

EASTERN CAPE: BUFFALO CITY (BUF)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	9 415 557	9 386 530	2 667 023	28,3%	2 420 203	25,7%	2 246 276	23,9%	7 333 502	78,1%	2 058 446	72,9%	9,1%	
Exchange Revenue														
Service charges - Electricity	2 614 161	2 459 296	598 847	22,9%	613 676	23,5%	535 263	21,8%	1 747 785	71,1%	513 300	65,2%	4,3%	
Service charges - Water	933 423	845 689	200 401	21,5%	214 943	23,0%	195 787	23,2%	611 131	72,3%	169 720	59,7%	15,4%	
Service charges - Waste Water Management	493 351	573 555	153 889	31,2%	132 888	26,9%	133 218	23,2%	419 995	73,2%	115 005	77,0%	15,8%	
Service charges - Waste Management	406 053	509 293	134 338	33,1%	120 308	29,6%	119 212	23,4%	373 859	73,4%	98 957	77,2%	20,5%	
Sale of Goods and Rendering of Services	145 958	145 958	34 562	23,7%	31 336	21,5%	30 092	20,6%	95 991	65,8%	27 711	59,2%	8,6%	
Agency services	27 261	27 933	2 802	10,3%	7 472	27,4%	1 102	3,9%	11 376	40,7%	11 076	65,9%	(90,0%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	211 915	211 915	99 740	47,1%	98 327	46,4%	92 098	43,5%	290 165	136,9%	77 820	103,6%	18,3%	
Interest earned from Current and Non Current Assets	24 054	38 553	9 280	38,6%	10 084	41,9%	10 714	27,8%	30 078	78,0%	11 187	90,4%	(4,2%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	23 129	23 129	6 488	28,0%	5 522	23,9%	5 287	22,9%	17 297	74,8%	6 262	80,4%	(15,6%)	
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	84 138	84 153	11 593	13,8%	16 615	19,7%	16 681	19,8%	44 889	53,3%	14 532	42,3%	14,8%	
Non-Exchange Revenue														
Property rates	2 208 577	2 208 577	661 355	29,9%	463 806	21,0%	508 642	23,0%	1 633 803	74,0%	418 458	72,0%	21,6%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	20 080	9 239	2 272	11,3%	2 347	11,7%	3 089	33,4%	7 708	83,4%	2 355	48,1%	31,2%	
Licences or permits	17 667	13 367	2 793	15,8%	3 866	21,9%	3 227	24,1%	9 886	74,0%	3 022	54,6%	6,8%	
Transfer and subsidies - Operational	1 463 862	1 493 946	499 138	34,1%	451 651	30,9%	344 428	23,1%	1 295 217	86,7%	349 304	77,7%	(1,4%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	741 926	741 926	247 309	33,3%	247 309	33,3%	247 308	33,3%	741 926	100,0%	239 735	100,0%	3,2%	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	2 217	-	52	-	127	-	2 396	-	2	-	5 516,6%	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	9 405 342	9 386 293	2 696 083	28,7%	2 378 425	25,3%	2 400 012	25,6%	7 474 520	79,6%	2 538 870	84,9%	(5,5%)	
Employee related costs	2 884 448	2 692 162	666 636	23,1%	676 246	23,4%	661 873	24,6%	2 004 755	74,5%	658 896	72,8%	8,7%	
Remuneration of councillors	74 057	74 057	19 880	26,8%	17 260	23,3%	17 260	23,3%	54 401	73,5%	16 738	74,1%	3,1%	
Bulk purchases - electricity	2 512 494	2 512 494	689 551	27,4%	489 996	19,5%	482 991	19,2%	1 661 537	66,1%	390 970	68,5%	23,5%	
Inventory consumed	286 314	279 053	111 281	38,9%	13 619	4,8%	85 703	30,7%	210 604	75,5%	68 367	79,9%	25,4%	
Debt impairment	1 328 917	1 483 891	331 250	24,9%	331 250	24,9%	331 250	22,3%	993 751	67,0%	302 812	75,0%	9,4%	
Depreciation and amortisation	609 619	609 619	461 060	75,6%	461 058	75,6%	461 167	75,6%	1 383 284	226,9%	444 473	221,0%	3,8%	
Interest	13 567	13 567	3 236	23,9%	3 485	25,7%	2 814	20,7%	9 536	70,3%	3 802	25,3%	(26,0%)	
Contracted services	903 924	923 609	165 767	18,3%	189 954	21,0%	143 302	15,5%	499 023	54,0%	159 411	58,0%	(10,1%)	
Transfers and subsidies	154 110	143 960	31 659	20,5%	26 346	17,1%	57 325	39,8%	115 329	80,1%	18 983	55,4%	202,0%	
Irrecoverable debts written off	-	-	-	-	-	-	491	-	310 965	-	310 965	-	(99,8%)	
Operational costs	545 352	561 341	208 514	38,2%	134 068	24,6%	133 743	23,8%	476 325	84,9%	145 605	87,1%	(8,1%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	92 540	92 540	7 249	7,8%	36 142	39,1%	22 093	23,9%	65 484	70,8%	19 849	72,9%	11,3%	
Surplus/(Deficit)	10 215	236	(29 059)		41 779		(153 737)		(141 017)		(480 424)			
Transfers and subsidies - capital (monetary allocations)	760 580	759 480	32 090	4,2%	171 254	22,5%	204 065	26,9%	407 409	53,6%	169 926	47,2%	20,1%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	770 796	759 717	3 031		213 033		50 329		266 392		(310 498)			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	770 796	759 717	3 031		213 033		50 329		266 392		(310 498)			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	770 796	759 717	3 031		213 033		50 329		266 392		(310 498)			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	23 123	-	-	-	20 949	-	44 071	-	-	-	(100,0%)	
Surplus/(Deficit) for the year	770 796	759 717	26 153		213 033		71 277		310 464		(310 498)			

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	1 219 326	1 293 895	160 140	13,1%	297 440	24,4%	183 034	14,1%	640 614	49,5%	271 032	47,3%	(32,5%)
National Government	759 472	758 672	100 980	13,3%	200 465	26,4%	74 961	9,9%	376 406	49,6%	141 424	50,4%	(47,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agent	-	-	212	-	(212)	-	(24)	-	(24)	-	(128)	-	(81,3%)
Transfers recognised - capital	759 472	758 672	101 192	13,3%	200 253	26,4%	74 937	9,9%	376 382	49,6%	141 295	50,4%	(47,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	459 854	535 223	58 948	12,8%	97 187	21,1%	108 097	20,2%	264 232	49,4%	129 736	43,8%	(16,7%)
Capital Expenditure Functional	1 219 326	1 293 895	160 140	13,1%	297 440	24,4%	183 034	14,1%	640 614	49,5%	271 032	47,3%	(32,5%)
Municipal governance and administration	118 178	172 246	5 929	5,0%	11 545	9,8%	21 330	12,4%	38 803	22,5%	41 331	46,3%	(48,4%)
Executive and Council	1 100	1 100	-	-	26	2,3%	-	-	26	2,3%	377	20,7%	(100,0%)
Finance and administration	117 078	171 146	5 929	5,1%	11 519	9,8%	21 330	12,5%	38 777	22,7%	40 954	47,0%	(47,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	379 038	405 175	25 585	6,7%	84 362	22,3%	62 341	15,4%	172 288	42,5%	40 983	39,0%	52,1%
Community and Social Services	45 950	35 950	3 436	7,5%	5 510	12,0%	7 063	19,6%	16 009	44,5%	4 693	66,7%	50,5%
Sport And Recreation	33 200	40 768	1 984	6,0%	12 046	36,3%	4 489	11,0%	18 519	45,4%	10 828	41,1%	(58,5%)
Public Safety	20 688	41 225	82	,4%	5 075	24,5%	(18)	-	5 139	12,5%	441	39,0%	(104,0%)
Housing	278 200	282 400	20 083	7,2%	61 339	22,0%	50 436	17,9%	131 858	46,7%	24 940	36,0%	102,2%
Health	1 000	4 832	-	-	393	39,3%	370	7,7%	763	15,8%	80	5,3%	361,6%
Economic and Environmental Services	287 386	291 267	67 950	23,6%	67 978	23,7%	74 319	25,5%	210 247	72,2%	114 681	54,4%	(35,2%)
Planning and Development	113 550	95 927	17 527	15,4%	19 276	17,0%	11 658	12,2%	48 460	50,5%	12 142	44,7%	(4,0%)
Road Transport	173 837	195 341	50 423	29,0%	48 701	28,0%	62 662	32,1%	161 786	82,8%	102 539	56,0%	(38,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	370 624	347 685	53 355	14,4%	128 129	34,6%	20 319	5,8%	201 802	58,0%	57 829	48,8%	(64,9%)
Energy sources	132 820	116 461	18 652	14,0%	45 384	34,2%	3 029	2,6%	67 066	57,6%	31 211	55,3%	(90,3%)
Water Management	100 205	99 061	17 275	17,2%	37 101	37,0%	476	,5%	54 852	55,4%	18 031	50,2%	(97,4%)
Waste Water Management	103 598	98 598	16 762	16,2%	41 063	39,6%	12 805	13,0%	70 630	71,6%	8 587	56,2%	49,1%
Waste Management	34 000	33 565	665	2,0%	4 580	13,5%	4 009	11					

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	8 613 092	8 405 232	2 442 284	28,4%	3 309 542	38,4%	2 759 962	32,8%	8 511 788	101,3%	3 157 019	111,7%	(12,6%)
Property rates	1 777 905	1 722 690	350 478	19,7%	363 492	20,4%	344 853	20,0%	1 058 824	61,5%	342 317	73,4%	7%
Service charges	3 579 825	3 422 509	731 708	20,4%	759 553	21,2%	725 561	21,2%	2 216 822	64,8%	702 706	72,2%	3,3%
Other revenue	1 006 865	964 726	648 348	64,4%	1 481 361	147,1%	1 039 916	107,8%	3 169 624	328,6%	1 492 012	391,1%	(30,3%)
Transfers and Subsidies - Operational	1 463 862	1 497 273	489 287	33,4%	392 314	26,8%	366 641	24,6%	1 250 242	83,5%	399 025	79,5%	(7,6%)
Transfers and Subsidies - Capital	760 580	759 480	212 546	27,9%	295 149	38,8%	268 559	35,4%	776 254	102,2%	209 772	98,4%	28,0%
Interest	24 054	38 553	9 918	41,2%	17 673	73,5%	12 431	32,2%	40 022	103,8%	11 187	89,9%	11,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(7 466 806)	(7 031 401)	(2 118 905)	28,4%	(1 776 448)	23,8%	(1 738 391)	24,7%	(5 634 745)	80,1%	(1 588 471)	70,0%	9,5%
Suppliers and employees	(7 299 129)	(6 873 777)	(2 082 073)	28,5%	(1 751 637)	24,0%	(1 676 857)	24,4%	(5 510 566)	80,2%	(1 562 564)	70,6%	7,3%
Finance charges	(13 567)	(13 567)	(6 202)	45,7%	(236)	1,7%	(5 669)	41,8%	(12 107)	89,2%	(6 686)	31,6%	(15,2%)
Transfers and grants	(154 110)	(144 057)	(30 630)	19,9%	(24 575)	15,9%	(56 865)	39,5%	(112 071)	77,8%	(19 221)	55,1%	195,9%
Net Cash from/(used) Operating Activities	1 146 286	1 373 831	323 379	28,2%	1 533 093	133,7%	1 020 571	74,3%	2 877 043	209,4%	1 568 548	692,7%	(34,9%)
Cash Flow from Investing Activities													
Receipts			2 217		52		130		2 399		2		5 616,6%
Proceeds on disposal of PPE	-	-	2 217	-	52	-	130	-	2 399	-	2	-	5 616,6%
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 219 326)	(1 293 895)	(160 140)	13,1%	(297 440)	24,4%	(183 034)	14,1%	(640 614)	49,5%	(271 032)	31,6%	(32,5%)
Capital assets	(1 219 326)	(1 293 895)	(160 140)	13,1%	(297 440)	24,4%	(183 034)	14,1%	(640 614)	49,5%	(271 032)	31,6%	(32,5%)
Net Cash from/(used) Investing Activities	(1 219 326)	(1 293 895)	(157 923)	13,0%	(297 388)	24,4%	(182 905)	14,1%	(638 215)	49,3%	(271 030)	31,6%	(32,5%)
Cash Flow from/(used) Financing Activities													
Receipts													
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(49 141)	(30 246)	(12 993)	26,4%	(3 726)	7,6%	(13 527)	44,7%	(30 246)	100,0%	(12 509)	58,0%	8,1%
Repayment of borrowing	(49 141)	(30 246)	(12 993)	26,4%	(3 726)	7,6%	(13 527)	44,7%	(30 246)	100,0%	(12 509)	58,0%	8,1%
Net Cash from/(used) Financing Activities	(49 141)	(30 246)	(12 993)	26,4%	(3 726)	7,6%	(13 527)	44,7%	(30 246)	100,0%	(12 509)	(5,4%)	8,1%
Net Increase/(Decrease) in cash held	(122 181)	49 690	152 462	(124,8%)	1 231 979	(1 008,3%)	824 140	1 658,6%	2 208 582	4 444,7%	1 285 009	(351,2%)	(35,9%)
Cash/cash equivalents at the year begin:	808 648	679 975	679 818	84,1%	832 281	102,9%	2 064 417	303,6%	679 818	100,0%	2 479 797	79,1%	(16,8%)
Cash/cash equivalents at the year end:	686 468	729 665	832 281	121,2%	2 064 260	300,7%	2 888 557	395,9%	2 888 557	395,9%	3 764 806	33 946,2%	(23,3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	113 095	4,8%	71 601	3,0%	58 542	2,5%	2 112 172	89,7%	2 355 410	30,5%	24 726	1,0%	136 513	5,8%
Trade and Other Receivables from Exchange Transactions - Electricity	215 374	23,9%	66 277	7,3%	31 225	3,5%	589 186	65,3%	902 061	11,7%	-	-	382 321	42,4%
Receivables from Non-exchange Transactions - Property Rates	190 841	12,2%	81 462	5,2%	64 258	4,1%	1 227 685	78,5%	1 564 246	20,2%	-	-	323 004	20,6%
Receivables from Exchange Transactions - Waste Water Management	54 768	8,1%	28 950	4,3%	23 126	3,4%	571 424	84,2%	678 269	8,8%	-	-	72 153	10,6%
Receivables from Exchange Transactions - Waste Management	52 221	6,1%	30 771	3,6%	26 637	3,1%	750 455	87,3%	860 084	11,1%	-	-	59 385	6,9%
Receivables from Exchange Transactions - Property Rental Debtors	224	1,8%	167	1,3%	166	1,3%	12 116	95,6%	12 672	2,2%	-	-	-	-
Interest on Arrear Debtor Accounts	36 315	3,5%	34 201	3,3%	53 859	5,2%	919 558	88,1%	1 043 933	13,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14 322	4,5%	7 954	2,5%	7 146	2,3%	287 011	90,7%	316 433	4,1%	45 527	14,4%	20 374	6,4%
Total By Income Source	677 159	8,8%	321 383	4,2%	264 961	3,4%	6 469 606	83,7%	7 733 109	100,0%	70 253	,9%	993 751	12,9%
Debtors Age Analysis By Customer Group														
Organs of State	25 581	24,6%	17 194	16,5%	12 742	12,2%	48 573	46,7%	104 090	1,3%	-	-	-	-
Commercial	327 569	20,9%	99 262	6,3%	58 421	3,7%	1 084 717	69,1%	1 569 969	20,3%	2	-	-	-
Households	324 008	5,3%	204 927	3,4%	193 798	3,2%	5 336 316	88,1%	6 059 049	78,4%	70 251	1,2%	993 751	16,4%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	677 159	8,8%	321 383	4,2%	264 961	3,4%	6 469 606	83,7%	7 733 109	100,0%	70 253	,9%	993 751	12,9%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	371 471	100,0%	-	-	-	-	-	-	371 471	36,8%
Bulk Water	24 967	100,0%	-	-	-	-	-	-	24 967	2,5%
PAYE deductions	33 699	100,0%	-	-	-	-	-	-	33 699	3,3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	37 202	100,0%	-	-	-	-	-	-	37 202	3,7%
Loan repayments	19 196	100,0%	-	-	-	-	-	-	19 196	1,9%
Trade Creditors	224 170	73,1%	82 368	26,9%	-	-	-	-	306 538	30,4%
Auditor-General	444	100,0%	-	-	-	-	-	-	444	-
Other	216 229	100,0%	-	-	-	-	-	-	216 229	21,4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	927 378	91,8%	82 368	8,2%	-	-	-	-	1 009 746	100,0%

Contact Details

Municipal Manager	Mr Mxolisi Yawa	043 705 1901
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	16 055 280	16 421 778	13 402 956	83,5%	(3 967 073)	(24,7%)	2 931 039	17,8%	12 366 923	75,3%	3 192 677	87,0%	(8,2%)
Exchange Revenue													
Service charges - Electricity	5 159 121	5 171 943	1 466 691	28,4%	1 140 891	22,1%	1 088 321	21,0%	3 695 903	71,5%	554 602	76,5%	96,2%
Service charges - Water	2 943 776	2 912 999	553 183	18,8%	483 825	16,4%	533 587	18,3%	1 570 595	53,9%	1 100 314	95,1%	(51,5%)
Service charges - Waste Water Management	837 553	868 502	193 195	23,1%	191 462	22,9%	200 037	23,0%	584 694	67,3%	196 623	75,2%	1,7%
Service charges - Waste Management	311 829	311 829	73 361	23,5%	72 227	23,2%	72 556	23,3%	218 144	70,0%	80 976	83,5%	(10,4%)
Sale of Goods and Rendering of Services	117 720	113 104	(14 089)	(12,0%)	21 882	18,6%	20 373	18,0%	28 166	24,9%	63 486	48,7%	(67,9%)
Agency services	3 716	3 870	1 067	28,7%	960	25,8%	931	24,1%	2 958	76,4%	1 096	93,3%	(15,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	573 964	883 722	295 588	51,5%	295 987	51,6%	290 485	32,9%	882 060	99,8%	237 933	116,0%	22,1%
Interest earned from Current and Non Current Assets	208 088	207 878	6 839	3,3%	64 224	30,9%	76 034	36,6%	147 096	70,8%	62 843	62,4%	21,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	31 021	37 584	9 565	30,8%	13 713	44,2%	7 547	20,1%	30 825	82,0%	6 207	75,6%	21,6%
Licence and permits	18 157	18 221	5 601	30,8%	5 628	31,0%	5 428	29,8%	16 658	91,4%	5 545	97,9%	(2,1%)
Operational Revenue	38 583	32 796	7 902	20,5%	7 359	19,1%	10 411	31,7%	25 671	78,3%	7 208	67,1%	44,4%
Non-Exchange Revenue													
Property rates	2 980 757	2 944 079	9 927 686	333,1%	(6 974 331)	(234,0%)	(34 217)	(1,2%)	2 919 138	99,2%	(25 626)	98,7%	33,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	82 843	46 185	7 354	8,9%	9 291	11,2%	15 912	34,5%	32 557	70,5%	7 725	43,7%	106,0%
Licences or permits	1	1	-	-	0	35,4%	-	-	0	35,4%	-	30,5%	-
Transfer and subsidies - Operational	1 964 652	2 085 586	607 856	30,9%	699 808	35,6%	643 634	30,9%	1 951 297	93,6%	390 764	74,6%	64,7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	783 478	783 478	261 159	33,3%	-	-	-	-	261 159	33,3%	502 982	100,0%	(100,0%)
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	80,0%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	17 272 542	16 891 317	6 404 834	37,1%	2 810 010	16,3%	3 467 518	20,5%	12 682 362	75,1%	3 237 284	48,0%	7,1%
Employee related costs	4 558 182	4 419 187	881 984	19,3%	1 058 765	23,2%	942 054	21,3%	2 882 803	65,2%	879 610	64,4%	7,1%
Remuneration of councillors	91 089	90 829	23 711	26,0%	20 675	22,7%	20 629	22,7%	65 016	71,6%	20 388	70,6%	1,2%
Bulk purchases - electricity	5 632 329	5 632 845	1 784 875	31,7%	1 171 674	20,8%	1 178 670	20,9%	4 135 220	73,4%	1 536 375	65,3%	(23,3%)
Inventory consumed	359 733	371 214	71 166	19,8%	50 850	14,1%	57 442	15,5%	179 458	48,3%	40 363	51,2%	42,3%
Debt impairment	1 874 177	1 872 117	-	-	-	-	-	-	-	-	170 223	12,1%	(100,0%)
Depreciation and amortisation	1 334 327	999 907	-	-	-	-	603 306	60,3%	603 306	60,3%	161 168	12,5%	274,3%
Interest	128 228	130 278	11 694	9,1%	16 444	12,8%	46 766	35,9%	74 904	57,5%	47 493	62,0%	(1,5%)
Contracted services	1 564 811	1 635 589	147 277	9,4%	253 267	16,2%	189 143	11,6%	589 687	36,1%	149 036	33,8%	26,9%
Transfers and subsidies	62 687	84 625	3 450	5,5%	6 348	10,1%	124 577	147,2%	134 375	158,8%	60 461	179,6%	106,0%
Irrecoverable debts written off	561 361	561 361	3 280 250	584,3%	109 400	19,5%	188 067	33,5%	3 577 717	637,3%	16 822	-	1 018,0%
Operational costs	866 955	854 703	200 426	23,1%	122 587	14,1%	116 865	13,7%	439 877	51,5%	155 343	54,6%	(24,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	238 662	238 662	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 217 262)	(469 540)	6 998 123		(6 777 083)		(536 479)		(315 439)		(44 607)		
Transfers and subsidies - capital (monetary allocations)	1 434 548	1 283 531	(885)	(1,%)	23 080	1,6%	260 513	20,3%	282 709	22,0%	50 546	13,2%	415,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	217 286	813 992	6 997 238		(6 754 003)		(275 966)		(32 731)		5 939		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	217 286	813 992	6 997 238		(6 754 003)		(275 966)		(32 731)		5 939		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	217 286	813 992	6 997 238		(6 754 003)		(275 966)		(32 731)		5 939		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	217 286	813 992	6 997 238		(6 754 003)		(275 966)		(32 731)		5 939		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	1 941 550	1 807 477	1 699 488	87,5%	(1 385 557)	(71,4%)	333 471	18,4%	647 402	35,8%	327 119	125,6%	1,9%
National Government	1 307 960	1 187 427	1 661 778	127,1%	(1 467 015)	(112,2%)	259 473	21,9%	454 236	38,3%	205 475	199,1%	26,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Aget	40 000	55 000	3 547	8,9%	14 751	36,9%	12 070	21,9%	30 367	55,2%	6 572	36,5%	83,7%
Transfers recognised - capital	1 347 960	1 242 427	1 665 325	123,5%	(1 452 264)	(107,7%)	271 542	21,9%	484 603	39,0%	212 046	193,2%	28,1%
Borrowing	76 338	58 865	4 345	5,7%	7 845	10,3%	13 287	22,6%	25 477	43,3%	52 540	40,7%	(74,7%)
Internally generated funds	517 253	506 184	29 818	5,8%	58 862	11,4%	48 641	9,6%	137 321	27,1%	62 533	35,0%	(22,2%)
Capital Expenditure Functional	1 995 957	1 807 477	32 126 890	1 609,6%	(31 773 791)	(1 591,9%)	333 471	18,4%	686 570	38,0%	327 123	72,6%	1,9%
Municipal governance and administration	243 158	185 037	14 314 311	5 886,8%	(14 268 883)	(5 868,2%)	3 524	1,9%	48 952	26,5%	5 141	19 795,9%	(31,5%)
Executive and Council	-	-	17 536	-	(17 536)	-	-	-	-	-	222 265,0%	-	-
Finance and administration	243 158	185 037	14 296 775	5 879,6%	(14 251 347)	(5 861,0%)	3 524	1,9%	48 952	26,5%	5 141	19 780,4%	(31,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	128 758	97 051	3 233 632	2 511,4%	(3 221 125)	(2 501,7%)	19 992	20,6%	32 498	33,5%	48 282	833,7%	(58,6%)
Community and Social Services	40 230	23 300	2 327 474	5 785,4%	(2 322 334)	(5 772,6%)	484	2,1%	5 624	24,1%	6 066	1 474,0%	(92,0%)
Sport And Recreation	51 739	41 485	303 295	586,2%	(296 648)	(573,4%)	9 949	24,0%	16 596	40,0%	7 273	588,6%	36,8%
Public Safety	30 422	27 589	(21 624)	(71,1%)	23 327	76,7%	6 074	22,0%	7 776	28,2%	4 509	(183,9%)	34,7%
Housing	4 417	3 726	556 250	12 594,8%	(556 250)	(12 594,8%)	3 429	92,0%	3 429	92,0%	30 435	1 802,3%	(88,7%)
Health	1 950	950	68 236	3 499,3%	(69 219)	(3 549,7%)	56	5,9%	(927)	(97,6%)	-	3 845,8%	(100,0%)
Economic and Environmental Services	574 965	527 767	4 706 636	818,6%	(4 582 422)	(797,0%)	116 870	22,1%	241 085	45,7%	75 867	(4 344,7%)	54,0%
Planning and Development	54 407	57 590	931 825	1 712,7%	(931 825)	(1 712,7%)	-	-	-	-	-	1 484,4%	-
Road Transport	520 557	470 178	3 572 321	686,2%	(3 448 107)	(662,4%)	116 870	24,9%	241 085	51,3%	75 867	(4 926,6%)	54,0%
Environmental Protection	-	-	202 491	-	(202 491)	-	-	-	0	-	-	-	-
Trading Services	1 049 078	997 622	9 846 759	938,6%	(9 675 809)	(922,3%)	193 085	19,4%	364 035	36,5%	197 832	543,6%	(2,4%)
Energy sources	315 211	300 783	4 808 486	1 525,5%	(4 731 934)	(1 501,2%)	82 709	27,5%	159 261	52,9%	77 154	500,3%	7,2%
Water Management	481 371	476 327	3 560 549	739,7%	(3 491 707)	(725,4%)	82 475	17,3%					

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	17 513 799	17 863 849	3 880 563	22,2%	(4 139 552)	(23,6%)	341 380	1,9%	82 391	,5%	1 064 253	3,1%	(67,9%)
Property rates	5 503 910	5 889 173	3 854 034	70,0%	(10 385 081)	(188,7%)	157 400	2,7%	(6 373 648)	(108,2%)	1 031 828	10,9%	(84,7%)
Service charges	10 874 226	7 483 250	26 427	,2%	6 245 631	57,4%	183 980	2,5%	6 456 038	86,3%	32 426	,5%	467,4%
Other revenue	37 436	3 669 111	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	1 098 227	822 315	103	-	(103)	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(13 301 423)	(17 082 897)	(43 964)	,3%	(509 904)	3,8%	22 188	(,1%)	(531 680)	3,1%	526 144	,6%	(95,8%)
Suppliers and employees	(13 301 423)	(17 082 897)	(43 964)	,3%	(509 904)	3,8%	22 188	(,1%)	(531 680)	3,1%	526 144	,6%	(95,8%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	4 212 376	780 952	3 836 599	91,1%	(4 649 457)	(110,4%)	363 568	46,6%	(449 289)	(57,5%)	1 590 397	(68,4%)	(77,1%)
Cash Flow from Investing Activities													
Receipts	(55 000)	(158 668)	(331 288)	602,3%	331 662	(603,0%)	120 917	(76,2%)	121 291	(76,4%)	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(55 000)	(158 668)	(331 288)	602,3%	331 662	(603,0%)	120 917	(76,2%)	121 291	(76,4%)	-	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(55 000)	(158 668)	(331 288)	602,3%	331 662	(603,0%)	120 917	(76,2%)	121 291	(76,4%)	-	-	(100,0%)
Cash Flow from/(used) Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	4 157 376	622 284	3 505 311	84,3%	(4 317 794)	(103,9%)	484 485	77,9%	(327 998)	(52,7%)	1 590 397	(52,6%)	(69,5%)
Cash/cash equivalents at the year begin:	967 646	994 635	-	-	3 505 311	362,3%	4 002 547	402,4%	-	-	(1 137 611)	-	(451,8%)
Cash/cash equivalents at the year end:	5 125 022	1 616 919	3 505 311	68,4%	4 002 547	78,1%	4 487 032	277,5%	4 487 032	277,5%	452 786	743,7%	891,0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	476 595	6,7%	372 707	5,2%	306 490	4,3%	6 004 736	83,9%	7 160 529	46,4%	1 824 756	25,5%	60 929 050	850,9%
Trade and Other Receivables from Exchange Transactions - Electricity	348 457	33,0%	91 355	8,6%	35 428	3,4%	581 204	55,0%	1 056 444	6,8%	13 181	1,2%	6 473 974	612,8%
Receivables from Non-exchange Transactions - Property Rates	863 696	35,6%	37 003	1,5%	106 178	4,4%	1 417 354	58,5%	2 424 231	15,7%	104 255	4,3%	18 797 529	775,4%
Receivables from Exchange Transactions - Waste Water Management	100 277	7,9%	64 629	5,1%	48 358	3,8%	1 048 499	83,1%	1 261 763	8,2%	288 654	22,9%	11 077 931	878,0%
Receivables from Exchange Transactions - Waste Management	49 071	7,8%	17 738	2,8%	13 684	2,2%	549 712	87,2%	630 205	4,1%	185 203	29,4%	6 873 623	1 090,7%
Receivables from Exchange Transactions - Property Rental Debtors	1 921	4,4%	678	1,6%	600	1,4%	40 483	92,7%	43 683	,3%	-	-	488 005	1 117,1%
Interest on Arrear Debtor Accounts	128 466	5,2%	102 588	4,2%	93 015	3,8%	2 123 916	86,8%	2 447 985	15,9%	281 906	11,5%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14 213	3,6%	4 877	1,2%	3 000	,8%	375 864	94,4%	397 954	2,6%	52 162	13,1%	-	-
Total By Income Source	1 982 698	12,9%	691 576	4,5%	606 753	3,9%	12 141 767	78,7%	15 422 795	100,0%	2 750 116	17,8%	104 640 112	678,5%
Debtors Age Analysis By Customer Group														
Organs of State	42 456	12,6%	27 005	8,0%	24 568	7,3%	241 883	72,0%	335 912	2,2%	-	-	-	-
Commercial	775 155	28,7%	142 663	5,3%	122 559	4,5%	1 663 690	61,5%	2 704 067	17,5%	-	-	-	-
Households	1 165 087	9,4%	521 908	4,2%	459 626	3,7%	10 236 195	82,7%	12 382 816	80,3%	2 750 116	22,2%	104 640 112	845,0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 982 698	12,9%	691 576	4,5%	606 753	3,9%	12 141 767	78,7%	15 422 795	100,0%	2 750 116	17,8%	104 640 112	678,5%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	441 553	100,0%	-	-	-	-	-	-	441 553	24,5%
Bulk Water	3 429	89,1%	420	10,9%	-	-	-	-	3 848	,2%
PAYE deductions	53 636	100,0%	-	-	-	-	-	-	53 636	3,0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	47 269	100,0%	-	-	-	-	-	-	47 269	2,6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 127	1,0%	894	,1%	28 796	2,3%	1 212 553	96,6%	1 255 370	69,7%
Auditor-General	682	100,0%	-	-	-	-	-	-	682	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	559 696	31,1%	1 314	,1%	28 796	1,6%	1 212 553	67,3%	1 802 358	100,0%

Contact Details

Municipal Manager	Mr Luvuyo Magalela (Acting City Manager)	041 506 3209
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	453 136	533 363	206 804	45,6%	109 825	24,2%	111 403	20,9%	428 032	80,3%	100 676	66,0%	10,7%	
Exchange Revenue														
Service charges - Electricity	141 120	142 179	35 308	25,0%	31 237	22,1%	40 822	28,7%	107 367	75,5%	37 953	54,8%	7,6%	
Service charges - Water	40 832	56 426	13 778	33,7%	13 818	33,8%	16 640	29,5%	44 236	78,4%	10 484	54,4%	58,7%	
Service charges - Waste Water Management	59 557	71 016	26 129	43,9%	8 395	14,1%	7 690	10,8%	42 214	59,4%	5 065	47,6%	51,8%	
Service charges - Waste Management	6 686	41 588	13 008	194,5%	5 355	80,1%	5 080	12,2%	23 443	56,4%	4 859	77,9%	4,5%	
Sale of Goods and Rendering of Services	2 819	2 153	209	7,4%	219	7,8%	309	14,3%	736	34,2%	435	64,2%	(29,0%)	
Agency services	6 134	5 841	835	13,6%	612	10,0%	350	6,0%	1 797	30,8%	419	24,9%	(16,4%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	4 481	13 234	3 218	71,8%	3 311	73,9%	3 828	28,9%	10 357	78,3%	2 202	186,9%	73,8%	
Interest earned from Current and Non Current Assets	616	1 196	413	67,0%	232	37,6%	218	18,2%	862	72,1%	133	32,5%	63,7%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	3 727	2 127	243	6,5%	307	8,2%	244	11,5%	794	37,3%	182	183,9%	34,2%	
Licence and permits	1 144	964	198	17,3%	212	18,5%	244	25,3%	654	67,9%	263	38,4%	(7,3%)	
Operational Revenue	8 557	8 453	16 738	195,6%	90	1,1%	439	5,2%	17 267	204,3%	1 178	3,2%	(62,7%)	
Non-Exchange Revenue														
Property rates	45 043	51 761	45 508	101,0%	2 173	4,8%	35	,1%	47 715	92,2%	(13)	98,9%	(371,5%)	
Surcharges and Taxes	4 176	10 033	1 760	42,2%	3 889	93,1%	1 694	16,9%	7 343	73,2%	3 933	308,9%	(56,9%)	
Fines, penalties and forfeits	720	94	22	3,1%	5	,6%	6	6,0%	33	34,8%	31	(1 556,4%)	(82,0%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	125 659	123 639	48 888	38,9%	39 277	31,3%	33 063	26,7%	121 229	98,1%	32 884	96,1%	,5%	
Interest	1 865	2 661	548	29,4%	693	37,2%	742	27,9%	1 983	74,5%	666	72,8%	11,4%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	554 298	654 318	126 347	22,8%	146 263	26,4%	130 211	19,9%	402 821	61,6%	116 705	63,4%	11,6%	
Employee related costs	184 072	191 893	40 996	22,3%	51 020	27,7%	42 101	21,9%	134 117	69,9%	39 736	69,2%	6,0%	
Remuneration of councillors	9 276	10 255	2 303	24,8%	2 876	31,0%	2 411	23,5%	7 590	74,0%	2 297	74,8%	5,0%	
Bulk purchases - electricity	130 815	133 107	31 910	24,4%	27 359	20,9%	30 051	22,6%	89 320	67,1%	21 987	61,5%	36,7%	
Inventory consumed	5 582	4 753	1 419	25,4%	330	5,9%	508	10,7%	2 257	47,5%	1 104	77,2%	(54,0%)	
Debt impairment	8 969	8 969	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	65 308	65 308	15 186	23,3%	15 189	23,3%	15 206	23,3%	45 581	69,8%	15 368	71,6%	(1,1%)	
Interest	10 452	72 387	9 919	94,9%	16 051	153,6%	11 169	15,4%	37 139	51,3%	10 686	78,7%	4,5%	
Contracted services	19 285	26 376	3 662	19,0%	2 520	13,1%	6 157	23,3%	12 339	46,8%	4 219	33,0%	46,0%	
Transfers and subsidies	150	150	-	-	120	80,0%	-	-	120	80,0%	-	13,3%	-	
Irrecoverable debts written off	4 829	4 829	-	-	-	-	-	-	-	-	-	(252,1%)	-	
Operational costs	115 560	136 290	20 952	18,1%	30 798	26,7%	22 607	16,6%	74 357	54,6%	21 308	65,0%	6,1%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(101 162)	(120 954)	80 457		(36 439)		(18 807)		25 210		(16 029)			
Transfers and subsidies - capital (monetary allocations)	74 871	75 753	9 808	13,1%	23 126	30,9%	9 129	12,1%	42 063	55,5%	21 063	70,5%	(56,7%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(26 291)	(45 201)	90 264		(13 312)		(9 679)		67 273		5 033			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	(26 291)	(45 201)	90 264		(13 312)		(9 679)		67 273		5 033			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(26 291)	(45 201)	90 264		(13 312)		(9 679)		67 273		5 033			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(26 291)	(45 201)	90 264		(13 312)		(9 679)		67 273		5 033			

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	73 800	76 441	79 990	108,4%	22 987	31,1%	10 131	13,3%	113 108	148,0%	17 118	67,3%	(40,8%)
National Government	70 164	72 735	78 497	111,9%	20 073	28,6%	8 807	12,1%	107 377	147,6%	16 287	67,9%	(45,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	1 302	-	1 302	-	-	-	(100,0%)
Transfers recognised - capital	70 164	72 735	78 497	111,9%	20 073	28,6%	10 109	13,9%	108 679	149,4%	16 287	67,9%	(37,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 637	3 707	1 493	41,1%	2 913	80,1%	22	,6%	4 428	119,5%	831	45,9%	(97,4%)
Capital Expenditure Functional	74 050	76 661	80 082	108,1%	22 987	31,0%	10 131	13,2%	113 199	147,7%	17 118	67,3%	(40,8%)
Municipal governance and administration	370	410	699	188,9%	104	28,0%	1 324	322,9%	2 126	518,6%	50	20,2%	2 523,3%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	370	410	699	188,9%	104	28,0%	1 324	322,9%	2 126	518,6%	50	20,2%	2 523,3%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	6 616	2 400	10 971	165,8%	1 913	28,9%	-	-	12 884	536,8%	-	42,0%	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	6 616	2 400	10 971	165,8%	1 913	28,9%	-	-	12 884	536,8%	-	42,0%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	6 581	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	6 581	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	67 064	67 270	68 412	102,0%	20 970	31,3%	8 807	13,1%	98 189	146,0%	17 068	72,8%	(48,4%)
Energy sources	3 517	3 517	886	25,2%	2 810	79,9%	-	-	3 696	105,1%	780	78,0%	(100,0%)
Water Management	50 792	41 401	56 346	110,9%	10 439	20,6%	6 670	16,1%	73 455	177,4%	16 287	73,1%	(59,0%)
Waste Water Management	8 467	10 733	5 701	67,3%	5 994	70,8%	-	-	11 694	109,0%	-	56,7%	-
Waste Management	4 288	11 620	5 480	127,8%	1 727	40,3%	2 137	18,4%	9 344	80,4%	-	87,0%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24		2022/23	

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	527 231	582 977	156 544	29,7%	126 013	23,9%	117 207	20,1%	399 764	68,6%	109 971	52,7%	6,6%
Property rates	49 500	51 551	14 999	30,3%	5 150	10,4%	4 466	8,7%	24 615	47,7%	6 258	33,4%	(28,6%)
Service charges	307 044	330 191	5 808	1,9%	14 646	4,8%	9 855	3,0%	30 308	9,2%	36 491	27,5%	(73,0%)
Other revenue	25 830	22 506	21 904	84,8%	4 324	16,7%	5 467	24,3%	31 695	140,8%	3 847	29,5%	42,1%
Transfers and Subsidies - Operational	69 370	95 903	96 000	138,4%	84 940	122,4%	82 994	86,5%	263 933	275,2%	34 796	131,0%	138,5%
Transfers and Subsidies - Capital	74 871	81 631	17 668	23,6%	16 877	22,5%	14 380	17,6%	48 925	59,9%	28 543	102,9%	(49,6%)
Interest	616	1 196	166	27,0%	77	12,5%	45	3,7%	288	24,1%	37	19,3%	22,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(467 994)	(568 862)	(69 532)	14,9%	(77 240)	16,5%	(69 286)	12,2%	(216 058)	38,0%	(67 311)	53,8%	2,9%
Suppliers and employees	(467 994)	(568 862)	(69 532)	14,9%	(77 240)	16,5%	(69 286)	12,2%	(216 058)	38,0%	(67 311)	53,8%	2,9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	59 237	14 116	87 012	146,9%	48 773	82,3%	47 920	339,5%	183 706	1 301,4%	42 660	51,1%	12,3%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(76 800)	(76 441)	2 755	(3,7%)	3 421	(4,6%)	1 549	(2,0%)	7 725	(10,1%)	2 784	20,2%	(44,4%)
Capital assets	(76 800)	(76 441)	2 755	(3,7%)	3 421	(4,6%)	1 549	(2,0%)	7 725	(10,1%)	2 784	20,2%	(44,4%)
Net Cash from/(used) Investing Activities	(76 800)	(76 441)	2 755	(3,7%)	3 421	(4,6%)	1 549	(2,0%)	7 725	(10,1%)	2 784	20,2%	(44,4%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	1 148	-	1 148	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	1 148	-	1 148	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	1 148	-	1 148	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(14 563)	(62 326)	89 768	(616,4%)	52 194	(358,4%)	50 617	(81,2%)	192 579	(309,0%)	45 443	67,0%	11,4%
Cash/cash equivalents at the year begin:	924	996	996	107,7%	90 763	9 818,7%	142 958	14 354,6%	996	100,0%	63 459	70,9%	125,3%
Cash/cash equivalents at the year end:	(13 639)	(61 330)	90 763	(665,5%)	142 958	(1 048,2%)	193 575	(315,6%)	193 575	(315,6%)	108 900	68,9%	77,8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 577	6,0%	5 269	5,6%	4 910	5,2%	77 830	83,2%	93 586	29,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 506	42,1%	1 477	11,3%	951	7,3%	5 161	39,4%	13 095	4,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 707	15,1%	824	1,6%	751	1,5%	41 848	81,8%	51 130	16,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 808	9,9%	3 697	4,7%	3 582	4,5%	63 677	80,8%	78 763	24,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 965	5,1%	2 322	3,0%	2 239	2,9%	69 747	89,1%	78 273	24,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	(1)	100,0%	(1)	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	155	2,8%	140	2,5%	78	1,4%	5 254	93,4%	5 627	1,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	30 718	9,6%	13 729	4,3%	12 511	3,9%	263 516	82,2%	320 474	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	10 681	26,2%	2 850	7,0%	1 433	3,5%	25 801	63,3%	40 766	12,7%	-	-	-	-
Households	20 037	7,2%	10 878	3,9%	11 078	4,0%	237 715	85,0%	279 708	87,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	30 718	9,6%	13 729	4,3%	12 511	3,9%	263 516	82,2%	320 474	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	7 419	1,3%	17 258	3,0%	553 730	95,7%	578 407	93,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 028	11,8%	(4 153)	(24,3%)	1 102	6,4%	18 136	106,0%	17 113	2,8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	2 518	50,7%	(9 707)	(195,4%)	2 420	48,7%	9 735	196,0%	4 967	8,8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	843	6,5%	682	5,2%	(2 010)	(15,4%)	13 557	103,7%	13 073	2,1%
Auditor-General	(494)	(20,5%)	(3 332)	(138,2%)	(407)	(16,9%)	6 644	275,6%	2 410	4,4%
Other	(9)	100,0%	-	-	-	-	-	-	(9)	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 886	,8%	(9 091)	(1,5%)	18 364	3,0%	601 802	97,7%	615 961	100,0%

Contact Details

Municipal Manager	Dr Edward Martin Rankwana	049 807 5700
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	314 333	307 302	92 700	29,5%	68 224	21,7%	69 086	22,5%	230 010	74,8%	54 751	73,8%	26,2%	
Exchange Revenue														
Service charges - Electricity	167 878	150 397	27 067	16,1%	35 193	21,0%	35 545	23,6%	97 805	65,0%	27 939	61,8%	27,2%	
Service charges - Water	16 805	16 845	4 542	27,0%	5 087	30,3%	4 564	27,1%	14 193	84,3%	3 528	73,7%	29,4%	
Service charges - Waste Water Management	6 616	8 388	2 070	31,3%	1 820	27,5%	1 742	20,8%	5 632	67,1%	1 514	74,9%	15,0%	
Service charges - Waste Management	10 519	13 834	3 339	31,7%	2 920	27,8%	2 786	20,1%	9 045	65,4%	2 422	74,9%	15,0%	
Sale of Goods and Rendering of Services	601	601	91	15,1%	65	10,8%	87	14,4%	242	40,3%	79	66,4%	10,0%	
Agency services	850	850	240	28,3%	165	19,4%	143	16,8%	549	64,6%	175	71,0%	(18,3%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	6 689	8 973	1 388	20,7%	3 071	45,9%	3 191	35,6%	7 650	85,3%	1 522	75,0%	109,7%	
Interest earned from Current and Non Current Assets	950	950	177	18,6%	283	29,7%	358	37,7%	817	86,0%	141	75,5%	154,4%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	77	129	20	26,0%	20	26,5%	20	15,9%	61	47,3%	19	64,1%	6,0%	
Rental from Fixed Assets	575	575	124	21,5%	202	35,1%	132	22,9%	457	79,5%	126	97,8%	4,5%	
Licence and permits	-	-	-	-	-	-	2	-	2	-	-	-	(100,0%)	
Operational Revenue	2 891	2 891	78	2,7%	123	4,2%	390	13,5%	591	20,4%	390	65,7%	,1%	
Non-Exchange Revenue														
Property rates	24 819	25 751	24 054	96,9%	1 005	4,1%	1 707	6,6%	26 767	103,9%	1 353	101,8%	26,2%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	315	315	17	5,3%	38	11,9%	53	16,8%	107	34,0%	16	73,4%	239,9%	
Licences or permits	420	512	133	31,6%	122	29,1%	65	12,7%	320	62,4%	124	77,2%	(47,4%)	
Transfer and subsidies - Operational	74 328	76 291	29 362	39,5%	18 110	24,4%	18 300	24,0%	65 772	86,2%	15 404	88,8%	18,8%	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	373 107	352 171	58 978	15,8%	51 470	13,8%	70 023	19,9%	180 471	51,2%	59 766	65,5%	17,2%	
Employee related costs	102 713	102 783	23 474	22,9%	27 753	27,0%	23 165	22,5%	74 391	72,4%	22 834	72,8%	1,4%	
Remuneration of councillors	4 928	4 928	1 402	28,4%	1 209	24,5%	1 176	23,9%	3 786	76,8%	936	65,5%	25,7%	
Bulk purchases - electricity	130 570	109 571	6 957	5,3%	14 084	10,8%	15 972	14,6%	37 013	33,8%	21 950	71,9%	(27,2%)	
Inventory consumed	9 053	8 550	243	2,7%	2 331	25,8%	2 175	25,4%	4 748	55,5%	2 728	56,5%	(20,3%)	
Debt impairment	27 177	27 177	6 528	24,0%	-	-	6 528	24,0%	13 055	48,0%	-	-	(100,0%)	
Depreciation and amortisation	56 304	56 304	14 076	25,0%	-	-	14 076	25,0%	28 152	50,0%	3 479	59,0%	304,6%	
Interest	3 489	3 489	-	-	-	-	-	-	-	-	36	1,0%	(100,0%)	
Contracted services	11 937	11 210	910	7,6%	1 126	9,4%	1 322	11,8%	3 357	29,9%	2 831	49,9%	(53,3%)	
Transfers and subsidies	1 083	1 083	-	-	-	-	-	-	-	-	1 036	100,0%	(100,0%)	
Irrecoverable debts written off	-	-	267	-	-	-	267	-	533	-	1 824	49,3%	(85,4%)	
Operational costs	25 853	27 075	5 124	19,8%	4 967	19,2%	5 343	19,7%	15 435	57,0%	2 114	59,5%	152,8%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(58 773)	(44 870)	33 722		16 754		(937)		49 539		(5 015)			
Transfers and subsidies - capital (monetary allocations)	37 259	71 290	5 304	14,2%	(1 100)	(3,0%)	17 409	24,4%	21 613	30,3%	-	-	32,7%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(21 515)	26 421	39 027		15 654		16 472		71 152		(5 015)			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	(21 515)	26 421	39 027		15 654		16 472		71 152		(5 015)			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(21 515)	26 421	39 027		15 654		16 472		71 152		(5 015)			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(21 515)	26 421	39 027		15 654		16 472		71 152		(5 015)			

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	34 519	65 717	3 939	11,4%	15 781	45,7%	5 963	9,1%	25 683	39,1%	3 774	36,5%	58,0%
National Government	32 399	60 355	3 895	12,0%	14 965	46,2%	4 655	7,7%	23 515	39,0%	2 923	47,7%	59,3%
Provincial Government	-	954	-	-	-	-	131	13,7%	131	13,7%	-	-	(100,0%)
District Municipality	-	683	-	-	326	-	-	-	326	47,7%	237	10,5%	(100,0%)
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 399	61 992	3 895	12,0%	15 290	47,2%	4 786	7,7%	23 971	38,7%	3 160	41,7%	51,5%
Borrowing	4 706	245	-	-	224	-	-	-	224	91,5%	0	-	(100,0%)
Internally generated funds	2 120	3 480	44	2,1%	267	12,6%	1 177	33,8%	1 488	42,8%	614	26,2%	91,6%
Capital Expenditure Functional	34 519	65 717	3 939	11,4%	15 781	45,7%	5 963	9,1%	25 683	39,1%	3 774	36,5%	58,0%
Municipal governance and administration	1 388	1 742	281	20,2%	281	20,2%	226	13,0%	507	29,1%	0	-	89 668,7%
Executive and Council	15	15	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 373	1 727	281	20,5%	281	20,5%	226	13,1%	507	29,4%	0	-	89 668,7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 228	31 190	2 510	59,4%	2 510	59,4%	207	,7%	2 717	8,7%	250	38,4%	(17,4%)
Community and Social Services	15	30 542	-	-	2 293	15 289,9%	207	,7%	2 500	8,2%	237	8,8%	(12,7%)
Sport And Recreation	3 913	348	-	-	-	-	-	-	616	17,7%	13	75,5%	(100,0%)
Public Safety	300	300	-	-	217	72,2%	-	-	217	72,2%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 750	14 692	1 210	10,3%	7 961	67,8%	1 848	12,6%	11 019	75,0%	1 573	32,8%	17,5%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 750	14 692	1 210	10,3%	7 961	67,8%	1 848	12,6%	11 019	75,0%	1 573	32,8%	17,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	17 153	18 093	2 729	15,9%	5 029	29,3%	3 682	20,3%	11 440	63,2%	1 951	41,7%	88,7%
Energy sources	4 706	5 167	11	,2%	47	1,0%	2 651	51,3%	2 708	52,4%	614	37,0%	331,8%
Water Management	9 007	8 746	2 574	28,6%	2 511	27,9%	1 031	11,8%	6 116	69,9%	1 048	42,9%	(1,7%)
Waste Water Management	485	579	144	29,8%	531	109,4%	-	-	675	116,6%	288	39,0%	(100,0%)
Waste Management	2 957	3 601	194	6,6%	1 941	65,7%	-	-	1 941	53,9%	0	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24		2022/23	

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	351 967	349 483	49 573	14,1%	61 114	17,4%	64 712	18,5%	175 399	50,2%	25 192	42,9%	156,9%
Property rates	16 132	16 132	968	6,0%	1 118	6,9%	1 111	6,9%	3 197	19,8%	287	33,9%	287,5%
Service charges	190 031	187 702	20 728	10,9%	34 246	18,0%	37 120	19,8%	92 095	49,1%	10 360	39,1%	258,3%
Other revenue	38 575	38 719	2 068	5,4%	2 941	7,6%	3 882	10,0%	8 891	23,0%	14 546	134,5%	(73,3%)
Transfers and Subsidies - Operational	69 020	68 721	25 808	37,4%	20 808	30,1%	17 600	25,6%	64 216	93,4%	-	26,8%	(100,0%)
Transfers and Subsidies - Capital	37 259	37 259	-	-	2 000	5,4%	5 000	13,4%	7 000	18,8%	-	12,5%	(100,0%)
Interest	950	950	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(329 130)	(329 130)	(1 722)	,5%	(3 718)	1,1%	(4 511)	1,4%	(9 951)	3,0%	(3 812)	4,6%	18,4%
Suppliers and employees	(328 741)	(328 741)	(1 722)	,5%	(3 718)	1,1%	(4 511)	1,4%	(9 951)	3,0%	(3 812)	4,2%	18,4%
Finance charges	(389)	(389)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	102,9%	-
Net Cash from/(used) Operating Activities	22 837	20 353	47 851	209,5%	57 396	251,3%	60 201	295,8%	165 448	812,9%	21 381	321,5%	181,6%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(34 519)	(65 717)	(503)	1,5%	(15 299)	44,3%	(6 592)	10,0%	(22 394)	34,1%	(4 145)	25,0%	59,0%
Capital assets	(34 519)	(65 717)	(503)	1,5%	(15 299)	44,3%	(6 592)	10,0%	(22 394)	34,1%	(4 145)	25,0%	59,0%
Net Cash from/(used) Investing Activities	(34 519)	(65 717)	(503)	1,5%	(15 299)	44,3%	(6 592)	10,0%	(22 394)	34,1%	(4 145)	25,0%	59,0%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 048)	(1 048)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 048)	(1 048)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 048)	(1 048)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(12 730)	(46 411)	47 348	(371,9%)	42 096	(330,7%)	53 610	(115,5%)	143 054	(308,2%)	17 235	(2 361,6%)	211,0%
Cash/cash equivalents at the year begin:	16 624	16 624	47 348		47 348	284,8%	100 164	602,5%	-	-	96 161	-	4,2%
Cash/cash equivalents at the year end:	3 894	(29 787)	47 348	1 215,9%	100 164	2 572,3%	153 548	(515,5%)	153 548	(515,5%)	113 397	682,1%	35,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 578	9,5%	1 658	4,4%	1 301	3,5%	30 982	82,6%	37 520	18,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 181	41,1%	1 976	5,3%	1 659	4,5%	18 133	49,1%	36 949	17,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	565	1,1%	155	,3%	151	,3%	52 307	98,4%	53 179	25,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 392	8,2%	440	2,6%	435	2,6%	14 701	86,6%	16 968	8,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 154	8,4%	683	2,7%	660	2,6%	22 130	86,4%	25 628	12,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	8	4,5%	3	1,6%	3	1,5%	163	92,5%	176	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	407	1,3%	94	,3%	120	,4%	30 526	98,0%	31 146	15,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 486)	(50,0%)	31	,6%	32	,6%	7 392	148,8%	4 969	2,4%	-	-	-	-
Total By Income Source	20 800	10,1%	5 041	2,4%	4 361	2,1%	176 334	85,4%	206 535	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	499	3,5%	411	2,9%	590	4,1%	12 796	89,5%	14 296	6,9%	-	-	-	-
Commercial	2 450	27,1%	208	2,3%	190	2,0%	6 219	68,7%	9 056	4,4%	-	-	-	-
Households	10 523	8,4%	3 811	3,0%	3 045	2,4%	107 865	86,1%	125 243	60,6%	-	-	-	-
Other	7 328	12,8%	611	1,1%	547	,9%	49 454	85,4%	57 940	28,1%	-	-	-	-
Total By Customer Group	20 800	10,1%	5 041	2,4%	4 361	2,1%	176 334	85,4%	206 535	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	15	50,1%	15	49,9%	-	-	31	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	15	50,1%	15	49,9%	-	-	31	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	746 559	712 200	61 421	8,2%	63 192	8,5%	106 919	15,0%	231 532	32,5%	47 218	24,0%	126,4%
Property rates	91 298	91 298	5 580	6,1%	28 401	31,1%	38 028	41,7%	72 008	78,9%	287	4%	13 164,1%
Service charges	362 547	322 022	4 275	1,2%	11 070	3,1%	19 035	5,9%	34 380	10,7%	8 052	7,9%	136,4%
Other revenue	93 880	93 880	743	,8%	1 514	1,6%	8 094	8,6%	10 351	11,0%	3 928	46,8%	106,1%
Transfers and Subsidies - Operational	127 657	131 657	50 823	39,8%	22 162	17,4%	41 762	31,7%	114 747	87,2%	34 951	98,0%	19,5%
Transfers and Subsidies - Capital	67 378	67 378	-	-	-	-	-	-	-	-	-	-	-
Interest	3 800	5 965	-	-	46	1,2%	-	-	46	,8%	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(574 716)	(547 438)	(23 577)	4,1%	(129 847)	22,6%	(202 991)	37,1%	(356 416)	65,1%	(62 743)	26,5%	223,5%
Suppliers and employees	(567 747)	(540 469)	(23 577)	4,2%	(129 847)	22,9%	(202 991)	37,6%	(356 416)	65,9%	(62 743)	26,9%	223,5%
Finance charges	(6 969)	(6 969)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	171 843	164 762	37 844	22,0%	(66 655)	(38,8%)	(96 073)	(58,3%)	(124 884)	(75,8%)	(15 525)	12,1%	518,8%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	2	-	2	-	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	2	-	2	-	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(67 378)	(67 378)	(2 081)	3,1%	(17 356)	25,8%	(28 117)	41,7%	(47 554)	70,6%	(3 380)	29,0%	731,8%
Capital assets	(67 378)	(67 378)	(2 081)	3,1%	(17 356)	25,8%	(28 117)	41,7%	(47 554)	70,6%	(3 380)	29,0%	731,8%
Net Cash from/(used) Investing Activities	(67 378)	(67 378)	(2 081)	3,1%	(17 356)	25,8%	(28 115)	41,7%	(47 553)	70,6%	(3 380)	29,6%	731,8%
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	104 465	97 384	35 762	34,2%	(84 012)	(80,4%)	(124 188)	(127,5%)	(172 437)	(177,1%)	(18 905)	,9%	556,9%
Cash/cash equivalents at the year begin:	280 817	280 817	65 050	23,2%	100 812	35,9%	16 801	6,0%	65 050	23,2%	67 677	17,4%	(75,2%)
Cash/cash equivalents at the year end:	385 282	378 201	100 812	26,2%	16 801	4,4%	(107 387)	(28,4%)	(107 387)	(28,4%)	48 772	13,8%	(320,2%)

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	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	21 516	4,1%	23 744	4,5%	14 582	2,8%	468 820	88,7%	528 663	45,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 007	13,9%	4 238	5,9%	3 252	4,5%	54 586	75,7%	72 083	6,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 681	6,0%	2 164	3,6%	1 010	1,7%	54 099	88,8%	60 954	5,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 048	2,9%	2 226	2,2%	2 087	2,0%	96 113	92,9%	103 474	9,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 277	3,0%	1 990	2,6%	1 914	2,5%	70 210	91,9%	76 391	6,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 088	3,3%	8 776	2,9%	8 257	2,7%	280 794	91,2%	307 916	26,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	,1%	5	,2%	2	,1%	3 004	99,6%	3 015	,3%	-	-	-	-
Total By Income Source	50 620	4,4%	43 144	3,7%	31 105	2,7%	1 027 627	89,2%	1 152 496	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 842	8,9%	3 671	6,8%	1 600	3,0%	44 046	81,3%	54 160	4,7%	-	-	-	-
Commercial	10 978	9,6%	3 887	3,4%	3 230	2,8%	96 154	84,2%	114 249	9,9%	-	-	-	-
Households	34 800	3,5%	35 586	3,6%	26 275	2,7%	887 426	90,2%	984 087	85,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	50 620	4,4%	43 144	3,7%	31 105	2,7%	1 027 627	89,2%	1 152 496	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	6 377	9,4%	-	-	61 793	90,6%	68 170	35,1%
Bulk Water	-	-	1 217	46,5%	-	-	1 399	53,5%	2 615	1,3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	463	,4%	203	,2%	7	-	122 812	99,5%	123 484	63,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	463	,2%	7 796	4,0%	7	-	186 003	95,7%	194 269	100,0%

Contact Details

Municipal Manager	Mr Pumelelo Kate	046 603 6131
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	549 852	637 118	169 789	30,9%	158 528	28,8%	145 775	22,9%	474 092	74,4%	127 358	77,8%	14,5%	
Exchange Revenue														
Service charges - Electricity	92 700	92 499	20 858	22,5%	21 729	23,4%	24 537	26,5%	67 124	72,6%	20 588	66,8%	19,2%	
Service charges - Water	66 182	69 474	14 585	22,0%	16 314	24,6%	15 253	22,0%	46 152	66,4%	16 726	58,5%	(8,8%)	
Service charges - Waste Water Management	18 102	18 974	4 673	25,8%	4 727	26,1%	4 744	25,0%	14 143	74,5%	4 137	84,6%	14,7%	
Service charges - Waste Management	29 442	25 479	5 742	19,5%	5 418	18,4%	5 495	21,6%	16 655	65,4%	4 943	80,8%	11,2%	
Sale of Goods and Rendering of Services	3 076	3 076	940	29,4%	946	30,7%	956	31,1%	2 806	91,2%	786	63,7%	21,7%	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	8 389	8 389	2 441	29,1%	2 175	25,9%	2 447	29,2%	7 064	84,2%	2 168	105,3%	12,9%	
Interest earned from Current and Non Current Assets	6 893	6 893	2 268	32,9%	2 644	38,4%	2 779	40,3%	7 691	111,6%	1 764	71,6%	57,5%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 092	1 092	281	25,7%	265	24,2%	271	24,8%	816	74,7%	260	81,2%	4,3%	
Licence and permits	14 765	14 765	135	,9%	806	5,5%	2 534	17,2%	3 475	23,5%	3 789	84,4%	(33,1%)	
Operational Revenue	2 136	2 161	641	30,0%	951	44,5%	460	21,3%	2 051	94,9%	281	78,6%	63,4%	
Non-Exchange Revenue														
Property rates	154 154	154 154	37 945	24,6%	36 531	23,7%	36 108	23,4%	110 584	71,7%	33 802	75,8%	6,8%	
Surcharges and Taxes	9 110	9 110	2 129	23,4%	2 042	22,4%	2 067	22,7%	6 237	68,5%	1 842	49,7%	12,2%	
Fines, penalties and forfeits	328	328	126	38,2%	90	27,3%	67	20,5%	283	86,0%	76	30,4%	(11,5%)	
Licences or permits	1 927	1 927	253	13,1%	945	49,0%	88	4,6%	1 286	66,7%	313	(71,8%)	(71,8%)	
Transfer and subsidies - Operational	137 300	224 552	75 727	55,2%	61 588	44,9%	46 491	20,7%	183 806	81,9%	35 026	96,7%	32,7%	
Interest	4 254	4 254	896	21,1%	1 230	28,9%	1 285	30,2%	3 411	80,2%	850	51,2%	51,2%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	184	-	105	-	192	-	482	-	-	-	(100,0%)	
Other Gains	-	(10)	3	-	24	-	0	(2,5%)	27	(269,4%)	8	-	(97,0%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	560 770	648 245	147 587	26,3%	158 476	28,3%	142 419	22,0%	448 482	69,2%	112 431	70,9%	26,7%	
Employee related costs	196 957	196 578	44 834	22,8%	52 807	26,8%	45 053	22,9%	142 694	72,6%	33 003	72,4%	36,5%	
Remuneration of councillors	8 464	9 084	2 436	28,8%	2 015	23,8%	2 015	22,2%	6 466	71,2%	1 918	71,8%	5,1%	
Bulk purchases - electricity	79 082	77 772	15 944	20,2%	24 288	30,7%	21 660	27,9%	61 892	79,6%	17 925	99,8%	20,8%	
Inventory consumed	42 747	42 922	13 896	32,5%	8 068	18,9%	13 499	31,4%	35 463	82,6%	12 987	75,8%	3,9%	
Debt impairment	9 961	9 961	4 357	43,7%	-	-	5 352	53,7%	9 709	97,5%	7 485	24,2%	(28,5%)	
Depreciation and amortisation	49 076	49 076	12 749	26,0%	12 729	25,9%	12 658	25,8%	38 136	77,7%	7 772	78,2%	5,2%	
Interest	196	196	69	35,2%	-	-	85	43,7%	154	78,8%	185	111,4%	(53,8%)	
Contracted services	88 806	175 621	38 659	43,5%	43 032	48,5%	31 481	17,9%	113 172	64,4%	15 052	74,1%	109,2%	
Transfers and subsidies	3 980	4 497	1 454	36,5%	1 302	32,7%	1 058	23,5%	3 813	84,8%	2 225	89,4%	(52,5%)	
Irrecoverable debts written off	29 039	29 039	-	-	-	-	-	-	-	-	-	-	-	
Operational costs	52 463	53 490	13 186	25,1%	14 233	27,1%	9 538	17,8%	36 956	69,1%	9 608	67,2%	(7,7%)	
Losses on disposal of Assets	-	-	-	-	-	-	18	-	18	-	-	-	(100,0%)	
Other Losses	-	8	3	-	1	-	3	37,2%	7	87,1%	5	-	(41,0%)	
Surplus/(Deficit)	(10 918)	(11 126)	22 202		52		3 356		25 610		14 927			
Transfers and subsidies - capital (monetary allocations)	63 644	169 766	11 472	18,0%	38 179	60,0%	21 134	12,4%	70 785	41,7%	24 253	44,6%	(12,9%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	411	-	411	-	-	-	(100,0%)	
Surplus/(Deficit) after capital transfers and contributions	52 726	158 640	33 674		38 232		24 901		96 807		39 180			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	52 726	158 640	33 674		38 232		24 901		96 807		39 180			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	52 726	158 640	33 674		38 232		24 901		96 807		39 180			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	52 726	158 640	33 674		38 232		24 901		96 807		39 180			

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Capital Revenue and Expenditure														
Source of Finance	79 930	186 052	10 368	13,0%	37 549	47,0%	21 814	11,7%	69 731	37,5%	22 813	35,3%	(4,4%)	
National Government	60 358	86 295	9 977	16,5%	19 267	31,9%	8 595	10,0%	37 838	43,8%	11 270	33,8%	(23,7%)	
Provincial Government	-	79 075	-	-	13 158	-	10 832	13,7%	23 990	30,3%	7 507	69,1%	44,3%	
District Municipality	1 800	2 910	-	-	1 762	97,9%	313	10,8%	2 075	71,3%	-	-	(100,0%)	
Transfers and subsidies - capital (monetary alloc)/Departm Agra	1 486	1 486	154	10,4%	1 064	71,6%	1 008	7,2%	1 325	89,2%	23	78,8%	362,9%	
Transfers recognised - capital	63 644	169 766	10 131	15,9%	35 250	55,4%	19 848	11,7%	65 229	38,4%	18 801	37,6%	5,6%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	16 285	16 285	237	1,5%	2 298	14,1%	1 966	12,1%	4 501	27,6%	4 012	23,4%	(51,0%)	
Capital Expenditure Functional	79 930	186 052	10 368	13,0%	37 549	47,0%	22 170	11,9%	70 087	37,7%	22 813	35,3%	(2,8%)	
Municipal governance and administration	4 315	3 914	1 111	2,6%	807	18,7%	757	19,3%	1 675	42,8%	896	53,3%	(15,5%)	
Executive and Council	1 262	1 112	32	2,5%	631	50,0%	319	28,7%	981	88,2%	808	66,2%	(60,6%)	
Finance and administration	3 003	2 751	63	2,1%	169	5,6%	438	15,9%	670	24,3%	88	33,7%	397,8%	
Internal audit	51	51	16	32,6%	7	14,7%	-	-	24	47,3%	-	-	-	
Community and Public Safety	17 245	19 367	3 301	19,1%	6 758	39,2%	2 052	10,6%	12 111	62,5%	2 360	12,7%	(13,1%)	
Community and Social Services	37	342	35	95,3%	56	150,4%	384	112,3%	476	139,0%	2 230	15,9%	(82,8%)	
Sport And Recreation	13 215	13 105	3 256	24,6%	4 389	33,2%	1 369	10,4%	9 015	68,8%	130	14,1%	952,1%	
Public Safety	3 958	5 034	1	-	2 313	58,4%	298	5,9%	2 612	51,9%	-	-	(100,0%)	
Housing	-	851	-	-	-	-	-	-	-	-	-	-	-	
Health	35	35	9	25,5%	-	-	-	-	9	25,5%	-	-	48,0%	
Economic and Environmental Services	15 752	20 136	2 986	19,0%	6 456	41,0%	1 123	5,6%	10 566	52,5%	1 283	39,9%	(12,5%)	
Planning and Development	860	571	22	2,5%	18	2,1%	131	22,9%	171	29,9%	44	98,1%	197,0%	
Road Transport	14 892	19 565	2 965	19,9%	6 438	43,2%	992	5,1%	10 395	53,1%	1 239	40,0%	(19,9%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	42 617	142 455	3 970	9,3%	23 506	55,2%	18 174	12,8%	45 649	32,0%	18 274	37,1%	(5%)	
Energy sources	500	511	-	-	-	-	668	130,9%	668	130,9%	-	-	(100,0%)	
Water Management	1 340	58 402	59	4,4%	3 920	292,5%	9 845	16,9%	13 825	23,7%	7 839	67,5%	25,6%	
Waste Water Management	39 257	82 022	3 910	10,0%	19 586	49,9%	7 660	9,3%	31 156	38,0%	10 186	37,8%	(24,8%)	
Waste Management	1 520	1 520	-	-	-	-	-	-	-	-	248	7,6%	(100,0%)	
Other	-	180	-	-	21	-	65	35,9%	86	47,8%	-	-	(100,0%)	

Part 3: Cash Receipts and Payments

	2023/24		2022/23	

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	592 246	806 935	237 628	40,1%	198 829	33,6%	247 266	30,6%	683 724	84,7%	199 221	88,4%	24,1%
Property rates	135 655	135 655	35 649	26,3%	36 233	26,7%	34 714	25,6%	106 596	78,6%	34 322	87,9%	1,1%
Service charges	208 903	208 903	40 124	19,2%	42 709	20,4%	40 828	19,5%	123 661	59,2%	38 551	67,8%	5,9%
Other revenue	39 850	39 875	21 225	53,3%	29 514	74,1%	2 417	6,1%	53 156	133,3%	19 139	246,0%	(87,4%)
Transfers and Subsidies - Operational	137 300	216 144	119 043	86,7%	62 572	45,6%	89 418	41,4%	271 034	125,4%	40 963	89,3%	118,3%
Transfers and Subsidies - Capital	63 644	199 465	19 467	30,6%	25 157	39,5%	77 110	38,7%	121 734	61,0%	64 522	92,1%	19,5%
Interest	6 893	6 893	2 120	30,8%	2 644	38,4%	2 779	40,3%	7 543	109,4%	1 724	71,1%	61,2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(504 976)	(600 208)	(181 254)	35,9%	(159 278)	31,5%	(137 343)	22,9%	(477 875)	79,6%	(153 425)	113,1%	(10,5%)
Suppliers and employees	(504 780)	(595 899)	(180 980)	35,9%	(159 278)	31,6%	(137 394)	23,1%	(477 653)	80,2%	(140 687)	120,6%	(2,3%)
Finance charges	(196)	(196)	(273)	139,9%	-	-	51	(26,3%)	(222)	113,6%	(185)	98,8%	(127,8%)
Transfers and grants	-	(4 114)	-	-	-	-	-	-	-	-	(12 553)	47,4%	(100,0%)
Net Cash from/(used) Operating Activities	87 270	206 727	56 374	64,6%	39 552	45,3%	109 923	53,2%	205 849	99,6%	45 796	28,6%	140,0%
Cash Flow from Investing Activities													
Receipts	-	18	185	-	104	-	195	1 061,6%	484	2 631,0%	(5)	-	(4 096,1%)
Proceeds on disposal of PPE	-	-	184	-	105	-	192	-	482	-	-	-	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	18	1	-	(1)	-	3	17,0%	2	12,8%	(5)	-	(163,9%)
Payments	(91 919)	(189 405)	(12 647)	13,8%	(44 639)	48,6%	(24 752)	13,1%	(82 037)	43,3%	(25 568)	41,2%	(3,2%)
Capital assets	(91 919)	(189 405)	(12 647)	13,8%	(44 639)	48,6%	(24 752)	13,1%	(82 037)	43,3%	(25 568)	41,2%	(3,2%)
Net Cash from/(used) Investing Activities	(91 919)	(189 386)	(12 462)	13,6%	(44 535)	48,4%	(24 556)	13,0%	(81 553)	43,1%	(25 573)	41,1%	(4,0%)
Cash Flow from/(used) Financing Activities													
Receipts	59	59	50	84,1%	40	68,3%	56	94,7%	146	247,2%	(5)	78,6%	(1 198,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	59	59	50	84,1%	40	68,3%	56	94,7%	146	247,2%	(5)	78,6%	(1 198,0%)
Payments	(1 477)	(1 477)	(1 008)	68,2%	-	-	(431)	29,2%	(1 439)	97,4%	-	61,1%	(100,0%)
Repayment of borrowing	(1 477)	(1 477)	(1 008)	68,2%	-	-	(431)	29,2%	(1 439)	97,4%	-	61,1%	(100,0%)
Net Cash from/(used) Financing Activities	(1 419)	(1 419)	(958)	67,6%	40	(2,8%)	(375)	26,4%	(1 293)	91,2%	(5)	60,6%	7 280,4%
Net Increase/(Decrease) in cash held	(6 068)	15 922	42 953	(707,9%)	(4 943)	81,5%	84 992	533,8%	123 003	772,5%	20 218	893,0%	320,4%
Cash/cash equivalents at the year begin:	28 747	67 235	63 992	222,6%	110 189	383,3%	105 246	156,5%	63 992	59,2%	32 866	89,0%	220,2%
Cash/cash equivalents at the year end:	22 679	83 158	110 189	485,9%	105 246	464,1%	190 238	228,8%	190 238	228,8%	53 083	59,5%	258,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 535	8,7%	3 744	5,0%	4 221	5,6%	60 735	80,7%	75 235	27,2%	332	4%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 857	30,3%	2 786	9,5%	1 547	5,3%	15 997	54,8%	29 187	10,6%	114	4%	-	-
Receivables from Non-exchange Transactions - Property Rates	11 509	20,4%	4 583	8,1%	2 655	4,7%	37 643	66,8%	56 389	20,4%	5	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 639	6,7%	1 176	4,8%	1 093	4,5%	20 517	84,0%	24 425	8,8%	5	-	-	-
Receivables from Exchange Transactions - Waste Management	1 965	6,9%	1 216	4,3%	1 006	3,5%	24 147	85,2%	28 333	10,3%	3	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	202	2,1%	197	2,1%	198	2,1%	9 014	93,8%	9 611	3,5%	0	-	-	-
Interest on Arrear Debtor Accounts	1 461	3,5%	1 417	3,4%	1 321	3,2%	37 713	90,0%	41 913	15,2%	1	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	683	6,0%	410	3,6%	338	3,0%	9 861	87,3%	11 292	4,1%	6	1%	-	-
Total By Income Source	32 851	11,9%	15 529	5,6%	12 378	4,5%	215 627	78,0%	276 386	100,0%	466	2%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	596	10,9%	271	4,9%	492	9,0%	4 109	75,2%	5 467	2,0%	5	1%	-	-
Commercial	7 998	16,6%	3 079	6,4%	1 689	3,5%	35 320	73,5%	48 085	17,4%	12	0%	-	-
Households	24 257	10,9%	12 180	5,5%	10 198	4,6%	176 199	79,1%	222 834	80,6%	449	2%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	32 851	11,9%	15 529	5,6%	12 378	4,5%	215 627	78,0%	276 386	100,0%	466	2%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	21	100,0%	-	-	-	-	-	-	21	6,0%
Bulk Water	33	100,0%	-	-	-	-	-	-	33	9,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	298	100,0%	-	-	-	-	-	-	298	84,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	353	100,0%	-	-	-	-	-	-	353	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	269 029	209 286	95 089	35,3%	14 498	5,4%	50 747	24,2%	160 334	76,6%	48 945	57,9%	3,7%
Property rates	54 081	19 170	8 927	16,5%	5 464	10,1%	6 644	34,7%	21 034	109,7%	5 740	23,6%	15,7%
Service charges	67 580	23 166	2 647	3,9%	871	1,3%	1 792	7,7%	5 310	22,9%	1 981	11,1%	(9,5%)
Other revenue	9 775	8 618	6 125	62,7%	3 933	40,2%	6 531	75,8%	16 589	192,5%	5 813	94,2%	12,4%
Transfers and Subsidies - Operational	92 771	114 695	59 724	64,4%	3 941	4,2%	31 632	27,6%	95 297	83,1%	31 868	119,9%	(7%)
Transfers and Subsidies - Capital	43 429	41 847	17 121	39,4%	-	-	3 999	9,6%	21 120	50,5%	3 500	20,4%	14,3%
Interest	1 393	1 789	545	39,2%	290	20,8%	148	8,3%	983	55,0%	43	56,7%	243,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(204 508)	(225 115)	(77 974)	38,1%	(54 523)	26,7%	(46 493)	20,7%	(178 990)	79,5%	(46 611)	95,0%	(3%)
Suppliers and employees	(199 298)	(218 018)	(77 974)	39,1%	(54 523)	27,4%	(46 493)	21,3%	(178 990)	82,1%	(46 611)	97,4%	(3%)
Finance charges	(5 210)	(7 097)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	64 521	(15 829)	17 115	26,5%	(40 025)	(62,0%)	4 254	(26,9%)	(18 656)	117,9%	2 334	5,8%	82,3%
Cash Flow from Investing Activities													
Receipts	500	500	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	500	500	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(44 338)	(41 654)	(14 200)	32,0%	(13 556)	30,6%	(6 999)	16,8%	(34 755)	83,4%	(15 373)	37,9%	(54,5%)
Capital assets	(44 338)	(41 654)	(14 200)	32,0%	(13 556)	30,6%	(6 999)	16,8%	(34 755)	83,4%	(15 373)	37,9%	(54,5%)
Net Cash from/(used) Investing Activities	(43 838)	(41 154)	(14 200)	32,4%	(13 556)	30,9%	(6 999)	17,0%	(34 755)	84,5%	(15 373)	37,9%	(54,5%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(267)	-	(113)	-	(110)	-	(490)	-	(49)	-	122,8%
Repayment of borrowing	-	-	(267)	-	(113)	-	(110)	-	(490)	-	(49)	-	122,8%
Net Cash from/(used) Financing Activities	-	-	(267)	-	(113)	-	(110)	-	(490)	-	(49)	-	122,8%
Net Increase/(Decrease) in cash held	20 683	(56 983)	2 648	12,8%	(53 694)	(259,6%)	(2 855)	5,0%	(53 901)	94,6%	(13 089)	(111,6%)	(78,2%)
Cash/cash equivalents at the year begin:	20 277	20 277	4 367	21,5%	7 015	34,6%	(46 679)	(230,2%)	4 367	21,5%	(2 473)	76,7%	1 787,2%
Cash/cash equivalents at the year end:	40 960	(36 706)	7 015	17,1%	(46 679)	(114,0%)	(49 534)	134,9%	(49 534)	134,9%	(15 813)	(32,9%)	213,3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 214	4,2%	2 168	2,8%	2 043	2,7%	69 619	90,4%	77 043	27,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 501	8,0%	1 967	7,3%	656	3,5%	15 300	81,3%	18 823	6,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 895	12,6%	2 655	2,2%	2 406	2,0%	98 559	83,2%	118 515	41,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 233	6,7%	415	2,3%	405	2,2%	16 303	88,8%	18 356	6,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 524	6,3%	828	2,1%	827	2,1%	35 610	89,5%	39 788	14,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	0,0%	0	0,0%	0	0,0%	7	96,1%	7	0,0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	89	0,7%	617	4,9%	0	0,0%	11 943	94,4%	12 648	4,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	23 456	8,2%	8 048	2,8%	6 337	2,2%	247 340	86,7%	285 181	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 126	3,6%	555	1,8%	553	1,8%	28 634	92,8%	30 868	10,8%	-	-	-	-
Commercial	3 483	16,1%	1 482	6,9%	714	3,3%	15 893	73,7%	21 572	7,6%	-	-	-	-
Households	18 848	8,1%	6 011	2,6%	5 070	2,2%	202 813	87,1%	232 742	81,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	23 456	8,2%	8 048	2,8%	6 337	2,2%	247 340	86,7%	285 181	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 622	52,8%	2 340	47,1%	1	-	4	,1%	4 967	8,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	654	1,4%	891	1,9%	(293)	(6%)	45 373	97,3%	46 626	81,8%
Auditor-General	-	-	-	-	216	4,0%	5 212	96,0%	5 428	9,5%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 277	5,7%	3 231	5,7%	(75)	(1,1%)	50 589	88,7%	57 021	100,0%

Contact Details

Municipal Manager	Mr S S Fadi	042 230 7701
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	1 158 957	1 297 411	368 241	31,8%	272 262	23,5%	288 678	22,3%	929 181	71,6%	222 002	77,7%	30,0%	
Exchange Revenue														
Service charges - Electricity	390 731	352 780	90 533	23,2%	81 177	20,8%	93 109	26,4%	264 820	75,1%	42 869	64,4%	117,2%	
Service charges - Water	101 425	118 603	28 942	28,5%	27 073	26,7%	22 949	19,3%	78 964	66,6%	29 981	81,0%	(23,5%)	
Service charges - Waste Water Management	63 314	64 268	16 057	25,4%	13 211	20,9%	16 195	25,2%	45 462	70,7%	16 570	78,0%	(2,3%)	
Service charges - Waste Management	66 396	66 782	17 064	25,7%	11 157	16,8%	15 524	23,2%	43 745	65,5%	15 097	75,3%	2,8%	
Sale of Goods and Rendering of Services	7 790	9 000	1 713	22,0%	1 473	18,9%	1 369	15,2%	4 555	50,6%	2 229	73,5%	(38,6%)	
Agency services	1 000	4 276	1 048	104,8%	1 053	105,3%	697	16,3%	2 798	65,4%	-	12,5%	(100,0%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	18 595	30 145	7 141	38,4%	9 005	48,4%	6 166	20,5%	22 311	74,0%	5 728	85,4%	7,6%	
Interest earned from Current and Non Current Assets	4 598	11 674	3 819	83,1%	3 506	76,2%	3 525	30,2%	10 850	92,9%	2 395	122,5%	47,1%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	3 295	2 999	760	23,1%	974	29,6%	954	31,8%	2 688	89,6%	893	73,6%	6,8%	
Licence and permits	3 021	2 677	664	22,0%	681	22,5%	542	20,2%	1 886	70,4%	652	72,7%	(16,9%)	
Operational Revenue	2 174	4 116	2 652	122,0%	(2 292)	(105,4%)	19 254	467,8%	19 614	476,6%	288	3,5%	6 588,8%	
Non-Exchange Revenue														
Property rates	281 488	281 488	112 862	40,1%	54 904	19,5%	54 867	19,5%	222 633	79,1%	48 598	88,4%	12,9%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	10 334	134 597	4 650	45,0%	370	3,6%	53	-	5 073	3,8%	3 346	120,6%	(98,4%)	
Licences or permits	10 668	11 053	2 896	27,1%	2 839	26,6%	1 563	14,1%	7 298	66,0%	2 182	115,5%	(28,4%)	
Transfer and subsidies - Operational	190 883	197 730	76 386	40,0%	64 951	34,0%	50 324	25,5%	191 661	96,9%	50 195	96,8%	3%	
Interest	3 244	5 223	1 054	32,5%	2 182	67,3%	1 587	30,4%	4 824	92,4%	979	108,3%	62,1%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	(0)	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	1 268 316	1 436 791	288 512	22,7%	291 717	23,0%	270 488	18,8%	850 717	59,2%	239 116	63,3%	13,1%	
Employee related costs	447 813	441 256	88 332	19,7%	104 822	23,4%	93 719	21,2%	286 872	65,0%	86 740	64,5%	8,0%	
Remuneration of councillors	15 140	15 140	4 114	27,2%	3 649	24,1%	3 588	23,7%	11 350	75,0%	3 420	74,7%	4,9%	
Bulk purchases - electricity	364 280	354 710	111 921	30,7%	77 422	21,3%	76 606	21,6%	265 949	75,0%	63 140	67,7%	21,3%	
Inventory consumed	94 345	103 156	22 564	23,9%	23 236	24,6%	25 910	25,1%	71 711	69,5%	15 982	71,2%	62,1%	
Debt impairment	28 314	173 540	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	109 663	109 663	27 416	25,0%	27 417	25,0%	27 416	25,0%	82 248	75,0%	34 682	75,0%	(21,0%)	
Interest	2 090	5 750	1 462	70,0%	1 394	66,7%	1 321	23,0%	4 176	72,6%	658	62,1%	100,6%	
Contracted services	104 476	128 147	11 451	11,0%	30 984	29,7%	23 674	18,5%	66 109	51,6%	15 833	47,4%	49,5%	
Transfers and subsidies	924	1 124	100	10,8%	-	-	300	26,7%	400	35,6%	425	58,6%	(28,4%)	
Irrecoverable debts written off	7 305	13 835	1 941	26,6%	2 227	30,5%	1 434	10,4%	5 601	40,5%	1 653	83,2%	(13,3%)	
Operational costs	93 964	90 470	19 212	20,4%	20 568	21,9%	16 521	18,3%	56 301	62,2%	16 583	57,1%	(4%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(109 359)	(139 380)	79 729		(19 455)		18 190		78 464		(17 114)			
Transfers and subsidies - capital (monetary allocations)	75 561	94 462	5 993	7,9%	19 434	25,7%	23 157	24,5%	48 583	51,4%	5 486	35,4%	322,1%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(33 798)	(44 919)	85 721		(21)		41 347		127 047		(11 628)			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	(33 798)	(44 919)	85 721		(21)		41 347		127 047		(11 628)			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(33 798)	(44 919)	85 721		(21)		41 347		127 047		(11 628)			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(33 798)	(44 919)	85 721		(21)		41 347		127 047		(11 628)			

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	79 343	121 690	6 090	7,7%	23 206	29,2%	20 413	16,8%	49 709	40,8%	32 313	56,2%	(36,8%)
National Government	64 521	63 703	5 028	7,8%	19 031	29,5%	17 915	28,1%	41 975	65,9%	22 329	56,0%	(19,8%)
Provincial Government	-	19 841	-	-	-	-	-	-	-	-	-	-	-
District Municipality	1 362	3 000	-	-	1 590	116,7%	-	-	1 590	53,0%	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	65 883	86 544	5 028	7,6%	20 621	31,3%	17 915	20,7%	43 564	50,3%	22 329	54,9%	(19,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	8 786	87,0%	(100,0%)
Internally generated funds	13 460	35 146	1 061	7,9%	2 586	19,2%	2 498	7,1%	6 145	17,5%	1 197	43,9%	108,6%
Capital Expenditure Functional	79 343	121 690	6 090	7,7%	23 206	29,2%	20 413	16,8%	49 709	40,8%	32 313	56,2%	(36,8%)
Municipal governance and administration	760	4 960	1 061	139,6%	904	119,0%	645	13,0%	2 611	52,6%	441	32,2%	46,4%
Executive and Council	760	1 096	98	12,8%	527	69,4%	231	21,0%	855	78,0%	107	8,8%	115,0%
Finance and administration	-	3 808	964	-	377	-	415	10,9%	1 755	46,1%	328	40,4%	26,5%
Internal audit	-	55	-	-	-	-	-	-	-	-	6	93,9%	(100,0%)
Community and Public Safety	1 362	23 041	-	-	1 590	116,7%	-	-	1 590	6,9%	59	8,3%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	200	-	-	-	-	-	-	-	-	59	19,3%	(100,0%)
Public Safety	1 362	3 000	-	-	1 590	116,7%	-	-	1 590	53,0%	-	-	-
Housing	-	19 841	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 497	16 297	2 906	44,7%	5 795	89,2%	2 876	17,6%	11 577	71,0%	2 612	66,4%	10,1%
Planning and Development	3 157	9 127	1 479	46,8%	1 646	52,1%	2 093	22,9%	5 218	57,2%	817	16,3%	156,1%
Road Transport	3 339	6 771	1 426	42,7%	4 149	124,3%	783	11,6%	9 339	93,3%	1 794	97,9%	(56,4%)
Environmental Protection	-	400	-	-	-	-	-	-	-	-	-	-	-
Trading Services	70 124	77 392	2 123	3,0%	14 908	21,3%	16 901	21,8%	33 932	43,8%	29 201	56,8%	(42,1%)
Energy sources	19 652	6 117	-	-	2 891	14,7%	1 130	18,5%	4 020	65,7%	452	66,9%	149,8%
Water Management	26 087	32 608	19	,1%	4 424	17,0%	8 188	25,1%	12 631	38,7%	19 901	56,5%	(58,9%)
Waste Water Management	24 385	36 867	2 104	8,6%	7 593	31,1%	7 583	20,6%	17 280	46,9%	61	35,9%	12 283,4%
Waste Management	-	1 800	-	-	-	-	-	-	-	-	8 786	87,0%	(100,0%)
Other	600	-	-	-	9	1,5%	(9)	-	-	-	-	-	(100,0%)

Part 3: Cash Receipts and Payments

	2023/24		2022/23	

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 306 014	1 300 556	216 192	16,6%	218 770	16,8%	211 246	16,2%	646 208	49,7%	156 397	32,3%	35,1%
Property rates	270 495	263 774	72 029	26,6%	93 315	34,5%	98 982	37,5%	264 326	100,2%	17 429	23,2%	467,9%
Service charges	697 055	672 771	64 022	9,2%	63 169	9,1%	63 876	9,5%	191 067	28,4%	59 957	21,1%	8,3%
Other revenue	67 422	89 140	4 174	6,2%	335	5%	1 077	1,2%	5 596	6,3%	8 047	16,3%	(86,6%)
Transfers and Subsidies - Operational	190 883	194 472	75 967	39,8%	61 951	32,5%	45 725	23,5%	183 644	94,4%	45 722	91,8%	-
Transfers and Subsidies - Capital	75 561	68 726	-	-	-	-	1 586	2,3%	1 586	2,3%	26 243	34,4%	(94,0%)
Interest	4 598	11 674	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 219 527)	(1 245 351)	206 977	(17,0%)	196 030	(16,1%)	176 347	(14,2%)	579 354	(46,5%)	165 972	(44,1%)	6,3%
Suppliers and employees	(1 219 527)	(1 237 615)	206 977	(17,0%)	196 030	(16,1%)	176 347	(14,2%)	579 354	(46,8%)	165 972	(44,1%)	6,3%
Finance charges	-	(6 612)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(1 124)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	86 487	55 205	423 169	489,3%	414 800	479,6%	387 593	702,1%	1 225 562	2 220,0%	322 369	992,9%	20,2%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(79 343)	(121 690)	(11 055)	13,9%	(25 126)	31,7%	(21 874)	18,0%	(58 055)	47,7%	(12 822)	43,7%	70,6%
Capital assets	(79 343)	(121 690)	(11 055)	13,9%	(25 126)	31,7%	(21 874)	18,0%	(58 055)	47,7%	(12 822)	43,7%	70,6%
Net Cash from/(used) Investing Activities	(79 343)	(121 690)	(11 055)	13,9%	(25 126)	31,7%	(21 874)	18,0%	(58 055)	47,7%	(12 822)	43,7%	70,6%
Cash Flow from/(used) Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(10 091)	(12 169)	(2 935)	29,1%	(3 249)	32,2%	(3 076)	25,3%	(9 259)	76,1%	(3 634)	76,4%	(15,4%)
Repayment of borrowing	(10 091)	(12 169)	(2 935)	29,1%	(3 249)	32,2%	(3 076)	25,3%	(9 259)	76,1%	(3 634)	76,4%	(15,4%)
Net Cash from/(used) Financing Activities	(10 091)	(12 169)	(2 935)	29,1%	(3 249)	32,2%	(3 076)	25,3%	(9 259)	76,1%	(3 634)	76,4%	(15,4%)
Net Increase/(Decrease) in cash held	(2 947)	(78 653)	409 180	(13 885,8%)	386 425	(13 113,6%)	362 643	(461,1%)	1 158 249	(1 472,6%)	305 913	(4 396,2%)	18,5%
Cash/cash equivalents at the year begin:	8 542	104 935	-	-	514 115	6 018,5%	900 546	858,2%	-	-	542 914	-	65,9%
Cash/cash equivalents at the year end:	5 596	26 282	409 180	7 312,6%	900 540	16 093,8%	1 263 189	4 806,3%	1 263 189	4 806,3%	848 828	9 936,7%	48,8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	23 055	13,3%	5 562	3,2%	6 308	3,6%	138 077	79,8%	173 002	36,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	28 872	55,2%	2 562	4,9%	2 202	4,2%	18 691	35,7%	52 327	11,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 115	28,4%	2 534	3,8%	2 213	3,3%	43 486	64,6%	67 349	14,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 985	15,7%	1 751	3,1%	2 235	3,9%	44 197	77,3%	57 167	12,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 213	9,9%	1 420	2,3%	1 610	2,6%	53 321	85,2%	62 565	13,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	1 011	1,4%	312	4%	669	9%	69 833	97,2%	71 826	15,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	(29 120)	393,9%	508	(6,9%)	479	(6,5%)	20 740	(280,5%)	(7 393)	(1,6%)	-	-	-	-
Total By Income Source	58 131	12,2%	14 650	3,1%	15 715	3,3%	388 346	81,4%	476 843	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 603	13,1%	705	5,8%	757	6,2%	9 133	74,9%	12 197	2,6%	-	-	-	-
Commercial	9 703	49,5%	566	2,9%	549	2,8%	6 778	44,8%	19 596	4,1%	-	-	-	-
Households	46 824	10,5%	13 379	3,0%	14 409	3,2%	370 423	83,2%	445 035	93,3%	-	-	-	-
Other	2	14,3%	1	5,1%	1	5,2%	12	75,4%	16	-	-	-	-	-
Total By Customer Group	58 131	12,2%	14 650	3,1%	15 715	3,3%	388 346	81,4%	476 843	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	27 134	100,6%	4	-	6	-	(180)	(,7%)	26 965	24,0%
Bulk Water	731	(283,2%)	40	(15,5%)	20	(7,7%)	(1 050)	406,5%	(258)	(,2%)
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	75 412	100,0%	-	-	-	-	-	-	75 412	67,0%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 871	64,2%	105	1,4%	415	5,5%	2 199	29,0%	7 590	6,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2 799	100,0%	2 799	2,5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	108 149	96,1%	149	,1%	441	,4%	3 769	3,3%	112 507	100,0%

Contact Details

Municipal Manager	Mr C Du Plessis	042 200 2046
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	189 766	221 122	74 837	39,4%	51 301	27,0%	40 179	18,2%	166 317	75,2%	4 743	289,5%	747,1%
Exchange Revenue													
Service charges - Electricity	3 668	2 933	537	14,6%	697	19,0%	730	24,9%	1 964	67,0%	698	64,7%	4,7%
Service charges - Water	21 233	28 441	5 379	25,3%	8 854	41,7%	5 440	19,1%	19 673	69,2%	(21 224)	(4,6%)	(125,6%)
Service charges - Waste Water Management	8 481	16 716	2 778	32,8%	5 569	65,7%	3 681	22,0%	12 028	72,0%	1 915	74,3%	92,2%
Service charges - Waste Management	4 999	8 030	1 336	26,7%	2 679	53,6%	1 792	22,3%	5 807	72,3%	1 145	74,9%	56,5%
Sale of Goods and Rendering of Services	485	485	55	11,3%	166	34,3%	92	19,1%	314	64,7%	43	59,7%	112,7%
Agency services	2 153	2 153	491	22,8%	(38)	(1,8%)	202	9,4%	655	30,4%	235	59,1%	(13,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 956	7 833	1 921	13,8%	1 713	12,3%	2 003	25,6%	5 637	72,0%	3 406	43,1%	(41,2%)
Interest earned from Current and Non Current Assets	167	669	154	92,1%	95	56,8%	48	7,2%	297	44,4%	101	159,7%	(52,1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	235	406	63	26,8%	131	55,9%	86	21,2%	280	69,1%	53	75,8%	61,8%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	361	150	24	6,5%	10	2,7%	0	-	33	22,3%	49	8,7%	(100,0%)
Non-Exchange Revenue													
Property rates	28 077	32 625	32 605	116,1%	0	-	(85)	(,3%)	32 520	99,7%	0	1 459,5%	(184 839,1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26 660	45 145	1 825	6,8%	11 286	42,3%	8 301	18,4%	21 412	47,4%	851	209,1%	875,7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	72 369	72 298	26 798	37,0%	19 391	26,8%	17 092	23,6%	63 281	87,5%	17 472	94,5%	(2,2%)
Interest	6 923	3 237	871	12,6%	748	10,8%	795	24,6%	2 414	74,6%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	219 363	253 227	35 109	16,0%	39 661	18,1%	67 020	26,5%	141 791	56,0%	33 521	61,7%	99,9%
Employee related costs	79 880	77 062	18 707	23,4%	18 395	23,0%	24 983	32,4%	62 086	80,6%	19 970	81,2%	25,1%
Remuneration of councillors	5 046	5 337	1 485	29,4%	1 296	25,7%	1 924	36,0%	4 704	88,1%	1 193	74,8%	61,2%
Bulk purchases - electricity	6 765	5 072	1 388	20,5%	1 249	18,5%	1 792	35,3%	4 429	87,3%	1 135	65,2%	58,0%
Inventory consumed	6 669	7 780	1 327	19,9%	1 536	23,0%	1 796	23,1%	4 659	59,9%	2 044	82,1%	(12,2%)
Debt impairment	50 618	87 512	4 218	8,3%	-	-	12 655	14,5%	16 873	19,3%	3	32,3%	472 262,5%
Depreciation and amortisation	24 305	24 305	2 031	8,4%	6 076	25,0%	16 203	66,7%	24 310	100,0%	-	-	(100,0%)
Interest	274	899	13	4,6%	309	112,6%	183	20,4%	505	56,1%	132	67,8%	38,4%
Contracted services	14 839	15 208	1 753	11,8%	2 592	17,5%	1 895	12,5%	6 240	41,0%	1 704	61,7%	11,2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	30 967	30 052	4 188	13,5%	8 208	26,5%	5 589	18,6%	17 986	59,8%	7 340	65,9%	(23,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(29 597)	(32 105)	39 728		11 640		(26 842)		24 526		(28 778)		
Transfers and subsidies - capital (monetary allocations)	57 949	55 361	3 148	5,4%	6 743	11,6%	18 430	33,3%	28 322	51,2%	4 784	2,5%	285,3%
Transfers and subsidies - capital (in-kind)	11 067	11 971	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	39 418	35 227	42 876		18 384		(8 412)		52 848		(23 995)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	39 418	35 227	42 876		18 384		(8 412)		52 848		(23 995)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	39 418	35 227	42 876		18 384		(8 412)		52 848		(23 995)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	39 418	35 227	42 876		18 384		(8 412)		52 848		(23 995)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	54 114	50 091	36 577	67,6%	7 898	14,6%	12 500	25,0%	56 976	113,7%	2 737	126,1%	356,7%
National Government	23 210	20 533	28 680	123,6%	4 061	17,5%	1 253	6,1%	33 994	165,6%	1 674	28,1%	(25,2%)
Provincial Government	26 187	26 187	4 338	16,6%	3 691	14,1%	11 207	42,8%	19 236	73,5%	-	-	(100,0%)
District Municipality	800	1 100	-	-	-	-	-	-	-	-	576	287,8%	(100,0%)
Transfers and subsidies - capital (monetary alloc)/Departm Agent	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	50 197	47 820	33 018	65,8%	7 753	15,4%	12 460	26,1%	53 230	111,3%	2 250	145,9%	453,8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 917	2 271	3 559	90,9%	146	3,7%	41	1,8%	3 745	164,9%	487	36,2%	(91,7%)
Capital Expenditure Functional	63 737	57 725	37 849	59,4%	7 898	12,4%	12 500	21,7%	58 247	100,9%	2 737	31,6%	356,7%
Municipal governance and administration	27 054	26 764	5 713	21,1%	3 837	14,2%	11 247	42,0%	20 797	77,7%	487	2,7%	2 207,3%
Executive and Council	26 087	26 087	4 487	17,2%	3 691	14,1%	11 207	43,0%	19 385	74,3%	(20)	51,0%	(56 461,1%)
Finance and administration	967	677	1 226	126,8%	146	15,1%	41	6,0%	1 412	208,6%	507	2,6%	(92,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 250	3 554	5 039	403,1%	-	-	377	10,6%	5 417	152,4%	1 688	44,4%	(77,6%)
Community and Social Services	150	2 399	4 171	2 781,0%	-	-	377	15,7%	4 549	189,6%	1 113	32,8%	(66,1%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 100	1 155	868	78,9%	-	-	-	-	868	75,1%	576	366,0%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 259	7 884	17 590	281,0%	-	-	-	-	17 590	223,1%	561	63,9%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 259	7 884	17 590	281,0%	-	-	-	-	17 590	223,1%	561	63,9%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	29 174	19 523	9 507	32,6%	4 061	13,9%	875	4,5%	14 444	74,0%	-	-	(100,0%)
Energy sources	9 623	7 634	1 272	13,2%	-	-	-	-	1 272	16,7%	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	19 551	11 700	7 439	38,1%	4 061	20,8%	875	7,5%	12 376	105,8%	-	-	(100,0%)
Waste Management	-	-	796	189	-	-	-	-	796	421,6%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24		2022/23	

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	198 090	202 432	45 107	22,8%	51 869	26,2%	45 067	22,3%	142 044	70,2%	37 609	57,5%	19,8%
Property rates	18 250	22 429	4 238	23,2%	5 715	31,3%	4 932	22,0%	14 884	66,4%	3 023	30,8%	63,1%
Service charges	29 223	22 088	2 585	8,8%	3 751	12,8%	2 463	11,2%	8 799	39,8%	1 748	19,1%	40,9%
Other revenue	10 385	25 507	224	2,2%	381	3,7%	256	1,0%	861	3,4%	(477)	4%	(153,6%)
Transfers and Subsidies - Operational	72 369	72 298	28 372	39,2%	19 235	26,6%	21 493	29,7%	69 100	95,6%	21 923	101,5%	(2,0%)
Transfers and Subsidies - Capital	57 949	55 361	9 579	16,5%	22 706	39,2%	15 915	28,7%	48 199	87,1%	11 387	100,0%	39,8%
Interest	9 914	4 749	108	1,1%	82	0,8%	9	0,2%	200	4,2%	5	34,1%	101,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(153 326)	(153 745)	(38 120)	24,9%	(50 531)	33,0%	(44 428)	28,9%	(133 078)	86,6%	(31 866)	88,7%	39,4%
Suppliers and employees	(153 052)	(152 845)	(39 324)	25,7%	(50 731)	33,1%	(44 428)	29,1%	(134 483)	88,0%	(31 878)	89,4%	39,4%
Finance charges	(274)	(899)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	1 204	-	200	-	-	-	1 404	-	12	(13 244,7%)	(100,0%)
Net Cash from/(used) Operating Activities	44 763	48 687	6 987	15,6%	1 338	3,0%	640	1,3%	8 965	18,4%	5 743	20,1%	(88,9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(50 166)	(5 729)	-	-	-	-	-	(5 729)	11,4%	-	-	-
Capital assets	-	(50 166)	(5 729)	-	-	-	-	-	(5 729)	11,4%	-	-	-
Net Cash from/(used) Investing Activities	-	(50 166)	(5 729)	-	-	-	-	-	(5 729)	11,4%	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	44 763	(1 479)	1 259	2,8%	1 338	3,0%	640	(43,3%)	3 237	(218,8%)	5 743	26,3%	(88,9%)
Cash/cash equivalents at the year begin:	14 284	4 258	36 412	254,9%	10 551	73,9%	(21 484)	(504,5%)	36 412	855,1%	(34 710)	14,0%	(38,1%)
Cash/cash equivalents at the year end:	59 047	2 779	18 313	31,0%	(14 978)	(25,4%)	(38 967)	(1 402,1%)	(38 967)	(1 402,1%)	(42 699)	820,1%	(8,7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 483	2,8%	2 418	2,7%	2 407	2,7%	80 609	91,7%	87 916	35,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	(48)	100,0%	(48)	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 135	2,3%	1 795	2,0%	1 598	1,7%	86 423	94,0%	91 951	36,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 601	3,4%	1 544	3,3%	1 524	3,3%	42 165	90,0%	46 834	18,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	785	3,6%	731	3,3%	706	3,2%	19 870	89,9%	22 092	8,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	22	6,5%	19	5,4%	19	5,4%	283	82,7%	343	1,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6	13,8%	4	8,9%	4	8,5%	30	68,9%	44	-	-	-	-	-
Total By Income Source	7 031	2,8%	6 511	2,6%	6 256	2,5%	229 333	92,1%	249 131	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	212	3,8%	159	2,9%	143	2,6%	5 041	90,7%	5 555	2,2%	-	-	-	-
Commercial	605	4,4%	458	3,3%	291	2,1%	12 526	90,2%	13 880	5,6%	-	-	-	-
Households	5 621	3,1%	5 364	2,9%	5 312	2,9%	165 981	91,1%	182 279	73,2%	-	-	-	-
Other	593	1,3%	530	1,1%	510	1,1%	45 785	96,6%	47 418	19,0%	-	-	-	-
Total By Customer Group	7 031	2,8%	6 511	2,6%	6 256	2,5%	229 333	92,1%	249 131	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	142	28,7%	180	36,2%	174	35,1%	-	-	496	8,2%
Bulk Water	-	-	-	-	-	-	12	100,0%	12	0,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(438)	(742,9%)	128	217,4%	265	450,5%	103	175,1%	59	1,0%
Auditor-General	(1 268)	(23,1%)	759	13,8%	(527)	(9,6%)	6 532	118,8%	5 496	90,6%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(1 563)	(25,8%)	1 067	17,6%	(87)	(1,4%)	6 648	109,6%	6 064	100,0%

Contact Details

Municipal Manager	Mr Sabelo Tini Acting Municipal Manager	042 288 7210
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	180 617	278 986	20 927	11,6%	23 360	12,9%	45 037	16,1%	89 325	32,0%	34 898	46,8%	29,1%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	320	720	92	28,6%	53	16,7%	1 062	147,5%	1 207	167,7%	(85)	97,8%	(1 348,8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	2	0	-	0	-	1	39,7%	1	90,4%	0	-	25,2%
Interest earned from Current and Non Current Assets	10 000	10 280	2 904	29,0%	5 380	53,8%	5 357	52,1%	13 641	132,7%	5 066	113,2%	5,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	100	100	37	37,5%	60	60,4%	39	38,5%	136	136,5%	15	45,2%	164,4%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	120	120	(28 342)	(23 618,1%)	(19 576)	(16 313,0%)	101	84,0%	(47 816)	(39 847,1%)	(4 618)	(21 314,9%)	(102,2%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	300	300	21	7,0%	34	11,5%	25	8,4%	81	26,9%	31	33,1%	(18,2%)
Transfer and subsidies - Operational	144 056	180 356	46 214	32,1%	37 407	26,0%	38 453	21,3%	122 074	67,7%	34 489	76,9%	11,5%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	25 721	87 109	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	180 617	278 986	29 703	16,4%	34 561	19,1%	35 008	12,5%	99 272	35,6%	32 942	46,8%	6,3%
Employee related costs	60 133	63 331	13 774	22,9%	13 744	22,9%	12 566	19,8%	40 083	63,3%	12 849	65,7%	(2,2%)
Remuneration of councillors	7 340	8 409	1 808	24,6%	2 351	32,0%	1 916	22,8%	6 075	72,2%	1 739	64,8%	10,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	3 500	3 500	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 110	5 885	361	11,6%	433	13,9%	933	15,8%	1 727	29,3%	738	39,0%	26,3%
Transfers and subsidies	26 018	34 184	3 201	12,3%	4 053	15,6%	5 915	17,3%	13 169	38,5%	6 362	43,9%	(7,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	80 516	163 677	10 559	13,1%	13 981	17,4%	13 678	8,4%	38 218	23,3%	11 254	35,7%	21,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	-	(8 776)		(11 201)		10 029		(9 947)		1 956		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	-	(8 776)		(11 201)		10 029		(9 947)		1 956		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	-	-	(8 776)		(11 201)		10 029		(9 947)		1 956		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	-	(8 776)		(11 201)		10 029		(9 947)		1 956		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	(8 776)		(11 201)		10 029		(9 947)		1 956		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	10 387	12 032	71	,7%	505	4,9%	1 536	12,8%	2 112	17,6%	1 041	15,4%	47,5%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 387	12 032	71	,7%	505	4,9%	1 536	12,8%	2 112	17,6%	1 041	15,4%	47,5%
Capital Expenditure Functional	10 387	12 032	71	,7%	512	4,9%	1 529	12,7%	2 112	17,6%	1 046	15,5%	46,2%
Municipal governance and administration	8 757	9 687	71	,8%	490	5,6%	1 255	13,0%	1 816	18,8%	1 030	19,0%	21,9%
Executive and Council	1 294	1 294	4	,3%	-	-	1 067	82,5%	1 071	82,8%	-	1,4%	(100,0%)
Finance and administration	7 464	8 394	68	,9%	490	6,6%	188	2,2%	746	8,9%	1 030	20,9%	(81,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 590	1 990	-	-	9	,6%	271	13,6%	280	14,1%	16	(5,0%)	1 593,3%
Community and Social Services	40	40	-	-	4	9,1%	10	25,1%	14	34,3%	-	(6,6%)	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	327	327	-	-	2	,6%	257	78,6%	259	79,2%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	4	88,2%	(100,0%)
Health	1 223	1 623	-	-	3	,3%	4	,3%	8	,5%	12	14,2%	(64,3%)
Economic and Environmental Services	40	40	-	-	13	32,7%	3	6,5%	16	39,2%	-	22,6%	(100,0%)
Planning and Development	40	40	-	-	13	32,7%	3	6,5%	16	39,2%	-	22,6%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	315	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	170 230	168 585	-	-	-	-	(54)	-	(54)	-	248	-	(121,6%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	18 653	17 008	-	-	-	-	(54)	(,3%)	(54)	(,3%)	248	(,2%)	(121,6%)
Transfers and Subsidies - Operational	141 577	141 577	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	177 117	177 117	3 108	1,8%	(1 090)	(,6%)	(1 286)	(,7%)	732	,4%	(1 311)	1,4%	(1,9%)
Suppliers and employees	151 199	151 199	3 108	2,1%	(1 090)	(,7%)	(1 286)	(,9%)	732	,5%	(1 311)	,3%	(1,9%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	25 918	25 918	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	347 347	345 702	3 108	,9%	(1 090)	(,3%)	(1 340)	(,4%)	678	,2%	(1 063)	,7%	26,1%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(10 387)	(10 387)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(10 387)	(10 387)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(10 387)	(10 387)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	336 960	335 315	3 108	,9%	(1 090)	(,3%)	(1 340)	(,4%)	678	,2%	(1 063)	,7%	26,1%
Cash/cash equivalents at the year begin:	217 418	217 418	-	-	3 108	1,4%	2 018	,9%	-	-	220 580	-	(99,1%)
Cash/cash equivalents at the year end:	554 377	552 732	3 108	,6%	2 018	,4%	211 211	38,2%	211 211	38,2%	219 517	53,4%	(3,8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	10	21,8%	23	48,4%	10	21,8%	4	8,1%	47	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	0	17,3%	0	32,3%	-	-	1	50,4%	1	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	962	14,4%	-	-	-	-	5 704	85,6%	6 666	99,3%	-	-	-	-
Total By Income Source	972	14,5%	23	,3%	10	,2%	5 709	85,0%	6 714	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	962	14,6%	13	,2%	0	-	5 621	85,2%	6 595	98,2%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10	8,8%	11	8,9%	10	8,6%	88	73,7%	119	1,8%	-	-	-	-
Total By Customer Group	972	14,5%	23	,3%	10	,2%	5 709	85,0%	6 714	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	430	100,0%	-	-	-	-	-	-	430	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	430	100,0%	-	-	-	-	-	-	430	100,0%

Contact Details

Municipal Manager	Mr D M Pillay	041 508 7114
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	371 178	422 531	59 914	16,1%	132 088	35,6%	62 560	14,8%	254 562	60,2%	100 238	92,6%	(37,6%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	500	500	255	51,0%	518	103,7%	613	122,6%	1 387	277,3%	764	397,0%	(19,7%)
Sale of Goods and Rendering of Services	550	550	364	66,2%	212	38,5%	76	13,8%	652	118,6%	68	68,1%	12,3%
Agency services	600	1 200	2 654	442,3%	2 770	461,6%	2 094	174,5%	7 518	626,5%	2 534	798,3%	(17,3%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	(764)	-	(100,0%)
Interest earned from Current and Non Current Assets	15 000	30 000	542	3,6%	535	3,6%	20 548	68,5%	21 625	72,1%	1 814	25,1%	1 033,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 770	2 270	672	38,0%	873	49,3%	386	17,0%	1 931	85,1%	516	129,0%	(25,3%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	520	520	768	147,8%	86	16,6%	223	42,9%	1 078	207,2%	128	67,9%	74,5%
Non-Exchange Revenue													
Property rates	8 000	8 000	633	7,9%	1 232	15,4%	1 477	18,5%	3 342	41,8%	1 863	59,3%	(20,7%)
Surcharges and Taxes	15 000	25 000	19 478	129,9%	7 696	51,3%	1 926	7,7%	29 101	116,4%	8 417	82,8%	(77,1%)
Fines, penalties and forfeits	650	1 150	347	53,4%	500	76,9%	432	37,6%	1 280	111,3%	603	131,3%	(28,3%)
Licences or permits	500	900	262	52,3%	233	46,5%	201	22,4%	696	77,3%	232	91,9%	(13,3%)
Transfer and subsidies - Operational	328 088	362 441	33 939	10,3%	117 432	35,8%	34 583	9,8%	185 954	52,8%	84 064	95,2%	(58,9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	355 778	379 588	15 965	4,5%	37 881	10,6%	34 128	9,0%	87 975	23,2%	45 780	41,9%	(25,5%)
Employee related costs	140 867	140 838	463	,3%	598	,4%	8 630	6,1%	9 691	6,9%	19 874	51,2%	(56,6%)
Remuneration of councillors	27 750	27 750	-	-	-	-	1 572	5,7%	1 572	5,7%	3 492	52,9%	(55,0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	55 000	55 000	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	73 995	88 100	10 511	14,2%	23 983	32,4%	12 173	13,8%	46 667	53,0%	13 839	43,0%	(12,0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	56 166	65 900	4 991	8,9%	13 300	23,7%	11 753	17,8%	30 045	45,6%	8 574	54,1%	37,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	15 400	42 943	43 948		94 207		28 432		166 587		54 458		
Transfers and subsidies - capital (monetary allocations)	92 913	88 132	34 177	36,8%	34 900	37,6%	1 414	1,6%	70 491	80,0%	9 046	73,9%	(84,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	108 313	131 075	78 125		129 107		29 845		237 078		63 504		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	108 313	131 075	78 125		129 107		29 845		237 078		63 504		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	108 313	131 075	78 125		129 107		29 845		237 078		63 504		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	108 313	131 075	78 125		129 107		29 845		237 078		63 504		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	99 402	123 287	32 244	32,4%	36 453	36,7%	26 759	21,7%	95 455	77,4%	23 880	46,8%	12,1%
National Government	59 054	71 411	20 756	35,1%	22 672	38,4%	15 680	22,0%	59 108	82,8%	12 387	45,2%	26,6%
Provincial Government	21 739	21 739	6 391	29,4%	6 346	29,2%	5 824	26,8%	18 562	85,4%	3 979	34,2%	46,4%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agents	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	80 794	93 150	27 147	33,6%	29 018	35,9%	21 504	23,1%	77 669	83,4%	16 365	43,2%	31,4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 609	30 137	5 096	27,4%	7 435	40,0%	5 255	17,4%	17 786	59,0%	7 515	66,6%	(30,1%)
Capital Expenditure Functional	99 402	125 026	32 244	32,4%	36 453	36,7%	26 759	21,4%	95 455	76,3%	23 880	46,8%	12,1%
Municipal governance and administration	6 609	9 174	248	3,8%	5 087	77,0%	1 029	11,2%	6 364	69,4%	7 106	62,8%	(85,5%)
Executive and Council	304	350	-	-	14	4,7%	221	63,0%	235	67,1%	-	-	(100,0%)
Finance and administration	6 304	8 824	248	3,9%	5 073	80,5%	808	9,2%	6 129	69,5%	7 106	65,1%	(88,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	22 071	19 326	8 553	38,8%	1 702	7,7%	4 979	25,8%	15 233	78,8%	5 568	42,0%	(10,6%)
Community and Social Services	4 320	5 327	-	-	305	7,0%	1 868	35,1%	2 173	40,8%	125	34,5%	1 389,2%
Sport And Recreation	17 750	14 000	8 553	48,2%	1 397	7,9%	3 111	22,2%	13 061	93,3%	5 443	42,1%	(42,9%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	69 854	76 575	20 015	28,7%	24 528	35,1%	17 820	23,3%	62 363	81,4%	11 205	46,0%	59,0%
Planning and Development	-	-	-	-	-	-	-	-	-	-	408	85,1%	(100,0%)
Road Transport	69 854	76 575	20 015	28,7%	24 528	35,1%	17 820	23,3%	62 363	81,4%	10 797	45,8%	65,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	870	19 951	3 428	394,2%	5 136	590,7%	2 932	14,7%	11 496	57,6%	-	60,7%	(100,0%)
Energy sources	-	15 756	3 428	-	3 690	-	1 295	8,2%	8 413	53,4%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	870	4 195	-	-	1 446	166,3%	1 637	39,0%	3 083	73,5%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24		2022/23	

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	465 271	513 457	(2 706)	(6%)	5 365	1,2%	24 272	4,7%	26 931	5,2%	(5 000)	(1,0%)	(585,4%)
Property rates	6 400	6 400	(10)	(2%)	101	1,6%	188	2,9%	279	4,4%	-	-	(100,0%)
Service charges	460	460	(2)	(5%)	44	9,5%	96	20,8%	137	29,8%	-	-	(100,0%)
Other revenue	22 410	31 590	(2 576)	(11,5%)	4 674	20,9%	3 413	10,8%	5 511	17,4%	-	-	2,1%
Transfers and Subsidies - Operational	328 088	356 876	-	-	-	-	-	-	-	-	(5 000)	(1,5%)	(100,0%)
Transfers and Subsidies - Capital	92 913	88 132	-	-	-	-	-	-	-	-	-	-	-
Interest	15 000	30 000	(118)	(8%)	547	3,6%	20 575	68,6%	21 004	70,0%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(321 815)	(321 501)	-	-	-	-	-	-	-	-	5 358	(1,0%)	(100,0%)
Suppliers and employees	(321 815)	(321 501)	-	-	-	-	-	-	-	-	5 358	(1,0%)	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	143 456	191 957	(2 706)	(1,9%)	5 365	3,7%	24 272	12,6%	26 931	14,0%	358	(,7%)	6 678,9%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(114 313)	(123 967)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(114 313)	(123 967)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(114 313)	(123 967)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	29 143	67 989	(2 706)	(9,3%)	5 365	18,4%	24 272	35,7%	26 931	39,6%	358	(18,1%)	6 678,9%
Cash/cash equivalents at the year begin:	-	34 181	34 181	-	31 476	-	36 841	-	34 181	-	(1 344)	-	(2 841,6%)
Cash/cash equivalents at the year end:	29 143	67 989	31 476	108,0%	36 841	126,4%	61 113	89,9%	61 113	89,9%	(986)	(3%)	(6 299,8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	655	1,3%	816	1,7%	443	9%	47 380	96,1%	49 295	62,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	345	2,6%	679	5,2%	2	-	12 146	92,2%	13 171	16,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	1 034	6,0%	-	-	16 067	94,0%	17 101	21,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5)	12,8%	(1)	1,6%	(0)	2%	(35)	85,4%	(41)	(,1%)	-	-	-	-
Total By Income Source	994	1,3%	2 528	3,2%	446	6%	75 558	95,0%	79 526	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	246	1,1%	702	3,1%	226	1,0%	21 570	94,8%	22 743	28,6%	-	-	-	-
Commercial	305	2,1%	636	4,3%	74	5%	13 746	93,1%	14 762	18,6%	-	-	-	-
Households	317	1,1%	955	3,4%	116	4%	27 026	95,1%	28 413	35,7%	-	-	-	-
Other	127	9%	235	1,7%	30	2%	13 217	97,1%	13 608	17,1%	-	-	-	-
Total By Customer Group	994	1,3%	2 528	3,2%	446	6%	75 558	95,0%	79 526	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 086	141,3%	(399)	(51,9%)	299	38,9%	(217)	(28,2%)	768	45,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 234	136,4%	47	5,2%	(499)	(55,2%)	123	13,6%	905	54,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 320	138,6%	(352)	(21,0%)	(200)	(12,0%)	(94)	(5,6%)	1 673	100,0%

Contact Details

Municipal Manager	Mr Mkhululi Nako	047 489 5808
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	442 587	460 790	200 541	45,3%	132 603	30,0%	108 641	23,6%	441 786	95,9%	105 720	90,0%	2,8%	
Exchange Revenue														
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	5 232	5 232	1 928	36,8%	2 162	41,3%	2 140	40,9%	6 230	119,1%	1 581	72,8%	35,4%	
Sale of Goods and Rendering of Services	633	633	190	30,1%	193	30,5%	157	24,7%	540	85,3%	172	564 491,0%	(9,0%)	
Agency services	2 616	2 616	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	15 280	15 280	831	5,4%	910	6,0%	974	6,4%	2 715	17,8%	748	13,3%	30,1%	
Interest earned from Current and Non Current Assets	9 000	9 000	5 878	65,3%	5 145	57,2%	5 268	58,5%	16 292	181,0%	3 929	114,6%	34,1%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	4 985	4 985	1 437	28,8%	1 457	29,2%	1 424	28,6%	4 319	86,6%	1 452	85,3%	(1,9%)	
Licence and permits	103	103	381	302,0%	381	368,1%	638	616,7%	1 332	1 286,8%	351	1 327 160,7%	81,8%	
Operational Revenue	153	153	823	537,5%	921	601,6%	1 279	834,9%	3 023	1 974,0%	824	102,7%	55,2%	
Non-Exchange Revenue														
Property rates	64 061	64 061	46 955	73,3%	7 000	10,9%	6 985	10,9%	60 941	95,1%	5 173	75,7%	35,0%	
Surcharges and Taxes	-	-	4	-	102	-	36	-	142	-	85	709 175,0%	(57,8%)	
Fines, penalties and forfeits	7 198	7 198	-	-	-	-	3 435	47,7%	3 435	47,7%	-	-	(100,0%)	
Licences or permits	1 217	1 217	27	2,2%	29	2,4%	41	3,3%	97	8,0%	23	7,5%	(73,2%)	
Transfer and subsidies - Operational	331 808	348 991	138 883	41,9%	110 952	33,4%	82 967	23,8%	332 802	95,4%	88 228	97,4%	(6,0%)	
Interest	0	0	3 271	327 149 800,0%	3 349	334 923 100,0%	3 298	329 828 300,0%	9 919	991 901 200,0%	3 144	70 842 908,3%	4,9%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	300	1 315	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	0	5	-	-	-	-	-	-	-	-	9	3%	(100,0%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	523 870	750 675	87 865	16,8%	90 660	17,3%	96 336	12,8%	274 860	36,6%	81 969	45,3%	17,5%	
Employee related costs	229 794	235 064	53 612	23,3%	55 594	24,2%	52 660	22,4%	161 866	68,9%	49 613	71,5%	6,1%	
Remuneration of councillors	25 246	25 246	6 126	24,3%	7 937	31,4%	6 432	25,5%	20 495	81,2%	6 094	72,9%	5,5%	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	7 314	5 852	1 571	21,5%	940	12,9%	951	16,3%	3 462	59,2%	497	37,6%	91,3%	
Debt impairment	13 542	13 542	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	125 942	283 615	-	-	-	-	-	-	-	-	-	-	-	
Interest	1 649	1 831	-	-	-	-	64	3,5%	64	3,5%	-	-	(100,0%)	
Contracted services	25 615	60 494	9 556	37,3%	11 232	43,8%	19 024	31,4%	39 812	65,8%	9 662	46,1%	96,9%	
Transfers and subsidies	12 876	14 124	1 777	13,8%	690	5,4%	2 034	14,4%	4 501	31,9%	2 440	33,6%	(16,6%)	
Irrecoverable debts written off	13 044	13 044	1 184	9,1%	1	-	(21)	(2,2%)	1 164	8,9%	(1 649)	4,0%	(98,7%)	
Operational costs	68 847	71 618	14 039	20,4%	14 265	20,7%	14 968	20,9%	43 272	60,4%	15 301	61,9%	(2,2%)	
Losses on disposal of Assets	0	26 245	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	(0)	-	-	-	-	-	224	-	224	-	10	48,3%	2 239,5%	
Surplus/(Deficit)	(81 282)	(289 885)	112 676		41 943		12 306		166 925		23 751			
Transfers and subsidies - capital (monetary allocations)	115 702	128 025	24 398	21,1%	33 301	28,8%	26 968	21,1%	84 667	66,1%	21 542	73,5%	25,2%	
Transfers and subsidies - capital (in-kind)	0	0	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	34 419	(161 859)	137 074		75 245		39 274		251 592		45 293			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	34 419	(161 859)	137 074		75 245		39 274		251 592		45 293			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	34 419	(161 859)	137 074		75 245		39 274		251 592		45 293			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	34 419	(161 859)	137 074		75 245		39 274		251 592		45 293			

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	244 669	263 722	35 793	14,6%	59 909	24,5%	37 133	14,1%	132 834	50,4%	24 834	43,5%	49,5%
National Government	89 396	89 645	25 328	28,3%	29 310	32,8%	10 658	11,9%	65 296	72,8%	13 946	64,7%	(23,6%)
Provincial Government	26 482	27 681	-	-	1 413	5,3%	5 901	21,3%	7 314	26,4%	6 617	69,2%	(10,8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agent	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	115 878	117 325	25 328	21,9%	30 723	26,5%	16 559	14,1%	72 610	61,9%	20 563	65,6%	(19,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	128 791	146 397	10 465	8,1%	29 186	22,7%	20 574	14,1%	60 225	41,1%	4 271	24,7%	381,7%
Capital Expenditure Functional	244 669	263 722	35 793	14,6%	59 909	24,5%	37 133	14,1%	132 834	50,4%	24 834	43,5%	49,5%
Municipal governance and administration	13 632	19 711	2 953	21,7%	714	5,2%	3 661	18,6%	7 328	37,2%	557	34,4%	556,9%
Executive and Council	400	231	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	13 232	19 480	2 953	22,3%	714	5,4%	3 661	18,8%	7 328	37,6%	557	35,3%	556,9%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	944	4 668	-	-	1 340	141,9%	197	4,2%	1 537	32,9%	-	21,7%	(100,0%)
Community and Social Services	295	1 547	-	-	281	95,1%	27	1,7%	308	19,9%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	649	2 371	-	-	1 059	163,1%	171	7,2%	1 230	51,9%	-	-	(100,0%)
Housing	0	750	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	209 865	228 369	31 134	14,8%	54 484	26,0%	37 655	16,5%	123 273	54,0%	20 750	43,8%	81,5%
Planning and Development	3 850	5 124	135	3,5%	104	2,7%	85	1,7%	324	6,3%	48	10,0%	76,0%
Road Transport	206 015	223 245	30 999	15,0%	54 380	26,4%	37 570	16,8%	122 948	55,1%	20 702	45,7%	81,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	20 227	10 974	1 705	8,4%	3 371	16,7%	(4 381)	(39,9%)	696	6,3%	3 538	85,2%	(223,8%)
Energy sources	20 177	10 894	1 705	8,5%	3 371	16,7%	(4 381)	(40,2%)	696	6,4%	3 339	396,2%	(231,2%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	50	80	-	-	-	-	-	-	-	-	199	6,0%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	544 443	544 443	1 267 169	232,7%	840 687	154,4%	854 243	156,9%	2 962 100	544,1%	620 080	197,0%	37,8%
Property rates	55 093	55 093	86 367	156,8%	37 144	67,4%	44 490	80,8%	168 000	304,9%	21 212	139,5%	109,7%
Service charges	17 641	17 641	3 951	22,4%	2 586	14,7%	4 042	22,9%	10 578	60,0%	2 214	78,2%	82,6%
Other revenue	15 200	15 200	26 916	177,1%	16 266	107,0%	51 849	341,1%	95 030	625,2%	20 556	220,9%	152,2%
Transfers and Subsidies - Operational	331 808	331 808	854 530	257,5%	654 125	197,1%	571 994	172,4%	2 080 650	627,1%	434 581	207,1%	31,6%
Transfers and Subsidies - Capital	115 702	115 702	295 406	255,3%	130 566	112,8%	181 869	157,2%	607 841	525,4%	141 517	215,0%	28,5%
Interest	9 000	9 000	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(371 581)	(371 582)	(105 341)	28,3%	(116 632)	31,4%	(106 841)	28,8%	(328 813)	88,5%	(98 571)	73,2%	8,4%
Suppliers and employees	(358 705)	(358 706)	(105 341)	29,4%	(116 632)	32,5%	(106 841)	29,8%	(328 813)	91,7%	(98 571)	76,3%	8,4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(12 876)	(12 876)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	172 862	172 861	1 161 828	672,1%	724 056	418,9%	747 402	432,4%	2 633 286	1 523,4%	521 509	683,4%	43,3%
Cash Flow from Investing Activities													
Receipts	300	300	12	4,0%	8	2,7%	12	4,0%	32	10,7%	12	12,0%	-
Proceeds on disposal of PPE	300	300	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	12	-	8	-	12	-	32	-	12	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(244 669)	(244 669)	(3 213)	1,3%	(10 188)	4,2%	(13 423)	5,5%	(26 824)	11,0%	31 915	20,8%	(142,1%)
Capital assets	(244 669)	(244 669)	(3 213)	1,3%	(10 188)	4,2%	(13 423)	5,5%	(26 824)	11,0%	31 915	20,8%	(142,1%)
Net Cash from/(used) Investing Activities	(244 369)	(244 369)	(3 201)	1,3%	(10 180)	4,2%	(13 411)	5,5%	(26 792)	11,0%	31 927	20,8%	(142,0%)
Cash Flow from/(used) Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(71 507)	(71 508)	1 158 627	(1 620,3%)	713 876	(998,3%)	733 991	(1 026,4%)	2 606 494	(3 645,0%)	553 436	(636,5%)	32,6%
Cash/cash equivalents at the year begin:	160 435	160 435	1 352 866	843,2%	1 352 866	843,2%	2 066 742	1 288,2%	2 066 742	1 288,2%	94 117	-	2 095,9%
Cash/cash equivalents at the year end:	88 928	88 927	1 352 866	1 521,3%	2 066 742	2 324,1%	2 800 734	3 149,5%	2 800 734	3 149,5%	647 554	1 946,5%	332,5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 397	3,9%	3 243	2,0%	2 799	1,7%	150 039	92,3%	162 478	76,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 071	5,0%	1 017	2,5%	1 003	2,4%	37 252	90,1%	41 343	19,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	945	30,2%	156	5,0%	156	5,0%	1 870	59,8%	3 127	1,5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	631	10,7%	289	4,9%	274	4,6%	4 722	79,8%	5 917	2,8%	-	-	-	-
Total By Income Source	10 043	4,7%	4 705	2,2%	4 232	2,0%	193 883	91,1%	212 864	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	662	3,8%	363	2,1%	276	1,6%	16 129	92,5%	17 430	8,2%	-	-	-	-
Commercial	1 204	3,8%	841	2,7%	589	1,9%	28 905	91,6%	31 539	14,8%	-	-	-	-
Households	7 235	4,8%	3 104	2,1%	2 863	2,0%	136 039	91,1%	149 361	70,2%	-	-	-	-
Other	942	6,5%	398	2,7%	385	2,6%	12 810	88,1%	14 534	6,8%	-	-	-	-
Total By Customer Group	10 043	4,7%	4 705	2,2%	4 232	2,0%	193 883	91,1%	212 864	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 822	25,7%	4 329	61,0%	25	3%	922	13,0%	7 098	95,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	308	100,0%	-	-	-	-	-	-	308	4,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 130	28,8%	4 329	58,5%	25	3%	922	12,5%	7 406	100,0%

Contact Details

Municipal Manager	Mr Silumko Mahlasela	047 050 1101
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	139 085	142 128	41 978	30,2%	36 137	26,0%	31 717	22,3%	109 833	77,3%	29 964	78,5%	5,9%
Exchange Revenue													
Service charges - Electricity	12 293	12 293	2 591	21,1%	2 776	22,6%	2 335	19,0%	7 701	62,6%	2 480	69,6%	(5,9%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	8 489	8 489	1 153	13,6%	1 572	18,5%	1 349	15,9%	4 074	48,0%	1 722	43,6%	(21,7%)
Sale of Goods and Rendering of Services	908	908	207	22,8%	88	9,7%	198	21,8%	494	54,4%	139	56,1%	42,0%
Agency services	316	316	61	19,2%	-	-	100	31,8%	161	51,0%	16	134,8%	534,9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 404	1 404	396	28,2%	417	29,7%	417	29,7%	1 230	87,7%	348	23,7%	19,9%
Interest earned from Current and Non Current Assets	1 200	1 200	939	78,3%	757	63,1%	1 092	91,0%	2 788	232,4%	488	223,2%	123,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	437	437	31	7,2%	399	91,2%	81	18,4%	511	116,8%	4	14,0%	1 760,8%
Licence and permits	558	558	182	32,6%	125	22,3%	92	16,6%	399	71,5%	148	75,8%	(37,8%)
Operational Revenue	250	3 293	7	2,9%	351	140,6%	(278)	(8,4%)	81	2,5%	-	4,2%	(100,0%)
Non-Exchange Revenue													
Property rates	46 569	46 569	10 912	23,4%	8 673	18,6%	7 777	16,7%	27 362	58,8%	8 848	67,4%	(12,1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	187	187	78	41,8%	227	121,8%	(168)	(90,0%)	137	73,6%	149	212,6%	(212,7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	59 465	59 465	23 549	39,6%	19 062	32,1%	13 944	23,4%	56 556	95,1%	13 850	96,4%	7%
Interest	7 009	7 009	1 872	26,7%	1 689	24,1%	1 735	24,7%	5 295	75,5%	1 771	222,0%	(2,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	3 043	-	3 043	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	120 253	120 263	24 295	20,2%	27 225	22,6%	26 162	21,8%	77 682	64,6%	20 580	54,1%	27,1%
Employee related costs	46 979	46 979	11 122	23,7%	11 520	24,5%	11 048	23,5%	33 691	71,7%	10 339	66,8%	6,9%
Remuneration of councillors	5 526	5 526	1 337	24,2%	1 375	24,9%	1 405	25,4%	4 118	74,5%	1 323	74,7%	6,2%
Bulk purchases - electricity	12 500	12 500	4 143	33,1%	2 779	22,2%	2 528	20,2%	9 449	75,6%	1 515	55,6%	66,9%
Inventory consumed	2 180	2 185	2	,1%	123	5,6%	274	12,5%	399	18,3%	294	18,0%	(6,9%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	13 300	13 300	2 858	21,5%	3 312	24,9%	3 362	25,3%	9 532	71,7%	2 234	51,1%	50,5%
Interest	280	280	4	1,5%	(97)	(34,5%)	5	1,6%	(88)	(31,5%)	(69)	16,0%	(106,5%)
Contracted services	11 186	11 146	1 396	12,5%	1 413	12,6%	1 058	9,5%	3 867	34,7%	1 248	39,1%	(15,3%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	9 000	8 900	-	-	1 319	14,7%	3 684	41,4%	5 003	56,2%	-	-	(100,0%)
Operational costs	19 303	19 448	3 431	17,8%	5 481	28,4%	2 799	14,4%	11 711	60,2%	3 697	59,7%	(24,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	18 832	21 865	17 684		8 913		5 555		32 151		9 383		
Transfers and subsidies - capital (monetary allocations)	46 557	47 355	6 824	14,7%	9 147	19,6%	2 829	6,0%	18 800	39,7%	12 012	58,4%	(76,5%)
Transfers and subsidies - capital (in-kind)	66 677	66 677	-	-	-	-	2 981	4,5%	2 981	4,5%	-	37,9%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	132 066	135 897	24 508		18 060		11 364		53 932		21 395		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	132 066	135 897	24 508		18 060		11 364		53 932		21 395		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	132 066	135 897	24 508		18 060		11 364		53 932		21 395		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	132 066	135 897	24 508		18 060		11 364		53 932		21 395		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	112 998	116 804	6 786	6,0%	6 447	5,7%	7 030	6,0%	20 263	17,3%	10 093	57,1%	(30,3%)
National Government	17 584	19 847	3 699	21,0%	3 823	21,7%	2 379	12,0%	9 901	49,9%	7 941	66,9%	(70,0%)
Provincial Government	25 217	25 217	2 912	11,5%	1 499	5,9%	-	-	4 411	17,5%	1 376	49,2%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agent	57 980	57 980	-	-	-	-	2 414	4,2%	2 414	4,2%	-	-	(100,0%)
Transfers recognised - capital	100 781	103 044	6 611	6,6%	5 322	5,3%	4 793	4,7%	16 726	16,2%	9 317	58,5%	(48,6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 217	13 760	174	1,4%	1 125	9,2%	2 237	16,3%	3 537	25,7%	776	51,2%	188,2%
Capital Expenditure Functional	113 048	116 854	6 786	6,0%	6 447	5,7%	7 030	6,0%	20 263	17,3%	10 093	50,9%	(30,3%)
Municipal governance and administration	2 210	1 960	294		294	13,3%	395	20,1%	689	35,1%	76	6,9%	422,0%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 210	1 960	294	13,3%	294	13,3%	395	20,1%	689	35,1%	76	6,9%	422,0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	500	500	-		-		-		-		-		
Community and Social Services	50	50	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	450	450	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	99 213	103 110	6 676	6,7%	5 333	5,4%	5 091	4,9%	17 100	16,6%	9 744	52,0%	(47,8%)
Planning and Development	915	1 065	-	-	746	81,5%	-	-	746	70,0%	-	-	-
Road Transport	98 298	102 045	6 676	6,8%	4 588	4,7%	5 091	5,0%	16 354	16,0%	9 744	52,2%	(47,8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	11 125	11 284	110	1,0%	819	7,4%	1 545	13,7%	2 474	21,9%	274	57,1%	463,4%
Energy sources	6 225	6 384	-	-	734	11,8%	1 545	24,2%	2 279	35,7%	274	12,3%	463,4%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 900	4 900	110	2,2%	85	1,7%	-	-	195	4,0%	-	93,2%	-
Other	-	-	-		-		-		-		-		

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts		226 718	63 668	28,4%	87 594	39,0%	85 366	37,7%	236 629	104,4%	59 399	123,3%	43,7%
Property rates	33 682	33 682	29 405	87,3%	49 562	147,1%	43 869	130,2%	122 836	364,7%	26 576	169,6%	65,1%
Service charges	17 762	17 762	34 263	192,9%	38 032	214,1%	41 497	233,6%	113 793	640,7%	24 346	238,1%	70,4%
Other revenue	1 722	1 722	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	56 733	56 733	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	113 862	116 125	-	-	-	-	-	-	-	-	8 477	230,6%	(100,0%)
Interest	694	694	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(86 537)	(86 537)	(32 859)	38,0%	(45 790)	52,9%	(43 924)	50,8%	(122 573)	141,6%	(34 143)	120,6%	28,6%
Suppliers and employees	(86 257)	(86 257)	(32 859)	38,1%	(45 790)	53,1%	(43 924)	50,9%	(122 573)	142,1%	(34 143)	120,6%	28,6%
Finance charges	(280)	(280)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	137 918	140 181	30 810	22,3%	41 804	30,3%	41 442	29,6%	114 056	81,4%	25 256	128,0%	64,1%
Cash Flow from Investing Activities													
Receipts		3 043											
Proceeds on disposal of PPE	-	3 043	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(113 048)	(118 354)	(1 215)	1,1%	(2 231)	2,0%	(1 573)	1,3%	(5 019)	4,2%	(6 777)	20,5%	(76,8%)
Capital assets	(113 048)	(118 354)	(1 215)	1,1%	(2 231)	2,0%	(1 573)	1,3%	(5 019)	4,2%	(6 777)	20,5%	(76,8%)
Net Cash from/(used) Investing Activities	(113 048)	(115 311)	(1 215)	1,1%	(2 231)	2,0%	(1 573)	1,4%	(5 019)	4,4%	(6 777)	23,1%	(76,8%)
Cash Flow from Financing Activities													
Receipts													
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments													
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities													
Net Increase/(Decrease) in cash held	24 870	24 870	29 595	119,0%	39 573	159,1%	39 869	160,3%	109 037	438,4%	18 480	448,1%	115,7%
Cash/cash equivalents at the year begin:	16 610	16 610	16 610		63 264	380,9%	102 987	620,0%			38 474		167,7%
Cash/cash equivalents at the year end:	41 480	41 480	63 142	152,2%	102 987	248,3%	143 206	345,2%	143 206	345,2%	56 954	313,7%	151,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	338	12,5%	78	2,9%	81	3,0%	2 202	81,6%	2 699	2,9%	-	-	2 202	2,9%
Receivables from Non-exchange Transactions - Property Rates	5 416	7,1%	2 094	2,7%	2 009	2,6%	66 818	87,5%	76 337	81,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	838	5,7%	336	2,3%	316	2,2%	13 111	89,8%	14 602	15,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	18	31,9%	8	14,0%	4	7,9%	26	46,2%	56	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	4,0%	0	,3%	0	,3%	6	95,4%	6		-	-	-	-
Total By Income Source	6 611	7,1%	2 516	2,7%	2 411	2,6%	82 163	87,7%	93 700	100,0%				
Debtors Age Analysis By Customer Group														
Organs of State	381	5,3%	140	1,9%	141	2,0%	6 537	90,8%	7 199	7,7%	-	-	-	-
Commercial	520	11,7%	159	3,6%	150	3,4%	3 618	81,4%	4 446	4,7%	-	-	-	-
Households	5 557	7,0%	2 153	2,7%	2 058	2,6%	70 124	87,8%	79 892	85,3%	-	-	-	-
Other	153	7,1%	63	2,9%	62	2,9%	1 884	87,1%	2 163	2,3%	-	-	-	-
Total By Customer Group	6 611	7,1%	2 516	2,7%	2 411	2,6%	82 163	87,7%	93 700	100,0%				

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 027	66,0%	14	,9%	-	-	516	33,1%	1 557	17,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	154	2,2%	13	,2%	98	1,4%	6 861	96,3%	7 126	78,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	148	38,4%	-	-	-	-	237	61,6%	384	4,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 329	14,7%	27	,3%	98	1,1%	7 614	84,0%	9 067	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities	240 576	287 216	(38 403)	(16,0%)	22 008	9,1%	67 730	23,6%	51 335	17,9%	5 192	2,2%	1 204,5%
Receipts													
Property rates	10 284	21 943	(1 059)	(10,3%)	5 677	55,2%	2 997	13,7%	7 614	34,7%	-	-	(100,0%)
Service charges	49 212	52 910	(2 797)	(5,7%)	9 199	18,7%	7 346	13,9%	13 747	26,0%	-	-	(100,0%)
Other revenue	11 756	12 138	(94)	(0,8%)	2 609	22,2%	2 925	24,1%	4 539	37,4%	-	-	(100,0%)
Transfers and Subsidies - Operational	137 997	137 782	(32 340)	(23,4%)	392	3%	50 368	36,6%	18 420	13,4%	5 192	4,0%	870,1%
Transfers and Subsidies - Capital	31 327	59 444	-	-	-	-	-	-	-	-	-	-	-
Interest	-	3 000	(1 212)	-	4 131	-	4 095	136,5%	7 014	233,8%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(214 139)	(218 212)	409	(2%)	-	-	-	-	409	(2%)	-	-	-
Suppliers and employees	(209 639)	(210 966)	409	(2%)	-	-	-	-	409	(2%)	-	-	-
Finance charges	(4 500)	(7 247)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	26 437	69 004	(37 994)	(143,7%)	22 008	83,2%	67 730	98,2%	51 744	75,0%	5 192	31,3%	1 204,5%
Cash Flow from Investing Activities													
Receipts													
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(38 959)	(75 497)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(38 959)	(75 497)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(38 959)	(75 497)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts													
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(12 522)	(6 493)	(37 994)	303,4%	22 008	(175,8%)	67 730	(1 043,0%)	51 744	(796,9%)	5 192	(21,0%)	1 204,5%
Cash/cash equivalents at the year begin:	10 232	15 702	-	-	(22 291)	(217,9%)	(283)	(1,8%)	-	-	-	-	(100,0%)
Cash/cash equivalents at the year end:	(2 290)	9 209	(22 291)	973,5%	(283)	12,4%	67 446	732,4%	67 446	732,4%	5 192	(35,9%)	1 199,0%

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	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 637	47,5%	1 453	9,0%	-	-	7 000	43,5%	16 090	8,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 659	2,7%	2 169	3,5%	98	2%	57 774	93,6%	61 700	33,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 055	1,9%	1 776	3,2%	(4)	-	52 093	94,9%	54 921	30,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	1,2%	11	2,3%	-	-	456	96,5%	473	3%	-	-	-	-
Interest on Arrear Debtor Accounts	1 318	2,8%	2 618	5,5%	-	-	43 900	91,8%	47 836	26,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	1%	(16)	(1,5%)	(34)	(3,2%)	1 110	104,6%	1 061	6%	-	-	-	-
Total By Income Source	11 676	6,4%	8 012	4,4%	60	-	162 334	89,2%	182 082	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 016	7,5%	2 035	7,5%	(3)	-	23 002	85,0%	27 050	14,9%	-	-	-	-
Commercial	6 470	24,4%	1 169	4,4%	(22)	(1,1%)	16 876	71,2%	26 493	14,5%	-	-	-	-
Households	3 143	2,5%	4 727	3,7%	83	1%	119 561	93,8%	127 514	70,0%	-	-	-	-
Other	47	4,6%	81	7,9%	2	2%	895	87,4%	1 024	6%	-	-	-	-
Total By Customer Group	11 676	6,4%	8 012	4,4%	60	-	162 334	89,2%	182 082	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	4 586	3,8%	973	8%	-	-	114 815	95,4%	120 374	73,8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 243	7,5%	799	4,8%	-	-	14 454	87,6%	16 496	10,1%
Auditor-General	23	4,3%	145	27,0%	-	-	371	68,8%	539	3%
Other	3 126	12,2%	223	9%	-	-	22 249	86,9%	25 598	15,7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8 978	5,5%	2 141	1,3%	-	-	151 888	93,2%	163 007	100,0%

Contact Details

Municipal Manager	Dr Zamuxolo Shasha	043 683 5000
Chief Financial Officer	Vacant	

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUSHWA (EC126)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	174 499	200 942	67 710	38,8%	44 865	25,7%	32 689	16,3%	145 264	72,3%	34 466	79,6%	(5,2%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 582	1 582	585	37,0%	426	26,9%	426	26,9%	1 437	90,8%	342	80,3%	24,5%
Sale of Goods and Rendering of Services	4 761	4 761	9	,2%	6	,1%	16	,3%	31	,7%	7	,9%	121,7%
Agency services	582	582	125	21,5%	114	19,6%	103	17,7%	342	58,8%	119	60,5%	(13,4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 224	6 224	1 166	18,7%	1 912	30,7%	1 836	29,5%	4 914	78,9%	1 246	54,5%	47,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	755	755	147	19,4%	150	19,9%	157	20,8%	454	60,1%	128	52,0%	22,2%
Licence and permits	2 569	2 569	371	14,5%	378	14,7%	339	13,2%	1 089	42,4%	70	32,2%	382,5%
Operational Revenue	53	53	675	1 278,4%	234	443,9%	45	84,5%	953	1 806,8%	38	312,5%	18,1%
Non-Exchange Revenue													
Property rates	42 562	42 562	17 219	40,5%	1 194	2,8%	1 326	3,1%	19 738	46,4%	1 642	55,4%	(19,3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	653	653	22	3,3%	16	2,5%	29	4,5%	67	10,3%	30	8,7%	(1,9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	109 296	135 738	46 744	42,8%	39 645	36,3%	27 597	20,3%	113 986	84,0%	30 059	97,9%	(8,2%)
Interest	5 463	5 463	649	11,9%	789	14,4%	815	14,9%	2 253	41,2%	784	40,2%	3,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	201 801	218 032	37 609	18,6%	48 577	24,1%	42 398	19,4%	128 584	59,0%	36 852	58,6%	15,0%
Employee related costs	85 676	85 636	20 943	24,4%	21 879	25,5%	21 863	25,5%	64 665	75,5%	19 555	75,0%	11,8%
Remuneration of councillors	11 273	11 273	2 351	20,9%	2 351	20,9%	2 316	20,5%	7 018	62,3%	2 261	64,9%	2,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment	1 800	2 200	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	41 366	21 204	4 011	9,7%	3 998	9,7%	4 307	20,3%	12 316	58,1%	4 288	31,9%	,4%
Interest	-	650	0	-	-	-	1	,1%	1	,1%	1	,1%	(50,6%)
Contracted services	26 535	62 489	6 266	23,6%	12 527	47,2%	6 283	10,1%	25 077	40,1%	4 819	60,6%	30,4%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 100	2 100	-	-	97	4,6%	28	1,3%	125	5,9%	-	-	(100,0%)
Operational costs	33 050	32 480	4 037	12,2%	7 724	23,4%	7 601	23,4%	19 362	59,6%	5 928	58,1%	28,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(27 302)	(17 091)	30 102		(3 712)		(9 709)		16 681		(2 386)		
Transfers and subsidies - capital (monetary allocations)	28 607	30 478	9 564	33,4%	9 891	34,6%	4 938	16,2%	24 394	80,0%	2 899	47,2%	70,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 305	13 387	39 666		6 180		(4 771)		41 074		513		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 305	13 387	39 666		6 180		(4 771)		41 074		513		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 305	13 387	39 666		6 180		(4 771)		41 074		513		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 305	13 387	39 666		6 180		(4 771)		41 074		513		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	34 353	37 181	8 588	25,0%	8 652	25,2%	5 454	14,7%	22 694	61,0%	3 221	36,4%	69,3%
National Government	24 876	26 663	8 317	33,4%	8 652	34,8%	4 481	16,8%	21 450	80,4%	2 521	41,0%	77,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	24 876	26 663	8 317	33,4%	8 652	34,8%	4 481	16,8%	21 450	80,4%	2 521	41,0%	77,8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 477	10 518	271	2,9%	-	-	973	9,2%	1 244	11,8%	700	20,7%	39,0%
Capital Expenditure Functional	34 353	37 181	8 588	25,0%	8 652	25,2%	5 454	14,7%	22 694	61,0%	3 221	36,4%	69,3%
Municipal governance and administration	6 398	6 939	271	4,2%	29	,4%	678	9,8%	978	14,1%	700	30,3%	(3,2%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 398	6 939	271	4,2%	29	,4%	678	9,8%	978	14,1%	700	30,3%	(3,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 412	14 132	3 348	32,2%	4 013	38,5%	1 981	14,0%	9 341	66,1%	1 958	29,0%	1,2%
Community and Social Services	8 355	10 336	3 348	40,1%	3 757	45,0%	1 529	14,8%	8 634	83,5%	1 211	36,0%	26,3%
Sport And Recreation	1 988	3 726	-	-	256	12,9%	451	12,1%	708	19,0%	747	22,7%	(38,6%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	70	70	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 049	12 343	4 623	41,8%	3 405	30,8%	1 577	12,8%	9 605	77,8%	460	53,7%	242,6%
Planning and Development	1 748	2 309	-	-	-	-	301	13,0%	301	13,0%	-	-	(100,0%)
Road Transport	9 302	10 034	4 623	49,7%	3 405	36,6%	1 276	12,7%	9 304	92,7%	460	58,0%	177,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	6 494	3 767	346	5,3%	1 205	18,6%	1 219	32,4%	2 770	73,5%	103	15,6%	1 087,8%
Energy sources	6 109	3 767	346	5,7%	1 205	19,7%	1 219	32,4%	2 770	73,5%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	384	-	-	-	-	-	-	-	-	-	103	25,2%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24		2022/23	

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	191 454	214 455	(43 787)	(22,9%)	29 672	15,5%	55 509	25,9%	41 395	19,3%	-	-	(100,0%)
Property rates	40 434	35 169	(23 631)	(58,4%)	8 319	20,6%	1 344	3,8%	(13 967)	(39,7%)	-	-	(100,0%)
Service charges	1 503	1 456	(171)	(11,3%)	688	45,8%	400	27,5%	918	63,1%	-	-	(100,0%)
Other revenue	5 390	5 390	(648)	(12,0%)	1 430	26,5%	790	14,7%	1 572	29,2%	-	-	(100,0%)
Transfers and Subsidies - Operational	109 296	135 738	-	-	2 388	2,2%	42 756	31,5%	45 144	33,3%	-	-	(100,0%)
Transfers and Subsidies - Capital	28 607	30 478	(17 756)	(62,1%)	12 330	43,1%	7 438	24,4%	2 012	6,6%	-	-	(100,0%)
Interest	6 224	6 224	(1 582)	(25,4%)	4 516	72,6%	2 781	44,7%	5 716	91,8%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(164 493)	(205 682)	1 133	(,7%)	419	(,3%)	161	(,1%)	1 712	(,8%)	(216)	(,1%)	(174,5%)
Suppliers and employees	(164 493)	(205 032)	1 133	(,7%)	419	(,3%)	161	(,1%)	1 712	(,8%)	(216)	(,1%)	(174,5%)
Finance charges	-	(650)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	26 961	8 773	(42 654)	(158,2%)	30 091	111,6%	55 670	634,5%	43 107	491,3%	(216)	(,2%)	(25 898,8%)
Cash Flow from Investing Activities													
Receipts	4 904	4 904	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	4 904	4 904	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(39 506)	(42 758)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(39 506)	(42 758)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(34 602)	(37 854)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(7 641)	(29 081)	(42 654)	558,3%	30 091	(393,8%)	55 670	(191,4%)	43 107	(148,2%)	(216)	(4,4%)	(25 898,8%)
Cash/cash equivalents at the year begin:	60 490	80 490	67 048	110,8%	24 394	40,3%	54 484	67,7%	67 048	83,3%	110	-	49 642,0%
Cash/cash equivalents at the year end:	52 849	51 409	24 394	46,2%	54 484	103,1%	110 155	214,3%	110 155	214,3%	(106)	(,2%)	(103 773,0%)

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	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	393	2,9%	437	3,2%	(3)	-	12 835	93,9%	13 662	46,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	140	6,6%	163	7,7%	0	-	1 802	85,6%	2 104	7,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	35	19,3%	15	8,4%	(1)	(,8%)	133	73,1%	181	,6%	-	-	-	-
Interest on Arrear Debtor Accounts	275	2,0%	538	4,0%	-	-	12 811	94,0%	13 624	46,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(15)	4,6%	(26)	7,8%	(21)	6,3%	(273)	81,3%	(335)	(1,1%)	-	-	-	-
Total By Income Source	827	2,8%	1 127	3,9%	(26)	(,1%)	27 307	93,4%	29 236	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	111	1,6%	202	2,9%	(11)	(,2%)	6 625	95,6%	6 927	23,7%	-	-	-	-
Commercial	246	6,3%	236	6,1%	(1)	-	3 449	87,7%	3 932	13,4%	-	-	-	-
Households	327	3,3%	474	4,7%	(11)	(,1%)	9 252	92,1%	10 043	34,4%	-	-	-	-
Other	143	1,7%	213	2,6%	(3)	-	7 981	95,8%	8 334	28,5%	-	-	-	-
Total By Customer Group	827	2,8%	1 127	3,9%	(26)	(,1%)	27 307	93,4%	29 236	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	774	99,8%	2	,2%	-	-	(0)	-	776	53,8%
Auditor-General	187	100,0%	-	-	-	-	-	-	187	12,9%
Other	479	100,0%	-	-	-	-	-	-	479	33,3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 440	99,9%	2	,1%	-	-	(0)	-	1 442	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	489 491	596 256	(34 956)	(7,1%)	40 762	8,3%	40 708	6,8%	46 513	7,8%	-	-	(100,0%)
Property rates	90 827	97 627	(34)	(,1%)	99	,1%	58	,1%	123	,1%	-	-	(100,0%)
Service charges	98 946	98 946	(96)	(,1%)	302	,3%	329	,3%	535	,5%	-	-	(100,0%)
Other revenue	21 355	21 355	(1 830)	(8,6%)	4 051	19,0%	940	4,4%	3 161	14,8%	-	-	(100,0%)
Transfers and Subsidies - Operational	226 164	290 309	(32 996)	(14,6%)	(5 194)	(2,3%)	(825)	(,3%)	(39 016)	(13,4%)	-	-	(100,0%)
Transfers and Subsidies - Capital	49 900	85 720	-	-	41 504	83,2%	40 206	46,9%	81 710	95,3%	-	-	(100,0%)
Interest	2 300	2 300	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(440 791)	(507 761)	(101 794)	23,1%	(177 807)	40,3%	(87 075)	17,1%	(366 676)	72,2%	(107 313)	51,8%	(18,9%)
Suppliers and employees	(421 991)	(432 116)	(101 794)	24,1%	(177 807)	42,1%	(87 075)	20,2%	(366 676)	84,9%	(107 313)	54,9%	(18,9%)
Finance charges	(16 300)	(10 500)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 500)	(65 145)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	48 700	88 495	(136 751)	(280,8%)	(137 045)	(281,4%)	(46 367)	(52,4%)	(320 163)	(361,8%)	(107 313)	111,5%	(56,8%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(49 900)	(86 537)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(49 900)	(86 537)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(49 900)	(86 537)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 200)	1 958	(136 751)	11 399,4%	(137 045)	11 423,9%	(46 367)	(2 367,9%)	(320 163)	(16 350,2%)	(107 313)	87,0%	(56,8%)
Cash/cash equivalents at the year begin:	16 000	16 000	9 713	60,7%	(127 038)	(794,0%)	(264 083)	(1 650,5%)	9 713	60,7%	(105 269)	150,9%	(150,9%)
Cash/cash equivalents at the year end:	14 800	17 958	(127 038)	(858,3%)	(264 083)	(1 784,3%)	(310 450)	(1 728,7%)	(310 450)	(1 728,7%)	(212 582)	100,1%	46,0%

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	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 090	8,3%	10 019	13,7%	-	-	57 187	78,0%	73 296	9,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 640	1,3%	8 515	2,3%	-	-	353 306	96,4%	366 461	45,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 271	2,7%	8 208	5,3%	-	-	143 774	92,0%	156 253	19,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	27	2,8%	37	3,8%	-	-	913	93,5%	977	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	5 786	2,6%	10 643	4,7%	-	-	209 529	92,7%	225 957	28,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 319)	23,4%	(2 695)	14,6%	(369)	2,0%	(11 087)	60,0%	(18 471)	(2,3%)	-	-	-	-
Total By Income Source	16 495	2,1%	34 727	4,3%	(369)	-	753 621	93,7%	804 474	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 534	2,8%	4 275	3,9%	(1)	-	102 969	93,8%	109 777	13,6%	-	-	-	-
Commercial	3 188	2,8%	5 177	4,6%	(78)	(,1%)	105 472	92,7%	113 760	14,1%	-	-	-	-
Households	7 012	2,0%	13 628	3,9%	(286)	(,1%)	330 183	94,2%	350 537	43,6%	-	-	-	-
Other	3 761	1,6%	11 646	5,1%	(4)	-	214 997	93,3%	230 400	28,6%	-	-	-	-
Total By Customer Group	16 495	2,1%	34 727	4,3%	(369)	-	753 621	93,7%	804 474	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	31	,8%	-	-	355	8,8%	3 665	90,5%	4 050	1,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(1 920)	(,5%)	233	,1%	5 155	1,4%	376 559	99,1%	380 027	98,9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(1 890)	(,5%)	233	,1%	5 510	1,4%	380 224	99,0%	384 076	100,0%

Contact Details

Municipal Manager	Mrs U.T Malinzi	046 645 7451
Chief Financial Officer	Mr Mveloleli 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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 881 380	1 884 710	628 898	33,4%	580 006	30,8%	478 994	25,4%	1 687 897	89,6%	369 967	76,6%	29,5%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	438 518	426 118	95 765	21,8%	114 502	26,1%	114 309	26,8%	324 577	76,2%	107 883	53,7%	6,0%
Service charges - Waste Water Management	133 608	133 608	37 348	28,0%	37 443	28,0%	34 612	25,9%	109 403	81,9%	16 156	61,4%	114,2%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	9 109	9 109	2 275	25,0%	2 019	22,2%	2 231	24,5%	6 526	71,6%	2 134	59,6%	4,6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	58 431	58 431	22 795	39,0%	17 886	30,6%	38 451	65,8%	79 132	135,4%	14 388	88,5%	167,2%
Interest earned from Current and Non Current Assets	17 401	24 621	11 074	63,6%	11 363	65,3%	9 093	36,9%	31 529	128,1%	3 552	72,0%	156,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	330	330	78	23,6%	79	23,9%	26	8,0%	183	55,5%	51	45,6%	(48,4%)
Licence and permits	-	-	3	-	5	-	8	-	16	-	1	-	494,5%
Operational Revenue	-	-	226	-	299	-	340	-	865	-	453	-	(24,9%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	48	-	(100,0%)
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	4	-	7	-	11	-	22	-	1	-	1 416,7%
Transfer and subsidies - Operational	726 441	734 951	459 329	63,2%	396 405	54,6%	279 911	38,1%	1 135 645	154,5%	225 301	87,7%	24,2%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	497 543	497 543	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 839 456	1 914 395	263 734	14,3%	283 356	15,4%	291 791	15,2%	838 881	43,8%	244 671	43,1%	19,3%
Employee related costs	778 348	761 328	173 391	22,3%	187 898	24,1%	181 618	23,9%	542 907	71,3%	171 357	66,2%	6,0%
Remuneration of councillors	14 292	15 312	3 789	26,5%	4 498	31,5%	3 985	26,0%	12 272	80,1%	3 650	71,3%	9,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	198 339	271 411	-	-	442	2%	1 231	,5%	1 673	,6%	928	61,7%	32,7%
Debt impairment	383 799	402 522	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	105 442	105 442	-	-	143	,1%	-	-	143	,1%	-	-	-
Interest	108	5 044	1 589	1 474,1%	2 409	2 235,5%	1 322	26,2%	5 320	105,5%	340	803,9%	288,4%
Contracted services	112 910	142 940	31 815	28,2%	45 402	40,2%	57 237	40,0%	134 454	94,1%	24 169	54,7%	136,8%
Transfers and subsidies	10 000	10 109	3 361	33,6%	24	,2%	3 532	34,9%	6 917	68,4%	3 333	66,7%	6,0%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	236 218	200 287	49 789	21,1%	42 540	18,0%	42 866	21,4%	135 194	67,5%	40 894	49,9%	4,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	41 924	(29 685)	365 164		296 649		187 203		849 016		125 296		
Transfers and subsidies - capital (monetary allocations)	571 189	480 237	62 091	10,9%	203 751	35,7%	87 457	18,2%	353 300	73,6%	5 235	6,4%	1 570,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	613 113	450 552	427 255		500 401		274 660		1 202 316		130 531		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	613 113	450 552	427 255		500 401		274 660		1 202 316		130 531		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	613 113	450 552	427 255		500 401		274 660		1 202 316		130 531		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	613 113	450 552	427 255		500 401		274 660		1 202 316		130 531		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	571 189	415 590	57 066	10,0%	161 234	28,2%	80 725	19,4%	299 025	72,0%	4 271	7,8%	1 790,2%
National Government	571 189	415 590	57 066	10,0%	161 234	28,2%	80 725	19,4%	299 025	72,0%	4 271	7,8%	1 790,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	571 189	415 590	57 066	10,0%	161 234	28,2%	80 725	19,4%	299 025	72,0%	4 271	7,8%	1 790,2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	612 520	450 552	63 361	10,3%	168 341	27,5%	101 484	22,5%	333 186	74,0%	11 524	13,4%	780,7%
Municipal governance and administration	22 752	17 165	4 060	17,8%	6 240	27,4%	45	,3%	10 346	60,3%	120	4,7%	(62,6%)
Executive and Council	300	300	252	83,9%	-	-	-	-	252	83,9%	-	-	-
Finance and administration	22 452	16 865	3 809	17,0%	6 240	27,8%	45	,3%	10 094	59,9%	120	6,5%	(62,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 900	7 760	-	-	516	6,5%	6 360	82,0%	6 877	88,6%	-	5,0%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	7 300	7 160	-	-	-	-	6 360	88,8%	6 360	88,8%	-	7,0%	(100,0%)
Housing	300	300	-	-	258	86,0%	-	-	258	86,0%	-	-	-
Health	300	300	-	-	258	86,0%	-	-	258	86,0%	-	-	-
Economic and Environmental Services	480	590	56	11,6%	350	72,9%	55	9,4%	461	78,1%	7 133	76,0%	(99,2%)
Planning and Development	480	590	56	11,6%	350	72,9%	55	9,4%	461	78,1%	7 133	76,0%	(99,2%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	581 389	425 037	59 245	10,2%	161 234	27,7%	95 024	22,4%	315 503	74,2%	4 271	11,6%	2 125,1%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	581 139	424 787	59 245	10,2%	161 173	27,7%	85 416	20,1%	305 833	72,0%	4 271	11,6%	1 900,1%
Waste Water Management	250	250	-	-	61	24,5%	9 608	3 843,4%	9 670	3 867,9%	-	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	662 259	1 744 110	266 932	40,3%	261 939	39,6%	236 779	13,6%	765 651	43,9%	226 352	50,3%	4,6%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	239 409	106 718	137 201	57,3%	1 955	8%	68 002	63,7%	207 158	194,1%	180	3%	37 734,3%
Other revenue	486 333	500 847	28 753	5,9%	102 464	21,1%	36 555	7,3%	167 782	33,5%	119 987	37,6%	(69,5%)
Transfers and Subsidies - Operational	516 969	718 245	100 979	19,5%	157 521	30,5%	132 213	18,4%	390 714	54,4%	106 186	615,3%	24,5%
Transfers and Subsidies - Capital	(597 854)	418 300	(1)	-	(1)	-	(1)	-	(3)	-	(1)	-	42,6%
Interest	17 401	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 163 117)	(1 343 461)	(241 788)	20,8%	(394 541)	33,9%	(485 855)	36,2%	(1 122 184)	83,5%	(73 453)	75,0%	561,5%
Suppliers and employees	(1 163 117)	(1 343 461)	(241 788)	20,8%	(394 541)	33,9%	(485 855)	36,2%	(1 122 184)	83,5%	(73 453)	75,0%	561,5%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(500 858)	400 649	25 144	(5,0%)	(132 602)	26,5%	(249 075)	(62,2%)	(356 533)	(89,0%)	152 899	32,7%	(262,9%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(571 189)	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(571 189)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(571 189)	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 072 047)	400 649	25 144	(2,3%)	(132 602)	12,4%	(249 075)	(62,2%)	(356 533)	(89,0%)	152 899	214,9%	(262,9%)
Cash/cash equivalents at the year begin:	84 849	392 919	25 144	29,6%	25 144	29,6%	(107 458)	(27,3%)	-	-	104 381	-	(202,9%)
Cash/cash equivalents at the year end:	(987 198)	793 568	25 144	(2,5%)	(107 458)	10,9%	(356 533)	(44,9%)	(356 533)	(44,9%)	257 280	74,3%	(238,6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	2 164	7%	-	-	1 471	5%	309 874	98,8%	313 509	79,6%
PAYE deductions	-	-	-	-	-	-	1	100,0%	1	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	(7 680)	100,0%	(7 680)	(2,0%)
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 754	19,4%	2 277	2,6%	313	4%	67 050	77,6%	86 394	21,9%
Auditor-General	-	-	-	-	-	-	1 622	100,0%	1 622	4%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	18 918	4,8%	2 277	,6%	1 784	,5%	370 867	94,2%	393 845	100,0%

Contact Details

Municipal Manager	Dr Bhekisa Mthembu	043 701 4137
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	420 877	404 248	116 664	27,7%	71 250	16,9%	62 891	15,6%	250 806	62,0%	56 634	58,9%	11,0%
Exchange Revenue													
Service charges - Electricity	199 689	179 689	34 046	17,0%	32 605	16,3%	31 357	17,5%	98 009	54,5%	27 053	45,9%	15,9%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	39 837	39 837	7 762	19,5%	7 587	19,0%	7 023	17,6%	22 372	56,2%	6 585	52,9%	6,6%
Sale of Goods and Rendering of Services	2 979	1 979	327	11,0%	225	7,6%	253	12,8%	806	40,7%	231	32,1%	9,5%
Agency services	2 487	2 487	-	-	-	-	213	8,6%	213	8,6%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	39 135	39 135	3 846	9,8%	4 040	10,3%	4 270	10,9%	12 156	31,1%	2 384	22,0%	79,1%
Interest earned from Current and Non Current Assets	1 720	1 720	96	5,6%	64	3,7%	59	3,4%	219	12,7%	26	5,9%	124,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 888	1 888	435	23,0%	452	23,9%	324	17,2%	1 211	64,1%	569	75,7%	(43,0%)
Licence and permits	9	58	14	8,8%	14	152,3%	-	-	14	25,0%	-	-	-
Operational Revenue	1 260	360	35	2,8%	18	1,5%	640	177,9%	694	192,8%	41	14,8%	1 456,8%
Non-Exchange Revenue													
Property rates	52 657	52 657	41 861	79,5%	(6)	-	(287)	(5,%)	41 568	78,9%	(33)	99,9%	761,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	350	350	105	30,2%	18	5,2%	28	8,0%	152	43,3%	19	21,9%	47,4%
Licences or permits	4 577	4 577	790	17,3%	701	15,3%	776	16,9%	2 267	49,5%	904	54,3%	(14,2%)
Transfer and subsidies - Operational	63 000	62 912	24 297	38,6%	22 275	35,4%	14 927	23,7%	61 499	97,8%	16 803	96,6%	(11,2%)
Interest	3 789	5 500	3 043	80,3%	3 232	85,3%	3 284	59,7%	9 559	173,8%	2 010	158,3%	63,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	7 500	11 100	19	,3%	26	,4%	23	,2%	69	,6%	40	,7%	(41,9%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	373 321	401 834	111 872	30,0%	93 223	25,0%	51 710	12,9%	256 805	63,9%	148 198	73,1%	(65,1%)
Employee related costs	111 032	111 032	30 491	27,5%	29 996	27,0%	29 845	26,9%	90 332	81,4%	28 062	80,7%	6,4%
Remuneration of councillors	9 126	9 126	1 979	21,7%	2 456	26,9%	2 058	22,5%	6 493	71,1%	1 955	68,5%	5,2%
Bulk purchases - electricity	47 047	65 000	43 157	91,7%	23 129	49,2%	22 625	34,8%	88 911	136,8%	66 926	182,5%	(66,2%)
Inventory consumed	14 527	12 527	1 911	13,2%	2 178	15,0%	778	6,2%	4 868	38,9%	6 849	95,2%	(88,6%)
Debt impairment	50 763	50 763	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	76 404	76 404	-	-	-	-	-	-	-	-	-	-	-
Interest	10 484	14 500	14 065	134,2%	13 524	129,0%	(39 209)	(270,4%)	(11 620)	(80,1%)	22 601	227,2%	(273,5%)
Contracted services	27 175	27 175	5 110	18,8%	7 055	26,0%	15 640	57,6%	27 804	102,3%	5 353	112,2%	192,2%
Transfers and subsidies	2 306	1 306	-	-	515	22,3%	345	26,4%	860	65,9%	-	-	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	24 458	34 000	15 159	62,0%	14 371	58,8%	19 627	57,7%	49 158	144,6%	16 452	159,8%	19,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	47 555	2 414	4 792		(21 973)		11 182		(5 999)		(91 564)		
Transfers and subsidies - capital (monetary allocations)	30 104	39 658	6 870	22,8%	13 200	43,8%	1 910	4,8%	21 981	56,4%	5 239	47,0%	(63,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	77 659	42 072	11 663		(8 772)		13 092		15 982		(86 325)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	77 659	42 072	11 663		(8 772)		13 092		15 982		(86 325)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	77 659	42 072	11 663		(8 772)		13 092		15 982		(86 325)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	77 659	42 072	11 663		(8 772)		13 092		15 982		(86 325)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	30 104	32 104	63 523	211,0%	7 728	25,7%	10 054	31,3%	81 306	253,3%	12 746	227,4%	(21,1%)
National Government	30 104	30 104	62 936	209,1%	6 541	21,7%	7 556	25,1%	77 033	255,9%	12 746	227,4%	(40,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 104	30 104	62 936	209,1%	6 541	21,7%	7 556	25,1%	77 033	255,9%	12 746	227,4%	(40,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	2 000	588	-	1 187	-	2 498	124,9%	4 272	213,6%	-	-	(100,0%)
Capital Expenditure Functional	30 104	32 104	63 523	211,0%	7 728	25,7%	10 054	31,3%	81 306	253,3%	12 746	227,4%	(21,1%)
Municipal governance and administration	-	2 000	-		691		-		691	34,6%	-		
Executive and Council	-	2 000	-	-	691	-	-	-	691	34,6%	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	1 017		412		2 498		3 927		430	39,7%	481,3%
Community and Social Services	-	-	430	-	-	-	-	-	430	-	430	39,7%	(100,0%)
Sport And Recreation	-	-	588	-	412	-	2 498	-	3 497	-	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 104	25 104	61 014	202,7%	6 541	21,7%	7 556	30,1%	75 112	299,2%	12 316	183,1%	(38,6%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	30 104	25 104	61 014	202,7%	6 541	21,7%	7 556	30,1%	75 112	299,2%	12 316	183,1%	(38,6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	5 000	1 492		84		-		1 576	31,5%	-		
Energy sources	-	5 000	1 492	-	-	-	-	-	1 492	29,8%	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	84	-	-	-	84	-	-	-	-
Other	-	-	-		-		-		-		-		

Part 3: Cash Receipts and Payments

	2023/24		2022/23	

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	349 794	337 408	68 953	19,7%	68 062	19,5%	76 086	22,6%	213 101	63,2%	58 377	47,7%	30,3%
Property rates	55 160	55 160	7 446	13,5%	9 412	17,1%	6 847	12,4%	23 706	43,0%	10 759	57,2%	(36,4%)
Service charges	191 382	171 382	24 540	12,8%	26 150	13,7%	27 223	15,9%	77 913	45,5%	27 613	30,1%	(1,4%)
Other revenue	13 549	11 698	6 079	44,9%	3 832	28,3%	6 112	52,3%	16 024	137,0%	3 942	106,5%	55,1%
Transfers and Subsidies - Operational	57 878	57 790	22 679	39,2%	21 481	37,1%	27 625	47,8%	71 785	124,2%	14 563	92,1%	89,7%
Transfers and Subsidies - Capital	30 104	39 658	8 208	27,3%	7 187	23,9%	8 279	20,9%	23 673	59,7%	1 500	53,7%	451,9%
Interest	1 720	1 720	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(245 872)	(274 384)	(75 878)	30,9%	(70 999)	28,9%	(71 528)	26,1%	(218 405)	79,6%	(63 989)	93,9%	11,8%
Suppliers and employees	(235 388)	(299 884)	(75 878)	32,2%	(70 999)	30,2%	(71 528)	27,5%	(218 405)	84,0%	(63 989)	101,0%	11,8%
Finance charges	(10 484)	(14 500)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	103 922	63 024	(6 925)	(6,7%)	(2 937)	(2,8%)	4 558	7,2%	(5 304)	(8,4%)	(5 612)	1,7%	(181,2%)
Cash Flow from Investing Activities													
Receipts	7 500	11 100	19	,3%	26	,4%	23	,2%	69	,6%	-	-	(100,0%)
Proceeds on disposal of PPE	7 500	11 100	19	,3%	26	,4%	23	,2%	69	,6%	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(30 104)	(32 104)	(16 823)	55,9%	(7 427)	24,7%	(9 956)	31,0%	(34 206)	106,5%	(8 155)	74,1%	22,1%
Capital assets	(30 104)	(32 104)	(16 823)	55,9%	(7 427)	24,7%	(9 956)	31,0%	(34 206)	106,5%	(8 155)	74,1%	22,1%
Net Cash from/(used) Investing Activities	(22 604)	(21 004)	(16 804)	74,3%	(7 400)	32,7%	(9 932)	47,3%	(34 137)	162,5%	(8 155)	134,1%	21,8%
Cash Flow from/(used) Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	81 318	42 021	(23 729)	(29,2%)	(10 338)	(12,7%)	(5 375)	(12,8%)	(39 441)	(93,9%)	(13 767)	(7,8%)	(61,0%)
Cash/cash equivalents at the year begin:	975	1 767	47	4,8%	(23 682)	(2 429,8%)	(34 019)	(1 925,4%)	47	2,7%	(2 840)	(361,7%)	1 097,9%
Cash/cash equivalents at the year end:	82 293	43 788	(23 682)	(28,8%)	(34 019)	(41,3%)	(39 394)	(90,0%)	(39 394)	(90,0%)	(15 227)	(9,2%)	158,7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	(0)	100,0%	(0)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 465	17,0%	4 141	8,3%	3 461	6,9%	33 806	67,8%	49 873	14,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 031	5,8%	1 926	1,2%	1 765	1,1%	141 898	91,8%	154 621	43,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 365	2,3%	3 103	2,1%	3 095	2,1%	135 107	93,4%	144 669	40,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	230	3,9%	152	2,6%	134	2,3%	5 323	91,2%	5 839	1,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	21 091	5,9%	9 323	2,6%	8 455	2,4%	316 134	89,1%	355 002	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 325	6,9%	2 742	5,7%	2 443	5,1%	39 541	82,3%	48 052	13,5%	-	-	-	-
Commercial	4 415	27,7%	864	4,2%	396	2,5%	10 467	65,7%	15 942	4,5%	-	-	-	-
Households	13 350	4,6%	5 917	2,0%	5 615	1,9%	266 126	91,4%	291 009	82,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	21 091	5,9%	9 323	2,6%	8 455	2,4%	316 134	89,1%	355 002	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	9 566	1,7%	(36 946)	(6,6%)	7 595	1,4%	576 913	103,6%	557 128	97,6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(3 591)	(70,0%)	(1 789)	(34,9%)	(1 468)	(28,6%)	11 976	233,5%	5 129	,9%
Auditor-General	(1 000)	(11,5%)	64	,7%	(738)	(8,5%)	10 392	119,2%	8 717	1,5%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 975	,9%	(38 671)	(6,8%)	5 390	,9%	599 280	105,0%	570 974	100,0%

Contact Details

Municipal Manager	Mr Mkhululi Mbebe	048 801 5045
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	252 640	255 611	98 273	38,9%	75 904	30,0%	61 946	24,2%	236 123	92,4%	63 530	87,1%	(2,5%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 514	2 214	364	14,5%	363	14,5%	364	16,4%	1 090	49,3%	345	67,1%	5,4%
Sale of Goods and Rendering of Services	2 253	1 323	35	1,6%	22	1,0%	115	8,7%	172	13,0%	50	13,8%	129,9%
Agency services	1 204	1 204	-	-	145	12,0%	259	21,5%	404	33,6%	178	71,4%	46,1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 035	1 435	0	-	0	-	0	-	1	,1%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	4 222	5 022	1 972	46,7%	1 246	29,5%	911	18,1%	4 128	82,2%	1 436	94,7%	(36,6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	931	931	313	33,6%	313	33,7%	267	28,6%	893	95,8%	348	129,2%	(23,3%)
Licence and permits	3 200	3 200	653	20,4%	619	19,3%	559	17,5%	1 831	57,2%	296	66,2%	89,1%
Operational Revenue	14 500	17 500	-	-	-	-	157	,9%	157	,9%	21	-	654,4%
Non-Exchange Revenue													
Property rates	13 263	13 263	6 392	48,2%	3 443	26,0%	3 439	25,9%	13 274	100,1%	2 650	60,2%	29,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 120	820	28	2,5%	14	1,2%	35	4,2%	76	9,3%	7	27,4%	362,7%
Licences or permits	173	231	52	29,9%	19	10,8%	70	30,2%	140	60,6%	145	105,5%	(51,8%)
Transfer and subsidies - Operational	206 096	205 539	86 960	42,2%	68 189	33,1%	54 127	26,3%	209 277	101,8%	57 047	96,4%	(5,1%)
Interest	2 130	2 930	1 504	70,6%	1 531	71,9%	1 644	56,1%	4 678	159,7%	1 008	75,6%	63,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	272 817	278 873	59 868	21,9%	59 939	22,0%	55 885	20,0%	175 692	63,0%	51 792	67,1%	7,9%
Employee related costs	140 416	140 416	35 132	25,0%	35 302	25,1%	36 588	26,1%	107 022	76,2%	34 094	75,1%	7,3%
Remuneration of councillors	20 330	20 330	5 336	26,2%	4 621	22,7%	4 621	22,7%	14 578	71,7%	4 454	68,6%	3,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 920	2 620	487	25,4%	124	6,4%	135	5,1%	745	28,5%	2 003	154,5%	(93,3%)
Debt impairment	5 051	5 051	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	45 000	33 757	-	-	-	-	-	-	-	-	-	-	67,1%
Interest	-	5	1	-	-	-	2	35,5%	3	64,7%	0	-	1 964,0%
Contracted services	24 113	31 584	6 059	25,1%	6 409	26,6%	4 909	15,5%	17 377	55,0%	3 821	52,6%	28,5%
Transfers and subsidies	4 700	4 700	1 288	27,4%	948	20,2%	104	2,2%	2 339	49,8%	1 308	88,2%	(92,1%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	31 287	40 410	11 565	37,0%	12 536	40,1%	9 527	23,6%	33 628	83,2%	6 112	68,6%	55,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(20 177)	(23 262)	38 405		15 965		6 061		60 430		11 738		
Transfers and subsidies - capital (monetary allocations)	78 616	110 455	13 713	17,4%	7 301	9,3%	10 800	9,8%	31 814	28,8%	20 595	72,2%	(47,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	58 438	87 193	52 117		23 266		16 861		92 244		32 333		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	58 438	87 193	52 117		23 266		16 861		92 244		32 333		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	58 438	87 193	52 117		23 266		16 861		92 244		32 333		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	58 438	87 193	52 117		23 266		16 861		92 244		32 333		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	72 032	116 769	16 588	23,0%	22 083	30,7%	9 419	8,1%	48 090	41,2%	15 022	44,2%	(37,3%)
National Government	68 736	102 712	14 475	21,1%	17 979	26,2%	6 399	6,2%	38 852	37,8%	11 283	43,5%	(43,3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	68 736	102 712	14 475	21,1%	17 979	26,2%	6 399	6,2%	38 852	37,8%	11 283	43,5%	(43,3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 296	14 058	2 113	64,1%	4 105	124,5%	3 020	21,5%	9 238	65,7%	3 739	49,5%	(19,2%)
Capital Expenditure Functional	72 032	116 769	16 588	23,0%	22 083	30,7%	9 419	8,1%	48 090	41,2%	15 022	44,2%	(37,3%)
Municipal governance and administration	1 991	13 023	87	4,4%	965	48,5%	1 833	14,1%	2 886	22,2%	297	27,5%	516,5%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 991	13 023	87	4,4%	965	48,5%	1 833	14,1%	2 886	22,2%	297	27,5%	516,5%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	435	435	134	30,9%	407	93,5%	-	-	541	124,4%	173	43,4%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	435	435	134	30,9%	407	93,5%	-	-	541	124,4%	173	43,4%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	42 979	76 777	15 742	36,6%	12 095	28,1%	5 053	6,6%	32 890	42,8%	13 469	48,1%	(62,5%)
Planning and Development	870	4 625	618	71,1%	1 262	145,1%	1 390	30,1%	3 270	70,7%	3 245	93,3%	(57,1%)
Road Transport	42 110	72 152	15 124	35,9%	10 834	25,7%	3 662	5,1%	29 619	41,1%	10 225	44,9%	(64,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	26 626	26 535	625	2,3%	8 616	32,4%	2 533	9,5%	11 774	44,4%	1 082	26,8%	134,1%
Energy sources	26 626	26 535	186	,7%	8 375	31,5%	2 533	9,6%	11 095	42,1%	1 082	28,6%	134,1%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	165	-	-	241	-	-	-	241	145,8%	-	-	-
Waste Management	-	-	439	-	-	-	-	-	439	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	326 748	360 496	(2 408)	(,7%)	17 204	5,3%	103 015	28,6%	117 810	32,7%	4 328	3,0%	2 280,0%
Property rates	10 611	10 611	(383)	(3,6%)	3 977	37,5%	1 073	10,1%	4 667	44,0%	-	-	(100,0%)
Service charges	2 313	2 313	(82)	(3,5%)	182	7,9%	166	7,2%	266	11,5%	-	-	(100,0%)
Other revenue	24 891	26 872	(494)	(2,0%)	1 869	7,5%	2 483	9,2%	3 858	14,4%	-	-	(100,0%)
Transfers and Subsidies - Operational	206 096	205 224	(1 449)	(,7%)	11 176	5,4%	41 456	20,2%	51 183	24,9%	4 328	4,6%	857,8%
Transfers and Subsidies - Capital	78 616	110 455	-	-	-	-	57 837	52,4%	57 837	52,4%	-	-	(100,0%)
Interest	4 222	5 022	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(230 667)	(247 486)	(221)	,1%	(12 955)	5,6%	20 226	(8,2%)	7 050	(2,8%)	(2 666)	10,5%	(858,7%)
Suppliers and employees	(225 967)	(242 781)	(221)	,1%	(12 955)	5,7%	20 226	(8,3%)	7 050	(2,9%)	(2 666)	10,8%	(858,7%)
Finance charges	-	(5)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 700)	(4 700)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	96 081	113 011	(2 630)	(2,7%)	4 249	4,4%	123 241	109,1%	124 860	110,5%	1 662	(15,3%)	7 314,0%
Cash Flow from Investing Activities													
Receipts	1 323	1 323	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 323	1 323	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(82 836)	(124 693)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(82 836)	(124 693)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(81 514)	(123 371)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	14 567	(10 360)	(2 630)	(18,1%)	4 249	29,2%	123 241	(1 189,6%)	124 860	(1 205,2%)	1 662	(37,7%)	7 314,0%
Cash/cash equivalents at the year begin:	60 995	60 995	60 976	100,0%	58 346	95,7%	62 595	102,6%	60 976	100,0%	(15 082)	-	(515,0%)
Cash/cash equivalents at the year end:	75 562	50 635	58 346	77,2%	62 595	82,8%	185 835	367,0%	185 835	367,0%	(13 419)	(13,7%)	(1 484,8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 102	3,6%	1 902	6,2%	(6)	-	27 810	90,3%	30 808	50,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	30	100,0%	30	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	118	1,9%	181	2,9%	(0)	-	5 887	95,2%	6 185	10,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	49	1,8%	95	3,4%	-	-	2 622	94,8%	2 765	4,5%	-	-	-	-
Interest on Arrear Debtor Accounts	561	2,6%	1 084	5,1%	-	-	19 730	92,3%	21 375	35,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(18)	7,7%	(17)	7,2%	-	-	(195)	85,1%	(229)	(4,4%)	-	-	-	-
Total By Income Source	1 811	3,0%	3 245	5,3%	(6)	-	55 883	91,7%	60 934	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	815	3,0%	1 597	5,9%	-	-	24 546	91,1%	26 958	44,2%	-	-	-	-
Commercial	590	3,7%	878	5,5%	(7)	-	14 466	90,8%	15 927	26,1%	-	-	-	-
Households	370	2,1%	703	4,0%	1	-	16 398	93,9%	17 472	28,7%	-	-	-	-
Other	36	6,2%	68	11,8%	-	-	473	82,0%	577	9,9%	-	-	-	-
Total By Customer Group	1 811	3,0%	3 245	5,3%	(6)	-	55 883	91,7%	60 934	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(63)	21,6%	(230)	78,4%	-	-	0	-	(294)	3,8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(1 224)	35,5%	(1 230)	35,6%	235	(6,8%)	(1 232)	35,7%	(3 450)	44,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(2 553)	63,4%	(989)	24,6%	3	(,1%)	(487)	12,1%	(4 026)	51,8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(3 841)	49,4%	(2 449)	31,5%	238	(3,1%)	(1 718)	22,1%	(7 770)	100,0%

Contact Details

Municipal Manager	Mr Mthembu Mabono	047 874 8708
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	218 512	267 438	80 275	36,7%	16 102	7,4%	58 443	21,9%	154 820	57,9%	56 820	86,6%	2,9%	
Exchange Revenue														
Service charges - Electricity	20 217	20 217	5 689	28,1%	5 066	25,1%	4 013	19,9%	14 769	73,1%	3 370	58,6%	19,1%	
Service charges - Water	0	0	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	0	0	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	5 315	5 315	(471)	(8,9%)	2 033	38,3%	3 505	66,0%	5 068	95,4%	3 124	144,5%	12,2%	
Sale of Goods and Rendering of Services	149	149	50	33,8%	24	16,2%	21	14,1%	96	64,2%	41	41,9%	(49,0%)	
Agency services	1 600	1 600	475	29,7%	291	18,2%	285	17,8%	1 051	65,7%	364	88,0%	(21,8%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	391	391	(419)	(106,9%)	1 145	292,5%	3 645	931,1%	4 371	1 116,7%	1 406	83,9%	159,3%	
Interest earned from Current and Non Current Assets	4 579	10 579	3 157	68,9%	1 801	39,3%	2 706	25,6%	7 664	72,4%	2 312	109,8%	17,0%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	125	125	-	-	-	-	0	,1%	0	,1%	1	-	(83,3%)	
Rental from Fixed Assets	585	585	93	15,8%	57	9,8%	108	18,4%	258	44,1%	118	51,6%	(8,6%)	
Licence and permits	3 400	3 400	109	3,2%	161	4,7%	145	4,3%	415	12,2%	71	11,5%	106,0%	
Operational Revenue	1 903	1 903	68	3,6%	836	43,9%	29	1,5%	933	49,0%	26	10,9%	10,0%	
Non-Exchange Revenue														
Property rates	15 573	15 573	5 278	33,9%	1 398	9,0%	3 100	19,9%	9 775	62,8%	2 062	31,8%	50,3%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	480	480	87	18,2%	14	3,0%	40	8,3%	141	29,4%	57	63,4%	(30,9%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	162 516	205 442	65 779	40,5%	2 676	1,6%	39 482	19,2%	107 937	52,5%	43 110	98,9%	(8,4%)	
Interest	1 679	1 679	379	22,6%	599	35,7%	1 364	81,3%	2 342	139,5%	758	102,9%	79,9%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	0	0	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	216 124	229 562	61 264	28,3%	37 705	17,4%	49 459	21,5%	148 428	64,7%	45 949	74,7%	7,6%	
Employee related costs	98 051	94 201	23 290	23,8%	15 738	16,1%	24 025	25,5%	63 053	66,9%	21 943	79,8%	9,5%	
Remuneration of councillors	14 243	15 093	3 984	28,0%	3 614	25,4%	2 390	15,8%	9 988	66,2%	3 467	86,2%	(31,0%)	
Bulk purchases - electricity	15 000	20 000	8 896	59,3%	1 301	8,7%	3 771	18,9%	13 968	69,8%	3 903	100,3%	(3,4%)	
Inventory consumed	3 714	3 536	182	4,9%	1 440	38,8%	199	5,6%	1 821	51,5%	233	54,7%	(14,7%)	
Debt impairment	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	16 000	16 000	4 368	27,3%	2 879	18,0%	4 367	27,3%	11 613	72,6%	4 339	74,1%	,6%	
Interest	10	10	1	13,3%	(0)	(2,7%)	22	208,5%	23	219,2%	2	181,5%	933,9%	
Contracted services	21 344	31 621	6 591	30,9%	4 941	23,1%	4 969	15,7%	16 501	52,2%	6 493	56,9%	(23,5%)	
Transfers and subsidies	2 183	2 410	184	8,4%	461	21,1%	461	19,1%	1 106	45,9%	125	62,3%	267,8%	
Irrecoverable debts written off	0	0	46	574 387,5%	-	-	70	874 162,5%	116	1 448 550,0%	-	-	(100,0%)	
Operational costs	43 578	44 690	13 721	31,5%	7 332	16,8%	9 186	20,6%	30 239	67,7%	5 445	66,6%	68,7%	
Losses on disposal of Assets	0	0	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	2 388	37 876	19 011		(21 603)		8 984		6 392		10 871			
Transfers and subsidies - capital (monetary allocations)	62 394	69 537	4 905	7,9%	13 463	21,6%	9 446	13,6%	27 814	40,0%	6 332	38,7%	49,2%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	64 782	107 413	23 916		(8 140)		18 430		34 206		17 203			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	64 782	107 413	23 916		(8 140)		18 430		34 206		17 203			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	64 782	107 413	23 916		(8 140)		18 430		34 206		17 203			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	64 782	107 413	23 916		(8 140)		18 430		34 206		17 203			

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	66 194	74 188	23 720	35,8%	21 456	32,4%	9 381	12,6%	54 557	73,5%	6 857	34,8%	36,8%
National Government	62 394	65 066	22 052	35,3%	19 969	32,0%	8 409	12,9%	50 430	77,5%	6 342	34,9%	32,6%
Provincial Government	0	2 720	1 668	41 690 725,0%	422	10 557 050,0%	-	-	2 090	76,8%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agents	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	62 394	67 786	23 720	38,0%	20 391	32,7%	8 409	12,4%	52 520	77,5%	6 342	34,9%	32,6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 800	6 402	-	-	1 065	28,0%	972	15,2%	2 036	31,8%	515	33,6%	88,5%
Capital Expenditure Functional	66 194	79 816	27 317	41,3%	22 355	33,8%	11 583	14,5%	61 255	76,7%	6 857	34,8%	68,9%
Municipal governance and administration	650	650	-	-	-	-	1 478	227,4%	1 478	227,4%	515	47,1%	186,8%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	650	650	-	-	-	-	1 478	227,4%	1 478	227,4%	515	47,1%	186,8%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	100	100	-	-	-	-	-	-	-	-	-	-	-
Community and Social Services	0	0	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	0	0	-	-	-	-	-	-	-	-	-	-	-
Public Safety	100	100	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	39 763	52 430	24 009	60,4%	13 589	34,2%	6 819	13,0%	44 417	84,7%	4 930	45,6%	38,3%
Planning and Development	2 250	4 572	-	-	1 065	47,3%	972	21,3%	2 036	44,5%	-	-	(100,0%)
Road Transport	37 513	47 858	24 009	64,0%	12 524	33,4%	5 848	12,2%	42 380	88,6%	4 930	45,6%	18,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	25 681	26 636	3 309	12,9%	8 766	34,1%	3 285	12,3%	15 360	57,7%	1 412	14,1%	132,7%
Energy sources	25 581	26 536	3 309	12,9%	8 766	34,3%	3 285	12,4%	15 360	57,9%	1 412	14,1%	132,7%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	0	0	-	-	-	-	-	-	-	-	-	-	-
Waste Management	100	100	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24		2022/23	

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	272 960	272 960	623 525	228,4%	91 892	33,7%	438 453	160,6%	1 153 870	422,7%	366 395	322,1%	19,7%
Property rates	13 237	13 237	5 143	38,8%	14 757	111,5%	15 059	113,8%	34 959	264,1%	4 785	167,5%	214,7%
Service charges	21 702	21 702	33 271	153,3%	20 827	96,0%	38 428	177,1%	92 527	426,4%	12 620	236,2%	204,5%
Other revenue	8 532	8 532	5 993	70,2%	7 486	87,7%	3 437	40,3%	16 916	198,3%	2 304	76,9%	49,2%
Transfers and Subsidies - Operational	162 516	162 516	417 112	256,7%	3 822	2,4%	278 998	171,7%	699 932	430,7%	211 659	221,9%	31,8%
Transfers and Subsidies - Capital	62 393	62 393	162 006	259,7%	45 000	72,1%	102 530	164,3%	309 536	496,1%	135 027	30 123,6%	(24,1%)
Interest	4 579	4 579	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(195 941)	(195 941)	(27 787)	14,2%	(20 052)	10,2%	(27 476)	14,0%	(75 316)	38,4%	(26 486)	-	3,7%
Suppliers and employees	(195 930)	(195 930)	(27 787)	14,2%	(20 052)	10,2%	(27 476)	14,0%	(75 316)	38,4%	(26 486)	-	(3,7%)
Finance charges	(10)	(10)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	77 019	77 019	595 738	773,5%	71 840	93,3%	410 977	533,6%	1 078 554	1 400,4%	339 909	270,3%	20,9%
Cash Flow from Investing Activities													
Receipts	0	0	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	0	0	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(62 394)	(62 394)	(5 535)	8,9%	(7 018)	11,2%	(2 687)	4,3%	(15 240)	24,4%	(6 409)	-	(58,1%)
Capital assets	(62 394)	(62 394)	(5 535)	8,9%	(7 018)	11,2%	(2 687)	4,3%	(15 240)	24,4%	(6 409)	-	(58,1%)
Net Cash from/(used) Investing Activities	(62 394)	(62 394)	(5 535)	8,9%	(7 018)	11,2%	(2 687)	4,3%	(15 240)	24,4%	(6 409)	-	(58,1%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	14 626	14 626	590 203	4 035,4%	64 821	443,2%	408 290	2 791,6%	1 063 314	7 270,2%	333 499	257,6%	22,4%
Cash/cash equivalents at the year begin:	76 351	76 351	590 203	773,0%	590 203	773,0%	655 024	857,9%	-	-	174 927	-	274,5%
Cash/cash equivalents at the year end:	90 977	90 977	590 203	648,7%	655 024	720,0%	1 063 314	1 168,8%	1 063 314	1 168,8%	508 426	303,0%	109,1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 242	7,7%	547	3,4%	653	4,0%	13 795	85,0%	16 237	13,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 810	4,5%	836	2,1%	819	2,0%	36 481	91,3%	39 945	33,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 954	4,7%	1 399	2,2%	1 518	2,4%	57 239	90,7%	63 110	52,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	54	6,6%	27	3,2%	27	3,2%	711	86,9%	818	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	17	100,0%	17	-	-	-	-	-
Total By Income Source	6 060	5,0%	2 809	2,3%	3 016	2,5%	108 243	90,1%	120 127	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 203	5,9%	1 093	2,9%	1 351	3,6%	32 767	87,6%	37 413	31,1%	-	-	-	-
Commercial	920	6,6%	315	2,3%	290	2,1%	12 341	89,0%	13 867	11,5%	-	-	-	-
Households	2 817	4,2%	1 335	2,0%	1 314	2,0%	61 251	91,8%	66 718	55,5%	-	-	-	-
Other	119	5,6%	66	3,1%	60	2,8%	1 883	88,5%	2 129	1,8%	-	-	-	-
Total By Customer Group	6 060	5,0%	2 809	2,3%	3 016	2,5%	108 243	90,1%	120 127	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	708	100,0%	-	-	-	-	-	-	708	12,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 755	99,6%	18	,4%	-	-	-	-	4 773	87,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 464	99,7%	18	,3%	-	-	-	-	5 481	100,0%

Contact Details

Municipal Manager	Ms Pumla OB Makoma	047 878 2011
Chief Financial Officer	Mr Xolani Sakobi	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	255 565	281 734	85 320	33,4%	78 168	30,6%	58 131	20,6%	221 618	78,7%	49 482	79,1%	17,5%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 071	1 061	290	27,1%	303	28,3%	301	28,3%	893	84,2%	382	69,3%	(21,2%)
Sale of Goods and Rendering of Services	628	732	(120)	(19,1%)	46	7,3%	186	25,4%	112	15,3%	(106)	67,5%	(275,8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 396	322	51	3,7%	107	7,7%	84	26,0%	242	75,0%	75	14,9%	11,0%
Interest earned from Current and Non Current Assets	6 185	6 185	1 379	22,3%	957	15,5%	930	15,0%	3 266	52,8%	1 365	67,1%	(31,9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	485	310	88	18,2%	84	17,3%	64	20,7%	237	76,2%	26	27,4%	148,8%
Licence and permits	2 435	2 718	596	24,5%	769	31,6%	691	25,4%	2 055	75,6%	691	85,6%	(1,1%)
Operational Revenue	1 160	1 680	550	47,4%	77	6,6%	34	2,0%	661	39,3%	-	7,3%	(100,0%)
Non-Exchange Revenue													
Property rates	7 529	7 529	8 780	116,6%	(264)	(3,5%)	(655)	(8,7%)	7 860	104,4%	25	100,3%	(2 746,9%)
Surcharges and Taxes	38 848	63 848	998	2,6%	7 726	19,9%	7 783	12,2%	16 507	25,9%	1 933	19,9%	302,6%
Fines, penalties and forfeits	70	50	12	17,3%	9	12,2%	15	29,3%	35	70,7%	12	29,7%	18,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	195 758	195 758	72 498	37,0%	67 869	34,7%	48 276	24,7%	188 642	96,4%	44 748	92,7%	7,9%
Interest	-	1 540	198	-	486	-	423	27,5%	1 107	71,9%	330	-	28,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	273 170	293 256	51 065	18,7%	58 158	21,3%	51 275	17,5%	160 498	54,7%	56 209	58,1%	(8,8%)
Employee related costs	106 601	106 150	25 108	23,6%	25 739	24,1%	25 926	24,4%	76 773	72,3%	24 918	73,3%	4,0%
Remuneration of councillors	18 560	18 918	3 745	20,2%	4 857	26,2%	4 080	21,6%	12 682	67,0%	3 881	66,3%	5,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	6 502	5 772	891	13,7%	1 713	26,4%	1 114	19,3%	3 718	64,4%	1 504	98,0%	(25,9%)
Debt impairment	1 020	53	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	38 484	38 484	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	39 722	59 186	9 787	24,6%	12 044	30,3%	10 458	17,7%	32 289	54,6%	10 185	79,8%	2,7%
Transfers and subsidies	4 226	3 226	410	9,7%	661	15,6%	677	21,0%	1 749	54,2%	1 630	72,3%	(58,5%)
Irrecoverable debts written off	4 500	4 500	-	-	-	-	-	-	-	-	-	-	-
Operational costs	53 557	56 968	11 123	20,8%	13 143	24,5%	9 020	15,8%	33 286	58,4%	14 092	71,9%	(36,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(17 605)	(11 522)	34 253		20 010		6 856		61 121		(6 727)		
Transfers and subsidies - capital (monetary allocations)	129 421	165 403	5 761	4,5%	49 214	38,0%	21 847	13,2%	76 822	46,4%	12 848	70,3%	70,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	111 816	153 880	40 016		69 224		28 703		137 943		6 121		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	111 816	153 880	40 016		69 224		28 703		137 943		6 121		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	111 816	153 880	40 016		69 224		28 703		137 943		6 121		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	111 816	153 880	40 016		69 224		28 703		137 943		6 121		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	155 876	196 964	27 431	17,6%	52 562	33,7%	38 144	19,4%	118 137	60,0%	26 889	74,0%	41,9%
National Government	73 764	125 051	12 461	16,9%	12 630	17,1%	6 897	5,5%	31 988	26,6%	12 556	70,3%	(45,1%)
Provincial Government	30 000	31 852	3 886	13,0%	17 426	58,1%	13 084	41,1%	34 395	108,0%	1 867	72,2%	600,7%
District Municipality	-	8 500	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agents	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	103 764	165 403	16 346	15,8%	30 056	29,0%	19 981	12,1%	66 384	40,1%	14 423	70,8%	38,5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	52 112	31 562	11 085	21,3%	22 506	43,2%	18 162	57,5%	51 753	164,0%	12 466	82,6%	45,7%
Capital Expenditure Functional	155 876	196 964	27 431	17,6%	52 562	33,7%	38 144	19,4%	118 137	60,0%	26 889	74,0%	41,9%
Municipal governance and administration	11 872	4 484	601	5,1%	934	7,9%	214	4,8%	1 749	39,0%	3 800	66,5%	(94,4%)
Executive and Council	-	336	25	-	336	-	-	-	361	107,3%	(0)	67,6%	(100,0%)
Finance and administration	11 872	4 147	576	4,9%	597	5,0%	214	5,2%	1 388	33,5%	3 776	66,5%	(94,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	25	27,4%	(100,0%)
Community and Public Safety	37 367	37 367	-	-	-	-	348	,9%	348	,9%	755	88,4%	(53,9%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	755	88,4%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	348	-	348	-	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	37 367	37 367	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	88 256	129 452	21 798	24,7%	42 995	48,7%	33 787	26,1%	98 581	76,2%	20 158	82,2%	67,6%
Planning and Development	15 000	15 000	2 446	16,3%	3 659	24,4%	926	6,2%	7 031	46,9%	(778)	-	(219,0%)
Road Transport	73 256	114 452	19 352	26,4%	39 336	53,7%	32 861	28,7%	91 550	80,0%	20 937	83,3%	57,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	18 381	25 662	5 031	27,4%	8 633	47,0%	3 794	14,8%	17 459	68,0%	2 175	48,8%	74,4%
Energy sources	18 381	24 581	4 093	22,3%	8 501	46,2%	3 794	15,4%	16 388	66,7%	2 832	48,2%	34,0%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	1 081	939	-	133	-	-	-	1 071	99,1%	(657)	57,0%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	376 479	438 667	85 352	22,7%	73 375	19,5%	78 346	17,9%	237 072	54,0%	49 328	61,3%	58,8%
Property rates	6 942	7 529	1 384	19,9%	426	6,1%	149	2,0%	1 960	26,0%	199	29,7%	(24,8%)
Service charges	732	1 159	268	36,6%	185	25,3%	356	30,8%	809	69,8%	142	57,1%	150,6%
Other revenue	42 263	67 525	9 111	21,6%	11 069	26,2%	6 295	9,3%	26 475	39,2%	1 052	6,8%	498,6%
Transfers and Subsidies - Operational	197 121	197 051	71 080	36,1%	61 695	31,3%	71 544	36,3%	204 319	103,7%	43 194	89,4%	65,6%
Transfers and Subsidies - Capital	129 421	165 403	3 509	2,7%	-	-	-	-	3 509	2,1%	4 741	28,9%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(213 523)	(246 994)	(49 108)	23,0%	(59 257)	27,8%	(43 710)	17,7%	(152 074)	61,6%	(53 700)	81,2%	(18,6%)
Suppliers and employees	(213 523)	(246 994)	(49 108)	23,0%	(59 257)	27,8%	(43 710)	17,7%	(152 074)	61,6%	(53 700)	81,2%	(18,6%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	162 956	191 673	36 244	22,2%	14 118	8,7%	34 636	18,1%	84 998	44,3%	(4 372)	2 608,3%	(892,2%)
Cash Flow from Investing Activities													
Receipts	-	520	520	-	-	-	-	-	520	100,0%	-	-	-
Proceeds on disposal of PPE	-	520	520	-	-	-	-	-	520	100,0%	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(155 876)	(196 964)	(24 390)	15,6%	(53 685)	34,4%	(39 291)	19,9%	(117 366)	59,6%	(27 588)	77,8%	42,4%
Capital assets	(155 876)	(196 964)	(24 390)	15,6%	(53 685)	34,4%	(39 291)	19,9%	(117 366)	59,6%	(27 588)	77,8%	42,4%
Net Cash from/(used) Investing Activities	(155 876)	(196 444)	(23 870)	15,3%	(53 685)	34,4%	(39 291)	20,0%	(116 846)	59,5%	(27 588)	78,8%	42,4%
Cash Flow from/(used) Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	7 081	(4 771)	12 374	174,8%	(39 567)	(558,8%)	(4 655)	97,6%	(31 848)	667,5%	(31 961)	134,2%	(85,4%)
Cash/cash equivalents at the year begin:	94 396	94 396	(1)	-	12 368	13,1%	(27 203)	(28,8%)	(1)	-	(24 553)	97,8%	10,8%
Cash/cash equivalents at the year end:	101 476	89 624	12 369	12,2%	(27 202)	(26,8%)	(31 863)	(35,6%)	(31 863)	(35,6%)	(56 517)	313,5%	(43,6%)

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	%
Debtors Age Analysis By Income Source														
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	274	1,3%	131	,6%	131	,6%	20 259	97,4%	20 796	82,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	265	6,0%	111	2,5%	105	2,3%	3 976	89,2%	4 457	17,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	13	7,2%	13	7,2%	13	7,2%	142	78,4%	181	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	(252)	100,0%	(252)	(1,0%)	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	552	2,2%	256	1,0%	249	1,0%	24 124	95,8%	25 181	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	93	1,8%	42	,8%	41	,8%	4 959	96,6%	5 136	20,4%	-	-	-	-
Commercial	226	2,9%	102	1,3%	99	1,3%	7 321	94,5%	7 748	30,8%	-	-	-	-
Households	233	1,9%	112	,9%	108	,9%	11 844	96,3%	12 297	48,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	552	2,2%	256	1,0%	249	1,0%	24 124	95,8%	25 181	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 086	98,9%	54	1,1%	-	-	-	-	5 141	96,9%
Auditor-General	162	100,0%	-	-	-	-	-	-	162	3,1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 249	99,0%	54	1,0%	-	-	-	-	5 303	100,0%

Contact Details

Municipal Manager	Mr Khathutshelo Lucky Mulaudzi	047 548 5602
Chief Financial Officer	Mr Avive Jazile	047 548 5630

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SAKHISIZWE (EC138)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	130 962	133 383	49 448	37,8%	40 298	30,8%	32 187	24,1%	121 933	91,4%	34 431	92,0%	(6,5%)	
Exchange Revenue														
Service charges - Electricity	17 996	19 194	4 408	24,5%	4 588	25,5%	4 527	23,6%	13 523	70,5%	3 473	64,9%	30,3%	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	3	-	(100,0%)	
Service charges - Waste Management	5 088	5 088	1 170	23,0%	1 170	23,0%	1 164	22,9%	3 504	68,9%	1 188	75,6%	(2,0%)	
Sale of Goods and Rendering of Services	320	320	149	46,6%	71	22,2%	73	22,7%	293	91,5%	21	23,9%	247,5%	
Agency services	1 046	1 130	268	25,6%	229	21,9%	204	18,1%	701	62,0%	727	62,0%	(71,9%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	4 337	4 337	924	21,3%	983	22,7%	1 029	23,7%	2 936	67,7%	1 568	100,9%	(34,0%)	
Interest earned from Current and Non Current Assets	1 872	1 872	570	30,5%	874	46,7%	654	34,9%	2 098	112,1%	523	72,0%	25,1%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	295	295	13	4,3%	17	5,8%	144	48,8%	173	58,8%	35	26,5%	314,7%	
Licence and permits	324	324	39	12,1%	79	24,4%	18	5,6%	136	42,1%	3	42,6%	451,4%	
Operational Revenue	5	5	8	154,8%	261	5 388,0%	20	415,8%	289	5 958,6%	1	3,4%	1 914,0%	
Non-Exchange Revenue														
Property rates	6 982	8 056	3 114	44,6%	1 529	21,9%	1 458	18,1%	6 101	75,7%	1 490	87,7%	(2,2%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	21	21	9	42,7%	9	41,1%	21	97,8%	38	181,6%	5	41,5%	333,7%	
Licences or permits	1 544	1 544	348	22,5%	270	17,5%	270	17,5%	888	57,5%	21	148,8%	9,5%	
Transfer and subsidies - Operational	88 961	89 026	37 103	41,7%	28 864	32,4%	21 239	23,9%	87 206	98,0%	23 963	97,9%	(11,4%)	
Interest	2 172	2 172	1 326	61,0%	1 353	62,3%	1 368	63,0%	4 046	186,3%	1 194	155,9%	14,5%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	125 616	130 846	29 833	23,7%	38 251	30,5%	32 524	24,9%	100 608	76,9%	25 752	69,0%	26,3%	
Employee related costs	44 178	47 633	11 537	26,1%	11 907	27,0%	12 455	26,1%	35 899	75,4%	10 541	80,5%	18,2%	
Remuneration of councillors	7 322	7 820	1 877	25,6%	2 415	33,0%	1 968	25,2%	6 260	80,1%	2 066	92,2%	(4,7%)	
Bulk purchases - electricity	17 996	18 097	4 622	25,7%	5 206	28,9%	5 858	32,4%	15 687	86,7%	3 632	70,4%	61,3%	
Inventory consumed	634	395	2	,3%	205	32,3%	-	-	207	52,4%	46	39,6%	(100,0%)	
Debt impairment	5 595	5 595	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	11 701	5 468	2 250	19,2%	3 333	28,5%	2 222	40,6%	7 804	142,7%	2 767	92,8%	(19,7%)	
Interest	353	114	72	20,5%	42	11,8%	242	212,8%	356	312,7%	127	457,3%	90,2%	
Contracted services	16 334	24 157	5 712	35,0%	8 546	52,3%	4 837	20,0%	19 096	79,1%	2 812	53,8%	72,0%	
Transfers and subsidies	500	1 206	79	15,8%	350	70,1%	261	21,6%	691	57,3%	-	-	(100,0%)	
Irrecoverable debts written off	4 355	355	-	-	-	-	-	-	-	-	-	-	-	
Operational costs	16 650	20 007	3 681	22,1%	6 247	37,5%	4 681	23,4%	14 609	73,0%	3 761	51,5%	24,4%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	5 346	2 537	19 615		2 047		(337)		21 325		8 678			
Transfers and subsidies - capital (monetary allocations)	37 543	85 607	1 916	5,1%	22 680	60,4%	9 379	11,0%	33 976	39,7%	4 580	46,0%	104,8%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	42 889	88 144	21 532		24 727		9 042		55 301		13 258			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	42 889	88 144	21 532		24 727		9 042		55 301		13 258			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	42 889	88 144	21 532		24 727		9 042		55 301		13 258			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	42 889	88 144	21 532		24 727		9 042		55 301		13 258			

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Capital Revenue and Expenditure														
Source of Finance	39 831	88 039	4 773	12,0%	18 702	47,0%	7 649	8,7%	31 124	35,4%	4 178	39,6%	83,1%	
National Government	33 791	81 855	2 437	7,2%	15 945	47,2%	6 867	8,4%	25 249	30,8%	4 116	42,4%	66,8%	
Provincial Government	3 752	3 752	2 336	62,3%	2 596	69,2%	-	-	4 932	131,4%	-	-	15,0%	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agents	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	37 543	85 607	4 773	12,7%	18 541	49,4%	6 867	8,0%	30 181	35,3%	4 116	40,1%	66,8%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	2 288	2 432	-	-	161	7,0%	782	32,2%	943	38,8%	62	20,0%	1 169,0%	
Capital Expenditure Functional	39 831	88 039	4 773	12,0%	18 702	47,0%	7 649	8,7%	31 124	35,4%	4 178	39,6%	83,1%	
Municipal governance and administration	437	587	-	-	161	36,7%	80	13,7%	241	41,0%	62	36,2%	30,1%	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	437	587	-	-	161	36,7%	80	13,7%	241	41,0%	62	36,2%	30,1%	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	4 306	4 246	2 336	54,3%	2 596	60,3%	3	,1%	4 935	116,2%	-	13,9%	(100,0%)	
Community and Social Services	4 306	4 246	2 336	54,3%	2 596	60,3%	3	,1%	4 935	116,2%	-	13,9%	(100,0%)	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	0	0	-	-	-	-	-	-	-	-	-	-	-	
Housing	0	0	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	20 291	70 209	1 755	8,6%	11 182	55,1%	5 053	7,2%	17 991	25,6%	2 839	39,8%	78,0%	
Planning and Development	0	54	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	20 291	70 155	1 755	8,6%	11 182	55,1%	5 053	7,2%	17 991	25,6%	2 839	39,8%	78,0%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	14 797	12 997	682	4,6%	4 763	32,2%	2 513	19,3%	7 958	61,2%	1 277	47,8%	96,7%	
Energy sources	13 880	12 080	682	4,9%	4 763	34,3%	1 813	15,0%	7 258	60,1%	1 277	47,8%	41,9%	
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Management	917	917	-	-	-	-	699	76,3%	699	76,3%	-	-	(100,0%)	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	171 440	222 569	330 147	192,6%	308 590	180,0%	580 696	260,9%	1 219 433	547,9%	170 141	186,2%	241,3%
Property rates	9 063	9 063	5 540	61,1%	5 245	57,9%	4 003	44,2%	14 788	163,2%	4 033	84,1%	(8%)
Service charges	25 904	25 904	27 075	104,5%	25 354	97,9%	27 291	105,4%	79 720	307,8%	13 559	256,4%	101,3%
Other revenue	6 553	9 553	4 138	63,1%	3 227	49,3%	2 863	30,0%	10 228	107,1%	3 454	63,8%	(17,1%)
Transfers and Subsidies - Operational	88 961	89 026	223 272	251,0%	170 286	191,4%	157 268	176,7%	550 826	618,7%	114 730	205,2%	37,1%
Transfers and Subsidies - Capital	37 543	85 607	70 122	186,8%	104 478	278,3%	389 271	454,7%	563 871	658,7%	34 365	198,2%	1 032,8%
Interest	3 417	3 417	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(108 320)	(126 769)	(14 176)	13,1%	(19 024)	17,6%	(21 723)	17,1%	(54 923)	43,3%	(15 308)	33,2%	41,9%
Suppliers and employees	(107 467)	(125 449)	(14 176)	13,2%	(19 024)	17,7%	(21 723)	17,3%	(54 923)	43,8%	(15 308)	33,2%	41,9%
Finance charges	(353)	(114)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(500)	(1 206)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	63 120	95 800	315 971	500,6%	289 566	458,8%	558 972	583,5%	1 164 510	1 215,6%	154 833	484,9%	261,0%
Cash Flow from Investing Activities													
Receipts	450	450	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	450	450	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(98 831)	(88 039)	(2 687)	6,7%	(2 965)	7,4%	(897)	1,0%	(6 549)	7,4%	939	17,3%	(195,4%)
Capital assets	(39 831)	(88 039)	(2 687)	6,7%	(2 965)	7,4%	(897)	1,0%	(6 549)	7,4%	939	17,3%	(195,4%)
Net Cash from/(used) Investing Activities	(98 381)	(87 589)	(2 687)	6,8%	(2 965)	7,5%	(897)	1,0%	(6 549)	7,5%	939	16,9%	(195,4%)
Cash Flow from/(used) Financing Activities													
Receipts	-	13 000	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	13 000	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	13 000	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	23 739	21 211	313 285	1 319,7%	286 601	1 207,3%	558 076	2 631,1%	1 157 961	5 459,3%	155 773	1 973,5%	258,3%
Cash/cash equivalents at the year begin:	26 301	18 153	-	-	313 285	1 191,2%	599 885	3 304,6%	-	-	82 762	-	624,8%
Cash/cash equivalents at the year end:	50 040	39 364	313 285	626,1%	599 885	1 198,8%	1 157 961	2 941,7%	1 157 961	2 941,7%	238 535	621,4%	385,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 818	8,0%	833	3,7%	649	2,9%	19 483	85,5%	22 783	13,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 835	2,4%	862	1,1%	853	1,1%	72 538	95,3%	76 088	43,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 223	1,6%	593	0,8%	584	0,8%	73 150	96,8%	75 550	43,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	125	50,7%	12	5,0%	1	0,4%	109	44,0%	248	1,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	1,2%	0	0,6%	0	0,6%	6	97,7%	6	0,0%	-	-	-	-
Total By Income Source	5 002	2,9%	2 300	1,3%	2 088	1,2%	165 285	94,6%	174 675	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	743	3,0%	307	1,3%	273	1,1%	23 084	94,6%	24 406	14,0%	-	-	-	-
Commercial	1 417	7,8%	628	3,5%	476	2,6%	15 644	86,1%	18 165	10,4%	-	-	-	-
Households	2 773	2,2%	1 331	1,1%	1 305	1,0%	121 077	95,7%	126 485	72,4%	-	-	-	-
Other	70	1,2%	34	0,6%	34	0,6%	5 480	97,5%	5 619	3,2%	-	-	-	-
Total By Customer Group	5 002	2,9%	2 300	1,3%	2 088	1,2%	165 285	94,6%	174 675	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4	1,8%	4	1,9%	4	1,8%	196	94,5%	207	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4	1,8%	4	1,9%	4	1,8%	196	94,5%	207	100,0%

Contact Details

Municipal Manager	Mrs Sibongile Goodman Sotshongaye	047 877 5308
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	977 920	1 015 165	388 389	39,7%	186 696	19,1%	192 604	19,0%	767 689	75,6%	230 652	71,4%	(16,5%)
Exchange Revenue													
Service charges - Electricity	376 583	368 183	58 595	15,6%	64 145	17,0%	78 491	21,3%	201 232	54,7%	43 538	46,6%	80,3%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	82 521	86 589	21 866	26,5%	21 629	26,2%	21 844	25,1%	65 339	75,1%	20 079	72,4%	8,8%
Sale of Goods and Rendering of Services	3 169	3 169	950	30,0%	548	17,3%	1 168	36,9%	2 667	84,1%	773	66,8%	51,2%
Agency services	4 582	5 789	36	,8%	27	,6%	49	,8%	112	1,9%	184	5,3%	(73,5%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	36 927	65 953	16 041	43,4%	16 509	44,7%	16 792	25,5%	49 342	74,8%	13 578	66,9%	23,7%
Interest earned from Current and Non Current Assets	4 794	5 345	2 077	43,3%	1 268	26,4%	1 291	24,2%	4 636	86,7%	839	65,6%	53,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 759	4 759	910	19,1%	958	20,1%	919	19,3%	2 786	58,6%	962	58,5%	(4,5%)
Licence and permits	3 695	4 328	1 090	29,5%	1 074	29,1%	1 016	23,5%	3 180	73,5%	957	81,8%	6,2%
Operational Revenue	9 444	3 257	1 789	18,9%	2 297	24,3%	246	7,5%	4 333	133,0%	1 484	1 419,9%	(83,4%)
Non-Exchange Revenue													
Property rates	151 492	151 492	162 471	107,2%	(11 605)	(7,7%)	(4 284)	(2,8%)	146 581	96,8%	(77)	99,9%	5 478,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 667	3 219	325	5,7%	784	13,8%	461	14,3%	1 571	48,8%	276	48,2%	67,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	246 920	266 752	110 884	44,9%	77 225	31,3%	62 722	24,4%	250 831	97,7%	138 388	98,1%	(54,7%)
Interest	20 369	28 930	11 355	55,7%	11 837	58,1%	11 845	40,9%	35 037	121,1%	9 672	124,6%	22,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	27 000	27 000	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	44	-	44	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	975 596	1 013 572	227 898	23,4%	280 091	28,7%	223 601	22,1%	731 591	72,2%	196 111	69,0%	14,0%
Employee related costs	363 814	363 590	83 149	22,9%	81 189	22,3%	79 405	21,8%	243 743	67,0%	83 329	74,9%	(4,7%)
Remuneration of councillors	26 544	27 824	6 173	23,3%	7 739	29,2%	6 729	24,2%	20 640	74,2%	6 431	74,7%	4,6%
Bulk purchases - electricity	317 945	330 759	79 707	25,1%	128 294	40,4%	93 787	28,4%	301 788	91,2%	51 767	76,5%	81,2%
Inventory consumed	8 338	12 213	2 867	34,4%	2 626	31,5%	4 030	33,0%	9 523	78,0%	1 886	54,1%	113,6%
Debt impairment	50 570	50 570	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	53 678	53 678	-	-	-	-	-	-	-	-	-	-	-
Interest	52 195	60 467	22 970	44,0%	22 263	42,7%	2 872	4,7%	48 105	79,6%	21 644	104,5%	(86,7%)
Contracted services	52 269	46 672	20 565	39,3%	22 666	43,4%	22 411	46,0%	65 643	134,9%	19 123	83,6%	17,2%
Transfers and subsidies	2 200	2 200	412	18,7%	410	18,7%	286	13,0%	1 109	50,4%	525	51,4%	(45,6%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	48 041	63 589	12 054	25,1%	14 904	31,0%	14 082	22,1%	41 040	64,5%	11 404	94,9%	23,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 325	1 593	160 491		(93 395)		(30 998)		36 098		34 541		
Transfers and subsidies - capital (monetary allocations)	113 159	182 860	-	-	68 215	60,3%	50 147	27,4%	118 362	64,7%	18 487	24,7%	171,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	115 484	184 453	160 491		(25 181)		19 149		154 460		53 028		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	115 484	184 453	160 491		(25 181)		19 149		154 460		53 028		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	115 484	184 453	160 491		(25 181)		19 149		154 460		53 028		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	115 484	184 453	160 491		(25 181)		19 149		154 460		53 028		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	117 409	183 860	36 489	31,1%	59 794	50,9%	17 157	9,3%	113 441	61,7%	15 138	27,3%	13,3%
National Government	61 159	60 160	7 902	12,9%	19 255	31,5%	7 237	12,0%	34 394	57,2%	8 406	27,0%	(13,9%)
Provincial Government	52 000	122 700	28 558	54,9%	39 956	76,8%	9 920	8,1%	78 434	63,9%	6 732	28,2%	47,3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agent	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	113 159	182 860	36 460	32,2%	59 211	52,3%	17 157	9,4%	112 828	61,7%	15 138	27,7%	13,3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 250	1 000	29	,7%	583	13,7%	-	-	612	61,2%	-	16,0%	-
Capital Expenditure Functional	117 409	183 860	36 489	31,1%	59 794	50,9%	17 157	9,3%	113 441	61,7%	15 138	27,3%	13,3%
Municipal governance and administration	1 000	1 000	29	2,9%	142	14,2%	-	-	171	17,1%	-	114,8%	-
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 000	1 000	29	2,9%	142	14,2%	-	-	171	17,1%	-	114,8%	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 000	22 600	2 136	19,4%	9 015	82,0%	4 094	18,1%	15 245	67,5%	2 374	15,9%	72,4%
Community and Social Services	11 000	22 600	2 136	19,4%	9 015	82,0%	4 094	18,1%	15 245	67,5%	2 374	15,7%	72,4%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	22,0%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	102 409	152 661	30 938	30,2%	48 854	47,7%	13 063	8,6%	92 855	60,8%	8 810	25,9%	48,3%
Planning and Development	47 000	47 000	12 033	25,6%	11 024	23,5%	2 471	5,3%	25 527	54,3%	2 561	45,2%	(3,5%)
Road Transport	55 409	105 661	18 906	34,1%	37 830	68,3%	10 592	10,0%	67 328	63,7%	6 249	20,9%	69,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 000	7 599	3 386	112,9%	1 783	59,4%	-	-	5 169	68,0%	3 954	38,7%	(100,0%)
Energy sources	500	1 980	1 116	223,2%	-	-	-	-	1 116	56,4%	1 768	38,4%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 500	5 619	2 270	90,8%	1 783	71,3%	-	-	4 053	72,1%	2 186	39,6%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	948 921	1 035 986	586 718	61,8%	492 361	51,9%	704 721	68,0%	1 783 800	172,2%	433 642	99,1%	62,5%
Property rates	136 342	136 342	18 347	13,5%	25 012	18,3%	24 033	17,6%	67 393	49,4%	17 127	50,1%	40,3%
Service charges	396 689	391 417	46 497	11,7%	78 121	19,7%	84 988	21,7%	209 606	53,6%	51 416	44,6%	65,3%
Other revenue	51 016	63 270	365 522	716,5%	329 643	646,2%	401 866	635,2%	1 097 031	1 733,9%	250 800	1 105,9%	60,2%
Transfers and Subsidies - Operational	246 920	256 752	99 508	40,3%	90 299	36,6%	100 755	39,2%	290 562	113,2%	68 652	31,2%	46,8%
Transfers and Subsidies - Capital	113 159	182 860	54 767	48,4%	(31 983)	(28,3%)	91 788	50,2%	114 572	62,7%	44 806	21,7%	104,9%
Interest	4 794	5 345	2 077	43,3%	1 268	26,4%	1 291	24,2%	4 636	86,7%	839	65,6%	53,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(854 347)	(873 226)	(331 389)	38,8%	(324 482)	38,0%	(304 348)	34,9%	(960 220)	110,0%	(281 972)	103,9%	7,9%
Suppliers and employees	(799 952)	(816 831)	(331 389)	41,4%	(324 482)	40,6%	(304 348)	37,3%	(960 220)	117,6%	(281 972)	112,4%	7,9%
Finance charges	(52 195)	(54 195)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 200)	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	94 574	162 760	255 329	270,0%	167 879	177,5%	400 373	246,0%	823 581	506,0%	151 670	81,8%	164,0%
Cash Flow from Investing Activities													
Receipts	27 000	27 000	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	27 000	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)	(183 860)	(36 489)	31,1%	(59 794)	50,9%	(17 157)	9,3%	(113 441)	61,7%	(15 138)	27,3%	13,3%
Capital assets	(117 409)	(183 860)	(36 489)	31,1%	(59 794)	50,9%	(17 157)	9,3%	(113 441)	61,7%	(15 138)	27,3%	13,3%
Net Cash from/(used) Investing Activities	(90 409)	(156 860)	(36 489)	40,4%	(59 794)	66,1%	(17 157)	10,9%	(113 441)	72,3%	(15 138)	30,7%	13,3%
Cash Flow from/(used) Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	4 164	5 900	218 840	5 254,9%	108 084	2 595,4%	383 216	6 495,4%	710 140	12 036,7%	136 531	3 177,3%	180,7%
Cash/cash equivalents at the year begin:	1 214	1 214	(27 167)	(2 238,1%)	256 037	21 093,0%	364 122	29 997,3%	(27 167)	(2 238,1%)	41 811	-	770,9%
Cash/cash equivalents at the year end:	5 378	7 114	218 439	4 061,5%	364 122	6 770,2%	747 338	10 505,7%	747 338	10 505,7%	178 342	376,2%	319,0%

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	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 052	10,4%	8 887	5,8%	6 075	3,9%	123 044	79,9%	154 057	10,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 952	2,7%	8 589	2,1%	7 959	2,0%	377 070	93,2%	404 569	27,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 710	1,6%	7 621	1,6%	7 386	1,6%	451 999	95,2%	474 716	32,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 616	2,2%	9 485	2,2%	9 381	2,2%	407 098	93,5%	435 581	30,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	441	(2,9%)	283	(1,8%)	250	(1,6%)	(16 398)	106,3%	(15 424)	(1,1%)	-	-	-	-
Total By Income Source	44 770	3,1%	34 865	2,4%	31 051	2,1%	1 342 812	92,4%	1 453 498	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 184	11,2%	1 134	10,8%	1 146	10,9%	7 066	67,1%	10 530	7,7%	-	-	-	-
Commercial	14 775	15,6%	5 739	6,0%	4 075	4,3%	70 286	74,1%	94 875	6,5%	-	-	-	-
Households	24 869	2,0%	23 599	1,9%	21 667	1,7%	1 190 852	94,4%	1 260 987	86,8%	-	-	-	-
Other	3 942	4,5%	4 394	5,0%	4 162	4,8%	74 608	85,7%	87 107	6,0%	-	-	-	-
Total By Customer Group	44 770	3,1%	34 865	2,4%	31 051	2,1%	1 342 812	92,4%	1 453 498	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	26 053	2,0%	563	-	2 305	2%	1 277 178	97,8%	1 306 098	98,8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 713	55,7%	1 301	8,3%	1 323	8,5%	4 299	27,5%	15 635	1,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	34 765	2,6%	1 863	1%	3 628	3%	1 281 477	97,0%	1 321 733	100,0%

Contact Details

Municipal Manager	Ms Ayakha Ntengenyane	045 807 2606
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 638 085	1 705 918	488 619	29,8%	463 926	28,3%	368 520	21,6%	1 321 066	77,4%	320 310	78,6%	15,1%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	340 634	340 634	90 374	26,5%	94 723	27,8%	95 153	27,9%	280 250	82,3%	65 193	84,2%	46,0%
Service charges - Waste Water Management	88 167	88 167	17 686	20,1%	18 132	20,6%	17 925	20,3%	53 743	61,0%	14 900	61,5%	20,3%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	633	633	59	9,4%	79	12,5%	132	20,9%	271	42,8%	11	5,1%	1 126,6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	104 950	134 950	42 796	40,8%	52 651	50,2%	46 475	34,4%	141 923	105,2%	39 048	116,5%	19,0%
Interest earned from Current and Non Current Assets	43 095	43 095	7 591	17,6%	5 286	12,3%	4 111	9,5%	16 988	39,4%	1 258	16,6%	226,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	299	299	18	6,1%	22	7,4%	23	7,8%	64	21,3%	12	15,8%	95,7%
Operational Revenue	274 981	274 981	21 777	7,9%	30 681	11,2%	13 598	4,9%	66 057	24,0%	10 634	23,5%	27,9%
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	99	99	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	781 943	819 776	308 317	39,4%	262 352	33,6%	191 102	23,3%	761 770	92,9%	189 255	97,0%	1,0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	3 285	3 285	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 419 373	1 428 621	306 664	21,6%	375 831	26,5%	303 656	21,3%	986 151	69,0%	315 013	76,2%	(3,6%)
Employee related costs	421 281	420 124	100 671	23,9%	121 914	28,9%	108 921	25,9%	331 506	78,9%	94 649	77,9%	15,1%
Remuneration of councillors	13 223	13 223	3 178	24,0%	3 914	29,6%	3 379	25,6%	10 472	79,2%	3 144	74,1%	7,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	57 315	57 310	5 808	10,1%	8 910	15,5%	13 290	23,2%	28 009	48,9%	15 207	89,8%	(12,6%)
Debt impairment	223 935	183 935	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	189 540	189 540	44 534	23,5%	44 534	23,5%	-	-	89 069	47,0%	30 000	66,7%	(100,0%)
Interest	500	500	26	5,1%	56	11,1%	157	31,5%	239	47,8%	228	110,4%	(30,9%)
Contracted services	277 718	310 459	36 138	13,0%	78 523	28,3%	70 478	22,7%	185 139	59,6%	58 769	73,5%	19,9%
Transfers and subsidies	86 808	98 808	20 962	24,1%	19 041	21,9%	12 323	12,5%	52 326	53,0%	13 780	89,7%	(10,6%)
Irrecoverable debts written off	-	-	55 984	-	55 984	-	55 984	-	167 951	-	56 848	78,5%	(1,5%)
Operational costs	149 053	154 419	39 363	26,4%	40 016	26,8%	41 679	27,0%	121 057	78,4%	42 389	75,8%	(1,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	304	-	-	2 939	-	(2 555)	(841,2%)	383	126,2%	-	-	(100,0%)
Surplus/(Deficit)	218 713	277 297	181 955		88 095		64 864		334 914		5 297		
Transfers and subsidies - capital (monetary allocations)	537 114	511 714	157 941	29,4%	219 076	40,8%	96 275	18,8%	473 292	92,5%	109 221	85,1%	(11,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	755 827	789 011	339 896		307 172		161 139		808 207		114 519		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	755 827	789 011	339 896		307 172		161 139		808 207		114 519		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	755 827	789 011	339 896		307 172		161 139		808 207		114 519		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	755 827	789 011	339 896		307 172		161 139		808 207		114 519		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	597 614	610 113	158 832	26,6%	221 091	37,0%	113 130	18,5%	493 054	80,8%	107 372	76,2%	5,4%
National Government	537 114	511 714	157 941	29,4%	218 671	40,7%	105 789	20,7%	482 401	94,3%	103 068	84,3%	2,6%
Provincial Government	-	-	-	-	405	-	-	-	405	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agents	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	537 114	511 714	157 941	29,4%	219 076	40,8%	105 789	20,7%	482 806	94,4%	103 068	84,3%	2,6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	60 500	98 400	891	1,5%	2 015	3,3%	7 341	7,5%	10 248	10,4%	4 305	18,2%	70,5%
Capital Expenditure Functional	597 614	610 113	158 832	26,6%	221 091	37,0%	113 130	18,5%	493 054	80,8%	107 372	76,2%	5,4%
Municipal governance and administration	60 500	36 500	971	1,6%	2 015	3,3%	665	1,8%	3 651	10,0%	12 834	22,3%	(94,8%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	60 500	36 500	971	1,6%	2 015	3,3%	665	1,8%	3 651	10,0%	12 834	22,3%	(94,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety													
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 700	7 700	5 641	64,8%	2 873	33,0%	(1 000)	(13,0%)	7 514	97,6%	(8 530)	5,6%	(88,3%)
Planning and Development	8 700	7 700	5 641	64,8%	2 873	33,0%	(1 000)	(13,0%)	7 514	97,6%	(8 530)	5,6%	(88,3%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	528 414	565 913	152 220	28,8%	216 203	40,9%	113 465	20,0%	481 889	85,2%	103 068	84,3%	10,1%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	494 764	533 013	149 994	30,3%	202 572	40,9%	105 920	19,9%	458 486	86,0%	101 937	85,4%	3,9%
Waste Water Management	33 650	32 900	2 226	6,6%	13 631	40,5%	7 545	22,9%	23 402	71,1%	1 131	49,1%	567,2%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other													

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 951 751	1 954 851	651 951	33,4%	409 795	21,0%	460 223	23,5%	1 521 969	77,9%	623 470	85,2%	(26,2%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	257 281	257 281	11 295	4,4%	12 851	5,0%	12 542	4,9%	36 688	14,3%	10 399	12,2%	20,6%
Other revenue	275 379	303 879	33 690	12,2%	33 024	12,0%	93 171	30,7%	159 885	52,6%	10 657	23,4%	774,3%
Transfers and Subsidies - Operational	781 943	781 943	294 025	37,6%	233 195	29,8%	203 038	26,0%	730 258	93,4%	186 129	90,8%	9,1%
Transfers and Subsidies - Capital	537 114	511 714	305 513	56,9%	125 491	23,4%	147 361	28,8%	578 365	113,0%	415 028	144,1%	(64,5%)
Interest	100 035	100 035	7 428	7,4%	5 234	5,2%	4 111	4,1%	16 773	16,8%	1 258	16,6%	226,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(911 983)	(946 653)	(264 905)	29,0%	(276 002)	30,3%	(192 851)	20,4%	(733 358)	77,5%	(232 944)	92,0%	(17,2%)
Suppliers and employees	(833 406)	(868 076)	(243 517)	29,2%	(256 905)	30,8%	(180 370)	20,8%	(680 793)	78,4%	(218 936)	92,1%	(17,6%)
Finance charges	(450)	(450)	(26)	5,7%	(56)	12,4%	(157)	35,0%	(239)	53,1%	(228)	110,4%	(30,9%)
Transfers and grants	(78 127)	(78 127)	(20 962)	26,8%	(19 041)	24,4%	(12 323)	15,8%	(52 326)	67,0%	(13 780)	89,7%	(10,6%)
Net Cash from/(used) Operating Activities	1 039 768	1 008 198	387 447	37,3%	133 793	12,9%	267 372	26,5%	788 612	78,2%	390 527	80,3%	(31,5%)
Cash Flow from Investing Activities													
Receipts	3 285	3 285	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	3 285	3 285	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(597 614)	(610 113)	(158 832)	26,6%	(221 091)	37,0%	(113 130)	18,5%	(493 054)	80,8%	(107 372)	76,2%	5,4%
Capital assets	(597 614)	(610 113)	(158 832)	26,6%	(221 091)	37,0%	(113 130)	18,5%	(493 054)	80,8%	(107 372)	76,2%	5,4%
Net Cash from/(used) Investing Activities	(594 329)	(606 828)	(158 832)	26,7%	(221 091)	37,2%	(113 130)	18,6%	(493 054)	81,3%	(107 372)	76,5%	5,4%
Cash Flow from/(used) Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	445 439	401 370	228 615	51,3%	(87 298)	(19,6%)	154 242	38,4%	295 558	73,6%	283 154	86,1%	(45,5%)
Cash/cash equivalents at the year begin:	179 300	179 300	111 937	62,4%	334 292	186,4%	246 994	137,8%	1 111 937	62,4%	1 119 957	177,8%	(77,9%)
Cash/cash equivalents at the year end:	624 739	580 669	334 292	53,5%	246 994	39,5%	401 236	69,1%	401 236	69,1%	731 525	98,6%	(45,2%)

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	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	54 160	2,9%	62 974	3,4%	49 286	2,7%	1 674 169	91,0%	1 840 588	83,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 510	2,4%	8 614	2,4%	9 369	2,6%	328 669	92,5%	355 163	16,2%	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	62 670	2,9%	71 588	3,3%	58 656	2,7%	2 002 837	91,2%	2 195 751	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 499	2,9%	5 868	3,8%	4 485	2,9%	138 001	90,3%	152 853	7,0%	-	-	-	-
Commercial	6 462	4,1%	6 039	3,9%	5 132	3,3%	138 434	88,7%	156 067	7,1%	-	-	-	-
Households	51 495	2,7%	59 503	3,2%	48 845	2,6%	1 716 452	91,5%	1 876 294	85,5%	-	-	-	-
Other	214	2,0%	179	1,7%	195	1,8%	9 950	94,4%	10 537	,5%	-	-	-	-
Total By Customer Group	62 670	2,9%	71 588	3,3%	58 656	2,7%	2 002 837	91,2%	2 195 751	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 503	32,1%	1 539	5,2%	2 063	7,0%	16 510	55,7%	29 614	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	9 503	32,1%	1 539	5,2%	2 063	7,0%	16 510	55,7%	29 614	100,0%

Contact Details

Municipal Manager	Mr Gobani Mashiyi	045 808 4610
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	416 083	412 988	102 168	24,6%	95 205	22,9%	75 061	18,2%	272 433	66,0%	74 511	64,5%	,7%
Exchange Revenue													
Service charges - Electricity	48 169	32 778	5 423	11,3%	13 421	27,9%	9 979	30,4%	28 823	87,9%	9 572	64,2%	4,2%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	3	-	4	-	-	-	7	-	2	-	(100,0%)
Service charges - Waste Management	3 957	7 024	1 753	44,3%	1 753	44,3%	1 757	25,0%	5 263	74,9%	285	22,8%	516,4%
Sale of Goods and Rendering of Services	1 774	1 774	1 254	7,0%	109	6,2%	276	15,6%	510	28,7%	38	17,8%	631,4%
Agency services	624	624	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 941	1 941	-	-	-	-	-	-	-	-	1 379	224,6%	(100,0%)
Interest earned from Current and Non Current Assets	5 397	5 397	1 865	34,6%	2 121	39,3%	954	17,7%	4 940	91,5%	1 612	90,2%	(40,8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 363	2 363	466	19,7%	468	19,8%	514	21,7%	1 448	61,3%	428	58,7%	20,0%
Licence and permits	2 658	2 658	330	12,4%	494	18,6%	393	14,8%	1 217	45,8%	319	44,1%	23,4%
Operational Revenue	109 644	123 463	2 699	2,5%	2 878	2,6%	(232)	(2,2%)	5 345	4,3%	1 243	7,7%	(118,6%)
Non-Exchange Revenue													
Property rates	35 898	31 443	9 017	25,1%	7 003	19,5%	8 768	27,9%	24 788	78,8%	6 670	64,2%	31,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	379	379	42	11,1%	20	5,2%	235	62,1%	297	78,4%	107	38,2%	120,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	202 177	202 042	80 445	39,8%	66 934	33,1%	49 222	24,4%	196 601	97,3%	51 456	97,2%	(4,3%)
Interest	-	-	-	-	-	-	-	-	3 118	-	1 400	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 101	1 101	-	-	-	-	76	6,9%	76	6,9%	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	416 084	412 988	72 284	17,4%	70 814	17,0%	66 408	16,1%	209 506	50,7%	53 658	48,5%	23,8%
Employee related costs	154 996	152 639	34 077	22,0%	31 787	20,5%	32 514	21,3%	98 378	64,5%	20 381	61,5%	59,5%
Remuneration of councillors	14 939	14 939	3 835	25,7%	3 374	22,6%	2 848	19,1%	10 056	67,3%	2 102	60,3%	35,5%
Bulk purchases - electricity	36 723	28 761	11 517	31,4%	4 698	12,8%	8 436	29,3%	24 652	85,7%	6 306	68,8%	33,8%
Inventory consumed	1 410	1 299	221	15,7%	333	23,6%	88	6,8%	643	49,4%	247	28,9%	(64,2%)
Debt impairment	6 655	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	54 564	51 672	282	,5%	-	-	(35)	(1,1%)	247	,5%	6 500	17,3%	(100,5%)
Interest	65	5 688	-	-	-	-	1 225	21,5%	1 225	21,5%	(66)	14,0%	(1 946,3%)
Contracted services	79 320	67 762	7 442	9,4%	13 305	16,8%	7 827	11,6%	28 573	42,2%	6 096	31,3%	28,4%
Transfers and subsidies	12 090	7 639	1 028	8,5%	1 011	8,4%	1 676	21,9%	3 715	48,6%	-	-	(100,0%)
Irrecoverable debts written off	19 001	-	-	-	1 394	-	1 347	7,1%	2 741	14,4%	320	14,4%	321,6%
Operational costs	55 321	63 589	13 882	25,1%	14 912	27,0%	10 482	16,5%	39 276	61,8%	11 772	57,6%	(11,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2)	0	29 884		24 391		8 653		62 928		20 854		
Transfers and subsidies - capital (monetary allocations)	69 102	60 620	12 539	18,1%	18 045	26,1%	9 226	15,2%	39 811	65,7%	10 965	33,2%	(15,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	69 100	60 620	42 423		42 436		17 879		102 739		31 818		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	69 100	60 620	42 423		42 436		17 879		102 739		31 818		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	69 100	60 620	42 423		42 436		17 879		102 739		31 818		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	69 100	60 620	42 423		42 436		17 879		102 739		31 818		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	133 614	129 664	17 636	13,2%	27 620	20,7%	15 479	11,9%	60 735	46,8%	19 627	32,1%	(21,1%)
National Government	69 102	60 620	12 539	18,1%	18 045	26,1%	9 226	15,2%	39 811	65,7%	10 965	33,2%	(15,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	69 102	60 620	12 539	18,1%	18 045	26,1%	9 226	15,2%	39 811	65,7%	10 965	33,2%	(15,9%)
Borrowing	30 000	30 000	1 066	3,6%	2 610	8,7%	(3 675)	(12,3%)	-	-	4 521	22,6%	(181,3%)
Internally generated funds	34 512	39 044	4 031	11,7%	6 965	20,2%	9 929	25,4%	20 924	53,6%	4 142	35,3%	139,7%
Capital Expenditure Functional	133 614	129 664	17 636	13,2%	27 620	20,7%	15 479	11,9%	60 735	46,8%	19 733	32,2%	(21,6%)
Municipal governance and administration	3 050	4 182	124	4,1%	1 516	49,7%	2 441	58,4%	4 081	97,6%	(360)	28,0%	(777,9%)
Executive and Council	250	832	22	8,8%	151	60,5%	(22)	(2,7%)	151	18,2%	131	59,9%	(116,9%)
Finance and administration	2 800	3 350	102	3,7%	1 365	48,7%	2 463	73,5%	3 930	117,3%	(491)	22,3%	(601,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12 400	12 400	562	4,5%	84	,7%	-	-	647	5,2%	(282)	17,6%	(100,0%)
Community and Social Services	4 900	847	-	-	-	-	-	-	-	-	(263)	62,2%	(100,0%)
Sport And Recreation	4 000	953	-	-	-	-	-	-	-	-	(0)	37,5%	(100,0%)
Public Safety	3 500	10 600	562	16,1%	84	2,4%	-	-	647	6,1%	(18)	(1,5%)	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	61 105	59 923	13 703	22,4%	19 997	32,7%	11 064	18,5%	44 764	74,7%	10 832	36,1%	2,1%
Planning and Development	1 150	1 650	-	-	-	-	-	-	-	-	-	-	-
Road Transport	59 955	58 273	13 703	22,9%	19 997	33,4%	11 064	19,0%	44 764	76,8%	10 832	36,7%	2,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	57 059	53 159	3 246	5,7%	6 023	10,6%	1 975	3,7%	11 243	21,1%	9 542	28,8%	(79,3%)
Energy sources	54 059	51 659	3 246	6,0%	6 023	11,1%	1 975	3,8%	11 243	21,8%	9 542	29,0%	(79,3%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 000	1 500	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	493 087	458 426	114 227	23,2%	106 126	21,5%	86 582	18,9%	306 935	67,0%	74 875	64,3%	15,6%
Property rates	30 514	26 504	4 197	13,8%	5 246	17,2%	4 360	16,4%	13 803	52,1%	3 143	9,2%	38,7%
Service charges	51 004	34 472	3 646	7,1%	3 373	6,6%	5 000	14,5%	12 020	34,9%	4 271	29,5%	17,1%
Other revenue	134 893	129 392	5 098	3,8%	3 654	2,7%	4 814	3,7%	13 567	10,5%	4 443	16,9%	8,4%
Transfers and Subsidies - Operational	202 177	202 042	81 251	40,2%	64 779	32,0%	54 470	27,0%	200 500	99,2%	51 045	97,6%	6,7%
Transfers and Subsidies - Capital	69 102	60 620	19 907	28,8%	28 897	41,8%	17 085	28,2%	65 889	108,7%	11 898	96,7%	43,6%
Interest	5 397	5 397	128	2,4%	176	3,3%	852	15,8%	1 156	21,4%	75	5,0%	1 036,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(354 864)	(342 315)	(71 768)	20,2%	(45 640)	12,9%	(29 506)	8,6%	(146 914)	42,9%	(42 369)	41,1%	(30,4%)
Suppliers and employees	(342 709)	(328 988)	(71 768)	20,9%	(45 640)	13,3%	(29 506)	9,0%	(146 914)	44,7%	(42 369)	41,1%	(30,4%)
Finance charges	(65)	(5 688)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(12 090)	(7 639)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	138 223	116 111	42 459	30,7%	60 486	43,8%	57 076	49,2%	160 020	137,8%	32 507	158,0%	75,6%
Cash Flow from Investing Activities													
Receipts	517	517	-	-	-	-	920	177,9%	920	177,9%	-	-	(100,0%)
Proceeds on disposal of PPE	517	517	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	920	-	920	-	-	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(133 614)	(129 664)	(23 019)	17,2%	(31 688)	23,7%	(14 489)	11,2%	(69 196)	53,4%	(15 295)	25,5%	(5,3%)
Capital assets	(133 614)	(129 664)	(23 019)	17,2%	(31 688)	23,7%	(14 489)	11,2%	(69 196)	53,4%	(15 295)	25,5%	(5,3%)
Net Cash from/(used) Investing Activities	(133 097)	(129 147)	(23 019)	17,3%	(31 688)	23,8%	(13 569)	10,5%	(68 276)	52,9%	(15 295)	33,6%	(11,3%)
Cash Flow from Financing Activities													
Receipts	30 000	30 000	-	-	-	-	30 000	100,0%	30 000	100,0%	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	30 000	30 000	-	-	-	-	30 000	100,0%	30 000	100,0%	-	-	(100,0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	13 445	-	13 445	-	-	-	(100,0%)
Repayment of borrowing	-	-	-	-	-	-	13 445	-	13 445	-	-	-	(100,0%)
Net Cash from/(used) Financing Activities	30 000	30 000	-	-	-	-	43 445	144,8%	43 445	144,8%	-	-	(100,0%)
Net Increase/(Decrease) in cash held	35 126	16 964	19 440	55,3%	28 797	82,0%	86 951	512,6%	135 189	796,9%	17 211	(1 207,9%)	405,2%
Cash/cash equivalents at the year begin:	51 674	78 807	45 752	88,5%	65 193	126,2%	93 990	119,3%	45 752	58,1%	154 565	28,5%	(39,2%)
Cash/cash equivalents at the year end:	86 801	95 771	65 193	75,1%	93 990	108,3%	180 941	188,9%	180 941	188,9%	171 777	65,5%	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	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 735	5,0%	1 963	3,9%	2 329	6,7%	29 129	84,3%	34 556	32,2%	(305)	(9%)	-	-
Receivables from Non-exchange Transactions - Property Rates	2 072	4,2%	1 308	2,7%	1 598	3,3%	43 868	89,8%	48 846	45,5%	(126)	(3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	602	3,7%	505	3,1%	592	3,7%	14 368	89,4%	16 066	15,0%	(61)	(4%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	810	10,9%	797	10,7%	56	,7%	5 787	77,7%	7 449	6,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	3	,6%	534	99,4%	537	,5%	(21)	(3,9%)	-	-
Total By Income Source	5 218	4,9%	3 973	3,7%	4 577	4,3%	93 686	87,2%	107 454	100,0%	(514)	(,5%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 066	4,6%	1 037	4,5%	1 530	6,6%	19 480	84,3%	23 114	21,5%	24	,1%	-	-
Commercial	1 669	9,9%	830	4,9%	1 026	6,1%	13 344	79,1%	16 870	15,7%	(217)	(1,3%)	-	-
Households	2 483	3,7%	2 105	3,1%	2 020	3,0%	60 862	90,2%	67 471	62,8%	(321)	(,5%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 218	4,9%	3 973	3,7%	4 577	4,3%	93 686	87,2%	107 454	100,0%	(514)	(,5%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 326	100,0%	-	-	-	-	-	-	2 326	33,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 192	68,5%	99	2,1%	0	-	1 370	29,4%	4 662	66,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 518	79,0%	99	1,4%	0	-	1 370	19,6%	6 987	100,0%

Contact Details

Municipal Manager	Mr Kayalethu Gashi	045 932 8106
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	325 573	335 400	124 465	38,2%	85 190	26,2%	80 660	24,0%	290 315	86,6%	70 498	97,8%	14,4%	
Exchange Revenue														
Service charges - Electricity	61 638	59 664	15 339	24,9%	11 216	18,2%	8 811	14,8%	35 366	59,3%	9 635	125,8%	(8,5%)	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	10 151	10 151	2 474	24,4%	2 485	24,5%	2 284	22,5%	7 244	71,4%	2 276	72,0%	4%	
Sale of Goods and Rendering of Services	128	277	41	32,2%	157	123,0%	187	67,5%	385	139,0%	23	60,1%	714,7%	
Agency services	1 540	1 465	280	18,2%	371	24,1%	245	16,7%	896	61,2%	302	63,9%	(18,7%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	4 419	5 442	1 291	29,2%	1 528	34,6%	1 644	30,2%	4 463	82,0%	1 185	74,3%	38,7%	
Interest earned from Current and Non Current Assets	23 819	33 167	11 541	48,5%	7 023	29,5%	11 285	34,0%	29 850	90,0%	5 556	86,7%	103,1%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	3	3	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 778	1 668	439	24,7%	416	23,4%	416	24,9%	1 271	76,2%	284	60,1%	46,5%	
Licence and permits	1 433	1 437	401	28,0%	477	33,3%	789	54,9%	1 667	116,0%	306	70,5%	157,4%	
Operational Revenue	767	767	209	27,2%	215	28,1%	227	29,6%	651	84,9%	165	72,7%	38,0%	
Non-Exchange Revenue														
Property rates	17 048	17 048	11 692	68,6%	2 470	14,5%	2 485	14,6%	16 647	97,6%	466	90,2%	433,3%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	74	589	30	40,5%	12	16,5%	8	1,3%	50	8,5%	8	52,8%	(5,6%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	200 984	201 833	80 169	39,9%	58 267	29,0%	51 641	25,6%	190 077	94,2%	49 895	95,2%	3,5%	
Interest	1 791	1 791	558	31,2%	553	30,9%	638	35,6%	1 749	97,7%	398	80,1%	60,4%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	100	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	362 698	379 991	68 283	18,8%	71 366	19,7%	50 925	13,4%	190 573	50,2%	51 898	54,8%	(1,9%)	
Employee related costs	130 325	139 519	30 057	23,1%	33 822	26,0%	23 146	16,6%	87 025	62,4%	26 012	69,1%	(11,0%)	
Remuneration of councillors	17 055	13 939	4 015	23,5%	3 596	21,1%	3 510	25,2%	11 121	79,8%	3 270	68,7%	7,3%	
Bulk purchases - electricity	61 537	61 537	18 086	29,4%	10 477	17,0%	9 899	16,1%	38 462	62,5%	8 402	64,8%	17,8%	
Inventory consumed	18 820	21 535	2 736	14,5%	2 963	15,7%	2 997	13,9%	8 895	40,4%	1 985	36,1%	51,0%	
Debt impairment	14 562	17 222	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	18 833	18 693	-	-	-	-	-	-	-	-	-	-	-	
Interest	3 802	5 476	-	-	304	8,0%	(151)	(2,8%)	153	2,8%	306	17,0%	(149,5%)	
Contracted services	59 055	58 993	6 642	11,2%	11 812	20,0%	6 999	11,9%	25 452	43,1%	5 198	48,0%	34,7%	
Transfers and subsidies	36	46	-	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational costs	36 672	41 030	6 747	18,4%	8 393	22,9%	4 525	11,0%	19 665	47,9%	6 727	60,4%	(32,7%)	
Losses on disposal of Assets	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(37 125)	(44 591)	56 183		13 824		29 735		99 742		18 600			
Transfers and subsidies - capital (monetary allocations)	37 575	43 140	11 319	30,1%	6 424	17,1%	0	-	17 743	41,1%	-	53,7%	(100,0%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	449	(1 451)	67 502		20 248		29 735		117 485		18 600			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	449	(1 451)	67 502		20 248		29 735		117 485		18 600			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	449	(1 451)	67 502		20 248		29 735		117 485		18 600			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	449	(1 451)	67 502		20 248		29 735		117 485		18 600			

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	82 881	131 704	10 724	12,9%	25 190	30,4%	23 311	17,7%	59 225	45,0%	3 700	33,8%	530,1%
National Government	37 575	37 575	9 190	24,5%	12 481	33,2%	20 427	54,4%	42 099	112,0%	4 070	53,5%	401,9%
Provincial Government	-	5 565	-	-	5 256	-	1 252	22,5%	6 509	117,0%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agents	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 575	43 140	9 190	24,5%	17 737	47,2%	21 679	50,3%	48 607	112,7%	4 070	53,5%	432,7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	45 307	88 565	1 534	3,4%	7 452	16,4%	1 631	1,8%	10 617	12,0%	(370)	12,3%	(540,4%)
Capital Expenditure Functional	82 881	131 704	10 724	12,9%	25 190	30,4%	23 311	17,7%	59 225	45,0%	3 700	33,8%	530,1%
Municipal governance and administration	15 746	9 546	169	1,1%	682	4,3%	1 195	12,5%	2 047	21,4%	798	8,5%	49,8%
Executive and Council	535	215	-	-	-	-	125	58,3%	125	58,3%	-	-	(100,0%)
Finance and administration	13 861	9 331	169	1,2%	682	4,9%	1 070	11,5%	1 922	20,6%	798	9,7%	34,1%
Internal audit	1 350	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	20 470	22 908	3 250	15,9%	5 572	27,2%	4 280	18,7%	13 102	57,2%	1 573	22,3%	172,1%
Community and Social Services	9 340	3 043	1 199	12,8%	1 357	14,5%	501	16,5%	3 057	100,4%	849	20,1%	(41,0%)
Sport And Recreation	-	4 910	-	-	-	-	-	-	-	-	310	87,0%	(100,0%)
Public Safety	11 130	14 956	2 051	18,4%	4 215	37,9%	3 779	25,3%	10 046	67,2%	414	30,6%	813,3%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 730	73 915	1 054	5,1%	11 195	54,0%	7 372	10,0%	19 621	26,5%	281	58,5%	2 525,2%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	20 730	73 915	1 054	5,1%	11 195	54,0%	7 372	10,0%	19 621	26,5%	281	58,5%	2 525,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	25 835	25 335	6 251	24,2%	7 740	30,0%	10 463	41,3%	24 455	96,5%	1 048	52,0%	898,8%
Energy sources	1 865	365	-	-	55	2,9%	865	237,0%	920	252,1%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	7 200	3 280	839	11,7%	777	10,8%	1 104	33,7%	2 720	82,9%	771	21,2%	43,2%
Waste Management	16 770	21 689	5 412	32,3%	6 909	41,2%	8 494	39,2%	20 815	96,0%	277	66,0%	2 971,4%
Other	100	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24		2022/23	

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts													
Property rates	13 029	13 995	10 389	79,7%	12 002	92,1%	26 870	192,0%	49 261	352,0%	9 610	151,5%	179,6%
Service charges	54 863	57 310	94 218	171,7%	64 453	117,5%	73 427	128,1%	232 098	405,0%	50 297	176,9%	46,0%
Other revenue	5 302	5 905	8 669	163,5%	8 956	168,9%	8 730	147,8%	26 355	446,3%	5 947	170,6%	46,8%
Transfers and Subsidies - Operational	199 394	199 064	41 805	21,0%	(46 375)	(23,3%)	(105 261)	(52,9%)	(109 831)	(55,2%)	53 480	157,0%	(296,8%)
Transfers and Subsidies - Capital	37 575	37 575	-	-	122 670	326,5%	145 866	388,2%	268 536	714,7%	-	-	(100,0%)
Interest	-	33 167	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(319 315)	(337 997)	(36 893)	11,6%	(76 138)	23,8%	(56 831)	16,8%	(169 862)	50,3%	-	-	(100,0%)
Suppliers and employees	(315 476)	(332 474)	(36 893)	11,7%	(76 138)	24,1%	(56 831)	17,1%	(169 862)	51,1%	-	-	(100,0%)
Finance charges	(3 802)	(5 476)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(36)	(46)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(9 153)	9 019	118 188	(1 291,3%)	85 568	(934,9%)	92 801	1 028,9%	296 557	3 288,1%	119 334	140,6%	(22,2%)
Cash Flow from Investing Activities													
Receipts													
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(82 881)	(131 704)	(4 368)	5,3%	(7 181)	8,7%	(10 656)	8,1%	(22 205)	16,9%	(304)	4%	3 407,4%
Capital assets	(82 881)	(131 704)	(4 368)	5,3%	(7 181)	8,7%	(10 656)	8,1%	(22 205)	16,9%	(304)	4%	3 407,4%
Net Cash from/(used) Investing Activities	(82 881)	(131 704)	(4 368)	5,3%	(7 181)	8,7%	(10 656)	8,1%	(22 205)	16,9%	(304)	4%	3 407,4%
Cash Flow from Financing Activities													
Receipts													
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(0)	(923)	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(0)	(923)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(0)	(923)	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(92 034)	(123 608)	113 820	(123,7%)	78 387	(85,2%)	82 145	(66,5%)	274 352	(222,0%)	119 031	196,9%	(31,0%)
Cash/cash equivalents at the year begin:	396 786	497 832	113 841	-	113 841	28,7%	192 228	38,6%	-	-	745 384	-	(74,2%)
Cash/cash equivalents at the year end:	304 752	374 224	113 841	37,4%	192 228	63,1%	274 373	73,3%	274 373	73,3%	864 415	130,1%	(68,3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 562	15,0%	1 917	5,2%	1 543	4,2%	28 122	75,7%	37 144	28,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 569	4,3%	634	1,8%	596	1,6%	33 403	92,3%	36 202	27,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 480	4,5%	1 134	2,0%	1 126	2,0%	50 617	91,4%	55 358	42,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	276	23,3%	38	3,2%	23	2,0%	845	71,5%	1 183	,9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	3,3%	-	-	-	-	6	96,7%	6	-	-	-	-	-
Total By Income Source	9 887	7,6%	3 724	2,9%	3 288	2,5%	112 993	87,0%	129 892	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 276	5,4%	976	2,3%	853	2,0%	38 114	90,3%	42 219	32,5%	-	-	-	-
Commercial	3 400	16,4%	870	4,2%	678	3,3%	15 787	76,1%	20 735	16,0%	-	-	-	-
Households	4 210	6,3%	1 877	2,8%	1 757	2,6%	59 075	88,3%	66 917	51,5%	-	-	-	-
Other	2	8,2%	1	4,0%	1	3,8%	17	84,0%	20	-	-	-	-	-
Total By Customer Group	9 887	7,6%	3 724	2,9%	3 288	2,5%	112 993	87,0%	129 892	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	11	100,0%	11	,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	848	8,3%	30	,3%	250	2,4%	9 065	88,9%	10 192	93,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	33	5,0%	-	-	13	1,9%	621	93,1%	667	6,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	881	8,1%	30	,3%	263	2,4%	9 696	89,2%	10 870	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	315 114	320 369	(23 442)	(7,4%)	76 606	24,3%	59 506	18,6%	112 670	35,2%	-	-	(100,0%)
Property rates	41 288	43 619	(3 170)	(7,7%)	14 054	34,0%	20 278	46,5%	31 162	71,4%	-	-	(100,0%)
Service charges	155 865	160 245	(15 397)	(9,9%)	47 760	30,6%	33 077	20,6%	65 440	40,8%	-	-	(100,0%)
Other revenue	12 748	12 748	(2 365)	(18,6%)	6 613	51,9%	4 897	38,4%	9 145	71,7%	-	-	(100,0%)
Transfers and Subsidies - Operational	82 899	82 826	-	-	2 177	2,6%	-	-	2 177	2,6%	-	-	-
Transfers and Subsidies - Capital	20 683	19 300	(2 509)	(12,1%)	3 483	16,8%	-	-	974	5,0%	-	-	-
Interest	1 631	1 631	-	-	2 519	154,5%	1 253	76,8%	3 773	231,3%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(421 392)	(444 298)	(13 335)	3,2%	(43 025)	10,2%	(16 761)	3,8%	(73 121)	16,5%	(10 829)	28,1%	54,8%
Suppliers and employees	(391 131)	(419 037)	(13 335)	3,4%	(43 025)	11,0%	(16 761)	4,0%	(73 121)	17,4%	(10 829)	28,1%	54,8%
Finance charges	(30 261)	(25 261)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(106 278)	(123 929)	(36 777)	34,6%	33 581	(31,6%)	42 745	(34,5%)	39 549	(31,9%)	(10 829)	(135,4%)	(494,7%)
Cash Flow from Investing Activities													
Receipts	-	-	6 235	-	10 532	-	7 529	-	24 296	-	7 622	-	(1,2%)
Proceeds on disposal of PPE	-	-	6 235	-	10 532	-	7 529	-	24 296	-	7 622	-	(1,2%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(38 198)	(35 714)	-	-	-	-	-	-	-	-	-	(,1%)	-
Capital assets	(38 198)	(35 714)	-	-	-	-	-	-	-	-	-	(,1%)	-
Net Cash from/(used) Investing Activities	(38 198)	(35 714)	6 235	(16,3%)	10 532	(27,6%)	7 529	(21,1%)	24 296	(68,0%)	7 622	(51,2%)	(1,2%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(144 476)	(159 643)	(30 542)	21,1%	44 112	(30,5%)	50 274	(31,5%)	63 844	(40,0%)	(3 207)	(294,2%)	(1 667,5%)
Cash/cash equivalents at the year begin:	168 048	168 048	-	-	(73 467)	(43,7%)	(29 436)	(17,5%)	-	-	(54 326)	-	(45,8%)
Cash/cash equivalents at the year end:	23 572	8 405	(30 689)	(130,2%)	(29 429)	(124,8%)	20 044	238,5%	20 044	238,5%	(57 572)	(204,2%)	(134,8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	22 594	21,6%	34 668	33,1%	505	5%	46 848	44,8%	104 616	26,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 579	4,7%	6 492	12,0%	-	-	45 253	83,3%	54 323	13,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 333	3,5%	15 204	16,0%	-	-	76 740	80,5%	95 277	23,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	155	4,2%	243	6,5%	-	-	3 329	89,3%	3 728	,9%	-	-	-	-
Interest on Arrear Debtor Accounts	2 509	3,4%	6 522	8,9%	-	-	64 552	87,7%	73 583	18,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 444)	(6,6%)	1 962	2,9%	(655)	(1,0%)	70 230	104,7%	67 092	16,8%	-	-	-	-
Total By Income Source	26 726	6,7%	65 091	16,3%	(150)	-	306 952	77,0%	398 619	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	13 744	17,4%	27 184	34,3%	(25)	-	38 249	48,3%	79 151	19,9%	-	-	-	-
Commercial	4 687	13,3%	4 395	12,5%	(77)	(,2%)	26 222	74,4%	35 237	8,8%	-	-	-	-
Households	7 954	3,3%	14 342	5,9%	86	-	220 580	90,8%	242 962	61,0%	-	-	-	-
Other	331	,8%	19 170	46,5%	(134)	(,3%)	21 900	53,1%	41 268	10,4%	-	-	-	-
Total By Customer Group	26 726	6,7%	65 091	16,3%	(150)	-	306 952	77,0%	398 619	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 036	,3%	1 539	,2%	5 754	,9%	660 251	98,6%	669 580	99,6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(955)	61,1%	(343)	21,9%	36	(2,3%)	(303)	19,4%	(1 565)	(,2%)
Auditor-General	(800)	(22,0%)	(183)	(5,0%)	-	-	4 627	127,0%	3 644	,5%
Other	(5 914)	(861,9%)	191	27,9%	(1 470)	(214,2%)	7 879	1 148,3%	686	,1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(5 633)	(,8%)	1 205	,2%	4 321	,6%	672 453	100,0%	672 345	100,0%

Contact Details

Municipal Manager	Mr Khayo Gashi	051 653 1777
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	747 033	750 427	193 830	25,9%	77 083	10,3%	202 719	27,0%	473 633	63,1%	31 205	33,5%	549,6%	
Exchange Revenue														
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	198 307	192 038	21 619	10,9%	43 636	22,0%	43 591	22,7%	108 846	56,7%	13 661	24,9%	219,1%	
Service charges - Waste Water Management	46 923	31 807	3 003	6,4%	9 819	20,9%	9 619	30,2%	22 440	70,6%	(481)	1,2%	(2 101,4%)	
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sale of Goods and Rendering of Services	2 862	360	45	1,6%	72	2,5%	(351)	(97,5%)	(233)	(64,9%)	29	(10,8%)	(1 320,0%)	
Agency services	486	500	70	14,5%	-	-	-	-	70	14,1%	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	57 973	90 053	14 862	25,6%	20 591	35,5%	29 343	32,6%	64 796	72,0%	14 183	68,1%	106,9%	
Interest earned from Current and Non Current Assets	9 230	9 230	67	,7%	32	,3%	54	,6%	153	1,7%	92	1,7%	(41,3%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	5 300	9	3	,1%	0	-	(1)	(13,1%)	2	22,6%	-	-	(100,0%)	
Licence and permits	94	280	63	66,6%	78	82,6%	52	18,5%	192	68,7%	39	96,2%	34,0%	
Operational Revenue	1 124	3	448	39,9%	157	13,9%	158	6 175,0%	763	29 839,8%	93	29,5%	70,2%	
Non-Exchange Revenue														
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	33	4	-	11	-	11	31,8%	25	75,8%	-	-	(100,0%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	417 379	420 052	153 646	36,8%	2 688	,6%	120 244	28,6%	276 578	65,8%	3 589	38,6%	3 250,1%	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	0	0	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	7 354	6 061	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	680 571	672 471	124 342	18,3%	139 406	20,5%	95 277	14,2%	359 024	53,4%	107 367	54,3%	(11,3%)	
Employee related costs	256 584	252 741	59 152	23,1%	64 148	25,0%	61 563	24,4%	184 864	73,1%	71 476	78,8%	(13,9%)	
Remuneration of councillors	7 656	6 958	1 792	23,4%	1 676	21,9%	1 639	23,6%	5 107	73,4%	1 581	66,0%	-3,7%	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	28 925	33 957	4 323	14,9%	7 553	26,1%	6 810	20,1%	18 686	55,0%	3 974	47,9%	71,4%	
Debt impairment	94 388	94 388	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	87 964	83 488	18 088	20,6%	18 088	20,6%	-	-	36 176	43,3%	386	32,8%	(100,0%)	
Interest	3 636	5 130	-	-	-	-	-	-	-	-	-	-	-	
Contracted services	71 921	67 545	12 738	17,7%	16 985	23,6%	9 715	14,4%	39 438	58,4%	11 332	54,3%	(14,3%)	
Transfers and subsidies	5 837	13 837	5 035	86,3%	4 750	81,4%	8	,1%	9 793	70,8%	54	59,2%	(85,3%)	
Irrecoverable debts written off	614	4 667	638	104,0%	1 375	223,9%	739	15,8%	2 752	59,0%	670	321,9%	10,2%	
Operational costs	123 037	103 697	22 575	18,3%	24 831	20,2%	14 802	14,3%	62 208	60,0%	17 894	59,6%	(17,3%)	
Losses on disposal of Assets	1	1	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	9	6 064	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	66 462	77 956	69 489		(62 322)		107 443		114 609		(76 162)			
Transfers and subsidies - capital (monetary allocations)	246 183	226 595	37 932	15,4%	110 861	45,0%	42 654	18,8%	191 448	84,5%	455	77,3%	9 280,1%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	312 645	304 551	107 421		48 539		150 097		306 056		(75 707)			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	312 645	304 551	107 421		48 539		150 097		306 056		(75 707)			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	312 645	304 551	107 421		48 539		150 097		306 056		(75 707)			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	312 645	304 551	107 421		48 539		150 097		306 056		(75 707)			

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Capital Revenue and Expenditure														
Source of Finance	287 902	262 463	26 351	9,2%	81 528	28,3%	43 148	16,4%	151 026	57,5%	21 242	54,8%	103,1%	
National Government	246 333	227 595	26 351	10,7%	81 528	33,1%	43 148	19,0%	151 026	66,4%	19 533	54,9%	120,9%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	246 333	227 595	26 351	10,7%	81 528	33,1%	43 148	19,0%	151 026	66,4%	19 533	54,9%	120,9%	
Borrowing	30 000	30 000	-	-	-	-	-	-	-	-	644	-	(100,0%)	
Internally generated funds	11 569	4 869	-	-	-	-	-	-	-	-	1 064	33,9%	(100,0%)	
Capital Expenditure Functional	287 902	262 463	26 351	9,2%	81 528	28,3%	43 148	16,4%	151 026	57,5%	21 242	54,8%	103,1%	
Municipal governance and administration	39 300	33 350	-	-	-	-	-	-	-	-	1 709	51,7%	(100,0%)	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	39 300	33 350	-	-	-	-	-	-	-	-	1 709	51,7%	(100,0%)	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	2 269	1 519	-	-	-	-	-	-	-	-	-	-	-	
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	769	769	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	1 500	750	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	179 333	165 595	26 351	14,7%	76 102	42,4%	25 347	15,3%	127 799	77,2%	14 058	51,6%	80,3%	
Planning and Development	179 333	165 595	26 351	14,7%	76 102	42,4%	25 347	15,3%	127 799	77,2%	14 058	51,6%	80,3%	
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	67 000	62 000	-	-	5 427	8,1%	17 800	28,7%	23 227	37,5%	5 475	63,0%	225,1%	
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	
Water Management	67 000	62 000	-	-	5 427	8,1%	17 800	28,7%	23 227	37,5%	5 475	63,0%	225,1%	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	853 964	691 557	446 513	52,3%	302 119	35,4%	406 537	58,8%	1 155 169	167,0%	-	-	(100,0%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	171 972	35 320	13 734	8,0%	128 577	74,8%	208 798	59,2%	351 108	99,1%	-	-	(100,0%)
Other revenue	5 266	1 184	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	421 313	418 948	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	246 183	227 699	432 712	175,8%	173 510	70,5%	197 685	86,8%	803 908	353,1%	-	-	(100,0%)
Interest	9 230	8 406	67	,7%	32	,3%	54	,6%	153	1,8%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(601 732)	(441 148)	(119 483)	19,9%	(250 912)	41,7%	(153 696)	34,8%	(524 091)	118,8%	(70 124)	66,8%	119,2%
Suppliers and employees	(598 096)	(427 137)	(119 483)	20,0%	(250 912)	42,0%	(153 696)	36,0%	(524 091)	122,7%	(70 124)	68,5%	119,2%
Finance charges	(3 636)	(174)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(13 837)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	252 232	250 409	327 030	129,7%	51 207	20,3%	252 841	101,0%	631 078	252,0%	(70 124)	(161,6%)	(460,6%)
Cash Flow from Investing Activities													
Receipts	(62)	-	-	-	-	-	-	-	-	-	-	-	-
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	(62)	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(287 902)	(263 568)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(287 902)	(263 568)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(287 963)	(263 568)	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities													
Receipts	30 000	30 000	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	30 000	30 000	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(864)	-	-	-	-	-	-	-	-	(484)	1,4%	(100,0%)
Repayment of borrowing	-	(864)	-	-	-	-	-	-	-	-	(484)	1,4%	(100,0%)
Net Cash from/(used) Financing Activities	30 000	29 136	-	-	-	-	-	-	-	-	(484)	1,4%	(100,0%)
Net Increase/(Decrease) in cash held	(5 731)	15 977	327 030	(5 706,4%)	51 207	(893,5%)	252 841	1 582,5%	631 078	3 949,8%	(70 608)	874,7%	(458,1%)
Cash/cash equivalents at the year begin:	26 167	8 137	-	-	327 030	1 249,8%	378 237	4 648,2%	-	-	(304 252)	-	(224,3%)
Cash/cash equivalents at the year end:	20 436	24 115	327 030	1 600,2%	378 237	1 850,8%	639 215	2 650,7%	639 215	2 650,7%	(374 860)	2 091,4%	(270,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	24 197	2,1%	25 304	2,2%	22 338	2,0%	1 060 629	93,7%	1 132 468	79,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 845	1,7%	4 877	1,7%	4 572	1,6%	278 286	95,1%	292 580	20,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	,7%	1	,7%	1	,7%	76	97,9%	77	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	209	3,4%	111	1,8%	110	1,8%	5 741	93,0%	6 171	,4%	-	-	-	-
Total By Income Source	29 251	2,0%	30 292	2,1%	27 021	1,9%	1 344 732	94,0%	1 431 296	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 071	6,0%	835	4,7%	583	3,3%	15 401	86,1%	17 890	1,2%	-	-	-	-
Commercial	183	1,8%	173	1,7%	157	1,5%	9 761	95,0%	10 274	,7%	-	-	-	-
Households	25 339	2,0%	26 098	2,1%	22 962	1,8%	1 176 095	94,1%	1 250 493	87,4%	-	-	-	-
Other	2 658	1,7%	3 187	2,1%	3 319	2,2%	143 475	94,0%	152 639	10,7%	-	-	-	-
Total By Customer Group	29 251	2,0%	30 292	2,1%	27 021	1,9%	1 344 732	94,0%	1 431 296	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 009	8,5%	13 499	38,2%	671	1,9%	18 195	51,4%	35 375	99,9%
Auditor-General	-	-	11	34,6%	-	-	20	65,4%	31	,1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 009	8,5%	13 510	38,2%	671	1,9%	18 215	51,4%	35 406	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	462 780	482 354	152 876	33,0%	130 450	28,2%	87 585	18,2%	370 912	76,9%	105 144	80,6%	(16,7%)
Property rates	35 260	35 260	12 464	35,3%	16 893	47,9%	2 844	8,1%	32 200	91,3%	15 321	105,3%	(81,4%)
Service charges	1 674	1 674	475	28,4%	209	12,5%	163	9,7%	847	50,6%	192	38,7%	(15,0%)
Other revenue	9 954	9 954	2 327	23,4%	1 797	18,0%	1 579	15,9%	5 703	57,3%	1 655	147,1%	(4,6%)
Transfers and Subsidies - Operational	337 487	353 182	137 611	40,8%	111 552	33,1%	83 000	23,5%	332 162	94,0%	87 977	97,6%	(5,7%)
Transfers and Subsidies - Capital	64 404	60 283	-	-	-	-	-	-	-	-	-	-	-
Interest	14 000	22 000	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(393 365)	(396 067)	(30 623)	7,8%	(51 506)	13,1%	(28 687)	7,2%	(110 816)	28,0%	(35 424)	57,0%	(19,0%)
Capital assets	(393 365)	(396 067)	(30 623)	7,8%	(51 506)	13,1%	(28 687)	7,2%	(110 816)	28,0%	(35 424)	57,0%	(19,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	69 415	86 287	122 253	176,1%	78 945	113,7%	58 898	68,3%	260 096	301,4%	69 720	178,4%	(15,5%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(132 684)	(132 684)	(17 592)	13,3%	(24 673)	18,6%	(24 451)	18,4%	(66 716)	50,3%	(26 822)	45,7%	(8,8%)
Capital assets	(132 684)	(132 684)	(17 592)	13,3%	(24 673)	18,6%	(24 451)	18,4%	(66 716)	50,3%	(26 822)	45,7%	(8,8%)
Net Cash from/(used) Investing Activities	(132 684)	(132 684)	(17 592)	13,3%	(24 673)	18,6%	(24 451)	18,4%	(66 716)	50,3%	(26 822)	45,7%	(8,8%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(63 269)	(46 397)	104 661	(165,4%)	54 272	(85,8%)	34 447	(74,2%)	193 380	(416,8%)	42 898	(139,5%)	(19,7%)
Cash/cash equivalents at the year begin:	216 840	216 840	226 076	104,3%	330 318	152,3%	384 590	177,4%	226 076	104,3%	249 433	88,1%	54,2%
Cash/cash equivalents at the year end:	153 570	170 442	330 318	215,1%	384 590	250,4%	419 037	245,9%	419 037	245,9%	292 331	164,9%	43,3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 013	3,4%	1 198	1,4%	1 159	1,3%	82 071	93,9%	87 442	81,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	240	2,0%	111	,9%	107	,9%	11 486	96,2%	11 943	11,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 543	20,7%	761	10,2%	753	10,1%	4 389	58,9%	7 446	7,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1	100,0%	1	-	-	-	-	-
Total By Income Source	4 796	4,5%	2 070	1,9%	2 020	1,9%	97 947	91,7%	106 832	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	244	3,5%	68	1,0%	70	1,0%	6 560	94,5%	6 942	6,5%	-	-	-	-
Commercial	3 273	5,4%	1 379	2,3%	1 330	2,2%	55 078	90,2%	61 060	57,2%	-	-	-	-
Households	1 279	3,3%	623	1,6%	620	1,6%	36 308	93,5%	38 830	36,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 796	4,5%	2 070	1,9%	2 020	1,9%	97 947	91,7%	106 832	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	33	43,2%	44	56,8%	-	-	-	-	77	72,0%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	30	100,0%	-	-	-	-	-	-	30	28,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	63	59,1%	44	40,9%	-	-	-	-	107	100,0%

Contact Details

Municipal Manager	Mr Velle Castro Makedama	039 252 0131
Chief Financial Officer	Mr Buhle Fikeni	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 3RD QUARTER ENDED 31 MARCH 2024**

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	272 991	296 776	103 518	37,9%	66 954	24,5%	95 897	32,3%	266 368	89,8%	59 101	89,8%	62,3%	
Exchange Revenue														
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	1 500	2 800	284	18,9%	191	12,7%	379	13,5%	854	30,5%	270	40,7%	40,3%	
Sale of Goods and Rendering of Services	130	130	12	9,6%	8	6,4%	2 390	1 838,5%	2 411	1 884,6%	-	3,5%	(100,0%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	5 030	5 565	264	5,2%	182	3,6%	369	6,6%	815	14,6%	285	27,8%	29,6%	
Interest earned from Current and Non Current Assets	49 201	68 301	4 652	9,5%	196	4%	5 092	7,5%	9 941	14,6%	3 486	72,7%	46,1%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	200	200	36	17,9%	21	10,7%	44	21,9%	101	50,5%	25	52,8%	74,0%	
Licence and permits	120	120	-	-	22	18,7%	1	1,1%	24	19,8%	17	78,1%	(91,9%)	
Operational Revenue	1 557	1 570	157	10,1%	124	7,9%	1 118	71,2%	1 399	89,1%	126	31,5%	786,9%	
Non-Exchange Revenue														
Property rates	11 965	14 965	15 646	130,8%	228	1,9%	(6)	-	15 868	106,0%	23	70,6%	(125,8%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	100	100	-	-	-	-	229	229,2%	229	229,2%	-	(4,8%)	(100,0%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	200 917	200 753	81 014	40,3%	64 770	32,2%	70 367	35,1%	216 151	107,7%	53 325	92,6%	32,0%	
Interest	1 970	1 970	1 453	73,8%	1 211	61,5%	2 280	115,7%	4 943	250,9%	1 543	378,5%	47,7%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	302	302	-	-	-	-	13 633	4 508,5%	13 633	4 508,5%	-	-	(100,0%)	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	300 406	326 357	51 827	17,3%	38 020	12,7%	167 300	51,3%	257 148	78,8%	46 313	50,7%	261,2%	
Employee related costs	95 990	116 216	25 400	26,5%	17 927	18,7%	39 731	34,2%	83 058	71,5%	20 970	72,5%	89,5%	
Remuneration of councillors	14 101	16 791	3 734	26,5%	2 535	18,0%	4 465	26,6%	10 734	63,9%	3 242	63,6%	37,7%	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	2 946	3 536	184	6,2%	77	2,6%	672	19,0%	934	26,4%	267	27,6%	151,3%	
Debt impairment	1 456	3 451	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	57 414	57 114	-	-	22	-	96 089	168,2%	96 111	168,3%	-	-	(100,0%)	
Interest	274	274	40	14,4%	11	3,9%	1 723	628,0%	1 774	646,3%	37	64,3%	4 516,2%	
Contracted services	25 739	25 982	4 966	19,3%	4 096	15,9%	3 039	11,7%	12 100	46,6%	2 296	80,1%	32,3%	
Transfers and subsidies	15 130	16 230	4 153	27,5%	4 094	27,1%	4 336	26,7%	12 584	77,5%	2 917	45,3%	48,7%	
Irrecoverable debts written off	4 867	4 867	1 685	34,6%	-	-	9 235	189,8%	10 919	224,4%	-	-	(100,0%)	
Operational costs	82 488	81 895	11 666	14,1%	9 258	11,2%	8 010	9,8%	28 935	35,3%	16 584	60,6%	(51,7%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(27 415)	(29 581)	51 690		28 934		(71 403)		9 221		12 787			
Transfers and subsidies - capital (monetary allocations)	88 298	137 477	8 729	9,9%	25 742	29,2%	32 364	23,5%	66 834	48,6%	4 307	56,3%	651,3%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	60 883	107 896	60 419		54 675		(39 039)		76 055		17 095			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	60 883	107 896	60 419		54 675		(39 039)		76 055		17 095			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	60 883	107 896	60 419		54 675		(39 039)		76 055		17 095			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	60 883	107 896	60 419		54 675		(39 039)		76 055		17 095			

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Capital Revenue and Expenditure														
Source of Finance	124 551	170 778	83 821	67,3%	27 724	22,3%	(30 384)	(17,8%)	81 161	47,5%	13 228	54,8%	(329,7%)	
National Government	73 804	122 477	55 280	74,9%	17 179	23,3%	(15 149)	(12,4%)	57 309	46,8%	7 069	56,7%	(314,3%)	
Provincial Government	15 000	15 000	13 913	92,8%	4 237	28,2%	(139)	(9,9%)	18 010	120,1%	1 457	-	(109,6%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agents	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	88 804	137 477	69 193	77,9%	21 416	24,1%	(15 289)	(11,1%)	75 320	54,8%	8 526	71,5%	(279,3%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	35 748	33 301	14 628	40,9%	6 309	17,6%	(15 095)	(45,3%)	5 841	17,5%	4 702	29,7%	(421,1%)	
Capital Expenditure Functional	124 551	170 805	83 849	67,3%	27 724	22,3%	13 989	8,2%	125 561	73,5%	13 228	54,8%	5,8%	
Municipal governance and administration	5 190	5 053	2 750	53,0%	598	11,5%	44 743	885,4%	48 091	951,7%	1 104	47,3%	3 952,7%	
Executive and Council	2 674	2 637	346	13,0%	581	21,7%	426	16,1%	1 353	51,3%	96	6,8%	654,3%	
Finance and administration	2 517	2 417	2 403	95,5%	17	0,7%	44 317	1 833,9%	46 738	1 934,0%	1 048	81,2%	4 130,3%	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	13 650	17 299	706	5,2%	5 245	38,4%	(4 013)	(23,2%)	1 938	11,2%	164	5,8%	(2 549,3%)	
Community and Social Services	13 650	17 299	706	5,2%	5 245	38,4%	(4 013)	(23,2%)	1 938	11,2%	164	5,8%	(2 549,3%)	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	105 711	148 452	80 393	76,0%	21 881	20,7%	(26 741)	(18,0%)	75 533	50,9%	11 960	56,5%	(323,6%)	
Planning and Development	2 000	2 097	552	27,6%	2 097	100,0%	(56)	(2,7%)	496	23,7%	213	35,0%	(126,3%)	
Road Transport	103 711	146 355	79 841	77,0%	21 881	21,1%	(26 685)	(18,2%)	75 036	51,3%	11 747	56,7%	(327,2%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services														
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other														

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	305 881	363 087	103 243	33,8%	78 206	25,6%	104 776	28,9%	286 226	78,8%	63 331	71,5%	65,4%
Property rates	6 047	6 970	3 892	64,4%	744	12,3%	1 827	26,2%	6 462	92,7%	437	25,5%	317,9%
Service charges	1 011	1 267	1 296	128,2%	90	8,9%	168	13,3%	1 554	122,7%	97	33,2%	73,3%
Other revenue	2 107	2 120	193	9,2%	143	6,8%	250	11,8%	586	27,6%	140	408,9%	77,9%
Transfers and Subsidies - Operational	200 917	200 753	83 495	41,6%	63 440	31,6%	48 385	24,1%	195 320	97,3%	47 379	89,9%	2,1%
Transfers and Subsidies - Capital	88 298	137 477	9 715	11,0%	13 593	15,4%	49 054	35,7%	72 362	52,6%	11 927	21,7%	311,3%
Interest	7 500	14 500	4 652	62,0%	196	2,6%	5 092	35,1%	9 941	68,6%	3 351	70,4%	52,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(236 669)	(260 925)	5 453	(2,3%)	(27 498)	11,6%	14 234	(5,5%)	(7 811)	3,0%	(24 770)	33,7%	(157,5%)
Suppliers and employees	(221 265)	(244 421)	5 453	(2,5%)	(27 498)	12,4%	14 234	(5,8%)	(7 811)	3,2%	(24 770)	36,5%	(157,5%)
Finance charges	(274)	(274)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(15 130)	(16 230)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	69 211	102 162	108 697	157,1%	50 709	73,3%	119 010	116,5%	278 415	272,5%	38 561	203,8%	208,6%
Cash Flow from Investing Activities													
Receipts	302	302	-	-	-	-	1	,3%	1	,3%	-	-	(100,0%)
Proceeds on disposal of PPE	302	302	-	-	-	-	1	,3%	1	,3%	-	-	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(124 551)	(169 278)	(6 680)	5,4%	(4 716)	3,8%	(2 793)	1,7%	(14 190)	8,4%	(5 884)	24,8%	(52,5%)
Capital assets	(124 551)	(169 278)	(6 680)	5,4%	(4 716)	3,8%	(2 793)	1,7%	(14 190)	8,4%	(5 884)	24,8%	(52,5%)
Net Cash from/(used) Investing Activities	(124 250)	(168 976)	(6 680)	5,4%	(4 716)	3,8%	(2 792)	1,7%	(14 189)	8,4%	(5 884)	24,9%	(52,5%)
Cash Flow from/(used) Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(55 038)	(66 814)	102 016	(185,4%)	45 993	(83,6%)	116 217	(173,9%)	264 226	(395,5%)	32 678	(211,6%)	255,6%
Cash/cash equivalents at the year begin:	121 987	121 987	153 597	125,9%	255 613	209,5%	301 606	247,2%	153 597	125,9%	67 808	-	344,8%
Cash/cash equivalents at the year end:	66 949	55 174	255 613	381,8%	301 606	450,5%	417 820	757,3%	417 820	757,3%	100 485	134,9%	315,8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 481	2,5%	807	1,4%	801	1,4%	56 149	94,8%	59 238	80,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	203	1,4%	200	1,4%	199	1,4%	13 531	95,7%	14 133	19,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	162	100,0%	162	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 684	2,3%	1 007	1,4%	1 000	1,4%	69 842	95,0%	73 533	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	384	1,4%	378	1,4%	377	1,4%	26 629	95,9%	27 768	37,8%	-	-	-	-
Commercial	384	2,7%	229	1,6%	229	1,6%	13 219	94,0%	14 061	19,1%	-	-	-	-
Households	916	2,9%	400	1,3%	394	1,2%	29 994	94,6%	31 705	43,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 684	2,3%	1 007	1,4%	1 000	1,4%	69 842	95,0%	73 533	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(4 098)	63,5%	1 992	(30,9%)	1 592	(24,7%)	(5 941)	92,0%	(6 456)	100,0%
Auditor-General	-	-	-	-	-	-	21	100,0%	21	(,3%)
Other	22	100,0%	-	-	-	-	-	-	22	(,3%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(4 076)	63,6%	1 992	(31,1%)	1 592	(24,8%)	(5 920)	92,3%	(6 412)	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	534 220	604 798	183 200	34,3%	153 892	28,8%	159 731	26,4%	496 823	82,1%	102 513	92,4%	55,8%
Property rates	13 070	13 070	1 555	11,9%	8 729	66,8%	1 657	12,7%	11 941	91,4%	939	44,8%	76,5%
Service charges	366	366	46	12,6%	70	19,1%	20	5,4%	136	37,1%	42	52,4%	(52,9%)
Other revenue	7 869	9 051	2 341	29,7%	1 467	18,6%	802	8,9%	4 609	50,9%	887	1 606,7%	(9,6%)
Transfers and Subsidies - Operational	339 143	372 217	140 098	41,3%	108 335	31,9%	142 592	38,3%	391 025	105,1%	88 367	63,8%	61,4%
Transfers and Subsidies - Capital	173 733	210 095	39 160	22,5%	35 292	20,3%	14 661	7,0%	89 113	42,4%	12 279	71,2%	19,4%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(428 020)	(476 391)	(62 496)	14,6%	(65 657)	15,3%	(60 957)	12,8%	(189 111)	39,7%	(48 931)	39,4%	24,6%
Suppliers and employees	(417 289)	(463 722)	(61 251)	14,7%	(64 256)	15,4%	(58 993)	12,7%	(184 500)	39,8%	(48 322)	39,0%	22,1%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(10 732)	(12 668)	(1 246)	11,6%	(1 401)	13,1%	(1 965)	15,5%	(4 612)	36,4%	(609)	56,8%	222,7%
Net Cash from/(used) Operating Activities	106 200	128 408	120 704	113,7%	88 235	83,1%	98 774	76,9%	307 712	239,6%	53 583	1 242,5%	84,3%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(243 259)	(300 451)	(18 357)	7,5%	(54 491)	22,4%	(19 548)	6,5%	(92 395)	30,8%	(14 437)	36,0%	35,4%
Capital assets	(243 259)	(300 451)	(18 357)	7,5%	(54 491)	22,4%	(19 548)	6,5%	(92 395)	30,8%	(14 437)	36,0%	35,4%
Net Cash from/(used) Investing Activities	(243 259)	(300 451)	(18 357)	7,5%	(54 491)	22,4%	(19 548)	6,5%	(92 395)	30,8%	(14 437)	36,1%	35,4%
Cash Flow from/(used) Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(137 059)	(172 044)	102 347	(74,7%)	33 744	(24,6%)	79 226	(46,0%)	215 317	(125,2%)	39 145	(149,8%)	102,4%
Cash/cash equivalents at the year begin:	336 893	336 893	376 763	111,8%	479 110	142,2%	512 854	152,2%	376 763	111,8%	486 826	97,3%	5,3%
Cash/cash equivalents at the year end:	199 833	164 849	479 110	239,8%	512 854	256,6%	592 080	359,2%	592 080	359,2%	525 971	237,0%	12,6%

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	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 841	3,8%	586	1,2%	1 163	2,4%	44 984	92,6%	48 575	94,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	99	3,3%	78	2,6%	147	4,9%	2 657	89,1%	2 982	5,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 941	3,8%	665	1,3%	1 310	2,5%	47 641	92,4%	51 557	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	442	1,7%	207	,8%	427	1,7%	24 690	95,8%	25 765	50,0%	-	-	-	-
Commercial	429	7,0%	116	1,9%	223	3,6%	5 358	87,5%	6 125	11,9%	-	-	-	-
Households	1 070	5,4%	342	1,7%	661	3,4%	17 594	89,5%	19 666	38,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 941	3,8%	665	1,3%	1 310	2,5%	47 641	92,4%	51 557	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	917	100,0%	-	-	-	-	-	-	917	87,2%
Auditor-General	135	100,0%	-	-	-	-	-	-	135	12,8%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 052	100,0%	-	-	-	-	-	-	1 052	100,0%

Contact Details

Municipal Manager	Mr Masumpa Zamangwane	047 555 0161
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	285 072	290 396	137 030	48,1%	82 275	28,9%	63 892	22,0%	283 196	97,5%	65 767	91,7%	(2,9%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 981	1 981	643	32,4%	643	32,4%	643	32,4%	1 928	97,3%	610	150,0%	5,3%
Sale of Goods and Rendering of Services	29	29	29	100,2%	33	115,2%	36	125,8%	98	341,2%	32	145,0%	12,9%
Agency services	1 728	1 728	326	18,9%	366	21,2%	290	16,8%	982	56,8%	370	77,3%	(21,7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	80	80	-	-	-	-	-	-	-	-	(9)	67,1%	(100,0%)
Interest earned from Current and Non Current Assets	6 148	11 648	3 460	56,3%	2 475	40,3%	2 594	22,3%	8 529	73,2%	2 546	149,0%	1,9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	16	16	10	66,7%	13	84,2%	18	117,0%	42	267,9%	10	115,3%	89,4%
Licence and permits	-	-	61	-	44	-	9	-	114	-	5	108,5%	68,7%
Operational Revenue	-	-	(0)	-	-	-	0	-	-	-	0	-	100,0%
Non-Exchange Revenue													
Property rates	36 791	36 791	35 589	96,7%	-	-	62	2%	35 652	96,9%	-	100,0%	(100,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	76	76	34	45,1%	181	238,1%	1 764	2 317,7%	1 980	2 600,8%	43	116,6%	3 989,3%
Licences or permits	1 578	1 578	273	17,3%	283	17,9%	300	19,0%	856	54,2%	294	62,4%	1,9%
Transfer and subsidies - Operational	236 646	236 471	96 605	40,8%	78 237	33,1%	58 175	24,6%	233 017	98,5%	61 865	89,1%	(6,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	100,0%
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	363 718	453 390	108 041	29,7%	80 774	22,2%	73 560	16,2%	262 375	57,9%	65 802	66,0%	11,8%
Employee related costs	97 827	148 846	28 024	28,6%	25 982	26,6%	26 289	17,6%	80 274	53,9%	25 356	71,4%	3,6%
Remuneration of councillors	20 690	25 662	7 179	34,7%	5 165	25,0%	5 143	20,0%	17 488	68,1%	5 142	74,3%	-
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	12 086	12 166	1 969	16,3%	4 941	40,9%	867	7,1%	7 778	63,9%	2 554	62,8%	(66,0%)
Debt impairment	15 121	15 121	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	49 421	49 421	18 932	38,3%	-	-	1 492	3,0%	20 424	41,3%	11 565	108,7%	(87,1%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	58 567	59 881	10 402	17,8%	16 083	27,5%	10 034	16,8%	36 518	61,0%	6 034	63,0%	66,3%
Transfers and subsidies	2 402	2 402	5	2%	-	-	565	23,5%	570	23,7%	332	11,7%	70,2%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	107 604	139 890	41 529	38,6%	28 603	26,6%	29 190	20,9%	99 322	71,0%	14 819	49,4%	97,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(78 646)	(162 994)	28 989		1 501		(9 668)		20 821		(35)		
Transfers and subsidies - capital (monetary allocations)	63 193	98 149	17 285	27,4%	32 978	52,2%	14 142	14,4%	64 405	66,6%	17 371	87,3%	(18,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(15 453)	(64 844)	46 274		34 479		4 474		85 226		17 336		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(15 453)	(64 844)	46 274		34 479		4 474		85 226		17 336		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(15 453)	(64 844)	46 274		34 479		4 474		85 226		17 336		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(15 453)	(64 844)	46 274		34 479		4 474		85 226		17 336		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	101 714	133 361	94 308	92,7%	27 211	26,8%	13 507	10,1%	135 025	101,2%	17 014	115,4%	(20,6%)
National Government	65 122	109 332	75 498	115,9%	25 813	39,6%	12 270	11,2%	113 580	103,9%	14 745	136,2%	(16,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	65 122	109 332	75 498	115,9%	25 813	39,6%	12 270	11,2%	113 580	103,9%	14 745	136,2%	(16,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	36 592	24 030	18 810	51,4%	1 398	3,8%	1 237	5,1%	21 445	89,2%	2 269	77,1%	(45,5%)
Capital Expenditure Functional	101 714	134 961	95 703	94,1%	27 406	26,9%	13 507	10,0%	136 616	101,2%	17 014	119,3%	(20,6%)
Municipal governance and administration	22 250	14 650	5 386	24,2%	-	-	1 237	8,4%	6 623	45,2%	765	46,4%	61,7%
Executive and Council	-	300	1 242	-	-	-	-	-	1 242	414,0%	-	-	-
Finance and administration	22 250	14 350	4 144	18,6%	-	-	1 237	8,6%	5 381	37,5%	765	35,3%	61,7%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 050	2 748	9 113	298,8%	1 593	52,2%	-	-	10 706	389,5%	237	148,8%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 120	544	6 573	310,1%	537	25,3%	-	-	7 111	1 307,8%	-	475,5%	-
Public Safety	930	2 205	2 540	273,1%	1 056	113,5%	-	-	3 596	163,1%	237	51,7%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	58 653	100 562	53 932	92,0%	21 544	36,7%	11 634	11,6%	87 110	86,6%	11 138	124,7%	4,5%
Planning and Development	36 772	42 746	8 475	23,0%	16 066	43,7%	9 061	21,2%	33 602	78,6%	8 666	73,4%	4,6%
Road Transport	21 881	57 817	45 457	207,7%	5 478	25,0%	2 573	4,5%	53 508	92,5%	2 472	236,8%	4,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	17 761	17 001	27 272	153,5%	4 269	24,0%	635	3,7%	32 176	189,3%	4 874	130,4%	(87,0%)
Energy sources	13 361	13 361	26 099	195,3%	4 269	31,9%	635	4,8%	31 003	232,0%	4 874	157,1%	(87,0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 400	3 640	1 173	26,7%	-	-	-	-	1 173	32,2%	-	9,9%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24					2022/23				
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	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	330 662	373 345	136 627	41,3%	105 938	32,0%	105 054	28,1%	347 619	93,1%	67 472	74,5%	55,7%
Property rates	22 443	22 443	14 869	66,3%	682	3,0%	785	3,5%	16 336	72,8%	524	151,2%	49,9%
Service charges	1 208	1 208	175	14,5%	131	10,8%	173	14,3%	478	39,6%	112	64,6%	54,0%
Other revenue	3 425	3 425	733	21,4%	928	27,1%	2 419	70,6%	4 080	119,1%	3 221	127,4%	(24,9%)
Transfers and Subsidies - Operational	247 605	236 471	100 105	40,4%	77 103	31,1%	58 674	24,8%	235 983	99,8%	61 075	87,9%	(3,9%)
Transfers and Subsidies - Capital	49 832	98 149	17 285	34,7%	24 618	49,4%	40 408	41,2%	82 311	83,9%	-	-	(100,0%)
Interest	6 148	11 648	3 460	56,3%	2 477	40,3%	2 594	22,3%	8 532	73,2%	2 541	148,9%	2,1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(257 273)	(228 871)	(95 037)	36,9%	(85 037)	33,1%	(61 090)	26,7%	(241 163)	105,4%	(38 348)	63,3%	59,3%
Suppliers and employees	(101 969)	(133 361)	(16 232)	15,9%	(29 849)	29,3%	(12 440)	9,3%	(58 521)	43,9%	(15 203)	44,3%	(18,2%)
Finance charges	(257 273)	(228 871)	(95 037)	36,9%	(85 037)	33,1%	(61 090)	26,7%	(241 163)	105,4%	(38 262)	63,3%	59,7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	(87)	-	(100,0%)
Net Cash from/(used) Operating Activities	73 389	144 473	41 590	56,7%	20 901	28,5%	43 964	30,4%	106 456	73,7%	29 123	295,3%	51,0%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(101 969)	(133 361)	(16 232)	15,9%	(29 849)	29,3%	(12 440)	9,3%	(58 521)	43,9%	(15 203)	44,3%	(18,2%)
Capital assets	(101 969)	(133 361)	(16 232)	15,9%	(29 849)	29,3%	(12 440)	9,3%	(58 521)	43,9%	(15 203)	44,3%	(18,2%)
Net Cash from/(used) Investing Activities	(101 969)	(133 361)	(16 232)	15,9%	(29 849)	29,3%	(12 440)	9,3%	(58 521)	43,9%	(15 203)	44,3%	(18,2%)
Cash Flow from/(used) Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(28 580)	11 112	25 358	(88,7%)	(8 948)	31,3%	31 524	283,7%	47 935	431,4%	13 920	3,8%	126,5%
Cash/cash equivalents at the year begin:	170 390	124 982	128 759	75,6%	154 117	90,4%	145 169	116,2%	128 759	103,0%	152 751	100,7%	(5,0%)
Cash/cash equivalents at the year end:	141 809	136 094	154 117	108,7%	145 169	102,4%	176 694	129,8%	176 694	129,8%	166 671	229,5%	6,0%

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	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 410	2,6%	505	,5%	493	,5%	89 092	96,3%	92 500	85,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	216	1,4%	207	1,3%	204	1,3%	15 330	96,1%	15 958	14,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 626	2,4%	712	,7%	697	,6%	104 423	96,3%	108 458	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	139	,4%	31	,1%	31	,1%	37 660	99,5%	37 861	34,9%	-	-	-	-
Commercial	1 105	3,8%	242	,8%	236	,8%	27 382	94,5%	28 965	26,7%	-	-	-	-
Households	1 382	3,3%	440	1,1%	430	1,0%	39 380	94,6%	41 632	38,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 626	2,4%	712	,7%	697	,6%	104 423	96,3%	108 458	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	17	2,0%	(211)	(25,8%)	279	34,1%	732	89,6%	817	135,5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	64	59,9%	21	19,3%	(258)	(239,9%)	281	260,7%	108	17,9%
Auditor-General	-	-	(26)	8,0%	-	-	(296)	92,0%	(322)	(53,4%)
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	81	13,4%	(216)	(35,8%)	20	3,4%	717	119,0%	603	100,0%

Contact Details

Municipal Manager	Mr T. Mase	047 553 7024
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 671 030	1 689 619	816 135	48,8%	328 614	19,7%	287 686	17,0%	1 432 435	84,8%	274 937	84,2%	4,6%
Exchange Revenue													
Service charges - Electricity	640 141	660 032	227 971	35,6%	143 595	22,4%	138 128	20,9%	509 694	77,2%	123 956	68,0%	11,4%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	68 241	67 046	60 406	88,5%	1 269	1,9%	1 982	3,0%	63 656	94,9%	(492)	99,0%	(502,6%)
Sale of Goods and Rendering of Services	20 623	23 136	9 441	45,8%	2 055	10,0%	1 982	8,6%	13 478	58,3%	1 092	69,7%	81,5%
Agency services	19 891	19 891	3 028	15,2%	3 750	18,9%	3 189	16,0%	9 967	50,1%	3 438	66,7%	(7,2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	19 752	34 800	10 614	53,7%	11 221	56,8%	11 749	33,8%	33 584	96,5%	9 926	139,6%	18,4%
Interest earned from Current and Non Current Assets	1 380	5 027	1 305	94,6%	1 162	84,2%	1 241	24,7%	3 707	73,7%	1 339	235,1%	(7,3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	20 669	28 337	5 819	28,2%	5 733	27,7%	5 683	20,1%	17 234	60,8%	6 158	86,1%	(7,7%)
Licence and permits	479	601	139	29,0%	138	28,8%	253	42,1%	530	88,2%	191	89,2%	32,4%
Operational Revenue	21 256	19 444	203	1,0%	248	1,2%	4 379	22,5%	4 829	24,8%	2 970	21,7%	47,5%
Non-Exchange Revenue													
Property rates	331 582	293 599	297 082	89,6%	(2 894)	(9%)	(3 079)	(1,0%)	291 110	99,2%	(2 596)	89,7%	18,6%
Surcharges and Taxes	-	-	5 217	-	(999)	-	(1 138)	-	3 080	-	3 311	-	(134,4%)
Fines, penalties and forfeits	46 705	47 305	1 020	2,2%	1 426	3,1%	1 486	3,1%	3 932	8,3%	1 197	45,8%	24,2%
Licences or permits	2 743	1 648	3 065	13,3%	242	8,8%	232	14,1%	839	50,9%	1 270	37,1%	(14,1%)
Transfer and subsidies - Operational	458 457	465 374	186 934	40,8%	151 578	33,1%	111 724	24,5%	450 236	98,9%	116 019	98,2%	(3,7%)
Interest	19 110	33 387	6 593	34,5%	10 100	52,9%	9 874	29,6%	26 567	79,6%	8 160	118,9%	21,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	(9)	-	-	(9)	-	-	-	(9)	100,0%	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 585 196	1 668 954	452 773	28,6%	372 362	23,5%	421 261	25,2%	1 246 396	74,7%	312 329	72,7%	34,9%
Employee related costs	570 608	580 514	140 133	24,6%	147 235	25,8%	149 501	25,8%	436 870	75,3%	135 399	76,7%	10,4%
Remuneration of councillors	35 149	33 106	7 312	20,8%	9 044	25,7%	7 600	23,0%	23 956	72,4%	7 374	65,7%	3,1%
Bulk purchases - electricity	479 989	479 989	171 259	35,7%	98 265	20,5%	91 361	19,0%	360 884	75,2%	77 448	62,4%	18,0%
Inventory consumed	29 161	35 413	8 364	28,7%	6 755	23,2%	3 911	11,0%	19 030	53,7%	5 109	60,8%	(23,5%)
Debt impairment	21 153	21 153	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	157 347	197 847	66 262	42,1%	44 339	28,2%	89 380	45,2%	199 980	101,1%	26 171	66,6%	241,5%
Interest	16 000	3 878	4 856	30,3%	(3 059)	(19,1%)	10 427	268,9%	12 224	315,2%	4 766	238,5%	118,8%
Contracted services	121 709	143 003	20 780	17,1%	29 501	24,2%	31 911	22,3%	82 192	57,5%	17 982	103,9%	77,5%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	223	69,4%	(100,0%)
Irrecoverable debts written off	-	2 098	855	-	1 243	-	1 628	77,6%	3 726	177,6%	748	29,8%	117,6%
Operational costs	154 079	170 745	33 965	22,0%	39 039	25,3%	35 542	20,8%	108 546	63,6%	37 109	87,5%	(4,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	1 208	(1 012)	-	-	-	-	-	(1 012)	(83,8%)	-	-	-
Surplus/(Deficit)	85 834	20 665	363 362		(43 748)		(133 575)		186 039		(37 392)		
Transfers and subsidies - capital (monetary allocations)	196 106	253 361	34 819	17,8%	61 221	31,2%	35 366	14,0%	131 406	51,9%	16 427	22,4%	115,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	281 940	274 026	398 181		17 473		(98 209)		317 445		(20 965)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	281 940	274 026	398 181		17 473		(98 209)		317 445		(20 965)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	281 940	274 026	398 181		17 473		(98 209)		317 445		(20 965)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	281 940	274 026	398 181		17 473		(98 209)		317 445		(20 965)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	222 176	274 294	215 859	97,2%	59 686	26,9%	42 683	15,6%	318 227	116,0%	25 218	68,6%	69,3%
National Government	98 106	137 119	71 401	72,8%	29 376	29,9%	17 203	12,5%	117 980	86,0%	14 118	123,1%	21,9%
Provincial Government	98 000	98 000	139 600	142,4%	21 803	22,2%	21 105	21,5%	182 508	186,2%	10 920	54,1%	93,3%
District Municipality	-	8 032	-	-	-	-	954	11,9%	954	11,9%	-	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)/Departm Agents	-	10 210	4 040	-	2 545	-	1 475	14,4%	8 060	78,9%	-	-	(100,0%)
Transfers recognised - capital	196 106	253 361	215 041	109,7%	53 724	27,4%	40 738	16,1%	309 502	122,2%	25 038	74,2%	62,7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	26 071	20 932	818	3,1%	5 962	22,9%	1 945	9,3%	8 725	41,7%	180	1,3%	981,8%
Capital Expenditure Functional	222 426	274 815	215 859	97,0%	59 808	26,9%	42 729	15,5%	318 395	115,9%	25 231	67,5%	69,3%
Municipal governance and administration	7 971	7 087	496	6,2%	2 008	25,2%	1 819	25,7%	4 324	61,0%	25	,6%	7 074,5%
Executive and Council	1 200	150	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 741	6 877	496	7,4%	2 008	29,8%	1 819	26,5%	4 324	62,9%	25	,6%	7 074,5%
Internal audit	30	60	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	75 761	69 804	107 053	141,3%	7 735	10,2%	14 876	21,3%	129 663	185,8%	7 387	51,3%	101,4%
Community and Social Services	311	88	1 972	633,5%	-	-	-	-	1 972	2 249,7%	-	897,3%	-
Sport And Recreation	1 000	1 000	61	6,1%	-	-	172	17,2%	233	23,3%	168	41,2%	2,4%
Public Safety	6 450	716	-	-	-	-	-	-	-	-	-	-	-
Housing	68 000	68 000	105 020	154,4%	7 735	11,4%	14 704	21,6%	127 458	187,4%	7 219	50,4%	103,7%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	129 694	180 541	105 271	81,2%	47 340	36,5%	25 080	13,9%	177 691	98,4%	15 858	92,7%	58,2%
Planning and Development	5 217	13 066	13 106	251,2%	2 705	51,9%	1 475	11,3%	17 286	132,3%	986	21,8%	49,6%
Road Transport	124 478	167 476	92 165	74,0%	44 635	35,9%	23 605	14,1%	160 405	95,8%	14 871	104,7%	58,7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	9 000	17 382	3 039	33,8%	2 725	30,3%	954	5,5%	6 718	38,6%	1 962	45,8%	(51,3%)
Energy sources	5 000	13 942	3 039	60,8%	2 346	46,9%	954	6,8%	6 339	45,5%	1 962	47,8%	(51,3%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 000	3 441	-	-	379	9,5%	-	-	379	11,0%	-	-	-
Other													

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 817 235	1 825 049	424 522	23,4%	420 692	23,2%	323 573	17,7%	1 168 787	64,0%	310 330	49,2%	4,3%
Property rates	324 123	286 617	85 960	26,5%	86 143	26,6%	45 659	15,9%	217 762	76,0%	49 193	54,1%	(7,2%)
Service charges	730 941	720 479	132 316	18,1%	173 183	23,7%	137 390	19,1%	442 889	61,5%	119 093	39,2%	15,4%
Other revenue	133 209	139 681	11 016	8,3%	11 434	8,6%	12 499	8,9%	34 950	25,0%	17 473	44,5%	(28,5%)
Transfers and Subsidies - Operational	431 376	427 816	194 334	45,0%	146 099	33,9%	109 922	25,7%	450 355	105,3%	116 391	94,0%	(5,6%)
Transfers and Subsidies - Capital	196 206	245 429	-	-	2 985	1,5%	17 131	7,0%	20 116	8,2%	6 992	2,2%	145,0%
Interest	1 380	5 027	895	64,9%	849	61,5%	971	19,3%	2 715	54,0%	1 189	204,4%	(18,4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 404 096)	(1 417 948)	(422 633)	30,1%	(376 847)	26,8%	(308 713)	21,8%	(1 108 193)	78,2%	(296 284)	78,9%	4,2%
Suppliers and employees	(1 388 096)	(1 414 070)	(422 633)	30,4%	(376 847)	27,1%	(308 713)	21,8%	(1 108 193)	78,4%	(296 284)	79,3%	4,2%
Finance charges	(16 000)	(3 878)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	413 139	407 101	1 889	,5%	43 845	10,6%	14 860	3,7%	60 594	14,9%	14 046	(25,5%)	5,8%
Cash Flow from Investing Activities													
Receipts	-	(9)	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	(9)	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(222 176)	(274 294)	(45 294)	20,4%	(63 799)	28,7%	(47 450)	17,3%	(156 543)	57,1%	(26 067)	28,0%	82,0%
Capital assets	(222 176)	(274 294)	(45 294)	20,4%	(63 799)	28,7%	(47 450)	17,3%	(156 543)	57,1%	(26 067)	28,0%	82,0%
Net Cash from/(used) Investing Activities	(222 176)	(274 303)	(45 294)	20,4%	(63 799)	28,7%	(47 450)	17,3%	(156 543)	57,1%	(26 067)	28,1%	82,0%
Cash Flow from/(used) Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	190 963	132 798	(43 405)	(22,7%)	(19 955)	(10,4%)	(32 590)	(24,5%)	(95 950)	(72,3%)	(12 021)	(144,8%)	171,1%
Cash/cash equivalents at the year begin:	16 750	16 750	59 604	355,8%	23 940	142,9%	10 815	64,6%	59 604	355,8%	(158 453)	(16,5%)	(106,8%)
Cash/cash equivalents at the year end:	207 712	149 548	20 967	10,1%	9 227	4,4%	(17 846)	(11,9%)	(17 846)	(11,9%)	(159 125)	(430,6%)	(88,8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	38 212	35,7%	12 304	11,5%	8 811	8,2%	47 651	44,5%	106 977	100,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	54 166	11,5%	13 327	2,8%	8 866	1,9%	396 451	83,9%	472 809	44,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	17 160	5,5%	7 380	2,4%	5 003	1,6%	282 475	90,5%	312 018	29,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 881	1,6%	2 958	1,6%	2 533	1,4%	173 338	95,4%	181 710	16,9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	(1 384)	100,0%	(1 384)	(,1%)	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	112 418	10,5%	35 969	3,4%	25 212	2,4%	898 532	83,8%	1 072 131	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	17 978	9,8%	9 683	5,3%	8 830	4,8%	146 137	80,0%	182 628	17,0%	-	-	-	-
Commercial	50 757	21,3%	10 436	4,4%	4 743	2,0%	171 869	72,3%	237 805	22,2%	-	-	-	-
Households	43 684	6,7%	15 949	2,4%	11 639	1,8%	580 526	89,1%	651 698	60,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	112 418	10,5%	35 969	3,4%	25 212	2,4%	898 532	83,8%	1 072 131	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	48 787	33,6%	52 564	36,2%	34 092	23,5%	9 691	6,7%	145 136	98,8%
Auditor-General	323	97,2%	2	,6%	-	-	8	2,3%	332	,2%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	49 110	33,8%	52 566	36,1%	34 092	23,4%	9 699	6,7%	145 468	100,0%

Contact Details

Municipal Manager	Mr Ngamela Pakade	047 495 1267
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	1 813 181	1 821 849	507 937	28,0%	436 585	24,1%	498 165	27,3%	1 442 687	79,2%	385 221	72,6%	29,3%
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	280 555	280 555	23 527	8,4%	109 816	39,1%	54 570	19,5%	187 913	67,0%	52 190	61,3%	4,6%
Service charges - Waste Water Management	130 587	130 587	5 841	4,5%	29 237	22,4%	14 738	11,3%	49 816	38,1%	16 426	40,6%	(10,3%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	38 520	31 691	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	22 030	22 230	3 742	17,0%	12 469	56,6%	13 551	61,0%	29 762	133,9%	10 737	147,3%	26,2%
Interest earned from Current and Non Current Assets	30 000	40 500	6 162	20,5%	21 568	71,9%	19 256	47,5%	46 987	116,0%	7 703	85,3%	150,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	40	1 500	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	231	231	13	5,7%	61	26,5%	24	10,4%	98	42,5%	44	1,5%	(45,8%)
Non-Exchange Revenue													
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	128 546	128 546	216	,2%	840	,7%	373	,3%	1 430	1,1%	319	,9%	17,1%
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 182 672	1 186 010	468 435	39,6%	262 594	22,2%	396 653	33,4%	1 126 682	96,0%	297 801	89,8%	32,9%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 705 819	1 710 097	82 064	4,8%	502 131	29,4%	284 865	16,7%	869 060	50,8%	311 100	56,2%	(8,4%)
Employee related costs	770 920	768 903	53 823	7,0%	286 956	37,2%	167 485	21,8%	508 264	66,1%	167 415	69,0%	-
Remuneration of councillors	25 514	25 514	1 525	6,0%	8 655	34,7%	5 635	22,1%	16 014	62,8%	7 136	63,4%	(21,0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	105 455	106 599	-	-	34 713	32,9%	19 921	18,7%	54 634	51,3%	33 201	61,6%	(40,0%)
Debt impairment	127 508	127 508	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	239 349	233 360	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	656	-	290	-	1 291	-	2 237	-	375	-	244,4%
Contracted services	157 453	158 006	(426)	(,3%)	60 725	38,6%	26 579	16,8%	86 878	55,0%	39 331	63,5%	(32,4%)
Transfers and subsidies	67 113	68 706	14 350	21,4%	16 944	25,2%	15 592	22,7%	46 886	68,2%	15 297	69,1%	1,9%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	212 407	221 502	12 136	5,7%	93 649	44,1%	48 361	21,8%	154 146	69,6%	48 345	74,3%	-
Losses on disposal of Assets	100	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	107 362	111 751	425 873		(65 546)		213 300		573 627		74 121		
Transfers and subsidies - capital (monetary allocations)	1 190 909	1 111 611	-	-	-	-	-	-	-	-	3 143	,8%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 298 270	1 223 362	425 873		(65 546)		213 300		573 627		77 264		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 298 270	1 223 362	425 873		(65 546)		213 300		573 627		77 264		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 298 270	1 223 362	425 873		(65 546)		213 300		573 627		77 264		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 298 270	1 223 362	425 873		(65 546)		213 300		573 627		77 264		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	1 266 106	1 185 758	4 982	,4%	478 505	37,8%	179 467	15,1%	662 954	55,9%	144 138	45,7%	24,5%
National Government	1 190 909	1 111 611	837	,1%	473 210	39,7%	164 626	14,8%	638 673	57,5%	139 211	48,6%	18,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	1 190 909	1 111 611	837	,1%	473 210	39,7%	164 626	14,8%	638 673	57,5%	139 211	45,2%	18,3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	75 197	74 147	4 145	5,5%	5 295	7,0%	14 840	20,0%	24 281	32,7%	4 928	65,1%	201,2%
Capital Expenditure Functional	1 266 106	1 185 758	4 982	,4%	478 505	37,8%	179 467	15,1%	662 954	55,9%	144 138	45,7%	24,5%
Municipal governance and administration	27 250	21 250	-	-	2 424	8,9%	1 710	8,0%	4 134	19,5%	4	,1%	44 911,0%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	27 250	21 250	-	-	2 424	8,9%	1 710	8,0%	4 134	19,5%	4	,1%	44 911,0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	199 503	196 953	(0)	-	50 119	25,1%	27 172	13,8%	77 291	39,2%	12 507	54,9%	117,2%
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	17 000	14 800	-	-	-	-	8 064	54,5%	8 064	54,5%	-	-	(100,0%)
Housing	182 503	182 153	(0)	-	50 119	27,5%	19 108	10,5%	69 227	38,0%	12 507	56,0%	52,8%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 650	14 650	4 145	28,3%	2 737	18,7%	3 387	23,1%	10 269	70,1%	1 065	10,6%	218,0%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	14 650	14 650	4 145	28,3%	2 737	18,7%	3 387	23,1%	10 269	70,1%	1 065	10,6%	218,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 024 704	952 906	837	,1%	423 225	41,3%	147 198	15,4%	571 260	59,9%	130 562	48,7%	12,7%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	1 024 704	952 906	837	,1%	423 225	41,3%	147 198	15,4%	571 260	59,9%	130 562	48,7%	12,7%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other													

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	2 616 547	2 547 369	704 979	26,9%	834 508	31,9%	604 812	23,7%	2 144 299	84,2%	821 783	79,3%	(26,4%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	308 097	308 097	12 533	4,1%	89 970	29,2%	47 206	15,3%	149 709	48,6%	30 753	46,6%	53,5%
Other revenue	136 575	136 575	2 872	2,1%	12 794	9,4%	(112 091)	(82,1%)	(96 426)	(70,6%)	331 037	80,0%	(133,9%)
Transfers and Subsidies - Operational	1 133 119	1 132 739	468 435	41,3%	266 090	23,5%	398 924	35,2%	1 133 449	100,1%	-	-	(100,0%)
Transfers and Subsidies - Capital	1 008 756	929 458	213 855	21,2%	444 087	44,0%	251 516	27,1%	909 458	97,8%	452 290	84,0%	(44,4%)
Interest	30 000	40 500	7 284	24,3%	21 568	71,9%	19 256	47,5%	48 108	118,8%	7 703	85,3%	150,0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 291 481)	(1 285 648)	(247 357)	19,2%	(988 419)	76,5%	(506 587)	39,4%	(1 742 363)	135,5%	(464 868)	128,2%	9,0%
Suppliers and employees	(1 291 481)	(1 285 648)	(247 357)	19,2%	(988 419)	76,5%	(506 587)	39,4%	(1 742 363)	135,5%	(464 868)	128,2%	9,0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 325 067	1 261 722	457 622	34,5%	(153 911)	(11,6%)	98 224	7,8%	401 936	31,9%	356 916	28,1%	(72,5%)
Cash Flow from Investing Activities													
Receipts	-	-	1 121	-	-	-	-	-	1 121	-	(41)	4,7%	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	1 121	-	-	-	-	-	1 121	-	(41)	4,7%	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 266 106)	(1 185 758)	(4 982)	4%	(478 505)	37,8%	(179 467)	15,1%	(662 954)	55,9%	(144 138)	33,6%	24,5%
Capital assets	(1 266 106)	(1 185 758)	(4 982)	4%	(478 505)	37,8%	(179 467)	15,1%	(662 954)	55,9%	(144 138)	33,6%	24,5%
Net Cash from/(used) Investing Activities	(1 266 106)	(1 185 758)	(3 861)	3%	(478 505)	37,8%	(179 467)	15,1%	(661 833)	55,8%	(144 179)	33,6%	24,5%
Cash Flow from/(used) Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	58 961	75 964	453 761	769,6%	(632 416)	(1 072,6%)	(81 242)	(106,9%)	(259 897)	(342,1%)	212 736	(25,9%)	(138,2%)
Cash/cash equivalents at the year begin:	252 213	252 213	464 155	184,0%	917 917	363,9%	285 501	113,2%	464 155	184,0%	141 633	1351,4%	101,6%
Cash/cash equivalents at the year end:	311 173	328 176	917 917	295,0%	285 501	91,7%	204 258	62,2%	204 258	62,2%	354 369	249,5%	(42,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	54 493	6,5%	34 948	4,2%	22 895	2,7%	728 391	86,6%	840 727	94,0%	-	-	-	-
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	7 899	14,6%	2 708	5,0%	1 685	3,1%	41 639	77,2%	53 931	6,0%	-	-	-	-
Total By Income Source	62 393	7,0%	37 656	4,2%	24 580	2,7%	770 030	86,1%	894 659	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	17 479	14,9%	13 441	11,4%	7 568	6,4%	79 181	67,3%	117 669	13,2%	-	-	-	-
Commercial	13 966	7,8%	6 348	3,5%	4 429	2,5%	154 722	86,2%	179 465	20,1%	-	-	-	-
Households	23 048	4,2%	15 159	2,8%	10 898	2,0%	494 489	91,0%	543 593	60,8%	-	-	-	-
Other	7 899	14,6%	2 708	5,0%	1 685	3,1%	41 639	77,2%	53 931	6,0%	-	-	-	-
Total By Customer Group	62 393	7,0%	37 656	4,2%	24 580	2,7%	770 030	86,1%	894 659	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	4 417	7,4%	-	-	-	-	55 648	92,6%	60 065	63,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 091	6,4%	5 085	15,5%	1 601	4,9%	23 987	73,2%	32 764	34,8%
Auditor-General	366	100,0%	-	-	-	-	-	-	366	4%
Other	-	-	-	-	-	-	858	100,0%	858	9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	6 874	7,3%	5 085	5,4%	1 601	1,7%	80 493	85,6%	94 053	100,0%

Contact Details

Municipal Manager	Mr Bongani Matomela	047 501 6407
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	514 753	525 668	199 037	38,7%	141 712	27,5%	140 231	26,7%	480 981	91,5%	122 631	87,8%	14,4%	
Exchange Revenue														
Service charges - Electricity	71 416	71 416	14 757	20,7%	16 911	23,7%	16 072	22,5%	47 740	66,8%	21 046	56,3%	(23,6%)	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	15 526	15 526	2 919	18,8%	2 921	18,8%	2 723	17,5%	8 963	55,2%	2 918	56,5%	(6,7%)	
Sale of Goods and Rendering of Services	3 930	3 649	273	7,0%	188	4,8%	136	3,7%	597	16,4%	233	68,8%	(41,6%)	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	6 500	6 500	318	4,9%	423	6,5%	521	8,0%	1 262	19,4%	354	21,8%	47,2%	
Interest earned from Current and Non Current Assets	17 200	28 813	6 519	37,9%	4 488	26,1%	5 796	20,1%	16 802	58,3%	5 115	85,4%	13,3%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	3	-	(100,0%)	
Rental from Fixed Assets	2 028	2 028	363	17,9%	318	15,7%	519	25,6%	1 200	59,2%	729	61,7%	(28,8%)	
Licence and permits	4 094	4 094	926	22,6%	587	14,3%	1 360	33,2%	2 872	70,2%	(133)	50,9%	(1 124,5%)	
Operational Revenue	965	965	47	4,9%	152	15,8%	27	2,8%	226	23,4%	44	22,0%	(40,1%)	
Non-Exchange Revenue														
Property rates	54 360	54 360	39 711	73,1%	5 099	9,4%	4 701	8,6%	49 512	91,1%	5 028	87,9%	(6,5%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1 769	1 769	584	33,0%	551	31,2%	778	44,0%	1 913	108,2%	946	110,8%	(17,8%)	
Licences or permits	25	25	11	44,0%	5	19,2%	8	30,6%	23	93,7%	15	233,3%	(48,0%)	
Transfer and subsidies - Operational	318 510	318 093	128 453	40,3%	105 811	33,2%	103 503	32,5%	337 766	106,2%	82 321	99,3%	25,7%	
Interest	18 431	18 431	4 033	21,9%	4 258	23,1%	4 090	22,2%	12 381	67,2%	4 011	81,2%	2,0%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	123	-	-	-	-	-	123	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	514 751	564 066	99 639	19,4%	127 119	24,7%	127 474	22,6%	354 232	62,8%	95 603	50,3%	33,3%	
Employee related costs	161 717	168 730	38 901	24,1%	38 498	23,8%	38 390	22,8%	115 789	68,6%	41 951	69,0%	(8,5%)	
Remuneration of councillors	25 300	25 320	6 639	26,2%	4 914	19,4%	5 714	22,6%	17 267	68,2%	5 322	74,5%	7,4%	
Bulk purchases - electricity	71 075	71 075	19 508	27,4%	17 548	24,7%	14 031	19,7%	51 087	71,9%	10 896	67,3%	28,8%	
Inventory consumed	7 629	7 191	518	6,8%	1 995	26,2%	1 682	23,4%	4 196	58,3%	1 911	47,1%	(12,0%)	
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	53 300	53 300	-	-	18 282	34,3%	-	-	18 282	34,3%	-	41,3%	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services	113 385	159 484	21 833	19,3%	26 576	23,4%	51 791	32,5%	100 200	62,8%	23 627	61,7%	119,2%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	6 000	7 000	-	-	-	-	-	-	-	-	-	-	-	
Operational costs	76 325	71 965	11 982	15,7%	19 305	25,3%	15 867	22,0%	47 154	65,5%	11 895	57,4%	33,4%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	258	-	-	-	-	-	258	-	-	-	-	
Surplus/(Deficit)	2	(38 398)	99 399		14 593		12 757		126 749		27 028			
Transfers and subsidies - capital (monetary allocations)	95 481	181 254	21 756	22,8%	38 985	40,8%	(223)	(,1%)	60 519	33,4%	25 251	67,2%	(100,9%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	95 483	142 856	121 155		53 579		12 534		187 268		52 279			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	95 483	142 856	121 155		53 579		12 534		187 268		52 279			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	95 483	142 856	121 155		53 579		12 534		187 268		52 279			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	95 483	142 856	121 155		53 579		12 534		187 268		52 279			

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	181 717	230 090	21 497	11,8%	50 761	27,9%	10 102	4,4%	82 359	35,8%	29 684	45,8%	(66,0%)
National Government	95 481	86 820	18 238	19,1%	31 246	32,7%	(7 381)	(8,5%)	42 103	48,5%	21 332	58,4%	(134,6%)
Provincial Government	-	57 034	-	-	3 841	-	4 041	7,1%	7 881	13,8%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	95 481	143 854	18 238	19,1%	35 087	36,7%	(3 340)	(2,3%)	49 985	34,7%	21 332	58,4%	(115,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	86 236	86 236	3 258	3,8%	15 674	18,2%	13 442	15,6%	32 375	37,5%	8 352	27,2%	60,9%
Capital Expenditure Functional	181 717	230 090	21 497	11,8%	50 761	27,9%	10 102	4,4%	82 359	35,8%	29 833	45,9%	(66,1%)
Municipal governance and administration	8 440	8 290	309	3,7%	3 241	38,4%	392	4,7%	3 942	47,5%	99	40,3%	296,2%
Executive and Council	70	70	-	-	20	28,7%	-	-	20	28,7%	-	-	-
Finance and administration	6 510	6 660	263	4,0%	3 221	49,5%	392	5,9%	3 876	58,2%	99	40,3%	296,2%
Internal audit	1 860	1 560	46	2,4%	-	-	-	-	46	2,9%	-	-	-
Community and Public Safety	4 600	5 050	388	8,4%	243	5,3%	151	3,0%	781	15,5%	360	11,7%	(58,0%)
Community and Social Services	910	1 360	40	4,4%	203	22,3%	151	11,1%	394	28,9%	360	28,8%	(58,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	3 690	3 690	347	9,4%	40	1,1%	-	-	388	10,5%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	99 791	189 921	10 920	10,9%	29 186	29,2%	28 383	14,9%	68 489	36,1%	18 458	39,1%	53,8%
Planning and Development	130	57 164	25	19,6%	3 921	3 016,3%	4 051	7,1%	7 998	14,0%	-	-	(100,0%)
Road Transport	99 661	132 758	10 895	10,9%	25 265	25,4%	24 332	18,3%	60 492	45,6%	18 458	39,3%	31,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	68 886	26 829	9 880	14,3%	18 090	26,3%	(18 824)	(70,2%)	9 147	34,1%	10 916	63,4%	(272,4%)
Energy sources	64 356	22 599	9 860	15,3%	18 042	28,0%	(19 217)	(85,0%)	8 686	38,4%	10 760	66,8%	(278,6%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 530	4 230	20	,4%	48	1,1%	393	9,3%	461	10,9%	156	6,4%	152,3%
Other													

Part 3: Cash Receipts and Payments

	2023/24		2022/23	

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	603 368	700 057	234 521	38,9%	176 735	29,3%	174 252	24,9%	585 508	83,6%	138 035	95,4%	26,2%
Property rates	43 488	43 488	26 738	61,5%	11 405	26,2%	4 193	9,6%	42 337	97,4%	4 354	87,3%	(3,7%)
Service charges	76 730	76 730	17 497	22,8%	19 223	25,1%	17 369	22,6%	54 089	70,5%	11 248	81,8%	54,4%
Other revenue	51 959	51 679	6 880	13,2%	5 941	11,4%	4 997	9,7%	17 817	34,5%	3 464	46,8%	44,2%
Transfers and Subsidies - Operational	318 510	318 093	130 312	40,9%	105 471	33,1%	110 719	34,8%	346 502	108,9%	81 638	99,4%	35,6%
Transfers and Subsidies - Capital	95 481	181 254	45 978	48,2%	30 208	31,6%	31 129	17,2%	107 315	59,2%	32 216	110,6%	(3,4%)
Interest	17 200	28 813	7 117	41,4%	4 488	26,1%	5 845	20,3%	17 449	60,6%	5 115	88,3%	14,3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(455 171)	(501 936)	(55 709)	12,2%	(66 446)	14,6%	(64 676)	12,9%	(186 830)	37,2%	(54 840)	38,5%	17,9%
Suppliers and employees	(455 171)	(501 936)	(55 709)	12,2%	(66 446)	14,6%	(64 676)	12,9%	(186 830)	37,2%	(54 840)	38,5%	17,9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	148 198	198 121	178 813	120,7%	110 290	74,4%	109 576	55,3%	398 678	201,2%	83 195	283,8%	31,7%
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(181 717)	(230 090)	(24 720)	13,6%	(56 547)	31,1%	(32 913)	14,3%	(114 181)	49,6%	(34 240)	51,0%	(3,9%)
Capital assets	(181 717)	(230 090)	(24 720)	13,6%	(56 547)	31,1%	(32 913)	14,3%	(114 181)	49,6%	(34 240)	51,0%	(3,9%)
Net Cash from/(used) Investing Activities	(181 717)	(230 090)	(24 720)	13,6%	(56 547)	31,1%	(32 913)	14,3%	(114 181)	49,6%	(34 240)	51,0%	(3,9%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(33 519)	(31 969)	154 092	(459,7%)	53 742	(160,3%)	76 663	(239,8%)	284 497	(889,9%)	48 955	(574,9%)	56,6%
Cash/cash equivalents at the year begin:	360 723	319 099	254 787	70,6%	408 880	113,4%	462 622	145,0%	254 787	79,8%	464 098	80,5%	(3,9%)
Cash/cash equivalents at the year end:	327 204	287 130	408 880	125,0%	462 622	141,4%	539 284	187,8%	539 284	187,8%	513 053	208,5%	5,1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 318	37,5%	1 137	5,8%	1 351	6,9%	9 707	49,7%	19 512	7,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 420	2,5%	615	,6%	550	,6%	93 722	96,3%	97 308	39,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 513	5,0%	462	1,5%	424	1,4%	28 111	92,1%	30 510	12,2%	0	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	7	100,0%	7	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 196	4,9%	1 564	2,4%	1 538	2,3%	59 281	90,4%	65 580	26,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	737	2,0%	211	,6%	135	,4%	35 066	97,0%	36 148	14,5%	(17)	-	-	-
Total By Income Source	15 185	6,1%	3 989	1,6%	3 998	1,6%	225 894	90,7%	249 066	100,0%	(17)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 688	4,8%	2 034	1,7%	2 406	2,0%	107 615	91,4%	117 743	47,3%	-	-	-	-
Commercial	7 196	14,8%	783	1,6%	500	1,0%	40 251	82,6%	48 730	19,6%	(6)	-	-	-
Households	2 301	2,8%	1 173	1,4%	1 092	1,3%	76 028	94,5%	82 593	33,2%	(11)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	15 185	6,1%	3 989	1,6%	3 998	1,6%	225 894	90,7%	249 066	100,0%	(17)	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8	100,0%	-	-	-	-	-	-	8	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	8	100,0%	-	-	-	-	-	-	8	100,0%

Contact Details

Municipal Manager	Mr L Mlatwane	039 737 8104
Chief Financial Officer	Mr Khaluwe Mehlomakhulu	039 737 8199

Source Local Government Database

1. All figures in this report are unaudited.

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	535 486	671 962	25 230	4,7%	11 679	2,2%	13 923	2,1%	50 832	7,6%	5 527	91,1%	151,9%
Property rates	46 803	43 979	-	-	-	-	-	-	-	-	-	-	84,4%
Service charges	1 298	1 288	-	-	-	-	-	-	-	-	-	-	28,4%
Other revenue	43 559	48 170	859	2,0%	0	-	1 379	2,9%	2 238	4,6%	3 372	52,2%	(59,1%)
Transfers and Subsidies - Operational	281 594	338 471	2 976	1,1%	2 881	1,0%	3 554	1,1%	9 412	2,8%	0	119,8%	7 897 977,8%
Transfers and Subsidies - Capital	152 033	229 584	19 170	12,6%	6 815	4,5%	6 850	3,0%	32 835	14,3%	-	19,7%	(100,0%)
Interest	10 200	10 470	2 225	21,8%	1 983	19,4%	2 140	20,4%	6 347	60,6%	2 155	40,9%	(,7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(228 305)	(363 161)	(47 684)	20,9%	(60 531)	26,5%	(42 201)	11,6%	(150 416)	41,4%	(46 937)	55,9%	(10,1%)
Suppliers and employees	(228 305)	(343 472)	(47 684)	20,9%	(60 531)	26,5%	(42 201)	12,3%	(150 416)	43,8%	(46 937)	55,9%	(10,1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(19 690)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	307 182	308 800	(22 454)	(7,3%)	(48 852)	(15,9%)	(28 277)	(9,2%)	(99 584)	(32,2%)	(41 410)	177,2%	(31,7%)
Cash Flow from Investing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(314 687)	(386 656)	(22 250)	7,1%	(51 948)	16,5%	(42 035)	10,9%	(116 233)	30,1%	(30 653)	29,5%	37,1%
Capital assets	(314 687)	(386 656)	(22 250)	7,1%	(51 948)	16,5%	(42 035)	10,9%	(116 233)	30,1%	(30 653)	29,5%	37,1%
Net Cash from/(used) Investing Activities	(314 687)	(386 656)	(22 250)	7,1%	(51 948)	16,5%	(42 035)	10,9%	(116 233)	30,1%	(30 653)	29,5%	37,1%
Cash Flow from/(used) Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(7 505)	(77 856)	(44 705)	595,6%	(100 800)	1 343,1%	(70 313)	90,3%	(215 817)	277,2%	(72 063)	(172,0%)	(2,4%)
Cash/cash equivalents at the year begin:	138 464	138 464	79 105	57,1%	34 401	24,8%	(66 399)	(48,0%)	79 105	57,1%	339 171	72,8%	(119,6%)
Cash/cash equivalents at the year end:	130 958	60 607	34 401	26,3%	(66 399)	(50,7%)	(136 712)	(225,6%)	(136 712)	(225,6%)	267 108	640,5%	(151,2%)

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	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	552	1,8%	425	1,4%	378	1,2%	29 580	95,6%	30 935	58,1%	(26)	(,1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	115	1,7%	104	1,5%	96	1,4%	6 577	95,4%	6 893	12,9%	(79)	(1,1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	216	1,5%	212	1,5%	207	1,5%	13 343	95,5%	13 978	26,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	34	2,3%	13	,9%	12	,8%	1 406	96,0%	1 465	2,7%	4	,2%	-	-
Total By Income Source	917	1,7%	754	1,4%	693	1,3%	50 906	95,6%	53 270	100,0%	(102)	(,2%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	79	,8%	78	,8%	77	,8%	9 969	97,7%	10 202	19,2%	-	-	-	-
Commercial	573	1,9%	435	1,5%	391	1,3%	28 503	95,3%	29 903	56,1%	18	,1%	-	-
Households	265	2,0%	241	1,8%	225	1,7%	12 434	94,4%	13 165	24,7%	(120)	(,9%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	917	1,7%	754	1,4%	693	1,3%	50 906	95,6%	53 270	100,0%	(102)	(,2%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	631	100,0%	-	-	-	-	0	-	631	90,0%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	70	100,0%	-	-	-	-	-	-	70	10,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	700	100,0%	-	-	-	-	0	-	700	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	551 545	599 275	181 633	32,9%	171 156	31,0%	154 703	25,8%	507 492	84,7%	281 926	80,8%	(45,1%)
Property rates	29 982	29 982	1 819	6,1%	11 421	38,1%	3 706	12,4%	16 946	56,5%	1 843	53,5%	101,1%
Service charges	32 606	40 606	10 442	32,0%	11 393	34,9%	12 093	29,8%	33 928	83,6%	12 345	72,6%	(2,0%)
Other revenue	51 616	51 770	2 637	5,1%	2 938	5,7%	2 922	5,6%	8 498	16,4%	2 779	15,7%	5,2%
Transfers and Subsidies - Operational	349 897	357 060	145 073	41,5%	115 685	33,1%	105 304	29,5%	366 062	102,5%	230 169	106,3%	(54,2%)
Transfers and Subsidies - Capital	71 555	87 968	21 526	30,1%	29 668	41,5%	30 359	34,5%	81 553	92,7%	34 512	59,9%	(12,0%)
Interest	15 890	31 890	135	,9%	51	,3%	318	1,0%	505	1,6%	278	2,6%	14,5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(380 718)	(431 844)	(76 381)	20,1%	(87 322)	22,9%	(69 345)	16,1%	(233 049)	54,0%	(70 473)	58,8%	(1,6%)
Suppliers and employees	(380 618)	(431 744)	(76 381)	20,1%	(87 322)	22,9%	(69 345)	16,1%	(233 049)	54,0%	(70 473)	58,9%	(1,6%)
Finance charges	(100)	(100)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	170 828	167 431	105 251	61,6%	83 834	49,1%	85 358	51,0%	274 443	163,9%	211 453	117,0%	(59,6%)
Cash Flow from Investing Activities													
Receipts	-	-	3 277	-	(3 277)	-	523	-	523	-	(7 048)	-	(107,4%)
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	-	-	3 277	-	(3 277)	-	523	-	523	-	(7 048)	-	(107,4%)
Payments	(141 376)	(164 778)	(28 831)	20,4%	(26 897)	19,0%	(16 293)	9,9%	(72 021)	43,7%	(26 153)	35,7%	(37,7%)
Capital assets	(141 376)	(164 778)	(28 831)	20,4%	(26 897)	19,0%	(16 293)	9,9%	(72 021)	43,7%	(26 153)	35,7%	(37,7%)
Net Cash from/(used) Investing Activities	(141 376)	(164 778)	(25 554)	18,1%	(30 174)	21,3%	(15 770)	9,6%	(71 498)	43,4%	(33 201)	35,1%	(52,5%)
Cash Flow from Financing Activities													
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	29 451	2 653	79 697	270,6%	53 660	182,2%	69 588	2 622,9%	202 945	7 649,2%	178 251	329,2%	(61,0%)
Cash/cash equivalents at the year begin:	277 109	360 015	360 015	129,9%	439 712	158,7%	493 372	137,0%	360 015	100,0%	316 392	100,0%	55,9%
Cash/cash equivalents at the year end:	306 560	362 669	439 712	143,4%	493 372	160,9%	562 960	155,2%	562 960	155,2%	494 643	144,1%	13,8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 114	13,0%	1 649	5,2%	1 548	4,9%	24 272	76,9%	31 583	29,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	878	2,2%	312	,8%	296	,7%	38 015	96,2%	39 502	36,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	33	1,5%	30	1,3%	14	,6%	2 129	96,5%	2 206	2,1%	5	,2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	384	100,0%	384	,4%	-	-	-	-
Interest on Arrear Debtor Accounts	763	3,3%	754	3,3%	745	3,2%	20 891	90,2%	23 153	21,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	800	7,7%	303	2,9%	217	2,1%	9 120	87,4%	10 441	9,7%	-	-	-	-
Total By Income Source	6 589	6,1%	3 048	2,8%	2 820	2,6%	94 812	88,4%	107 269	100,0%	5	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	918	2,1%	476	1,1%	454	1,0%	42 066	95,8%	43 914	40,9%	-	-	-	-
Commercial	5 315	11,5%	2 268	4,9%	2 064	4,5%	36 691	79,2%	46 338	43,2%	5	,0%	-	-
Households	355	2,1%	304	1,8%	303	1,8%	16 054	94,3%	17 016	15,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 589	6,1%	3 048	2,8%	2 820	2,6%	94 812	88,4%	107 269	100,0%	5	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	939	100,0%	-	-	-	-	-	-	939	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	939	100,0%	-	-	-	-	-	-	939	100,0%

Contact Details

Municipal Manager	Mr Luvuyo Mahlaka	039 251 0230
Chief Financial Officer	Mr Zakhelo 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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	360 896	321 666	71 130	19,7%	58 581	16,2%	45 916	14,3%	175 626	54,6%	48 308	45,5%	(5,0%)
Exchange Revenue													
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	600	660	165	27,6%	165	27,5%	165	25,0%	495	75,0%	165	65,9%	-
Sale of Goods and Rendering of Services	3 729	17 157	106	2,8%	7	2%	13	1%	126	7%	27	4%	(52,6%)
Agency services	85 360	95 959	-	-	15	-	-	-	15	-	2	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	380	200	175	46,1%	74	19,4%	-	-	249	124,5%	175	165,8%	(100,0%)
Interest earned from Current and Non Current Assets	2 000	4 500	770	38,5%	965	48,2%	1 086	24,1%	2 820	62,7%	566	97,0%	91,8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	780	960	10	1,3%	9	1,2%	18	1,9%	38	3,9%	12	5,8%	45,9%
Licence and permits	870	670	158	18,2%	151	17,4%	128	19,1%	438	65,3%	116	49,9%	10,7%
Operational Revenue	60 574	270	20	-	13	-	38	14,2%	72	26,5%	19	69,0%	106,1%
Non-Exchange Revenue													
Property rates	21 000	21 000	2 659	12,7%	4 009	19,1%	4 117	19,6%	10 785	51,4%	4 326	64,2%	(4,8%)
Surcharges and Taxes	19 000	20 995	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	200	260	66	33,2%	39	19,4%	17	6,6%	122	47,0%	31	83,6%	(45,2%)
Licences or permits	1 200	1 352	55	4,6%	51	4,2%	58	4,3%	163	12,1%	61	20,5%	(5,0%)
Transfer and subsidies - Operational	164 677	164 541	66 943	40,7%	53 084	32,2%	40 284	24,5%	160 311	97,4%	42 636	59,6%	(5,5%)
Interest	527	450	-	-	-	-	(7)	(1,6%)	(7)	(1,6%)	172	58,8%	(104,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	(7 308)	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	258 043	246 247	43 663	16,9%	51 474	19,9%	44 181	17,9%	139 319	56,6%	39 892	50,2%	10,8%
Employee related costs	99 245	98 125	23 626	23,8%	22 636	22,8%	23 092	23,5%	69 355	70,7%	21 374	70,2%	8,0%
Remuneration of councillors	15 233	15 233	3 101	20,4%	3 693	24,2%	3 201	21,0%	9 955	65,6%	3 099	61,8%	3,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4 381	(45)	74	1,7%	34	8%	112	(248,7%)	220	(488,3%)	388	130,7%	(71,1%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	43 487	43 985	1 551	3,6%	-	-	1 674	3,8%	3 225	7,3%	-	-	(100,0%)
Interest	100	2 174	163	163,2%	708	707,6%	450	20,7%	1 321	60,7%	-	-	(100,0%)
Contracted services	39 342	41 981	5 964	15,2%	13 016	33,1%	7 719	18,4%	26 699	63,6%	6 946	61,6%	11,1%
Transfers and subsidies	2 506	2 261	508	20,3%	278	11,1%	211	9,3%	997	44,1%	471	22,9%	(55,2%)
Irrecoverable debts written off	1 086	1 118	-	-	-	-	40	3,6%	40	3,6%	86	8,3%	(53,4%)
Operational costs	45 530	40 589	8 658	19,0%	11 109	24,4%	7 681	18,9%	27 449	67,6%	7 528	55,6%	2,0%
Losses on disposal of Assets	7 134	326	18	3%	-	-	-	-	18	5,5%	-	-	-
Other Losses	-	500	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	102 853	75 419	27 466		7 107		1 735		36 308		8 416		
Transfers and subsidies - capital (monetary allocations)	74 571	102 650	809	1,1%	6 601	8,9%	6 396	6,2%	13 806	13,4%	2 578	11,0%	148,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	177 424	178 069	28 275		13 708		8 130		50 114		10 994		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	177 424	178 069	28 275		13 708		8 130		50 114		10 994		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	177 424	178 069	28 275		13 708		8 130		50 114		10 994		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	60 324	-	-	-	-	-	-	-	-	220	3%	(100,0%)
Surplus/(Deficit) for the year	177 424	238 393	28 275		13 708		8 130		50 114		11 214		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	136 116	182 795	13 340	9,8%	35 077	25,8%	16 632	9,1%	65 048	35,6%	15 149	28,6%	9,8%
National Government	116 977	152 353	7 770	6,6%	19 917	17,0%	8 550	5,6%	36 237	23,8%	7 418	26,3%	15,3%
Provincial Government	17 391	17 391	3 267	18,8%	7 701	44,3%	3 558	20,5%	14 525	83,5%	3 327	41,9%	6,9%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	134 368	169 745	11 036	8,2%	27 618	20,6%	12 108	7,1%	50 762	29,9%	10 745	29,2%	12,7%
Borrowing	-	9 565	2 164	-	6 239	-	3 640	38,1%	12 043	125,9%	3 778	15,0%	(3,6%)
Internally generated funds	1 748	3 485	139	8,0%	1 220	69,8%	883	25,3%	2 242	64,3%	626	86,4%	41,2%
Capital Expenditure Functional	136 116	182 795	13 340	9,8%	35 077	25,8%	16 632	9,1%	65 048	35,6%	15 149	28,6%	9,8%
Municipal governance and administration	1 191	12 435	2 303	193,4%	7 111	596,9%	4 331	34,8%	13 745	110,5%	139	10,2%	3 009,5%
Executive and Council	87	261	(18)	(20,7%)	-	-	-	-	(18)	(6,9%)	-	-	-
Finance and administration	1 104	12 174	2 321	210,2%	7 111	643,9%	4 331	35,6%	13 763	113,1%	139	10,3%	3 009,5%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	71 376	71 835	-	-	-	-	193	3%	193	3%	405	2,9%	(52,4%)
Community and Social Services	296	700	-	-	-	-	53	7,6%	53	7,6%	405	11,7%	(87,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	174	174	-	-	-	-	140	80,5%	140	80,5%	-	-	(100,0%)
Housing	70 906	70 960	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	57 038	92 015	11 036	19,3%	24 216	42,5%	11 336	12,3%	46 588	50,6%	13 193	35,1%	(14,1%)
Planning and Development	25 732	37 829	3 488	13,6%	12 510	48,6%	7 649	20,2%	23 646	62,5%	7 186	42,0%	6,4%
Road Transport	31 306	54 185	7 549	24,1%	11 706	37,4%	3 687	6,8%	22 942	42,3%	6 007	31,2%	(38,6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	6 511	6 511	-	-	3 750	57,6%	772	11,9%	4 522	69,5%	1 411	55,6%	(45,3%)
Energy sources	6 511	6 511	-	-	3 750	57,6%	772	11,9%	4 522	69,5%	1 411	55,6%	(45,3%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Cash Flow from Operating Activities													
Receipts	362 195	476 089	46 274	12,8%	(8 920)	(2,5%)	(4 856)	(1,0%)	32 498	6,8%	30 800	7,2%	(115,8%)
Property rates	16 800	16 560	(239)	(1,4%)	391	2,3%	385	2,3%	536	3,2%	-	-	(100,0%)
Service charges	600	528	(4)	(,6%)	24	4,0%	18	3,5%	39	7,3%	-	-	(100,0%)
Other revenue	116 790	80 851	(133)	(,1%)	(6 619)	(5,7%)	(2 525)	(3,1%)	(9 277)	(11,5%)	(4 956)	(28,8%)	(49,1%)
Transfers and Subsidies - Operational	154 043	271 000	37 725	24,5%	8 159	5,3%	2 647	1,0%	48 530	17,9%	11 721	4,9%	(77,4%)
Transfers and Subsidies - Capital	71 962	102 650	8 925	12,4%	(10 874)	(15,1%)	(5 382)	(5,2%)	(7 331)	(7,1%)	24 035	19,9%	(122,4%)
Interest	2 000	4 500	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(216 795)	(146 713)	1 364	(,6%)	182	(,1%)	127	(,1%)	1 673	(1,1%)	1 270	,9%	(90,0%)
Suppliers and employees	(214 595)	(144 626)	1 364	(,6%)	182	(,1%)	127	(,1%)	1 673	(1,2%)	1 270	,9%	(90,0%)
Finance charges	(100)	(174)	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 100)	(1 913)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	145 400	329 376	47 638	32,8%	(8 738)	(6,0%)	(4 729)	(1,4%)	34 171	10,4%	32 070	19,0%	(114,7%)
Cash Flow from Investing Activities													
Receipts	3 500	5 938	2	-	769	22,0%	28 571	481,1%	29 342	494,1%	1	,8%	2 269 238,2%
Proceeds on disposal of PPE	3 500	5 938	2	-	769	22,0%	28 571	481,1%	29 342	494,1%	1	,8%	2 269 238,2%
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(156 533)	(210 214)	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(156 533)	(210 214)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(153 033)	(204 276)	2	-	769	(,5%)	28 571	(14,0%)	29 342	(14,4%)	1	-	2 269 238,2%
Cash Flow from Financing Activities													
Receipts	-	(9 000)	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	(9 000)	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(11 000)	-	(369)	3,4%	(309)	2,8%	-	-	(678)	-	-	-	-
Repayment of borrowing	(11 000)	-	(369)	3,4%	(309)	2,8%	-	-	(678)	-	-	-	-
Net Cash from/(used) Financing Activities	(11 000)	(9 000)	(369)	3,4%	(309)	2,8%	-	-	(678)	7,5%	-	,9%	-
Net Increase/(Decrease) in cash held	(18 634)	116 100	47 270	(253,7%)	(8 277)	44,4%	23 842	20,5%	62 835	54,1%	32 072	(1 455,3%)	(25,7%)
Cash/cash equivalents at the year begin:	10 161	23 109	23 051	226,5%	69 674	685,7%	62 684	271,3%	23 051	99,7%	(11 898)	-	(626,8%)
Cash/cash equivalents at the year end:	(8 473)	139 209	70 882	(836,6%)	61 589	(726,9%)	85 352	61,3%	85 352	61,3%	20 178	60,0%	323,0%

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	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 402	4,0%	2 023	5,8%	(26)	(,1%)	31 333	90,2%	34 732	82,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	(2)	100,0%	(2)	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	61	1,5%	119	2,9%	(0)	-	3 967	95,6%	4 148	9,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	152	12,0%	-	-	1 111	88,0%	1 263	3,0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 688	100,0%	1 688	4,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	49	100,0%	49	,1%	-	-	-	-
Total By Income Source	1 463	3,5%	2 294	5,5%	(26)	(,1%)	38 147	91,1%	41 879	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 038	11,3%	1 411	15,3%	(0)	-	6 771	73,4%	9 219	22,0%	-	-	-	-
Commercial	117	,9%	309	2,3%	-	-	12 866	96,8%	13 291	31,7%	-	-	-	-
Households	166	1,3%	264	2,0%	(3)	(,1%)	12 699	96,8%	13 125	31,3%	-	-	-	-
Other	142	2,3%	311	5,0%	(22)	(,4%)	5 812	93,1%	6 243	14,9%	-	-	-	-
Total By Customer Group	1 463	3,5%	2 294	5,5%	(26)	(,1%)	38 147	91,1%	41 879	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	0	100,0%	0	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(15)	(103,8%)	66	455,8%	(3)	(19,1%)	(34)	(232,9%)	15	100,0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(15)	(103,8%)	66	455,7%	(3)	(19,1%)	(34)	(232,8%)	15	100,0%

Contact Details

Municipal Manager	Ms Ivy Sikhulu Ngweni	039 258 0056
Chief Financial Officer	Mr Mzukisi Mhifili	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 3RD QUARTER ENDED 31 MARCH 2024

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	1 046 147	1 095 959	342 255	32,7%	293 201	28,0%	227 042	20,7%	862 497	78,7%	233 027	83,3%	(2,6%)	
Exchange Revenue														
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	41 664	45 485	6 411	15,4%	10 893	26,1%	8 821	19,4%	26 126	57,4%	8 344	68,0%	5,7%	
Service charges - Waste Water Management	9 190	9 295	1 155	12,6%	1 258	13,7%	1 171	12,6%	3 584	38,6%	1 212	60,4%	(3,4%)	
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sale of Goods and Rendering of Services	908	1 132	78	8,6%	205	22,5%	672	59,4%	955	84,3%	81	85,3%	728,3%	
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	58 927	102 927	27 615	46,9%	28 850	49,0%	28 512	27,7%	84 976	82,6%	13 446	71,8%	112,0%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	-	10	-	-	5	-	2	24,6%	8	79,3%	103	99,7%	(97,6%)	
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	160 329	161 586	1 114	,7%	59	-	239	,1%	1 412	,9%	1 256	1,1%	(80,9%)	
Non-Exchange Revenue														
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	775 128	775 523	305 882	39,5%	251 931	32,5%	187 623	24,2%	745 436	96,1%	208 585	97,7%	(10,0%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	913 853	963 583	186 222	20,4%	208 696	22,8%	172 343	17,9%	567 260	58,9%	186 529	60,3%	(7,6%)	
Employee related costs	335 713	340 613	76 024	22,6%	74 404	22,2%	74 215	21,8%	224 643	66,0%	69 232	68,0%	7,2%	
Remuneration of councillors	15 095	15 095	3 584	23,7%	3 414	22,6%	2 950	19,5%	9 948	65,9%	2 900	60,8%	1,7%	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	65 158	62 607	9 316	14,3%	14 386	22,1%	15 358	24,5%	39 060	62,4%	10 374	54,2%	48,0%	
Debt impairment	25 000	22 200	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	110 000	110 000	30 711	27,9%	14 810	13,5%	18 337	16,7%	63 857	58,1%	31 191	67,0%	(41,2%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services	206 559	242 251	31 742	15,4%	66 447	32,2%	31 735	13,1%	129 923	53,6%	32 562	53,6%	(2,5%)	
Transfers and subsidies	23 900	23 900	4 375	18,3%	5 000	20,9%	5 920	24,8%	15 294	64,0%	12 644	59,3%	(53,2%)	
Irrecoverable debts written off	-	-	-	-	-	-	309	-	309	-	-	-	(100,0%)	
Operational costs	132 429	146 917	30 470	23,0%	30 236	22,8%	23 519	16,0%	84 225	57,3%	27 626	59,6%	(14,9%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	132 294	132 376	156 033		84 505		54 699		295 237		46 499			
Transfers and subsidies - capital (monetary allocations)	603 885	521 781	24 160	4,0%	126 083	20,9%	112 495	21,6%	262 738	50,4%	(143 619)	52,8%	(178,3%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	736 179	654 156	180 193		210 588		167 194		557 975		(97 120)			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	736 179	654 156	180 193		210 588		167 194		557 975		(97 120)			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	736 179	654 156	180 193		210 588		167 194		557 975		(97 120)			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	736 179	654 156	180 193		210 588		167 194		557 975		(97 120)			

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Capital Revenue and Expenditure														
Source of Finance	724 649	644 059	53 284	7,4%	143 390	19,8%	73 559	11,4%	270 233	42,0%	97 488	53,4%	(24,5%)	
National Government	603 885	521 781	47 624	7,9%	131 753	21,8%	53 417	10,2%	232 794	44,6%	89 863	55,5%	(40,6%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	603 885	521 781	47 624	7,9%	131 753	21,8%	53 417	10,2%	232 794	44,6%	89 863	55,5%	(40,6%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	120 764	122 279	5 660	4,7%	11 637	9,6%	20 142	16,5%	37 439	30,6%	7 625	39,8%	164,1%	
Capital Expenditure Functional	724 649	644 059	53 284	7,4%	143 390	19,8%	73 559	11,4%	270 233	42,0%	97 488	53,4%	(24,5%)	
Municipal governance and administration	45 336	52 186	532	1,2%	1 774	3,9%	11 510	22,1%	13 816	26,5%	1 416	18,9%	713,1%	
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	
Finance and administration	45 336	52 186	532	1,2%	1 774	3,9%	11 510	22,1%	13 816	26,5%	1 416	18,9%	713,1%	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	18 430	18 094	-	-	-	-	-	-	-	-	98	1,7%	(100,0%)	
Community and Social Services	330	330	-	-	-	-	-	-	-	-	98	12,2%	(100,0%)	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	16 100	16 214	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	2 000	1 550	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	45 523	18 823	-	-	491	1,1%	9 849	52,3%	10 340	54,9%	197	4,4%	4 891,0%	
Planning and Development	45 523	18 823	-	-	491	1,1%	9 849	52,3%	10 340	54,9%	197	4,4%	4 891,0%	
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	615 360	554 956	52 752	8,6%	141 124	22,9%	52 200	9,4%	246 077	44,3%	95 778	56,0%	(45,5%)	
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	
Water Management	610 554	540 150	52 752	8,6%	134 677	22,1%	52 200	9,7%	239 630	44,4%	95 784	56,4%	(45,5%)	
Waste Water Management	4 806	14 806	-	-	6 447	134,1%	-	-	6 447	43,5%	(6)	30,4%	(100,0%)	
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

	2023/24		2022/23	

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	1 796 922	1 754 024	154 410	8,6%	391 645	21,8%	337 279	19,2%	883 333	50,4%	396 481	87,4%	(14,9%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	55 534	59 067	2 869	5,2%	9 982	18,0%	4 531	7,7%	17 382	29,4%	4 439	31,7%	2,1%
Other revenue	303 449	294 727	1 351	4%	770	3%	4 632	1,6%	6 752	2,3%	346	8%	1 237,7%
Transfers and Subsidies - Operational	775 128	775 523	5 815	8%	245 513	31,7%	191 844	24,7%	443 172	57,1%	207 744	98,7%	(7,7%)
Transfers and Subsidies - Capital	603 885	521 781	116 938	19,4%	106 707	17,7%	107 935	20,7%	331 581	63,5%	165 748	98,5%	(34,9%)
Interest	58 927	102 927	27 437	46,6%	28 673	48,7%	28 336	27,5%	84 446	82,0%	18 204	44,3%	55,7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(819 610)	(889 998)	(95 996)	11,7%	(132 949)	16,2%	(78 811)	8,9%	(307 757)	34,6%	(110 373)	69,4%	(28,6%)
Suppliers and employees	(795 710)	(866 098)	(95 996)	12,1%	(132 949)	16,7%	(78 811)	9,1%	(307 757)	35,5%	(110 373)	69,4%	(28,6%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(23 900)	(23 900)	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	977 312	864 026	58 414	6,0%	258 695	26,5%	258 468	29,9%	575 577	66,6%	286 109	104,4%	(9,7%)
Cash Flow from Investing Activities													
Receipts			(177)		(177)		(175)		(530)		(173)		1,1%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(177)	-	(177)	-	(175)	-	(530)	-	(173)	-	1,1%
Payments	(833 346)	(740 668)	(87 554)	10,5%	(162 575)	19,5%	(82 698)	11,2%	(332 828)	44,9%	(118 500)	62,9%	(30,2%)
Capital assets	(833 346)	(740 668)	(87 554)	10,5%	(162 575)	19,5%	(82 698)	11,2%	(332 828)	44,9%	(118 500)	62,9%	(30,2%)
Net Cash from/(used) Investing Activities	(833 346)	(740 668)	(87 731)	10,5%	(162 753)	19,5%	(82 874)	11,2%	(333 358)	45,0%	(118 674)	62,9%	(30,2%)
Cash Flow from/(used) Financing Activities													
Receipts													
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments													
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities													
Net Increase/(Decrease) in cash held	143 966	123 358	(29 318)	(20,4%)	95 943	66,6%	175 594	142,3%	242 219	196,4%	167 435	295,7%	4,9%
Cash/cash equivalents at the year begin:	966 839	966 839	1 110 929	114,9%	1 081 611	111,9%	1 177 554	121,8%	1 110 929	114,9%	1 214 336	120,0%	(3,0%)
Cash/cash equivalents at the year end:	1 110 805	1 090 197	1 081 611	97,4%	1 177 554	106,0%	1 353 148	124,1%	1 353 148	124,1%	1 381 771	146,0%	(2,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 650	2,3%	3 785	2,4%	3 445	2,1%	149 752	93,2%	160 632	84,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	443	1,6%	426	1,5%	417	1,5%	26 296	95,3%	27 582	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%	-	-	-	-
Total By Income Source	4 093	2,2%	4 211	2,2%	3 862	2,0%	177 377	93,6%	189 543	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 801	4,8%	1 590	4,3%	1 621	4,4%	32 206	86,5%	37 218	19,6%	-	-	-	-
Commercial	1 104	2,2%	1 250	2,5%	854	1,7%	46 609	93,6%	49 817	26,3%	-	-	-	-
Households	1 187	1,2%	1 372	1,3%	1 388	1,4%	98 561	96,2%	102 508	54,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 093	2,2%	4 211	2,2%	3 862	2,0%	177 377	93,6%	189 543	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 675	94,9%	314	3,1%	-	-	208	2,0%	10 197	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	9 675	94,9%	314	3,1%	-	-	208	2,0%	10 197	100,0%

Contact Details

Municipal Manager	Mr Zamile Sikhundla	039 254 5002
Chief Financial Officer	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 3RD QUARTER ENDED 31 MARCH 2024**

Part1: Operating Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	46 453 372	47 912 309	23 161 376	49,9%	3 742 534	8,1%	10 181 740	21,3%	37 085 651	77,4%	9 541 090	80,7%	6,7%	
Exchange Revenue														
Service charges - Electricity	10 583 233	10 390 637	2 700 257	25,5%	2 362 969	22,2%	2 292 567	22,1%	7 345 794	70,7%	1 543 236	69,6%	48,6%	
Service charges - Water	5 617 206	5 537 019	1 083 373	19,3%	1 189 058	21,2%	1 186 859	21,4%	3 459 290	62,5%	1 610 356	82,4%	(26,3%)	
Service charges - Waste Water Management	1 940 493	2 061 718	477 742	24,6%	463 135	23,9%	458 438	22,3%	1 400 315	67,9%	396 000	68,8%	16,0%	
Service charges - Waste Management	1 187 851	1 350 931	374 693	31,5%	301 749	25,4%	303 500	22,5%	979 942	72,5%	275 106	77,8%	10,3%	
Sale of Goods and Rendering of Services	388 925	408 024	40 366	10,4%	65 921	16,9%	78 074	19,1%	184 360	45,2%	102 050	46,2%	(23,5%)	
Agency services	188 846	205 465	16 542	8,8%	21 690	11,5%	16 585	8,1%	54 817	26,7%	24 647	48,5%	(32,7%)	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	1 349 506	1 778 003	547 571	40,6%	588 518	43,6%	615 316	34,6%	1 751 405	98,5%	467 957	95,6%	31,5%	
Interest earned from Current and Non Current Assets	642 413	852 768	155 384	24,2%	214 293	33,4%	256 963	30,0%	625 640	73,4%	162 906	67,8%	57,1%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land	405	456	20	4,9%	20	5,0%	21	4,5%	61	13,4%	23	135,0%	(11,4%)	
Rental from Fixed Assets	127 569	138 478	31 395	24,6%	36 203	28,4%	28 423	20,5%	96 022	69,3%	29 043	71,9%	(2,1%)	
Licence and permits	81 488	82 774	18 214	22,4%	18 232	22,4%	17 350	21,0%	53 797	65,0%	18 929	73,5%	(8,3%)	
Operational Revenue	828 618	768 120	44 584	5,4%	44 698	5,4%	71 495	9,3%	160 777	20,9%	37 965	19,4%	88,3%	
Non-Exchange Revenue														
Property rates	7 122 604	7 087 613	11 774 339	165,3%	(6 303 523)	(88,5%)	678 698	9,6%	6 149 515	86,8%	574 968	91,9%	18,0%	
Surcharges and Taxes	248 670	291 684	32 093	12,9%	27 728	11,2%	14 154	4,9%	73 975	25,4%	15 877	21,0%	(10,9%)	
Fines, penalties and forfeits	220 377	311 939	19 657	8,9%	28 209	12,8%	38 844	12,5%	86 710	27,8%	18 336	70,0%	111,8%	
Licences or permits	52 028	47 821	11 908	22,9%	14 221	27,3%	9 708	20,3%	35 838	74,9%	11 249	64,1%	(13,7%)	
Transfer and subsidies - Operational	13 631 399	14 253 434	5 262 948	38,6%	4 368 849	32,0%	3 780 610	26,5%	13 402 407	94,0%	3 453 063	111,7%	9,5%	
Interest	145 733	189 826	58 350	40,0%	73 016	50,1%	69 688	36,7%	201 054	105,9%	55 549	87,1%	25,5%	
Fuel Levy	2 022 947	2 022 947	508 468	25,1%	247 309	12,2%	247 308	12,2%	1 003 085	49,6%	742 717	100,0%	(66,7%)	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	39 988	38 386	3 345	8,4%	213	5%	17 096	44,5%	20 653	53,8%	1 097	5,2%	1 458,9%	
Other Gains	7 354	7 157	125	1,7%	24	0,3%	44	0,6%	193	2,7%	18	6%	151,1%	
Discontinued Operations	25 721	87 109	-	-	-	-	-	-	-	-	-	-	(18,6%)	
Operating Expenditure	47 760 487	48 995 210	13 055 271	27,3%	9 826 290	20,6%	10 112 193	20,6%	32 993 754	67,3%	9 602 262	60,1%	5,3%	
Employee related costs	15 162 322	14 907 262	3 135 934	20,7%	3 689 957	24,2%	3 398 152	22,8%	10 204 044	68,5%	3 219 216	89,0%	5,8%	
Remuneration of councillors	775 292	784 412	181 106	23,4%	186 261	24,0%	173 982	22,2%	541 349	69,0%	169 421	69,7%	2,7%	
Bulk purchases - electricity	10 492 940	10 485 866	3 123 557	29,8%	2 201 128	21,0%	2 171 269	20,7%	7 495 953	71,5%	2 354 806	67,4%	(7,8%)	
Inventory consumed	1 452 163	1 590 233	270 663	18,6%	203 705	14,0%	265 075	17,1%	739 444	47,7%	234 810	63,0%	8,7%	
Debt impairment	4 515 130	4 982 928	346 353	7,7%	331 250	7,3%	355 785	7,1%	1 033 388	20,7%	480 523	25,2%	(26,0%)	
Depreciation and amortisation	4 319 742	4 196 178	777 373	18,0%	737 381	17,1%	1 423 066	33,9%	2 937 820	70,0%	784 981	54,7%	81,3%	
Interest	299 143	404 969	85 807	28,7%	92 630	31,0%	32 220	8,0%	210 657	52,0%	125 955	69,4%	(74,4%)	
Contracted services	4 889 324	5 501 539	733 826	15,0%	1 146 544	23,4%	922 004	16,8%	2 802 375	59,9%	740 015	50,7%	24,6%	
Transfers and subsidies	552 181	655 950	101 296	18,3%	104 613	18,9%	251 224	38,3%	457 132	69,7%	158 635	69,3%	58,4%	
Irrecoverable debts written off	798 138	725 606	3 345 852	419,2%	176 705	22,1%	272 055	37,5%	3 794 613	523,0%	451 296	118,0%	(38,7%)	
Operational costs	4 161 907	4 409 877	946 988	22,8%	936 982	22,5%	827 655	18,8%	2 711 535	61,5%	827 429	63,5%	-	
Losses on disposal of Assets	9 234	51 004	18	0,2%	52	0,1%	30	0,1%	100	2,2%	26 310	16,1%	(99,9%)	
Other Losses	332 971	339 387	6 498	2,0%	39 082	11,7%	19 765	5,8%	65 345	19,3%	19 864	38,6%	(5,3%)	
Surplus/(Deficit)	(1 307 115)	(1 082 901)	10 106 105		(6 083 757)		69 548		4 091 896		(61 172)			
Transfers and subsidies - capital (monetary allocations)	7 746 336	8 032 745	620 872	8,0%	1 557 851	20,1%	1 216 139	15,1%	3 394 861	42,3%	477 054	35,8%	154,9%	
Transfers and subsidies - capital (in-kind)	77 744	79 398	-	-	-	-	3 392	4,3%	3 392	4,3%	2 729	36,4%	24,3%	
Surplus/(Deficit) after capital transfers and contributions	6 516 965	7 029 242	10 726 977		(4 525 906)		1 289 079		7 490 150		418 612			
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	6 516 965	7 029 242	10 726 977		(4 525 906)		1 289 079		7 490 150		418 612			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	6 516 965	7 029 242	10 726 977		(4 525 906)		1 289 079		7 490 150		418 612			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	60 324	23 123	-	-	-	20 949	34,7%	44 071	73,1%	220	62,6%	9 425,0%	
Surplus/(Deficit) for the year	6 516 965	7 089 566	10 750 100		(4 525 906)		1 310 027		7 534 221		418 832			

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q3 of 2022/23 to Q3 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Capital Revenue and Expenditure													
Source of Finance	9 932 878	10 472 150	3 248 638	32,7%	878 992	8,8%	1 480 595	14,1%	5 608 225	53,6%	1 433 835	61,5%	3,3%
National Government	7 039 005	6 999 561	2 778 092	39,5%	357 653	5,1%	1 021 818	14,6%	4 157 563	59,4%	1 000 989	73,4%	2,1%
Provincial Government	467 902	735 784	206 869	44,2%	130 225	27,8%	86 715	11,8%	423 809	57,6%	48 193	52,3%	79,9%
District Municipality	3 962	24 394	-	-	3 677	92,8%	2 570	10,5%	6 247	25,6%	813	4,6%	216,2%
Transfers and subsidies - capital (monetary alloc)(Departm Agen	179 035	203 214	7 953	4,4%	18 237	10,2%	16 501	8,1%	42 691	21,0%	6 467	29,3%	155,2%
Transfers recognised - capital	7 689 904	7 962 953	2 992 914	38,3%	509 792	6,6%	1 127 604	14,2%	4 630 310	58,1%	1 056 462	71,0%	6,7%
Borrowing	136 338	128 676	7 575	5,6%	16 917	12,4%	13 253	10,3%	37 745	29,3%	70 269	39,3%	(81,1%)
Internally generated funds	2 106 636	2 380 522	248 149	11,8%	352 282	16,7%	339 739	14,3%	940 171	39,5%	307 104	35,5%	10,6%
Capital Expenditure Functional	10 038 790	10 524 531	33 688 942	335,6%	(29 496 527)	(293,8%)	1 548 442	14,7%	5 740 857	54,5%	1 441 376	51,7%	7,4%
Municipal governance and administration	764 698	751 222	14 362 613	1 878,2%	(14 198 934)	(1 856,8%)	127 220	16,9%	290 899	38,7%	88 699	3 405,8%	43,4%
Executive and Council	42 372	46 277	24 088	56,8%	(4 848)	(11,4%)	8 847	19,1%	28 087	60,7%	1 987	101,2%	345,3%
Finance and administration	718 936	703 119	14 338 463	1 994,4%	(14 194 147)	(1 974,3%)	118 373	16,8%	262 689	37,4%	86 682	3 557,2%	36,6%
Internal audit	3 391	1 826	62	1,8%	61	1,8%	-	-	123	6,7%	30	3,4%	(100,0%)
Community and Public Safety	1 198 440	1 248 940	3 428 319	286,1%	(3 022 553)	(252,2%)	152 786	12,2%	558 551	44,7%	134 394	142,5%	13,7%
Community and Social Services	175 573	187 056	2 355 290	1 341,5%	(2 287 119)	(1 302,7%)	14 005	7,5%	82 175	43,9%	25 684	190,2%	(45,5%)
Sport And Recreation	144 150	130 851	336 273	233,3%	(273 917)	(190,0%)	23 951	18,3%	86 307	66,0%	26 388	183,0%	(9,2%)
Public Safety	149 379	176 038	(13 134)	(8,8%)	43 847	29,4%	26 298	14,9%	57 011	32,4%	7 124	(27,4%)	269,1%
Housing	721 330	744 955	681 352	94,5%	(436 799)	(60,6%)	88 102	11,8%	332 655	44,7%	75 106	137,3%	17,3%
Health	8 008	10 040	68 537	855,9%	(68 565)	(856,2%)	430	4,3%	403	4,0%	92	705,8%	368,7%
Economic and Environmental Services	3 071 359	3 785 329	5 481 524										

	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		Q3 of 2022/23 to Q3 of 2023/24
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands													
Cash Flow from Operating Activities													
Receipts	49 393 467	51 565 907	14 046 453	28,4%	5 766 120	11,7%	10 513 686	20,4%	30 326 259	58,8%	9 975 331	45,1%	5,4%
Property rates	9 008 149	9 276 215	4 633 889	51,4%	(9 518 753)	(105,7%)	947 804	10,2%	(3 937 060)	(42,4%)	1 611 544	27,4%	(41,2%)
Service charges	19 281 137	15 338 309	1 487 384	7,7%	7 940 559	41,2%	1 936 648	12,6%	11 364 592	74,1%	1 266 648	16,9%	52,9%
Other revenue	3 353 739	7 025 891	1 220 947	36,4%	2 096 762	62,5%	1 615 601	23,0%	4 933 310	70,2%	2 329 661	101,0%	(30,7%)
Transfers and Subsidies - Operational	12 386 131	12 819 053	4 530 562	36,6%	3 339 914	27,0%	3 581 230	27,9%	11 451 707	89,3%	2 830 448	80,1%	26,5%
Transfers and Subsidies - Capital	4 953 205	6 532 458	2 100 820	42,4%	1 808 118	36,5%	2 317 424	35,5%	6 226 362	95,3%	1 881 325	68,7%	23,2%
Interest	411 107	573 982	72 851	17,7%	99 520	24,2%	114 978	20,0%	287 349	50,1%	55 705	38,2%	106,4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(37 377 222)	(41 538 480)	(4 956 846)	13,3%	(6 441 419)	17,2%	(4 875 637)	11,7%	(16 273 902)	39,2%	(3 562 135)	29,8%	36,9%
Suppliers and employees	(36 918 722)	(40 990 219)	(4 898 711)	13,3%	(6 396 309)	17,3%	(4 798 709)	11,7%	(16 093 729)	39,3%	(3 508 799)	29,7%	36,8%
Finance charges	(165 416)	(164 706)	(6 502)	3,9%	(292)	2%	(5 775)	3,5%	(12 568)	7,6%	(7 099)	9,4%	(18,7%)
Transfers and grants	(293 084)	(383 555)	(51 633)	17,6%	(44 818)	15,3%	(71 153)	18,6%	(167 604)	43,7%	(46 237)	51,3%	53,9%
Net Cash from/(used) Operating Activities	12 016 246	10 027 427	9 089 607	75,6%	(675 298)	(5,6%)	5 638 049	56,2%	14 052 357	140,1%	6 413 196	141,0%	(12,1%)
Cash Flow from Investing Activities													
Receipts	(5 481)	(99 476)	(317 878)	5 799,5%	339 699	(6 197,6%)	158 647	(159,5%)	180 469	(181,4%)	370	(125,2%)	42 789,6%
Proceeds on disposal of PPE	49 580	59 173	9 177	18,5%	11 485	23,2%	36 448	61,6%	57 109	96,5%	7 626	20,4%	378,0%
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(50 000)	(158 668)	(330 155)	600,3%	331 670	(603,0%)	121 849	(76,8%)	123 364	(77,8%)	(29)	16 300,9%	(420 268,2%)
Decrease (increase) in non-current investments	(62)	18	3 100	(5 040,9%)	(3 456)	5 618,9%	351	(24,9%)	(5)	(24,9%)	(7 227)	(1 094,3%)	(104,9%)
Payments	(8 139 658)	(8 395 566)	(752 664)	9,2%	(1 767 265)	21,7%	(953 166)	11,4%	(3 473 095)	41,4%	(925 819)	33,4%	3,0%
Capital assets	(8 139 658)	(8 395 566)	(752 664)	9,2%	(1 767 265)	21,7%	(953 166)	11,4%	(3 473 095)	41,4%	(925 819)	33,4%	3,0%
Net Cash from/(used) Investing Activities	(8 145 139)	(8 495 042)	(1 070 542)	13,1%	(1 427 566)	17,5%	(794 518)	9,4%	(3 292 626)	38,8%	(925 449)	35,0%	(14,1%)
Cash Flow from/(used) Financing Activities													
Receipts	60 059	64 059	50	,1%	40	,1%	31 204	48,7%	31 294	48,9%	(5)	-	(614 231,7%)
Short term loans	(9 000)	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	60 000	60 000	-	-	-	-	30 000	50,0%	30 000	50,0%	-	-	(100,0%)
Increase (decrease) in consumer deposits	59	13 059	50	84,1%	40	68,3%	1 204	9,2%	1 294	9,9%	(5)	78,6%	(23 796,7%)
Payments	(72 575)	(46 728)	(17 572)	24,2%	(7 397)	10,2%	(3 698)	7,9%	(28 668)	61,4%	(16 677)	34,3%	(77,8%)
Repayment of borrowing	(72 575)	(46 728)	(17 572)	24,2%	(7 397)	10,2%	(3 698)	7,9%	(28 668)	61,4%	(16 677)	34,3%	(77,8%)
Net Cash from/(used) Financing Activities	(12 698)	17 331	(17 523)	138,0%	(7 357)	57,9%	27 506	158,7%	2 626	15,2%	(16 682)	(7,4%)	(264,9%)
Net Increase/(Decrease) in cash held	3 858 410	1 549 716	8 001 542	207,4%	(2 110 221)	(54,7%)	4 871 036	314,3%	10 762 357	694,5%	5 471 064	(1 552,1%)	(11,0%)
Cash/cash equivalents at the year begin:	6 663 117	7 131 517	4 389 962	65,9%	12 738 048	191,2%	15 428 546	216,3%	4 389 962	61,6%	7 639 577	63,3%	102,0%
Cash/cash equivalents at the year end:	10 521 527	8 681 233	12 644 169	120,2%	15 432 215	146,7%	20 502 208	236,2%	20 502 208	236,2%	12 437 762	199,4%	64,8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	792 149	5,4%	615 883	4,2%	498 767	3,4%	12 656 521	86,9%	14 563 320	39,4%	1 849 814	12,7%	61 065 563	419,3%
Trade and Other Receivables from Exchange Transactions - Electricity	754 933	26,5%	251 035	8,8%	103 924	3,6%	1 740 454	61,1%	2 850 346	7,7%	12 989	5%	6 856 295	240,5%
Receivables from Non-exchange Transactions - Property Rates	1 232 691	17,5%	192 928	2,7%	213 961	3,0%	5 507 533	76,7%	7 047 113	19,1%	104 107	1,5%	19 120 533	271,3%
Receivables from Exchange Transactions - Waste Water Management	194 548	6,6%	118 745	4,0%	97 205	3,3%	2 550 875	86,1%	2 961 374	8,0%	288 659	9,7%	11 150 084	376,5%
Receivables from Exchange Transactions - Waste Management	171 586	5,0%	108 422	3,2%	71 201	2,1%	3 090 724	89,8%	3 441 933	9,3%	185 071	5,4%	6 933 008	201,4%
Receivables from Exchange Transactions - Property Rental Debtors	6 971	2,6%	4 851	1,8%	3 751	1,4%	248 304	94,1%	263 878	-7,0%	0	-	488 005	184,9%
Interest on Arrear Debtor Accounts	204 341	4,2%	183 401	3,7%	169 922	3,5%	4 341 408	88,6%	4 899 071	13,3%	281 907	5,8%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	474	2,1%	909	4,0%	212	0,9%	20 884	92,9%	22 479	-1,1%	-	-	-	-
Other	533	-1%	16 916	1,9%	12 607	1,4%	852 601	96,6%	882 657	2,4%	97 660	11,1%	20 374	2,3%
Total By Income Source	3 358 227	9,1%	1 493 090	4,0%	1 171 551	3,2%	30 909 302	83,7%	36 932 170	100,0%	2 820 207	7,6%	105 633 863	286,0%
Debtors Age Analysis By Customer Group														
Organs of State	161 037	8,7%	129 909	7,0%	76 612	4,2%	1 477 360	80,1%	1 844 917	5,0%	29	-	-	-
Commercial	1 283 529	21,9%	307 105	5,2%	217 018	3,7%	4 049 786	69,1%	5 857 438	15,9%	(185)	-	-	-
Households	1 885 141	6,6%	1 012 171	3,6%	867 080	3,0%	24 729 797	86,8%	28 494 189	77,2%	2 820 364	9,9%	105 633 863	370,7%
Other	28 520	3,9%	43 905	6,0%	10 840	1,5%	652 360	88,7%	735 626	2,0%	-	-	-	-
Total By Customer Group	3 358 227	9,1%	1 493 090	4,0%	1 171 551	3,2%	30 909 302	83,7%	36 932 170	100,0%	2 820 207	7,6%	105 633 863	286,0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	889 199	21,4%	(17 979)	(4,4%)	33 374	,8%	3 245 761	78,2%	4 150 355	54,2%
Bulk Water	35 742	8,8%	1 676	,4%	1 491	,4%	365 883	90,4%	404 793	5,3%
PAYE deductions	89 363	85,6%	(4 153)	(4,0%)	1 102	1,1%	18 137	17,4%	104 449	1,4%
VAT (output less input)	76 076	99,9%	44	,1%	-	-	0	-	76 119	1,0%
Pensions / Retirement deductions	86 989	106,4%	(9 707)	(11,9%)	2 420	3,0%	2 055	2,5%	81 757	1,1%
Loan repayments	19 196	100,0%	-	-	-	-	-	-	19 196	,3%
Trade Creditors	354 105	16,4%	165 451	7,6%	68 409	3,2%	1 577 632	72,8%	2 165 598	28,3%
Auditor-General	(1 240)	(4,1%)	(2 560)	(8,6%)	(1 456)	(4,9%)	35 152	117,6%	29 896	,4%
Other	211 168	33,8%	(213)	-	3 214	,5%	410 803	65,7%	624 973	8,2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 760 597	23,0%	132 559	1,7%	108 555	1,4%	5 655 424	73,9%	7 657 136	100,0%

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