6%</b>	<b>(162 577)</b>	<b>19,7%</b>	<b>(250 189)</b>	<b>30,3%</b>	<b>(230 127)</b>	<b>49,2%</b>	<b>(29,4%)</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>	<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>	<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>-</b>	<b>-</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>152 887</b>	<b>(29 198)</b>	<b>(19,1%)</b>	<b>96 118</b>	<b>62,9%</b>	<b>66 920</b>	<b>43,8%</b>	<b>145 683</b>	<b>185,5%</b>	<b>(34,0%)</b>	
Cash/cash equivalents at the year begin:	966 839	1 110 929	114,9%	1 081 731	111,9%	1 110 929	114,9%	1 068 711	119,1%	1,2%	
Cash/cash equivalents at the year end:	<b>1 119 726</b>	<b>1 081 731</b>	<b>96,6%</b>	<b>1 177 849</b>	<b>105,2%</b>	<b>1 177 849</b>	<b>105,2%</b>	<b>1 214 394</b>	<b>128,4%</b>	<b>(3,0%)</b>	

#### Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to 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	4 419	2,8%	3 303	2,1%	5 049	3,3%	142 411	91,8%	155 182	84,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	444	1,7%	431	1,6%	420	1,6%	25 434	95,2%	26 730	14,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 329	100,0%	1 329	7%	-	-	-	-
<b>Total By Income Source</b>	<b>4 863</b>	<b>2,7%</b>	<b>3 735</b>	<b>2,0%</b>	<b>5 470</b>	<b>3,0%</b>	<b>169 174</b>	<b>92,3%</b>	<b>183 241</b>	<b>100,0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2 307	6,8%	1 551	4,6%	1 906	5,6%	27 981	82,9%	33 745	18,4%	-	-	-	-
Commercial	1 135	2,3%	728	1,5%	1 291	2,7%	45 501	93,5%	48 654	26,6%	-	-	-	-
Households	1 421	1,4%	1 456	1,4%	2 273	2,3%	95 692	94,9%	100 842	55,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>4 863</b>	<b>2,7%</b>	<b>3 735</b>	<b>2,0%</b>	<b>5 470</b>	<b>3,0%</b>	<b>169 174</b>	<b>92,3%</b>	<b>183 241</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	9 920	97,6%	18	2%	-	-	223	2,2%	10 160	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>9 920</b>	<b>97,6%</b>	<b>18</b>	<b>2%</b>	<b>-</b>	<b>-</b>	<b>223</b>	<b>2,2%</b>	<b>10 160</b>	<b>100,0%</b>

#### Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

**AGGREGATED INFORMATION FOR EASTERN CAPE  
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023**

**Part1: Operating Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Operating Revenue and Expenditure</b>										
<b>Operating Revenue</b>	<b>46 453 372</b>	<b>23 161 376</b>	<b>49,9%</b>	<b>3 742 534</b>	<b>8,1%</b>	<b>26 903 910</b>	<b>57,9%</b>	<b>10 920 840</b>	<b>62,4%</b>	<b>(65,7%)</b>
<b>Exchange Revenue</b>										
Service charges - Electricity	10 583 233	2 700 257	25,5%	2 352 969	22,2%	5 053 227	47,7%	2 629 313	52,3%	(10,5%)
Service charges - Water	5 617 206	1 083 373	19,3%	1 189 058	21,2%	2 272 431	40,5%	2 256 063	77,9%	(47,3%)
Service charges - Waste Water Management	1 940 493	477 742	24,6%	463 135	23,9%	940 877	48,5%	410 473	47,1%	12,8%
Service charges - Waste Management	1 187 851	374 693	31,5%	301 749	25,4%	676 442	56,9%	268 372	55,1%	12,4%
Sale of Goods and Rendering of Services	388 925	40 366	10,4%	65 921	16,9%	106 287	27,3%	5 372	21,4%	1 127,2%
Agency services	188 846	16 542	8,8%	21 690	11,5%	38 232	20,2%	19 489	29,5%	11,3%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 349 506	547 571	40,6%	588 518	43,6%	1 136 089	84,2%	448 725	88,9%	31,2%
Interest earned from Current and Non Current Assets	642 413	155 384	24,2%	214 293	33,4%	369 677	57,5%	153 631	52,5%	39,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	405	20	4,9%	20	5,0%	40	10,0%	85	352,6%	(76,1%)
Rental from Fixed Assets	127 569	31 395	24,6%	36 203	28,4%	67 599	53,0%	29 668	48,4%	22,1%
Licence and permits	81 488	18 214	22,4%	18 232	22,4%	36 447	44,7%	17 713	48,0%	2,9%
Operational Revenue	828 618	44 584	5,4%	44 698	5,4%	89 282	10,8%	67 439	14,0%	(33,7%)
<b>Non-Exchange Revenue</b>										
Property rates	7 122 604	11 774 339	165,3%	(6 303 523)	(88,5%)	5 470 817	76,8%	527 022	82,4%	(1 296,1%)
Surcharges and Taxes	248 670	32 093	12,9%	27 728	11,2%	59 821	24,1%	35 279	24,8%	(21,4%)
Fines, penalties and forfeits	220 377	19 657	8,9%	28 209	12,8%	47 866	21,7%	73 525	53,8%	(61,6%)
Licences or permits	52 028	11 908	22,9%	14 221	27,3%	26 130	50,2%	10 322	43,0%	37,8%
Transfer and subsidies - Operational	13 631 399	5 262 948	38,6%	4 358 849	32,0%	9 621 797	70,6%	3 432 220	61,7%	27,0%
Interest	145 733	58 350	40,0%	73 016	50,1%	131 366	90,1%	44 686	93,5%	63,4%
Fuel Levy	2 022 947	508 468	25,1%	247 309	12,2%	755 777	37,4%	491 225	49,6%	(49,7%)
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	39 988	3 345	8,4%	213	,5%	3 557	8,9%	227	4,2%	(6,4%)
Other Gains	7 354	125	1,7%	24	,3%	149	2,0%	0	-	6 595,5%
Discontinued Operations	25 721	-	-	-	-	-	-	-	-	(35,7%)
<b>Operating Expenditure</b>	<b>47 760 487</b>	<b>13 055 271</b>	<b>27,3%</b>	<b>9 826 290</b>	<b>20,6%</b>	<b>22 881 562</b>	<b>47,9%</b>	<b>8 538 980</b>	<b>40,6%</b>	<b>15,1%</b>
Employee related costs	15 162 322	3 135 934	20,7%	3 669 957	24,2%	6 805 801	44,9%	3 415 649	45,9%	7,4%
Remuneration of councillors	775 292	181 106	23,4%	186 261	24,0%	367 367	47,4%	177 072	46,9%	5,2%
Bulk purchases - electricity	10 492 940	3 123 557	29,8%	2 201 128	21,0%	5 324 685	50,7%	926 817	41,8%	137,5%
Inventory consumed	1 452 163	270 663	18,6%	203 706	14,0%	474 368	32,7%	283 199	43,6%	(28,1%)
Debt impairment	4 515 130	346 353	7,7%	331 250	7,3%	677 603	15,0%	433 056	20,8%	(23,5%)
Depreciation and amortisation	4 319 742	777 373	18,0%	737 381	17,1%	1 514 754	35,1%	920 830	36,5%	(19,9%)
Interest	299 143	85 807	28,7%	92 630	31,0%	178 437	59,6%	78 609	51,8%	17,8%
Contracted services	4 889 324	733 826	15,0%	1 146 544	23,4%	1 880 370	38,5%	959 298	35,8%	19,5%
Transfers and subsidies	552 181	101 296	18,3%	104 613	18,9%	205 909	37,3%	145 979	51,8%	(28,3%)
Irrecoverable debts written off	798 138	3 345 852	419,2%	176 705	22,1%	3 522 558	441,3%	199 100	38,7%	(11,2%)
Operational costs	4 161 907	946 988	22,8%	936 982	22,5%	1 883 970	45,3%	980 521	45,6%	(4,4%)
Losses on disposal of Assets	9 234	18	,2%	52	,6%	70	,8%	-	-	(100,0%)
Other Losses	332 971	6 498	2,0%	39 082	11,7%	45 580	13,7%	18 852	25,9%	107,3%
<b>Surplus/(Deficit)</b>	<b>(1 307 115)</b>	<b>10 106 105</b>		<b>(6 083 757)</b>		<b>4 022 348</b>		<b>2 381 859</b>		
Transfers and subsidies - capital (monetary allocations)	7 746 336	620 872	8,0%	1 557 851	20,1%	2 178 723	28,1%	1 133 413	30,5%	37,4%
Transfers and subsidies - capital (in-kind)	77 744	-	-	-	-	-	-	2 226	-	(100,0%)
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>6 516 965</b>	<b>10 726 977</b>		<b>(4 525 906)</b>		<b>6 201 071</b>		<b>3 517 498</b>		
Income Tax	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>6 516 965</b>	<b>10 726 977</b>		<b>(4 525 906)</b>		<b>6 201 071</b>		<b>3 517 498</b>		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>6 516 965</b>	<b>10 726 977</b>		<b>(4 525 906)</b>		<b>6 201 071</b>		<b>3 517 498</b>		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	23 123	-	-	-	23 123	-	22 127	102,1%	(100,0%)
<b>Surplus/(Deficit) for the year</b>	<b>6 516 965</b>	<b>10 750 100</b>		<b>(4 525 906)</b>		<b>6 224 194</b>		<b>3 539 625</b>		

**Part 2: Capital Revenue and Expenditure**

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
<b>R thousands</b>										
<b>Capital Revenue and Expenditure</b>										
<b>Source of Finance</b>	<b>9 942 551</b>	<b>3 249 910</b>	<b>32,7%</b>	<b>878 992</b>	<b>8,8%</b>	<b>4 128 902</b>	<b>41,5%</b>	<b>1 830 155</b>	<b>45,8%</b>	<b>(52,0%)</b>
National Government	7 039 005	2 778 092	39,5%	357 653	5,1%	3 135 745	44,5%	1 414 194	60,0%	(74,7%)
Provincial Government	467 902	206 869	44,2%	130 225	27,8%	337 094	72,0%	50 649	51,9%	157,1%
District Municipality	3 962	-	-	3 677	92,8%	3 677	92,8%	2 019	3,5%	82,1%
Transfers and subsidies - capital (monetary alloc)/Departm Aget	188 708	9 225	4,9%	18 237	9,7%	27 461	14,6%	5 132	18,8%	255,3%
<b>Transfers recognised - capital</b>	<b>7 699 577</b>	<b>2 994 186</b>	<b>38,9%</b>	<b>509 792</b>	<b>6,6%</b>	<b>3 503 978</b>	<b>45,5%</b>	<b>1 471 994</b>	<b>58,7%</b>	<b>(65,4%)</b>
Borrowing	136 338	7 575	5,5%	16 917	12,4%	24 492	18,0%	49 162	6,6%	(65,6%)
Internally generated funds	2 106 636	248 149	11,8%	352 282	16,7%	600 432	28,5%	308 999	23,9%	14,0%
<b>Capital Expenditure Functional</b>	<b>10 038 790</b>	<b>33 688 942</b>	<b>335,6%</b>	<b>(29 496 527)</b>	<b>(293,8%)</b>	<b>4 192 415</b>	<b>41,8%</b>	<b>1 861 812</b>	<b>36,7%</b>	<b>(1 684,3%)</b>
<b>Municipal governance and administration</b>	<b>764 698</b>	<b>14 362 613</b>	<b>1 878,2%</b>	<b>(14 198 934)</b>	<b>(1 856,8%)</b>	<b>163 679</b>	<b>21,4%</b>	<b>50 611</b>	<b>2 739,6%</b>	<b>(28 155,1%)</b>
Executive and Council	42 372	24 088	56,8%	(4 848)	(11,4%)	19 240	45,4%	3 000	153,9%	(261,6%)
Finance and administration	718 936	14 338 463	1 994,4%	(14 194 147)	(1 974,3%)	144 316	20,1%	47 611	2 796,6%	(29 912,8%)
Internal audit	3 391	62	1,8%	61	1,8%	123	3,6%	-	1,8%	(100,0%)
<b>Community and Public Safety</b>	<b>1 198 440</b>	<b>3 428 319</b>	<b>286,1%</b>	<b>(3 022 553)</b>	<b>(252,2%)</b>	<b>405 766</b>	<b>33,9%</b>	<b>123 444</b>	<b>161,6%</b>	<b>(2 548,5%)</b>
Community and Social Services	175 573	2 355 290	1 341,5%	(2 287 119)	(1 302,7%)	68 171	38,8%	30 900	217,5%	(7 501,6%)
Sport And Recreation	144 150	336 273	233,3%	(273 917)	(190,0%)	62 356	43,3%	23 439	211,1%	(1 268,6%)
Public Safety	149 379	(13 134)	(8,8%)	43 847	29,4%	30 713	20,6%	16 716	(43,5%)	162,3%
Housing	721 330	681 352	94,5%	(436 799)	(60,6%)	244 553	33,9%	52 274	15,4%	(935,6%)
Health	8 008	68 537	855,9%	(68 565)	(856,2%)	(27)	(,3%)	115	601,4%	(59 911,2%)
<b>Economic and Environmental Services</b>	<b>3 071 359</b>	<b>5 481 524</b>	<b>178,5%</b>	<b>(3 854 430)</b>	<b>(125,5%)</b>	<b>1 627 094</b>	<b>53,0%</b>	<b>592 090</b>	<b>(821,7%)</b>	<b>(751,0%)</b>
Planning and Development	787 166	1 044 778	132,7%	(748 829)	(95,1%)	295 949	37,6%	99 411	139,1%	(853,3%)
Road Transport	2 284 193	4 234 255	185,4%	(2 903 111)	(127,1%)	1 331 145	58,3%	492 680	(1 103,4%)	(689,2%)
Environmental Protection	-	202 491	-	(202 491)	-	0	-	-	-	(100,0%)
<b>Trading Services</b>	<b>4 939 493</b>	<b>10 383 611</b>	<b>210,2%</b>	<b>(8 400 515)</b>	<b>(170,1%)</b>	<b>1 983 096</b>	<b>40,1%</b>	<b>1 086 426</b>	<b>126,2%</b>	<b>(873,2%)</b>
Energy sources	807 022	4 901 494	607,4%	(4 581 077)	(567,7%)	320 417	39,7%	154 792	262,0%	(3 059,5%)
Water Management	3 465 379	3 907 986	112,8%	(2 497 054)	(72,1%)	1 410 932	40,7%	838 969	99,0%	(397,6%)
Waste Water Management	528 754	1 072 314	202,8%	(865 503)	(163,7%)	206 812	39,1%	78 042	97,0%	(1 209,0%)
Waste Management	138 338	501 817	362,7%	(456 881)	(330,3%)	44 936	32,5%	14 623	464,4%	(3 224,4%)
<b>Other</b>	<b>64 800</b>	<b>32 875</b>	<b>50,7%</b>	<b>(20 095)</b>	<b>(31,0%)</b>	<b>12 780</b>	<b>19,7%</b>	<b>9 241</b>	<b>31,5%</b>	<b>(317,4%)</b>

**Part 3: Cash Receipts and Payments**

	2023/24	2022/23
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	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd 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>Cash Flow from Operating Activities</b>											
<b>Receipts</b>	<b>49 393 467</b>	<b>14 046 453</b>	<b>28.4%</b>	<b>5 766 120</b>	<b>11.7%</b>	<b>19 812 573</b>	<b>40.1%</b>	<b>6 800 811</b>	<b>31.9%</b>	<b>(15.2%)</b>	
Property rates	9 008 149	4 633 889	51.4%	(9 518 753)	(105.7%)	(4 884 864)	(54.2%)	349 655	13.8%	(2 822.3%)	
Service charges	19 281 137	1 487 384	7.7%	7 940 559	41.2%	9 427 944	48.9%	1 224 098	14.3%	548.7%	
Other revenue	3 353 739	1 220 947	36.4%	2 096 762	62.5%	3 317 709	98.9%	1 669 018	62.4%	25.6%	
Transfers and Subsidies - Operational	12 386 131	4 530 562	36.6%	3 339 914	27.0%	7 870 476	63.5%	2 296 840	57.6%	45.4%	
Transfers and Subsidies - Capital	4 953 205	2 100 820	42.4%	1 808 118	36.5%	3 908 938	78.9%	1 216 521	40.5%	48.6%	
Interest	411 107	72 851	17.7%	99 620	24.2%	172 371	41.9%	44 679	31.3%	122.7%	
Dividends	-	-	-	-	-	-	-	-	-	-	
<b>Payments</b>	<b>(37 377 222)</b>	<b>(4 956 846)</b>	<b>13.3%</b>	<b>(6 441 419)</b>	<b>17.2%</b>	<b>(11 398 265)</b>	<b>30.5%</b>	<b>(5 861 325)</b>	<b>39.0%</b>	<b>9.9%</b>	
Suppliers and employees	(36 918 722)	(4 898 711)	13.3%	(6 396 309)	17.3%	(11 295 020)	30.6%	(5 791 789)	39.0%	10.4%	
Finance charges	(165 416)	(6 502)	3.9%	(292)	-2%	(6 793)	4.1%	(1 780)	8.6%	(83.6%)	
Transfers and grants	(293 084)	(51 633)	17.6%	(44 818)	15.3%	(96 452)	32.9%	(67 757)	41.9%	(33.9%)	
<b>Net Cash from/(used) Operating Activities</b>	<b>12 016 246</b>	<b>9 089 607</b>	<b>75.6%</b>	<b>(675 298)</b>	<b>(5.6%)</b>	<b>8 414 308</b>	<b>70.0%</b>	<b>939 486</b>	<b>22.0%</b>	<b>(171.9%)</b>	
<b>Cash Flow from Investing Activities</b>											
<b>Receipts</b>	<b>(5 708)</b>	<b>182 596</b>	<b>(3 198.7%)</b>	<b>6 565</b>	<b>(115.0%)</b>	<b>189 161</b>	<b>(3 313.7%)</b>	<b>8 756</b>	<b>13.8%</b>	<b>(25.0%)</b>	
Proceeds on disposal of PPE	49 580	9 177	18.5%	11 485	23.2%	20 661	41.7%	5 490	13.8%	109.2%	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(43 141)	170 421	(395.0%)	246	(.6%)	170 667	(395.6%)	-	-	(100.0%)	
Decrease (increase) in non-current investments	(12 148)	2 999	(24.7%)	(5 166)	42.5%	(2 167)	17.8%	3 266	(35.2%)	(258.2%)	
<b>Payments</b>	<b>(8 139 658)</b>	<b>(752 664)</b>	<b>9.2%</b>	<b>(1 767 265)</b>	<b>21.7%</b>	<b>(2 519 929)</b>	<b>31.0%</b>	<b>(1 313 700)</b>	<b>25.3%</b>	<b>34.5%</b>	
Capital assets	(8 139 658)	(752 664)	9.2%	(1 767 265)	21.7%	(2 519 929)	31.0%	(1 313 700)	25.3%	34.5%	
<b>Net Cash from/(used) Investing Activities</b>	<b>(8 145 366)</b>	<b>(570 068)</b>	<b>7.0%</b>	<b>(1 760 701)</b>	<b>21.6%</b>	<b>(2 330 768)</b>	<b>28.6%</b>	<b>(1 304 943)</b>	<b>25.4%</b>	<b>34.9%</b>	
<b>Cash Flow from/(used) Financing Activities</b>											
<b>Receipts</b>	<b>66 076</b>	<b>935</b>	<b>1.4%</b>	<b>2 486</b>	<b>3.8%</b>	<b>3 421</b>	<b>5.2%</b>	<b>(13)</b>	<b>-</b>	<b>(19 557.8%)</b>	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	60 000	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	6 076	935	15.4%	2 486	40.9%	3 421	56.3%	(13)	(1.0%)	(19 557.8%)	
<b>Payments</b>	<b>(72 577)</b>	<b>(17 572)</b>	<b>24.2%</b>	<b>(7 397)</b>	<b>10.2%</b>	<b>(24 969)</b>	<b>34.3%</b>	<b>(16 161)</b>	<b>46.4%</b>	<b>(54.2%)</b>	
Repayment of borrowing	(72 577)	(17 572)	24.2%	(7 397)	10.2%	(24 969)	34.3%	(16 161)	46.4%	(54.2%)	
<b>Net Cash from/(used) Financing Activities</b>	<b>(6 680)</b>	<b>(16 637)</b>	<b>249.0%</b>	<b>(4 911)</b>	<b>73.5%</b>	<b>(21 548)</b>	<b>322.6%</b>	<b>(16 174)</b>	<b>(4.3%)</b>	<b>(69.6%)</b>	
<b>Net Increase/(Decrease) in cash held</b>	<b>3 864 200</b>	<b>8 502 902</b>	<b>220.0%</b>	<b>(2 440 910)</b>	<b>(63.2%)</b>	<b>6 061 992</b>	<b>156.9%</b>	<b>(381 632)</b>	<b>18.3%</b>	<b>539.6%</b>	
Cash/cash equivalents at the year begin:	6 663 117	4 389 962	65.9%	13 239 408	198.7%	4 389 962	65.9%	7 963 956	71.4%	66.2%	
Cash/cash equivalents at the year end:	10 527 317	13 145 528	124.9%	15 602 886	148.2%	15 602 886	148.2%	7 764 687	42.8%	100.9%	

#### 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	759 991	5.3%	564 115	3.9%	520 346	3.6%	12 559 277	87.2%	14 403 720	39.4%	1 711 319	11.9%	40 710 375	282.6%
Trade and Other Receivables from Exchange Transactions - Electricity	694 853	25.2%	218 094	7.9%	121 267	4.4%	1 723 387	62.5%	2 757 601	7.5%	11 209	4%	4 570 863	165.8%
Receivables from Non-exchange Transactions - Property Rates	2 095 642	27.7%	184 601	2.4%	203 018	2.7%	5 091 874	67.2%	7 575 135	20.7%	90 732	1.2%	12 747 022	168.3%
Receivables from Exchange Transactions - Waste Water Management	201 790	6.9%	107 267	3.7%	106 967	3.6%	2 521 581	85.8%	2 937 606	8.0%	260 314	8.9%	7 433 389	253.0%
Receivables from Exchange Transactions - Waste Management	169 642	5.3%	85 055	2.6%	81 768	2.5%	2 885 379	89.6%	3 221 845	8.8%	169 789	5.3%	4 622 006	143.5%
Receivables from Exchange Transactions - Property Rental Debtors	6 799	2.7%	4 302	1.7%	4 368	1.7%	238 066	93.9%	253 536	-7%	-	-	325 337	128.3%
Interest on Arrear Debtor Accounts	199 968	4.4%	164 955	3.6%	159 862	3.5%	4 008 933	88.4%	4 533 157	12.4%	251 554	5.5%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	435	2.0%	247	1.2%	256	1.2%	20 496	95.6%	21 433	-1%	-	-	-	-
Other	11 254	1.3%	18 185	2.1%	27 051	3.1%	827 519	93.6%	884 008	2.4%	45 963	5.2%	13 583	1.5%
<b>Total By Income Source</b>	<b>4 140 363</b>	<b>11.3%</b>	<b>1 346 262</b>	<b>3.7%</b>	<b>1 224 903</b>	<b>3.3%</b>	<b>29 876 512</b>	<b>81.7%</b>	<b>36 588 040</b>	<b>100.0%</b>	<b>2 540 881</b>	<b>6.9%</b>	<b>70 422 575</b>	<b>192.5%</b>
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	169 267	9.5%	79 143	4.5%	104 053	5.9%	1 424 232	80.2%	1 776 695	4.9%	4	-	-	-
Commercial	1 612 753	26.0%	285 899	4.6%	205 427	3.3%	4 098 915	66.1%	6 202 794	17.0%	37	-	-	-
Households	2 325 608	8.3%	968 919	3.5%	899 506	3.2%	23 816 061	85.0%	28 010 094	76.6%	2 540 839	9.1%	70 422 575	251.4%
Other	32 735	5.5%	12 501	2.1%	15 916	2.7%	537 304	89.8%	598 457	1.6%	-	-	-	-
<b>Total By Customer Group</b>	<b>4 140 363</b>	<b>11.3%</b>	<b>1 346 262</b>	<b>3.7%</b>	<b>1 224 903</b>	<b>3.3%</b>	<b>29 876 512</b>	<b>81.7%</b>	<b>36 588 040</b>	<b>100.0%</b>	<b>2 540 881</b>	<b>6.9%</b>	<b>70 422 575</b>	<b>192.5%</b>

#### Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
<b>Creditor Age Analysis</b>										
Bulk Electricity	658 407	16.9%	56 999	1.5%	96 621	2.5%	3 082 628	79.2%	3 894 654	50.2%
Bulk Water	44 931	9.9%	12 913	2.8%	12 865	2.8%	384 158	84.5%	454 867	5.9%
PAYE deductions	101 958	86.3%	(3 752)	(3.2%)	1 222	1.0%	18 667	15.8%	118 095	1.5%
VAT (output less input)	55 966	100.0%	14	-	-	-	0	-	55 981	.7%
Pensions / Retirement	87 243	100.4%	(6 227)	(7.2%)	2 382	2.7%	3 474	4.0%	86 871	1.1%
Loan repayments	3 962	100.0%	-	-	-	-	-	-	3 962	.1%
Trade Creditors	362 002	16.7%	195 024	9.0%	79 030	3.6%	1 534 027	70.7%	2 170 082	28.0%
Auditor-General	12 696	25.7%	2 932	5.9%	9 527	19.3%	24 202	49.0%	49 357	.6%
Other	490 466	53.4%	14 970	1.6%	10 135	1.1%	402 059	43.8%	917 630	11.8%
<b>Total</b>	<b>1 817 631</b>	<b>23.4%</b>	<b>272 873</b>	<b>3.5%</b>	<b>211 780</b>	<b>2.7%</b>	<b>5 449 216</b>	<b>70.3%</b>	<b>7 751 499</b>	<b>100.0%</b>

#### Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.