

EASTERN CAPE: BUFFALO CITY (BUF)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
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%	1 687 078	18.0%	9 020 580	96.1%	1 343 082	88.0%	25.6%
Exchange Revenue															
Service charges - Electricity	2 614 161	2 459 296	598 847	22.9%	613 676	23.5%	535 263	21.8%	553 098	22.5%	2 300 884	93.6%	502 402	85.5%	10.1%
Service charges - Water	933 423	845 689	200 401	21.5%	214 943	23.0%	195 787	23.2%	208 375	24.6%	819 506	96.9%	162 403	78.8%	28.3%
Service charges - Waste Water Management	493 351	573 555	153 889	31.2%	132 888	26.9%	133 218	23.2%	150 660	26.3%	570 655	99.5%	118 463	102.3%	27.2%
Service charges - Waste Management	406 053	509 293	134 338	33.1%	120 308	29.6%	119 212	23.4%	118 930	23.4%	492 789	96.8%	101 942	103.6%	16.7%
Sale of Goods and Rendering of Services	145 958	145 958	34 562	23.7%	31 336	21.5%	30 092	20.6%	31 748	21.8%	127 739	87.5%	27 819	79.3%	14.1%
Agency services	27 261	27 933	2 802	10.3%	7 472	27.4%	1 102	3.9%	11 538	41.3%	22 914	82.0%	8 672	96.6%	33.0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	211 915	211 915	99 740	47.1%	98 327	46.4%	92 098	43.5%	84 747	40.0%	374 912	176.9%	89 431	148.1%	(5.2%)
Interest earned from Current and Non Current Assets	24 054	38 553	9 280	38.6%	10 084	41.9%	10 714	27.8%	14 063	36.5%	44 161	114.5%	17 052	145.7%	(17.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	23 129	23 129	6 488	28.0%	5 522	23.9%	5 287	22.9%	5 522	23.9%	22 819	98.7%	6 476	109.8%	(14.7%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	84 138	84 153	11 593	13.8%	16 615	19.7%	16 681	19.8%	12 429	14.8%	57 318	68.1%	13 151	58.0%	(5.5%)
Non-Exchange Revenue															
Property rates	2 208 577	2 208 577	661 355	29.9%	463 806	21.0%	508 642	23.0%	453 210	20.5%	2 087 013	94.5%	228 608	83.6%	98.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	20 080	9 239	2 272	11.3%	2 347	11.7%	3 089	33.4%	2 975	32.2%	10 683	115.6%	2 258	59.9%	31.8%
Licences or permits	17 667	13 367	2 793	15.8%	3 866	21.9%	3 227	24.1%	3 919	29.3%	13 806	103.3%	3 082	73.0%	27.2%
Transfer and subsidies - Operational	1 463 862	1 493 946	499 138	34.1%	451 651	30.9%	344 428	23.1%	35 684	2.4%	1 330 900	89.1%	60 845	81.9%	(41.4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	741 926	741 926	247 309	33.3%	247 309	33.3%	247 308	33.3%	-	-	741 926	100.0%	-	100.0%	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	2 217	-	52	-	127	-	-	-	2 396	-	225	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	160	-	160	-	264	-	(39.3%)
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%	2 645 050	28.2%	10 119 569	107.8%	2 035 616	108.3%	29.9%
Employee related costs	2 884 448	2 692 162	666 636	23.1%	676 246	23.4%	661 873	24.6%	672 437	25.0%	2 677 192	99.4%	648 760	97.5%	3.6%
Remuneration of councillors	74 057	74 057	19 880	26.8%	17 260	23.3%	17 260	23.3%	17 074	23.1%	71 475	96.5%	14 616	95.2%	15.2%
Bulk purchases - electricity	2 512 494	2 512 494	689 551	27.4%	488 996	19.5%	482 991	19.2%	616 950	24.6%	2 278 488	90.7%	485 511	91.4%	27.1%
Inventory consumed	286 314	279 053	111 281	38.9%	13 619	4.8%	85 703	30.7%	84 764	30.4%	295 367	105.8%	88 322	112.5%	(4.0%)
Debt impairment	1 328 917	1 483 891	331 250	24.9%	331 250	24.9%	331 250	22.3%	488 108	32.9%	1 481 858	99.9%	302 812	100.0%	61.2%
Depreciation and amortisation	609 619	609 619	461 060	75.6%	461 058	75.6%	461 167	75.6%	420 458	69.0%	1 803 743	295.9%	452 308	294.6%	(7.0%)
Interest	13 567	13 567	3 236	23.9%	3 485	25.7%	2 814	20.7%	1 707	12.6%	11 242	82.9%	3 699	32.8%	(53.9%)
Contracted services	903 924	923 609	165 767	18.3%	189 954	21.0%	143 302	15.5%	184 226	19.9%	683 249	74.0%	170 270	75.8%	8.2%
Transfers and subsidies	154 110	143 960	31 659	20.5%	26 346	17.1%	57 325	39.8%	15 372	10.7%	130 702	90.8%	27 026	69.6%	(43.1%)
Irrecoverable debts written off	-	-	-	-	-	-	491	-	(491)	-	-	-	(310 965)	-	(99.8%)
Operational costs	545 352	561 341	208 514	38.2%	134 068	24.6%	133 743	23.8%	121 433	21.6%	597 758	106.5%	131 969	112.5%	(8.0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	(24)	-	-	-	-	-	(100.0%)
Other Losses	92 540	92 540	7 249	7.8%	36 142	39.1%	22 093	23.9%	23 035	24.9%	88 520	95.7%	21 089	98.6%	9.2%
Surplus/(Deficit)	10 215	236	(29 059)		41 779		(153 737)		(957 972)		(1 098 989)		(692 534)		
Transfers and subsidies - capital (monetary allocations)	760 580	759 480	32 090	4.2%	171 254	22.5%	204 065	26.9%	240 132	31.6%	647 542	85.3%	192 168	73.5%	25.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	770 796	759 717	3 031		213 033		50 329		(717 840)		(451 447)		(500 366)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	770 796	759 717	3 031		213 033		50 329		(717 840)		(451 447)		(500 366)		
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		(717 840)		(451 447)		(500 366)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	23 123	-	-	-	20 849	-	-	-	44 071	-	-	-	(100.0%)
Surplus/(Deficit) for the year	770 796	759 717	26 153		213 033		71 277		(717 840)		(407 376)		(500 366)		

Part 2: Capital Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
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%	328 415	25.4%	969 029	74.9%	418 459	77.4%	(21.5%)
National Government	759 472	758 672	100 980	13.3%	200 465	26.4%	74 961	9.9%	289 448	38.2%	665 854	87.8%	203 837	78.3%	42.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	212	(212)	-	-	(24)	-	127	-	103	-	306	-	(58.5%)
Transfers recognised - capital	759 472	758 672	101 192	13.3%	200 253	26.4%	74 937	9.9%	289 575	38.2%	665 957	87.8%	204 143	78.3%	41.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	(1 556)	-	(100.0%)
Internally generated funds	459 854	535 223	58 948	12.8%	97 187	21.1%	108 097	20.2%	38 840	7.3%	303 072	56.6%	215 872	76.4%	(82.0%)
Capital Expenditure Functional	1 219 326	1 293 895	160 140	13.1%	297 440	24.4%	183 034	14.1%	328 415	25.4%	969 029	74.9%	418 459	77.4%	(21.5%)
Municipal governance and administration	118 178	172 246	5 929	5.0%	11 545	9.8%	21 330	12.4%	9 509	5.5%	48 313	28.0%	32 398	70.9%	(70.8%)
Executive and Council	1 100	1 100	-	-	26	2.3%	-	-	233	21.2%	259	23.5%	575	44.6%	(59.4%)
Finance and administration	117 078	171 146	5 929	5.1%	11 519	9.8%	21 330	12.5%	9 276	5.4%	48 054	28.1%	31 823	71.6%	(70.9%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	379 038	405 175	25 585	6.7%	84 362	22.3%	62 341	15.4%	76 956	19.0%	249 244	61.5%	75 214	59.9%	2.3%
Community and Social Services	45 950	35 950	3 436	7.5%	5 510	12.0%	7 063	19.6%	7 731	21.5%	23 740	66.0%	8 105	96.3%	(4.6%)
Sport And Recreation	33 200	40 768	1 984	6.0%	12 046	36.3%	4 489	11.0%	10 862	26.7%	29 401	72.1%	15 500	70.8%	(29.8%)
Public Safety	20 688	41 225	82	4%	5 075	24.5%	(18)	-	6 167	15.0%	11 306	27.4%	1 259	42.2%	389.8%
Housing	278 200	282 400	20 083	7.2%	61 339	22.0%	50 436	17.9%	51 825	18.4%	183 684	65.0%	50 125	57.3%	3.4%
Health	1 000	4 832	-	-	393	39.3%	370	7.7%	350	7.2%	1 113	23.0%	224	9.6%	56.0%
Economic and Environmental Services	287 386	291 267	67 950	23.6%	67 978	23.7%	74 319	25.5%	151 408	52.0%	361 654	124.0%	199 350	91.6%	(24.0%)
Planning and Development	113 350	95 527	17 527	15.4%	19 276	17.0%	11 658	12.2%	14 309	14.9%	62 789	65.4%	19 546	70.7%	(26.8%)
Road Transport	173 837	195 341	50 423	29.0%	48 701	28.0%	62 662	32.1%	137 095	70.2%	298 885	153.0%	179 804	95.0%	(23.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	370 624	347 685	53 355	14.4%	128 129	34.6%	20 319	5.8%	82 011	23.6%	283 813	81.6%	89 093	80.3%	(7.9%)
Energy sources	132 820	116 461	18 652	14.0%	45 384	34.2%	3 029	2.6%	46 414	39.0%	113 479	97.4%	38 895	92.7%	19.3%
Water Management	100 205	99 061	17 275	17.2%	37 101	37.0%	476	5%	29 521	29.8%	84 373	85.2%	33 908	81.8%	(12.9%)
Waste Water Management	103 598	98 598	16 762	16.2%	41 063	39.6%	12 805	13.0%	(13 064)	(13.2%)	57 566	58.4%	13 355	84.0%	(197.8%)
Waste Management	34 000	33 565	665	2.0%	4 580	13.5%	4 009	11.9%	19 140	57.0%	28 394	84.6%	2 936	12.2%	551.9%
Other	64 100	77 522	7 323	11.4%	5 426	8.5%	4 725	6.1%	8 531	11.0%	26 006	33.5%	22 404	62.0%	(61.9%)

Other revenue	1 006 865	964 726	648 348	64.4%	1 481 361	147.1%	1 039 916	107.8%	931 674	96.6%	4 101 498	425.1%	1 495 215	556.7%	(37.7%)
Transfers and Subsidies - Operational	1 463 862	1 497 273	489 287	33.4%	392 314	26.8%	368 641	24.6%	10 786	.7%	1 261 028	84.2%	32 484	81.7%	(66.8%)
Transfers and Subsidies - Capital	760 580	759 480	212 546	27.9%	295 149	38.8%	268 559	35.4%	83 461	11.0%	859 715	113.2%	(391)	98.3%	(21 459.9%)
Interest	24 054	38 553	9 918	41.2%	17 673	73.5%	12 431	32.2%	15 241	39.5%	55 263	143.3%	17 052	145.1%	(10.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(7 466 806)	(7 031 401)	(2 118 905)	28.4%	(1 776 448)	23.8%	(1 739 391)	24.7%	(1 675 014)	23.8%	(7 309 758)	104.0%	(1 558 739)	90.6%	7.5%
Suppliers and employees	(7 299 129)	(6 873 777)	(2 082 073)	28.5%	(1 751 637)	24.0%	(1 676 857)	24.4%	(1 662 173)	24.2%	(7 172 739)	104.3%	(1 535 101)	91.6%	8.3%
Finance charges	(13 567)	(13 567)	(6 202)	45.7%	(236)	1.7%	(5 669)	41.8%	-	-	(12 107)	89.2%	(962)	33.6%	(100.0%)
Transfers and grants	(154 110)	(144 057)	(30 630)	19.9%	(24 575)	15.9%	(56 865)	39.8%	(12 840)	8.9%	(124 911)	86.7%	(22 656)	67.0%	(43.3%)
Net Cash from/(used) Operating Activities	1 146 286	1 373 631	323 379	28.2%	1 533 093	133.7%	1 020 571	74.3%	704 428	51.3%	3 581 471	260.7%	1 083 151	892.1%	(35.0%)
Cash Flow from Investing Activities															
Receipts	-	-	2 217	-	52	-	130	-	-	2 399	-	-	-	-	-
Proceeds on disposal of PPE	-	-	2 217	-	52	-	130	-	-	2 399	-	-	-	-	-
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%	(328 415)	25.4%	(969 029)	74.9%	(418 459)	51.6%	(21.5%)
Capital assets	(1 219 326)	(1 293 895)	(160 140)	13.1%	(297 440)	24.4%	(183 034)	14.1%	(328 415)	25.4%	(969 029)	74.9%	(418 459)	51.6%	(21.5%)
Net Cash from/(used) Investing Activities	(1 219 326)	(1 293 895)	(157 923)	13.0%	(297 388)	24.4%	(182 905)	14.1%	(328 415)	25.4%	(966 630)	74.7%	(418 459)	51.6%	(21.5%)
Cash Flow from 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%	(12 683)	78.2%	(100.0%)
Repayment of borrowing	(49 141)	(30 246)	(12 993)	26.4%	(3 726)	7.6%	(13 527)	44.7%	-	-	(30 246)	100.0%	(12 683)	78.2%	(100.0%)
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%	(12 683)	(7.3%)	(100.0%)
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%	376 013	756.7%	2 584 594	5 201.5%	652 009	(425.8%)	(42.3%)
Cash/cash equivalents at the year begin:	808 648	679 975	679 818	84.1%	832 281	102.9%	2 064 417	303.6%	2 888 557	424.8%	679 818	100.0%	3 764 806	79.1%	(23.3%)
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%	3 264 569	447.4%	3 264 569	447.4%	4 416 815	39 825.2%	(26.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	109 585	4.9%	54 199	2.4%	63 510	2.9%	1 993 154	89.8%	2 220 448	29.7%	268 407	12.1%	186 051	8.4%
Trade and Other Receivables from Exchange Transactions - Electricity	169 209	22.3%	44 601	5.9%	30 639	4.0%	514 644	67.8%	759 094	10.1%	15 456	2.0%	541 045	71.3%
Receivables from Non-exchange Transactions - Property Rates	153 705	10.0%	71 396	4.7%	56 995	3.7%	1 248 559	81.6%	1 530 655	20.5%	62 307	4.1%	485 887	31.7%
Receivables from Exchange Transactions - Waste Water Management	67 322	9.8%	23 722	3.5%	21 157	3.1%	573 796	83.6%	685 997	9.2%	37 274	5.4%	126 182	18.4%
Receivables from Exchange Transactions - Waste Management	44 132	5.1%	27 275	3.2%	24 616	2.9%	767 128	88.9%	863 150	11.5%	51 503	6.0%	112 045	13.0%
Receivables from Exchange Transactions - Property Rental Debtors	169	1.3%	160	1.2%	160	1.2%	12 378	96.2%	12 867	2%	771	6.0%	-	-
Interest on Arrear Debtor Accounts	31 687	2.9%	30 289	2.8%	31 630	2.9%	988 504	91.3%	1 082 309	14.5%	(0)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20 456	6.3%	7 452	2.3%	6 402	2.0%	291 259	89.5%	325 569	4.4%	76 209	23.4%	30 648	9.4%
Total By Income Source	596 264	8.0%	259 095	3.5%	235 310	3.1%	6 389 421	85.4%	7 480 090	100.0%	511 927	6.8%	1 481 858	19.8%
Debtors Age Analysis By Customer Group														
Organs of State	30 185	36.2%	12 343	14.8%	7 569	9.1%	33 371	40.0%	83 467	1.1%	-	-	-	-
Commercial	268 377	18.9%	70 255	4.9%	55 578	3.9%	1 028 844	72.3%	1 423 054	19.0%	2	-	-	-
Households	297 702	5.0%	176 496	3.0%	172 163	2.9%	5 327 207	89.2%	5 973 568	79.9%	511 925	8.6%	1 481 858	24.8%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	596 264	8.0%	259 095	3.5%	235 310	3.1%	6 389 421	85.4%	7 480 090	100.0%	511 927	6.8%	1 481 858	19.8%

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	312 723	100.0%	-	-	-	-	-	-	312 723	25.7%
Bulk Water	23 040	100.0%	-	-	-	-	-	-	23 040	1.9%
PAYE deductions	32 239	100.0%	-	-	-	-	-	-	32 239	2.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	35 887	100.0%	-	-	-	-	-	-	35 887	3.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	310 786	46.9%	352 512	53.1%	-	-	-	-	663 299	54.6%
Auditor-General	3	100.0%	-	-	-	-	-	-	3	-
Other	147 544	100.0%	-	-	-	-	-	-	147 544	12.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	862 223	71.0%	352 512	29.0%	-	-	-	-	1 214 735	100.0%

Contact Details

Municipal Manager	Mr Mxolisi Yawa	043 705 1901
Chief Financial Officer	Mr Ntsikelelo Sigcau	043 705 3329

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NELSON MANDELA BAY (NMA)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
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%	2 976 718	18.1%	15 343 641	93.4%	2 655 289	103.2%	12.1%
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%	1 286 306	24.9%	4 982 210	96.3%	1 132 343	101.7%	13.6%
Service charges - Water	2 943 776	2 912 999	553 183	18.8%	483 825	16.4%	533 587	18.3%	781 475	26.8%	2 352 070	80.7%	691 414	111.2%	13.0%
Service charges - Waste Water Management	837 553	868 502	193 195	23.1%	191 462	22.9%	200 037	23.0%	204 150	23.5%	788 844	90.8%	212 229	102.1%	(3.8%)
Service charges - Waste Management	311 829	311 829	73 361	23.5%	72 227	23.2%	72 556	23.3%	73 179	23.5%	291 323	93.4%	81 051	111.0%	(9.7%)
Sale of Goods and Rendering of Services	117 720	113 104	(14 089)	(12.0%)	21 882	18.6%	20 373	18.0%	24 737	21.9%	52 903	46.8%	37 482	83.9%	(34.0%)
Agency services	3 716	3 870	1 067	28.7%	960	25.8%	931	24.1%	944	24.4%	3 902	100.8%	1 106	125.4%	(14.6%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	573 984	883 722	295 588	51.5%	295 987	51.6%	290 485	32.9%	326 225	36.9%	1 208 285	136.7%	259 271	162.8%	25.8%
Interest earned from Current and Non Current Assets	208 088	207 878	6 839	3.3%	64 224	30.9%	76 034	36.6%	173 482	83.5%	320 578	154.2%	116 423	122.1%	49.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	31 021	37 584	9 565	30.8%	13 713	44.2%	7 547	20.1%	7 984	21.2%	38 809	103.3%	6 684	98.2%	19.5%
Licence and permits	18 157	18 221	5 601	30.8%	5 628	31.0%	5 428	29.8%	4 868	26.7%	21 526	118.1%	4 722	125.5%	3.1%
Operational Revenue	38 583	32 796	7 902	20.5%	7 359	19.1%	10 411	31.7%	8 320	25.4%	33 991	103.6%	7 886	86.8%	5.5%
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%)	(36 027)	(1.2%)	2 883 110	97.9%	(40 596)	97.2%	(11.3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	82 843	46 185	7 354	8.9%	9 291	11.2%	15 912	34.5%	1 640	3.6%	34 197	74.0%	9 903	56.3%	(83.4%)
Licences or permits	1	1	-	-	0	35.4%	-	-	0	35.4%	1	70.8%	0	45.8%	-
Transfer and subsidies - Operational	1 964 652	2 085 586	607 856	30.9%	699 808	35.6%	643 634	30.9%	118 153	5.7%	2 069 451	99.2%	135 371	81.9%	(12.7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	783 478	783 478	261 159	33.3%	-	-	-	-	-	-	261 159	33.3%	-	100.0%	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	1 282	-	1 282	-	-	80.0%	(100.0%)
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%	3 093 293	18.3%	15 775 655	93.4%	6 396 918	86.9%	(51.6%)
Employee related costs	4 558 182	4 419 187	881 984	19.3%	1 058 765	23.2%	942 054	21.3%	938 499	21.2%	3 821 262	86.5%	893 400	85.7%	5.0%
Remuneration of councillors	91 089	90 829	23 711	26.0%	20 675	22.7%	20 629	22.7%	20 127	22.2%	85 143	93.7%	19 849	93.2%	1.4%
Bulk purchases - electricity	5 632 329	5 632 845	1 784 875	31.7%	1 171 674	20.8%	1 178 670	20.9%	1 494 113	26.5%	5 629 338	99.9%	1 922 894	105.7%	(22.3%)
Inventory consumed	359 733	371 214	71 166	19.8%	50 850	14.1%	57 442	15.5%	66 436	17.9%	245 893	66.2%	51 016	67.5%	30.2%
Debt impairment	1 874 177	1 872 117	-	-	-	-	-	-	-	-	-	-	2 240 757	80.4%	(100.0%)
Depreciation and amortisation	1 334 327	999 907	-	-	-	-	603 306	60.3%	-	-	603 306	60.3%	627 502	60.9%	(100.0%)
Interest	128 228	130 278	11 694	9.1%	16 444	12.8%	46 766	35.9%	15 223	11.7%	90 127	69.2%	16 614	75.5%	(8.4%)
Contracted services	1 564 811	1 635 589	147 277	9.4%	253 267	16.2%	189 143	11.6%	249 873	15.3%	839 560	51.3%	228 777	49.6%	9.2%
Transfers and subsidies	62 687	84 625	3 450	5.5%	6 348	10.1%	124 577	147.2%	46 222	54.6%	180 997	213.4%	45 613	247.6%	1.3%
Irrecoverable debts written off	551 351	551 351	3 280 250	59.5%	109 400	19.5%	188 067	33.5%	98 754	17.6%	3 676 471	654.9%	178 947	55.0%	(44.8%)
Operational costs	866 955	854 703	200 426	23.1%	122 587	14.1%	116 865	13.7%	164 086	19.2%	603 963	70.7%	171 550	76.1%	(4.4%)
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)		(116 574)		(432 014)		(3 741 630)		
Transfers and subsidies - capital (monetary allocations)	1 434 548	1 283 531	(885)	(.1%)	23 080	1.6%	260 513	20.3%	313 588	24.4%	596 296	46.5%	37 985	16.9%	725.6%
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)		197 013		164 283		(3 703 645)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	217 286	813 992	6 997 238		(6 754 003)		(275 966)		197 013		164 283		(3 703 645)		
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)		197 013		164 283		(3 703 645)		
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)		197 013		164 283		(3 703 645)		

Part 2: Capital Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
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%	410 706	22.7%	1 058 108	58.5%	414 120	148.9%	(.8%)
National Government	1 307 960	1 187 427	1 661 778	127.1%	(1 467 015)	(112.2%)	259 473	21.9%	294 069	24.8%	748 305	63.0%	253 920	225.2%	15.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	40 000	55 000	3 547	8.9%	14 751	36.9%	12 070	21.9%	13 015	23.7%	43 382	78.9%	9 261	61.9%	40.5%
Transfers recognised - capital	1 347 960	1 242 427	1 665 325	123.5%	(1 452 264)	(107.7%)	271 542	21.9%	307 084	24.7%	791 687	63.7%	263 180	219.3%	16.7%
Borrowing	76 338	58 865	4 345	5.7%	7 845	10.3%	13 287	22.6%	19 577	33.3%	45 054	76.5%	42 467	55.0%	(53.9%)
Internally generated funds	517 253	506 184	29 818	5.8%	58 862	11.4%	48 641	9.6%	84 045	16.6%	221 366	43.7%	108 472	57.9%	(22.5%)
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%	410 240	22.7%	1 096 810	60.7%	416 501	95.3%	(1.5%)
Municipal governance and administration	243 158	185 037	14 314 311	5 886.8%	(14 268 883)	(5 868.2%)	3 524	1.9%	20 925	11.3%	69 877	37.8%	23 563	19 818.5%	(11.2%)
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%	20 925	11.3%	69 877	37.8%	23 563	19 803.0%	(11.2%)
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%	24 686	25.4%	57 184	58.9%	13 898	844.5%	77.6%
Community and Social Services	40 230	23 300	2 327 474	5 785.4%	(2 322 334)	(5 772.6%)	484	2.1%	5 079	21.6%	10 703	45.9%	1 459	1 481.1%	248.0%
Sport And Recreation	51 739	41 485	303 295	586.2%	(296 648)	(573.4%)	9 949	24.0%	11 866	28.6%	28 463	68.6%	5 858	601.2%	102.6%
Public Safety	30 422	27 589	(21 624)	(71.1%)	23 327	76.7%	6 074	22.0%	7 587	27.5%	15 363	55.7%	6 510	(162.3%)	16.5%
Housing	4 417	3 726	556 250	12 594.8%	(556 250)	(12 594.8%)	3 429	92.0%	-	-	3 429	92.0%	-	1 602.3%	-
Health	1 950	950	68 236	3 499.3%	(69 219)	(3 549.7%)	56	5.9%	154	16.6%	(773)	(81.4%)	71	3 849.8%	117.5%
Economic and Environmental Services	574 965	527 767	4 706 636	818.6%	(4 582 422)	(797.0%)	116 870	22.1%	114 860	21.8%	355 945	67.4%	216 309	(4 308.3%)	(46.9%)
Planning and Development	540 557	57 590	931 625	1 712.7%	(931 625)	(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%	114 860	24.4%	355 945	75.7%	216 309	(4 886.9%)	(46.9%)
Environmental Protection	-	-	202 491	-	(202 491)	-	-	-	-	-	0	-	-	-	-
Trading Services	1 049 078	997 622	9 846 759	938.6%	(9 875 809)	(922.3%)	193 085	19.4%	249 769	25.0%	613 804	61.5%	162 732	559.8%	53.5%
Energy sources	315 211	300 783	4 808 486	1 525.5%	(4 731 934)	(1 501.2%)	82 709	27.5%	83 566	27.8%	242 828	80.7%	62 731	520.4%	33.2%
Water Management	481 371	476 327	3 560 549	739.7%	(3 491 707)	(725.4%)	82 475	17.3%	112 688	23.7%	264 006	55.4%	74 495	551.1%	51.3%
Waste Water Management	244 716	215 732	999 224	408.3%	(973 668)	(397.9%)	27 901	12.9%	53 514	24.8%	106 970	49.6%	25 506	445.0%	109.8%
Waste Management	7 780	4 780	478 499	6 150.4%	(478 499)	(6 150.4%)	-	-	-	-	-	-	-	3 451.8%	-
Other	-	-	25 552	-	(25 552)	-	-	-	-	-	-	-	-	-	-

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%)	224 382	(1.3%)	(307 298)	1.8%	898 215	(2.9%)	(75.0%)
Suppliers and employees	(13 301 423)	(17 082 897)	(43 964)	.3%	(509 904)	3.8%	22 188	(.1%)	224 382	(1.3%)	(307 298)	1.8%	898 215	(2.9%)	(75.0%)
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%	(733 202)	(93.9%)	(1 182 491)	(151.4%)	568 283	(134.4%)	(229.0%)
Cash Flow from Investing Activities															
Receipts	(55 000)	(158 668)	(331 288)	602.3%	331 662	(603.0%)	120 917	(76.2%)	(0)	-	121 291	(76.4%)	18 451	-	(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%)	(0)	-	121 291	(76.4%)	18 451	-	(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%)	(0)	-	121 291	(76.4%)	18 451	-	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	4 157 376	622 284	3 505 311	84.3%	(4 317 794)	(103.9%)	484 485	77.9%	(733 202)	(117.8%)	(1 061 200)	(170.5%)	586 734	(120.8%)	(225.0%)
Cash/cash equivalents at the year begin:	967 646	994 635	-	-	3 505 311	362.3%	4 002 547	402.4%	4 487 032	451.1%	-	-	452 786	-	891.0%
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%	3 753 830	232.2%	3 753 830	232.2%	1 039 520	1 707.4%	261.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	1 869 505	-	74 468 839	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	13 946	-	7 912 635	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	109 714	-	22 974 757	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	297 221	-	13 539 694	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	188 299	-	8 401 095	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	596 451	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	290 701	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	53 594	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	2 822 981	-	127 893 470	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	2 822 981	-	127 893 470	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	2 822 981	-	127 893 470	-

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	746 225	100.0%	-	-	-	-	-	-	746 225	32.2%
Bulk Water	-	-	322	100.0%	-	-	-	-	322	-
PAYE deductions	56 003	100.0%	-	-	-	-	-	-	56 003	2.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	47 149	100.0%	-	-	-	-	-	-	47 149	2.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	208 576	14.2%	11 097	.8%	4 749	.3%	1 245 807	84.7%	1 470 230	63.4%
Auditor-General	75	100.0%	-	-	-	-	-	-	75	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 058 029	45.6%	11 419	.5%	4 749	.2%	1 245 807	53.7%	2 320 005	100.0%

Contact Details

Municipal Manager	Mr Luvuyo Magalela (Acting City Manager)	041 506 3209
Chief Financial Officer	Mr Jackson Ngcikalwane	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	453 136	533 363	206 804	45.6%	109 825	24.2%	111 403	20.9%	106 766	20.0%	534 798	100.3%	64 269	78.4%	66.1%
Exchange Revenue															
Service charges - Electricity	141 120	142 179	35 308	25.0%	31 237	22.1%	40 822	28.7%	25 740	18.1%	133 107	93.6%	30 264	72.6%	(14.9%)
Service charges - Water	40 832	56 426	13 778	33.7%	13 818	33.8%	16 640	29.5%	10 900	19.3%	55 136	97.7%	10 350	75.4%	5.3%
Service charges - Waste Water Management	59 557	71 016	26 129	43.9%	8 395	14.1%	7 690	10.8%	6 695	9.4%	48 909	69.9%	5 868	59.8%	14.1%
Service charges - Waste Management	6 686	41 588	13 008	194.5%	5 355	80.1%	5 080	12.2%	4 207	10.1%	27 650	66.5%	5 204	102.8%	(19.2%)
Sale of Goods and Rendering of Services	2 819	2 153	209	7.4%	219	7.8%	309	14.3%	106	4.9%	842	39.1%	270	84.3%	(60.8%)
Agency services	6 134	5 841	835	13.6%	612	10.0%	350	6.0%	307	5.3%	2 104	36.0%	336	30.4%	(8.4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 481	13 234	3 218	71.8%	3 311	73.9%	3 828	28.9%	2 757	20.8%	13 115	99.1%	3 009	288.7%	(8.4%)
Interest earned from Current and Non Current Assets	616	1 196	413	67.0%	232	37.6%	218	18.2%	168	14.1%	1 030	86.1%	129	40.6%	30.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 727	2 127	243	6.5%	307	8.2%	244	11.5%	113	5.3%	907	42.6%	173	199.4%	(34.8%)
Licence and permits	1 144	964	198	17.3%	212	18.5%	244	25.3%	151	15.7%	805	83.5%	144	45.7%	5.0%
Operational Revenue	8 557	8 453	16 738	195.6%	90	1.1%	439	5.2%	1 774	21.0%	19 042	225.3%	2 671	9.0%	(33.6%)
Non-Exchange Revenue															
Property rates	45 043	51 761	45 508	101.0%	2 173	4.8%	35	.1%	(1 749)	(3.4%)	45 965	88.8%	(183)	98.5%	855.6%
Surcharges and Taxes	4 176	10 033	1 760	42.2%	3 889	93.1%	1 694	16.9%	1 946	19.4%	9 289	92.6%	3 172	394.5%	(38.6%)
Fines, penalties and forfeits	720	94	22	3.1%	5	6%	6	6.0%	22	24.0%	55	58.8%	8	(1 535.1%)	183.5%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	125 659	123 639	48 888	38.9%	39 277	31.3%	33 063	26.7%	125	.1%	121 353	98.2%	2 190	98.0%	(94.3%)
Interest	1 865	2 661	548	29.4%	693	37.2%	742	27.9%	(325)	(12.2%)	1 658	62.3%	666	101.3%	(148.8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	53 829	-	53 829	-	-	-	(100.0%)
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%	96 292	14.7%	499 113	76.3%	140 709	89.8%	(31.6%)
Employee related costs	184 072	191 893	40 996	22.3%	51 020	27.7%	42 101	21.9%	28 454	14.8%	162 572	84.7%	40 058	90.9%	(29.0%)
Remuneration of councillors	9 276	10 255	2 303	24.8%	2 876	31.0%	2 411	23.5%	1 608	15.7%	9 198	89.7%	2 477	101.5%	(35.1%)
Bulk purchases - electricity	130 815	133 107	31 910	24.4%	27 359	20.9%	30 051	22.6%	19 819	14.9%	109 139	82.0%	18 387	76.4%	7.8%
Inventory consumed	5 582	4 753	1 419	25.4%	330	5.9%	508	10.7%	1 025	21.6%	3 282	69.1%	1 736	146.5%	(40.9%)
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%	10 173	15.6%	55 754	85.4%	15 497	95.7%	(34.4%)
Interest	10 452	72 387	9 919	94.9%	16 051	153.6%	11 169	15.4%	10 905	15.1%	48 044	66.4%	16 358	130.9%	(33.3%)
Contracted services	19 285	26 376	3 662	19.0%	2 520	13.1%	6 157	23.3%	14 242	54.0%	26 581	100.8%	21 380	129.9%	(33.4%)
Transfers and subsidies	150	150	-	-	120	80.0%	-	-	-	-	120	80.0%	18	73.3%	(100.0%)
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%	10 066	7.4%	84 423	61.9%	24 800	92.2%	(59.4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(101 162)	(120 954)	80 457		(36 439)		(18 807)		10 474		35 684		(76 440)		
Transfers and subsidies - capital (monetary allocations)	74 871	75 753	9 808	13.1%	23 126	30.9%	9 129	12.1%	10 945	14.4%	53 007	70.0%	16 974	91.5%	(35.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(26 291)	(45 201)	90 264		(13 312)		(9 679)		21 418		88 692		(59 466)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(26 291)	(45 201)	90 264		(13 312)		(9 679)		21 418		88 692		(59 466)		
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)		21 418		88 692		(59 466)		
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)		21 418		88 692		(59 466)		

Part 2: Capital Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
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%	10 966	14.3%	124 074	162.3%	16 668	87.9%	(34.2%)
National Government	70 164	72 735	78 497	111.9%	20 073	28.6%	8 807	12.1%	10 795	14.8%	118 172	162.5%	16 037	88.3%	(32.7%)
Provincial Government	-	-	-	-	-	-	-	-	55	-	55	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	1 302	-	71	-	1 373	-	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	70 164	72 735	78 497	111.9%	20 073	28.6%	10 109	13.9%	10 921	15.0%	119 600	164.4%	16 037	88.3%	(31.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 637	3 707	1 493	41.1%	2 913	80.1%	22	.6%	45	1.2%	4 473	120.7%	631	73.9%	(92.8%)
Capital Expenditure Functional	74 050	76 661	80 082	108.1%	22 987	31.0%	10 131	13.2%	11 088	14.5%	124 287	162.1%	16 668	87.9%	(33.5%)
Municipal governance and administration	370	410	699	188.9%	104	28.0%	1 324	322.9%	167	40.7%	2 293	559.3%	631	70.7%	(73.5%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	370	410	699	188.9%	104	28.0%	1 324	322.9%	167	40.7%	2 293	559.3%	631	70.7%	(73.5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	6 616	2 400	10 971	165.8%	1 913	28.9%	-	-	71	3.0%	12 955	539.8%	5 579	87.0%	(98.7%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	6 616	2 400	10 971	165.8%	1 913	28.9%	-	-	-	-	12 884	536.8%	5 579	87.0%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	71	-	71	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	6 581	-	-	-	-	-	-	55	.8%	55	.8%	-	-	(100.0%)
Planning and Development	-	6 581	-	-	-	-	-	-	55	.8%	55	.8%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	67 064	67 270	68 412	102.0%	20 970	31.3%	8 807	13.1%	10 795	16.0%	108 984	162.0%	10 458	88.4%	3.2%
Energy sources	3 517	3 517	886	25.2%	2 810	79.9%	-	-	-	-	3 696	105.1%	-	78.0%	-
Water Management	50 792	41 401	56 346	110.9%	10 439	20.6%	6 670	16.1%	5 144	12.4%	78 599	189.8%	8 940	88.8%	(42.5%)
Waste Water Management	8 467	10 733	5 701	67.3%	5 994	70.8%	-	1 835	17.1%	13 530	126.1%	1 518	87.0%	20.9%	-
Waste Management	4 288	11 620	5 480	127.8%	1 727	40.3%	2 137	18.4%	3 816	32.8%	13 160	113.2%	-	87.0%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	25 830	22 506	21 904	84.8%	4 324	16.7%	5 467	24.3%	2 493	11.1%	34 188	151.9%	3 117	35.1%	(20.0%)
Transfers and Subsidies - Operational	69 370	95 903	96 000	138.4%	84 940	122.4%	82 994	86.5%	25 610	26.7%	289 543	301.9%	1 476	132.9%	1 635.3%
Transfers and Subsidies - Capital	74 871	81 631	17 668	23.6%	16 877	22.5%	14 380	17.6%	165	.2%	49 090	60.1%	21 354	129.4%	(99.2%)
Interest	616	1 196	166	27.0%	77	12.5%	45	3.7%	17	1.4%	305	25.5%	22	20.7%	(24.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(467 994)	(568 862)	(69 532)	14.9%	(77 240)	16.5%	(69 286)	12.2%	(37 080)	6.5%	(253 138)	44.5%	(64 143)	72.8%	(42.2%)
Suppliers and employees	(467 994)	(568 862)	(69 532)	14.9%	(77 240)	16.5%	(69 286)	12.2%	(37 080)	6.5%	(253 138)	44.5%	(64 143)	72.8%	(42.2%)
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%	352	2.5%	184 058	1 303.9%	13 712	56.9%	(97.4%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(73 800)	(76 441)	2 755	(3.7%)	3 421	(4.6%)	1 549	(2.0%)	1 256	(1.6%)	8 981	(11.7%)	1 882	17.9%	(33.2%)
Capital assets	(73 800)	(76 441)	2 755	(3.7%)	3 421	(4.6%)	1 549	(2.0%)	1 256	(1.6%)	8 981	(11.7%)	1 882	17.9%	(33.2%)
Net Cash from/(used) Investing Activities	(73 800)	(76 441)	2 755	(3.7%)	3 421	(4.6%)	1 549	(2.0%)	1 256	(1.6%)	8 981	(11.7%)	1 882	17.9%	(33.2%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	1 148	-	(922)	-	226	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	1 148	-	(922)	-	226	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	1 148	-	(922)	-	226	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(14 563)	(62 326)	89 768	(616.4%)	52 194	(358.4%)	50 617	(81.2%)	686	(1.1%)	193 265	(310.1%)	15 594	77.0%	(95.6%)
Cash/cash equivalents at the year begin:	924	996	996	107.7%	90 763	9 818.7%	142 958	14 354.6%	193 575	19 437.1%	996	100.0%	108 900	70.9%	77.8%
Cash/cash equivalents at the year end:	(13 639)	(61 330)	90 763	(665.5%)	142 958	(1 048.2%)	193 575	(315.6%)	194 261	(316.7%)	194 261	(316.7%)	124 493	78.7%	56.0%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Dr 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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	314 333	307 302	92 700	29.5%	68 224	21.7%	69 086	22.5%	53 989	17.6%	283 999	92.4%	46 075	90.2%	17.2%
Exchange Revenue															
Service charges - Electricity	167 878	150 397	27 067	16.1%	35 193	21.0%	35 545	23.6%	35 017	23.3%	132 822	88.3%	32 743	84.8%	6.9%
Service charges - Water	16 805	16 845	4 542	27.0%	5 087	30.3%	4 564	27.1%	4 625	27.5%	18 817	111.7%	3 890	98.7%	18.6%
Service charges - Waste Water Management	6 616	8 388	2 070	31.3%	1 820	27.8%	1 742	20.8%	1 686	20.1%	7 318	87.2%	1 498	99.4%	12.6%
Service charges - Waste Management	10 519	13 834	3 339	31.7%	2 920	27.8%	2 786	20.1%	2 704	19.5%	11 749	84.9%	2 398	99.5%	12.8%
Sale of Goods and Rendering of Services	601	601	91	15.1%	65	10.8%	87	14.4%	80	13.4%	322	53.7%	71	78.6%	12.4%
Agency services	850	850	240	28.3%	165	19.4%	143	16.8%	140	16.4%	688	81.0%	178	92.0%	(21.7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 689	8 973	1 388	20.7%	3 071	45.9%	3 191	35.6%	3 897	43.4%	11 547	128.7%	3 303	125.1%	18.0%
Interest earned from Current and Non Current Assets	950	950	177	18.6%	283	29.7%	358	37.7%	1 317	138.6%	2 134	224.6%	168	93.1%	684.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	77	129	20	26.0%	20	26.5%	20	15.9%	20	15.9%	81	63.2%	19	85.5%	6.0%
Rented from Fixed Assets	575	575	124	21.5%	202	35.1%	132	22.9%	194	33.7%	651	113.1%	114	122.1%	70.0%
Licence and permits	-	-	-	-	-	-	2	-	-	-	2	-	-	-	-
Operational Revenue	2 891	2 891	78	2.7%	123	4.2%	390	13.5%	356	12.3%	946	32.7%	90	68.7%	294.3%
Non-Exchange Revenue															
Property rates	24 819	25 751	24 054	96.9%	1 005	4.1%	1 707	6.6%	1 470	5.7%	28 237	109.7%	1 351	107.8%	8.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	315	315	17	5.3%	38	11.9%	53	16.8%	56	17.6%	163	51.6%	9	76.2%	552.0%
Licences or permits	420	512	133	31.6%	122	29.1%	65	12.7%	62	12.2%	382	74.6%	107	102.7%	(41.7%)
Transfer and subsidies - Operational	74 328	76 291	29 362	39.5%	18 110	24.4%	18 300	24.0%	2 367	3.1%	68 140	89.3%	-	88.8%	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	138	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	373 107	352 171	58 978	15.8%	51 470	13.8%	70 023	19.9%	65 751	18.7%	246 222	69.9%	32 512	74.9%	102.2%
Employee related costs	102 713	102 783	23 474	22.9%	27 753	27.0%	23 165	22.5%	23 104	22.5%	97 495	94.9%	21 317	95.2%	8.4%
Remuneration of councillors	4 928	4 928	1 402	28.4%	1 209	24.5%	1 176	23.9%	1 165	23.6%	4 951	100.5%	1 204	89.1%	(3.3%)
Bulk purchases - electricity	130 570	109 571	6 957	5.3%	14 084	10.8%	15 972	14.6%	8 696	7.9%	45 708	41.7%	1 753	73.5%	396.2%
Inventory consumed	9 053	8 550	243	2.7%	2 331	25.8%	2 175	25.4%	3 481	40.7%	8 229	96.2%	2 486	83.9%	40.0%
Debt impairment	27 177	27 177	6 528	24.0%	-	-	6 528	24.0%	6 528	24.0%	19 583	72.1%	-	-	(100.0%)
Depreciation and amortisation	56 304	56 304	14 076	25.0%	-	-	14 076	25.0%	14 076	25.0%	42 228	75.0%	-	59.0%	(100.0%)
Interest	3 489	3 489	-	-	-	-	-	-	202	5.8%	202	5.8%	2	1.1%	13 342.4%
Contracted services	11 937	11 210	910	7.6%	1 126	9.4%	1 322	11.8%	2 743	24.5%	6 100	54.4%	615	55.1%	345.7%
Transfers and subsidies	1 083	1 083	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	267	-	-	-	267	-	-	-	800	-	-	49.3%	(100.0%)
Operational costs	25 653	27 075	5 124	19.8%	4 967	19.2%	5 343	19.7%	5 491	20.3%	20 925	77.3%	5 002	78.9%	9.8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	134	-	(100.0%)
Surplus/(Deficit)	(58 773)	(44 870)	33 722		16 754		(937)		(11 762)		37 777		13 563		
Transfers and subsidies - capital (monetary allocations)	37 259	71 290	5 304	14.2%	(1 100)	(3.0%)	17 409	24.4%	35 086	49.2%	56 699	79.5%	-	32.7%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(21 515)	26 421	39 027		15 654		16 472		23 324		94 476		13 563		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(21 515)	26 421	39 027		15 654		16 472		23 324		94 476		13 563		
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		23 324		94 476		13 563		
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		23 324		94 476		13 563		

Part 2: Capital Revenue and Expenditure

		2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24		
		Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
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%	11 029	16.8%	36 712	55.9%	8 676	56.9%	27.1%
National Government		32 399	60 355	3 895	12.0%	14 965	46.2%	4 655	7.7%	10 855	18.0%	34 370	56.9%	7 601	72.6%	42.8%
Provincial Government		-	954	-	-	-	-	131	13.7%	-	-	131	13.7%	811	29.5%	(100.0%)
District Municipality		-	683	-	-	326	-	-	-	-	-	326	47.7%	254	21.7%	(100.0%)
Transfers and subsidies - capital (monetary alloc)/Departm Age		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		32 399	61 992	3 895	12.0%	15 290	47.2%	4 786	7.7%	10 855	17.5%	34 826	56.2%	8 666	66.0%	25.3%
Borrowing		-	245	-	-	224	-	21	8.6%	-	8	100.1%	8	-	2%	159.2%
Internally generated funds		2 120	3 480	44	2.1%	267	12.6%	1 177	33.8%	153	4.4%	1 640	47.1%	2	26.3%	10 073.3%
Capital Expenditure Functional		34 519	65 717	3 939	11.4%	15 781	45.7%	5 963	9.1%	11 029	16.8%	36 712	55.9%	8 676	56.9%	27.1%
Municipal governance and administration		1 388	1 742	-	-	281	20.2%	226	13.0%	424	24.4%	931	53.5%	1 204	75.8%	(64.8%)
Executive and Council		15	15	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		1 373	1 727	-	-	281	20.5%	226	13.1%	424	24.6%	931	53.9%	1 204	76.4%	(64.8%)
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		4 228	31 190	-	-	2 510	59.4%	207	.7%	991	3.2%	3 708	11.9%	342	45.4%	190.0%
Community and Social Services		15	30 542	-	-	2 293	15 289.9%	207	.7%	991	3.2%	3 491	11.4%	254	18.1%	290.5%
Sport And Recreation		3 913	348	-	-	-	-	-	-	-	-	-	-	88	79.5%	(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%	2 522	17.2%	13 541	92.2%	2 924	51.6%	(13.7%)
Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport		11 750	14 692	1 210	10.3%	7 961	67.8%	1 848	12.6%	2 522	17.2%	13 541	92.2%	2 924	51.6%	(13.7%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		17 153	18 093	2 729	15.9%	5 029	29.3%	3 682	20.3%	7 091	39.2%	18 531	102.4%	4 207	62.3%	68.6%
Energy sources		4 706	5 167	11	2%	47	1.0%	2 651	51.3%	1 548	30.0%	4 256	82.4%	138	42.3%	1 022.6%
Water Management		9 007	8 746	2 574	28.6%	2 511	27.9%	1 031	11.8%	4 648	53.1%	10 764	123.1%	3 894	65.9%	19.4%
Waste Water Management		485	579	144	29.8%	531	109.4%	-	(207)	(35.7%)	468	80.9%	167	61.6%	(224.0%)	-
Waste Management		2 957	3 601	-	-	1 941	65.7%	-	-	1 102	30.6%	3 043	84.5%	8	5.6%	13 420.6%
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	38 575	38 719	2 068	5.4%	2 941	7.6%	3 882	10.0%	3 463	8.9%	12 355	31.9%	3 817	147.4%	(9.3%)
Transfers and Subsidies - Operational	69 020	68 721	25 808	37.4%	20 808	30.1%	17 600	25.6%	3	-	64 219	93.4%	-	26.8%	(100.0%)
Transfers and Subsidies - Capital	37 259	37 259	-	-	2 000	5.4%	5 000	13.4%	47	.1%	7 047	18.9%	109	12.9%	(57.0%)
Interest	950	950	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(329 130)	(329 130)	(1 722)	.5%	(3 718)	1.1%	(4 511)	1.4%	(3 875)	1.2%	(13 826)	4.2%	(1 488)	5.1%	160.4%
Suppliers and employees	(328 741)	(328 741)	(1 722)	.5%	(3 718)	1.1%	(4 511)	1.4%	(3 875)	1.2%	(13 826)	4.2%	(1 488)	4.8%	160.4%
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%	39 983	196.4%	205 431	1 009.3%	31 794	403.9%	25.8%
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	(34 519)	(65 717)	(503)	1.5%	(15 299)	44.3%	(6 592)	10.0%	(8 645)	13.2%	(31 039)	47.2%	(10 039)	48.6%	(13.9%)
Capital assets	(34 519)	(65 717)	(503)	1.5%	(15 299)	44.3%	(6 592)	10.0%	(8 645)	13.2%	(31 039)	47.2%	(10 039)	48.6%	(13.9%)
Net Cash from/(used) Investing Activities	(34 519)	(65 717)	(503)	1.5%	(15 299)	44.3%	(6 592)	10.0%	(8 645)	13.2%	(31 039)	47.2%	(10 039)	48.6%	(13.9%)
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%)	31 338	(67.5%)	174 392	(375.8%)	21 755	(2 814.6%)	44.1%
Cash/cash equivalents at the year begin:	16 624	16 624	-	-	47 348	284.8%	100 164	602.5%	153 548	923.6%	-	-	113 397	-	35.4%
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%)	184 886	(620.7%)	184 886	(620.7%)	135 151	813.0%	36.8%

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	3 990	9.8%	1 193	2.9%	1 060	2.6%	34 271	84.6%	40 514	18.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 700	37.3%	2 298	6.3%	1 230	3.4%	19 458	53.0%	36 687	17.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	510	1.0%	154	.3%	137	.3%	52 294	98.5%	53 095	24.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 375	7.7%	382	2.2%	372	2.1%	15 616	88.0%	17 746	8.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 156	8.0%	631	2.3%	615	2.3%	23 633	87.4%	27 034	12.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	7	4.0%	3	1.6%	3	1.5%	168	92.9%	181	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	435	1.3%	92	.3%	95	.3%	33 423	98.2%	34 044	15.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 617)	(53.8%)	36	.7%	31	.6%	7 412	152.4%	4 862	2.3%	-	-	-	-
Total By Income Source	19 558	9.1%	4 789	2.2%	3 542	1.7%	186 276	87.0%	214 164	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	694	4.8%	408	2.8%	149	1.0%	13 235	91.4%	14 485	6.8%	-	-	-	-
Commercial	2 596	27.3%	219	2.3%	133	1.4%	6 561	69.0%	9 510	4.4%	-	-	-	-
Households	10 631	8.0%	3 393	2.6%	2 744	2.1%	115 918	87.4%	132 685	62.0%	-	-	-	-
Other	5 636	9.8%	769	1.3%	516	.9%	50 562	88.0%	57 484	26.8%	-	-	-	-
Total By Customer Group	19 558	9.1%	4 789	2.2%	3 542	1.7%	186 276	87.0%	214 164	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	-	-	2	11.4%	-	-	15	88.6%	17	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	2	11.4%	-	-	15	88.6%	17	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.

EASTERN CAPE: MAKANA (EC104)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	741 972	788 453	136 365	18.4%	159 885	21.5%	290 679	36.9%	156 049	19.8%	742 978	94.2%	108 724	86.6%	43.5%
Exchange Revenue															
Service charges - Electricity	171 132	184 187	16 191	9.5%	40 507	23.7%	69 195	37.6%	42 206	22.9%	168 099	91.3%	32 181	75.4%	31.2%
Service charges - Water	175 295	180 987	20 996	12.0%	39 876	22.7%	71 927	39.7%	38 391	21.2%	171 190	94.6%	7 235	92.1%	430.6%
Service charges - Waste Water Management	40 536	43 479	12 763	31.5%	8 119	20.0%	13 263	30.6%	8 140	18.7%	42 305	97.3%	5 928	67.5%	37.3%
Service charges - Waste Management	15 551	24 578	2 054	13.2%	6 144	39.5%	10 196	41.5%	6 139	25.0%	24 533	99.8%	4 128	72.7%	48.7%
Sale of Goods and Rendering of Services	-	1 387	57	-	363	-	780	56.2%	137	9.9%	1 338	96.5%	477	83.9%	(71.3%)
Agency services	3 700	3 932	-	-	336	9.1%	2 235	56.8%	855	21.8%	3 426	87.1%	1 035	118.8%	(17.3%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	77 685	64 317	5 441	7.0%	13 073	16.8%	28 202	43.8%	17 924	27.9%	64 640	100.5%	35 324	113.1%	(49.3%)
Interest earned from Current and Non Current Assets	3 800	6 512	40	1.0%	126	3.3%	201	3.1%	13 227	203.1%	13 594	208.8%	1 871	101.8%	607.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	150	216	18	11.9%	52	35.0%	124	57.4%	70	32.5%	264	122.6%	95	134.6%	(26.2%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	10 000	449	27	.3%	72	.7%	435	96.9%	191	42.4%	725	161.3%	158	11.4%	20.3%
Non-Exchange Revenue															
Property rates	114 122	124 334	27 851	24.4%	22 354	19.6%	34 447	27.7%	21 638	17.4%	106 290	85.5%	17 696	92.8%	22.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 800	3 600	-	-	35	2.0%	947	26.3%	767	21.3%	1 749	48.6%	9	27.0%	8 352.0%
Licences or permits	545	545	-	-	1	.3%	4	.7%	22	4.1%	28	5.1%	104	2%	(78.8%)
Transfer and subsidies - Operational	127 657	138 637	50 927	39.9%	23 331	18.3%	55 970	40.4%	3 606	2.6%	133 834	96.5%	1 684	98.3%	114.1%
Interest	-	11 294	-	-	5 494	-	2 731	24.2%	2 736	24.2%	10 961	97.0%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	2	-	1	-	2	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	797	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	684 903	764 152	41 773	6.1%	126 356	18.4%	181 480	23.7%	123 209	16.1%	472 818	61.9%	114 357	67.8%	7.7%
Employee related costs	247 243	247 723	17 210	7.0%	57 703	23.3%	83 868	33.9%	56 803	22.9%	215 584	87.0%	49 625	84.7%	14.5%
Remuneration of councillors	14 389	14 389	989	6.9%	3 133	21.8%	5 674	39.4%	3 100	21.5%	12 895	89.6%	2 916	83.6%	6.3%
Bulk purchases - electricity	183 744	183 744	20 060	10.9%	36 339	19.8%	50 034	27.2%	42 326	23.0%	148 759	81.0%	41 729	90.6%	1.4%
Inventory consumed	14 565	29 102	400	2.7%	895	6.1%	2 215	7.6%	1 815	6.2%	5 326	18.3%	2 878	30.7%	(36.9%)
Debt impairment	-	121 092	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	35 275	35 275	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	6 969	6 969	1 265	18.1%	5 904	84.7%	(3 315)	(47.6%)	4 058	58.2%	7 911	113.5%	6 734	114.9%	(39.7%)
Contracted services	51 828	62 452	253	.5%	9 443	18.2%	17 807	28.5%	8 079	12.9%	35 582	57.0%	8 428	63.3%	(4.1%)
Transfers and subsidies	992	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	73 920	-	256	.3%	-	-	20	-	30	-	306	-	(7 857)	(13.6%)	(100.4%)
Operational costs	55 978	62 905	1 340	2.4%	12 939	23.1%	25 178	40.0%	6 997	11.1%	46 454	73.8%	8 483	68.2%	(17.5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	1 421	-	(100.0%)
Surplus/(Deficit)	57 069	24 301	94 592		33 529		109 199		32 840		270 160		(5 633)		
Transfers and subsidies - capital (monetary allocations)	67 378	47 171	-	-	13 158	19.5%	24 091	51.1%	539	1.1%	37 787	80.1%	16 226	63.4%	(96.7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	124 447	71 472	94 592		46 687		133 290		33 378		307 947		10 593		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	124 447	71 472	94 592		46 687		133 290		33 378		307 947		10 593		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	124 447	71 472	94 592		46 687		133 290		33 378		307 947		10 593		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	124 447	71 472	94 592		46 687		133 290		33 378		307 947		10 593		

Part 2: Capital Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	67 378	62 872	1 810	2.7%	13 569	20.1%	24 785	39.4%	6 643	10.6%	46 807	74.4%	15 216	48.7%	(56.3%)
National Government	57 029	40 805	1 810	3.2%	14 387	25.2%	16 962	41.6%	5 225	12.8%	38 384	94.1%	14 922	58.7%	(65.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	89	-	35	-	-	-	124	-	-	-	-
Transfers recognised - capital	57 029	40 805	1 810	3.2%	14 477	25.4%	16 997	41.7%	5 225	12.8%	38 508	94.4%	14 922	58.7%	(65.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 349	22 067	-	-	(907)	(8.8%)	7 788	35.3%	1 418	6.4%	8 299	37.6%	294	15.2%	381.9%
Capital Expenditure Functional	67 378	62 872	1 810	2.7%	13 569	20.1%	24 785	39.4%	6 643	10.6%	46 807	74.4%	15 236	48.2%	(56.4%)
Municipal governance and administration	5 020	7 888	-	-	(1 479)	(29.5%)	2 714	34.4%	991	12.6%	2 226	28.2%	274	15.1%	261.4%
Executive and Council	1 270	1 170	-	-	-	-	7	.6%	-	-	7	.6%	-	-	-
Finance and administration	3 750	6 718	-	-	(1 479)	(39.4%)	2 707	40.3%	991	14.8%	2 219	33.0%	274	22.1%	261.4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 597	3 071	-	-	689	7.2%	1 913	62.3%	22	.7%	2 624	85.4%	-	20.9%	(100.0%)
Community and Social Services	5 329	-	-	-	-	-	439	-	-	-	439	-	-	52.0%	-
Sport And Recreation	4 268	3 071	-	-	689	16.1%	1 474	48.0%	22	.7%	2 185	71.1%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 097	15 009	65	.4%	4 564	26.7%	5 835	38.9%	892	5.9%	11 357	75.7%	2 467	44.0%	(63.8%)
Planning and Development	-	880	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	17 097	14 129	65	.4%	4 564	26.7%	5 835	41.3%	892	6.3%	11 357	80.4%	2 467	44.0%	(63.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	35 664	36 904	1 744	4.9%	9 795	27.5%	14 323	38.8%	4 737	12.8%	30 599	82.9%	12 495	56.8%	(62.1%)
Energy sources	500	2 500	-	-	89	17.9%	816	32.6%	(20)	(.8%)	885	35.4%	702	32.3%	(102.8%)
Water Management	18 417	8 957	1 744	9.5%	9 184	49.9%	10 780	120.4%	4 529	50.6%	26 238	292.9%	7 005	70.4%	(35.3%)
Waste Water Management	16 747	22 947	-	-	1 081	-	1 081	4.7%	282	1.2%	1 364	5.9%	4 768	51.3%	(94.1%)
Waste Management	-	2 500	-	-	522	-	1 645	65.8%	(55)	(2.2%)	2 112	84.5%	20	2.9%	(374.8%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	93 880	93 880	743	8%	1 514	1.6%	8 094	8.6%	4 407	4.7%	14 758	15.7%	2 304	57.5%	91.2%
Transfers and Subsidies - Operational	127 657	131 657	50 823	39.8%	22 162	17.4%	41 762	31.7%	3 474	2.6%	118 220	89.8%	20 876	114.7%	(83.4%)
Transfers and Subsidies - Capital	67 378	67 378	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	3 800	5 965	-	-	46	1.2%	-	-	5 352	89.7%	5 398	90.5%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(574 716)	(547 438)	(23 577)	4.1%	(129 847)	22.6%	(202 991)	37.1%	(124 762)	22.8%	(481 178)	87.9%	(40 374)	33.8%	209.0%
Suppliers and employees	(567 747)	(540 469)	(23 577)	4.2%	(129 847)	22.9%	(202 991)	37.6%	(124 762)	23.1%	(481 178)	89.0%	(40 374)	34.4%	209.0%
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%)	(96 673)	(58.3%)	(76 962)	(46.7%)	(201 846)	(122.5%)	(7 108)	6.1%	982.8%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	2	-	1	-	2	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	2	-	1	-	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%	(7 892)	11.7%	(55 446)	82.3%	(17 494)	66.0%	(54.9%)
Capital assets	(67 378)	(67 378)	(2 081)	3.1%	(17 356)	25.8%	(28 117)	41.7%	(7 892)	11.7%	(55 446)	82.3%	(17 494)	66.0%	(54.9%)
Net Cash from/(used) Investing Activities	(67 378)	(67 378)	(2 081)	3.1%	(17 356)	25.8%	(28 115)	41.7%	(7 891)	11.7%	(55 444)	82.3%	(17 494)	67.4%	(54.9%)
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	104 465	97 384	35 762	34.2%	(84 012)	(80.4%)	(124 188)	(127.5%)	(84 852)	(87.1%)	(257 290)	(264.2%)	(24 602)	(33.3%)	244.9%
Cash/cash equivalents at the year begin:	280 817	280 817	65 050	23.2%	100 812	35.9%	16 801	6.0%	(107 387)	(38.2%)	65 050	23.2%	48 772	17.4%	(320.2%)
Cash/cash equivalents at the year end:	385 282	378 201	100 812	26.2%	16 801	4.4%	(107 387)	(28.4%)	(192 240)	(50.8%)	(192 240)	(50.8%)	24 170	6.9%	(895.3%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	549 852	662 293	169 789	30.9%	158 528	28.8%	145 775	22.0%	104 596	15.8%	578 689	87.4%	93 184	95.6%	12.2%
Exchange Revenue															
Service charges - Electricity	92 700	92 499	20 858	22.5%	21 729	23.4%	24 537	26.5%	23 304	25.2%	90 429	97.8%	17 265	85.4%	35.0%
Service charges - Water	66 182	69 474	14 585	22.0%	16 314	24.6%	15 253	22.0%	12 147	17.5%	58 299	83.9%	15 543	78.0%	(21.8%)
Service charges - Waste Water Management	18 102	18 974	4 673	25.8%	4 727	26.1%	4 744	25.0%	4 783	25.2%	18 925	99.7%	3 933	110.7%	21.6%
Service charges - Waste Management	29 442	25 479	5 742	19.5%	5 418	18.4%	5 495	21.6%	5 517	21.7%	22 172	87.0%	4 936	106.8%	11.8%
Sale of Goods and Rendering of Services	3 076	3 076	904	29.4%	946	30.7%	956	31.1%	879	28.6%	3 685	119.8%	794	85.3%	10.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 389	8 389	2 441	29.1%	2 175	25.9%	2 447	29.2%	2 599	31.0%	9 663	115.2%	2 373	148.8%	9.5%
Interest earned from Current and Non Current Assets	6 893	6 893	2 268	32.9%	2 644	38.4%	2 779	40.3%	4 626	67.1%	12 317	178.7%	3 010	115.9%	53.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 092	1 092	281	25.7%	265	24.2%	271	24.8%	268	24.6%	1 084	99.3%	257	107.9%	4.3%
Licence and permits	14 765	14 765	135	9%	806	5.5%	2 534	17.2%	(1 545)	(10.5%)	1 930	13.1%	3 623	114.0%	(142.6%)
Operational Revenue	2 136	2 161	641	30.0%	951	44.5%	460	21.3%	335	15.5%	2 385	110.4%	500	105.9%	(33.0%)
Non-Exchange Revenue															
Property rates	154 154	154 154	37 945	24.6%	36 531	23.7%	36 108	23.4%	36 149	23.4%	146 733	95.2%	35 496	100.7%	1.8%
Surcharges and Taxes	9 110	9 110	2 129	23.4%	2 042	22.4%	2 067	22.7%	1 977	21.7%	8 215	90.2%	1 858	66.0%	6.4%
Fines, penalties and forfeits	328	328	126	38.2%	90	27.3%	67	20.5%	118	35.9%	401	122.0%	109	44.6%	8.7%
Licences or permits	1 927	1 927	253	13.1%	945	49.0%	88	4.6%	26	1.3%	1 312	68.1%	29	-	(10.3%)
Transfer and subsidies - Operational	137 300	249 727	75 727	55.2%	61 588	44.9%	46 491	18.6%	11 892	4.8%	195 697	78.4%	2 294	98.5%	418.4%
Interest	4 254	4 254	896	21.1%	1 230	28.9%	1 285	30.2%	1 251	29.4%	4 662	109.6%	1 159	-	7.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	184	-	105	-	192	-	263	-	745	-	0	-	295 773.0%
Other Gains	-	(10)	3	-	24	-	0	(2.5%)	7	(72.4%)	34	(341.8%)	5	-	43.2%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	560 770	673 419	147 587	26.3%	158 476	28.3%	142 419	21.1%	167 411	24.9%	615 894	91.5%	147 268	99.3%	13.7%
Employee related costs	196 957	196 578	44 834	22.8%	52 807	26.8%	45 053	22.9%	45 445	23.1%	188 139	95.7%	42 523	97.8%	6.9%
Remuneration of councillors	8 464	9 084	2 436	28.8%	2 015	23.8%	2 015	22.2%	2 026	22.3%	8 492	93.5%	1 918	95.7%	5.6%
Bulk purchases - electricity	79 082	77 772	15 944	20.2%	24 288	30.7%	21 660	27.9%	20 263	26.1%	82 155	105.6%	16 449	129.1%	23.2%
Inventory consumed	42 747	43 010	13 896	32.5%	8 068	18.9%	13 499	31.4%	10 549	24.5%	46 012	107.0%	12 210	100.0%	(13.6%)
Debt impairment	9 961	9 961	4 357	43.7%	-	-	5 352	53.7%	(9 709)	(97.5%)	(0)	-	3 215	80.1%	(131.1%)
Depreciation and amortisation	49 076	49 076	12 749	26.0%	12 729	25.9%	12 658	25.8%	12 642	25.8%	50 779	103.5%	12 193	104.2%	3.7%
Interest	196	196	69	35.2%	-	-	85	43.7%	29	15.0%	184	93.8%	2	112.0%	1 127.3%
Contracted services	88 806	201 254	38 659	43.5%	43 032	48.5%	31 481	15.6%	32 645	16.2%	145 817	72.5%	17 812	98.4%	83.3%
Transfers and subsidies	3 980	4 407	1 454	36.5%	1 302	32.7%	1 058	24.0%	491	11.1%	4 304	97.7%	628	104.1%	(21.8%)
Irrecoverable debts written off	29 039	29 039	-	-	-	-	-	-	38 286	131.8%	38 286	131.8%	-	-	(100.0%)
Operational costs	52 463	53 034	13 186	25.1%	14 233	27.1%	9 538	18.0%	11 471	21.6%	48 427	91.3%	11 933	89.0%	(3.9%)
Losses on disposal of Assets	-	-	-	-	-	-	18	-	3 263	-	3 280	-	376	-	767.0%
Other Losses	-	8	3	-	1	-	3	37.2%	10	120.3%	17	207.3%	6	-	60.5%
Surplus/(Deficit)	(10 918)	(11 126)	22 202		52		3 356		(62 815)		(37 205)		(54 083)		
Transfers and subsidies - capital (monetary allocations)	63 644	184 916	11 472	18.0%	38 179	60.0%	21 134	11.4%	41 583	22.5%	112 368	60.8%	64 273	88.2%	(35.3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	411	-	(34)	-	378	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	52 726	173 790	33 674		38 232		24 901		(21 266)		75 541		10 190		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	52 726	173 790	33 674		38 232		24 901		(21 266)		75 541		10 190		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	52 726	173 790	33 674		38 232		24 901		(21 266)		75 541		10 190		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	52 726	173 790	33 674		38 232		24 901		(21 266)		75 541		10 190		

Part 2: Capital Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	79 930	201 202	10 368	13.0%	37 549	47.0%	21 814	10.8%	42 023	20.9%	111 754	55.5%	71 884	73.8%	(41.5%)
National Government	60 358	86 295	9 977	16.5%	19 267	31.9%	8 595	10.0%	25 908	30.0%	63 746	73.9%	48 285	69.5%	(46.3%)
Provincial Government	-	94 225	-	-	13 158	-	10 832	11.5%	11 164	11.8%	35 155	37.3%	4 884	98.7%	128.6%
District Municipality	1 800	2 910	-	-	1 762	97.9%	313	10.8%	10	3%	2 085	71.7%	2 556	113.2%	(99.6%)
Transfers and subsidies - capital (monetary alloc)(Departm Ag	1 486	1 486	154	10.4%	1 064	71.6%	108	7.2%	90	6.1%	1 416	95.3%	367	100.0%	(75.4%)
Transfers recognised - capital	63 644	184 916	10 131	15.9%	35 250	55.4%	19 948	10.7%	37 172	20.1%	102 402	55.4%	56 992	73.5%	(33.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 285	16 285	237	1.5%	2 298	14.1%	1 966	12.1%	4 851	29.8%	9 352	57.4%	15 792	75.3%	(69.3%)
Capital Expenditure Functional	79 930	201 202	10 368	13.0%	37 549	47.0%	22 170	11.0%	42 094	20.9%	112 181	55.8%	71 884	73.8%	(41.4%)
Municipal governance and administration	4 315	3 914	111	2.6%	807	18.7%	757	19.3%	917	23.4%	2 591	66.2%	624	67.6%	46.8%
Executive and Council	1 262	1 112	32	2.5%	631	50.0%	319	28.7%	119	10.7%	1 100	98.9%	200	73.7%	(40.3%)
Finance and administration	3 003	2 751	63	2.1%	169	5.6%	438	15.9%	773	28.1%	1 443	52.5%	425	58.3%	82.1%
Internal audit	51	51	16	32.6%	7	14.7%	-	-	24	47.7%	48	94.9%	-	-	(100.0%)
Community and Public Safety	17 245	19 298	3 301	19.1%	6 758	39.2%	2 052	10.6%	1 079	5.6%	13 190	68.3%	14 498	88.0%	(92.6%)
Community and Social Services	37	342	35	95.3%	56	150.4%	384	112.3%	171	49.8%	646	188.6%	11 415	96.6%	(89.5%)
Sport And Recreation	13 215	13 036	3 266	24.6%	4 389	33.2%	1 369	10.5%	455	3.5%	9 470	72.6%	537	55.2%	(15.2%)
Public Safety	3 958	5 034	1	-	2 313	58.4%	298	5.9%	10	2%	2 622	52.1%	2 546	67.3%	(99.6%)
Housing	-	851	-	-	-	-	-	-	443	52.1%	443	52.1%	-	-	(100.0%)
Health	35	35	9	25.5%	-	-	-	-	-	-	9	25.5%	-	-	48.0%
Economic and Environmental Services	15 752	29 005	2 986	19.0%	6 456	41.0%	1 123	3.9%	7 617	26.3%	18 182	62.7%	10 002	33.1%	(23.8%)
Planning and Development	960	18	22	2.3%	18	2.1%	131	20.1%	16 407	16.4%	277	42.8%	46	110.9%	136.3%
Road Transport	14 892	28 354	2 965	19.9%	6 438	43.2%	992	3.5%	7 510	26.5%	17 905	63.1%	9 957	95.7%	(24.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	42 617	148 805	3 970	9.3%	23 506	55.2%	18 174	12.2%	32 395	21.8%	78 044	52.4%	46 760	69.6%	(30.7%)
Energy sources	500	571	-	-	-	-	668	117.1%	(111)	(19.4%)	558	97.7%	714	7.8%	(115.5%)
Water Management	1 340	62 242	59	4.4%	3 920	292.5%	9 845	15.8%	7 212	11.6%	21 036	33.8%	4 938	94.7%	46.1%
Waste Water Management	39 257	84 472	3 910	19.5%	19 586	49.9%	7 660	9.1%	21 936	26.0%	53 092	62.9%	39 160	74.4%	(44.0%)
Waste Management	1 520	1 520	-	-	-	-	-	-	3 358	220.9%	3 358	220.9%	1 948	67.2%	72.4%
Other	-	180	-	-	21	-	65	35.9%	86	48.0%	172	95.7%	-	-	(100.0%)

Other revenue	39 850	39 875	21 225	53.3%	29 514	74.1%	2 417	6.1%	11 746	29.5%	64 902	162.8%	9 001	291.1%	30.5%
Transfers and Subsidies - Operational	137 300	279 112	119 043	86.7%	62 572	45.6%	89 418	32.0%	1 724	.6%	272 758	97.7%	14 819	98.0%	(88.4%)
Transfers and Subsidies - Capital	63 644	214 615	19 467	30.6%	25 157	39.5%	77 110	35.9%	6 029	2.8%	127 763	59.5%	10 285	99.4%	(41.4%)
Interest	6 893	6 893	2 120	30.8%	2 644	38.4%	2 779	40.3%	3 769	54.7%	11 313	164.1%	2 721	111.2%	38.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(504 976)	(625 383)	(181 254)	35.9%	(159 278)	31.5%	(137 343)	22.0%	(132 831)	21.2%	(610 706)	97.7%	(166 174)	150.1%	(20.1%)
Suppliers and employees	(504 780)	(621 073)	(180 980)	35.9%	(159 278)	31.6%	(137 394)	22.1%	(132 831)	21.4%	(610 484)	98.3%	(147 215)	157.2%	(9.8%)
Finance charges	(196)	(196)	(273)	139.9%	-	-	51	(26.3%)	-	-	(222)	113.6%	-	98.8%	-
Transfers and grants	-	(4 114)	-	-	-	-	-	-	-	-	-	(18 969)	-	88.5%	(100.0%)
Net Cash from/(used) Operating Activities	87 270	259 670	56 374	64.6%	39 552	45.3%	109 923	42.3%	(29 485)	(11.4%)	176 364	67.9%	(55 958)	(1.6%)	(47.3%)
Cash Flow from Investing Activities															
Receipts	-	18	185	-	104	-	195	1 061.6%	65	351.8%	549	2 982.8%	(0)	-	(22 120.1%)
Proceeds on disposal of PPE	-	-	184	-	105	-	192	-	69	-	550	-	-	-	(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%	(4)	(20.6%)	(1)	(7.8%)	(0)	-	1 187.4%
Payments	(91 919)	(203 797)	(12 647)	13.8%	(44 639)	48.6%	(24 752)	12.1%	(42 629)	20.9%	(124 666)	61.2%	(82 349)	85.4%	(48.2%)
Capital assets	(91 919)	(203 797)	(12 647)	13.8%	(44 639)	48.6%	(24 752)	12.1%	(42 629)	20.9%	(124 666)	61.2%	(82 349)	85.4%	(48.2%)
Net Cash from/(used) Investing Activities	(91 919)	(203 779)	(12 462)	13.6%	(44 535)	48.4%	(24 556)	12.1%	(42 564)	20.9%	(124 117)	60.9%	(82 350)	85.3%	(48.3%)
Cash Flow from Financing Activities															
Receipts	59	59	50	84.1%	40	68.3%	56	94.7%	66	112.5%	212	359.7%	44	153.6%	50.1%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	59	59	50	84.1%	40	68.3%	56	94.7%	66	112.5%	212	359.7%	44	153.6%	50.1%
Payments	(1 477)	(1 477)	(1 008)	68.2%	-	-	(431)	29.2%	-	-	(1 439)	97.4%	-	61.1%	-
Repayment of borrowing	(1 477)	(1 477)	(1 008)	68.2%	-	-	(431)	29.2%	-	-	(1 439)	97.4%	-	61.1%	-
Net Cash from/(used) Financing Activities	(1 419)	(1 419)	(958)	67.6%	40	(2.8%)	(375)	26.4%	66	(4.7%)	(1 227)	86.5%	44	58.1%	50.1%
Net Increase/(Decrease) in cash held	(6 068)	54 473	42 953	(707.9%)	(4 943)	81.5%	84 992	156.0%	(71 983)	(132.1%)	51 020	93.7%	(138 263)	5 891.5%	(47.9%)
Cash/cash equivalents at the year begin:	28 747	67 235	63 992	222.6%	110 189	383.3%	105 246	156.5%	190 238	282.9%	63 992	95.2%	53 083	89.0%	258.4%
Cash/cash equivalents at the year end:	22 679	121 708	110 189	485.9%	105 246	464.1%	190 238	156.3%	118 255	97.2%	118 255	97.2%	(85 180)	(95.4%)	(238.8%)

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	5 820	9.2%	2 439	3.9%	2 248	3.6%	52 738	83.4%	63 245	24.5%	494	.8%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 388	27.1%	2 143	7.9%	1 352	5.0%	16 411	60.1%	27 294	10.6%	120	.4%	-	-
Receivables from Non-exchange Transactions - Property Rates	11 585	21.7%	4 311	8.1%	2 560	4.8%	34 988	65.5%	53 444	20.7%	6	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 834	7.5%	994	4.1%	857	3.5%	20 618	84.8%	24 303	9.4%	33	.1%	-	-
Receivables from Exchange Transactions - Waste Management	2 032	7.3%	1 088	3.9%	883	3.2%	23 833	85.6%	27 837	10.8%	15	.1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	157	1.7%	128	1.4%	169	1.8%	8 828	95.1%	9 282	3.6%	4	-	-	-
Interest on Arrear Debtor Accounts	1 442	3.4%	1 594	3.3%	1 330	3.1%	38 129	90.1%	42 296	16.4%	1	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	696	6.4%	357	3.3%	289	2.6%	9 602	87.7%	10 945	4.2%	69	.6%	-	-
Total By Income Source	30 954	12.0%	12 855	5.0%	9 688	3.7%	205 147	79.3%	258 645	100.0%	740	.3%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	589	11.8%	244	4.9%	303	6.1%	3 836	77.1%	4 972	1.9%	5	.1%	-	-
Commercial	5 630	13.5%	2 250	5.4%	1 503	3.6%	32 236	77.5%	41 619	16.1%	13	-	-	-
Households	24 735	11.7%	10 362	4.9%	7 882	3.7%	169 075	79.7%	212 053	82.0%	722	.3%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	30 954	12.0%	12 855	5.0%	9 688	3.7%	205 147	79.3%	258 645	100.0%	740	.3%	-	-

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	13 007	100.0%	-	-	-	-	-	-	13 007	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	13 007	100.0%	-	-	-	-	-	-	13 007	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SUNDAYS RIVER VALLEY (EC106)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	256 029	256 534	75 329	29.4%	29 381	11.5%	48 170	18.8%	35 041	13.7%	187 920	73.3%	18 058	61.6%	94.1%
Exchange Revenue															
Service charges - Electricity	32 067	32 604	7 134	22.2%	8 738	27.2%	4 129	12.7%	8 452	25.9%	28 453	87.3%	3 623	70.6%	133.3%
Service charges - Water	18 556	22 726	3 871	20.9%	5 697	30.7%	4 266	18.8%	5 960	26.2%	19 794	87.1%	2 304	56.0%	158.7%
Service charges - Waste Water Management	4 508	3 356	1 150	25.5%	1 053	23.4%	784	23.4%	1 169	34.8%	4 156	123.8%	500	107.3%	133.8%
Service charges - Waste Management	5 920	5 681	1 644	27.8%	1 463	24.7%	956	16.8%	1 248	22.0%	5 311	93.5%	985	51.8%	26.7%
Sale of Goods and Rendering of Services	545	545	92	16.8%	25	4.6%	55	10.2%	143	26.3%	316	57.9%	52	36.0%	175.8%
Agency services	2 314	2 314	-	-	379	16.4%	595	25.7%	838	36.2%	1 812	78.3%	1 522	81.9%	(44.9%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 317	3 409	732	31.6%	575	24.8%	627	18.4%	970	28.5%	2 904	85.2%	1 852	16.7%	(47.6%)
Interest earned from Current and Non Current Assets	1 393	1 789	587	42.1%	330	23.7%	248	10.5%	393	21.9%	1 497	83.7%	249	83.5%	57.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	77	77	13	17.4%	17	22.8%	8	11.0%	25	32.3%	64	83.6%	8	96.4%	194.1%
Licence and permits	1 371	1 371	187	13.7%	142	10.3%	175	12.8%	317	23.2%	822	60.0%	679	91.7%	(53.2%)
Operational Revenue	6 605	1 605	(589)	(8.9%)	23	4%	458	28.5%	1 151	71.7%	1 043	65.0%	94	43.9%	1 128.5%
Non-Exchange Revenue															
Property rates	46 766	46 766	12 634	27.0%	8 758	18.7%	7 205	15.4%	9 710	20.8%	38 307	81.9%	834	38.8%	1 064.5%
Surcharges and Taxes	5 991	6 152	888	14.8%	1 065	17.8%	-	-	256	4.2%	2 209	35.9%	1 884	57.0%	(86.4%)
Fines, penalties and forfeits	1 762	1 762	27	1.5%	26	1.5%	23	1.3%	7	4%	83	4.7%	29	4.6%	(76.2%)
Licences or permits	25	25	1	2.3%	2	8.9%	8	31.0%	3	12.2%	14	54.4%	4	199.4%	(23.6%)
Transfer and subsidies - Operational	117 097	117 101	45 988	39.3%	(68)	(-1%)	27 643	23.6%	1 778	1.5%	75 342	64.3%	1 907	92.0%	(6.7%)
Interest	8 214	7 649	969	11.8%	1 156	14.1%	1 049	13.7%	2 455	32.1%	5 629	73.6%	1 533	92.1%	60.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	500	500	-	-	-	-	-	-	167	33.3%	167	33.3%	-	-	(100.0%)
Other Gains	-	1 101	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	260 785	305 657	55 737	21.4%	43 216	16.6%	25 302	8.3%	72 381	23.7%	196 636	64.3%	41 013	71.9%	76.5%
Employee related costs	92 832	92 832	23 475	25.3%	18 992	20.5%	7 861	8.5%	32 632	35.2%	82 960	89.4%	14 814	98.8%	120.3%
Remuneration of councillors	7 092	7 847	1 824	25.7%	1 338	18.9%	292	3.7%	2 158	27.5%	5 614	71.5%	1 193	83.4%	80.9%
Bulk purchases - electricity	32 311	28 096	7 007	21.7%	6 589	20.4%	3 749	13.3%	7 587	27.0%	24 932	88.7%	6 236	92.7%	21.7%
Inventory consumed	14 150	15 003	2 250	15.9%	999	7.1%	2 005	13.4%	2 762	18.4%	8 015	53.4%	2 733	74.3%	1.1%
Debt impairment	1 862	40 179	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	30 451	37 299	-	-	-	-	-	-	-	-	-	-	11	-	(100.0%)
Interest	5 210	7 097	124	2.4%	1 330	25.5%	392	5.5%	3 546	50.0%	5 392	76.0%	586	23.8%	505.7%
Contracted services	36 081	37 266	12 697	35.2%	7 090	19.7%	6 669	17.9%	14 113	37.9%	40 669	108.9%	6 863	97.4%	105.6%
Transfers and subsidies	-	-	-	-	-	-	52	-	-	-	-	-	-	-	-
Irrecoverable debts written off	13 726	-	-	-	-	-	-	-	763	-	763	-	-	-	(100.0%)
Operational costs	25 311	39 937	8 360	33.0%	6 877	27.2%	4 281	10.7%	8 819	22.1%	28 337	71.0%	8 577	95.6%	2.8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	1 760	101	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(4 756)	(49 123)	19 592		(13 835)		22 868		(37 341)		(8 715)		(22 955)		
Transfers and subsidies - capital (monetary allocations)	37 764	38 840	5 920	15.7%	7 098	18.8%	-	-	80	2%	13 098	33.7%	10 740	54.9%	(99.3%)
Transfers and subsidies - capital (in-kind)	-	750	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	33 008	(9 533)	25 512		(6 737)		22 868		(37 261)		4 382		(12 215)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	33 008	(9 533)	25 512		(6 737)		22 868		(37 261)		4 382		(12 215)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	33 008	(9 533)	25 512		(6 737)		22 868		(37 261)		4 382		(12 215)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	33 008	(9 533)	25 512		(6 737)		22 868		(37 261)		4 382		(12 215)		

Part 2: Capital Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	44 338	41 654	55 784	125.8%	10 195	23.0%	2 476	5.9%	10 668	25.6%	79 123	190.0%	23 899	84.0%	(55.4%)
National Government	44 264	38 036	49 075	110.9%	10 181	23.0%	2 213	5.8%	9 785	25.7%	71 254	187.3%	22 011	84.2%	(55.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	168	-	-	-	-	-	-	168	100.0%	168	100.0%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 264	38 204	49 075	110.9%	10 181	23.0%	2 213	5.8%	9 953	26.1%	71 421	186.9%	22 011	82.7%	(54.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	74	3 450	6 709	9 066.1%	14	19.4%	263	7.6%	715	20.7%	7 702	223.2%	1 888	98.7%	(62.1%)
Capital Expenditure Functional	44 338	41 654	55 984	126.3%	10 195	23.0%	2 476	5.9%	10 693	25.7%	79 349	190.5%	23 899	85.5%	(55.3%)
Municipal governance and administration	-	3 150	1 847	-	14	-	240	7.6%	354	11.2%	2 454	77.9%	409	119.3%	(13.5%)
Executive and Council	-	1 300	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	1 850	1 847	-	14	-	240	13.0%	354	19.1%	2 454	132.7%	409	119.3%	(13.5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 095	5 059	6 409	90.3%	2 000	28.2%	162	3.2%	168	3.3%	8 739	172.7%	-	82.4%	(100.0%)
Community and Social Services	7 021	4 892	6 181	88.0%	2 000	28.5%	162	3.3%	-	-	8 342	170.5%	-	82.9%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	74	168	229	308.9%	-	-	-	-	168	100.0%	396	236.4%	-	53.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 601	7 449	5 309	45.8%	-	-	1 331	17.9%	344	4.6%	6 984	93.8%	-	79.3%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 601	7 449	5 309	45.8%	-	-	1 331	17.9%	344	4.6%	6 984	93.8%	-	79.3%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	25 643	25 995	42 420	165.4%	8 181	31.9%	743	2.9%	9 828	37.8%	61 172	235.3%	23 490	86.7%	(58.2%)
Energy sources	-	2 924	1 863	-	-	-	154	5.3%	228	7.8%	2 246	76.8%	8 770	90.8%	(97.4%)
Water Management	-	-	6 591	-	-	-	-	-	-	-	6 591	147.9%	1 479	48.2%	(100.0%)
Waste Water Management	25 643	23 071	33 965	132.5%	8 181	31.9%	590	2.6%	9 600	41.6%	52 335	226.8%	13 241	115.9%	(27.5%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	9 775	8 618	6 125	62.7%	3 933	40.2%	6 531	75.8%	5 970	69.3%	22 559	261.8%	3 183	144.9%	87.6%
Transfers and Subsidies - Operational	92 771	114 695	59 724	64.4%	3 941	4.2%	31 632	27.6%	7 271	6.3%	102 568	89.4%	2 217	121.8%	228.0%
Transfers and Subsidies - Capital	43 429	41 847	17 121	39.4%	-	-	3 999	9.6%	-	-	21 120	50.5%	-	20.4%	-
Interest	1 393	1 789	545	39.2%	290	20.8%	148	8.3%	360	20.1%	1 344	75.1%	125	66.1%	189.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(204 508)	(225 115)	(77 974)	38.1%	(54 523)	26.7%	(46 493)	20.7%	(77 264)	34.3%	(256 254)	113.8%	(60 355)	128.3%	28.0%
Suppliers and employees	(199 298)	(218 018)	(77 974)	39.1%	(54 523)	27.4%	(46 493)	21.3%	(77 264)	35.4%	(256 254)	117.5%	(60 355)	131.4%	28.0%
Finance charges	(5 210)	(7 097)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	64 521	(15 829)	17 115	26.5%	(40 825)	(62.0%)	4 254	(26.9%)	(52 416)	331.1%	(71 072)	449.0%	(46 812)	(30.5%)	12.0%
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%	(6 085)	14.6%	(40 840)	98.0%	(24 062)	61.6%	(74.7%)
Capital assets	(44 338)	(41 654)	(14 200)	32.0%	(13 556)	30.6%	(6 999)	16.8%	(6 085)	14.6%	(40 840)	98.0%	(24 062)	61.6%	(74.7%)
Net Cash from/(used) Investing Activities	(43 838)	(41 154)	(14 200)	32.4%	(13 556)	30.9%	(6 999)	17.0%	(6 085)	14.8%	(40 840)	99.2%	(24 062)	61.6%	(74.7%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(267)	-	(113)	-	(110)	-	(159)	-	(650)	-	(204)	-	(21.9%)
Repayment of borrowing	-	-	(267)	-	(113)	-	(110)	-	(159)	-	(650)	-	(204)	-	(21.9%)
Net Cash from/(used) Financing Activities	-	-	(267)	-	(113)	-	(110)	-	(159)	-	(650)	-	(204)	-	(21.9%)
Net Increase/(Decrease) in cash held	20 683	(56 983)	2 648	12.8%	(53 694)	(259.6%)	(2 855)	5.0%	(58 661)	102.9%	(112 562)	197.5%	(71 077)	(367.6%)	(17.5%)
Cash/cash equivalents at the year begin:	20 277	20 277	4 367	21.5%	7 015	34.6%	(46 679)	(230.2%)	(49 534)	(244.3%)	4 367	21.5%	(15 813)	76.7%	213.3%
Cash/cash equivalents at the year end:	40 960	(36 706)	7 015	17.1%	(46 679)	(114.0%)	(49 534)	134.9%	(111 502)	303.8%	(111 502)	303.8%	(86 897)	(180.9%)	28.3%

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	2 354	3.1%	2 192	2.8%	2 101	2.7%	70 470	91.4%	77 116	27.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 493	18.0%	686	3.5%	608	3.1%	14 613	75.3%	19 400	7.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 092	3.8%	3 263	3.0%	2 610	2.4%	98 944	90.8%	108 909	39.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	443	2.4%	423	2.3%	413	2.2%	17 382	93.1%	18 662	6.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	872	2.2%	844	2.1%	827	2.1%	37 772	93.7%	40 314	14.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	.8%	0	.8%	0	.8%	7	97.5%	7	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	0	-	0	-	89	.7%	12 417	99.3%	12 506	4.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	11 254	4.1%	7 408	2.7%	6 647	2.4%	251 604	90.9%	276 913	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	641	2.4%	561	2.1%	502	1.9%	24 769	93.6%	26 472	9.6%	-	-	-	-
Commercial	3 850	18.8%	891	4.4%	707	3.5%	14 992	73.3%	20 440	7.4%	-	-	-	-
Households	6 763	2.9%	5 956	2.6%	5 438	2.4%	211 844	92.1%	230 002	83.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	11 254	4.1%	7 408	2.7%	6 647	2.4%	251 604	90.9%	276 913	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	931	11.5%	2 746	34.0%	2 292	28.4%	2 106	26.1%	8 075	12.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 004	1.8%	5 103	9.1%	1 722	3.1%	48 225	86.0%	56 053	85.6%
Auditor-General	58	4.3%	187	13.8%	604	44.3%	512	37.6%	1 362	2.1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 993	3.0%	8 036	12.3%	4 618	7.1%	50 843	77.6%	65 490	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	1 158 957	1 313 738	368 241	31.8%	272 262	23.5%	288 678	22.0%	262 009	19.9%	1 191 190	90.7%	205 399	97.1%	27.6%
Exchange Revenue															
Service charges - Electricity	390 731	352 780	90 533	23.2%	81 177	20.8%	93 109	26.4%	92 152	26.1%	356 972	101.2%	72 787	85.2%	26.6%
Service charges - Water	101 425	118 603	28 942	28.5%	27 073	26.7%	22 949	19.3%	(11 606)	(9.8%)	67 358	56.8%	29 638	114.4%	(139.2%)
Service charges - Waste Water Management	63 314	64 268	16 057	25.4%	13 211	20.9%	16 195	25.2%	8 600	13.4%	54 062	84.1%	15 114	103.4%	(43.1%)
Service charges - Waste Management	66 396	66 782	17 064	25.7%	11 157	16.8%	15 524	23.2%	13 616	20.4%	57 361	85.9%	15 061	99.5%	(9.6%)
Sale of Goods and Rendering of Services	7 790	9 000	1 713	22.0%	1 473	18.9%	1 369	15.2%	1 391	15.5%	5 946	66.1%	1 027	84.5%	35.4%
Agency services	1 000	4 276	1 048	104.8%	1 053	105.3%	697	16.3%	818	19.1%	3 615	84.5%	2 006	50.0%	(59.2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 595	30 145	7 141	38.4%	9 005	48.4%	6 166	20.5%	2 145	7.1%	24 457	81.1%	6 540	122.9%	(67.2%)
Interest earned from Current and Non Current Assets	4 598	11 674	3 919	83.1%	3 506	76.2%	3 525	30.2%	2 120	18.2%	12 969	111.1%	2 898	217.3%	(26.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 295	2 999	760	23.1%	974	29.6%	954	31.8%	844	28.2%	3 532	117.8%	549	92.7%	53.7%
Licence and permits	3 021	2 677	664	22.0%	681	22.5%	542	20.2%	482	18.0%	2 368	88.5%	604	94.5%	(20.2%)
Operational Revenue	2 174	20 443	2 652	122.0%	(2 292)	(105.4%)	19 254	94.2%	24 861	121.6%	44 475	217.6%	303	4.7%	8 100.7%
Non-Exchange Revenue															
Property rates	281 488	281 488	112 862	40.1%	54 904	19.5%	54 867	19.5%	56 575	20.1%	279 208	99.2%	50 037	109.6%	13.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10 334	134 597	4 650	45.0%	370	3.6%	53	-	60 739	45.1%	65 812	48.9%	3 408	173.1%	1 682.0%
Licences or permits	10 668	11 053	2 896	27.1%	2 839	26.6%	1 563	14.1%	731	6.6%	8 029	72.6%	693	127.8%	5.6%
Transfer and subsidies - Operational	190 883	197 730	76 386	40.0%	64 951	34.0%	50 324	25.5%	6 959	3.5%	198 620	100.5%	3 895	99.0%	78.7%
Interest	3 244	5 223	1 054	32.5%	2 182	67.3%	1 587	30.4%	1 297	24.8%	6 121	117.2%	837	139.7%	55.0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	(0)	-	-	-	-	-	-	284	(28 430 800.0%)	284	(28 430 800.0%)	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 268 316	1 437 791	288 512	22.7%	291 717	23.0%	270 488	18.8%	294 685	20.5%	1 145 401	79.7%	269 477	86.1%	9.4%
Employee related costs	447 813	442 256	88 332	19.7%	104 822	23.4%	93 719	21.2%	88 888	20.1%	375 759	85.0%	82 184	84.6%	8.2%
Remuneration of councillors	15 140	15 140	4 114	27.2%	3 649	24.1%	3 588	23.7%	3 626	24.0%	14 976	98.9%	3 144	96.6%	15.3%
Bulk purchases - electricity	364 280	354 710	111 921	30.7%	77 422	21.3%	76 606	21.6%	85 753	24.2%	351 702	99.2%	71 397	89.6%	20.1%
Inventory consumed	94 345	100 946	22 564	23.9%	23 236	24.6%	25 910	25.7%	28 003	27.7%	99 714	98.8%	25 239	99.6%	11.0%
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%	27 439	25.0%	109 687	100.0%	25 963	100.0%	5.7%
Interest	2 090	5 750	1 462	70.0%	1 394	66.7%	1 321	23.0%	1 391	24.2%	5 567	96.8%	506	79.7%	174.7%
Contracted services	104 476	130 075	11 451	11.0%	30 984	29.7%	23 674	18.2%	37 405	28.8%	103 514	79.6%	35 720	83.6%	4.7%
Transfers and subsidies	924	1 124	100	10.8%	-	-	300	26.7%	320	28.5%	120	64.0%	284	97.8%	12.8%
Irrecoverable debts written off	7 305	13 635	1 941	26.6%	2 227	30.5%	1 434	10.4%	-	-	5 601	40.5%	4 176	132.0%	(100.0%)
Operational costs	93 964	90 752	19 212	20.4%	20 568	21.9%	16 521	18.2%	20 386	22.5%	76 686	84.5%	20 864	79.6%	(2.3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	1 474	-	1 474	-	-	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(109 359)	(124 053)	79 729		(19 455)		18 190		(32 675)		45 789		(64 078)		
Transfers and subsidies - capital (monetary allocations)	75 561	94 639	5 993	7.9%	19 434	25.7%	23 157	24.5%	18 470	19.5%	67 053	70.9%	45 930	84.7%	(59.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(33 798)	(29 414)	85 721		(21)		41 347		(14 205)		112 842		(18 148)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(33 798)	(29 414)	85 721		(21)		41 347		(14 205)		112 842		(18 148)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(33 798)	(29 414)	85 721		(21)		41 347		(14 205)		112 842		(18 148)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(33 798)	(29 414)	85 721		(21)		41 347		(14 205)		112 842		(18 148)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	79 343	130 161	6 090	7.7%	23 206	29.2%	20 413	15.7%	22 503	17.3%	72 212	55.5%	17 740	72.6%	26.8%
National Government	64 521	63 857	5 028	7.8%	19 031	29.5%	17 915	28.1%	13 384	21.0%	55 359	86.7%	28 085	91.3%	(52.3%)
Provincial Government	-	21 658	-	-	-	-	-	-	1 272	5.9%	1 272	5.9%	-	-	(100.0%)
District Municipality	1 362	3 000	-	-	1 590	116.7%	-	-	1 303	43.4%	2 893	96.4%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	65 883	88 515	5 028	7.6%	20 621	31.3%	17 915	20.2%	15 960	18.0%	59 524	67.2%	28 085	89.4%	(43.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 460	41 646	1 061	7.9%	2 586	19.2%	2 498	6.0%	6 543	15.7%	12 688	30.5%	(10 345)	(81.1%)	(163.3%)
Capital Expenditure Functional	79 343	130 161	6 090	7.7%	23 206	29.2%	20 413	15.7%	22 503	17.3%	72 212	55.5%	17 740	72.6%	26.8%
Municipal governance and administration	760	4 960	1 061	139.6%	904	119.0%	645	13.0%	938	18.9%	3 549	71.6%	(11 815)	(231.2%)	(107.9%)
Executive and Council	760	1 096	98	12.8%	527	69.4%	231	21.0%	197	18.0%	1 052	96.0%	654	63.3%	(69.9%)
Finance and administration	-	3 808	964	-	377	-	415	10.9%	697	18.3%	2 452	64.4%	(12 469)	(341.9%)	(105.6%)
Internal audit	-	55	-	-	-	-	-	-	44	80.5%	44	80.5%	-	93.9%	(100.0%)
Community and Public Safety	1 362	24 858	-	-	1 590	116.7%	-	-	2 774	11.2%	4 364	17.6%	134	13.0%	1 966.6%
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	200	-	-	-	-	-	-	199	99.3%	199	99.3%	134	30.1%	48.0%
Public Safety	1 362	3 000	-	-	1 590	116.7%	-	-	1 303	43.4%	2 893	96.4%	-	-	(100.0%)
Housing	-	21 658	-	-	-	-	-	-	1 272	5.9%	1 272	5.9%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 497	16 451	2 906	44.7%	5 795	89.2%	2 876	17.5%	2 713	16.5%	14 290	86.9%	2 775	81.0%	(2.2%)
Planning and Development	3 157	9 127	1 479	46.8%	1 646	52.1%	2 053	22.9%	2 619	28.7%	7 837	85.9%	2 747	53.8%	(4.6%)
Road Transport	3 339	6 925	1 426	42.7%	1 448	124.3%	763	11.3%	(284)	(6.0%)	6 075	87.7%	28	98.1%	(1 104.2%)
Environmental Protection	-	400	-	-	-	-	-	-	379	94.6%	379	94.6%	-	-	(100.0%)
Trading Services	70 124	83 892	2 123	3.0%	14 908	21.3%	16 901	20.1%	16 078	19.2%	50 009	59.6%	26 646	89.4%	(39.7%)
Energy sources	19 652	11 117	-	-	2 891	14.7%	1 130	10.2%	1 567	14.1%	5 587	50.3%	3 368	247.7%	(53.5%)
Water Management	26 087	34 818	19	1%	4 424	17.0%	8 188	23.5%	7 824	22.5%	20 455	58.7%	14 816	83.6%	(47.2%)
Waste Water Management	24 385	36 158	2 104	8.6%	7 593	31.1%	7 583	21.0%	5 130	14.2%	22 410	93.0%	8 461	39.4%	(39.4%)
Waste Management	-	1 800	-	-	-	-	-	-	1 557	86.5%	1 557	86.5%	-	87.0%	(100.0%)
Other	600	-	-	-	9	1.5%	(9)	-	-	-	-	-	-	-	-

Other revenue	67 422	105 467	4 174	6.2%	335	5%	1 077	1.0%	11 202	10.6%	16 788	15.9%	4 110	20.4%	172.6%
Transfers and Subsidies - Operational	190 883	194 472	75 967	39.8%	61 951	32.5%	45 725	23.5%	792	4%	184 436	94.8%	1 513	92.6%	(47.7%)
Transfers and Subsidies - Capital	75 561	79 276	-	-	-	-	1 586	2.0%	-	-	1 586	2.0%	36 042	73.1%	(100.0%)
Interest	4 598	11 674	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 219 527)	(1 246 375)	206 977	(17.0%)	196 030	(16.1%)	176 347	(14.1%)	192 074	(15.4%)	771 428	(61.9%)	163 881	(58.5%)	17.2%
Suppliers and employees	(1 219 527)	(1 238 638)	206 977	(17.0%)	196 030	(16.1%)	176 347	(14.2%)	192 074	(15.5%)	771 428	(62.3%)	163 881	(58.5%)	17.2%
Finance charges	-	(6 612)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(1 124)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	86 487	81 059	423 169	489.3%	414 800	479.6%	387 593	478.2%	366 727	452.4%	1 592 289	1 964.4%	288 355	1 310.7%	27.2%
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)	(130 161)	(11 055)	13.9%	(25 126)	31.7%	(21 874)	16.8%	(24 983)	19.2%	(83 038)	63.8%	(28 359)	72.7%	(11.9%)
Capital assets	(79 343)	(130 161)	(11 055)	13.9%	(25 126)	31.7%	(21 874)	16.8%	(24 983)	19.2%	(83 038)	63.8%	(28 359)	72.7%	(11.9%)
Net Cash from/(used) Investing Activities	(79 343)	(130 161)	(11 055)	13.9%	(25 126)	31.7%	(21 874)	16.8%	(24 983)	19.2%	(83 038)	63.8%	(28 359)	72.7%	(11.9%)
Cash Flow from 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%	(3 006)	24.7%	(12 265)	100.8%	(2 476)	96.7%	21.4%
Repayment of borrowing	(10 091)	(12 169)	(2 935)	29.1%	(3 249)	32.2%	(3 076)	25.3%	(3 006)	24.7%	(12 265)	100.8%	(2 476)	96.7%	21.4%
Net Cash from/(used) Financing Activities	(10 091)	(12 169)	(2 935)	29.1%	(3 249)	32.2%	(3 076)	25.3%	(3 006)	24.7%	(12 265)	100.8%	(2 476)	96.7%	21.4%
Net Increase/(Decrease) in cash held	(2 947)	(61 270)	409 180	(13 885.8%)	386 425	(13 113.6%)	362 643	(591.9%)	338 738	(552.9%)	1 496 986	(2 443.3%)	257 520	(5 729.9%)	31.5%
Cash/cash equivalents at the year begin:	8 542	104 935	-	-	514 115	6 018.5%	900 546	858.2%	1 263 189	1 203.8%	-	-	848 828	-	48.8%
Cash/cash equivalents at the year end:	5 596	43 665	409 180	7 312.6%	900 540	16 093.8%	1 263 189	2 892.9%	1 601 927	3 668.7%	1 601 927	3 668.7%	1 134 198	13 277.4%	41.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	16 926	12.1%	4 991	3.6%	3 560	2.5%	114 206	81.8%	139 681	31.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	30 100	55.1%	2 656	4.9%	1 822	3.3%	20 009	36.7%	54 588	12.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	20 688	30.2%	2 926	4.3%	2 041	3.0%	42 783	62.5%	68 439	15.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 472	16.2%	1 630	3.1%	1 289	2.5%	40 799	78.2%	52 190	11.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 656	10.4%	1 404	2.2%	1 250	2.0%	54 616	85.4%	63 925	14.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 047	1.4%	293	4%	312	4%	71 831	97.8%	73 483	16.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(30 180)	347.4%	448	(5.2%)	401	(4.6%)	20 643	(237.6%)	(8 688)	(2.0%)	-	-	-	-
Total By Income Source	53 707	12.1%	14 348	3.2%	10 675	2.4%	364 887	82.3%	443 618	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 405	12.4%	559	4.9%	416	3.7%	8 932	79.0%	11 312	2.5%	-	-	-	-
Commercial	7 621	43.3%	589	3.3%	366	2.1%	9 019	51.3%	17 596	4.0%	-	-	-	-
Households	44 677	10.8%	13 199	3.2%	9 892	2.4%	346 924	83.7%	414 692	93.5%	-	-	-	-
Other	4	23.0%	1	4.6%	1	4.6%	12	67.9%	18	-	-	-	-	-
Total By Customer Group	53 707	12.1%	14 348	3.2%	10 675	2.4%	364 887	82.3%	443 618	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	44 609	100.4%	(1)	-	7	-	(163)	(.4%)	44 451	65.9%
Bulk Water	2 777	151.2%	15	.8%	18	1.0%	(973)	(53.0%)	1 837	2.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 375	78.5%	2 532	13.8%	539	2.9%	877	4.8%	18 323	27.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2 799	100.0%	2 799	4.2%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	61 760	91.6%	2 547	3.8%	563	.8%	2 540	3.8%	67 410	100.0%

Contact Details

Municipal Manager	Mr C Du Plessis	042 200 2046
Chief Financial Officer	Mr Riaz Nazim 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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	189 766	221 122	74 837	39.4%	51 301	27.0%	40 179	18.2%	18 181	8.2%	184 498	83.4%	22 674	302.3%	(19.8%)
Exchange Revenue															
Service charges - Electricity	3 668	2 933	537	14.6%	697	19.0%	730	24.9%	836	28.5%	2 800	95.5%	699	86.6%	19.5%
Service charges - Water	21 233	28 441	5 379	25.3%	8 854	41.7%	5 440	19.1%	5 861	20.6%	25 534	89.8%	3 739	14.6%	56.7%
Service charges - Waste Water Management	8 481	16 716	2 776	32.8%	5 569	65.7%	3 681	22.0%	3 672	22.0%	15 700	93.9%	1 927	99.1%	90.6%
Service charges - Waste Management	4 999	8 030	1 336	26.7%	2 679	53.6%	1 792	22.3%	1 792	22.3%	7 599	94.6%	1 138	99.7%	57.4%
Sale of Goods and Rendering of Services	485	485	55	11.3%	166	34.3%	92	19.1%	146	30.1%	459	94.8%	90	79.9%	62.4%
Agency services	2 153	2 153	491	22.8%	(38)	(1.8%)	202	9.4%	2 290	106.3%	2 945	136.8%	799	98.2%	186.7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 956	7 833	1 921	13.8%	1 713	12.3%	2 003	25.6%	2 112	27.0%	7 750	98.9%	2 282	54.6%	(7.4%)
Interest earned from Current and Non Current Assets	167	669	154	92.1%	95	56.8%	48	7.2%	73	10.9%	370	55.2%	171	267.5%	(57.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	235	406	63	26.8%	131	55.9%	86	21.2%	103	25.4%	383	94.5%	62	103.5%	67.0%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	361	150	24	6.5%	10	2.7%	0	-	(17)	(11.6%)	16	10.7%	50	12.0%	(134.5%)
Non-Exchange Revenue															
Property rates	28 077	32 625	32 605	116.1%	0	-	(85)	(.3%)	(2)	-	32 518	99.7%	(695)	1 456.8%	(99.7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26 660	45 145	1 825	6.8%	11 286	42.3%	8 301	18.4%	464	1.0%	21 876	48.5%	12 444	258.2%	(96.3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	72 369	72 298	26 798	37.0%	19 391	26.8%	17 092	23.6%	82	.1%	63 364	87.6%	(32)	94.5%	(360.1%)
Interest	6 923	3 237	871	12.6%	748	10.8%	795	24.6%	770	23.8%	3 183	98.3%	-	-	(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%	58 039	22.9%	199 830	78.9%	5 542	65.2%	947.3%
Employee related costs	79 880	77 062	18 707	23.4%	18 395	23.0%	24 983	32.4%	18 369	23.8%	80 455	104.4%	15 124	105.7%	21.5%
Remuneration of councillors	5 046	5 337	1 485	29.4%	1 296	25.7%	1 924	36.0%	1 257	23.6%	5 961	111.7%	1 085	96.8%	15.8%
Bulk purchases - electricity	6 765	5 072	1 388	20.5%	1 249	18.5%	1 792	35.3%	847	16.7%	5 276	104.0%	775	78.8%	9.3%
Inventory consumed	6 669	7 780	1 327	19.9%	1 536	23.0%	1 796	23.1%	825	10.6%	5 484	70.5%	1 211	104.1%	(31.8%)
Debt impairment	50 618	87 512	4 218	8.3%	-	-	12 655	14.5%	21 878	25.0%	38 751	44.3%	(8 316)	(5.8%)	(363.1%)
Depreciation and amortisation	24 305	24 305	2 031	8.4%	6 076	25.0%	16 203	66.7%	6 076	25.0%	30 386	125.0%	(11 065)	(24.0%)	(154.9%)
Interest	274	899	13	4.6%	309	112.6%	183	20.4%	177	19.6%	681	75.7%	98	105.4%	80.2%
Contracted services	14 839	15 208	1 753	11.8%	2 592	17.5%	1 895	12.5%	2 543	16.7%	8 783	57.7%	1 673	81.7%	52.0%
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%	6 067	20.2%	24 053	80.0%	4 957	85.3%	22.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(29 597)	(32 105)	39 728		11 640		(26 842)		(39 858)		(15 332)		17 132		
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%	-	2.5%	-
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)		(39 858)		12 990		17 132		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	39 418	35 227	42 876		18 384		(8 412)		(39 858)		12 990		17 132		
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)		(39 858)		12 990		17 132		
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)		(39 858)		12 990		17 132		

Part 2: Capital Revenue and Expenditure

		2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24		
		Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
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%	4 800	9.6%	61 776	123.3%	3 783	141.6%	26.9%	
National Government	23 210	20 533	28 680	123.6%	4 061	17.5%	1 253	6.1%	2 089	10.2%	36 083	175.7%	2 427	40.3%	(13.9%)	
Provincial Government	26 187	26 187	4 338	16.6%	3 691	14.1%	11 207	42.8%	2 645	10.1%	21 882	83.6%	-	-	(100.0%)	
District Municipality	800	1 100	-	-	-	-	-	-	-	-	-	-	-	287.8%	-	
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	50 197	47 820	33 018	65.8%	7 753	15.4%	12 460	26.1%	4 734	9.9%	57 965	121.2%	2 427	157.9%	95.1%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	3 917	2 271	3 559	90.9%	146	3.7%	41	1.8%	66	2.9%	3 811	167.8%	1 356	67.0%	(95.2%)	
Capital Expenditure Functional	63 737	57 725	37 849	59.4%	7 898	12.4%	12 500	21.7%	4 800	8.3%	63 047	109.2%	3 783	35.5%	26.9%	
Municipal governance and administration	27 054	26 764	5 713	21.1%	3 837	14.2%	11 247	42.0%	2 690	10.1%	23 488	87.8%	36	2.8%	7 419.5%	
Executive and Council	26 087	26 087	4 487	17.2%	3 691	14.1%	11 207	43.0%	2 645	10.1%	22 030	84.4%	-	51.0%	(100.0%)	
Finance and administration	967	677	1 226	126.8%	146	15.1%	41	6.0%	45	6.7%	1 458	215.3%	36	2.7%	26.3%	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	1 250	3 554	5 039	403.1%	-	-	377	10.6%	-	-	5 417	152.4%	903	56.9%	(100.0%)	
Community and Social Services	150	2 399	4 171	2 781.0%	-	-	377	15.7%	-	-	4 549	189.6%	903	45.8%	(100.0%)	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	1 100	1 155	868	78.9%	-	-	-	-	-	-	868	75.1%	-	366.0%	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	6 259	7 884	17 590	281.0%	-	-	-	-	-	-	17 590	223.1%	1 523	67.6%	(100.0%)	
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Road Transport	6 259	7 884	17 590	281.0%	-	-	-	-	-	-	17 590	223.1%	1 523	67.6%	(100.0%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	29 174	19 523	9 507	32.6%	4 061	13.9%	875	4.5%	2 110	10.8%	16 553	84.8%	1 321	56.7%	59.7%	
Energy sources	9 623	7 634	1 272	13.2%	-	-	-	-	-	-	1 272	16.7%	-	-	-	
Water Management	-	-	-	-	-	-	-	-	20	-	20	-	-	-	(100.0%)	
Waste Water Management	19 551	11 700	7 439	38.1%	4 061	20.8%	875	7.5%	2 089	17.9%	14 465	123.6%	524	34.3%	298.6%	
Waste Management	-	189	796	-	-	-	-	-	-	-	796	421.6%	797	99.6%	(100.0%)	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Other revenue	10 385	25 507	224	2.2%	381	3.7%	256	1.0%	324	1.3%	1 185	4.6%	353	1.2%	(8.2%)
Transfers and Subsidies - Operational	72 369	72 298	28 372	39.2%	19 235	26.6%	21 493	29.7%	567	.8%	69 667	96.4%	743	102.4%	(23.7%)
Transfers and Subsidies - Capital	57 949	55 361	9 579	16.5%	22 706	39.2%	15 915	28.7%	963	1.7%	49 162	88.8%	2 997	112.0%	(67.9%)
Interest	9 914	4 749	108	1.1%	82	.8%	9	.2%	16	.3%	216	4.6%	7	38.6%	128.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(153 326)	(153 745)	(38 120)	24.9%	(50 531)	33.0%	(44 428)	28.9%	(28 712)	18.7%	(161 791)	105.2%	(27 594)	110.7%	4.1%
Suppliers and employees	(153 052)	(152 845)	(39 324)	25.7%	(50 731)	33.1%	(44 428)	29.1%	(29 112)	19.0%	(163 595)	107.0%	(28 003)	111.7%	4.0%
Finance charges	(274)	(899)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	1 204	-	200	-	-	-	400	-	1 804	-	409	(23 219.7%)	(2.2%)
Net Cash from/(used) Operating Activities	44 763	48 687	6 987	15.6%	1 338	3.0%	640	1.3%	(18 700)	(38.4%)	(9 735)	(20.0%)	(17 359)	3.5%	7.7%
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	-	(50 166)	(5 729)	-	-	-	-	-	-	(5 729)	11.4%	-	-	-	-
Capital assets	-	(50 166)	(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%)	(18 700)	1 264.4%	(15 463)	1 045.5%	(17 359)	4.6%	7.7%
Cash/cash equivalents at the year begin:	14 284	4 258	36 412	254.9%	10 551	73.9%	(21 484)	(504.5%)	(38 967)	(915.1%)	36 412	855.1%	(49 681)	14.0%	(21.6%)
Cash/cash equivalents at the year end:	59 047	2 779	18 313	31.0%	(14 978)	(25.4%)	(38 967)	(1 402.1%)	(67 040)	(2 412.1%)	(67 040)	(2 412.1%)	(75 397)	1 448.2%	(11.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 418	5.7%	2 425	2.6%	2 339	2.5%	84 655	89.3%	94 837	36.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	(49)	100.0%	(49)	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 458	4.8%	1 555	1.7%	1 467	1.6%	85 183	91.9%	92 663	35.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 300	6.5%	1 550	3.0%	1 555	3.0%	44 750	87.5%	51 155	19.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 537	6.4%	720	3.0%	708	3.0%	21 003	87.6%	23 968	9.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	41	10.0%	19	4.6%	19	4.5%	333	80.9%	412	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9	16.2%	4	7.1%	4	7.0%	37	69.6%	53	-	-	-	-	-
Total By Income Source	14 763	5.6%	6 274	2.4%	6 092	2.3%	235 911	89.7%	263 040	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	322	5.7%	163	2.9%	172	3.0%	4 995	88.4%	5 651	2.1%	-	-	-	-
Commercial	1 020	7.2%	369	2.6%	292	2.1%	12 432	88.1%	14 114	5.4%	-	-	-	-
Households	12 022	6.1%	5 253	2.7%	5 143	2.6%	173 985	88.6%	196 403	74.7%	-	-	-	-
Other	1 398	3.0%	489	1.0%	484	1.0%	44 500	94.9%	46 872	17.8%	-	-	-	-
Total By Customer Group	14 763	5.6%	6 274	2.4%	6 092	2.3%	235 911	89.7%	263 040	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	258	29.4%	199	22.7%	182	20.8%	238	27.1%	878	5.9%
Bulk Water	-	-	-	-	-	-	12	100.0%	12	.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	603	8.9%	1 403	20.7%	2 158	31.9%	2 606	38.5%	6 770	45.5%
Auditor-General	68	.9%	225	3.1%	1 076	14.9%	5 840	81.0%	7 209	48.5%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	929	6.2%	1 828	12.3%	3 416	23.0%	8 697	58.5%	14 869	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	180 617	278 986	20 927	11.6%	23 360	12.9%	45 037	16.1%	38 437	13.8%	127 761	45.8%	24 601	58.6%	56.2%
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%	183	25.4%	1 390	193.0%	1	97.9%	31 718.6%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	2	0	-	0	-	1	39.7%	0	29.0%	2	119.4%	0	-	74.0%
Interest earned from Current and Non Current Assets	10 000	10 280	2 904	29.0%	5 380	53.8%	5 357	52.1%	4 952	48.2%	18 593	180.9%	4 315	156.4%	14.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	100	100	37	37.5%	60	60.4%	39	38.5%	39	39.2%	176	175.7%	15	59.7%	169.3%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	120	120	(28 342)	(23 618.1%)	(19 576)	(16 313.0%)	101	84.0%	10 959	9 132.9%	(36 857)	(30 714.2%)	19 501	(5 063.9%)	(43.8%)
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%	40	13.5%	121	40.4%	34	44.5%	18.2%
Transfer and subsidies - Operational	144 056	180 356	46 214	32.1%	37 407	26.0%	38 453	21.3%	22 262	12.3%	144 336	80.0%	735	77.4%	2 929.5%
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%	65 004	23.3%	164 276	58.9%	40 875	66.4%	59.0%
Employee related costs	60 133	63 331	13 774	22.9%	13 744	22.9%	12 566	19.8%	13 923	22.0%	54 006	85.3%	13 597	88.0%	2.4%
Remuneration of councillors	7 340	8 409	1 808	24.6%	2 351	32.0%	1 916	22.8%	1 914	22.8%	7 989	95.0%	1 723	86.1%	11.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	200	99.9%	(100.0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	3 500	3 500	-	-	-	-	-	-	-	-	-	-	200	6.7%	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 110	5 885	361	11.6%	433	13.9%	933	15.8%	1 646	28.0%	3 373	57.3%	387	47.4%	325.0%
Transfers and subsidies	26 018	34 184	3 201	12.3%	4 053	15.6%	5 915	17.3%	6 527	19.1%	19 696	57.6%	9 752	67.7%	(33.1%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	80 516	163 677	10 559	13.1%	13 981	17.4%	13 678	8.4%	40 994	25.0%	79 212	48.4%	15 015	52.3%	173.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	-	(8 776)		(11 201)		10 029		(26 567)		(36 515)		(16 274)		
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		(26 567)		(36 515)		(16 274)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	-	-	(8 776)		(11 201)		10 029		(26 567)		(36 515)		(16 274)		
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		(26 567)		(36 515)		(16 274)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	-	(8 776)		(11 201)		10 029		(26 567)		(36 515)		(16 274)		

Part 2: Capital Revenue and Expenditure

		2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24		
		Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands																
Capital Revenue and Expenditure																
Source of Finance		10 387	12 032	71	.7%	505	4.9%	1 536	12.8%	4 251	35.3%	6 364	52.9%	1 933	26.5%	120.0%
National Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		10 387	12 032	71	.7%	505	4.9%	1 536	12.8%	4 251	35.3%	6 364	52.9%	1 933	26.5%	120.0%
Capital Expenditure Functional		10 387	12 032	71	.7%	512	4.9%	1 529	12.7%	4 251	35.3%	6 364	52.9%	1 933	26.6%	120.0%
Municipal governance and administration		8 757	9 687	71	.8%	490	5.6%	1 255	13.0%	2 806	29.0%	4 622	47.7%	1 772	31.4%	58.4%
Executive and Council		1 294	1 294	4	.3%	-	-	1 067	82.5%	69	5.3%	1 139	88.1%	-	-	(100.0%)
Finance and administration		7 464	8 394	68	.9%	490	6.6%	188	2.2%	2 737	32.6%	3 483	41.5%	1 772	34.7%	54.5%
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		1 590	1 990	-	-	9	.6%	271	13.6%	1 445	72.6%	1 726	86.7%	161	6.6%	796.4%
Community and Social Services		40	40	-	-	4	9.1%	10	25.1%	-	-	14	34.3%	123	2.9%	(100.0%)
Sport And Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety		327	327	-	-	2	.6%	257	78.6%	-	-	259	79.2%	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		1 223	1 623	-	-	3	.3%	4	.3%	1 445	89.1%	1 453	89.5%	38	60.8%	3 678.9%
Economic and Environmental Services		40	40	-	-	13	32.7%	3	6.5%	-	-	16	39.2%	-	22.6%	-
Planning and Development		40	40	-	-	13	32.7%	3	6.5%	-	-	16	39.2%	-	22.6%	-
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		Q4 of 2022/23 to Q4 of 2023/24	
		Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands																
Cash Flow from Operating Activities																
Receipts		170 230	168 585	-	-	-	-	(54)	-	-	-	(54)	-	-	-	
Property rates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Other revenue	18 653	17 008	-	-	-	-	(54)	(.3%)	-	-	(54)	(.3%)	-	(.2%)	-
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%)	(1 142)	(.6%)	(411)	(.2%)	(943)	.8%	21.2%
Suppliers and employees	151 199	151 199	3 108	2.1%	(1 090)	(.7%)	(1 286)	(.9%)	(1 142)	(.8%)	(411)	(.3%)	(943)	(.3%)	21.2%
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%)	(1 142)	(.3%)	(464)	(.1%)	(943)	.4%	21.2%
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	(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%)	(1 142)	(.3%)	(464)	(.1%)	(943)	.4%	21.2%
Cash/cash equivalents at the year begin:	217 418	217 418	-	-	3 108	1.4%	2 018	.9%	211 211	97.1%	-	-	219 517	-	(3.8%)
Cash/cash equivalents at the year end:	554 377	552 732	3 108	.6%	2 018	.4%	211 211	38.2%	210 068	38.0%	210 068	38.0%	218 575	53.2%	(3.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
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	16.3%	23	36.3%	10	16.3%	20	31.1%	63	1.5%	-	-	-	-
Interest on Arrear Debtor Accounts	0	13.7%	-	-	0	13.2%	1	73.1%	2	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	4 159	100.0%	4 159	98.5%	-	-	-	-
Total By Income Source	10	.2%	23	.5%	10	.2%	4 179	99.0%	4 223	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	13	.3%	-	-	4 088	99.7%	4 100	97.1%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10	8.5%	10	8.4%	10	8.5%	92	74.6%	123	2.9%	-	-	-	-
Total By Customer Group	10	.2%	23	.5%	10	.2%	4 179	99.0%	4 223	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	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

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.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

Particulars	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Cash Flow from Operating Activities															
Receipts	465 271	513 457	(2 706)	(.6%)	5 365	1.2%	24 272	4.7%	7 386	1.4%	34 317	6.7%	(41 434)	(9.7%)	(117.8%)
Property rates	6 400	6 400	(10)	(.2%)	101	1.6%	188	2.9%	38	.5%	317	5.0%	-	-	(100.0%)
Service charges	460	460	(2)	(.5%)	44	9.5%	96	20.8%	31	6.7%	168	36.4%	-	-	(100.0%)

Other revenue	22 410	31 590	(2 576)	(11.5%)	4 674	20.9%	3 413	10.8%	3 472	11.0%	8 983	28.4%	-	2.1%	(100.0%)
Transfers and Subsidies - Operational	328 088	356 876	-	-	-	-	-	-	-	-	-	-	(41 434)	(14.3%)	(100.0%)
Transfers and Subsidies - Capital	92 913	88 132	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	15 000	30 000	(118)	(.8%)	547	3.6%	20 575	68.6%	3 846	12.8%	24 850	82.8%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(321 815)	(321 501)	-	-	-	-	-	-	-	-	-	-	-	(1.0%)	-
Suppliers and employees	(321 815)	(321 501)	-	-	-	-	-	-	-	-	-	-	-	(1.0%)	-
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%	7 386	3.8%	34 317	17.9%	(41 434)	(31.9%)	(117.8%)
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	(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%	7 386	10.9%	34 317	50.5%	(41 434)	(779.8%)	(117.8%)
Cash/cash equivalents at the year begin:			34 181		31 476		36 841		61 113		34 181		(986)		(6 299.8%)
Cash/cash equivalents at the year end:	29 143	67 989	31 476	108.0%	36 841	126.4%	61 113	89.9%	68 499	100.8%	68 499	100.8%	(42 405)	(12.4%)	(261.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
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	-	552	1.1%	548	1.1%	47 738	97.7%	48 845	60.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	331	2.5%	-	-	320	2.4%	12 767	95.1%	13 418	16.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	504	2.8%	17 599	97.2%	18 103	22.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	2%	(22)	35.7%	(0)	2%	(39)	64.0%	(62)	(.1%)	-	-	-	-
Total By Income Source	338	.4%	530	.7%	1 373	1.7%	78 064	97.2%	80 305	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6	-	242	1.0%	446	1.9%	22 846	97.1%	23 540	29.3%	-	-	-	-
Commercial	76	.5%	133	1.0%	291	2.1%	13 471	96.4%	13 972	17.4%	-	-	-	-
Households	175	.6%	131	.5%	498	1.7%	28 158	97.2%	28 962	36.1%	-	-	-	-
Other	81	.6%	24	.2%	137	1.0%	13 589	98.3%	13 831	17.2%	-	-	-	-
Total By Customer Group	338	.4%	530	.7%	1 373	1.7%	78 064	97.2%	80 305	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	2 758	(29.2%)	159	(1.7%)	7	(.1%)	(12 369)	130.9%	(9 445)	350.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	7 194	106.5%	7	.1%	(30)	(.4%)	(419)	(6.2%)	6 752	(250.7%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	9 952	(369.5%)	166	(6.1%)	(23)	.9%	(12 788)	474.8%	(2 693)	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	442 587	460 790	200 541	45.3%	132 603	30.0%	108 641	23.6%	27 458	6.0%	469 244	101.8%	22 534	95.0%	21.9%
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%	2 408	46.0%	8 638	165.1%	1 993	106.1%	20.8%
Sale of Goods and Rendering of Services	633	633	190	30.1%	193	30.5%	157	24.7%	328	51.7%	868	137.0%	127	668 626.2%	157.8%
Agency services	2 616	2 616	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	15 280	15 280	831	5.4%	910	6.0%	974	6.4%	1 025	6.7%	3 740	24.5%	871	19.2%	17.7%
Interest earned from Current and Non Current Assets	9 000	9 000	5 078	65.3%	5 145	57.2%	5 268	58.5%	4 921	54.7%	21 213	235.7%	4 604	165.8%	6.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 985	4 985	1 437	28.8%	1 457	29.2%	1 424	28.6%	1 172	23.5%	5 491	110.1%	1 407	113.4%	(16.7%)
Licence and permits	103	103	313	302.0%	381	368.1%	638	616.7%	634	612.3%	1 965	1 899.1%	347	1 740 060.7%	82.7%
Operational Revenue	153	153	823	537.5%	921	601.6%	1 279	834.9%	502	328.0%	3 526	2 302.0%	527	124.0%	(4.7%)
Non-Exchange Revenue															
Property rates	64 061	64 061	46 955	73.3%	7 000	10.9%	6 985	10.9%	7 055	11.0%	67 995	106.1%	4 818	82.0%	46.4%
Surcharges and Taxes	-	-	4	-	102	-	36	-	2	-	143	-	61	1 217 000.0%	(97.0%)
Fines, penalties and forfeits	7 198	7 198	-	-	-	-	3 435	47.7%	4 012	55.7%	7 446	103.4%	9	1%	44 029.8%
Licences or permits	1 217	1 217	27	2.2%	29	2.4%	41	3.3%	45	3.7%	142	11.6%	23	9.8%	90.8%
Transfer and subsidies - Operational	331 808	348 991	138 883	41.9%	110 952	33.4%	82 967	23.8%	2 327	.7%	335 129	96.0%	4 514	98.8%	(48.4%)
Interest	0	0	3 271	327 149 800.0%	3 349	334 923 100.0%	3 298	329 828 300.0%	3 028	302 813 500.0%	12 947	1 294 714 700.0%	3 242	97 859 375.0%	(6.6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	300	1 315	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	0	5	-	-	-	-	-	-	-	-	-	-	(10)	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	523 870	750 675	87 865	16.8%	90 660	17.3%	96 336	12.8%	94 916	12.6%	369 777	49.3%	85 615	60.4%	10.9%
Employee related costs	229 794	235 064	53 612	23.3%	55 594	24.2%	52 660	22.4%	53 048	22.6%	214 915	91.4%	45 827	93.4%	15.8%
Remuneration of councillors	25 246	25 246	6 126	24.3%	7 937	31.4%	6 432	25.5%	6 404	25.4%	26 899	106.5%	6 123	97.3%	4.6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	7 314	5 852	1 571	21.5%	940	12.9%	951	16.3%	1 611	27.5%	5 073	86.7%	1 347	63.3%	19.6%
Debt impairment	13 542	13 542	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	125 942	283 615	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1 649	1 831	-	-	-	-	64	3.5%	45	2.5%	109	5.9%	-	-	(100.0%)
Contracted services	25 615	60 494	9 556	37.3%	11 232	43.8%	19 024	31.4%	12 157	20.1%	51 969	85.9%	9 680	64.8%	25.6%
Transfers and subsidies	12 876	14 124	1 777	13.8%	690	5.4%	2 034	14.4%	2 772	19.6%	7 273	51.5%	5 141	70.2%	(46.1%)
Irrecoverable debts written off	13 044	13 044	1 184	9.1%	1	0.0%	(21)	(2.0%)	4 090	31.4%	5 255	40.3%	(311)	1.7%	(1 413.8%)
Operational costs	68 847	71 618	14 039	20.4%	14 265	20.7%	14 968	20.9%	14 788	20.6%	58 060	81.1%	17 823	81.4%	(17.0%)
Losses on disposal of Assets	-	26 245	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	(0)	-	-	-	-	-	224	-	-	-	224	-	(15)	(25.0%)	(100.0%)
Surplus/(Deficit)	(81 282)	(289 885)	112 676		41 943		12 306		(67 458)		99 467		(63 081)		
Transfers and subsidies - capital (monetary allocations)	115 702	128 025	24 398	21.1%	33 301	28.8%	26 968	21.1%	27 208	21.3%	111 875	87.4%	26 213	101.6%	3.8%
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		(40 250)		211 342		(36 868)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	34 419	(161 859)	137 074		75 245		39 274		(40 250)		211 342		(36 868)		
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		(40 250)		211 342		(36 868)		
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		(40 250)		211 342		(36 868)		

Part 2: Capital Revenue and Expenditure

		2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
		Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
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%	60 020	22.8%	192 854	73.1%	33 056	59.8%	81.6%
National Government		89 396	89 645	25 328	28.3%	29 310	32.8%	10 658	11.9%	15 889	17.7%	81 185	90.6%	16 448	86.6%	(3.4%)
Provincial Government		26 482	27 681	-	-	1 413	5.3%	5 901	21.3%	4 105	14.8%	11 419	41.3%	1 532	77.7%	168.0%
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		115 878	117 325	25 328	21.9%	30 723	26.5%	16 559	14.1%	19 994	17.0%	92 604	78.9%	17 979	84.9%	11.2%
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		128 791	146 397	10 465	8.1%	29 186	22.7%	20 574	14.1%	40 026	27.3%	100 251	68.5%	15 077	38.4%	165.5%
Capital Expenditure Functional		244 669	263 722	35 793	14.6%	59 909	24.5%	37 133	14.1%	60 348	22.9%	193 182	73.3%	31 656	59.1%	90.6%
Municipal governance and administration		13 632	19 711	2 953	21.7%	714	5.2%	3 661	18.6%	6 513	33.0%	13 841	70.2%	3 270	62.3%	99.2%
Executive and Council		400	231	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		13 232	19 480	2 953	22.3%	714	5.4%	3 661	18.8%	6 513	33.4%	13 841	71.1%	3 270	63.9%	99.2%
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		944	4 668	-	-	1 340	141.9%	197	4.2%	-	-	1 537	32.9%	670	33.0%	(100.0%)
Community and Social Services		295	1 547	-	-	281	95.1%	27	1.7%	-	-	308	19.9%	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety		649	2 371	-	-	1 059	163.1%	171	7.2%	-	-	1 230	51.9%	670	34.2%	(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%	50 131	22.0%	173 404	75.9%	25 606	58.0%	95.8%
Planning and Development		3 850	5 124	135	3.5%	104	2.7%	85	1.7%	2 012	39.3%	2 337	45.6%	2 775	39.8%	(27.5%)
Road Transport		206 015	223 245	30 999	15.0%	54 380	26.4%	37 570	16.8%	48 119	21.6%	171 067	76.6%	22 831	58.9%	110.8%
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		20 227	10 974	1 705	8.4%	3 371	16.7%	(4 381)	(39.9%)	3 704	33.8%	4 400	40.1%	2 111	136.0%	75.5%
Energy services		20 177	10 894	1 705	8.5%	3 371	16.7%	(4 381)	(40.2%)	3 704	34.0%	4 400	40.4%	2 111	646.7%	75.5%
Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management		50	80	-	-	-	-	-	-	-	-	-	-	-	-	6.0%
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	15 200	15 200	26 916	177.1%	16 266	107.0%	51 849	341.1%	71 661	471.4%	166 691	1 096.6%	15 371	319.9%	366.2%
Transfers and Subsidies - Operational	331 808	331 808	854 530	257.5%	654 125	197.1%	571 994	172.4%	2 024	.6%	2 082 674	627.7%	13 643	211.3%	(85.2%)
Transfers and Subsidies - Capital	115 702	115 702	295 406	255.3%	130 566	112.8%	181 869	157.2%	27 655	23.9%	635 496	549.3%	59 550	276.5%	(53.6%)
Interest	9 000	9 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(371 581)	(371 582)	(105 341)	28.3%	(116 632)	31.4%	(106 841)	28.8%	(108 760)	29.3%	(437 573)	117.8%	(108 672)	100.6%	.1%
Suppliers and employees	-	-	(358 706)	29.4%	(116 632)	32.5%	(106 841)	29.8%	(108 760)	30.3%	(437 573)	122.0%	(108 672)	104.8%	.1%
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%	84 161	48.7%	2 717 448	1 572.0%	23 798	706.9%	253.6%
Cash Flow from Investing Activities															
Receipts	300	300	12	4.0%	8	2.7%	12	4.0%	16	5.3%	48	16.0%	12	16.0%	33.3%
Proceeds on disposal of PPE	300	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	12	-	8	-	12	-	16	-	48	-	12	-	33.3%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(244 669)	(244 669)	(3 213)	1.3%	(10 188)	4.2%	(13 423)	5.5%	(7 456)	3.0%	(34 280)	14.0%	(19 682)	30.5%	(62.1%)
Capital assets	(244 669)	(244 669)	(3 213)	1.3%	(10 188)	4.2%	(13 423)	5.5%	(7 456)	3.0%	(34 280)	14.0%	(19 682)	30.5%	(62.1%)
Net Cash from/(used) Investing Activities	(244 369)	(244 369)	(3 201)	1.3%	(10 180)	4.2%	(13 411)	5.5%	(7 440)	3.0%	(34 232)	14.0%	(19 670)	30.5%	(62.2%)
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	(71 507)	(71 508)	1 158 627	(1 620.3%)	713 876	(998.3%)	733 991	(1 026.4%)	76 721	(107.3%)	2 683 216	(3 752.3%)	4 128	(640.6%)	1 758.4%
Cash/cash equivalents at the year begin:	160 435	160 435	-	-	1 352 866	843.2%	2 066 742	1 288.2%	2 800 734	1 745.7%	-	-	647 554	-	332.5%
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%	2 877 455	3 235.7%	2 877 455	3 235.7%	651 682	1 959.0%	341.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
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	6 381	4.2%	2 759	1.8%	2 714	1.8%	141 737	92.3%	153 591	74.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 406	5.7%	1 067	2.5%	957	2.3%	37 960	89.5%	42 390	20.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	314	9.2%	185	5.4%	163	4.8%	2 759	80.7%	3 421	1.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	552	8.4%	279	4.2%	267	4.1%	5 476	83.3%	6 574	3.2%	-	-	-	-
Total By Income Source	9 654	4.7%	4 290	2.1%	4 100	2.0%	187 933	91.2%	205 977	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	708	5.2%	330	2.4%	321	2.3%	12 368	90.1%	13 728	6.7%	-	-	-	-
Commercial	1 246	4.2%	561	1.9%	546	1.8%	27 615	92.1%	29 969	14.5%	-	-	-	-
Households	6 822	4.6%	2 977	2.0%	2 845	1.9%	135 933	91.5%	148 576	72.1%	-	-	-	-
Other	877	6.4%	422	3.1%	388	2.8%	12 017	87.7%	13 704	6.7%	-	-	-	-
Total By Customer Group	9 654	4.7%	4 290	2.1%	4 100	2.0%	187 933	91.2%	205 977	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	1 607	68.0%	171	7.2%	164	7.0%	420	17.8%	2 362	22.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	8 070	100.0%	-	-	-	-	-	-	8 070	77.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	9 676	92.8%	171	1.6%	164	1.6%	420	4.0%	10 431	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	139 085	142 128	41 978	30.2%	36 137	26.0%	31 717	22.3%	8 784	6.2%	118 617	83.5%	19 116	93.2%	(54.0%)
Exchange Revenue															
Service charges - Electricity	12 293	12 293	2 591	21.1%	2 776	22.6%	2 335	19.0%	2 056	16.7%	9 757	79.4%	2 190	90.1%	(6.2%)
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%	148	1.7%	4 222	49.7%	1 316	54.7%	(88.8%)
Sale of Goods and Rendering of Services	908	908	207	22.8%	88	9.7%	198	21.8%	396	43.7%	890	98.0%	203	79.6%	95.4%
Agency services	316	316	61	19.2%	-	-	100	31.8%	57	18.2%	219	69.2%	1	135.2%	4 749.4%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 404	1 404	396	28.2%	417	29.7%	417	29.7%	279	19.9%	1 510	107.6%	357	32.5%	(21.8%)
Interest earned from Current and Non Current Assets	1 200	1 200	939	78.3%	757	63.1%	1 092	91.0%	1 604	133.7%	4 392	366.0%	732	356.3%	119.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	437	437	31	7.2%	399	91.2%	81	18.4%	50	11.5%	561	128.3%	3	15.1%	1 343.9%
Licence and permits	558	558	182	32.6%	125	22.3%	92	16.8%	123	22.0%	522	93.6%	190	111.6%	(35.2%)
Operational Revenue	250	3 293	7	2.9%	351	140.6%	(777)	(8.4%)	12	.4%	93	2.8%	172	11.3%	(93.1%)
Non-Exchange Revenue															
Property rates	46 569	46 569	10 912	23.4%	8 673	18.6%	7 778	16.7%	1 463	3.1%	28 826	61.9%	9 753	91.0%	(85.0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	187	187	78	41.8%	227	121.8%	(168)	(90.0%)	62	33.1%	199	106.6%	161	303.6%	(61.8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	59 465	59 465	23 549	39.6%	19 062	32.1%	13 944	23.4%	1 217	2.0%	57 772	97.2%	2 297	100.6%	(47.0%)
Interest	7 009	7 009	1 672	26.7%	1 689	24.1%	1 735	24.7%	1 317	18.8%	6 612	94.3%	1 740	303.3%	(24.3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	3 043	-	-	-	3 043	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	120 253	120 263	24 295	20.2%	27 225	22.6%	26 162	21.8%	39 949	33.2%	117 630	97.8%	24 903	74.5%	60.4%
Employee related costs	46 979	46 979	11 122	23.7%	11 520	24.5%	11 048	23.5%	11 364	24.2%	45 055	95.9%	10 379	89.6%	9.5%
Remuneration of councillors	5 526	5 526	1 337	24.2%	1 375	24.9%	1 405	25.4%	1 375	24.9%	5 493	99.4%	1 323	99.7%	3.9%
Bulk purchases - electricity	12 500	12 500	4 143	33.1%	2 779	22.2%	2 528	20.2%	3 257	26.1%	12 707	101.7%	3 241	81.7%	5%
Inventory consumed	2 180	2 185	2	.1%	123	5.6%	274	12.5%	373	17.1%	772	35.3%	126	24.6%	195.6%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	13 300	13 300	2 858	21.5%	3 312	24.9%	3 362	25.3%	2 661	20.0%	12 193	91.7%	2 210	65.7%	20.4%
Interest	280	280	4	1.5%	(97)	(34.5%)	5	1.6%	4 764	1 701.5%	4 676	1 670.1%	159	74.5%	2 904.3%
Contracted services	11 186	11 146	1 396	12.5%	1 413	12.6%	1 058	9.5%	2 728	24.5%	6 595	59.2%	2 522	66.3%	8.1%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	9 000	8 900	-	-	1 319	14.7%	3 684	41.4%	9 900	111.2%	14 903	167.4%	-	-	(100.0%)
Operational costs	19 303	19 448	3 431	17.8%	5 481	28.4%	2 799	14.4%	3 526	18.1%	15 237	78.3%	4 943	82.4%	(28.7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	18 832	21 865	17 684		8 913		5 555		(31 165)		986		(5 787)		
Transfers and subsidies - capital (monetary allocations)	46 557	47 355	6 824	14.7%	9 147	19.6%	2 829	6.0%	7 134	15.1%	25 935	54.8%	5 939	72.4%	20.1%
Transfers and subsidies - capital (in-kind)	66 677	66 677	-	-	-	-	2 981	4.5%	10 770	16.2%	13 750	20.6%	-	37.9%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	132 066	135 897	24 508		18 060		11 364		(13 261)		40 672		153		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	132 066	135 897	24 508		18 060		11 364		(13 261)		40 672		153		
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		(13 261)		40 672		153		
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		(13 261)		40 672		153		

Part 2: Capital Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
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%	17 245	14.8%	37 508	32.1%	7 256	73.0%	137.7%
National Government	17 584	19 847	3 699	21.0%	3 823	21.7%	2 379	12.0%	7 134	35.9%	17 036	85.8%	3 665	86.0%	94.7%
Provincial Government	25 217	25 217	2 912	11.5%	1 499	5.9%	-	-	506	2.0%	4 917	19.5%	950	54.7%	(46.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	57 980	57 980	-	-	-	-	2 414	4.2%	956	1.6%	3 370	5.8%	-	-	(100.0%)
Transfers recognised - capital	100 781	103 044	6 611	6.6%	5 322	5.3%	4 793	4.7%	8 596	8.3%	25 323	24.6%	4 615	71.1%	86.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 217	13 760	174	1.4%	1 125	9.2%	2 237	16.3%	8 649	62.9%	12 185	88.6%	2 641	80.9%	227.5%
Capital Expenditure Functional	113 048	116 854	6 786	6.0%	6 447	5.7%	7 030	6.0%	17 245	14.8%	37 508	32.1%	7 605	65.8%	126.7%
Municipal governance and administration	2 210	1 960	-	-	294	13.3%	395	20.1%	332	16.9%	1 020	52.0%	1 088	74.5%	(69.5%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 210	1 960	-	-	294	13.3%	395	20.1%	332	16.9%	1 020	52.0%	1 088	74.5%	(69.5%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	500	500	-	-	-	-	-	-	19	3.8%	19	3.8%	349	78.0%	(94.6%)
Community and Social Services	50	50	-	-	-	-	-	-	-	-	-	-	349	78.0%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	450	450	-	-	-	-	-	-	19	4.2%	19	4.2%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	99 213	103 110	6 676	6.7%	5 333	5.4%	5 091	4.9%	14 591	14.2%	31 692	30.7%	6 057	66.5%	140.9%
Planning and Development	915	1 065	-	-	746	81.5%	-	-	1 482	139.2%	2 228	209.2%	-	-	(100.0%)
Road Transport	98 298	102 045	6 676	6.8%	4 588	4.7%	5 091	5.0%	13 109	12.8%	29 464	28.9%	6 057	66.7%	116.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	11 125	11 284	110	1.0%	819	7.4%	1 545	13.7%	2 303	20.4%	4 777	42.3%	111	58.7%	1 975.2%
Energy sources	6 225	6 384	-	-	734	11.8%	1 545	24.2%	2 182	34.2%	4 462	69.9%	101	15.5%	2 052.5%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 900	4 900	110	2.2%	85	1.7%	-	-	121	2.5%	316	6.4%	10	93.4%	1 158.3%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	1 722	1 722	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	56 733	56 733	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	113 862	116 125	-	-	-	-	-	-	-	-	-	-	(38 033)	142.2%	(100.0%)	-
Interest	694	694	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(86 537)	(86 537)	(32 859)	38.0%	(45 790)	52.9%	(43 924)	50.8%	(45 260)	52.3%	(167 833)	193.9%	(31 366)	155.3%	44.3%	44.3%
Suppliers and employees	(86 257)	(86 257)	(32 859)	38.1%	(45 790)	53.1%	(43 924)	50.9%	(45 260)	52.5%	(167 833)	194.6%	(31 366)	155.3%	44.3%	44.3%
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%	53 242	38.0%	167 298	119.3%	2 536	132.9%	1 999.6%	-
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%	(1 547)	1.3%	(6 566)	5.5%	(1 863)	24.7%	(16.9%)	(16.9%)
Capital assets	(113 048)	(118 354)	(1 215)	1.1%	(2 231)	2.0%	(1 573)	1.3%	(1 547)	1.3%	(6 566)	5.5%	(1 863)	24.7%	(16.9%)	(16.9%)
Net Cash from/(used) Investing Activities	(113 048)	(115 311)	(1 215)	1.1%	(2 231)	2.0%	(1 573)	1.4%	(1 547)	1.3%	(6 566)	5.7%	(1 863)	27.9%	(16.9%)	(16.9%)
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	24 870	24 870	29 595	119.0%	39 573	159.1%	39 869	160.3%	51 695	207.9%	160 732	646.3%	673	453.4%	7 581.7%	151.4%
Cash/cash equivalents at the year begin:	16 610	16 610	-	-	63 264	380.9%	102 987	620.0%	143 206	862.2%	195 466	471.2%	56 954	317.4%	239.2%	239.2%
Cash/cash equivalents at the year end:	41 480	41 480	63 142	152.2%	102 987	248.3%	143 206	345.2%	195 466	471.2%	195 466	471.2%	57 627	317.4%	239.2%	239.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	459	16.0%	106	3.7%	71	2.5%	2 229	77.8%	2 865	3.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 329	8.1%	3 982	6.1%	1 804	2.7%	54 690	83.1%	65 805	85.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	665	7.9%	223	2.7%	201	2.4%	7 314	87.0%	8 404	10.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	37.8%	1	8.7%	1	8.8%	7	44.7%	16	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	4	100.0%	4	-	-	-	-	-
Total By Income Source	6 458	8.4%	4 313	5.6%	2 078	2.7%	64 244	83.3%	77 093	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	523	6.9%	226	3.0%	141	1.9%	6 651	88.2%	7 542	9.8%	-	-	-	-
Commercial	538	13.2%	140	3.4%	122	3.0%	3 263	80.3%	4 063	5.3%	-	-	-	-
Households	5 325	8.3%	3 912	6.1%	1 782	2.8%	53 325	82.9%	64 344	83.5%	-	-	-	-
Other	72	6.3%	35	3.1%	32	2.8%	1 004	87.8%	1 144	1.5%	-	-	-	-
Total By Customer Group	6 458	8.4%	4 313	5.6%	2 078	2.7%	64 244	83.3%	77 093	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	1 623	83.1%	-	-	2	.1%	329	16.8%	1 954	19.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	982	13.5%	3	-	-	-	6 284	86.5%	7 269	73.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	500	75.9%	-	-	-	-	159	24.1%	659	6.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 105	31.4%	3	-	2	-	6 772	68.5%	9 882	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.

EASTERN CAPE: AMAHLATHI (EC124)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	240 449	250 078	82 819	34.4%	71 315	29.7%	64 011	25.6%	30 353	12.1%	248 497	99.4%	62 515	95.4%	(51.4%)
Exchange Revenue															
Service charges - Electricity	41 674	45 307	10 629	25.5%	9 405	22.6%	14 416	31.8%	12 432	27.4%	46 882	103.5%	8 897	85.6%	39.7%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	12 320	12 707	2 894	23.5%	2 909	23.6%	2 876	22.6%	2 880	22.7%	11 558	91.0%	2 757	86.8%	4.5%
Sale of Goods and Rendering of Services	5 634	5 841	1 410	25.0%	1 377	24.4%	1 541	24.4%	1 431	24.5%	5 759	98.6%	1 296	93.4%	10.5%
Agency services	1 829	1 829	333	18.2%	261	14.3%	307	16.8%	320	17.5%	1 221	66.8%	205	40.5%	56.1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 531	7 338	1 773	32.1%	1 895	34.3%	1 974	26.9%	2 062	28.1%	7 704	105.0%	1 438	109.1%	43.4%
Interest earned from Current and Non Current Assets	1 158	3 710	8	7%	-	-	43	1.2%	2 862	77.1%	2 912	78.5%	1 213	115.2%	136.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rented from Fixed Assets	196	347	121	61.6%	48	24.5%	39	11.1%	39	11.2%	246	70.8%	31	75.7%	26.2%
Licence and permits	2 252	2 922	743	33.0%	538	23.9%	697	23.8%	358	12.2%	2 336	79.9%	545	61.2%	(34.4%)
Operational Revenue	667	127	0	-	0	-	1	6%	2	1.8%	4	2.8%	87	89.2%	(97.3%)
Non-Exchange Revenue															
Property rates	24 424	24 424	8 353	34.2%	5 244	21.5%	5 277	21.6%	5 294	21.7%	24 169	99.0%	5 734	98.1%	(7.7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	27	27	5	18.3%	2	9.1%	3	11.3%	2	6.0%	12	44.6%	6	71.8%	(72.5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	138 420	138 309	54 805	39.6%	47 769	34.5%	34 821	25.2%	725	5%	138 221	99.9%	38 613	99.2%	(98.1%)
Interest	6 318	7 189	1 747	27.6%	1 855	29.5%	1 916	26.7%	1 946	27.1%	7 474	104.0%	1 695	111.1%	14.8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	305 538	309 641	64 023	21.0%	53 586	17.5%	40 175	13.0%	61 834	20.0%	219 619	70.9%	62 045	74.3%	(3%)
Employee related costs	134 985	134 985	35 478	26.3%	33 678	24.9%	33 991	25.2%	33 524	24.8%	136 672	101.2%	33 872	118.0%	(1.0%)
Remuneration of councillors	14 329	14 329	3 876	27.1%	3 286	22.9%	3 256	22.7%	3 177	22.2%	13 595	94.9%	3 159	102.4%	6%
Bulk purchases - electricity	51 433	51 433	13 639	26.5%	7 086	13.8%	6 831	13.3%	13 854	26.9%	41 411	80.5%	14 120	74.3%	(1.9%)
Inventory consumed	247	247	59	24.1%	21	8.4%	15	6.2%	51	20.7%	147	59.4%	36	45.5%	40.7%
Debt impairment	27 000	27 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	26 000	26 000	-	-	-	-	-	-	-	-	-	-	196	8%	(100.0%)
Interest	4 500	14 155	2 236	49.7%	2 711	60.2%	(10 773)	(76.1%)	1 538	10.9%	(4 288)	(30.3%)	4 078	181.8%	(62.3%)
Contracted services	18 230	18 356	4 401	24.1%	3 848	21.1%	2 137	11.6%	2 498	13.6%	12 884	70.2%	1 517	31.7%	64.7%
Transfers and subsidies	-	-	-	-	-	-	10	-	-	-	10	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	2 013	-	2 013	-	-	-	(100.0%)
Operational costs	28 815	23 137	4 333	15.0%	2 956	10.3%	4 708	20.3%	5 178	22.4%	17 175	74.2%	5 066	41.9%	2.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(65 089)	(59 563)	18 796		17 728		23 836		(31 481)		28 879		470		
Transfers and subsidies - capital (monetary allocations)	31 327	61 970	-	-	16 841	53.8%	15 645	25.2%	9 343	15.1%	41 829	67.5%	14 000	91.1%	(33.3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(33 762)	2 407	18 796		34 569		39 481		(22 139)		70 708		14 470		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(33 762)	2 407	18 796		34 569		39 481		(22 139)		70 708		14 470		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(33 762)	2 407	18 796		34 569		39 481		(22 139)		70 708		14 470		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(33 762)	2 407	18 796		34 569		39 481		(22 139)		70 708		14 470		

Part 2: Capital Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	33 877	65 650	9 053	26.7%	13 002	38.4%	6 830	10.4%	10 498	16.0%	39 384	60.0%	11 509	67.8%	(8.8%)
National Government	31 327	59 444	9 041	28.9%	11 916	38.0%	6 241	10.5%	9 256	15.6%	36 453	61.3%	10 339	82.5%	(10.5%)
Provincial Government	-	2 526	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers subsidised - capital	31 327	61 970	9 041	28.9%	11 916	38.0%	6 241	10.1%	9 256	14.9%	36 453	58.8%	10 339	82.5%	(10.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 550	3 680	13	5%	1 086	42.6%	589	16.0%	1 242	33.8%	2 931	79.6%	1 170	19.1%	6.2%
Capital Expenditure Functional	33 877	65 650	9 053	26.7%	13 002	38.4%	6 830	10.4%	10 498	16.0%	39 384	60.0%	11 509	67.8%	(8.8%)
Municipal governance and administration	900	1 609	13	1.4%	723	80.4%	-	-	34	2.1%	770	47.9%	381	40.2%	(91.0%)
Executive and Council	750	752	-	-	619	82.5%	-	-	-	-	619	82.3%	-	37.7%	-
Finance and administration	150	857	13	8.4%	104	69.5%	-	-	34	4.0%	151	17.6%	381	44.2%	(91.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	600	-	-	207	-	254	42.3%	325	54.1%	785	130.9%	-	-	(100.0%)
Community and Social Services	-	600	-	-	207	-	254	42.3%	325	54.1%	785	130.9%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	31 427	60 690	9 041	28.8%	12 020	38.2%	6 241	10.3%	9 256	15.3%	36 558	60.2%	10 640	80.9%	(13.0%)
Planning and Development	31 377	60 436	9 041	28.8%	11 968	38.1%	6 241	10.3%	9 256	15.3%	36 505	60.4%	10 640	80.9%	(13.0%)
Road Transport	50	254	-	-	52	104.2%	-	-	-	-	52	20.5%	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 550	2 751	-	-	52	3.4%	336	12.2%	883	32.1%	1 271	46.2%	488	12.8%	81.2%
Energy sources	-	173	-	-	-	-	173	100.0%	-	-	173	100.0%	217	12.5%	(100.0%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 550	2 578	-	-	52	3.4%	163	6.3%	883	34.3%	1 098	42.6%	271	13.0%	226.4%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	11 756	12 138	(994)	(8.5%)	2 609	22.2%	2 925	24.1%	2 587	21.3%	7 126	58.7%	-	-	(100.0%)
Transfers and Subsidies - Operational	137 997	137 782	(32 340)	(23.4%)	392	.3%	50 368	36.6%	20 571	14.9%	38 991	28.3%	4 700	7.6%	337.7%
Transfers and Subsidies - Capital	31 327	59 444	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	3 000	(1 212)	-	4 131	-	4 095	136.5%	7 148	238.3%	14 162	472.1%	1	.1%	930 642.7%
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%	47 168	68.4%	98 912	143.3%	4 701	59.6%	903.4%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(38 959)	(75 497)	-	-	-	-	-	-	(1)	-	(1)	-	-	-	(100.0%)
Capital assets	(38 959)	(75 497)	-	-	-	-	-	-	(1)	-	(1)	-	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(38 959)	(75 497)	-	-	-	-	-	-	(1)	-	(1)	-	-	-	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(12 522)	(6 493)	(37 994)	303.4%	22 008	(175.8%)	67 730	(1 043.0%)	47 167	(726.4%)	98 911	(1 523.2%)	4 701	(40.1%)	903.4%
Cash/cash equivalents at the year begin:	10 232	15 702	-	-	(22 291)	(217.9%)	(283)	(1.8%)	67 446	429.5%	-	-	5 192	1 199.0%	1 199.0%
Cash/cash equivalents at the year end:	(2 290)	9 209	(22 291)	973.5%	(283)	12.4%	67 446	732.4%	114 614	1 244.6%	114 614	1 244.6%	9 893	(68.4%)	1 058.6%

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	5 774	39.1%	110	.7%	1 147	7.8%	7 747	52.4%	14 779	8.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 707	4.4%	(17)	-	922	1.5%	58 108	94.1%	61 719	33.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 940	3.5%	(4)	-	871	1.6%	52 959	95.0%	55 766	30.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	12	2.4%	-	-	6	1.2%	473	96.4%	491	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	2 668	5.3%	0	-	1 343	2.7%	46 414	92.0%	50 425	27.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5)	(.5%)	(49)	(4.8%)	(46)	(4.5%)	1 121	109.8%	1 021	.6%	-	-	-	-
Total By Income Source	13 096	7.1%	39	-	4 244	2.3%	166 822	90.6%	184 201	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 323	12.0%	(2)	-	1 359	4.9%	23 041	83.1%	27 721	15.0%	-	-	-	-
Commercial	4 568	17.3%	92	.3%	622	2.4%	21 168	80.0%	26 450	14.4%	-	-	-	-
Households	5 114	4.0%	(50)	-	2 223	1.7%	121 602	94.3%	128 889	70.0%	-	-	-	-
Other	91	8.0%	(0)	-	39	3.4%	1 012	88.6%	1 142	.6%	-	-	-	-
Total By Customer Group	13 096	7.1%	39	-	4 244	2.3%	166 822	90.6%	184 201	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	8 299	6.6%	-	-	423	.3%	116 506	93.0%	125 228	72.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 292	7.6%	35	.2%	429	2.5%	15 346	89.7%	17 101	9.9%
Auditor-General	68	21.1%	-	-	254	78.9%	-	-	322	.2%
Other	6 798	22.1%	2 303	7.5%	-	-	21 633	70.4%	30 734	17.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	16 456	9.5%	2 338	1.3%	1 105	.6%	153 486	88.5%	173 385	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	174 499	200 942	67 710	38.8%	44 865	25.7%	32 689	16.3%	13 483	6.7%	158 747	79.0%	10 810	85.9%	24.7%
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%	426	26.9%	1 863	117.8%	346	103.0%	23.3%
Sale of Goods and Rendering of Services	4 761	4 761	9	2%	6	1%	16	3%	205	4.3%	236	5.0%	57	2.1%	257.0%
Agency services	582	582	125	21.5%	114	19.6%	103	17.7%	67	11.5%	409	70.3%	61	71.0%	8.8%
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%	2 011	32.3%	6 925	111.3%	2 180	89.5%	(7.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rented from Fixed Assets	755	755	147	19.4%	150	19.9%	157	20.8%	300	39.7%	753	99.8%	125	68.9%	139.2%
Licence and permits	2 569	2 569	371	14.5%	378	14.7%	339	13.2%	419	16.3%	1 508	58.7%	317	44.5%	32.1%
Operational Revenue	53	53	675	1 278.4%	234	443.9%	45	84.5%	27	50.6%	980	1 857.4%	3 194	6 366.3%	(99.2%)
Non-Exchange Revenue															
Property rates	42 562	42 562	17 219	40.5%	1 194	2.8%	1 326	3.1%	1 325	3.1%	21 063	49.5%	1 645	59.4%	(19.5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	653	653	22	3.3%	16	2.5%	29	4.5%	17	2.5%	84	12.8%	16	11.2%	1.7%
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	109 296	135 738	46 744	42.8%	39 645	36.3%	27 597	20.3%	8 030	5.9%	122 016	89.9%	2 178	100.0%	268.8%
Interest	5 463	5 463	649	11.9%	789	14.4%	815	14.9%	644	11.8%	2 897	53.0%	691	52.9%	(6.8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	13	-	13	-	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	201 801	218 032	37 609	18.6%	48 577	24.1%	42 398	19.4%	60 467	27.7%	189 050	86.7%	37 973	78.6%	59.2%
Employee related costs	85 676	85 636	20 943	24.4%	21 879	25.5%	21 863	25.5%	22 236	26.0%	86 921	101.5%	20 386	101.2%	9.1%
Remuneration of councillors	11 273	11 273	2 351	20.9%	2 351	20.9%	2 316	20.5%	2 326	20.6%	9 344	82.9%	2 188	85.8%	6.3%
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%	4 830	22.8%	17 145	80.9%	-	31.9%	(100.0%)
Interest	-	650	0	-	-	-	1	1%	8	1.2%	9	1.3%	0	-	55 400.0%
Contracted services	26 535	62 489	6 266	23.6%	12 527	47.2%	6 283	10.1%	19 500	31.2%	44 577	71.3%	7 450	90.8%	161.8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 100	2 100	-	-	97	4.6%	28	1.3%	63	3.0%	188	8.9%	-	-	(100.0%)
Operational costs	33 050	32 480	4 037	12.2%	7 724	23.4%	7 601	23.4%	11 505	35.4%	30 867	95.0%	7 949	82.8%	44.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(27 302)	(17 091)	30 102		(3 712)		(9 709)		(46 983)		(30 303)		(27 163)		
Transfers and subsidies - capital (monetary allocations)	28 607	30 478	9 564	33.4%	9 891	34.6%	4 938	16.2%	4 494	14.7%	28 888	94.8%	13 036	86.2%	(65.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 305	13 387	39 666		6 180		(4 771)		(42 489)		(1 415)		(14 126)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 305	13 387	39 666		6 180		(4 771)		(42 489)		(1 415)		(14 126)		
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)		(42 489)		(1 415)		(14 126)		
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)		(42 489)		(1 415)		(14 126)		

Part 2: Capital Revenue and Expenditure

		2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
		Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
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%	11 690	31.4%	34 384	92.5%	18 504	79.2%	(36.8%)
National Government		24 876	26 663	8 317	33.4%	8 652	34.8%	4 481	16.8%	(8 272)	(31.0%)	13 178	49.4%	11 707	75.9%	(170.7%)
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		24 876	26 663	8 317	33.4%	8 652	34.8%	4 481	16.8%	(8 272)	(31.0%)	13 178	49.4%	11 707	75.9%	(170.7%)
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		9 477	10 518	271	2.9%	-	-	973	9.2%	19 962	189.8%	21 206	201.6%	6 798	90.7%	193.7%
Capital Expenditure Functional		34 353	37 181	8 588	25.0%	8 652	25.2%	5 454	14.7%	11 690	31.4%	34 384	92.5%	18 504	79.2%	(36.8%)
Municipal governance and administration		6 398	6 939	271	4.2%	29	4%	678	9.8%	19 235	277.2%	20 213	291.3%	4 486	97.7%	328.8%
Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		6 398	6 939	271	4.2%	29	4%	678	9.8%	19 235	277.2%	20 213	291.3%	4 486	97.7%	328.8%
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		10 412	14 132	3 348	32.2%	4 013	38.5%	1 981	14.0%	(6 149)	(43.5%)	3 192	22.6%	4 501	50.0%	(236.6%)
Community and Social Services		8 355	10 336	3 348	40.1%	3 757	45.0%	1 529	14.8%	(9 362)	(90.6%)	(729)	(7.1%)	2 178	57.5%	(529.8%)
Sport And Recreation		1 988	3 726	-	-	256	12.9%	451	12.1%	3 213	86.2%	3 921	105.2%	2 322	43.3%	38.4%
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%	(3 163)	(25.6%)	6 441	52.2%	8 459	116.2%	(137.4%)
Planning and Development		1 748	2 309	-	-	301	13.0%	301	13.0%	-	-	301	13.0%	316	31.6%	(100.0%)
Road Transport		9 302	10 034	4 623	49.7%	3 405	36.6%	1 276	12.7%	(3 163)	(31.5%)	6 141	61.2%	8 143	123.0%	(138.8%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		6 494	3 767	346	5.3%	1 205	18.6%	1 219	32.4%	1 767	46.9%	4 537	120.5%	1 058	79.1%	67.0%
Energy sources		6 109	3 767	346	5.7%	1 205	19.7%	1 219	32.4%	1 767	46.9%	4 537	120.5%	668	105.3%	164.4%
Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management		384	-	-	-	-	-	-	-	-	-	-	-	390	63.0%	(100.0%)
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	5 390	5 390	(648)	(12.0%)	1 430	26.5%	790	14.7%	1 171	21.7%	2 743	50.9%	-	-	(100.0%)
Transfers and Subsidies - Operational	109 296	135 738	-	-	2 388	2.2%	42 756	31.5%	-	-	45 144	33.3%	-	-	-
Transfers and Subsidies - Capital	28 607	30 478	(17 756)	(62.1%)	12 330	43.1%	7 438	24.4%	-	-	2 012	6.6%	-	-	-
Interest	6 224	6 224	(1 582)	(25.4%)	4 516	72.6%	2 781	44.7%	2 778	44.6%	8 494	136.5%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(164 493)	(205 682)	1 133	(.7%)	419	(.3%)	161	(.1%)	1 785	(.9%)	3 497	(1.7%)	199	(.1%)	798.2%
Suppliers and employees	(164 493)	(205 032)	1 133	(.7%)	419	(.3%)	161	(.1%)	1 785	(.9%)	3 497	(1.7%)	199	(.1%)	798.2%
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%	7 360	83.9%	50 466	575.2%	199	.2%	3 603.5%
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%)	7 360	(25.3%)	50 466	(173.5%)	199	3.9%	3 603.5%
Cash/cash equivalents at the year begin:	60 490	80 490	67 048	110.8%	24 394	40.3%	54 484	67.7%	110 155	136.9%	67 048	83.3%	(106)	-	(103 773.0%)
Cash/cash equivalents at the year end:	52 849	51 409	24 394	46.2%	54 484	103.1%	110 155	214.3%	117 514	228.6%	117 514	228.6%	92	.2%	126 987.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
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	633	4.6%	(4)	-	179	1.3%	12 972	94.1%	13 780	45.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	221	10.7%	(0)	-	58	2.8%	1 782	86.5%	2 060	6.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	43	22.0%	(1)	(.6%)	7	3.6%	145	74.9%	194	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	564	3.9%	-	-	276	1.9%	13 574	94.2%	14 413	47.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(16)	4.4%	(20)	5.6%	(16)	4.6%	(301)	85.3%	(353)	(1.2%)	-	-	-	-
Total By Income Source	1 445	4.8%	(25)	(.1%)	502	1.7%	28 171	93.6%	30 094	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	219	3.1%	(8)	(.1%)	87	1.2%	6 688	95.7%	6 986	23.2%	-	-	-	-
Commercial	373	9.2%	(3)	(.1%)	96	2.4%	3 607	88.6%	4 074	13.5%	-	-	-	-
Households	592	5.7%	(12)	(.1%)	208	2.0%	9 658	92.5%	10 446	34.7%	-	-	-	-
Other	261	3.0%	(3)	-	112	1.3%	8 218	95.7%	8 589	28.5%	-	-	-	-
Total By Customer Group	1 445	4.8%	(25)	(.1%)	502	1.7%	28 171	93.6%	30 094	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	1 801	92.1%	155	7.9%	-	-	(0)	-	1 956	26.2%
Auditor-General	86	100.0%	-	-	-	-	-	-	86	1.1%
Other	5 425	100.0%	-	-	-	-	-	-	5 425	72.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	7 311	97.9%	155	2.1%	-	-	(0)	-	7 466	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.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

Part of Cash Receipts and Payments		2023/24											2022/23		Q4 of 2023/23 to Q4 of 2023/24	
		Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands																
Cash Flow from Operating Activities																
Receipts		489 491	596 256	(34 956)	(7.1%)	40 762	8.3%	40 708	6.8%	27 806	4.7%	74 319	12.5%	-	-	(100.0%)
Property rates		90 827	97 627	(34)	-	99	1%	58	1%	107	1%	230	2%	-	-	(100.0%)
Service charges		98 946	98 946	(96)	(1.1%)	302	3%	329	3%	373	4%	908	9.3%	-	-	(100.0%)

Other revenue	21 355	21 355	(1 830)	(8.6%)	4 051	19.0%	940	4.4%	(774)	(3.6%)	2 387	11.2%	-	-	(100.0%)
Transfers and Subsidies - Operational	226 164	290 309	(32 996)	(14.6%)	(5 194)	(2.3%)	(825)	(.3%)	28 100	9.7%	(10 916)	(3.8%)	-	-	(100.0%)
Transfers and Subsidies - Capital	49 900	85 720	-	-	41 504	83.2%	40 206	46.9%	-	-	81 710	95.3%	-	-	-
Interest	2 300	2 300	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(440 791)	(507 761)	(101 794)	23.1%	(177 807)	40.3%	(87 075)	17.1%	(100 509)	19.8%	(467 185)	92.0%	(112 043)	79.1%	(10.3%)
Suppliers and employees	(421 991)	(432 116)	(101 794)	24.1%	(177 807)	42.1%	(87 075)	20.2%	(100 509)	23.3%	(467 185)	108.1%	(112 043)	83.9%	(10.3%)
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%)	(72 703)	(82.2%)	(392 866)	(443.9%)	(112 043)	170.3%	(35.1%)
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	(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%)	(72 703)	(3 712.8%)	(392 866)	(20 063.0%)	(112 043)	132.8%	(35.1%)
Cash/cash equivalents at the year begin:	16 000	16 000	9 713	60.7%	(127 038)	(794.0%)	(264 083)	(1 650.5%)	(310 450)	(1 940.3%)	9 713	60.7%	(212 582)	-	46.0%
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%)	(383 153)	(2 133.6%)	(383 153)	(2 133.6%)	(324 625)	152.9%	18.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	11 617	15.9%	6	-	5 458	7.5%	56 098	76.7%	73 178	8.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 226	2.5%	(711)	(.2%)	4 230	1.2%	354 086	96.5%	366 831	44.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 478	5.1%	-	-	4 050	2.4%	153 841	92.5%	166 370	20.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	146	13.3%	-	-	15	1.4%	939	85.4%	1 100	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	11 611	4.8%	-	-	5 786	2.4%	223 179	92.8%	240 576	28.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 192)	26.1%	(192)	1.2%	(258)	1.6%	(11 392)	71.0%	(16 034)	(1.9%)	-	-	-	-
Total By Income Source	36 886	4.4%	(898)	(.1%)	19 281	2.3%	776 751	93.4%	832 020	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 420	4.2%	(608)	(.6%)	2 196	2.1%	98 145	94.2%	104 153	12.5%	-	-	-	-
Commercial	7 314	6.1%	(82)	(.1%)	2 855	2.4%	109 693	91.6%	119 780	14.4%	-	-	-	-
Households	14 803	4.0%	(154)	-	7 109	1.9%	347 649	94.1%	369 406	44.4%	-	-	-	-
Other	10 349	4.3%	(54)	-	7 122	3.0%	221 263	92.7%	238 681	28.7%	-	-	-	-
Total By Customer Group	36 886	4.4%	(898)	(.1%)	19 281	2.3%	776 751	93.4%	832 020	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	1 269	23.9%	8	.1%	5	.1%	4 019	75.8%	5 300	1.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	15 149	3.7%	7 823	1.9%	(949)	(.2%)	383 527	94.6%	405 550	98.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	16 418	4.0%	7 830	1.9%	(945)	(.2%)	387 546	94.3%	410 850	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMATHOLE (DC12)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
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%	207 291	11.0%	1 895 188	100.6%	192 880	87.2%	7.5%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	438 518	426 118	95 765	21.8%	114 502	26.1%	114 309	26.8%	56 781	13.3%	381 358	89.5%	108 095	75.9%	(47.5%)
Service charges - Waste Water Management	133 608	133 608	37 348	28.0%	37 443	28.0%	34 612	25.9%	35 734	26.7%	145 138	108.6%	35 128	86.2%	1.7%
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%	2 214	24.3%	8 739	95.9%	2 066	79.7%	7.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	58 431	58 431	22 795	39.0%	17 886	30.6%	38 451	65.8%	19 747	33.8%	98 879	169.2%	17 703	136.0%	11.5%
Interest earned from Current and Non Current Assets	17 401	24 621	11 074	63.6%	11 363	65.3%	9 093	36.9%	5 104	20.7%	36 633	148.8%	13 100	153.1%	(61.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	330	330	78	23.6%	79	23.9%	26	8.0%	104	31.5%	287	86.9%	127	78.6%	(18.4%)
Licence and permits	-	-	3	-	5	-	8	-	6	-	22	-	0	-	1 587.8%
Operational Revenue	-	-	226	-	299	-	340	-	(1 577)	-	(712)	-	223	-	(805.8%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	17	-	17	-	4 088	-	(100.0%)
Licences or permits	-	-	4	-	7	-	11	-	10	-	32	-	3	-	198.4%
Transfer and subsidies - Operational	726 441	734 951	459 329	63.2%	396 405	54.6%	279 911	38.1%	(408 390)	(55.6%)	727 255	99.0%	12 346	88.8%	(3 408.0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	497 543	497 543	-	-	-	-	-	-	497 543	100.0%	497 543	100.0%	-	-	(100.0%)
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%	295 445	15.4%	1 134 326	59.3%	357 091	64.1%	(17.3%)
Employee related costs	778 348	761 328	173 391	22.3%	187 898	24.1%	181 618	23.9%	178 000	23.4%	720 907	94.7%	174 491	88.7%	2.0%
Remuneration of councillors	14 292	15 312	3 789	26.5%	4 498	31.5%	3 985	26.0%	5 308	34.7%	17 580	114.8%	3 576	95.0%	48.4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	198 339	271 411	-	-	442	2%	1 231	5%	963	4%	2 637	1.0%	5 698	85.9%	(83.1%)
Debt impairment	383 799	402 522	-	-	-	-	-	-	-	-	-	-	80 495	27.8%	(100.0%)
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%	1 180	23.4%	6 499	128.9%	643	1 460.6%	83.4%
Contracted services	112 910	142 940	31 815	28.2%	45 402	40.2%	57 237	40.0%	64 045	44.8%	198 499	138.9%	33 864	83.6%	89.1%
Transfers and subsidies	10 000	10 109	3 361	33.6%	24	2%	3 532	34.9%	5 340	52.8%	12 257	121.3%	3 333	100.0%	60.2%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	236 218	200 287	49 789	21.1%	42 540	18.0%	42 866	21.4%	40 050	20.0%	175 245	87.5%	54 990	72.7%	(27.2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	559	-	559	-	-	-	(100.0%)
Surplus/(Deficit)	41 924	(29 685)	365 164		296 649		187 203		(88 154)		760 862		(164 211)		
Transfers and subsidies - capital (monetary allocations)	571 189	480 237	62 091	10.9%	203 751	35.7%	87 457	18.2%	128 367	26.7%	481 667	100.3%	126 632	23.4%	1.4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	613 113	450 552	427 255		500 401		274 660		40 213		1 242 529		(37 579)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	613 113	450 552	427 255		500 401		274 660		40 213		1 242 529		(37 579)		
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		40 213		1 242 529		(37 579)		
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		40 213		1 242 529		(37 579)		

Part 2: Capital Revenue and Expenditure

		2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24		
		Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
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%	103 327	24.9%	402 352	96.8%	82 902	20.3%	24.6%
National Government		571 189	415 590	57 066	10.0%	161 234	28.2%	80 725	19.4%	103 327	24.9%	402 352	96.8%	82 902	20.3%	24.6%
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		571 189	415 590	57 066	10.0%	161 234	28.2%	80 725	19.4%	103 327	24.9%	402 352	96.8%	82 902	20.3%	24.6%
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional		612 520	450 552	63 361	10.3%	168 341	27.5%	101 484	22.5%	115 794	25.7%	448 980	99.7%	84 378	25.5%	37.2%
Municipal governance and administration		22 752	17 165	4 060	17.8%	6 240	27.4%	45	3%	1 724	10.0%	12 070	70.3%	1 562	34.7%	10.4%
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%	1 724	10.2%	11 818	70.1%	1 562	47.4%	10.4%
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		7 900	7 760	-	-	516	6.5%	6 360	82.0%	29	4%	6 905	89.0%	(4)	4.4%	(841.5%)
Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety		7 300	7 160	-	-	-	-	6 360	88.8%	-	-	6 360	88.8%	(4)	6.2%	(100.0%)
Housing		300	300	-	-	258	86.0%	-	-	29	9.5%	287	95.5%	-	-	(100.0%)
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%	(82)	75.6%	(100.0%)
Planning and Development		480	590	56	11.6%	350	72.9%	55	9.4%	-	-	461	78.1%	(82)	75.6%	(100.0%)
Road Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		581 389	425 037	59 245	10.2%	161 234	27.7%	95 024	22.4%	114 042	26.8%	429 545	101.1%	82 902	23.9%	37.6%
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management		581 139	424 787	59 245	10.2%	161 173	27.7%	85 416	20.1%	115 657	27.2%	421 490	99.2%	82 902	23.9%	39.5%
Waste Water Management		250	250	-	-	61	24.5%	9 608	3 843.4%	(1 615)	(646.0%)	8 055	3 221.9%	-	-	(100.0%)
Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	486 333	500 847	28 753	5.9%	102 464	21.1%	36 565	7.3%	59 073	11.8%	226 855	45.3%	(6 151)	35.7%	(1 060.4%)
Transfers and Subsidies - Operational	516 969	718 245	100 979	19.5%	157 521	30.5%	132 213	18.4%	143 948	20.0%	534 662	74.4%	1 075 816	1 809.4%	(86.6%)
Transfers and Subsidies - Capital	(597 854)	418 300	(1)	-	(1)	-	(1)	-	(2)	-	(5)	-	(7)	-	(78.9%)
Interest	17 401	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 163 117)	(1 343 461)	(241 788)	20.8%	(394 541)	33.9%	(485 855)	36.2%	(168 789)	12.6%	(1 290 973)	96.1%	(196 609)	110.1%	(14.1%)
Suppliers and employees	(1 163 117)	(1 343 461)	(241 788)	20.8%	(394 541)	33.9%	(485 855)	36.2%	(168 789)	12.6%	(1 290 973)	96.1%	(196 609)	110.1%	(14.1%)
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%)	53 883	13.4%	(302 651)	(75.5%)	875 130	143.9%	(93.8%)
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	(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%)	53 883	13.4%	(302 651)	(75.5%)	875 130	946.0%	(93.8%)
Cash/cash equivalents at the year begin:	84 849	392 919	-	-	25 144	29.6%	(107 458)	(27.3%)	(356 533)	(90.7%)	-	-	257 280	-	(238.6%)
Cash/cash equivalents at the year end:	(987 198)	793 568	25 144	(2.5%)	(107 458)	10.9%	(356 533)	(44.9%)	(302 651)	(38.1%)	(302 651)	(38.1%)	1 132 410	328.9%	(126.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	53 807	4.8%	54 611	4.9%	35 099	3.1%	982 376	87.3%	1 125 892	70.7%	-	-	-	-
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 Water Management	28 437	6.2%	15 373	3.4%	16 349	3.6%	396 005	86.8%	456 164	28.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 337	22.9%	887	8.7%	1 009	9.9%	5 977	58.5%	10 210	6%	-	-	-	-
Total By Income Source	84 581	5.3%	70 871	4.5%	52 457	3.3%	1 384 359	86.9%	1 592 267	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	25 493	15.1%	6 053	3.6%	7 777	4.6%	129 386	76.7%	168 709	10.6%	-	-	-	-
Commercial	23 055	7.2%	19 473	6.1%	11 782	3.7%	267 158	83.1%	321 469	20.2%	-	-	-	-
Households	36 033	3.3%	45 344	4.1%	32 898	3.0%	987 814	89.6%	1 102 089	69.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	84 581	5.3%	70 871	4.5%	52 457	3.3%	1 384 359	86.9%	1 592 267	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	8 726	2.3%	21 069	5.6%	13 822	3.7%	332 313	88.4%	375 930	74.0%
PAYE deductions	10 652	51.4%	10 063	48.6%	2	-	1	-	20 718	4.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	33 656	30.5%	3 842	3.5%	893	.8%	71 993	65.2%	110 383	21.7%
Auditor-General	124	15.1%	696	84.9%	-	-	-	-	820	.2%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	53 158	10.5%	35 670	7.0%	14 717	2.9%	404 307	79.6%	507 851	100.0%

Contact Details

Municipal Manager	Dr Bhekisisa Mthembu	043 701 4137
Chief Financial Officer	Mrs Sonia Kieck (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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	420 877	404 248	116 664	27.7%	71 250	16.9%	62 891	15.6%	75 146	18.6%	325 952	80.6%	45 778	70.5%	64.2%
Exchange Revenue															
Service charges - Electricity	199 689	179 689	34 046	17.0%	32 605	16.3%	31 357	17.5%	31 897	17.8%	129 905	72.3%	24 441	58.8%	30.5%
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%	6 159	15.5%	28 531	71.6%	7 097	71.8%	(13.2%)
Sale of Goods and Rendering of Services	2 979	1 979	327	11.0%	225	7.6%	253	12.8%	329	16.6%	1 135	57.4%	240	41.5%	32.4%
Agency services	2 487	2 487	-	-	-	-	213	8.6%	95	3.8%	308	12.4%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	39 135	39 135	3 846	9.8%	4 040	10.3%	4 270	10.9%	4 166	10.6%	16 322	41.7%	5 971	40.2%	(30.2%)
Interest earned from Current and Non Current Assets	1 720	1 720	96	5.6%	64	3.7%	59	3.4%	23	1.3%	242	14.0%	112	12.8%	(79.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 888	1 888	435	23.0%	452	23.9%	324	17.2%	388	20.6%	1 599	84.7%	397	97.8%	(2.2%)
Licence and permits	9	58	1	8.8%	14	152.3%	0	-	0	.7%	15	25.7%	3	36.5%	(88.0%)
Operational Revenue	1 260	360	35	2.8%	18	1.5%	640	177.9%	1 021	283.7%	1 714	476.6%	59	20.4%	1 629.1%
Non-Exchange Revenue															
Property rates	52 657	52 657	41 861	79.5%	(6)	-	(287)	(.5%)	25 037	47.5%	66 605	126.5%	39	99.9%	63 889.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	350	350	105	30.2%	18	5.2%	28	8.0%	30	8.5%	181	51.9%	14	26.5%	118.5%
Licences or permits	4 577	4 577	790	17.3%	701	15.3%	776	16.9%	1 135	24.8%	3 402	74.3%	591	67.9%	92.2%
Transfer and subsidies - Operational	63 000	62 912	24 297	38.6%	22 275	35.4%	14 927	23.7%	16 663	2.6%	63 162	100.4%	2 015	100.0%	(17.5%)
Interest	3 789	5 500	3 043	80.3%	3 232	85.3%	3 284	59.7%	3 203	58.2%	12 762	232.0%	4 789	284.7%	(33.1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	7 500	11 100	19	.3%	26	.4%	23	.2%	1	-	69	.6%	2	.7%	(54.9%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	373 321	401 834	111 872	30.0%	93 223	25.0%	51 710	12.9%	137 819	34.3%	394 624	98.2%	100 633	103.5%	37.0%
Employee related costs	111 032	111 032	30 491	27.5%	29 996	27.0%	29 845	26.9%	30 233	27.2%	120 565	106.6%	28 479	108.3%	6.2%
Remuneration of councillors	9 126	9 126	1 979	21.7%	2 456	26.9%	2 058	22.5%	2 073	22.7%	8 565	93.9%	2 023	91.9%	2.5%
Bulk purchases - electricity	47 047	65 000	43 157	91.7%	23 129	49.2%	22 625	34.8%	27 959	43.0%	116 869	179.8%	28 533	260.2%	(2.0%)
Inventory consumed	14 527	12 527	1 911	13.2%	2 178	15.0%	778	6.2%	2 457	19.6%	7 324	58.5%	2 272	112.4%	8.1%
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%)	5 553	38.3%	(6 067)	(41.8%)	16 069	388.6%	(65.4%)
Contracted services	27 175	27 175	5 110	18.8%	7 055	26.0%	15 640	57.6%	24 736	91.0%	52 541	193.3%	6 465	151.4%	282.6%
Transfers and subsidies	2 306	1 306	-	-	515	22.3%	345	26.4%	774	59.3%	1 634	125.1%	-	-	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	36 128	-	36 128	-	10 359	21.5%	248.7%
Operational costs	24 458	34 000	15 159	62.0%	14 371	58.8%	19 627	57.7%	7 907	23.3%	57 065	167.8%	6 433	191.1%	22.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	47 555	2 414	4 792		(21 973)		11 182		(62 673)		(68 672)		(54 855)		
Transfers and subsidies - capital (monetary allocations)	30 104	39 658	6 870	22.8%	13 200	43.8%	1 910	4.8%	14 387	36.3%	36 368	91.7%	18 110	131.5%	(20.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	77 659	42 072	11 663		(8 772)		13 092		(48 287)		(32 305)		(36 745)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	77 659	42 072	11 663		(8 772)		13 092		(48 287)		(32 305)		(36 745)		
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		(48 287)		(32 305)		(36 745)		
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		(48 287)		(32 305)		(36 745)		

Part 2: Capital Revenue and Expenditure

		2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24		
		Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
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%	10 348	32.2%	91 654	285.5%	16 300	303.5%	(36.5%)
National Government		30 104	30 104	62 936	209.1%	6 541	21.7%	7 556	25.1%	6 826	22.7%	83 859	278.6%	16 300	303.5%	(58.1%)
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		30 104	30 104	62 936	209.1%	6 541	21.7%	7 556	25.1%	6 826	22.7%	83 859	278.6%	16 300	303.5%	(58.1%)
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		-	2 000	588	-	1 187	-	2 498	124.9%	3 523	176.1%	7 795	389.7%	-	-	(100.0%)
Capital Expenditure Functional		30 104	32 104	63 523	211.0%	7 728	25.7%	10 054	31.3%	10 348	32.2%	91 654	285.5%	16 618	305.0%	(37.7%)
Municipal governance and administration		-	2 000	-	-	691	-	-	-	-	-	691	34.6%	319	-	(100.0%)
Executive and Council		-	2 000	-	-	691	-	-	-	-	-	691	34.6%	-	-	-
Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-	319	-	(100.0%)
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		-	-	1 017	-	412	-	2 498	-	3 523	-	7 450	-	(430)	19.8%	(919.9%)
Community and Social Services		-	-	430	-	-	-	-	-	-	-	430	-	(430)	19.8%	(100.0%)
Sport And Recreation		-	-	588	-	412	-	2 498	-	3 523	-	7 020	-	-	-	(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%	5 753	22.9%	80 864	322.1%	16 730	270.0%	(65.6%)
Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport		30 104	25 104	61 014	202.7%	6 541	21.7%	7 556	30.1%	5 753	22.9%	80 864	322.1%	16 730	270.0%	(65.6%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		-	5 000	1 492	-	84	-	-	-	1 073	21.5%	2 649	53.0%	-	-	(100.0%)
Energy sources		-	5 000	1 492	-	-	-	-	-	1 073	21.5%	2 565	51.3%	-	-	(100.0%)
Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	84	-	-	-	-	-	84	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	13 549	11 698	6 079	44.9%	3 832	28.3%	6 112	52.3%	8 933	76.4%	24 967	213.4%	4 189	147.8%	113.2%
Transfers and Subsidies - Operational	57 878	57 790	22 679	39.2%	21 481	37.1%	27 625	47.8%	340	.6%	72 125	124.8%	5 834	102.0%	(94.2%)
Transfers and Subsidies - Capital	30 104	39 658	8 208	27.3%	7 187	23.9%	8 279	20.9%	306	.8%	23 979	60.5%	-	53.7%	(100.0%)
Interest	1 720	1 720	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(245 872)	(274 384)	(75 878)	30.9%	(70 999)	28.9%	(71 528)	26.1%	(90 177)	32.9%	(308 581)	112.5%	(61 059)	129.0%	47.7%
Suppliers and employees	(235 388)	(259 884)	(75 878)	32.2%	(70 999)	30.2%	(71 528)	27.5%	(90 177)	34.7%	(308 581)	118.7%	(61 059)	138.7%	47.7%
Finance charges	(10 484)	(14 500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	103 922	63 624	(6 925)	(6.7%)	(2 937)	(2.8%)	4 558	7.2%	(46 152)	(73.2%)	(51 457)	(81.6%)	(18 379)	(8.7%)	151.1%
Cash Flow from Investing Activities															
Receipts	7 500	11 100	19	.3%	26	.4%	23	.2%	1	-	69	.6%	-	-	(100.0%)
Proceeds on disposal of PPE	7 500	11 100	19	.3%	26	.4%	23	.2%	1	-	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%	(10 018)	31.2%	(44 224)	137.8%	(7 110)	107.3%	40.9%
Capital assets	(30 104)	(32 104)	(16 823)	55.9%	(7 427)	24.7%	(9 956)	31.0%	(10 018)	31.2%	(44 224)	137.8%	(7 110)	107.3%	40.9%
Net Cash from/(used) Investing Activities	(22 604)	(21 004)	(16 804)	74.3%	(7 400)	32.7%	(9 932)	47.3%	(10 017)	47.7%	(44 154)	210.2%	(7 110)	194.2%	40.9%
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	81 318	42 021	(23 729)	(29.2%)	(10 338)	(12.7%)	(5 375)	(12.8%)	(56 170)	(133.7%)	(95 611)	(227.5%)	(25 489)	(23.4%)	120.4%
Cash/cash equivalents at the year begin:	975	1 767	47	4.8%	(23 682)	(2 429.8%)	(34 019)	(1 925.4%)	(39 394)	(2 229.6%)	47	2.7%	(15 227)	(361.7%)	158.7%
Cash/cash equivalents at the year end:	82 293	43 788	(23 682)	(28.8%)	(34 019)	(41.3%)	(39 394)	(90.0%)	(95 564)	(218.2%)	(95 564)	(218.2%)	(36 821)	(22.3%)	159.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
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	8 748	18.4%	3 606	7.6%	2 840	6.0%	32 331	68.0%	47 524	14.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	29 594	18.1%	1 687	1.0%	1 576	1.0%	130 856	79.9%	163 713	48.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 429	2.8%	2 297	1.9%	2 265	1.8%	115 010	93.5%	123 001	36.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	415	6.7%	343	5.5%	130	2.1%	5 304	85.7%	6 192	1.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	42 185	12.4%	7 933	2.3%	6 812	2.0%	283 501	83.3%	340 430	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	13 566	23.6%	2 695	4.7%	1 947	3.4%	39 234	68.3%	57 443	16.9%	-	-	-	-
Commercial	12 266	51.8%	723	3.1%	316	1.3%	10 354	43.8%	23 659	6.9%	-	-	-	-
Households	16 353	6.3%	4 514	1.7%	4 548	1.8%	233 913	90.2%	259 328	76.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	42 185	12.4%	7 933	2.3%	6 812	2.0%	283 501	83.3%	340 430	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	5 717	1.0%	10 522	1.8%	9 701	1.7%	556 330	95.5%	582 270	96.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 575	31.1%	2 533	17.2%	(422)	(2.9%)	8 007	54.5%	14 693	2.4%
Auditor-General	(875)	(10.7%)	243	3.0%	493	6.0%	8 294	101.7%	8 155	1.3%
Other	32	100.0%	-	-	-	-	-	-	32	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	9 449	1.6%	13 298	2.2%	9 772	1.6%	572 630	94.6%	605 150	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	252 640	255 611	98 273	38.9%	75 904	30.0%	61 946	24.2%	10 660	4.2%	246 783	96.5%	7 999	90.4%	33.3%
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%	413	18.6%	1 503	67.9%	345	83.6%	19.7%
Sale of Goods and Rendering of Services	2 253	1 323	35	1.6%	22	1.0%	115	8.7%	171	12.9%	343	25.9%	254	22.6%	(32.7%)
Agency services	1 204	1 204	-	-	145	12.0%	259	21.5%	167	13.9%	571	47.4%	122	83.6%	36.2%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 035	1 435	0	-	0	-	0	-	285	19.9%	286	19.9%	0	-	68 703.4%
Interest earned from Current and Non Current Assets	4 222	5 022	1 972	46.7%	1 246	29.5%	911	18.1%	2 731	54.4%	6 859	136.6%	1 420	129.9%	92.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	931	931	313	33.6%	313	33.7%	267	28.6%	318	34.1%	1 211	130.0%	294	168.0%	8.3%
Licence and permits	3 200	3 200	653	20.4%	619	19.3%	559	17.5%	557	17.4%	2 388	74.6%	326	82.6%	70.8%
Operational Revenue	14 500	17 500	-	-	-	-	157	9%	451	2.6%	608	3.5%	-	-	(100.0%)
Non-Exchange Revenue															
Property rates	13 263	13 263	6 392	48.2%	3 443	26.0%	3 439	25.9%	3 316	25.0%	16 590	125.1%	2 664	80.3%	24.5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 120	820	28	2.5%	14	1.2%	35	4.2%	18	2.1%	94	11.4%	46	54.7%	(62.1%)
Licences or permits	173	231	52	29.9%	19	10.8%	70	30.2%	0	2%	140	60.8%	5	108.6%	(91.1%)
Transfer and subsidies - Operational	206 096	205 539	86 960	42.2%	68 189	33.1%	54 127	26.3%	484	2%	209 761	102.1%	482	96.6%	4%
Interest	2 130	2 930	1 504	70.6%	1 531	71.9%	1 644	56.1%	1 751	59.8%	6 429	219.5%	2 040	143.1%	(14.2%)
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%	61 776	22.2%	237 468	85.2%	54 493	87.8%	13.4%
Employee related costs	140 416	140 416	35 132	25.0%	35 302	25.1%	36 588	26.1%	37 774	26.9%	144 795	103.1%	33 920	100.3%	11.4%
Remuneration of councillors	20 330	20 330	5 336	26.2%	4 621	22.7%	4 621	22.7%	4 592	22.6%	19 169	94.3%	4 454	91.5%	3.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 920	2 620	487	25.4%	124	6.4%	135	5.1%	1 923	73.4%	2 668	101.8%	102	159.5%	1 784.6%
Debt impairment	5 051	5 051	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	45 000	33 757	-	-	-	-	-	-	-	-	-	-	-	67.1%	-
Interest	-	5	1	-	-	-	2	35.5%	0	1.3%	3	66.1%	1	-	(94.4%)
Contracted services	24 113	31 584	6 059	25.1%	6 409	26.6%	4 909	15.5%	7 418	23.5%	24 795	78.5%	6 101	82.3%	21.6%
Transfers and subsidies	4 700	4 700	1 288	27.4%	948	20.2%	104	2.2%	1 317	28.0%	3 656	77.8%	1 290	120.4%	2.1%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	31 287	40 410	11 565	37.0%	12 536	40.1%	9 527	23.6%	8 753	21.7%	42 381	104.9%	8 625	93.4%	1.5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(20 177)	(23 262)	38 405		15 965		6 061		(51 116)		9 315		(46 494)		
Transfers and subsidies - capital (monetary allocations)	78 616	110 455	13 713	17.4%	7 301	9.3%	10 800	9.8%	50 584	45.8%	82 398	74.6%	(502)	71.4%	(10 180.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	58 438	87 193	52 117		23 266		16 861		(532)		91 713		(46 996)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	58 438	87 193	52 117		23 266		16 861		(532)		91 713		(46 996)		
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		(532)		91 713		(46 996)		
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		(532)		91 713		(46 996)		

Part 2: Capital Revenue and Expenditure

		2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24		
		Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
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%	22 937	19.6%	71 028	60.8%	10 900	60.8%	110.4%
National Government		68 736	102 712	14 475	21.1%	17 979	26.2%	6 399	6.2%	17 478	17.0%	56 330	54.8%	9 053	59.2%	93.1%
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		68 736	102 712	14 475	21.1%	17 979	26.2%	6 399	6.2%	17 478	17.0%	56 330	54.8%	9 053	59.2%	93.1%
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		3 296	14 058	2 113	64.1%	4 105	124.5%	3 020	21.5%	5 459	38.8%	14 698	104.6%	1 847	73.2%	195.6%
Capital Expenditure Functional		72 032	116 769	16 588	23.0%	22 083	30.7%	9 419	8.1%	22 937	19.6%	71 028	60.8%	10 900	60.8%	110.4%
Municipal governance and administration		1 991	13 023	87	4.4%	965	48.5%	1 833	14.1%	386	3.0%	3 272	25.1%	53	31.4%	625.6%
Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		1 991	13 023	87	4.4%	965	48.5%	1 833	14.1%	386	3.0%	3 272	25.1%	53	31.4%	625.6%
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		435	435	134	30.9%	407	93.5%	-	-	62	14.3%	603	138.7%	-	43.4%	(100.0%)
Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety		435	435	134	30.9%	407	93.5%	-	-	62	14.3%	603	138.7%	-	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%	19 205	25.0%	52 094	67.9%	8 146	63.5%	135.8%
Planning and Development		870	4 625	618	71.1%	1 262	145.1%	1 390	30.1%	491	10.6%	3 761	81.3%	1 794	144.6%	(72.6%)
Road Transport		42 110	72 152	15 124	35.9%	10 834	25.7%	3 662	5.1%	18 714	25.9%	48 333	67.0%	6 352	57.8%	194.6%
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		26 626	26 535	625	2.3%	8 616	32.4%	2 533	9.5%	3 284	12.4%	15 058	56.7%	2 700	52.0%	21.6%
Energy sources		26 626	26 370	186	7%	8 375	31.5%	2 533	9.6%	3 284	12.5%	14 379	54.5%	2 700	55.7%	21.6%
Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management		-	165	-	-	241	-	-	-	-	-	241	145.8%	-	-	-
Waste Management		-	-	439	-	-	-	-	-	-	-	439	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	24 891	26 872	(494)	(2.0%)	1 869	7.5%	2 483	9.2%	3 624	13.5%	7 482	27.8%	-	-	(100.0%)
Transfers and Subsidies - Operational	206 096	205 224	(1 449)	(.7%)	11 176	5.4%	41 456	20.2%	(30 884)	(15.0%)	20 299	9.9%	(14 983)	(3.1%)	106.1%
Transfers and Subsidies - Capital	78 616	110 455	-	-	-	-	57 837	52.4%	-	-	57 837	52.4%	-	-	-
Interest	4 222	5 022	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(230 667)	(247 486)	(221)	.1%	(12 955)	5.6%	20 226	(8.2%)	23 457	(9.5%)	30 507	(12.3%)	(10 697)	15.6%	(319.3%)
Suppliers and employees	-	-	(221)	.1%	(12 955)	5.7%	20 226	(8.3%)	23 457	(9.7%)	30 507	(12.6%)	(10 697)	15.9%	(319.3%)
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%	(2 507)	(2.2%)	122 353	108.3%	(25 680)	(44.4%)	(90.2%)
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%)	(2 507)	24.2%	122 353	(1 181.0%)	(25 680)	(109.9%)	(90.2%)
Cash/cash equivalents at the year begin:	60 995	60 995	60 976	100.0%	58 346	95.7%	62 595	102.6%	185 835	304.7%	60 976	100.0%	(13 419)	-	(1 484.8%)
Cash/cash equivalents at the year end:	75 562	50 635	58 346	77.2%	62 595	82.8%	185 835	367.0%	183 329	362.1%	183 329	362.1%	(39 099)	(40.0%)	(568.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
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	1 971	5.9%	(1)	-	929	2.8%	30 293	91.3%	33 193	50.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	30	100.0%	30	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	220	3.5%	(20)	(.3%)	70	1.1%	6 013	95.7%	6 262	9.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	89	3.2%	-	-	46	1.6%	2 684	95.2%	2 820	4.3%	-	-	-	-
Interest on Arrear Debtor Accounts	1 181	5.1%	(0)	-	857	3.7%	21 328	91.3%	23 366	35.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(18)	7.3%	(17)	6.9%	(16)	6.7%	(193)	79.2%	(244)	(.4%)	-	-	-	-
Total By Income Source	3 444	5.3%	(37)	(.1%)	1 885	2.9%	60 156	91.9%	65 448	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 666	5.7%	(4)	-	912	3.1%	26 845	91.3%	29 420	45.0%	-	-	-	-
Commercial	1 042	6.1%	(29)	(.2%)	494	2.9%	15 448	91.1%	16 954	25.9%	-	-	-	-
Households	667	3.6%	(4)	-	441	2.4%	17 288	94.0%	18 392	28.1%	-	-	-	-
Other	69	10.2%	-	-	38	5.5%	575	84.3%	683	1.0%	-	-	-	-
Total By Customer Group	3 444	5.3%	(37)	(.1%)	1 885	2.9%	60 156	91.9%	65 448	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	100.0%	-	-	-	-	-	-	27	(1.1%)
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(490)	32.3%	(311)	20.5%	9	(.6%)	(726)	47.8%	(1 519)	61.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(38)	3.9%	10	(1.1%)	18	(1.9%)	(957)	99.0%	(967)	39.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(501)	20.4%	(301)	12.2%	27	(1.1%)	(1 683)	68.5%	(2 458)	100.0%

Contact Details

Municipal Manager	Mr Mhembu Mabono	047 874 8708
Chief Financial Officer	Mrs Lwana-Xashimba Nondyabo	047 874 8739

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

Part of Cash Receipts and Payments	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Cash Flow from Operating Activities															
Receipts	272 960	272 960	623 525	228.4%	91 892	33.7%	438 453	160.6%	113 716	41.7%	1 267 586	464.4%	32 933	341.7%	245.3%
Property rates	13 237	13 237	5 143	38.8%	14 757	111.5%	15 059	113.8%	6 113	46.2%	41 072	310.3%	9 169	334.7%	(33.3%)
Service charges	21 702	21 702	33 271	153.3%	20 827	96.0%	38 428	177.1%	29 071	134.0%	121 598	560.3%	20 240	454.0%	43.6%

Other revenue	8 532	8 532	5 993	70.2%	7 486	87.7%	3 437	40.3%	8 532	100.0%	25 448	298.3%	3 525	130.7%	142.1%
Transfers and Subsidies - Operational	162 516	162 516	417 112	256.7%	3 822	2.4%	278 998	171.7%	-	-	699 932	430.7%	-	221.9%	-
Transfers and Subsidies - Capital	62 393	62 393	162 006	259.7%	45 000	72.1%	102 530	164.3%	70 000	112.2%	379 536	608.3%	-	30 123.6%	(100.0%)
Interest	4 579	4 579	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(195 941)	(195 941)	(27 787)	14.2%	(20 052)	10.2%	(27 476)	14.0%	(17 498)	8.9%	(92 814)	47.4%	(26 741)	-	(34.6%)
Suppliers and employees	(195 930)	(195 930)	(27 787)	14.2%	(20 052)	10.2%	(27 476)	14.0%	(17 498)	8.9%	(92 814)	47.4%	(26 741)	-	(34.6%)
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%	96 217	124.9%	1 174 772	1 525.3%	6 193	274.0%	1 453.7%
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%	(417)	.7%	(15 657)	25.1%	(42 383)	-	(99.0%)
Capital assets	(62 394)	(62 394)	(5 535)	8.9%	(7 018)	11.2%	(2 687)	4.3%	(417)	.7%	(15 657)	25.1%	(42 383)	-	(99.0%)
Net Cash from/(used) Investing Activities	(62 394)	(62 394)	(5 535)	8.9%	(7 018)	11.2%	(2 687)	4.3%	(417)	.7%	(15 657)	25.1%	(42 383)	-	(99.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	14 626	14 626	590 203	4 035.4%	64 821	443.2%	408 290	2 791.6%	95 801	655.0%	1 159 115	7 925.2%	(36 190)	236.1%	(364.7%)
Cash/cash equivalents at the year begin:	76 351	76 351	-	-	590 203	773.0%	655 024	857.9%	1 063 314	1 392.7%	-	-	508 426	-	109.1%
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%	1 159 115	1 274.1%	1 159 115	1 274.1%	472 236	281.4%	145.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 985	10.8%	638	3.5%	439	2.4%	15 291	83.3%	18 352	15.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 243	3.1%	926	2.3%	806	2.0%	37 685	92.7%	40 661	33.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 851	4.5%	1 379	2.2%	1 355	2.1%	57 595	91.2%	63 180	51.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	55	6.2%	27	3.1%	27	3.0%	778	87.7%	887	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(383)	104.6%	-	-	-	-	17	(4.6%)	(366)	(.3%)	-	-	-	-
Total By Income Source	5 751	4.7%	2 970	2.4%	2 627	2.1%	111 367	90.8%	122 714	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 336	6.0%	1 148	2.9%	902	2.3%	34 610	88.8%	38 996	31.8%	-	-	-	-
Commercial	917	6.5%	399	2.8%	371	2.6%	12 453	88.1%	14 140	11.5%	-	-	-	-
Households	2 355	3.5%	1 368	2.0%	1 302	1.9%	62 290	92.5%	67 315	54.9%	-	-	-	-
Other	143	6.3%	54	2.4%	52	2.3%	2 014	89.0%	2 263	1.8%	-	-	-	-
Total By Customer Group	5 751	4.7%	2 970	2.4%	2 627	2.1%	111 367	90.8%	122 714	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	2 261	100.0%	-	-	-	-	-	-	2 261	98.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	32	100.0%	-	-	-	-	-	-	32	1.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 293	100.0%	-	-	-	-	-	-	2 293	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

Part 3: Cash Receipts and Payments															
	2023/24												2022/23		Q4 of 2023/24 to Q4 of 2022/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Cash Flow from Operating Activities															
Receipts	376 479	438 667	85 352	22.7%	73 375	19.5%	78 346	17.9%	7 137	1.6%	244 209	55.7%	1 772	61.8%	302.7%
Property rates	6 942	7 529	1 384	19.9%	426	6.1%	149	2.0%	199	2.6%	2 158	28.7%	390	36.2%	(49.0%)
Service charges	732	1 159	268	36.6%	185	25.3%	356	30.8%	231	20.0%	1 040	89.8%	211	78.2%	9.5%

Other revenue	42 263	67 525	9 111	21.6%	11 069	26.2%	6 295	9.3%	6 202	9.2%	32 677	48.4%	905	8.8%	585.2%
Transfers and Subsidies - Operational	197 121	197 051	71 080	36.1%	61 695	31.3%	71 544	36.3%	504	3%	204 823	103.9%	266	89.5%	89.5%
Transfers and Subsidies - Capital	129 421	165 403	3 509	2.7%	-	-	-	-	-	-	3 509	2.1%	-	28.9%	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(213 523)	(246 994)	(49 108)	23.0%	(59 257)	27.8%	(43 710)	17.7%	(44 202)	17.9%	(196 276)	79.5%	(41 999)	94.6%	5.2%
Suppliers and employees	(213 523)	(246 994)	(49 108)	23.0%	(59 257)	27.8%	(43 710)	17.7%	(44 202)	17.9%	(196 276)	79.5%	(41 999)	94.6%	5.2%
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%	(37 865)	(19.3%)	47 933	25.0%	(40 226)	4 240.7%	(7.9%)
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%	(45 543)	23.1%	(162 909)	82.7%	(31 993)	106.6%	42.4%
Capital assets	(155 876)	(196 964)	(24 390)	15.6%	(53 685)	34.4%	(39 291)	19.9%	(45 543)	23.1%	(162 909)	82.7%	(31 993)	106.6%	42.4%
Net Cash from/(used) Investing Activities	(155 876)	(196 444)	(23 870)	15.3%	(53 685)	34.4%	(39 291)	20.0%	(45 543)	23.2%	(162 389)	82.7%	(31 993)	107.9%	42.4%
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	7 081	(4 771)	12 374	174.8%	(39 567)	(558.8%)	(4 655)	97.6%	(82 608)	1 731.3%	(114 456)	2 398.8%	(72 220)	198.5%	14.4%
Cash/cash equivalents at the year begin:	94 396	94 396	(1)	-	12 368	13.1%	(27 203)	(28.8%)	(31 889)	(33.8%)	(1)	-	(58 631)	97.8%	(45.6%)
Cash/cash equivalents at the year end:	101 476	89 624	12 369	12.2%	(27 202)	(26.8%)	(31 863)	(35.6%)	(114 500)	(127.8%)	(114 500)	(127.8%)	(135 081)	749.3%	(15.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
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	1 983	8.8%	131	6%	130	6%	20 183	90.0%	22 427	83.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	269	5.8%	116	2.5%	108	2.3%	4 154	89.4%	4 646	17.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	13	5.9%	13	5.9%	13	5.9%	181	82.2%	220	8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	(270)	100.0%	(270)	(1.0%)	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 265	8.4%	259	1.0%	252	.9%	24 247	89.7%	27 023	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 808	26.6%	44	.7%	43	.6%	4 892	72.1%	6 787	25.1%	-	-	-	-
Commercial	225	2.9%	105	1.3%	101	1.3%	7 428	94.5%	7 860	29.1%	-	-	-	-
Households	232	1.9%	110	.9%	108	.9%	11 927	96.4%	12 376	45.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 265	8.4%	259	1.0%	252	.9%	24 247	89.7%	27 023	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	10 060	99.8%	17	.2%	-	-	-	-	10 077	82.8%
Auditor-General	2 086	99.7%	6	.3%	-	-	-	-	2 091	17.2%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	12 146	99.8%	22	.2%	-	-	-	-	12 168	100.0%

Contact Details

Municipal Manager	Mr Khathutshelo Lucky Mulaudzi	047 548 5602
Chief Financial Officer	Mr Awiwe Jezile	047 548 5630

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

Part of Cash Receipts and Payments	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	4th Q as % of	Actual	Total	Actual	Total	
	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	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%	43 667	19.6%	1 263 100	567.5%	46 104	217.1%	(5.3%)
Property rates	9 063	9 063	5 540	61.1%	5 245	57.9%	4 003	44.2%	2 960	32.7%	17 748	196.8%	7 343	202.0%	(59.7%)
Service charges	25 904	25 904	27 075	104.5%	25 354	97.9%	27 291	105.4%	30 737	118.7%	110 456	426.4%	15 027	448.2%	104.5%

Other revenue	6 553	9 553	4 138	63.1%	3 227	49.3%	2 863	30.0%	2 520	26.4%	12 748	133.5%	1 425	85.6%	76.8%
Transfers and Subsidies - Operational	88 961	89 026	223 272	251.0%	170 286	191.4%	157 268	176.7%	2 317	2.6%	553 143	621.3%	-	205.2%	(100.0%)
Transfers and Subsidies - Capital	37 543	85 607	70 122	186.8%	104 478	278.3%	389 271	454.7%	5 134	6.0%	569 005	664.7%	22 309	259.1%	(77.0%)
Interest	3 417	3 417	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(108 320)	(126 769)	(14 176)	13.1%	(19 024)	17.6%	(21 723)	17.1%	(21 436)	16.9%	(76 359)	60.2%	(13 612)	47.0%	57.5%
Suppliers and employees	(107 467)	(125 449)	(14 176)	13.2%	(19 024)	17.7%	(21 723)	17.3%	(21 436)	17.1%	(76 359)	60.9%	(13 612)	47.1%	57.5%
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%	22 231	23.2%	1 186 741	1 238.8%	32 492	549.2%	(31.6%)
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	(39 831)	(88 039)	(2 687)	6.7%	(2 965)	7.4%	(897)	1.0%	(691)	.8%	(7 239)	8.2%	(195)	17.8%	255.0%
Capital assets	(39 831)	(88 039)	(2 687)	6.7%	(2 965)	7.4%	(897)	1.0%	(691)	.8%	(7 239)	8.2%	(195)	17.8%	255.0%
Net Cash from/(used) Investing Activities	(39 381)	(87 589)	(2 687)	6.8%	(2 965)	7.5%	(897)	1.0%	(691)	.8%	(7 239)	8.3%	(195)	17.4%	255.0%
Cash Flow from 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%	21 541	101.6%	1 179 502	5 560.8%	32 297	2 240.7%	(33.3%)
Cash/cash equivalents at the year begin:	27 301	18 153	-	-	313 285	1 191.2%	599 885	3 304.6%	1 157 961	6 378.8%	-	-	238 535	-	385.4%
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%	1 179 502	2 996.4%	1 179 502	2 996.4%	270 832	705.5%	335.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 155	9.0%	397	1.6%	742	3.1%	20 771	86.3%	24 064	13.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 877	2.4%	1 023	1.3%	893	1.1%	74 619	95.2%	78 411	44.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(3 231)	(4.4%)	613	.8%	599	.8%	74 765	102.8%	72 747	41.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	86	23.5%	43	11.8%	43	11.8%	194	53.0%	367	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	.6%	0	.6%	0	.6%	6	98.3%	6	-	-	-	-	-
Total By Income Source	887	.5%	2 076	1.2%	2 278	1.3%	170 355	97.0%	175 595	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	639	2.6%	291	1.2%	329	1.3%	23 780	95.0%	25 039	14.3%	-	-	-	-
Commercial	1 524	8.1%	280	1.5%	504	2.7%	16 417	87.7%	18 724	10.7%	-	-	-	-
Households	(1 337)	(1.1%)	1 415	1.1%	1 410	1.1%	124 629	98.8%	126 117	71.8%	-	-	-	-
Other	61	1.1%	90	1.6%	35	.6%	5 529	96.8%	5 714	3.3%	-	-	-	-
Total By Customer Group	887	.5%	2 076	1.2%	2 278	1.3%	170 355	97.0%	175 595	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	-	-	-	-	-	-	141	100.0%	141	93.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	9	100.0%	-	-	-	-	9	6.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	9	6.3%	-	-	141	93.7%	151	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 MGIJIMA (EC139)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
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%	184 604	18.2%	952 293	93.8%	98 500	81.8%	87.4%
Exchange Revenue															
Service charges - Electricity	376 583	368 183	58 595	15.6%	64 145	17.0%	78 491	21.3%	67 198	18.3%	268 429	72.9%	46 583	59.3%	44.3%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	82 521	86 989	21 866	26.5%	21 629	26.2%	21 844	25.1%	21 652	24.9%	86 990	100.0%	20 251	96.5%	6.9%
Sale of Goods and Rendering of Services	3 169	3 169	950	30.0%	548	17.3%	1 168	36.9%	612	19.3%	3 279	103.4%	630	86.7%	(2.8%)
Agency services	4 582	5 789	36	8%	27	6%	49	8%	9	2%	120	2.1%	(86)	3.7%	(110.3%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	36 927	65 953	16 041	43.4%	16 509	44.7%	16 792	25.5%	16 802	25.5%	66 144	100.3%	15 059	94.6%	11.6%
Interest earned from Current and Non Current Assets	4 794	5 345	2 077	43.3%	1 268	26.4%	1 291	24.2%	1 755	32.8%	6 391	119.6%	1 611	99.9%	8.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 759	4 759	910	19.1%	958	20.1%	919	19.3%	899	18.9%	3 685	77.4%	858	76.6%	4.8%
Licence and permits	3 695	4 328	1 090	29.5%	1 074	29.5%	1 016	23.5%	1 513	35.0%	4 683	108.4%	914	111.2%	65.6%
Operational Revenue	9 444	3 257	1 789	18.9%	2 297	24.3%	246	7.5%	66 274	2 034.7%	70 607	2 167.8%	(4)	1 418.8%	(1 824 330.8%)
Non-Exchange Revenue															
Property rates	151 492	151 492	162 471	107.2%	(11 605)	(7.7%)	(4 284)	(2.8%)	(6 258)	(4.1%)	140 323	92.6%	1 188	100.8%	(626.8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 667	3 219	325	5.7%	784	13.8%	461	14.3%	366	11.4%	1 937	60.2%	468	56.7%	(21.8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	246 920	256 752	110 884	44.9%	77 225	31.3%	62 722	24.4%	3 195	1.2%	254 026	98.9%	375	98.3%	752.7%
Interest	20 369	28 930	11 355	55.7%	11 837	58.1%	11 845	40.9%	10 587	36.6%	45 624	157.7%	10 654	176.9%	(6.6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	27 000	27 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	44	-	-	-	44	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	975 996	1 013 572	227 898	23.4%	280 091	28.7%	223 601	22.1%	179 753	17.7%	911 344	89.9%	245 368	94.7%	(26.7%)
Employee related costs	363 814	363 599	83 149	22.9%	81 189	22.3%	79 405	21.8%	81 712	22.5%	325 455	89.5%	84 034	99.8%	(2.8%)
Remuneration of councillors	26 544	27 824	6 173	23.3%	7 739	29.2%	6 729	24.2%	6 691	24.0%	27 331	98.2%	6 158	98.6%	8.7%
Bulk purchases - electricity	317 945	330 759	79 707	25.1%	128 294	40.4%	93 787	28.4%	65 343	19.8%	367 130	111.0%	76 030	101.3%	(14.1%)
Inventory consumed	8 338	12 213	2 867	34.4%	2 626	31.5%	4 030	33.0%	2 109	17.3%	11 632	95.2%	3 837	97.6%	(45.0%)
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%	1 493	2.5%	49 598	82.0%	29 154	154.7%	(94.9%)
Contracted services	52 269	48 672	20 565	39.3%	22 666	43.4%	22 411	46.0%	9 594	19.7%	75 237	154.6%	29 897	132.2%	(67.9%)
Transfers and subsidies	2 200	2 200	412	18.7%	410	18.7%	286	13.0%	396	18.0%	1 504	68.4%	330	66.4%	19.8%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	48 041	63 589	12 054	25.1%	14 904	31.0%	14 062	22.1%	12 416	19.5%	53 456	84.1%	15 928	144.4%	(22.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 325	1 593	160 491		(93 395)		(30 998)		4 851		40 949		(146 867)		
Transfers and subsidies - capital (monetary allocations)	113 159	182 860	-	-	68 215	60.3%	50 147	27.4%	72 029	39.4%	190 390	104.1%	59 494	50.0%	21.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	115 484	184 453	160 491		(25 181)		19 149		76 880		231 340		(87 373)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	115 484	184 453	160 491		(25 181)		19 149		76 880		231 340		(87 373)		
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		76 880		231 340		(87 373)		
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		76 880		231 340		(87 373)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
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%	58 550	31.8%	171 990	93.5%	71 332	56.5%	(17.9%)
National Government	61 159	60 160	7 902	12.9%	19 255	31.5%	7 237	12.0%	19 395	32.2%	53 789	89.4%	39 255	67.2%	(50.6%)
Provincial Government	52 000	122 700	28 558	54.9%	39 956	76.8%	9 920	8.1%	38 435	31.3%	116 869	95.2%	31 893	51.5%	20.5%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	113 159	182 860	36 460	32.2%	59 211	52.3%	17 157	9.4%	57 829	31.6%	170 658	93.3%	71 148	58.0%	(18.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 250	1 000	29	7%	583	13.7%	-	-	720	72.0%	1 332	133.2%	184	18.0%	291.2%
Capital Expenditure Functional	117 409	183 860	36 489	31.1%	59 794	50.9%	17 157	9.3%	58 550	31.8%	171 990	93.5%	71 332	56.5%	(17.9%)
Municipal governance and administration	1 000	1 000	29	2.9%	142	14.2%	-	-	720	72.0%	892	89.2%	184	129.0%	291.2%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 000	1 000	29	2.9%	142	14.2%	-	-	720	72.0%	892	89.2%	184	129.0%	291.2%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 000	22 600	2 136	19.4%	9 015	82.0%	4 094	18.1%	5 729	25.4%	20 974	92.8%	10 107	47.2%	(43.3%)
Community and Social Services	11 000	22 600	2 136	19.4%	9 015	82.0%	4 094	18.1%	5 729	25.4%	20 974	92.8%	9 498	46.0%	(39.7%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	609	84.7%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	102 409	152 661	30 938	30.2%	48 854	47.7%	13 063	8.6%	52 100	34.1%	144 955	95.0%	42 460	51.1%	22.7%
Planning and Development	47 000	47 000	12 033	25.6%	11 024	23.5%	2 471	5.3%	2 656	5.7%	28 184	60.0%	6 373	63.5%	(58.3%)
Road Transport	55 409	105 661	18 906	34.1%	37 830	68.3%	10 592	10.0%	49 444	46.8%	116 772	110.5%	36 086	47.9%	37.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 000	7 599	3 386	112.9%	1 783	59.4%	-	-	-	-	5 169	68.0%	18 581	83.2%	(100.0%)
Energy sources	500	1 980	1 116	223.2%	-	-	-	-	-	-	1 116	56.4%	7 287	63.2%	(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%	11 294	130.7%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	51 016	63 270	365 522	716.5%	329 643	646.2%	401 866	635.2%	390 756	617.6%	1 487 787	2 351.5%	200 358	1 443.1%	95.0%
Transfers and Subsidies - Operational	246 920	256 752	99 508	40.3%	90 299	36.6%	100 755	39.2%	(7 316)	(2.8%)	283 246	110.3%	-	31.2%	(100.0%)
Transfers and Subsidies - Capital	113 159	182 860	54 767	48.4%	(31 983)	(28.3%)	91 788	50.2%	(54 500)	(29.8%)	60 072	32.9%	52 886	44.2%	(203.1%)
Interest	4 794	5 345	2 077	43.3%	1 268	26.4%	1 291	24.2%	1 755	32.8%	6 391	119.6%	1 611	99.9%	8.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(854 347)	(873 226)	(331 389)	38.8%	(324 482)	38.0%	(304 348)	34.9%	(352 684)	40.4%	(1 312 903)	150.4%	(264 050)	137.1%	33.6%
Suppliers and employees	(799 952)	(816 831)	(331 389)	41.4%	(324 482)	40.6%	(304 348)	37.3%	(352 684)	43.2%	(1 312 903)	160.7%	(264 050)	148.4%	33.6%
Finance charges	(52 195)	(54 195)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 200)	(2 200)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	94 574	162 760	255 329	270.0%	167 879	177.5%	400 373	246.0%	82 286	50.6%	905 867	556.6%	64 041	110.8%	28.5%
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%	(58 550)	31.8%	(171 990)	93.5%	(71 332)	56.5%	(17.9%)
Capital assets	(117 409)	(183 860)	(36 489)	31.1%	(59 794)	50.9%	(17 157)	9.3%	(58 550)	31.8%	(171 990)	93.5%	(71 332)	56.5%	(17.9%)
Net Cash from/(used) Investing Activities	(90 409)	(156 860)	(36 489)	40.4%	(59 794)	66.1%	(17 157)	10.9%	(58 550)	37.3%	(171 990)	109.6%	(71 332)	63.5%	(17.9%)
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	4 164	5 900	218 840	5 254.9%	108 084	2 595.4%	383 216	6 495.4%	23 737	402.3%	733 877	12 439.1%	(7 291)	2 974.1%	(425.6%)
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%	747 338	61 567.5%	(27 167)	(2 238.1%)	178 342	-	319.0%
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%	771 074	10 839.4%	771 074	10 839.4%	171 051	360.8%	350.8%

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	18 633	12.6%	8 480	5.7%	6 156	4.1%	115 156	77.6%	148 425	9.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 891	2.9%	8 013	1.9%	7 503	1.8%	384 968	93.4%	412 374	27.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 879	1.6%	7 087	1.4%	6 797	1.4%	468 646	95.6%	490 409	32.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 911	2.1%	9 817	2.1%	9 659	2.1%	431 618	93.6%	461 006	30.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	426	(2.9%)	254	(1.8%)	229	(1.6%)	(15 378)	106.3%	(14 469)	(1.0%)	-	-	-	-
Total By Income Source	48 741	3.3%	33 651	2.2%	30 343	2.0%	1 385 010	92.5%	1 497 745	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 383	19.2%	1 436	20.0%	1 280	17.8%	3 096	43.0%	7 194	5%	-	-	-	-
Commercial	16 876	16.6%	6 526	6.4%	4 247	4.2%	74 144	72.8%	101 793	6.8%	-	-	-	-
Households	26 142	2.0%	22 694	1.7%	21 863	1.7%	1 240 500	94.6%	1 311 198	87.5%	-	-	-	-
Other	4 341	5.6%	2 995	3.9%	2 954	3.8%	67 271	86.7%	77 560	5.2%	-	-	-	-
Total By Customer Group	48 741	3.3%	33 651	2.2%	30 343	2.0%	1 385 010	92.5%	1 497 745	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	51 624	3.9%	32 211	2.5%	166	-	1 229 017	93.6%	1 313 018	99.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 219	9.7%	2 416	19.2%	1 748	13.9%	7 211	57.3%	12 593	9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	52 843	4.0%	34 627	2.6%	1 913	.1%	1 236 227	93.3%	1 325 611	100.0%

Contact Details

Municipal Manager	Ms Ayakha Ntengenyani	045 807 2606
Chief Financial Officer	Mr Mqopheli Paul Mkhlasela	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
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%	230 437	13.5%	1 551 503	90.9%	198 177	91.6%	16.3%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	340 634	340 634	90 374	26.5%	94 723	27.8%	95 153	27.9%	107 564	31.6%	387 814	113.9%	88 150	111.4%	22.0%
Service charges - Waste Water Management	88 167	88 167	17 686	20.1%	18 132	20.6%	17 925	20.3%	10 632	12.1%	64 375	73.0%	15 354	79.9%	(30.8%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	633	633	59	9.4%	79	12.5%	132	20.9%	7	1.0%	277	43.8%	49	13.3%	(86.6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	104 950	134 950	42 796	40.8%	52 651	50.2%	46 475	34.4%	38 324	28.4%	180 247	133.6%	46 291	162.7%	(17.2%)
Interest earned from Current and Non Current Assets	43 095	43 095	7 591	17.6%	5 286	12.3%	4 111	9.5%	3 392	7.9%	20 380	47.3%	6 378	32.2%	(46.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licence and permits	299	299	18	6.1%	22	7.4%	23	7.8%	18	5.9%	81	27.2%	38	29.1%	(53.3%)
Operational Revenue	274 981	274 981	21 777	7.9%	30 681	11.2%	13 598	4.9%	21 037	7.7%	87 094	31.7%	33 468	36.3%	(37.1%)
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%	46 850	5.7%	808 620	98.6%	5 460	97.8%	758.1%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	3 285	3 285	-	-	-	-	-	-	2 614	79.6%	2 614	79.6%	2 988	95.8%	(12.5%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 419 373	1 428 621	306 664	21.6%	375 831	26.5%	303 656	21.3%	335 989	23.5%	1 322 140	92.5%	235 793	94.6%	42.5%
Employee related costs	421 281	420 124	100 671	23.9%	121 914	28.9%	108 921	25.9%	106 957	25.5%	438 463	104.4%	94 918	102.2%	12.7%
Remuneration of councillors	13 223	13 223	3 178	24.0%	3 914	29.6%	3 379	25.6%	3 371	25.5%	13 842	104.7%	4 172	106.9%	(19.2%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	57 315	57 310	5 808	10.1%	8 910	15.5%	13 290	23.2%	(9 589)	(16.7%)	18 420	32.1%	(6 806)	75.0%	40.9%
Debt impairment	223 935	183 935	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	189 540	189 540	44 534	23.5%	44 534	23.5%	-	-	89 941	47.5%	179 010	94.4%	-	66.7%	(100.0%)
Interest	500	500	26	5.1%	56	11.1%	157	31.5%	52	10.3%	290	58.1%	(478)	(16.2%)	(110.8%)
Contracted services	277 718	310 459	36 138	13.0%	78 523	28.3%	70 478	22.7%	92 492	29.8%	277 631	89.4%	48 584	94.2%	90.4%
Transfers and subsidies	86 808	98 808	20 962	24.1%	19 041	21.9%	12 323	12.5%	25 742	26.1%	78 068	79.0%	2 357	94.1%	992.2%
Irrecoverable debts written off	-	-	55 984	-	55 984	-	55 984	-	-	-	167 951	104.6%	56 848	104.6%	(100.0%)
Operational costs	149 053	154 419	39 353	26.4%	40 016	26.8%	41 679	27.0%	27 024	17.5%	148 061	95.9%	36 199	100.3%	(25.3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	304	-	-	2 939	-	(2 555)	(841.2%)	-	-	383	126.2%	-	-	-
Surplus/(Deficit)	218 713	277 297	181 955		88 095		64 864		(105 552)		229 362		(37 617)		
Transfers and subsidies - capital (monetary allocations)	537 114	511 714	157 941	29.4%	219 076	40.8%	96 275	18.8%	58 045	11.3%	531 337	103.8%	297 506	136.9%	(80.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	755 827	789 011	339 896		307 172		161 139		(47 508)		760 699		259 890		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	755 827	789 011	339 896		307 172		161 139		(47 508)		760 699		259 890		
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		(47 508)		760 699		259 890		
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		(47 508)		760 699		259 890		

Part 2: Capital Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
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%	104 131	17.1%	597 185	97.9%	277 098	118.5%	(62.4%)
National Government	537 114	511 714	157 941	29.4%	218 671	40.7%	105 789	20.7%	91 278	17.8%	573 679	112.1%	297 345	136.1%	(69.3%)
Provincial Government	-	-	-	-	405	-	-	-	(405)	-	-	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	537 114	511 714	157 941	29.4%	219 076	40.8%	105 789	20.7%	90 873	17.8%	573 679	112.1%	297 345	136.1%	(69.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	60 500	98 400	891	1.5%	2 015	3.3%	7 341	7.5%	13 259	13.5%	23 506	23.9%	(20 247)	(7.0%)	(165.5%)
Capital Expenditure Functional	597 614	610 113	158 832	26.6%	221 091	37.0%	113 130	18.5%	104 131	17.1%	597 185	97.9%	277 098	118.5%	(62.4%)
Municipal governance and administration	60 500	36 500	971	1.6%	2 015	3.3%	665	1.8%	50	.1%	3 701	10.1%	(3 906)	15.9%	(101.3%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	60 500	36 500	971	1.6%	2 015	3.3%	665	1.8%	50	.1%	3 701	10.1%	(3 906)	15.9%	(101.3%)
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%	(16 341)	(75.7%)	(100.0%)
Planning and Development	8 700	7 700	5 641	64.8%	2 873	33.0%	(1 000)	(13.0%)	-	-	7 514	97.6%	(16 341)	(75.7%)	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	528 414	565 913	152 220	28.8%	216 203	40.9%	113 465	20.0%	104 082	18.4%	585 970	103.5%	297 345	136.1%	(65.0%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	494 764	533 013	149 994	30.3%	202 572	40.9%	105 920	19.9%	102 291	19.2%	560 777	105.2%	284 158	136.5%	(64.0%)
Waste Water Management	33 650	32 900	2 226	6.6%	13 631	40.5%	7 545	22.9%	1 790	5.4%	25 193	76.6%	13 188	123.3%	(86.4%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	275 379	303 879	33 690	12.2%	33 024	12.0%	93 171	30.7%	54 924	18.1%	214 810	70.7%	31 543	35.5%	74.1%
Transfers and Subsidies - Operational	781 943	781 943	294 025	37.6%	233 195	29.8%	203 038	26.0%	705	.1%	730 963	93.5%	11 526	92.4%	(93.9%)
Transfers and Subsidies - Capital	537 114	511 714	305 513	56.9%	125 491	23.4%	147 361	28.8%	-	-	578 365	113.0%	-	144.1%	-
Interest	100 035	100 035	7 428	7.4%	5 234	5.2%	4 111	4.1%	3 392	3.4%	20 165	20.2%	6 378	32.2%	(46.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(911 983)	(946 653)	(264 505)	29.0%	(276 002)	30.3%	(192 851)	20.4%	(259 201)	27.4%	(992 559)	104.8%	(165 666)	113.6%	56.5%
Suppliers and employees	(833 406)	(868 076)	(243 517)	29.2%	(256 905)	30.8%	(180 370)	20.8%	(233 419)	26.9%	(914 212)	105.3%	(163 787)	115.1%	42.5%
Finance charges	(450)	(450)	(26)	5.7%	(56)	12.4%	(157)	35.0%	(40)	8.9%	(279)	62.0%	478	(16.2%)	(108.4%)
Transfers and grants	(78 127)	(78 127)	(20 962)	26.8%	(19 041)	24.4%	(12 323)	15.8%	(25 742)	32.9%	(78 968)	99.9%	(2 357)	94.1%	992.2%
Net Cash from/(used) Operating Activities	1 039 768	1 008 198	387 447	37.3%	133 793	12.9%	267 372	26.5%	(179 281)	(17.8%)	609 330	60.4%	(87 808)	72.2%	104.2%
Cash Flow from Investing Activities															
Receipts	3 285	3 285	-	-	-	-	-	-	2 614	79.6%	2 614	79.6%	2 988	95.8%	(12.5%)
Proceeds on disposal of PPE	3 285	3 285	-	-	-	-	-	-	2 614	79.6%	2 614	79.6%	2 988	95.8%	(12.5%)
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%	(104 131)	17.1%	(597 185)	97.9%	(277 098)	118.5%	(62.4%)
Capital assets	(597 614)	(610 113)	(158 832)	26.6%	(221 091)	37.0%	(113 130)	18.5%	(104 131)	17.1%	(597 185)	97.9%	(277 098)	118.5%	(62.4%)
Net Cash from/(used) Investing Activities	(594 329)	(606 828)	(158 832)	26.7%	(221 091)	37.2%	(113 130)	18.6%	(101 517)	16.7%	(594 571)	98.0%	(274 110)	118.6%	(63.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	445 439	401 370	228 615	51.3%	(87 298)	(19.6%)	154 242	38.4%	(280 799)	(70.0%)	14 759	3.7%	(361 918)	1.9%	(22.4%)
Cash/cash equivalents at the year begin:	179 300	179 300	111 937	62.4%	334 292	186.4%	246 994	137.8%	401 236	223.8%	111 937	62.4%	731 525	177.8%	(45.2%)
Cash/cash equivalents at the year end:	624 739	580 669	334 292	53.5%	246 994	39.5%	401 236	69.1%	120 437	20.7%	120 437	20.7%	369 606	49.8%	(67.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	304 492	23.3%	46 153	3.5%	45 011	3.4%	910 896	69.7%	1 306 552	86.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	21 464	10.3%	7 513	3.6%	7 509	3.6%	171 872	82.5%	208 358	13.8%	-	-	-	-
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	325 956	21.5%	53 667	3.5%	52 520	3.5%	1 082 768	71.5%	1 514 910	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	60 692	39.6%	4 212	2.8%	3 860	2.5%	84 373	55.1%	153 137	10.1%	-	-	-	-
Commercial	72 320	42.7%	5 021	3.0%	4 777	2.8%	87 378	51.6%	169 496	11.2%	-	-	-	-
Households	191 496	16.1%	44 220	3.7%	43 632	3.7%	907 513	76.5%	1 186 862	78.3%	-	-	-	-
Other	1 447	26.7%	213	3.9%	252	4.6%	3 503	64.7%	5 415	.4%	-	-	-	-
Total By Customer Group	325 956	21.5%	53 667	3.5%	52 520	3.5%	1 082 768	71.5%	1 514 910	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	9 123	39.2%	2 470	10.6%	1 825	7.8%	9 870	42.4%	23 288	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	9 123	39.2%	2 470	10.6%	1 825	7.8%	9 870	42.4%	23 288	100.0%

Contact Details

Municipal Manager	Mr Goobani 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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	416 083	420 356	102 168	24.6%	95 205	22.9%	75 061	17.9%	33 017	7.9%	305 451	72.7%	22 791	70.4%	44.9%
Exchange Revenue															
Service charges - Electricity	48 169	32 778	5 423	11.3%	13 421	27.9%	9 979	30.4%	14 467	44.1%	43 290	132.1%	10 317	89.6%	40.2%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	3	-	4	-	-	-	-	-	7	-	4	-	(100.0%)
Service charges - Waste Management	3 957	7 024	1 753	44.3%	1 753	44.3%	1 757	25.0%	1 756	25.0%	7 020	99.9%	392	33.2%	348.2%
Sale of Goods and Rendering of Services	1 774	1 774	124	7.0%	109	6.2%	276	15.6%	63	3.5%	573	32.3%	84	22.8%	(25.2%)
Agency services	624	624	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 941	1 941	-	-	-	-	-	-	-	-	-	-	1 380	299.4%	(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%	1 327	24.6%	6 267	116.1%	1 745	124.2%	(23.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rented from Fixed Assets	2 363	2 363	466	19.7%	468	19.8%	514	21.7%	833	35.3%	2 281	96.5%	441	78.4%	88.9%
Licence and permits	2 658	2 658	330	12.4%	494	18.6%	393	14.8%	414	15.6%	1 631	61.4%	304	56.2%	36.1%
Operational Revenue	109 644	130 481	2 699	2.5%	2 878	2.6%	(232)	(2%)	3 382	2.6%	8 727	6.7%	2 437	11.1%	38.8%
Non-Exchange Revenue															
Property rates	35 898	31 443	9 017	25.1%	7 003	19.5%	8 768	27.9%	4 721	15.0%	29 509	93.8%	4 375	77.1%	7.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	379	379	42	11.1%	20	5.2%	235	62.1%	87	23.0%	384	101.4%	114	70.0%	(23.8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	202 177	202 392	80 445	39.8%	66 934	33.1%	49 222	24.3%	5 967	2.9%	202 567	100.1%	1 198	97.8%	398.0%
Interest	-	-	-	-	-	-	3 118	-	-	-	3 118	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 101	1 101	-	-	-	-	76	6.9%	-	-	76	6.9%	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	416 084	420 355	72 284	17.4%	70 814	17.0%	66 408	15.8%	70 667	16.8%	280 172	66.7%	81 133	69.5%	(12.9%)
Employee related costs	154 996	157 068	34 077	22.0%	31 787	20.5%	32 514	20.7%	32 948	21.0%	131 325	83.6%	42 027	91.8%	(21.8%)
Remuneration of councillors	14 939	14 939	3 835	25.7%	3 374	22.8%	2 848	19.1%	3 362	22.8%	13 418	89.8%	4 258	90.1%	(21.1%)
Bulk purchases - electricity	36 723	28 761	11 517	31.4%	4 698	12.8%	8 436	29.3%	2 172	7.6%	26 823	93.3%	6 033	88.3%	(64.0%)
Inventory consumed	1 410	1 178	221	15.7%	333	23.6%	88	7.5%	17	1.4%	659	56.0%	322	42.6%	(94.8%)
Debt impairment	6 655	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	54 564	51 672	282	0.5%	-	-	(35)	(1%)	(247)	(5%)	0	-	(4 069)	9.5%	(93.9%)
Interest	65	5 688	-	-	-	-	1 225	21.5%	970	17.0%	2 195	38.6%	-	14.0%	(100.0%)
Contracted services	79 320	65 186	7 442	9.4%	13 305	16.8%	7 827	12.0%	14 632	22.4%	43 205	66.3%	14 720	50.5%	(6%)
Transfers and subsidies	12 090	7 639	1 028	8.5%	1 011	8.4%	1 676	21.9%	1 592	20.8%	5 307	69.5%	-	-	(100.0%)
Irrecoverable debts written off	-	19 001	-	-	1 394	-	1 347	7.1%	1 020	5.4%	3 761	19.8%	2 494	53.8%	(59.1%)
Operational costs	55 321	69 223	13 882	25.1%	14 912	27.0%	10 482	15.1%	14 203	20.5%	53 479	77.3%	15 348	80.8%	(7.5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2)	1	29 884		24 391		8 653		(37 650)		25 278		(58 341)		
Transfers and subsidies - capital (monetary allocations)	69 102	72 926	12 539	18.1%	18 045	26.1%	9 226	12.7%	16 317	22.4%	56 128	77.0%	28 422	83.1%	(42.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	69 100	72 927	42 423		42 436		17 879		(21 333)		81 406		(29 919)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	69 100	72 927	42 423		42 436		17 879		(21 333)		81 406		(29 919)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	69 100	72 927	42 423		42 436		17 879		(21 333)		81 406		(29 919)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	69 100	72 927	42 423		42 436		17 879		(21 333)		81 406		(29 919)		

Part 2: Capital Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	133 614	135 070	17 636	13.2%	27 620	20.7%	15 479	11.5%	23 271	17.2%	84 006	62.2%	36 268	63.1%	(35.8%)
National Government	69 102	72 926	12 539	18.1%	18 045	26.1%	9 226	12.7%	16 317	22.4%	56 128	77.0%	28 422	83.1%	(42.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	69 102	72 926	12 539	18.1%	18 045	26.1%	9 226	12.7%	16 317	22.4%	56 128	77.0%	28 422	83.1%	(42.6%)
Borrowing	30 000	30 000	1 066	3.6%	2 610	8.7%	(3 675)	(12.3%)	5 139	17.1%	11 539	17.1%	-	-	(100.0%)
Internally generated funds	34 512	32 144	4 031	11.7%	6 965	20.2%	9 929	30.9%	1 815	5.6%	22 739	70.7%	7 846	54.8%	(76.9%)
Capital Expenditure Functional	133 614	135 070	17 636	13.2%	27 620	20.7%	15 479	11.5%	23 271	17.6%	84 476	62.5%	36 268	63.2%	(34.5%)
Municipal governance and administration	3 050	4 182	124	4.1%	1 516	49.7%	2 441	58.4%	450	10.8%	4 531	108.8%	7 736	86.9%	(94.2%)
Executive and Council	250	832	22	8.8%	151	60.5%	(22)	(2.7%)	-	-	151	18.2%	0	59.9%	(100.0%)
Finance and administration	2 800	3 350	102	3.7%	1 365	48.7%	2 463	73.5%	450	13.4%	4 380	130.7%	7 736	91.7%	(94.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12 400	5 500	562	4.5%	84	7%	-	-	1 574	28.6%	2 221	40.4%	201	27.7%	684.6%
Community and Social Services	4 900	1 047	-	-	-	-	-	-	907	86.6%	907	86.6%	183	123.1%	396.6%
Sport And Recreation	4 000	953	-	-	-	-	-	-	-	-	-	-	0	37.5%	(100.0%)
Public Safety	3 500	3 500	562	16.1%	84	2.4%	-	-	668	19.1%	1 314	37.5%	18	-	3 595.5%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	61 105	72 229	13 703	22.4%	19 997	32.7%	11 064	15.3%	9 824	13.6%	54 588	75.6%	17 103	65.2%	(42.6%)
Planning and Development	1 150	1 650	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	59 955	70 579	13 703	22.9%	19 997	33.4%	11 064	15.7%	9 824	13.9%	54 588	77.3%	17 103	66.3%	(42.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	57 059	53 159	3 246	5.7%	6 023	10.6%	1 975	3.7%	11 893	22.4%	23 136	43.5%	11 228	54.9%	5.9%
Energy sources	54 059	51 659	3 246	6.0%	6 023	11.1%	1 975	3.8%	11 893	23.0%	23 136	44.8%	11 228	55.2%	5.9%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 000	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	134 893	136 410	5 098	3.8%	3 654	2.7%	4 814	3.5%	3 981	2.9%	17 548	12.9%	4 972	22.2%	(19.9%)
Transfers and Subsidies - Operational	202 177	202 392	81 251	40.2%	64 779	32.0%	54 470	26.9%	(71)	-	200 429	99.0%	1 529	98.4%	(104.7%)
Transfers and Subsidies - Capital	69 102	72 926	19 907	28.8%	28 897	41.8%	17 085	23.4%	12 307	16.9%	78 196	107.2%	-	96.7%	(100.0%)
Interest	5 397	5 397	128	2.4%	176	3.3%	852	15.8%	648	12.0%	1 804	33.4%	112	7.2%	479.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(354 864)	(349 565)	(71 768)	20.2%	(45 640)	12.9%	(29 506)	8.4%	(27 776)	7.9%	(174 690)	50.0%	(25 559)	48.7%	8.7%
Suppliers and employees	(342 709)	(336 238)	(71 768)	20.9%	(45 640)	13.3%	(29 506)	8.8%	(27 313)	8.1%	(174 227)	51.8%	(25 559)	48.7%	6.9%
Finance charges	(65)	(5 688)	-	-	-	-	-	-	(464)	8.2%	(464)	8.2%	-	-	(100.0%)
Transfers and grants	(12 090)	(7 639)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	138 223	128 535	42 459	30.7%	60 486	43.8%	57 076	44.4%	147	.1%	160 167	124.6%	(9 718)	146.4%	(101.5%)
Cash Flow from Investing Activities															
Receipts	517	517	-	-	-	-	920	177.9%	-	-	920	177.9%	-	-	-
Proceeds on disposal of PPE	517	517	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	920	-	-	-	920	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(133 614)	(135 070)	(23 019)	17.2%	(31 688)	23.7%	(14 489)	10.7%	(23 565)	17.4%	(92 761)	68.7%	(33 936)	48.7%	(30.6%)
Capital assets	(133 614)	(135 070)	(23 019)	17.2%	(31 688)	23.7%	(14 489)	10.7%	(23 565)	17.4%	(92 761)	68.7%	(33 936)	48.7%	(30.6%)
Net Cash from/(used) Investing Activities	(133 097)	(134 553)	(23 019)	17.3%	(31 688)	23.8%	(13 569)	10.1%	(23 565)	17.5%	(91 841)	68.3%	(33 936)	64.1%	(30.6%)
Cash Flow from Financing Activities															
Receipts	30 000	30 000	-	-	-	-	30 000	100.0%	-	-	30 000	100.0%	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	30 000	30 000	-	-	-	-	30 000	100.0%	-	-	30 000	100.0%	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	13 445	-	(2 988)	-	10 456	-	-	-	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	13 445	-	(2 988)	-	10 456	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	30 000	30 000	-	-	-	-	43 445	144.8%	(2 988)	(10.0%)	40 456	134.9%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	35 126	23 982	19 440	55.3%	28 797	82.0%	86 951	362.6%	(26 407)	(110.1%)	108 782	453.6%	(43 654)	(649.7%)	(39.5%)
Cash/cash equivalents at the year begin:	51 674	78 807	45 752	88.5%	65 193	126.2%	93 990	119.3%	180 941	229.6%	45 752	58.1%	171 777	28.5%	5.3%
Cash/cash equivalents at the year end:	86 801	102 789	65 193	75.1%	93 990	108.3%	180 941	176.0%	154 535	150.3%	154 535	150.3%	128 122	48.9%	20.6%

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	4 078	11.6%	1 189	3.4%	1 070	3.1%	28 755	81.9%	35 092	31.3%	(457)	(1.3%)	-	-
Receivables from Non-exchange Transactions - Property Rates	1 567	3.2%	1 317	2.7%	1 174	2.4%	45 461	91.8%	49 519	44.2%	(218)	(.4%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 090	6.4%	479	2.8%	469	2.8%	14 997	88.0%	17 035	15.2%	(117)	(.7%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 683	17.2%	818	8.3%	791	8.1%	6 513	66.4%	9 604	8.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	530	100.0%	530	.5%	(50)	(9.4%)	-	-
Total By Income Source	8 418	7.5%	3 802	3.4%	3 504	3.1%	96 256	86.0%	111 981	100.0%	(841)	(.8%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 976	8.1%	1 118	4.6%	1 011	4.1%	20 386	83.2%	24 492	21.9%	24	.1%	-	-
Commercial	2 479	15.4%	567	3.5%	532	3.3%	12 550	77.9%	16 119	14.4%	(269)	(1.6%)	-	-
Households	3 963	5.6%	2 126	3.0%	1 961	2.7%	63 320	88.7%	71 370	63.7%	(607)	(.8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	8 418	7.5%	3 802	3.4%	3 504	3.1%	96 256	86.0%	111 981	100.0%	(841)	(.8%)	-	-

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	10 405	91.1%	902	7.9%	61	.5%	48	.4%	11 416	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	10 405	91.1%	902	7.9%	61	.5%	48	.4%	11 416	100.0%

Contact Details

Municipal Manager	Mr Jack Mdeni	045 932 8106
Chief Financial Officer	Mrs Baleswa Mbana - Gantsho	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	325 573	335 429	124 465	38.2%	85 190	26.2%	80 660	24.0%	42 372	12.6%	332 687	99.2%	30 375	107.8%	39.5%
Exchange Revenue															
Service charges - Electricity	61 638	59 664	15 339	24.9%	11 216	18.2%	8 811	14.8%	19 074	32.0%	54 441	91.2%	10 585	146.1%	80.2%
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%	2 276	22.4%	9 519	93.8%	2 349	96.4%	(3.1%)
Sale of Goods and Rendering of Services	128	277	41	32.2%	157	123.0%	187	67.5%	20	7.1%	404	146.1%	23	78.9%	(14.3%)
Agency services	1 540	1 465	280	18.2%	371	24.1%	245	16.7%	156	10.7%	1 052	71.8%	171	75.2%	(8.8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 419	5 442	1 291	29.2%	1 528	34.6%	1 644	30.2%	1 352	24.9%	5 815	106.9%	1 409	105.7%	(4.0%)
Interest earned from Current and Non Current Assets	23 819	33 167	11 541	48.5%	7 023	29.5%	11 285	34.0%	11 422	34.4%	41 271	124.4%	13 140	144.8%	(13.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 778	1 668	439	24.7%	416	23.4%	416	24.9%	476	28.5%	1 747	104.8%	382	81.1%	24.5%
Licence and permits	1 433	1 437	401	28.0%	477	33.3%	789	54.9%	116	8.1%	1 783	124.1%	342	95.8%	(66.0%)
Operational Revenue	767	767	209	27.2%	215	28.1%	227	29.6%	76	9.9%	727	94.8%	208	100.8%	(63.5%)
Non-Exchange Revenue															
Property rates	17 048	17 048	11 692	68.6%	2 470	14.5%	2 485	14.6%	995	5.8%	17 642	103.5%	1 299	98.2%	(23.4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	74	589	30	40.5%	12	16.5%	8	1.3%	3	0.5%	53	9.0%	9	65.1%	(68.3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	200 984	201 863	80 169	39.9%	58 267	29.0%	51 641	25.6%	6 155	3.0%	196 232	97.2%	-	95.2%	(100.0%)
Interest	1 791	1 791	558	31.2%	553	30.9%	638	35.6%	251	14.0%	2 000	111.7%	458	109.2%	(45.1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	362 698	379 992	68 283	18.8%	71 366	19.7%	50 925	13.4%	68 218	18.0%	258 792	68.1%	58 315	72.0%	17.0%
Employee related costs	130 325	139 519	30 057	23.1%	33 822	26.0%	23 146	16.6%	28 964	20.8%	115 989	83.1%	25 557	89.7%	13.3%
Remuneration of councillors	17 055	13 939	4 015	23.5%	3 996	21.1%	3 510	25.2%	3 031	21.7%	14 152	101.5%	3 216	88.5%	(5.7%)
Bulk purchases - electricity	61 537	61 537	18 086	29.4%	10 477	17.0%	9 899	16.1%	9 559	15.5%	48 021	78.0%	12 336	88.6%	(22.5%)
Inventory consumed	18 820	21 533	2 736	14.5%	2 963	15.7%	2 997	13.9%	2 898	13.5%	11 593	53.8%	2 439	47.7%	18.8%
Debt impairment	14 562	17 222	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	18 833	18 693	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	3 802	5 476	-	-	304	8.0%	(151)	(2.8%)	295	5.4%	448	8.2%	12	17.3%	2 339.1%
Contracted services	59 055	58 965	6 642	11.2%	11 812	20.0%	6 999	11.9%	13 731	23.3%	39 183	66.5%	8 444	65.8%	62.6%
Transfers and subsidies	36	46	-	-	-	-	-	-	36	78.2%	36	78.2%	42	100.0%	(13.6%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	2 014	-	2 014	-	-	-	(100.0%)
Operational costs	36 672	41 061	6 747	18.4%	8 393	22.9%	4 525	11.0%	7 690	18.7%	27 355	66.6%	6 269	75.6%	22.7%
Losses on disposal of Assets	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(37 125)	(44 562)	56 183		13 824		29 735		(25 846)		73 895		(27 940)		
Transfers and subsidies - capital (monetary allocations)	37 575	44 349	11 319	30.1%	6 424	17.1%	0	-	10 330	23.3%	28 073	63.3%	-	53.7%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	449	(214)	67 502		20 248		29 735		(15 516)		101 968		(27 940)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	449	(214)	67 502		20 248		29 735		(15 516)		101 968		(27 940)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	449	(214)	67 502		20 248		29 735		(15 516)		101 968		(27 940)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	449	(214)	67 502		20 248		29 735		(15 516)		101 968		(27 940)		

Part 2: Capital Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	82 881	132 913	10 724	12.9%	25 190	30.4%	23 311	17.5%	13 400	10.1%	72 625	54.6%	5 398	40.3%	148.2%
National Government	37 575	35 062	9 190	24.5%	12 481	33.2%	20 427	58.3%	184	5%	42 282	120.6%	3 346	61.3%	(94.5%)
Provincial Government	-	9 287	-	-	5 256	-	1 252	13.5%	(1 252)	(13.5%)	5 256	56.6%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 575	44 349	9 190	24.5%	17 737	47.2%	21 679	48.9%	(1 068)	(2.4%)	47 539	107.2%	3 346	61.3%	(131.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	45 307	88 565	1 534	3.4%	7 452	16.4%	1 631	1.8%	14 468	16.3%	25 086	28.3%	2 052	17.4%	605.2%
Capital Expenditure Functional	82 881	132 913	10 724	12.9%	25 190	30.4%	23 311	17.5%	13 400	10.1%	72 625	54.6%	5 398	40.3%	148.2%
Municipal governance and administration	15 746	8 646	169	1.1%	682	4.3%	1 195	13.8%	872	10.1%	2 919	33.8%	1 793	22.3%	(51.3%)
Executive and Council	535	215	-	-	-	-	125	58.3%	-	-	125	58.3%	562	35.1%	(100.0%)
Finance and administration	13 861	8 431	169	1.2%	682	4.9%	1 070	12.7%	872	10.3%	2 794	33.1%	1 231	20.5%	(29.1%)
Internal audit	1 350	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	20 470	31 515	3 250	15.9%	5 572	27.2%	4 280	13.6%	9 029	28.7%	22 132	70.2%	3 049	31.2%	196.1%
Community and Social Services	9 340	5 805	1 199	12.8%	1 357	14.5%	501	8.6%	370	6.4%	3 426	59.0%	2 834	29.9%	(87.0%)
Sport And Recreation	-	4 855	-	-	-	-	-	-	5 534	114.0%	5 534	114.0%	-	87.0%	(100.0%)
Public Safety	11 130	20 856	2 051	18.4%	4 215	37.9%	3 779	18.1%	3 125	15.0%	13 171	63.2%	215	34.9%	1 356.1%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 730	67 467	1 054	5.1%	11 195	54.0%	7 372	10.9%	3 610	5.4%	23 230	34.4%	-	58.5%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	20 730	67 467	1 054	5.1%	11 195	54.0%	7 372	10.9%	3 610	5.4%	23 230	34.4%	-	58.5%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	25 835	25 285	6 251	24.2%	7 740	30.0%	10 463	41.4%	(111)	(.4%)	24 344	96.3%	556	54.5%	(120.0%)
Energy sources	1 865	1 265	-	-	55	2.9%	865	68.4%	75	5.9%	995	78.6%	44	2.0%	69.6%
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	7 200	2 230	839	11.7%	777	10.8%	1 104	49.5%	(216)	(9.7%)	2 503	112.2%	-	21.2%	(100.0%)
Waste Management	16 770	21 789	5 412	32.3%	6 909	41.2%	8 494	39.0%	30	.1%	20 846	95.7%	512	69.2%	(94.1%)
Other	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	5 302	5 905	8 669	163.5%	8 956	168.9%	8 730	147.8%	9 670	163.7%	36 024	610.0%	6 907	302.9%	42.1%
Transfers and Subsidies - Operational	199 394	200 396	41 805	21.0%	(46 375)	(23.3%)	(105 261)	(52.5%)	(42 643)	(21.3%)	(152 474)	(76.1%)	52 967	184.9%	(180.5%)
Transfers and Subsidies - Capital	37 575	47 467	-	-	122 670	326.5%	145 866	307.3%	-	-	268 536	565.7%	-	-	-
Interest	-	33 167	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(319 315)	(337 997)	(36 893)	11.6%	(76 138)	23.8%	(56 831)	16.8%	(54 537)	16.1%	(224 399)	66.4%	-	-	(100.0%)
Suppliers and employees	(315 476)	(332 474)	(36 893)	11.7%	(76 138)	24.1%	(56 831)	17.1%	(54 537)	16.4%	(224 399)	67.5%	-	-	(100.0%)
Finance charges	(3 802)	(5 476)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(36)	(46)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(9 153)	26 180	118 188	(1 291.3%)	85 568	(934.9%)	92 801	354.5%	69 810	266.7%	366 366	1 399.4%	125 794	184.1%	(44.5%)
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	(82 881)	(132 913)	(4 368)	5.3%	(7 181)	8.7%	(10 656)	8.0%	(1 015)	.8%	(23 220)	17.5%	(1 186)	1.8%	(14.4%)
Capital assets	(82 881)	(132 913)	(4 368)	5.3%	(7 181)	8.7%	(10 656)	8.0%	(1 015)	.8%	(23 220)	17.5%	(1 186)	1.8%	(14.4%)
Net Cash from/(used) Investing Activities	(82 881)	(132 913)	(4 368)	5.3%	(7 181)	8.7%	(10 656)	8.0%	(1 015)	.8%	(23 220)	17.5%	(1 186)	1.8%	(14.4%)
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)	(107 656)	113 820	(123.7%)	78 387	(85.2%)	82 145	(76.3%)	68 794	(63.9%)	343 146	(318.7%)	124 608	257.3%	(44.8%)
Cash/cash equivalents at the year begin:	396 786	497 832	-	-	113 841	28.7%	192 228	38.6%	274 373	55.1%	-	-	864 415	-	(68.3%)
Cash/cash equivalents at the year end:	304 752	390 176	113 841	37.4%	192 228	63.1%	274 373	70.3%	343 167	88.0%	343 167	88.0%	989 022	148.9%	(65.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 983	17.6%	2 039	5.1%	1 667	4.2%	29 094	73.1%	39 782	30.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	898	2.8%	681	2.1%	584	1.8%	30 065	93.3%	32 228	25.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 551	4.6%	1 107	2.0%	1 080	1.9%	50 928	91.5%	55 665	43.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	160	13.9%	45	4.0%	24	2.1%	916	80.0%	1 145	.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	6	100.0%	6	-	-	-	-	-
Total By Income Source	10 591	8.2%	3 872	3.0%	3 355	2.6%	111 009	86.2%	128 827	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 151	7.9%	1 025	2.6%	786	2.0%	35 052	87.6%	40 014	31.1%	-	-	-	-
Commercial	3 104	16.0%	905	4.7%	752	3.9%	14 692	75.5%	19 452	15.1%	-	-	-	-
Households	4 335	6.3%	1 941	2.8%	1 816	2.6%	61 246	88.3%	69 338	53.8%	-	-	-	-
Other	2	7.3%	1	3.6%	1	3.6%	20	85.5%	23	-	-	-	-	-
Total By Customer Group	10 591	8.2%	3 872	3.0%	3 355	2.6%	111 009	86.2%	128 827	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	16.6%	-	-	-	-	11	81.4%	13	.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	40	.3%	3 340	25.0%	251	1.9%	9 725	72.8%	13 356	92.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	26	2.3%	197	17.6%	251	22.6%	641	57.5%	1 115	7.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	69	.5%	3 537	24.4%	503	3.5%	10 377	71.6%	14 485	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.

EASTERN CAPE: WALTER SISULU (EC145)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	399 573	419 127	47 551	11.9%	162 071	40.6%	115 244	27.5%	87 608	20.9%	412 475	98.4%	75 747	103.3%	15.7%
Exchange Revenue															
Service charges - Electricity	189 531	189 531	28 840	15.2%	45 679	24.1%	68 959	36.4%	53 209	28.1%	196 687	103.8%	48 008	106.9%	10.8%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	25 809	32 312	5 436	21.1%	10 719	41.5%	8 707	26.9%	8 257	25.6%	33 120	102.5%	7 302	138.9%	13.1%
Sale of Goods and Rendering of Services	2 537	2 537	288	11.3%	1 085	42.8%	581	22.9%	369	14.6%	2 323	91.6%	589	113.5%	(37.3%)
Agency services	2 403	2 403	3	.1%	246	10.2%	624	26.0%	933	38.8%	1 805	75.1%	12	1.9%	7 957.5%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	24 470	29 452	2 098	8.6%	10 080	41.2%	8 509	28.9%	6 694	22.7%	27 382	93.0%	4 589	99.4%	45.9%
Interest earned from Current and Non Current Assets	1 631	1 631	123	7.6%	206	12.6%	180	11.1%	113	6.9%	622	38.1%	334	74.9%	(66.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rented from Fixed Assets	2 361	2 361	(66)	(2.8%)	668	28.3%	470	19.9%	491	20.8%	1 563	66.2%	480	85.0%	2.2%
Licence and permits	911	911	20	2.2%	36	3.9%	66	2.9%	14	1.6%	97	10.6%	247	351.4%	(94.3%)
Operational Revenue	6	6	72	1 114.7%	123	1 904.6%	601	9 340.1%	855	13 281.7%	1 651	25 641.2%	175	53.1%	387.2%
Non-Exchange Revenue															
Property rates	53 922	62 064	5 265	9.8%	25 767	47.8%	2 163	3.5%	8 211	13.2%	41 406	66.7%	9 013	100.3%	(8.9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	387	387	25	6.5%	49	12.5%	-	-	-	-	74	19.1%	35	58.7%	(100.0%)
Licences or permits	4 255	4 255	2 986	70.2%	3 936	92.5%	2 220	52.2%	2 172	51.0%	11 314	265.9%	3 258	143.6%	(33.3%)
Transfer and subsidies - Operational	82 899	82 826	176	.2%	59 719	72.0%	19 638	23.7%	4 106	5.0%	83 639	101.0%	355	89.5%	1 056.1%
Interest	8 451	8 451	2 286	27.0%	3 760	44.5%	2 565	30.4%	2 183	25.8%	10 794	127.7%	1 350	170.9%	61.7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	425 187	445 548	87 742	20.6%	113 981	26.8%	87 580	19.7%	128 981	28.9%	418 284	93.9%	96 985	98.2%	33.0%
Employee related costs	134 819	130 339	21 126	15.7%	32 027	23.8%	32 566	25.0%	32 123	24.6%	117 842	90.4%	28 496	66.9%	12.7%
Remuneration of councillors	9 037	9 037	2 010	22.2%	2 336	25.9%	2 369	26.2%	2 366	26.2%	9 081	100.5%	2 359	90.3%	3%
Bulk purchases - electricity	163 053	163 053	36 145	22.2%	40 971	25.1%	29 302	18.0%	38 914	23.9%	145 332	89.1%	32 360	91.7%	20.3%
Inventory consumed	-	-	-	-	-	-	174	-	-	-	174	-	-	-	-
Debt impairment	15 000	15 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	35 256	35 256	7 877	22.3%	7 657	21.7%	7 574	21.5%	7 573	21.5%	30 681	87.0%	6 416	104.0%	18.0%
Interest	15 261	25 261	9 360	61.3%	8 290	54.3%	2 740	10.8%	4 527	17.9%	24 917	98.6%	11 635	125.3%	(61.1%)
Contracted services	26 948	27 530	6 466	24.0%	10 635	39.5%	5 707	20.7%	15 603	56.7%	38 412	139.5%	8 382	88.2%	86.1%
Transfers and subsidies	60	60	-	-	-	-	-	-	-	-	-	-	-	12.1%	-
Irrecoverable debts written off	-	-	42	-	860	-	1 610	-	18 294	-	20 805	-	-	285.5%	(100.0%)
Operational costs	25 754	40 012	4 717	18.3%	11 204	43.5%	5 538	13.8%	9 562	23.9%	31 041	77.6%	7 336	106.7%	30.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(25 614)	(26 421)	(40 191)		48 091		27 664		(41 373)		(5 809)		(21 238)		
Transfers and subsidies - capital (monetary allocations)	20 683	19 300	4 665	22.6%	15 849	76.6%	-	-	-	-	20 513	106.3%	4 349	74.8%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(4 931)	(7 121)	(35 526)		63 939		27 664		(41 373)		14 705		(16 888)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(4 931)	(7 121)	(35 526)		63 939		27 664		(41 373)		14 705		(16 888)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(4 931)	(7 121)	(35 526)		63 939		27 664		(41 373)		14 705		(16 888)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(4 931)	(7 121)	(35 526)		63 939		27 664		(41 373)		14 705		(16 888)		

Part 2: Capital Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	33 215	31 055	7 571	22.8%	14 551	43.8%	11 909	38.3%	(5 915)	(19.0%)	28 116	90.5%	11 683	79.2%	(150.6%)
National Government	20 683	20 683	4 522	21.9%	8 923	43.1%	1 265	6.1%	2 436	11.8%	17 147	82.9%	9 501	85.9%	(74.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	20 683	20 683	4 522	21.9%	8 923	43.1%	1 265	6.1%	2 436	11.8%	17 147	82.9%	9 501	85.9%	(74.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 532	10 372	3 049	24.3%	5 628	44.9%	10 644	102.6%	(8 351)	(80.5%)	10 969	105.8%	2 182	46.6%	(482.7%)
Capital Expenditure Functional	33 215	31 055	7 571	22.8%	14 551	43.8%	11 909	38.3%	(5 915)	(19.0%)	28 116	90.5%	11 683	79.2%	(150.6%)
Municipal governance and administration	2 560	1 600	617	24.1%	82	3.2%	6 555	409.7%	303	18.9%	7 557	472.3%	80	44.4%	280.5%
Executive and Council	300	200	-	-	-	-	-	-	100	49.8%	100	49.8%	80	36.2%	25.1%
Finance and administration	2 160	1 300	617	28.6%	29	1.3%	6 555	504.3%	203	15.6%	7 404	569.6%	-	53.3%	(100.0%)
Internal audit	100	100	-	-	53	53.2%	-	-	-	-	53	53.2%	-	-	-
Community and Public Safety	4 468	4 468	991	22.2%	1 092	24.4%	-	-	-	-	2 084	46.6%	2 474	45.6%	(100.0%)
Community and Social Services	265	265	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	4 203	4 203	991	23.6%	1 092	26.0%	-	-	-	-	2 084	49.6%	2 474	45.8%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 870	19 810	3 549	16.2%	7 404	33.9%	-	-	-	-	10 953	55.3%	4 093	132.8%	(100.0%)
Planning and Development	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	21 770	19 710	3 549	16.3%	7 404	34.0%	-	-	-	-	10 953	55.6%	4 093	132.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 317	5 177	2 413	55.9%	5 973	138.4%	5 354	103.4%	(6 218)	(120.1%)	7 522	145.3%	5 036	69.2%	(223.5%)
Energy sources	4 317	5 177	2 413	55.9%	5 973	138.4%	5 354	103.4%	(6 218)	(120.1%)	7 522	145.3%	4 655	70.2%	(233.6%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	381	45.8%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	12 748	12 748	(2 365)	(18.6%)	6 613	51.9%	4 897	38.4%	5 159	40.5%	14 304	112.2%	-	-	(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%	1 336	81.9%	5 109	313.2%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(421 392)	(444 298)	(13 335)	3.2%	(43 025)	10.2%	(16 761)	3.8%	1 665	(.4%)	(71 456)	16.1%	(42 316)	43.7%	(103.9%)
Suppliers and employees	(391 131)	(419 037)	(13 335)	3.4%	(43 025)	11.0%	(16 761)	4.0%	1 665	(.4%)	(71 456)	17.1%	(42 316)	43.7%	(103.9%)
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%)	41 630	(33.6%)	81 179	(65.5%)	(42 316)	(210.3%)	(198.4%)
Cash Flow from Investing Activities															
Receipts	-	-	6 235	-	10 532	-	7 529	-	7 190	-	31 486	-	7 918	-	(9.2%)
Proceeds on disposal of PPE	-	-	6 235	-	10 532	-	7 529	-	7 190	-	31 486	-	7 918	-	(9.2%)
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%)	7 190	(20.1%)	31 486	(88.2%)	7 918	(72.6%)	(9.2%)
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%)	48 820	(30.6%)	112 665	(70.6%)	(34 397)	(469.6%)	(241.9%)
Cash/cash equivalents at the year begin:	168 048	168 048	-	-	(73 467)	(43.7%)	(29 436)	(17.5%)	20 044	11.9%	-	-	(57 549)	-	(134.8%)
Cash/cash equivalents at the year end:	23 572	8 405	(30 689)	(130.2%)	(29 429)	(124.8%)	20 044	238.5%	68 929	820.1%	68 929	820.1%	(91 928)	(326.1%)	(175.0%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 324	17.9%	2 555	2.4%	4 487	4.2%	81 414	75.5%	107 780	26.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 815	10.4%	10	-	3 017	6.5%	38 537	83.1%	46 379	11.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 979	6.2%	0	-	3 081	3.2%	87 260	90.6%	96 320	24.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	292	7.3%	-	-	128	3.2%	3 578	89.5%	3 998	1.0%	-	-	-	-
Interest on Arrear Debtor Accounts	7 468	9.4%	-	-	1 431	1.8%	70 314	88.8%	79 213	19.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(678)	(1.0%)	(958)	(1.4%)	(672)	(1.0%)	70 185	103.4%	67 878	16.9%	-	-	-	-
Total By Income Source	37 199	9.3%	1 608	.4%	11 472	2.9%	351 288	87.5%	401 568	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 391	11.8%	1 972	2.8%	1 977	2.8%	58 853	82.7%	71 193	17.7%	-	-	-	-
Commercial	8 266	24.5%	(118)	(.3%)	817	2.4%	24 747	73.4%	33 712	8.4%	-	-	-	-
Households	16 488	6.6%	(117)	-	5 942	2.4%	229 151	91.1%	251 465	62.6%	-	-	-	-
Other	4 053	9.0%	(129)	(.3%)	2 736	6.1%	38 537	85.3%	45 198	11.3%	-	-	-	-
Total By Customer Group	37 199	9.3%	1 608	.4%	11 472	2.9%	351 288	87.5%	401 568	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	18 089	2.6%	13 158	1.9%	14 078	2.0%	661 531	93.6%	706 855	97.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(154)	(3.4%)	520	11.4%	45	1.0%	4 173	91.0%	4 585	.6%
Auditor-General	(494)	(13.7%)	623	17.3%	-	-	3 475	96.4%	3 605	.5%
Other	3 995	38.1%	482	4.6%	(1 753)	(16.7%)	7 758	74.0%	10 483	1.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	21 436	3.0%	14 783	2.0%	12 371	1.7%	676 938	93.3%	725 528	100.0%

Contact Details

Municipal Manager	Mr Khaya Gashi	051 663 1777
Chief Financial Officer	Mr Y Ngqole	051 633 2441

Source Local Government Database

1. All figures in this report are unaudited.

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main	Adjusted	Actual	1st Q as % of	Actual	2nd Q as % of	Actual	3rd Q as % of	Actual	4th Q as % of	Actual	Total	Actual	Total	
	appropriation	Budget	Expenditure	Main appropriation	Expenditure	Main appropriation	Expenditure	adjusted budget	Expenditure	adjusted budget	Expenditure	Expenditure as % of adjusted budget	Expenditure	Expenditure as % of adjusted budget	
R thousands															
Cash Flow from Operating Activities															
Receipts	853 964	691 429	446 513	52.3%	302 119	35.4%	406 537	58.8%	(160 922)	(23.3%)	994 247	143.8%	-	-	(100.0%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	171 972	35 320	13 734	8.0%	128 577	74.8%	208 798	591.2%	(249 231)	(705.6%)	101 878	288.4%	-	-	(100.0%)

Other revenue	5 266	1 184	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	421 313	416 951	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	246 183	229 568	432 712	175.8%	173 510	70.5%	197 685	86.1%	88 223	38.4%	892 130	388.6%	-	-	(100.0%)
Interest	9 230	8 406	67	.7%	32	.3%	54	.6%	86	1.0%	239	2.8%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(601 732)	(390 431)	(119 483)	19.9%	(250 912)	41.7%	(153 696)	39.4%	(205 830)	52.7%	(729 920)	187.0%	(180 224)	99.0%	14.2%
Suppliers and employees	(598 096)	(417 695)	(119 483)	20.0%	(250 912)	42.0%	(153 696)	36.8%	(205 830)	49.3%	(729 920)	174.7%	(180 224)	101.5%	14.2%
Finance charges	(3 636)	(174)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	27 437	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	252 232	300 998	327 030	129.7%	51 207	20.3%	252 841	84.0%	(366 752)	(121.8%)	264 327	87.8%	(180 224)	(239.5%)	103.5%
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	-	-	-	-	-	-	-	-	-	-	(20 000)	34.4%	(100.0%)
Repayment of borrowing	-	864	-	-	-	-	-	-	-	-	-	-	(20 000)	34.4%	(100.0%)
Net Cash from/(used) Financing Activities	30 000	30 864	-	-	-	-	-	-	-	-	-	-	(20 000)	34.4%	(100.0%)
Net Increase/(Decrease) in cash held	(5 731)	68 294	327 030	(5 706.4%)	51 207	(893.5%)	252 841	370.2%	(366 752)	(537.0%)	264 327	387.0%	(200 224)	1 341.9%	83.2%
Cash/cash equivalents at the year begin:	26 167	8 137	-	-	327 030	1 249.8%	378 237	4 648.2%	639 215	7 855.5%	-	-	(374 860)	-	(270.5%)
Cash/cash equivalents at the year end:	20 436	76 432	327 030	1 600.2%	378 237	1 850.8%	639 215	836.3%	272 464	356.5%	272 464	356.5%	(575 085)	3 208.5%	(147.4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	54 030	4.4%	24 470	2.0%	25 972	2.1%	1 118 851	91.5%	1 223 323	79.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 148	3.3%	4 815	1.6%	4 888	1.6%	290 629	93.6%	310 479	20.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	1.4%	1	.7%	1	.7%	73	97.3%	75	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 271	16.6%	155	2.0%	281	3.7%	5 957	77.7%	7 664	5%	-	-	-	-
Total By Income Source	65 450	4.2%	29 440	1.9%	31 142	2.0%	1 415 510	91.8%	1 541 542	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 034	10.6%	652	3.4%	762	4.0%	15 790	82.1%	19 238	1.2%	-	-	-	-
Commercial	467	4.4%	227	2.1%	175	1.6%	9 782	91.8%	10 650	.7%	-	-	-	-
Households	56 363	4.2%	25 464	1.9%	27 083	2.0%	1 238 260	91.9%	1 347 170	87.4%	-	-	-	-
Other	6 587	4.0%	3 097	1.9%	3 123	1.9%	151 678	92.2%	164 485	10.7%	-	-	-	-
Total By Customer Group	65 450	4.2%	29 440	1.9%	31 142	2.0%	1 415 510	91.8%	1 541 542	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	10 563	24.1%	19 267	44.0%	5 855	13.4%	8 148	18.6%	43 832	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	10 563	24.1%	19 267	44.0%	5 855	13.4%	8 148	18.6%	43 832	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.

EASTERN CAPE: NGQUZA HILLS (EC153)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	410 172	436 988	165 785	40.4%	126 727	30.9%	105 492	24.1%	26 077	6.0%	424 082	97.0%	26 910	99.8%	(3.1%)
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 600	1 600	142	8.9%	261	16.3%	584	36.5%	343	21.4%	1 331	83.2%	342	89.9%	5%
Sale of Goods and Rendering of Services	793	793	57	7.2%	71	8.9%	102	12.2%	42	5.2%	274	34.6%	62	62.2%	(33.3%)
Agency services	7 000	7 000	1 159	16.6%	1 116	15.9%	1 096	15.7%	973	13.9%	4 343	62.0%	707	78.0%	37.7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	314	634	161	51.3%	241	76.6%	246	38.8%	248	39.2%	897	141.4%	-	-	(100.0%)
Interest earned from Current and Non Current Assets	14 000	22 000	6 379	45.6%	5 927	42.3%	6 000	27.3%	6 507	29.6%	24 812	112.8%	6 604	110.1%	(1.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 859	1 859	232	12.5%	229	12.3%	217	11.7%	228	12.3%	907	48.8%	209	105.4%	9.2%
Licence and permits	150	150	17	11.0%	34	22.4%	16	10.2%	22	14.8%	88	58.4%	16	41.6%	36.7%
Operational Revenue	152	152	18	11.5%	18	12.1%	79	51.6%	54	35.4%	169	110.7%	92	63.8%	(41.2%)
Non-Exchange Revenue															
Property rates	41 483	41 483	16 144	38.9%	3 509	8.5%	11 866	28.6%	5 832	14.1%	37 350	90.0%	2 153	79.5%	170.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 251	1 251	12	.9%	306	24.4%	651	52.0%	378	30.2%	1 346	107.6%	1 297	619.3%	(70.9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	337 487	352 382	138 803	41.1%	112 986	33.5%	82 565	23.4%	9 340	2.7%	343 695	97.5%	14 605	103.2%	(36.0%)
Interest	4 083	6 683	2 233	54.7%	1 991	48.8%	2 069	31.0%	2 111	31.6%	8 404	125.7%	824	21.1%	156.3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	1 000	429	-	38	-	-	-	-	-	467	46.7%	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	532 728	524 356	82 874	15.6%	98 345	18.5%	91 125	17.4%	147 972	28.2%	420 315	80.2%	100 676	74.2%	47.0%
Employee related costs	168 942	165 928	37 801	22.4%	37 439	22.2%	40 699	24.5%	31 205	18.8%	147 144	88.7%	38 594	88.7%	(19.1%)
Remuneration of councillors	29 721	29 721	7 283	24.5%	6 974	23.5%	6 397	21.5%	6 291	21.2%	26 944	90.7%	6 105	85.9%	3.0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	14 770	30	573	3.9%	4 932	33.4%	(5 505)	(18 349.1%)	993	3 310.8%	993	3 310.8%	3 379	78.7%	(70.6%)
Debt impairment	16 363	16 363	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	70 000	46 034	11 995	17.1%	12 022	17.2%	11 846	25.7%	22 961	49.9%	58 825	127.8%	6 309	72.9%	264.0%
Interest	-	3 800	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	63 345	90 360	8 499	13.4%	13 919	22.0%	3 906	4.3%	32 787	36.3%	59 111	65.4%	11 959	67.7%	174.2%
Transfers and subsidies	2 110	10 110	-	-	1 163	55.1%	4 752	47.0%	1 477	14.6%	7 391	73.1%	573	44.2%	157.9%
Irrecoverable debts written off	53 000	33 000	-	-	-	-	6 373	19.3%	53	2%	6 426	19.5%	-	-	(100.0%)
Operational costs	114 476	129 010	16 723	14.6%	21 895	19.1%	22 657	17.6%	52 205	40.5%	113 481	88.0%	33 757	88.8%	54.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(122 555)	(87 368)	82 911		28 382		14 368		(121 895)		3 766		(73 766)		
Transfers and subsidies - capital (monetary allocations)	64 404	60 283	16 251	25.2%	20 158	31.3%	16 678	27.7%	8 308	13.8%	61 395	101.8%	30 855	105.0%	(73.1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(58 151)	(27 085)	99 163		48 540		31 045		(113 587)		65 161		(42 911)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(58 151)	(27 085)	99 163		48 540		31 045		(113 587)		65 161		(42 911)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-		

Part 2: Capital Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	132 684	137 022	15 280	11.5%	27 418	20.7%	28 647	20.9%	2 677	2.0%	74 021	54.0%	38 503	70.3%	(93.0%)
National Government	64 404	60 512	13 517	21.0%	14 486	22.5%	15 070	24.9%	5 526	9.1%	48 599	80.3%	24 468	86.9%	(77.4%)
Provincial Government	-	-	-	-	-	-	-	-	2 059	-	2 059	-	-	344.8%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	64 404	60 512	13 517	21.0%	14 486	22.5%	15 070	24.9%	7 585	12.5%	50 658	83.7%	24 468	90.7%	(69.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	68 280	76 510	1 762	2.6%	12 932	18.9%	13 577	17.7%	(4 908)	(6.4%)	23 363	30.5%	14 034	50.2%	(135.0%)
Capital Expenditure Functional	132 684	137 022	15 280	11.5%	31 803	24.0%	28 764	21.0%	5 073	3.7%	80 920	59.1%	38 526	70.9%	(86.8%)
Municipal governance and administration	13 725	14 754	1	-	9 459	68.9%	(5 370)	(36.4%)	220	1.5%	4 309	29.2%	(1 638)	20.9%	(113.4%)
Executive and Council	300	300	-	-	5 400	1 800.1%	(5 370)	(1 790.1%)	-	-	30	10.0%	-	-	-
Finance and administration	13 425	14 454	1	-	4 059	30.2%	-	-	220	1.5%	4 279	29.6%	(1 638)	23.5%	(113.4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	6 851	-	6 851	-	-	-	(100.0%)
Community and Social Services	-	-	-	-	-	-	-	-	5 936	-	5 936	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	916	-	916	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	107 061	107 940	15 031	14.0%	19 999	18.7%	32 995	30.6%	(4 006)	(3.7%)	64 019	59.3%	34 240	74.2%	(111.7%)
Planning and Development	500	1 600	-	-	-	-	720	45.0%	720	45.0%	720	45.0%	716	68.1%	2%
Road Transport	106 561	106 340	15 031	14.1%	19 999	18.8%	32 995	31.0%	(4 726)	(4.4%)	63 299	59.5%	33 522	74.6%	(114.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	11 898	14 328	248	2.1%	2 345	19.7%	1 139	8.0%	2 009	14.0%	5 740	40.1%	5 923	77.7%	(66.1%)
Energy sources	4 118	4 563	248	6.0%	1 584	38.5%	1 743	38.2%	(1 251)	(27.4%)	2 325	51.0%	5 716	109.9%	(121.9%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	7 780	9 765	-	-	760	9.8%	(604)	(6.2%)	3 259	33.4%	3 415	35.0%	207	7.1%	1 472.4%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	9 954	9 954	2 327	23.4%	1 797	18.0%	1 579	15.9%	1 607	16.1%	7 309	73.4%	2 338	176.1%	(31.3%)
Transfers and Subsidies - Operational	337 487	353 182	137 611	40.8%	111 552	33.1%	83 000	23.5%	60	-	332 222	94.1%	297	97.7%	(79.9%)
Transfers and Subsidies - Capital	64 404	60 283	-	-	-	-	-	-	-	-	-	-	3 533	5.3%	(100.0%)
Interest	14 000	22 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(393 365)	(396 067)	(30 623)	7.8%	(51 506)	13.1%	(28 687)	7.2%	(53 426)	13.5%	(164 242)	41.5%	(48 920)	71.0%	9.2%
Suppliers and employees	(393 365)	(396 067)	(30 623)	7.8%	(51 506)	13.1%	(28 687)	7.2%	(53 426)	13.5%	(164 242)	41.5%	(48 920)	71.0%	9.2%
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%	(49 039)	(56.8%)	211 057	244.6%	(39 896)	131.0%	22.9%
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	(132 684)	(132 684)	(17 592)	13.3%	(24 673)	18.6%	(24 451)	18.4%	(15 177)	11.4%	(81 893)	61.7%	(43 444)	75.8%	(65.1%)
Capital assets	(132 684)	(132 684)	(17 592)	13.3%	(24 673)	18.6%	(24 451)	18.4%	(15 177)	11.4%	(81 893)	61.7%	(43 444)	75.8%	(65.1%)
Net Cash from/(used) Investing Activities	(132 684)	(132 684)	(17 592)	13.3%	(24 673)	18.6%	(24 451)	18.4%	(15 177)	11.4%	(81 893)	61.7%	(43 444)	75.8%	(65.1%)
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	(63 269)	(46 397)	104 661	(165.4%)	54 272	(85.8%)	34 447	(74.2%)	(64 215)	138.4%	129 164	(278.4%)	(83 340)	(1.2%)	(22.9%)
Cash/cash equivalents at the year begin:	216 840	216 840	226 076	104.3%	330 318	152.3%	384 590	177.4%	419 037	193.2%	226 076	104.3%	292 331	88.1%	43.3%
Cash/cash equivalents at the year end:	153 570	170 442	330 318	215.1%	384 590	250.4%	419 037	245.9%	354 821	208.2%	354 821	208.2%	208 991	117.9%	69.8%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 150	3.5%	1 273	1.4%	1 210	1.3%	84 648	93.8%	90 282	80.5%	(53)	(.1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	237	2.0%	110	.9%	107	.9%	11 658	96.2%	12 112	10.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 589	16.3%	780	8.0%	772	7.9%	6 618	67.8%	9 759	8.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1	100.0%	1	-	-	-	-	-
Total By Income Source	4 976	4.4%	2 163	1.9%	2 090	1.9%	102 925	91.8%	112 154	100.0%	(53)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	124	1.9%	62	.9%	63	1.0%	6 302	96.2%	6 551	5.8%	-	-	-	-
Commercial	3 539	5.4%	1 467	2.3%	1 403	2.2%	58 641	90.1%	65 049	58.0%	(24)	-	-	-
Households	1 313	3.2%	634	1.6%	624	1.5%	37 982	93.7%	40 554	36.2%	(29)	(.1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 976	4.4%	2 163	1.9%	2 090	1.9%	102 925	91.8%	112 154	100.0%	(53)	-	-	-

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)	2 150	100.0%	-	-	-	-	-	-	2 150	85.6%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	362	100.0%	-	-	-	-	-	-	362	14.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 512	100.0%	-	-	-	-	-	-	2 512	100.0%

Contact Details

Municipal Manager	Mr Vellie 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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	272 991	296 950	103 518	37.9%	66 954	24.5%	95 897	32.3%	9 989	3.4%	276 357	93.1%	16 898	97.5%	(40.9%)
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 500	2 435	284	18.9%	191	12.7%	379	15.6%	287	11.8%	1 141	46.9%	272	54.2%	5.6%
Sale of Goods and Rendering of Services	130	130	12	9.6%	8	6.4%	2 390	1 838.5%	-	-	2 411	1 854.6%	24	7.6%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 030	5 565	264	5.2%	182	3.6%	369	6.6%	258	4.6%	1 073	19.3%	291	37.5%	(11.1%)
Interest earned from Current and Non Current Assets	49 201	68 301	4 652	9.5%	196	4%	5 092	7.5%	7 064	10.3%	17 005	24.9%	6 224	176.4%	13.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	200	200	36	17.9%	21	10.7%	44	21.9%	36	18.2%	137	68.7%	57	86.2%	(35.9%)
Licence and permits	120	120	22	18.7%	1	0.8%	1	1.1%	(30)	(25.0%)	(6)	(5.2%)	(17)	61.6%	80.8%
Operational Revenue	1 557	1 570	157	10.1%	124	7.9%	1 118	71.2%	181	11.6%	1 580	100.6%	140	41.5%	29.5%
Non-Exchange Revenue															
Property rates	11 965	14 965	15 646	130.8%	228	1.9%	(6)	-	(188)	(1.3%)	15 680	104.8%	81	71.1%	(331.2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	100	100	-	-	-	-	229	229.2%	(15)	(15.0%)	214	214.2%	-	(4.8%)	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	200 917	201 293	81 014	40.3%	64 770	32.2%	70 367	35.0%	780	4%	216 931	107.8%	8 298	97.0%	(90.6%)
Interest	1 970	1 970	1 453	73.8%	1 211	61.5%	2 280	115.7%	1 615	82.0%	6 558	332.9%	1 527	508.5%	5.7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	302	302	-	-	-	-	13 633	4 508.5%	(1)	(.3%)	13 632	4 508.2%	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	300 406	328 861	51 827	17.3%	38 020	12.7%	167 300	50.9%	68 119	20.7%	325 266	98.9%	51 809	68.9%	31.5%
Employee related costs	95 990	112 915	25 400	26.5%	17 927	18.7%	39 731	35.2%	27 843	24.7%	110 901	98.2%	25 961	100.0%	7.3%
Remuneration of councillors	14 101	16 791	3 734	26.5%	2 635	18.0%	4 465	26.6%	3 705	22.1%	14 439	86.0%	3 859	87.7%	(4.0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 946	3 305	184	6.2%	77	2.6%	672	20.3%	1 157	35.0%	2 091	63.3%	134	37.8%	766.8%
Debt impairment	1 456	3 433	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	57 414	57 114	-	-	22	-	96 089	168.2%	-	-	96 111	168.3%	-	-	-
Interest	274	274	40	14.4%	11	3.9%	1 723	628.0%	55	19.9%	1 828	666.2%	141	133.5%	(61.3%)
Contracted services	25 739	26 128	4 966	19.3%	4 096	15.9%	3 039	11.6%	8 397	32.1%	20 497	78.5%	2 766	101.2%	203.6%
Transfers and subsidies	15 130	16 595	4 153	27.5%	4 094	27.1%	4 336	28.1%	1 666	10.0%	14 249	85.9%	3 663	67.3%	(54.5%)
Irrecoverable debts written off	4 867	4 867	1 895	34.6%	-	-	9 235	189.8%	1 638	37.8%	12 757	262.1%	-	-	(100.0%)
Operational costs	82 488	87 439	11 666	14.1%	9 258	11.2%	8 010	9.2%	23 458	26.8%	52 393	59.9%	15 296	80.2%	53.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(27 415)	(31 910)	51 690		28 934		(71 403)		(58 130)		(48 909)		(34 911)		
Transfers and subsidies - capital (monetary allocations)	88 298	137 477	8 729	9.9%	25 742	29.2%	32 364	23.5%	29 326	21.3%	96 161	69.9%	17 454	79.6%	68.0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	60 883	105 567	60 419		54 675		(39 039)		(28 804)		47 252		(17 457)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	60 883	105 567	60 419		54 675		(39 039)		(28 804)		47 252		(17 457)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	60 883	105 567	60 419		54 675		(39 039)		(28 804)		47 252		(17 457)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	60 883	105 567	60 419		54 675		(39 039)		(28 804)		47 252		(17 457)		

Part 2: Capital Revenue and Expenditure

		2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24		
		Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands																
Capital Revenue and Expenditure																
Source of Finance																
	124 551	165 278	83 821	67.3%	27 724	22.3%	(30 384)	(18.4%)	27 121	16.4%	108 282	65.5%	18 368	71.4%	47.7%	
National Government	73 804	122 477	55 280	74.9%	17 179	23.3%	(15 149)	(12.4%)	22 084	18.0%	79 393	64.8%	10 964	73.3%	101.4%	
Provincial Government	15 000	15 000	13 913	92.8%	4 237	28.2%	(139)	(.9%)	1 048	7.0%	19 058	127.1%	1 762	-	(40.5%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	88 804	137 477	69 193	77.9%	21 416	24.1%	(15 289)	(11.1%)	23 132	16.8%	98 452	71.6%	12 725	90.7%	81.8%	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	35 748	27 801	14 628	40.9%	6 309	17.6%	(15 095)	(54.3%)	3 989	14.4%	9 831	35.4%	5 643	42.5%	(29.3%)	
Capital Expenditure Functional	124 551	168 405	83 849	67.3%	27 724	22.3%	13 989	8.3%	30 147	17.9%	155 708	92.5%	18 368	71.4%	64.1%	
Municipal governance and administration	5 190	5 053	2 750	53.0%	598	11.5%	44 743	885.4%	431	8.5%	48 522	960.2%	293	53.0%	47.1%	
Executive and Council	2 674	2 637	346	13.0%	581	21.7%	426	16.1%	70	2.6%	1 423	54.0%	222	16.2%	(68.7%)	
Finance and administration	2 517	2 417	2 403	95.5%	17	.7%	44 317	1 833.9%	361	15.0%	47 099	1 949.0%	71	83.7%	407.7%	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	13 650	17 299	706	5.2%	5 245	38.4%	(4 013)	(23.2%)	2 610	15.1%	4 547	26.3%	666	28.6%	291.6%	
Community and Social Services	13 650	17 299	706	5.2%	5 245	38.4%	(4 013)	(23.2%)	2 610	15.1%	4 547	26.3%	666	28.6%	291.6%	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	105 711	142 952	80 393	76.0%	21 881	20.7%	(26 741)	(18.7%)	24 081	16.8%	99 613	69.7%	17 408	73.5%	38.3%	
Planning and Development	2 000	2 097	552	27.6%	-	-	(56)	(2.7%)	29	1.4%	525	25.0%	284	71.9%	(89.8%)	
Road Transport	103 711	140 855	79 841	77.0%	21 881	21.1%	(26 685)	(18.9%)	24 052	17.1%	99 088	70.3%	17 125	73.5%	40.5%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	-	3 100	-	-	-	-	-	-	3 026	97.6%	3 026	97.6%	-	-	(100.0%)	
Energy sources	-	3 100	-	-	-	-	-	-	3 026	97.6%	3 026	97.6%	-	-	(100.0%)	
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Other revenue	2 107	(2 329)	193	9.2%	143	6.8%	250	(10.7%)	184	(7.9%)	770	(33.0%)	237	418.9%	(22.6%)
Transfers and Subsidies - Operational	200 917	201 293	83 495	41.6%	63 440	31.6%	48 385	24.0%	50	-	195 370	97.1%	346	90.0%	(85.5%)
Transfers and Subsidies - Capital	88 298	137 477	9 715	11.0%	13 593	15.4%	49 054	35.7%	-	-	72 362	52.6%	23 217	52.7%	(100.0%)
Interest	7 500	14 500	4 652	62.0%	196	2.6%	5 092	35.1%	7 064	48.7%	17 005	117.3%	6 210	173.9%	13.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(236 669)	(263 865)	5 453	(2.3%)	(27 498)	11.6%	14 234	(5.4%)	(73 009)	27.7%	(80 820)	30.6%	3 980	31.9%	(1 934.3%)
Suppliers and employees	(221 265)	(246 995)	5 453	(2.5%)	(27 498)	12.4%	14 234	(5.8%)	(73 009)	29.6%	(80 820)	32.7%	3 980	34.5%	(1 934.3%)
Finance charges	(274)	(274)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(15 130)	(16 595)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	69 211	100 385	108 697	157.1%	50 709	73.3%	119 010	118.6%	(64 846)	(64.6%)	213 569	212.8%	36 508	262.0%	(277.6%)
Cash Flow from Investing Activities															
Receipts	302	302	-	-	-	-	1	.3%	-	-	1	.3%	-	-	-
Proceeds on disposal of PPE	302	302	-	-	-	-	1	.3%	-	-	1	.3%	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(124 551)	(163 778)	(6 680)	5.4%	(4 716)	3.8%	(2 793)	1.7%	(37 016)	22.6%	(51 206)	31.3%	(3 211)	27.7%	1 052.8%
Capital assets	(124 551)	(163 778)	(6 680)	5.4%	(4 716)	3.8%	(2 793)	1.7%	(37 016)	22.6%	(51 206)	31.3%	(3 211)	27.7%	1 052.8%
Net Cash from/(used) Investing Activities	(124 250)	(163 476)	(6 680)	5.4%	(4 716)	3.8%	(2 792)	1.7%	(37 016)	22.6%	(51 205)	31.3%	(3 211)	27.8%	1 052.8%
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	(55 038)	(63 091)	102 016	(185.4%)	45 993	(83.6%)	116 217	(184.2%)	(101 862)	161.5%	162 364	(257.3%)	33 297	(281.7%)	(405.9%)
Cash/cash equivalents at the year begin:	121 987	121 987	153 597	125.9%	255 613	209.5%	301 606	247.2%	417 620	342.5%	153 597	125.9%	100 485	-	315.8%
Cash/cash equivalents at the year end:	66 949	58 896	255 613	381.8%	301 606	450.5%	417 820	709.4%	315 958	536.5%	315 958	536.5%	133 783	179.6%	136.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
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	602	1.0%	739	1.2%	730	1.2%	57 752	96.5%	59 823	84.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	159	1.4%	171	1.5%	161	1.4%	10 689	95.6%	11 180	15.7%	-	-	-	-
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	761	1.1%	911	1.3%	891	1.3%	68 602	96.4%	71 165	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	218	.8%	362	1.3%	361	1.3%	27 833	96.7%	28 773	40.4%	-	-	-	-
Commercial	160	1.5%	162	1.5%	151	1.4%	10 480	95.7%	10 954	15.4%	-	-	-	-
Households	383	1.2%	387	1.2%	378	1.2%	30 290	96.3%	31 438	44.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	761	1.1%	911	1.3%	891	1.3%	68 602	96.4%	71 165	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	(3 880)	561.8%	(5 122)	741.6%	3 584	(519.0%)	4 727	(684.5%)	(691)	103.2%
Auditor-General	(12)	(54.4%)	-	-	12	54.4%	21	100.0%	21	(3.2%)
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(3 892)	581.5%	(5 122)	765.3%	3 595	(537.3%)	4 748	(709.6%)	(669)	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.

EASTERN CAPE: NYANDENI (EC155)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2023/24 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	386 916	441 316	184 860	47.8%	164 783	42.6%	112 393	25.5%	56 744	12.9%	518 780	117.6%	43 642	115.2%	30.0%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	413	413	108	26.1%	216	52.2%	162	39.2%	162	39.2%	647	156.7%	179	181.8%	(8.5%)
Sale of Goods and Rendering of Services	710	710	16	2.2%	228	32.0%	124	17.4%	109	15.3%	476	67.0%	159	53.2%	(31.5%)
Agency services	1 660	1 660	259	15.6%	287	17.3%	282	17.0%	225	13.5%	1 053	63.4%	0	35.0%	2 245 850.0%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	105	105	33	31.6%	67	63.9%	73	69.5%	37	34.9%	210	199.8%	44	196.3%	(17.2%)
Interest earned from Current and Non Current Assets	18 082	40 000	10 767	59.5%	10 989	60.8%	14 073	35.2%	9 990	25.0%	45 820	114.5%	6 343	112.0%	57.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	200	200	-	-	-	-	-	-	-	-	-	-	-	-	258.1%
Rental from Fixed Assets	20	20	7	34.4%	10	49.8%	13	65.6%	11	53.6%	41	203.3%	10	377.3%	11.1%
Licence and permits	4 412	4 412	766	17.4%	772	17.5%	13	3.3%	836	18.9%	2 520	57.1%	715	60.0%	16.9%
Operational Revenue	300	1 482	1 305	434.9%	151	50.3%	245	16.5%	201	13.6%	1 902	128.3%	1 130	675.3%	(82.2%)
Non-Exchange Revenue															
Property rates	20 052	20 052	20 165	100.6%	-	-	-	-	(51)	(.3%)	20 114	100.3%	1	95.3%	(5 798.8%)
Surcharges and Taxes	-	-	1 404	-	5 366	-	1 412	-	12 927	-	21 109	-	4 506	-	186.9%
Fines, penalties and forfeits	440	440	60	13.6%	44	10.0%	49	11.1%	21	4.8%	173	39.4%	91	54.9%	(76.9%)
Licences or permits	126	126	22	17.8%	43	34.3%	18	14.0%	20	15.7%	103	81.8%	29	25.9%	(30.7%)
Transfer and subsidies - Operational	339 234	370 143	149 468	44.1%	145 537	42.9%	94 550	25.5%	31 631	8.5%	421 187	113.8%	27 916	113.9%	13.3%
Interest	1 162	1 552	480	41.3%	1 073	92.3%	1 246	80.3%	626	40.4%	3 425	220.7%	788	108.9%	(20.5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	1 731	323.8%	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	504 019	553 388	81 007	16.1%	86 782	17.2%	83 422	15.1%	147 806	26.7%	399 017	72.1%	88 800	65.3%	66.4%
Employee related costs	197 707	192 241	41 323	20.9%	40 206	20.3%	40 496	21.1%	41 283	21.5%	163 309	85.0%	39 494	81.5%	4.5%
Remuneration of councillors	29 153	29 153	7 368	25.3%	6 290	21.6%	6 379	21.9%	8 505	29.2%	28 542	97.9%	6 131	98.1%	38.7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	10 732	10 790	1 246	11.6%	1 415	13.2%	1 965	18.2%	2 219	20.6%	6 844	63.4%	1 323	74.9%	67.7%
Debt impairment	7 132	7 335	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	61 717	61 717	-	-	-	-	-	-	53 363	86.5%	53 363	86.5%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	90 157	131 796	12 941	14.4%	20 068	22.3%	14 126	10.7%	26 496	20.1%	73 631	55.9%	22 052	60.0%	20.2%
Transfers and subsidies	13 664	16 434	1 083	7.9%	896	6.6%	3 347	20.4%	1 288	7.8%	6 615	40.2%	7 009	72.3%	(81.6%)
Irrecoverable debts written off	7 114	14 227	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	86 643	89 695	17 046	19.7%	17 907	20.7%	17 108	19.1%	14 651	16.3%	66 712	74.4%	12 790	74.1%	14.6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(117 102)	(112 072)	103 853		78 001		28 970		(91 062)		119 762		(45 158)		
Transfers and subsidies - capital (monetary allocations)	173 773	210 095	-	-	24 096	13.9%	425	2%	8 825	4.2%	33 347	15.9%	1 531	3.2%	476.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	56 670	98 023	103 853		102 098		29 395		(82 237)		153 109		(43 627)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	56 670	98 023	103 853		102 098		29 395		(82 237)		153 109		(43 627)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	56 670	98 023	103 853		102 098		29 395		(82 237)		153 109		(43 627)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	56 670	98 023	103 853		102 098		29 395		(82 237)		153 109		(43 627)		

Part 2: Capital Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	243 959	305 035	111 737	45.8%	54 491	22.3%	19 775	6.5%	39 497	12.9%	225 500	73.9%	40 453	64.0%	(2.4%)
National Government	94 204	131 657	65 105	69.1%	39 370	41.8%	16 296	12.4%	19 374	14.7%	140 145	106.4%	27 060	82.5%	(28.4%)
Provincial Government	-	584	-	-	-	-	-	-	-	-	-	-	(24)	4.1%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	79 569	78 538	-	-	-	-	425	.5%	9 757	12.4%	10 182	13.0%	-	-	(100.0%)
Transfers recognised - capital	173 773	210 779	65 105	37.5%	39 370	22.7%	16 721	7.9%	29 131	13.8%	150 327	71.3%	27 035	81.9%	7.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	70 186	94 256	46 632	66.4%	15 120	21.5%	3 054	3.2%	10 366	11.0%	75 173	79.8%	13 418	46.1%	(22.7%)
Capital Expenditure Functional	243 959	305 035	111 737	45.8%	54 491	22.3%	19 775	6.5%	39 497	12.9%	225 500	73.9%	40 453	64.5%	(2.4%)
Municipal governance and administration	14 910	22 636	10 688	71.7%	6 287	42.2%	1 222	5.4%	930	4.1%	19 127	84.5%	1 330	39.3%	(30.1%)
Executive and Council	2 110	2 865	64	3.0%	-	-	637	22.3%	(13)	(.4%)	688	24.0%	(5)	20.7%	159.7%
Finance and administration	12 800	19 771	10 625	83.0%	6 287	49.1%	585	3.0%	943	4.8%	18 439	93.3%	1 334	42.3%	(29.4%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	89 272	91 786	1 626	1.8%	-	-	480	.5%	11 018	12.0%	13 125	14.3%	355	34.9%	3 006.7%
Community and Social Services	9 703	13 248	1 334	13.8%	-	-	55	.4%	1 261	9.5%	2 651	20.0%	62	38.5%	1 921.0%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	79 569	78 538	-	-	-	-	425	.5%	9 757	12.4%	10 182	13.0%	-	-	(100.0%)
Health	-	-	292	-	-	-	-	-	-	-	292	-	292	97.4%	(100.0%)
Economic and Environmental Services	101 075	171 801	93 408	92.4%	36 656	36.3%	16 765	9.8%	27 356	15.9%	174 184	101.4%	38 651	78.2%	(29.2%)
Planning and Development	9 371	28 200	4 571	48.8%	1 624	17.3%	2 473	17.3%	8 769	31.1%	2 026	39.8%	2 026	39.8%	27.0%
Road Transport	91 704	143 601	88 837	96.9%	35 032	38.2%	16 765	11.7%	24 782	17.3%	165 416	115.2%	36 626	82.9%	(32.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	38 702	18 811	6 015	15.5%	11 548	29.8%	1 309	7.0%	193	1.0%	19 064	101.3%	118	3.6%	63.4%
Energy sources	28 613	1 700	-	-	11 435	39.7%	1 256	73.9%	-	-	12 691	746.6%	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	9 889	17 111	6 015	60.8%	113	1.1%	52	.3%	193	1.1%	6 372	37.2%	118	3.6%	63.4%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	7 869	1 937	2 341	29.7%	1 467	18.6%	802	41.4%	1 309	67.6%	5 918	305.5%	2 054	1 632.3%	(36.3%)
Transfers and Subsidies - Operational	339 143	370 087	140 098	41.3%	108 335	31.9%	142 592	38.5%	4 477	1.2%	395 501	106.9%	4 710	65.2%	(4.9%)
Transfers and Subsidies - Capital	173 773	210 095	39 160	22.5%	35 292	20.3%	14 661	7.0%	-	-	89 113	42.4%	51	71.2%	(100.0%)
Interest	-	40 000	-	-	-	-	-	-	3 472	8.7%	3 472	8.7%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(428 020)	(470 109)	(62 496)	14.6%	(65 657)	15.3%	(60 957)	13.0%	(69 737)	14.8%	(258 849)	55.1%	(62 847)	54.4%	11.0%
Suppliers and employees	(417 288)	(459 319)	(61 251)	14.7%	(64 256)	15.4%	(58 993)	12.8%	(67 590)	14.7%	(252 089)	54.9%	(61 262)	53.9%	10.3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(10 732)	(10 790)	(1 246)	11.6%	(1 401)	13.1%	(1 965)	18.2%	(2 148)	19.9%	(6 759)	62.6%	(1 586)	78.4%	35.4%
Net Cash from/(used) Operating Activities	106 200	162 777	120 704	113.7%	88 235	83.1%	98 774	60.7%	(60 039)	(36.9%)	247 674	152.2%	(55 529)	955.2%	8.1%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	1 731	323.8%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	1 731	323.8%	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(243 259)	(305 035)	(18 357)	7.5%	(54 491)	22.4%	(19 548)	6.4%	(36 677)	12.0%	(129 072)	42.3%	(39 306)	63.0%	(6.7%)
Capital assets	(243 259)	(305 035)	(18 357)	7.5%	(54 491)	22.4%	(19 548)	6.4%	(36 677)	12.0%	(129 072)	42.3%	(39 306)	63.0%	(6.7%)
Net Cash from/(used) Investing Activities	(243 259)	(305 035)	(18 357)	7.5%	(54 491)	22.4%	(19 548)	6.4%	(36 677)	12.0%	(129 072)	42.3%	(37 575)	62.1%	(2.4%)
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	(137 059)	(142 258)	102 347	(74.7%)	33 744	(24.6%)	79 226	(55.7%)	(96 716)	68.0%	118 601	(63.4%)	(93 103)	(75.6%)	3.9%
Cash/cash equivalents at the year begin:	336 893	336 893	376 763	111.8%	479 110	142.2%	512 854	152.2%	592 080	175.7%	376 763	111.8%	525 971	97.3%	12.6%
Cash/cash equivalents at the year end:	199 833	194 634	479 110	239.8%	512 854	256.6%	592 080	304.2%	495 365	254.5%	495 365	254.5%	432 868	195.0%	14.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
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	-	-	591	1.2%	581	1.2%	47 528	97.6%	48 700	94.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	79	2.6%	79	2.6%	2 840	94.7%	2 998	5.6%	-	-	-	-
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	-	-	670	1.3%	660	1.3%	50 367	97.4%	51 698	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	206	8%	206	8%	25 471	98.4%	25 882	50.1%	-	-	-	-
Commercial	-	-	122	2.0%	117	1.9%	5 865	96.1%	6 105	11.8%	-	-	-	-
Households	-	-	342	1.7%	338	1.7%	19 031	96.6%	19 711	38.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	670	1.3%	660	1.3%	50 367	97.4%	51 698	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	1 011	99.9%	-	-	2	.1%	-	-	1 012	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 011	99.9%	-	-	2	.1%	-	-	1 012	100.0%

Contact Details

Municipal Manager	Mr Masumpa Zamangwane	047 555 0161
Chief Financial Officer	Mr Bongani Benxa	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	285 072	290 138	137 030	48.1%	82 275	28.9%	63 892	22.0%	5 251	1.8%	288 447	99.4%	6 067	93.9%	(13.5%)
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 981	1 722	643	32.4%	643	32.4%	643	37.3%	643	37.3%	2 570	149.2%	610	200.0%	5.3%
Sale of Goods and Rendering of Services	29	29	29	100.2%	33	115.2%	36	125.8%	29	102.0%	127	443.2%	35	209.2%	(17.8%)
Agency services	1 728	1 728	326	18.9%	366	21.2%	290	16.8%	257	14.9%	1 238	71.7%	264	93.4%	(2.8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	80	80	-	-	-	-	-	-	-	-	-	-	(6)	92.4%	(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%	2 534	21.8%	11 064	95.0%	2 865	207.8%	(11.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	16	16	10	66.7%	13	84.2%	18	117.0%	8	51.1%	50	319.0%	10	158.7%	(20.9%)
Licence and permits	-	-	61	-	44	-	9	-	22	-	136	-	14	130.9%	52.8%
Operational Revenue	-	-	(0)	-	-	-	0	-	0	-	0	-	0	-	(96.4%)
Non-Exchange Revenue															
Property rates	36 791	36 791	35 589	96.7%	-	-	62	2%	(645)	(1.8%)	35 007	95.1%	20	100.1%	(3 311.9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	76	76	34	45.1%	181	238.1%	1 764	2 317.7%	21	28.1%	2 001	2 628.9%	249	213.1%	(91.4%)
Licences or permits	1 578	1 578	273	17.3%	283	17.9%	300	19.0%	303	19.2%	1 159	73.4%	246	78.9%	23.0%
Transfer and subsidies - Operational	236 646	236 471	96 605	40.8%	78 237	33.1%	58 175	24.6%	1 342	6%	234 359	99.1%	1 759	89.8%	(23.7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	737	-	737	-	-	100.0%	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	363 718	385 858	108 041	29.7%	80 774	22.2%	73 560	19.1%	68 200	17.7%	330 575	85.7%	86 270	88.0%	(20.9%)
Employee related costs	97 827	109 841	28 024	28.6%	25 982	26.6%	26 269	23.9%	27 727	25.2%	108 001	98.3%	25 590	94.6%	8.3%
Remuneration of councillors	20 690	21 151	7 179	34.7%	5 165	25.0%	5 143	24.3%	5 085	24.0%	22 573	106.7%	5 167	98.7%	(1.6%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	12 086	11 666	1 969	16.3%	4 941	40.9%	867	7.4%	2 822	24.2%	10 600	90.9%	2 074	82.3%	36.1%
Debt impairment	15 121	4 652	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	49 421	49 421	18 932	38.3%	-	-	1 492	3.0%	492	1.0%	20 916	42.3%	9 007	125.3%	(94.5%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	58 567	54 400	10 402	17.8%	16 083	27.5%	10 034	18.4%	8 013	14.7%	44 531	81.9%	10 420	81.5%	(23.1%)
Transfers and subsidies	2 402	2 402	5	2%	-	-	565	23.5%	624	26.0%	1 194	49.7%	21	12.3%	2 834.8%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	107 604	132 325	41 529	38.6%	28 603	26.6%	29 190	22.1%	23 437	17.7%	122 760	92.8%	33 991	76.0%	(31.0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(78 646)	(95 720)	28 989		1 501		(9 668)		(62 949)		(42 127)		(80 203)		
Transfers and subsidies - capital (monetary allocations)	63 193	98 149	17 285	27.4%	32 978	52.2%	14 142	14.4%	11 061	11.3%	75 466	76.9%	18 113	114.0%	(38.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(15 453)	2 430	46 274		34 479		4 474		(51 887)		33 339		(62 090)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(15 453)	2 430	46 274		34 479		4 474		(51 887)		33 339		(62 090)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(15 453)	2 430	46 274		34 479		4 474		(51 887)		33 339		(62 090)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(15 453)	2 430	46 274		34 479		4 474		(51 887)		33 339		(62 090)		

Part 2: Capital Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	101 714	133 761	94 308	92.7%	27 211	26.8%	13 507	10.1%	14 441	10.8%	149 466	111.7%	19 974	133.2%	(27.7%)
National Government	65 122	109 332	75 498	115.9%	25 813	39.6%	12 270	11.2%	14 285	13.1%	127 865	117.0%	16 486	158.8%	(13.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	65 122	109 332	75 498	115.9%	25 813	39.6%	12 270	11.2%	14 285	13.1%	127 865	117.0%	16 486	158.8%	(13.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	36 592	24 430	18 810	51.4%	1 398	3.8%	1 237	5.1%	157	6%	21 602	88.4%	3 488	86.0%	(95.5%)
Capital Expenditure Functional	101 714	133 761	95 703	94.1%	27 406	26.9%	13 507	10.1%	14 416	10.8%	151 031	112.9%	19 974	137.1%	(27.8%)
Municipal governance and administration	22 250	13 450	5 386	24.2%	-	-	1 237	9.2%	157	1.2%	6 780	50.4%	2 292	64.8%	(93.2%)
Executive and Council	-	300	1 242	-	-	-	-	-	-	-	1 242	414.0%	-	-	-
Finance and administration	22 250	13 150	4 144	18.6%	-	-	1 237	9.4%	157	1.2%	5 538	42.1%	2 292	53.7%	(93.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 050	2 748	9 113	298.8%	1 593	52.2%	-	-	(25)	(.9%)	10 681	388.6%	1 544	165.5%	(101.6%)
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%	-	-	(25)	(1.2%)	3 570	161.9%	1 544	73.4%	(101.6%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	58 653	100 562	53 932	92.0%	21 544	36.7%	11 634	11.6%	12 110	12.0%	99 220	98.7%	9 525	139.4%	27.1%
Planning and Development	36 772	42 746	8 475	23.0%	16 066	43.7%	9 061	21.2%	3 116	7.3%	36 718	85.9%	7 724	90.8%	(59.7%)
Road Transport	21 881	57 817	45 457	207.7%	5 478	25.0%	2 573	4.5%	8 994	15.6%	62 502	108.1%	1 801	245.7%	399.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	17 761	17 001	27 272	153.5%	4 269	24.0%	635	3.7%	2 175	12.8%	34 351	202.1%	6 613	156.2%	(67.1%)
Energy sources	13 361	13 361	26 099	195.3%	4 269	31.9%	635	4.8%	2 175	16.3%	33 178	248.3%	6 613	188.6%	(67.1%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 400	3 640	1 173	26.7%	-	-	-	-	-	-	1 173	32.2%	-	9.9%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	3 425	3 425	733	21.4%	928	27.1%	2 419	70.6%	1 378	40.2%	5 458	159.4%	11 865	331.0%	(88.4%)
Transfers and Subsidies - Operational	247 605	236 471	100 105	40.4%	77 103	31.1%	58 674	24.8%	23 276	9.8%	259 159	109.6%	358	88.1%	6 407.9%
Transfers and Subsidies - Capital	49 832	98 149	17 285	34.7%	24 618	49.4%	40 408	41.2%	-	-	82 311	83.9%	5 100	7.5%	(100.0%)
Interest	6 148	11 648	3 460	56.3%	2 477	40.3%	2 594	22.3%	2 534	21.8%	11 066	95.0%	2 865	207.7%	(11.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(257 273)	(215 356)	(95 037)	36.9%	(85 037)	33.1%	(61 090)	28.4%	(81 767)	38.0%	(322 931)	150.0%	(79 347)	89.1%	3.0%
Suppliers and employees	(257 273)	(215 356)	(95 037)	36.9%	(85 037)	33.1%	(61 090)	28.4%	(81 767)	38.0%	(322 931)	150.0%	(79 310)	89.1%	3.1%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	(37)	-	(100.0%)
Net Cash from/(used) Operating Activities	73 389	157 988	41 590	56.7%	20 901	28.5%	43 964	27.8%	(52 669)	(33.3%)	53 787	34.0%	(57 958)	(77.2%)	(9.1%)
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	(101 969)	(133 761)	(16 232)	15.9%	(29 849)	29.3%	(12 440)	9.3%	(9 788)	7.3%	(68 310)	51.1%	(14 756)	57.4%	(33.7%)
Capital assets	(101 969)	(133 761)	(16 232)	15.9%	(29 849)	29.3%	(12 440)	9.3%	(9 788)	7.3%	(68 310)	51.1%	(14 756)	57.4%	(33.7%)
Net Cash from/(used) Investing Activities	(101 969)	(133 761)	(16 232)	15.9%	(29 849)	29.3%	(12 440)	9.3%	(9 788)	7.3%	(68 310)	51.1%	(14 756)	57.4%	(33.7%)
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	(28 580)	24 227	25 358	(88.7%)	(8 948)	31.3%	31 524	130.1%	(62 457)	(257.8%)	(14 523)	(59.9%)	(72 714)	79.1%	(14.1%)
Cash/cash equivalents at the year begin:	170 390	124 982	128 759	75.6%	154 117	90.4%	145 169	116.2%	176 694	141.4%	128 759	103.0%	166 671	100.7%	6.0%
Cash/cash equivalents at the year end:	141 809	149 209	154 117	108.7%	145 169	102.4%	176 694	118.4%	114 237	76.6%	114 237	76.6%	93 957	129.4%	21.6%

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	550	.6%	461	.5%	522	.6%	87 655	98.3%	89 188	84.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	206	1.3%	198	1.2%	196	1.2%	15 531	96.3%	16 131	15.3%	-	-	-	-
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	756	.7%	659	.6%	718	.7%	103 186	98.0%	105 319	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	39	.1%	31	.1%	92	.2%	37 577	99.6%	37 740	35.8%	-	-	-	-
Commercial	302	1.1%	227	.8%	226	.8%	27 503	97.3%	28 258	26.8%	-	-	-	-
Households	415	1.1%	401	1.0%	399	1.0%	38 106	96.9%	39 321	37.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	756	.7%	659	.6%	718	.7%	103 186	98.0%	105 319	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	(746)	182.0%	359	(87.4%)	(215)	52.4%	192	(46.9%)	(410)	(6.7%)
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 476	94.4%	319	5.5%	0	-	8	.1%	5 803	95.2%
Auditor-General	-	-	-	-	(111)	34.4%	(211)	65.6%	(322)	(5.3%)
Other	398	38.7%	629	61.3%	-	-	-	-	1 027	16.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 127	84.1%	1 307	21.4%	(325)	(5.3%)	(10)	(.2%)	6 098	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	1 671 030	1 718 980	816 135	48.8%	328 614	19.7%	287 686	16.7%	250 463	14.6%	1 682 898	97.9%	204 659	98.3%	22.4%
Exchange Revenue															
Service charges - Electricity	640 141	660 032	227 971	35.6%	143 595	22.4%	138 128	20.9%	195 890	29.7%	705 584	106.9%	144 104	94.0%	35.9%
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%	(6 135)	(9.1%)	57 522	85.8%	(2 151)	95.0%	185.2%
Sale of Goods and Rendering of Services	20 623	23 136	9 441	45.8%	2 055	10.0%	1 982	8.6%	2 499	10.8%	15 977	69.1%	1 473	78.8%	69.7%
Agency services	19 891	19 891	3 028	15.2%	3 750	18.9%	3 189	16.0%	2 809	14.1%	12 776	64.2%	3 027	87.3%	(7.2%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	19 752	44 932	10 614	53.7%	11 221	56.8%	11 749	26.1%	11 991	26.7%	45 575	101.4%	8 918	187.4%	34.5%
Interest earned from Current and Non Current Assets	1 380	5 027	1 305	94.6%	1 162	84.2%	1 241	24.7%	1 365	27.2%	5 073	100.9%	1 406	343.1%	(2.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	20 669	28 337	5 819	28.2%	5 733	27.7%	5 663	20.1%	5 898	20.8%	23 132	81.6%	5 393	114.3%	9.4%
Licence and permits	479	601	139	29.0%	138	28.8%	253	42.1%	188	31.2%	718	119.4%	120	115.8%	55.9%
Operational Revenue	21 256	19 444	203	1.0%	248	1.2%	4 379	22.5%	1 228	6.3%	6 058	31.2%	203	22.7%	504.7%
Non-Exchange Revenue															
Property rates	331 582	293 599	297 082	89.6%	(2 894)	(.9%)	(3 079)	(1.0%)	(1 600)	(.5%)	289 509	98.6%	(914)	89.4%	75.2%
Surcharges and Taxes	-	-	5 217	-	(999)	-	(1 138)	-	1 138	-	4 218	-	3 228	-	(64.7%)
Fines, penalties and forfeits	46 705	47 305	1 020	2.2%	1 426	3.1%	1 486	3.1%	1 301	2.8%	5 234	11.1%	1 480	63.4%	(12.0%)
Licences or permits	2 743	1 648	365	13.3%	242	8.8%	232	14.1%	317	19.3%	1 156	70.2%	208	50.6%	52.6%
Transfer and subsidies - Operational	458 457	455 374	186 934	40.8%	151 578	33.1%	111 724	24.5%	6 742	1.5%	456 978	100.4%	4 531	99.2%	48.8%
Interest	19 110	34 629	6 593	34.5%	10 100	52.9%	9 874	28.5%	8 834	25.5%	35 402	102.2%	8 503	166.0%	3.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	(9)	-	-	(9)	-	-	-	9	(100.0%)	-	-	1 597	283.4%	(99.4%)
Other Gains	-	17 987	-	-	-	-	-	-	17 987	100.0%	17 987	100.0%	23 534	23.6%	(23.6%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 585 196	1 815 796	452 773	28.6%	372 362	23.5%	421 261	23.2%	505 209	27.8%	1 751 605	96.5%	373 258	98.9%	35.4%
Employee related costs	570 608	588 657	140 133	24.6%	147 235	25.8%	149 501	25.4%	157 692	26.8%	594 561	101.0%	141 703	103.2%	11.3%
Remuneration of councillors	35 149	32 496	7 312	20.8%	9 044	25.7%	7 600	23.4%	7 679	23.6%	31 635	97.4%	6 480	84.3%	18.5%
Bulk purchases - electricity	479 989	479 989	171 259	35.7%	98 265	20.5%	91 361	19.0%	134 090	27.9%	494 974	103.1%	95 133	83.4%	40.9%
Inventory consumed	29 161	36 509	8 364	28.7%	6 755	23.2%	3 911	10.7%	11 379	31.2%	30 408	83.3%	9 464	91.1%	20.2%
Debt impairment	21 153	90 551	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	157 347	266 976	66 262	42.1%	44 339	28.2%	89 380	33.5%	66 854	25.0%	266 834	99.9%	20 877	79.8%	220.2%
Interest	16 000	881	4 856	30.3%	(3 059)	(19.1%)	10 427	1 184.0%	5 607	636.7%	17 831	2 024.7%	(2 826)	195.4%	(298.4%)
Contracted services	121 709	149 932	20 780	17.1%	29 501	24.2%	31 911	21.3%	65 727	43.8%	147 918	98.7%	56 293	211.5%	16.8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	9 452	2 556.7%	(100.0%)
Irrecoverable debts written off	-	3 923	855	-	1 243	-	1 628	41.5%	248	6.3%	3 974	101.3%	1 474	39.6%	(83.1%)
Operational costs	154 079	164 674	33 965	22.0%	39 039	25.3%	35 542	21.6%	55 934	34.0%	164 480	99.9%	35 209	113.5%	58.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	1 208	(1 012)	-	-	-	-	-	-	-	(1 012)	(83.8%)	-	-	-
Surplus/(Deficit)	85 834	(96 816)	363 362		(43 748)		(133 575)		(254 746)		(68 707)		(168 599)		
Transfers and subsidies - capital (monetary allocations)	196 106	253 361	34 819	17.8%	61 221	31.2%	35 366	14.0%	21 632	8.5%	153 038	60.4%	58 836	40.8%	(63.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	281 940	156 546	398 181		17 473		(98 209)		(233 114)		84 331		(109 763)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	281 940	156 546	398 181		17 473		(98 209)		(233 114)		84 331		(109 763)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	281 940	156 546	398 181		17 473		(98 209)		(233 114)		84 331		(109 763)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	281 940	156 546	398 181		17 473		(98 209)		(233 114)		84 331		(109 763)		

Part 2: Capital Revenue and Expenditure

		2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24		
		Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands																
Capital Revenue and Expenditure																
Source of Finance		222 176	265 910	215 859	97.2%	59 686	26.9%	42 683	16.1%	30 286	11.4%	348 513	131.1%	40 762	80.6%	(25.7%)
National Government		98 106	137 119	71 401	72.8%	29 376	29.9%	17 203	12.5%	23 052	16.8%	141 032	102.9%	19 526	143.1%	18.1%
Provincial Government		98 000	98 000	139 600	142.4%	21 803	22.2%	21 105	21.5%	(1 765)	(1.8%)	180 744	184.4%	15 623	61.7%	(111.3%)
District Municipality		-	8 032	-	-	-	-	954	-	2 720	33.9%	3 675	45.7%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)/Departm Ag		-	10 210	4 040	-	2 545	-	1 475	14.4%	1 850	18.1%	9 909	97.1%	1 490	12.7%	24.1%
Transfers recognised - capital		196 106	253 361	215 041	109.7%	53 724	27.4%	40 738	16.1%	25 657	10.2%	335 359	132.4%	36 639	85.9%	(29.4%)
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		26 071	12 548	818	3.1%	5 962	22.9%	1 945	15.5%	4 429	35.3%	13 154	104.8%	4 123	17.0%	7.4%
Capital Expenditure Functional		222 426	266 431	215 859	97.0%	59 808	26.9%	42 729	16.0%	33 219	12.5%	351 614	132.0%	41 110	79.4%	(19.2%)
Municipal governance and administration		7 971	6 741	496	6.2%	2 008	25.2%	1 819	27.0%	4 805	71.3%	9 129	135.4%	3 705	92.4%	29.7%
Executive and Council		1 200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		6 741	6 741	496	7.4%	2 008	29.8%	1 819	27.0%	4 775	70.8%	9 099	135.0%	3 705	92.4%	28.9%
Internal audit		30	-	-	-	-	-	-	-	30	-	30	-	-	-	(100.0%)
Community and Public Safety		75 761	68 743	107 053	141.3%	7 735	10.2%	14 876	21.6%	(4 214)	(6.1%)	125 449	182.5%	7 786	55.8%	(154.1%)
Community and Social Services		311	88	1 972	633.5%	-	-	-	-	-	-	1 972	2 249.7%	-	897.3%	-
Sport And Recreation		1 000	355	61	6.1%	-	-	172	48.4%	29	8.2%	262	73.8%	151	60.9%	(80.6%)
Public Safety		6 450	300	-	-	-	-	-	-	260	86.7%	260	86.7%	-	-	(100.0%)
Housing		68 000	68 000	105 020	154.4%	7 735	11.4%	14 704	21.6%	(4 503)	(6.6%)	122 955	180.8%	7 635	54.7%	(159.0%)
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		129 694	179 257	105 271	81.2%	47 340	36.5%	25 080	14.0%	27 776	15.5%	205 467	114.6%	28 846	112.8%	(3.7%)
Planning and Development		5 217	13 066	13 106	251.2%	2 705	51.9%	1 475	11.3%	1 650	14.2%	19 135	146.5%	3 349	37.9%	(44.8%)
Road Transport		124 478	166 192	92 165	74.0%	44 635	35.9%	23 605	14.2%	25 927	15.6%	186 332	112.1%	25 487	125.4%	1.7%
Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		9 000	11 690	3 039	33.8%	2 725	30.3%	954	8.2%	4 851	41.5%	11 569	99.0%	773	49.2%	527.7%
Energy sources		5 000	8 032	3 039	60.8%	2 346	46.9%	954	11.9%	2 720	33.9%	9 060	112.8%	773	51.4%	252.0%
Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management		4 000	3 657	-	-	379	9.5%	-	-	2 131	58.3%	2 510	68.6%	-	-	(100.0%)
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	133 209	99 632	11 016	8.3%	11 434	8.6%	12 499	12.5%	13 615	13.7%	48 565	48.7%	16 648	67.0%	(18.2%)
Transfers and Subsidies - Operational	431 376	427 816	194 334	45.0%	146 099	33.9%	109 922	25.7%	370	.1%	450 725	105.4%	315	94.0%	17.6%
Transfers and Subsidies - Capital	196 206	245 429	-	-	2 985	1.5%	17 131	7.0%	-	-	20 116	8.2%	-	2.2%	-
Interest	1 380	5 027	895	64.9%	849	61.5%	971	19.3%	1 073	21.3%	3 788	75.4%	1 247	300.2%	(14.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 404 096)	(1 424 023)	(422 633)	30.1%	(376 847)	26.8%	(308 713)	21.7%	(248 094)	17.4%	(1 356 287)	95.2%	(258 980)	99.7%	(4.2%)
Suppliers and employees	(1 388 096)	(1 423 142)	(422 633)	30.4%	(376 847)	27.1%	(308 713)	21.7%	(248 094)	17.4%	(1 356 287)	95.3%	(258 980)	100.3%	(4.2%)
Finance charges	(16 000)	(881)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	413 139	328 291	1 889	.5%	43 845	10.6%	14 860	4.5%	(3 050)	(.9%)	57 544	17.5%	(25 996)	(30.8%)	(88.3%)
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)	(265 910)	(45 294)	20.4%	(63 799)	28.7%	(47 450)	17.8%	(40 035)	15.1%	(196 579)	73.9%	(29 830)	36.8%	34.2%
Capital assets	(222 176)	(265 910)	(45 294)	20.4%	(63 799)	28.7%	(47 450)	17.8%	(40 035)	15.1%	(196 579)	73.9%	(29 830)	36.8%	34.2%
Net Cash from/(used) Investing Activities	(222 176)	(265 919)	(45 294)	20.4%	(63 799)	28.7%	(47 450)	17.8%	(40 035)	15.1%	(196 579)	73.9%	(29 830)	36.8%	34.2%
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	190 963	62 372	(43 405)	(22.7%)	(19 955)	(10.4%)	(32 590)	(52.3%)	(43 085)	(69.1%)	(139 034)	(222.9%)	(55 826)	(181.4%)	(22.8%)
Cash/cash equivalents at the year begin:	16 750	16 750	59 604	355.8%	23 940	142.9%	10 815	64.6%	(17 107)	(102.1%)	59 604	355.8%	(153 829)	(16.5%)	(88.9%)
Cash/cash equivalents at the year end:	207 712	79 122	20 967	10.1%	9 227	4.4%	(17 846)	(22.6%)	(57 504)	(72.7%)	(57 504)	(72.7%)	(204 618)	(553.7%)	(71.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	43 343	28.5%	51 484	33.8%	13 364	8.8%	43 918	28.9%	152 109	14.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	16 097	4.0%	9 903	2.4%	8 895	2.2%	369 602	91.4%	404 497	38.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 139	2.4%	5 029	1.7%	5 010	1.7%	280 901	94.2%	298 079	28.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3 036	1.6%	2 674	1.4%	2 782	1.5%	179 815	95.5%	188 307	18.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	785	(70.5%)	545	(48.9%)	-	-	(2 444)	218.4%	(1 114)	(.1%)	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	70 400	6.8%	69 634	6.7%	30 052	2.9%	871 792	83.7%	1 041 877	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	26 673	12.1%	47 359	21.4%	14 137	6.4%	132 895	60.1%	221 065	21.2%	-	-	-	-
Commercial	27 618	14.2%	9 692	5.0%	4 369	2.2%	152 987	78.6%	194 666	18.7%	-	-	-	-
Households	16 108	2.6%	12 583	2.0%	11 545	1.8%	585 910	93.6%	626 146	60.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	70 400	6.8%	69 634	6.7%	30 052	2.9%	871 792	83.7%	1 041 877	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	97 636	38.0%	53 664	20.9%	49 283	19.2%	56 185	21.9%	256 768	98.2%
Auditor-General	201	14.4%	1 197	85.6%	-	-	-	-	1 398	.5%
Other	-	-	3 303	100.0%	-	-	-	-	3 303	1.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	97 837	37.4%	58 164	22.2%	49 283	18.8%	56 185	21.5%	261 469	100.0%

Contact Details

Municipal Manager	Mr Ngamela Pakade	047 495 1267
Chief Financial Officer	Mr Eric Fudumele Jihlo	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
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%	106 027	5.8%	1 548 714	85.0%	288 941	90.9%	(63.3%)
Exchange Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	280 555	280 555	23 527	8.4%	109 816	39.1%	54 570	19.5%	59 445	21.2%	247 358	88.2%	58 648	83.3%	1.4%
Service charges - Waste Water Management	130 587	130 587	5 841	4.5%	29 237	22.4%	14 738	11.3%	16 892	12.9%	66 708	51.1%	15 999	53.5%	5.6%
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%	13 943	62.7%	43 705	196.6%	11 040	200.5%	26.3%
Interest earned from Current and Non Current Assets	30 000	40 500	6 162	20.5%	21 568	71.9%	19 256	47.5%	15 050	37.2%	62 036	153.2%	14 428	133.3%	4.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	40	1 500	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	231	231	13	5.7%	61	26.5%	24	10.4%	50	21.5%	148	64.0%	57	2.1%	(13.8%)
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	128 546	128 546	216	2%	840	7%	373	3%	214	2%	1 644	1.3%	640	1.4%	(66.5%)
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%	395 653	33.4%	433	-	1 127 115	95.0%	188 127	109.1%	(99.8%)
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%	315 975	18.5%	1 185 035	69.3%	447 140	85.6%	(29.3%)
Employee related costs	770 920	768 903	53 823	7.0%	286 966	37.2%	167 485	21.8%	175 487	22.8%	683 752	88.9%	166 543	91.5%	5.4%
Remuneration of councillors	25 514	25 514	1 825	6.0%	8 855	34.7%	5 635	22.1%	5 281	20.7%	21 296	83.5%	4 773	83.0%	10.6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	105 455	106 599	-	-	34 713	32.9%	19 921	18.7%	26 776	25.1%	81 411	76.4%	62	61.7%	42 788.3%
Debt impairment	127 508	127 508	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	239 349	233 360	-	-	-	-	-	-	-	-	10 162	4.4%	163 014	95.6%	(93.8%)
Interest	-	-	656	-	290	-	1 291	-	(134)	-	2 102	-	532	-	(125.3%)
Contracted services	157 453	158 006	(426)	(.3%)	60 725	38.6%	26 579	16.8%	47 178	29.9%	134 056	84.8%	22 648	80.5%	108.3%
Transfers and subsidies	67 113	68 706	14 350	21.4%	16 944	25.2%	15 592	22.7%	13 668	19.9%	60 554	88.1%	14 174	91.8%	(3.6%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	30	-	(100.0%)
Operational costs	212 407	221 502	12 136	5.7%	93 649	44.1%	48 361	21.8%	37 557	17.0%	191 703	86.5%	75 364	113.7%	(50.2%)
Losses on disposal of Assets	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	107 362	111 751	425 873		(65 546)		213 300		(209 948)		363 679		(158 200)		
Transfers and subsidies - capital (monetary allocations)	1 190 909	1 111 611	-	-	-	-	-	-	-	-	-	-	(6 074)	-	(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		(209 948)		363 679		(164 274)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 298 270	1 223 362	425 873		(65 546)		213 300		(209 948)		363 679		(164 274)		
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		(209 948)		363 679		(164 274)		
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		(209 948)		363 679		(164 274)		

Part 2: Capital Revenue and Expenditure

	2023/24											2022/23			Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
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%	253 166	21.4%	916 120	77.3%	285 202	80.8%	(11.2%)
National Government	1 190 909	1 111 611	837	.1%	473 210	39.7%	164 626	14.8%	227 687	20.5%	866 360	77.9%	283 346	87.1%	(19.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	1 190 909	1 111 611	837	.1%	473 210	39.7%	164 626	14.8%	227 687	20.5%	866 360	77.9%	283 346	81.0%	(19.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	75 197	74 147	4 145	5.5%	5 295	7.0%	14 840	20.0%	25 479	34.4%	49 760	67.1%	1 856	74.0%	1 272.9%
Capital Expenditure Functional	1 266 106	1 185 758	4 982	.4%	478 505	37.8%	179 467	15.1%	253 166	21.4%	916 120	77.3%	285 202	80.8%	(11.2%)
Municipal governance and administration	27 250	21 250	-	-	2 424	8.9%	1 710	8.0%	9 768	46.0%	13 902	65.4%	351	7.8%	2 683.0%
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	27 250	21 250	-	-	2 424	8.9%	1 710	8.0%	9 768	46.0%	13 902	65.4%	351	7.8%	2 683.0%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	199 503	196 953	(0)	-	50 119	25.1%	27 172	13.8%	28 066	14.2%	105 357	53.5%	17 791	91.2%	57.7%
Community and Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	17 000	14 800	-	-	-	-	8 064	54.5%	4 342	29.3%	12 407	83.8%	-	-	(100.0%)
Housing	182 503	182 153	(0)	-	50 119	27.5%	19 108	10.5%	23 723	13.0%	92 950	51.0%	17 791	93.1%	33.3%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 650	14 650	4 145	28.3%	2 737	18.7%	3 387	23.1%	3 601	24.6%	13 871	94.7%	2 566	14.5%	40.4%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	14 650	14 650	4 145	28.3%	2 737	18.7%	3 387	23.1%	3 601	24.6%	13 871	94.7%	2 566	97.3%	40.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 024 704	952 906	837	.1%	423 225	41.3%	147 198	15.4%	211 731	22.2%	782 991	82.2%	264 494	86.8%	(19.9%)
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	1 024 704	952 906	837	.1%	423 225	41.3%	147 198	15.4%	211 731	22.2%	782 991	82.2%	264 494	86.8%	(19.9%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	136 575	136 575	2 872	2.1%	12 794	9.4%	(112 091)	(82.1%)	3 279	2.4%	(93 147)	(68.2%)	(181 246)	64.7%	(101.8%)
Transfers and Subsidies - Operational	1 133 119	1 132 739	468 435	41.3%	266 090	23.5%	398 924	35.2%	(348)	-	1 133 102	100.0%	188 127	1 750.1%	(100.2%)
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%	3 143	84.4%	(100.0%)
Interest	30 000	40 500	7 284	24.3%	21 568	71.9%	19 256	47.5%	15 050	37.2%	63 158	155.9%	14 428	133.3%	4.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 291 481)	(1 285 648)	(247 357)	19.2%	(988 419)	76.5%	(506 587)	39.4%	(519 739)	40.4%	(2 262 102)	176.0%	(535 118)	170.0%	(2.9%)
Suppliers and employees	(1 291 481)	(1 285 648)	(247 357)	19.2%	(988 419)	76.5%	(506 587)	39.4%	(519 739)	40.4%	(2 262 102)	176.0%	(535 118)	170.0%	(2.9%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 325 967	1 261 722	457 622	34.5%	(153 911)	(11.6%)	98 224	7.8%	(423 246)	(33.5%)	(21 311)	(1.7%)	(456 866)	(9.4%)	(7.4%)
Cash Flow from Investing Activities															
Receipts	-	-	1 121	-	-	-	-	-	-	-	1 121	-	(1 080)	134.5%	(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	-	(1 080)	134.5%	(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%	(253 166)	21.4%	(916 120)	77.3%	(285 202)	59.5%	(11.2%)
Capital assets	(1 266 106)	(1 185 758)	(4 982)	4%	(478 505)	37.8%	(179 467)	15.1%	(253 166)	21.4%	(916 120)	77.3%	(285 202)	59.5%	(11.2%)
Net Cash from/(used) Investing Activities	(1 266 106)	(1 185 758)	(3 861)	3%	(478 505)	37.8%	(179 467)	15.1%	(253 166)	21.4%	(914 999)	77.2%	(286 282)	59.5%	(11.6%)
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	58 961	75 964	453 761	769.6%	(632 416)	(1 072.6%)	(61 242)	(106.9%)	(676 412)	(890.4%)	(936 310)	(1 232.6%)	(743 148)	(679.8%)	(9.0%)
Cash/cash equivalents at the year begin:	252 213	252 213	464 155	184.0%	917 917	363.9%	285 501	113.2%	204 258	81.0%	464 155	184.0%	354 369	1 351.4%	(42.4%)
Cash/cash equivalents at the year end:	311 173	328 176	917 917	295.0%	285 501	91.7%	204 258	62.2%	(472 154)	(143.9%)	(472 154)	(143.9%)	(388 778)	(273.7%)	21.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	54 946	6.4%	22 070	2.6%	19 775	2.3%	757 693	88.7%	854 484	93.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 511	19.1%	2 352	3.9%	1 322	2.2%	44 938	74.7%	60 122	6.6%	-	-	-	-
Total By Income Source	66 457	7.3%	24 422	2.7%	21 097	2.3%	802 631	87.8%	914 606	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	17 671	18.3%	6 032	6.2%	3 336	3.4%	69 734	72.1%	96 773	10.6%	-	-	-	-
Commercial	13 490	7.1%	4 367	2.3%	5 305	2.8%	167 210	87.8%	190 372	20.8%	-	-	-	-
Households	23 786	4.2%	11 671	2.1%	11 134	2.0%	520 750	91.8%	567 340	62.0%	-	-	-	-
Other	11 511	19.1%	2 352	3.9%	1 322	2.2%	44 938	74.7%	60 122	6.6%	-	-	-	-
Total By Customer Group	66 457	7.3%	24 422	2.7%	21 097	2.3%	802 631	87.8%	914 606	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	2 109	3.7%	-	-	-	-	55 648	96.3%	57 757	60.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 355	9.3%	11 052	30.6%	3 366	9.3%	18 369	50.8%	36 142	38.1%
Auditor-General	276	100.0%	-	-	-	-	-	-	276	3%
Other	-	-	-	-	-	-	621	100.0%	621	.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 740	6.1%	11 052	11.7%	3 366	3.6%	74 638	78.7%	94 795	100.0%

Contact Details

Municipal Manager	Mr Bongani Matomela	047 501 6407
Chief Financial Officer	Mr. Sakhwibo 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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	514 753	564 658	199 037	38.7%	141 712	27.5%	140 231	24.8%	52 566	9.3%	533 546	94.5%	13 967	90.7%	276.4%
Exchange Revenue															
Service charges - Electricity	71 416	71 416	14 757	20.7%	16 911	23.7%	16 072	22.5%	16 618	23.3%	64 358	90.1%	(3 588)	51.3%	(563.2%)
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%	2 936	18.9%	11 499	74.1%	2 937	75.4%	-
Sale of Goods and Rendering of Services	3 930	1 677	273	7.0%	188	4.8%	136	8.1%	1 196	71.3%	1 794	107.0%	270	99.7%	343.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 500	6 500	318	4.9%	423	6.5%	521	8.0%	395	6.1%	1 657	25.5%	374	30.5%	5.4%
Interest earned from Current and Non Current Assets	17 200	28 813	6 519	37.9%	4 488	26.1%	5 796	20.1%	8 058	28.0%	24 861	86.3%	6 291	127.1%	28.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	327	-	327	-	203	-	60.7%
Rental from Fixed Assets	2 028	2 028	363	17.9%	318	15.7%	519	25.6%	(381)	(18.8%)	819	40.4%	322	77.6%	(218.1%)
Licence and permits	4 094	4 094	926	22.6%	587	14.3%	1 360	33.2%	1 097	26.8%	3 969	97.0%	1 172	79.4%	(6.4%)
Operational Revenue	965	965	47	4.9%	152	15.8%	27	2.8%	107	11.1%	333	34.5%	65	29.2%	64.7%
Non-Exchange Revenue															
Property rates	54 360	54 360	39 711	73.1%	5 099	9.4%	4 701	8.6%	1 337	2.5%	50 849	93.5%	1 184	90.1%	12.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 769	1 769	584	33.0%	551	31.2%	778	44.0%	374	21.2%	2 288	129.3%	649	147.5%	(42.3%)
Licences or permits	25	25	11	44.0%	5	19.2%	8	30.6%	5	18.4%	28	112.1%	6	256.5%	(20.8%)
Transfer and subsidies - Operational	318 510	359 055	128 453	40.3%	105 811	33.2%	103 503	28.8%	16 247	4.5%	354 013	98.6%	224	99.4%	7 141.1%
Interest	18 431	18 431	4 033	21.9%	4 258	23.1%	4 090	22.2%	4 190	22.7%	16 571	89.9%	3 245	103.6%	29.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	123	-	-	-	-	-	59	-	182	-	612	-	(90.3%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	514 751	567 007	99 639	19.4%	127 119	24.7%	127 474	22.5%	119 556	21.1%	473 788	83.6%	95 044	65.8%	25.8%
Employee related costs	161 717	167 839	38 901	24.1%	38 498	23.8%	38 390	22.9%	43 345	25.8%	159 134	94.8%	36 969	92.7%	17.2%
Remuneration of councillors	25 320	25 320	6 639	26.2%	4 914	19.4%	5 714	22.6%	5 803	22.9%	23 070	91.1%	5 021	96.9%	15.6%
Bulk purchases - electricity	71 075	75 475	19 508	27.4%	17 548	24.7%	14 031	18.6%	14 888	19.7%	65 975	87.4%	10 231	84.0%	45.5%
Inventory consumed	7 629	6 841	518	6.8%	1 995	26.2%	1 682	24.6%	1 329	19.4%	5 525	80.8%	1 907	70.6%	(30.3%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	53 300	60 001	-	-	18 282	34.3%	-	-	257	4%	18 539	30.9%	-	41.3%	(100.0%)
Interest	-	-	-	-	-	-	-	-	219	-	219	-	-	-	(100.0%)
Contracted services	113 385	153 737	21 833	19.3%	26 576	23.4%	51 791	33.7%	35 812	23.3%	136 012	88.5%	24 757	84.0%	44.7%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	6 000	7 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs	76 325	70 793	11 982	15.7%	19 305	25.3%	15 867	22.4%	17 274	24.4%	64 428	91.0%	16 158	80.6%	6.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	258	-	-	-	-	-	629	-	887	-	-	-	(100.0%)
Surplus/(Deficit)	2	(2 350)	99 399		14 593		12 757		(66 991)		59 758		(81 077)		
Transfers and subsidies - capital (monetary allocations)	95 481	86 820	21 756	22.8%	38 985	40.8%	(223)	(.3%)	11 713	13.5%	72 232	83.2%	35 668	100.1%	(67.2%)
Transfers and subsidies - capital (in-kind)	-	6 887	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	95 483	91 358	121 155		53 579		12 534		(55 278)		131 990		(45 409)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	95 483	91 358	121 155		53 579		12 534		(55 278)		131 990		(45 409)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	95 483	91 358	121 155		53 579		12 534		(55 278)		131 990		(45 409)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	95 483	91 358	121 155		53 579		12 534		(55 278)		131 990		(45 409)		

Part 2: Capital Revenue and Expenditure

		2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24		
		Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands																
Capital Revenue and Expenditure																
Source of Finance																
	181 717	173 056	21 497	11.8%	50 761	27.9%	10 102	5.8%	44 425	25.7%	126 785	73.3%	53 427	75.9%	(16.8%)	
National Government	95 481	86 820	18 238	19.1%	31 246	32.7%	(7 381)	(8.5%)	17 826	20.5%	59 929	69.0%	30 237	87.1%	(41.0%)	
Provincial Government	-	-	-	-	3 841	-	4 041	-	(7 881)	-	-	-	-	-	(100.0%)	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Departm Age	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	95 481	86 820	18 238	19.1%	35 087	36.7%	(3 340)	(3.8%)	9 944	11.5%	59 929	69.0%	30 237	87.1%	(67.1%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	86 236	86 236	3 258	3.8%	15 674	18.2%	13 442	15.6%	34 481	40.0%	66 856	77.5%	23 190	59.5%	48.7%	
Capital Expenditure Functional	181 717	173 056	21 497	11.8%	50 761	27.9%	10 102	5.8%	44 425	25.7%	126 785	73.3%	53 278	75.9%	(16.6%)	
Municipal governance and administration	8 440	8 290	309	3.7%	3 241	38.4%	392	4.7%	865	10.4%	4 807	58.0%	1 605	65.5%	(46.1%)	
Executive and Council	70	70	-	-	20	28.7%	-	-	44	62.7%	64	91.4%	-	-	(100.0%)	
Finance and administration	6 510	6 660	263	4.0%	3 221	49.5%	392	5.9%	822	12.3%	4 698	70.5%	1 605	65.5%	(48.8%)	
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%	2 919	57.8%	3 700	73.3%	1 844	65.0%	58.3%	
Community and Social Services	910	1 360	40	4.4%	203	22.3%	151	11.1%	202	14.9%	596	43.8%	130	35.5%	55.1%	
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	3 690	3 690	347	9.4%	40	1.1%	-	-	2 717	73.6%	3 104	84.1%	1 713	87.9%	58.5%	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	99 791	132 888	10 920	10.9%	29 186	29.2%	28 383	21.4%	30 577	23.0%	99 066	74.5%	39 937	74.0%	(23.4%)	
Planning and Development	130	130	25	19.6%	3 921	3 016.3%	4 051	3 116.4%	(7 881)	(6 062.8%)	116	89.5%	-	-	(100.0%)	
Road Transport	99 661	132 758	10 895	10.9%	25 265	25.4%	24 332	18.3%	38 458	29.0%	98 950	74.5%	39 937	74.3%	(3.7%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	68 886	26 829	9 880	14.3%	18 090	26.3%	(18 824)	(70.2%)	10 064	37.5%	19 211	71.6%	9 892	82.2%	1.7%	
Energy sources	64 356	22 599	9 860	15.3%	18 042	28.0%	(19 217)	(85.0%)	9 156	40.5%	17 842	78.9%	9 747	86.3%	(6.1%)	
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste Management	4 530	4 230	20	4%	48	1.1%	393	9.3%	908	21.5%	1 369	32.4%	145	11.4%	526.4%	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Other revenue	51 959	49 706	6 880	13.2%	5 941	11.4%	4 997	10.1%	5 157	10.4%	22 975	46.2%	7 260	69.8%	(29.0%)
Transfers and Subsidies - Operational	318 510	369 055	130 312	40.9%	105 471	33.1%	110 719	30.8%	168	-	346 670	96.6%	35	99.4%	379.4%
Transfers and Subsidies - Capital	95 481	86 820	45 978	48.2%	30 208	31.6%	31 129	35.9%	7 649	8.8%	114 964	132.4%	-	110.6%	(100.0%)
Interest	17 200	28 813	7 117	41.4%	4 488	26.1%	5 845	20.3%	6 560	22.8%	24 009	83.3%	5 694	126.1%	15.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(455 171)	(499 676)	(55 709)	12.2%	(66 446)	14.6%	(64 676)	12.9%	(73 748)	14.8%	(260 579)	52.1%	(50 267)	50.2%	46.7%
Suppliers and employees	(455 171)	(499 676)	(55 709)	12.2%	(66 446)	14.6%	(64 676)	12.9%	(73 748)	14.8%	(260 579)	52.1%	(50 267)	50.2%	46.7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	148 198	144 936	178 813	120.7%	110 290	74.4%	109 576	75.6%	(12 701)	(8.8%)	385 977	266.3%	(13 767)	273.1%	(7.7%)
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)	(173 056)	(24 720)	13.6%	(56 547)	31.1%	(32 913)	19.0%	(53 725)	31.0%	(167 906)	97.0%	(52 753)	80.8%	1.8%
Capital assets	(181 717)	(173 056)	(24 720)	13.6%	(56 547)	31.1%	(32 913)	19.0%	(53 725)	31.0%	(167 906)	97.0%	(52 753)	80.8%	1.8%
Net Cash from/(used) Investing Activities	(181 717)	(173 056)	(24 720)	13.6%	(56 547)	31.1%	(32 913)	19.0%	(53 725)	31.0%	(167 906)	97.0%	(52 753)	80.8%	1.8%
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	(33 519)	(28 120)	154 092	(459.7%)	53 742	(160.3%)	76 663	(272.6%)	(66 426)	236.2%	218 072	(775.5%)	(66 521)	(436.5%)	(.1%)
Cash/cash equivalents at the year begin:	360 723	319 099	254 787	70.6%	408 880	113.4%	462 622	145.0%	539 284	169.0%	254 787	79.8%	513 053	80.5%	5.1%
Cash/cash equivalents at the year end:	327 204	290 979	408 880	125.0%	462 622	141.4%	539 284	185.3%	472 859	162.5%	472 859	162.5%	446 533	181.5%	5.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 017	38.5%	939	9.0%	839	8.0%	4 651	44.5%	10 446	4.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	82	.1%	30	-	660	.7%	89 401	99.1%	90 173	38.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	537	3.0%	589	1.9%	494	1.6%	29 394	93.6%	31 414	13.4%	0	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	360 723	-	254 787	-	408 880	-	462 622	-	539 284	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 424	2.2%	1 554	2.4%	1 563	2.4%	61 525	93.1%	66 065	28.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	229	.6%	233	.6%	153	.4%	36 021	98.3%	36 636	15.6%	(19)	(.1%)	-	-
Total By Income Source	6 689	2.8%	3 345	1.4%	3 709	1.6%	221 000	94.1%	234 742	100.0%	(19)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 134	2.1%	1 805	1.8%	1 927	1.9%	97 044	94.3%	102 911	43.8%	-	-	-	-
Commercial	3 756	8.0%	776	1.6%	648	1.4%	42 028	89.0%	47 208	20.1%	(8)	-	-	-
Households	799	.9%	763	.9%	1 134	1.3%	81 928	96.8%	84 624	36.0%	(11)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 689	2.8%	3 345	1.4%	3 709	1.6%	221 000	94.1%	234 742	100.0%	(19)	-	-	-

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	2	50.0%	2	50.0%	-	-	-	-	4	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2	50.0%	2	50.0%	-	-	-	-	4	100.0%

Contact Details

Municipal Manager	Mr L Matiwane	039 737 8104
Chief Financial Officer	Mr Khuluwe Mhlonmakhulu	039 737 8199

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: UMZIMVUBU (EC442)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	385 653	448 514	163 371	42.4%	102 772	26.6%	90 659	20.2%	35 544	7.9%	392 346	87.5%	10 921	92.5%	225.5%
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 298	1 400	1 457	112.3%	335	25.8%	333	23.8%	(828)	(59.2%)	1 297	92.6%	317	105.2%	(361.1%)
Sale of Goods and Rendering of Services	485	16 765	92	19.0%	58	12.0%	10 466	62.4%	3 233	19.3%	13 849	82.6%	178	169.9%	1 720.4%
Agency services	2 900	2 900	589	20.3%	407	14.0%	661	22.8%	437	15.1%	2 094	72.2%	439	82.4%	(.4%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 200	2 200	632	28.7%	596	27.1%	618	28.1%	70	3.2%	1 917	87.1%	696	126.6%	(89.9%)
Interest earned from Current and Non Current Assets	10 200	10 470	2 771	27.2%	2 281	22.4%	2 434	23.2%	2 641	25.2%	10 126	96.7%	2 764	91.3%	(4.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 203	4 697	483	15.1%	665	20.8%	528	11.2%	1 544	32.9%	3 220	68.6%	569	46.8%	171.6%
Licence and permits	1 765	1 765	479	27.1%	446	25.2%	480	27.2%	516	29.2%	1 921	108.8%	454	105.3%	13.7%
Operational Revenue	-	6 387	30	-	589	-	(442)	(6.9%)	3	-	179	2.8%	(24)	159.7%	(110.5%)
Non-Exchange Revenue															
Property rates	46 803	47 803	38 778	82.9%	1 776	3.8%	1 720	3.6%	2 084	4.4%	44 357	92.8%	1 800	97.0%	15.8%
Surcharges and Taxes	28 000	28 000	-	-	-	-	-	-	-	-	-	-	(5 187)	-	(100.0%)
Fines, penalties and forfeits	7 206	3 406	432	6.0%	468	6.5%	814	23.9%	603	17.7%	2 318	68.1%	258	16.2%	134.1%
Licences or permits	-	100	16	-	81	-	24	23.9%	37	37.3%	158	158.1%	74	66.7%	49.6%
Transfer and subsidies - Operational	281 594	322 621	117 117	41.6%	95 071	33.8%	73 023	22.6%	24 430	7.6%	309 642	96.0%	8 585	100.5%	184.6%
Interest	-	-	-	-	-	-	-	-	772	-	772	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	496	-	-	-	-	-	-	-	496	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	452 617	523 612	91 647	20.2%	109 592	24.2%	87 918	16.8%	117 116	22.4%	406 273	77.6%	114 471	86.8%	2.3%
Employee related costs	90 059	91 063	21 663	24.1%	22 356	24.8%	21 136	23.2%	25 954	28.5%	91 109	100.1%	26 165	102.1%	(.8%)
Remuneration of councillors	23 323	23 176	4 926	21.1%	6 041	25.9%	5 114	22.1%	5 087	22.0%	21 169	91.3%	7 293	105.7%	(30.2%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	9 016	9 089	1 558	17.3%	2 024	22.4%	1 339	14.7%	2 258	24.8%	7 179	79.0%	4 165	72.8%	(45.8%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	80 696	151 271	19 726	24.4%	19 649	24.3%	18 014	11.9%	19 701	13.0%	77 091	51.0%	18 252	109.8%	7.9%
Interest	-	-	-	-	-	-	-	-	451	-	451	-	-	-	(100.0%)
Contracted services	133 490	119 085	22 101	16.6%	25 723	19.3%	22 336	18.8%	35 998	30.2%	106 158	89.1%	35 828	89.6%	5%
Transfers and subsidies	25 660	20 090	1 481	5.8%	7 766	30.3%	3 584	17.8%	4 868	24.2%	17 700	88.1%	3 960	39.0%	22.9%
Irrecoverable debts written off	2 280	8 780	2 706	118.7%	2 807	123.1%	751	8.6%	7 042	80.2%	13 305	151.5%	1 516	100.0%	(100.0%)
Operational costs	88 093	101 058	17 485	19.8%	23 194	26.3%	15 632	15.5%	15 792	15.6%	72 103	71.3%	18 808	79.4%	(16.9%)
Losses on disposal of Assets	-	-	-	-	33	-	12	-	(36)	-	9	-	-	-	(100.0%)
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Surplus/(Deficit)	(66 964)	(75 098)	71 724		(6 819)		2 741		(81 572)		(13 927)		(103 550)		
Transfers and subsidies - capital (monetary allocations)	211 781	229 584	6 450	3.0%	30 705	14.5%	8 257	3.6%	5 625	2.5%	51 241	22.3%	24 788	79.6%	(76.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	16 435	-	16 435	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	144 817	154 487	78 175		23 886		10 998		(59 309)		53 749		(78 762)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	144 817	154 487	78 175		23 886		10 998		(59 309)		53 749		(78 762)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	144 817	154 487	78 175		23 886		10 998		(59 309)		53 749		(78 762)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	144 817	154 487	78 175		23 886		10 998		(59 309)		53 749		(78 762)		

Part 2: Capital Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	314 687	386 656	9 170	2.9%	43 961	14.0%	39 886	10.3%	58 536	15.1%	151 552	39.2%	69 634	55.5%	(15.9%)
National Government	72 822	90 661	5 609	7.7%	26 724	36.7%	12 665	14.0%	27 138	29.9%	72 137	79.6%	21 774	87.5%	24.6%
Provincial Government	152 133	178 550	-	-	98	.1%	-	-	-	-	98	.1%	3 680	35.1%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	120	100.0%	(100.0%)
Transfers recognised - capital	224 955	269 211	5 609	2.5%	26 822	11.9%	12 665	4.7%	27 138	10.1%	72 234	26.8%	25 574	64.1%	6.1%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	89 732	117 445	3 561	4.0%	17 139	19.1%	27 220	23.2%	31 398	26.7%	79 318	67.5%	44 060	49.4%	(28.7%)
Capital Expenditure Functional	314 687	386 656	9 170	2.9%	43 961	14.0%	39 886	10.3%	60 405	15.6%	153 421	39.7%	69 894	55.6%	(13.6%)
Municipal governance and administration	8 720	5 535	26	.3%	89	1.0%	1 139	20.6%	423	7.6%	1 676	30.3%	7 327	60.9%	(94.2%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	17	55.0%	(100.0%)
Finance and administration	8 720	5 535	26	.3%	89	1.0%	1 139	20.6%	423	7.6%	1 676	30.3%	7 311	64.7%	(94.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	30 471	28 558	2 147	7.0%	6 388	21.0%	1 992	7.0%	4 033	14.1%	14 560	51.0%	3 171	35.0%	27.2%
Community and Social Services	8 000	8 000	492	6.2%	1 925	24.1%	819	10.2%	374	4.7%	3 611	45.1%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	22 471	20 558	1 654	7.4%	4 463	19.9%	1 173	5.7%	3 658	17.8%	10 948	53.3%	3 171	35.0%	15.4%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	269 996	346 214	6 997	2.6%	35 932	13.3%	36 451	10.5%	52 235	15.1%	131 615	38.0%	57 771	56.0%	(9.6%)
Planning and Development	183 833	191 080	885	.5%	10 526	5.7%	(3 791)	(2.0%)	2 244	1.2%	9 864	5.2%	2 773	58.4%	(19.1%)
Road Transport	85 563	155 133	6 112	7.1%	25 406	29.7%	40 242	25.9%	49 991	32.2%	121 751	78.5%	54 998	55.9%	(9.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	6 100	6 350	-	-	1 552	25.4%	304	4.8%	3 715	58.5%	5 571	87.7%	1 624	81.5%	128.7%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	6 100	6 350	-	-	1 552	25.4%	304	4.8%	3 715	58.5%	5 571	87.7%	1 624	81.5%	128.7%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	43 559	48 170	859	2.0%	0	-	1 379	2.9%	9	-	2 247	4.7%	(5 111)	38.6%	(100.2%)
Transfers and Subsidies - Operational	281 594	338 471	2 976	1.1%	2 881	1.0%	3 554	1.1%	2 880	.9%	12 292	3.6%	(23 682)	111.4%	(112.2%)
Transfers and Subsidies - Capital	152 033	229 584	19 170	12.6%	6 815	4.5%	6 850	3.0%	-	-	32 835	14.3%	(268)	19.4%	(100.0%)
Interest	10 200	10 470	2 225	21.8%	1 983	19.4%	2 140	20.4%	1 778	17.0%	8 125	77.6%	2 497	65.5%	(28.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(228 305)	(363 161)	(47 684)	20.9%	(60 531)	26.5%	(42 201)	11.6%	(57 774)	15.9%	(208 190)	57.3%	(62 982)	75.4%	(8.3%)
Suppliers and employees	(228 305)	(343 472)	(47 684)	20.9%	(60 531)	26.5%	(42 201)	12.3%	(57 774)	16.8%	(208 190)	60.6%	(62 982)	75.4%	(8.3%)
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%)	(53 108)	(17.2%)	(152 691)	(49.4%)	(89 546)	109.4%	(40.7%)
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%	(78 471)	20.3%	(194 704)	50.4%	(53 853)	53.1%	45.7%
Capital assets	(314 687)	(386 656)	(22 250)	7.1%	(51 948)	16.5%	(42 035)	10.9%	(78 471)	20.3%	(194 704)	50.4%	(53 853)	53.1%	45.7%
Net Cash from/(used) Investing Activities	(314 687)	(386 656)	(22 250)	7.1%	(51 948)	16.5%	(42 035)	10.9%	(78 471)	20.3%	(194 704)	50.4%	(53 853)	53.1%	45.7%
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	(7 505)	(77 856)	(44 705)	595.6%	(100 800)	1 343.1%	(70 313)	90.3%	(131 579)	169.0%	(347 396)	446.2%	(143 399)	(23.8%)	(8.2%)
Cash/cash equivalents at the year begin:	138 464	138 464	79 105	57.1%	34 401	24.8%	(66 399)	(48.0%)	(136 712)	(98.7%)	79 105	57.1%	267 108	72.8%	(151.2%)
Cash/cash equivalents at the year end:	130 958	60 607	34 401	26.3%	(66 399)	(50.7%)	(136 712)	(225.6%)	(268 290)	(442.7%)	(268 290)	(442.7%)	126 568	303.5%	(312.0%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 973	6.6%	843	2.8%	463	1.6%	26 525	89.0%	29 803	60.2%	1 688	5.7%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	409	5.8%	89	1.3%	87	1.2%	6 465	91.7%	7 051	14.2%	(64)	(.9%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	316	2.5%	274	2.2%	189	1.5%	11 769	93.8%	12 549	25.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13	11.0%	-	-	-	-	103	89.0%	115	2%	4	3.1%	-	-
Total By Income Source	2 710	5.5%	1 207	2.4%	739	1.5%	44 862	90.6%	49 518	100.0%	1 628	3.3%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	206	2.1%	143	1.4%	131	1.3%	9 568	95.2%	10 047	20.3%	-	-	-	-
Commercial	1 974	7.6%	845	3.3%	404	1.6%	22 738	87.6%	25 960	52.4%	1 480	5.7%	-	-
Households	530	3.9%	219	1.6%	205	1.5%	12 556	92.9%	13 510	27.3%	148	1.1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 710	5.5%	1 207	2.4%	739	1.5%	44 862	90.6%	49 518	100.0%	1 628	3.3%	-	-

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)	4 510	100.0%	-	-	-	-	0	-	4 510	93.4%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	321	100.0%	-	-	-	-	-	-	321	6.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 831	100.0%	-	-	-	-	0	-	4 831	100.0%

Contact Details

Municipal Manager	Mr Gp Tobela 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.

EASTERN CAPE: WINNIE MADIKIZELA-MANDELA (EC443)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	440 094	478 568	186 931	42.5%	145 437	33.0%	113 364	23.7%	34 583	7.2%	480 316	100.4%	26 283	99.4%	31.6%
Exchange Revenue															
Service charges - Electricity	32 243	44 450	11 106	34.4%	13 236	41.1%	11 059	24.9%	14 025	31.6%	49 426	111.2%	10 596	110.9%	32.4%
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	5 661	4 661	1 063	18.8%	1 059	18.7%	1 046	22.4%	1 020	21.9%	4 189	89.9%	1 077	98.4%	(5.3%)
Sale of Goods and Rendering of Services	201	221	63	31.5%	25	12.7%	72	32.7%	88	39.7%	249	112.5%	39	52.0%	122.4%
Agency services	1 266	1 414	394	31.1%	358	28.3%	328	23.2%	219	15.5%	1 298	91.8%	210	89.5%	4.2%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 390	3 790	845	24.9%	927	27.3%	1 043	27.5%	794	21.0%	3 608	95.2%	805	79.6%	(1.4%)
Interest earned from Current and Non Current Assets	15 890	31 890	8 269	52.0%	7 617	47.9%	8 925	28.0%	9 657	30.3%	34 468	108.1%	7 488	115.1%	29.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rented from Fixed Assets	5 282	5 402	1 124	21.3%	1 269	24.0%	1 196	22.1%	1 419	26.3%	5 008	92.7%	1 086	98.4%	30.7%
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	471	287	72	15.3%	207	43.8%	(36)	(12.4%)	658	229.1%	901	313.8%	1 029	272.0%	(36.1%)
Non-Exchange Revenue															
Property rates	21 250	21 250	16 290	76.7%	1 811	8.5%	1 811	8.5%	1 808	8.5%	21 720	102.2%	1 574	96.6%	14.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	225	225	15	6.5%	3	1.2%	19	8.5%	605	268.9%	642	285.1%	33	11.8%	1 743.6%
Licences or permits	2 537	2 537	603	23.8%	511	20.1%	500	19.7%	488	19.3%	2 102	82.9%	479	90.2%	2.0%
Transfer and subsidies - Operational	349 897	357 060	145 683	41.6%	117 043	33.5%	86 171	24.1%	2 594	7.3%	351 492	98.4%	1 858	97.2%	39.6%
Interest	1 780	5 380	1 405	78.9%	1 372	77.1%	1 229	22.8%	1 204	22.4%	5 210	96.8%	1 062	187.9%	13.4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	(1 055)	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	3	-	3	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	447 697	527 053	88 286	19.7%	98 887	22.1%	100 267	19.0%	95 113	18.0%	382 552	72.6%	96 090	80.1%	(1.0%)
Employee related costs	130 212	130 041	28 388	21.8%	28 853	22.2%	29 435	22.6%	30 725	23.6%	117 400	90.3%	33 242	92.5%	(7.6%)
Remuneration of councillors	28 481	28 481	6 522	22.9%	6 973	24.5%	6 629	23.3%	6 587	23.1%	26 711	93.8%	6 082	93.4%	8.3%
Bulk purchases - electricity	47 731	47 731	11 043	23.1%	9 879	20.7%	9 506	19.9%	9 537	20.0%	39 965	83.7%	12 356	96.7%	(22.8%)
Inventory consumed	7 485	7 584	1 196	16.0%	995	13.3%	1 416	18.7%	2 115	27.9%	5 722	75.5%	1 416	62.2%	49.4%
Debt impairment	10 109	10 109	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	54 371	64 536	9 523	17.5%	9 408	17.3%	9 263	14.4%	9 167	14.2%	37 361	57.9%	9 864	81.3%	(7.1%)
Interest	100	100	-	-	-	-	41	40.6%	-	-	41	40.6%	-	-	-
Contracted services	85 745	131 051	18 327	21.4%	27 023	31.5%	29 324	22.4%	21 555	16.4%	96 227	73.4%	13 387	75.2%	61.0%
Transfers and subsidies	3 431	3 281	-	-	40	1.2%	857	26.1%	1 299	39.6%	2 196	66.9%	1 684	77.4%	(22.9%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	-	-	2	-	(100.0%)
Operational costs	80 034	81 709	13 287	16.6%	15 699	19.6%	13 797	16.9%	13 983	17.1%	56 776	69.5%	17 263	68.6%	(18.9%)
Losses on disposal of Assets	-	22 432	-	-	18	-	-	-	122	5%	141	6%	775	74.6%	(84.2%)
Other Losses	-	-	-	-	-	-	-	-	13	-	13	-	18	-	(26.9%)
Surplus/(Deficit)	(7 603)	(48 486)	98 645		46 550		13 097		(60 529)		97 764		(69 807)		
Transfers and subsidies - capital (monetary allocations)	76 295	94 040	14 735	19.3%	22 452	29.4%	13 284	14.1%	32 762	34.8%	83 232	88.5%	57 718	84.6%	(43.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	68 692	45 554	113 380		69 002		26 381		(27 767)		180 996		(12 089)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	68 692	45 554	113 380		69 002		26 381		(27 767)		180 996		(12 089)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	68 692	45 554	113 380		69 002		26 381		(27 767)		180 996		(12 089)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	68 692	45 554	113 380		69 002		26 381		(27 767)		180 996		(12 089)		

Part 2: Capital Revenue and Expenditure

		2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
		Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands																
Capital Revenue and Expenditure																
Source of Finance		123 282	155 056	20 392	16.5%	25 478	20.7%	737	.5%	59 139	38.1%	105 745	68.2%	64 725	74.8%	(8.6%)
National Government		66 343	67 860	12 958	19.5%	20 251	30.5%	(1 119)	(1.6%)	26 006	38.3%	58 095	85.6%	49 942	87.0%	(47.9%)
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		66 343	67 860	12 958	19.5%	20 251	30.5%	(1 119)	(1.6%)	26 006	38.3%	58 095	85.6%	49 942	87.0%	(47.9%)
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		56 939	87 195	7 434	13.1%	5 226	9.2%	1 856	2.1%	33 133	38.0%	47 650	54.6%	14 783	55.2%	124.1%
Capital Expenditure Functional		123 282	155 056	20 392	16.5%	25 478	20.7%	737	.5%	59 139	38.1%	105 745	68.2%	64 725	74.8%	(8.6%)
Municipal governance and administration		11 109	9 269	213	1.9%	179	1.6%	956	10.3%	1 748	18.9%	3 096	33.4%	1 373	45.9%	27.3%
Executive and Council		1 304	1 304	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		9 804	7 964	213	2.2%	179	1.8%	956	12.0%	1 748	21.9%	3 096	38.9%	1 373	45.9%	27.3%
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety		907	4 085	-	-	463	51.0%	(373)	(9.1%)	2 039	49.9%	2 129	52.1%	870	80.6%	134.5%
Community and Social Services		770	1 405	-	-	463	60.1%	(463)	(32.9%)	93	6.6%	93	6.6%	791	81.5%	(88.2%)
Sport And Recreation		137	137	-	-	-	-	90	65.9%	-	-	90	65.9%	79	72.4%	(100.0%)
Public Safety		-	2 543	-	-	-	-	-	-	1 946	76.5%	1 946	76.5%	-	-	(100.0%)
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		75 731	126 714	13 017	17.2%	19 949	26.3%	12 202	9.6%	47 480	37.5%	92 468	73.1%	52 566	75.1%	(9.7%)
Planning and Development		13 300	33 013	6 504	48.9%	5 047	37.9%	1 777	3.6%	7 720	23.4%	20 448	61.9%	3 889	33.4%	98.5%
Road Transport		62 430	93 613	6 513	10.4%	14 902	23.9%	11 025	11.8%	39 760	42.5%	72 199	77.1%	48 678	98.2%	(18.3%)
Environmental Protection		-	87	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services		35 536	14 988	7 162	20.2%	4 886	13.8%	(12 048)	(80.4%)	7 872	52.5%	7 872	52.5%	9 916	87.5%	(20.6%)
Energy sources		15 483	3 500	7 162	46.3%	5 381	34.8%	(12 543)	(358.4%)	2 703	77.2%	2 703	77.2%	8 115	92.6%	(66.7%)
Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management		20 054	11 488	-	-	(495)	(2.5%)	495	4.3%	5 170	45.0%	5 170	45.0%	1 801	60.2%	187.0%
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	51 616	54 154	2 637	5.1%	2 938	5.7%	2 922	5.4%	2 585	4.8%	11 082	20.5%	2 371	19.8%	9.0%
Transfers and Subsidies - Operational	349 897	357 060	145 073	41.5%	115 685	33.1%	105 304	29.5%	(9 022)	(2.5%)	357 040	100.0%	(33 806)	96.7%	(73.3%)
Transfers and Subsidies - Capital	71 555	87 968	21 526	30.1%	29 668	41.5%	30 359	34.5%	6 615	7.5%	88 168	100.2%	33 806	90.1%	(80.4%)
Interest	15 890	31 890	135	.9%	51	.3%	318	1.0%	33 901	106.3%	34 405	107.9%	685	6.2%	4 845.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(380 718)	(431 444)	(76 381)	20.1%	(87 322)	22.9%	(69 345)	16.1%	(73 822)	17.1%	(306 871)	71.1%	(72 272)	77.3%	2.1%
Suppliers and employees	(380 618)	(431 344)	(76 381)	20.1%	(87 322)	22.9%	(69 345)	16.1%	(73 822)	17.1%	(306 871)	71.1%	(72 272)	77.3%	2.1%
Finance charges	(100)	(100)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	170 828	170 215	105 251	61.6%	83 834	49.1%	85 358	50.1%	(18 618)	(10.9%)	255 825	150.3%	(53 150)	94.6%	(65.0%)
Cash Flow from Investing Activities															
Receipts	-	-	3 277	-	(3 277)	-	523	-	(523)	-	-	-	(969)	-	(46.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	3 277	-	(3 277)	-	523	-	(523)	-	-	-	(969)	-	(46.0%)
Payments	(141 376)	(168 512)	(28 831)	20.4%	(26 897)	19.0%	(16 293)	9.7%	(49 536)	29.4%	(121 558)	72.1%	(63 793)	72.9%	(22.3%)
Capital assets	(141 376)	(168 512)	(28 831)	20.4%	(26 897)	19.0%	(16 293)	9.7%	(49 536)	29.4%	(121 558)	72.1%	(63 793)	72.9%	(22.3%)
Net Cash from/(used) Investing Activities	(141 376)	(168 512)	(25 554)	18.1%	(30 174)	21.3%	(15 770)	9.4%	(50 060)	29.7%	(121 558)	72.1%	(64 762)	72.9%	(22.7%)
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	1 703	79 697	270.6%	53 660	182.2%	69 588	4 086.0%	(68 678)	(4 032.5%)	134 267	7 883.7%	(117 911)	150.8%	(41.8%)
Cash/cash equivalents at the year begin:	277 109	360 015	360 015	129.9%	439 712	158.7%	493 372	137.0%	562 960	156.4%	360 015	100.0%	494 643	100.0%	13.8%
Cash/cash equivalents at the year end:	306 560	361 719	439 712	143.4%	493 372	160.9%	562 960	155.6%	494 283	136.6%	494 283	136.6%	376 732	109.8%	31.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 468	19.1%	1 732	6.0%	1 677	5.9%	19 774	69.0%	28 650	27.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 253	3.2%	278	.7%	274	.7%	37 079	95.4%	38 884	37.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	50	2.2%	29	1.3%	15	.7%	2 131	95.8%	2 225	2.1%	5	.2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	384	100.0%	384	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 478	6.1%	749	3.1%	754	3.1%	21 143	87.6%	24 124	23.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	572	5.5%	246	2.4%	215	2.1%	9 414	90.1%	10 447	10.0%	-	-	-	-
Total By Income Source	8 820	8.4%	3 034	2.9%	2 936	2.8%	89 924	85.9%	104 714	100.0%	5	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 032	2.3%	502	1.1%	461	1.0%	43 115	95.6%	45 110	43.1%	-	-	-	-
Commercial	7 148	16.5%	2 190	5.1%	2 209	5.1%	31 766	73.3%	43 312	41.4%	5	-	-	-
Households	641	3.9%	342	2.1%	266	1.6%	15 043	92.3%	16 291	15.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	8 820	8.4%	3 034	2.9%	2 936	2.8%	89 924	85.9%	104 714	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	22 572	100.0%	-	-	-	-	-	-	22 572	99.9%
Auditor-General	30	100.0%	-	-	-	-	-	-	30	.1%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	22 602	100.0%	-	-	-	-	-	-	22 602	100.0%

Contact Details

Municipal Manager	Mr Luvuyo Mahlaqa	039 251 0230
Chief Financial Officer	Mr Zakhele Alex Zukulu	039 251 0230

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NTABANKULU (EC444)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	360 896	317 475	71 130	19.7%	58 581	16.2%	45 916	14.5%	706	.2%	176 332	55.5%	7 066	48.4%	(90.0%)
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	600	760	165	27.6%	165	27.5%	165	21.7%	165	21.7%	660	86.8%	166	90.7%	(.6%)
Sale of Goods and Rendering of Services	3 729	6 157	106	2.8%	7	2%	13	.2%	(5 944)	(96.5%)	(5 819)	(94.5%)	105	.8%	(5 758.0%)
Agency services	85 360	91 162	-	-	15	-	-	-	29	-	44	-	97	.5%	(69.8%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	380	900	175	46.1%	74	19.4%	-	-	232	25.8%	481	53.5%	165	227.9%	40.6%
Interest earned from Current and Non Current Assets	2 000	4 500	770	38.5%	965	48.2%	1 086	24.1%	1 145	25.4%	3 965	88.1%	909	150.5%	26.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	780	160	10	1.3%	9	1.2%	18	11.2%	17	10.7%	55	34.3%	15	8.1%	13.9%
Licence and permits	870	572	158	18.2%	151	17.4%	128	22.4%	131	22.9%	569	99.4%	113	65.0%	15.8%
Operational Revenue	60 574	5 068	20	-	13	-	38	.8%	583	11.5%	656	12.9%	37	137.6%	1 468.7%
Non-Exchange Revenue															
Property rates	21 000	21 000	2 659	12.7%	4 009	19.1%	4 117	19.6%	4 261	20.3%	15 046	71.6%	4 327	88.3%	(1.5%)
Surcharges and Taxes	19 000	20 395	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	200	260	66	33.2%	39	19.4%	17	6.6%	19	7.3%	141	54.2%	41	121.2%	(53.6%)
Licences or permits	1 200	1 450	55	4.6%	51	4.2%	58	4.0%	71	4.9%	235	16.2%	53	28.8%	34.0%
Transfer and subsidies - Operational	164 677	164 641	66 943	40.7%	53 084	32.2%	40 284	24.5%	99	.1%	160 410	97.4%	1 039	60.3%	(90.4%)
Interest	527	450	-	-	-	-	(7)	(1.6%)	131	29.1%	124	27.5%	(1)	58.5%	(17 177.3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	(234)	(234)	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	258 043	265 117	43 663	16.9%	51 474	19.9%	44 181	16.7%	50 696	19.1%	190 015	71.7%	45 029	67.9%	12.6%
Employee related costs	99 245	97 976	23 626	23.8%	22 636	22.8%	23 092	23.6%	23 067	23.5%	92 422	94.3%	21 434	93.1%	7.6%
Remuneration of councillors	15 233	14 908	3 101	20.4%	3 693	24.2%	3 201	21.5%	3 228	21.7%	13 223	88.8%	3 091	81.6%	4.8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4 381	1 818	74	1.7%	34	.8%	112	6.2%	560	30.8%	781	42.9%	184	147.2%	204.6%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	43 487	23 987	1 551	3.6%	-	-	1 674	7.0%	1 939	8.1%	5 165	21.5%	-	-	(100.0%)
Interest	100	2 050	163	163.2%	708	707.6%	450	21.9%	403	19.7%	1 723	84.1%	-	197.1%	(100.0%)
Contracted services	39 342	44 897	5 964	15.2%	13 016	33.1%	7 719	17.2%	13 376	29.8%	40 075	89.3%	9 973	86.0%	34.1%
Transfers and subsidies	2 506	2 660	508	20.3%	278	11.1%	211	7.9%	345	13.0%	1 342	50.5%	543	33.6%	(36.4%)
Irrecoverable debts written off	1 086	1 086	-	-	-	-	40	3.7%	40	3.7%	7	.8%	7	8.9%	(100.0%)
Operational costs	45 530	47 801	8 658	19.0%	11 109	24.4%	7 681	16.1%	7 767	16.3%	35 216	74.0%	9 798	80.0%	(20.7%)
Losses on disposal of Assets	7 134	27 634	18	.3%	-	-	-	-	-	-	18	.1%	-	-	-
Other Losses	-	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	102 853	52 358	27 466		7 107		1 735		(49 991)		(13 683)		(37 963)		
Transfers and subsidies - capital (monetary allocations)	74 571	103 013	809	1.1%	6 601	8.9%	6 396	6.2%	7 634	7.4%	21 440	20.8%	17 738	31.9%	(57.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	177 424	155 371	28 275		13 708		8 130		(42 356)		7 758		(20 225)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	177 424	155 371	28 275		13 708		8 130		(42 356)		7 758		(20 225)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	177 424	155 371	28 275		13 708		8 130		(42 356)		7 758		(20 225)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	60 324	-	-	-	-	-	-	-	-	-	-	1 027	1.8%	(100.0%)
Surplus/(Deficit) for the year	177 424	215 695	28 275		13 708		8 130		(42 356)		7 758		(19 198)		

Part 2: Capital Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	136 116	183 220	13 340	9.8%	35 077	25.8%	16 632	9.1%	20 189	11.0%	85 237	46.5%	22 502	45.7%	(10.3%)
National Government	116 977	152 353	7 770	6.6%	19 917	17.0%	8 550	5.6%	14 169	9.3%	50 406	33.1%	14 035	43.3%	1.0%
Provincial Government	17 391	17 707	3 267	18.8%	7 701	44.3%	3 558	20.1%	4 859	27.4%	19 385	109.5%	3 856	62.7%	26.0%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	134 368	170 961	11 036	8.2%	27 618	20.6%	12 108	7.1%	19 029	11.2%	69 791	41.0%	17 892	46.8%	6.4%
Borrowing	-	9 583	2 164	-	6 239	-	3 640	38.0%	476	5.0%	12 520	130.6%	3 862	30.3%	(87.7%)
Internally generated funds	1 748	3 577	139	8.0%	1 220	69.8%	863	24.7%	749	19.1%	2 926	81.8%	749	101.4%	(8.6%)
Capital Expenditure Functional	136 116	183 220	13 340	9.8%	35 077	25.8%	16 632	9.1%	20 189	11.0%	85 237	46.5%	22 502	45.7%	(10.3%)
Municipal governance and administration	1 191	12 543	2 303	193.4%	7 111	596.9%	4 331	34.5%	1 036	8.3%	14 781	117.8%	338	12.5%	206.2%
Executive and Council	87	235	(18)	(20.7%)	-	-	-	-	175	74.6%	157	66.9%	20	16.7%	775.5%
Finance and administration	1 104	12 309	2 321	210.2%	7 111	643.9%	4 331	35.2%	861	7.0%	14 624	118.8%	318	12.4%	170.4%
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	71 376	71 835	-	-	-	-	193	.3%	-	-	193	.3%	250	4.2%	(100.0%)
Community and Social Services	296	235	-	-	-	-	53	22.5%	-	-	53	22.5%	250	16.9%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	174	174	-	-	-	-	140	80.5%	-	-	140	80.5%	-	-	-
Housing	70 906	71 426	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	57 038	92 331	11 036	19.3%	24 216	42.5%	11 336	12.3%	17 179	18.6%	63 768	69.1%	19 805	57.0%	(13.3%)
Planning and Development	25 732	38 145	3 488	13.6%	12 510	48.6%	7 649	20.1%	7 732	20.3%	31 378	82.3%	8 852	69.1%	(12.7%)
Road Transport	31 306	54 185	7 549	24.1%	11 706	37.4%	3 687	6.8%	9 447	17.4%	32 389	59.8%	10 952	50.2%	(13.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	6 511	6 511	-	-	3 750	57.6%	772	11.9%	1 974	30.3%	6 496	99.8%	2 109	85.7%	(6.4%)
Energy sources	6 511	6 511	-	-	3 750	57.6%	772	11.9%	1 974	30.3%	6 496	99.8%	2 109	85.7%	(6.4%)
Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	116 790	114 973	(133)	(.1%)	(6 619)	(5.7%)	(2 525)	(2.2%)	(5 137)	(4.5%)	(14 414)	(12.5%)	(4 178)	(47.0%)	22.9%
Transfers and Subsidies - Operational	154 043	164 141	37 725	24.5%	8 159	5.3%	2 647	1.6%	(33 139)	(20.2%)	15 391	9.4%	(30 135)	(13.9%)	10.0%
Transfers and Subsidies - Capital	71 962	103 013	8 925	12.4%	(10 874)	(15.1%)	(5 382)	(5.2%)	13 244	12.9%	5 913	5.7%	(13 293)	7.0%	(199.6%)
Interest	2 000	5 400	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(216 795)	(219 152)	1 364	(.6%)	182	(.1%)	127	(.1%)	(887)	.4%	786	(.4%)	(2 955)	2.4%	(70.0%)
Suppliers and employees	(214 595)	(216 742)	1 364	(.6%)	182	(.1%)	127	(.1%)	(887)	.4%	786	(.4%)	(2 955)	2.4%	(70.0%)
Finance charges	(100)	(150)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 100)	(2 260)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	145 400	184 674	47 638	32.8%	(8 738)	(6.0%)	(4 729)	(2.6%)	(23 857)	(12.9%)	10 314	5.6%	(50 561)	(29.2%)	(52.8%)
Cash Flow from Investing Activities															
Receipts	3 500	5 938	2	-	769	22.0%	28 571	481.1%	-	-	29 342	494.1%	2	1.2%	(100.0%)
Proceeds on disposal of PPE	3 500	5 938	2	-	769	22.0%	28 571	481.1%	-	-	29 342	494.1%	2	1.2%	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(156 533)	(210 703)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(156 533)	(210 703)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(153 033)	(204 764)	2	-	769	(.5%)	28 571	(14.0%)	-	-	29 342	(14.3%)	2	-	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	11 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	11 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(11 000)	(11 000)	(369)	3.4%	(309)	2.8%	-	-	-	-	(678)	6.2%	-	-	-
Repayment of borrowing	(11 000)	(11 000)	(369)	3.4%	(309)	2.8%	-	-	-	-	(678)	6.2%	-	-	-
Net Cash from/(used) Financing Activities	(11 000)	-	(369)	3.4%	(309)	2.8%	-	-	-	-	(678)	-	-	.9%	-
Net Increase/(Decrease) in cash held	(18 634)	(20 091)	47 270	(253.7%)	(8 277)	44.4%	23 842	(118.7%)	(23 857)	118.7%	38 978	(194.0%)	(50 559)	2 192.0%	(52.8%)
Cash/cash equivalents at the year begin:	10 161	52 668	23 051	226.9%	69 674	685.7%	62 684	119.0%	86 345	163.9%	23 051	43.8%	20 184	-	327.8%
Cash/cash equivalents at the year end:	(8 473)	32 577	70 882	(836.6%)	61 589	(726.9%)	85 352	262.0%	31 810	97.6%	31 810	97.6%	(30 361)	(90.2%)	(204.8%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 733	7.2%	(17)	-	1 322	3.5%	33 891	89.4%	37 928	83.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	(2)	100.0%	(2)	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	110	2.6%	(1)	-	59	1.4%	4 130	96.1%	4 299	9.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	163	12.5%	(0)	-	74	5.7%	1 068	81.8%	1 305	2.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 688	100.0%	1 688	3.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	49	100.0%	49	.1%	-	-	-	-
Total By Income Source	3 006	6.6%	(18)	-	1 455	3.2%	40 824	90.2%	45 268	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 782	17.4%	(13)	(.1%)	873	8.5%	7 603	74.2%	10 245	22.6%	-	-	-	-
Commercial	459	3.3%	(1)	-	216	1.5%	13 436	95.2%	14 110	31.2%	-	-	-	-
Households	400	2.9%	(4)	-	188	1.3%	13 382	95.8%	13 966	30.9%	-	-	-	-
Other	365	5.3%	(0)	-	178	2.6%	6 404	92.2%	6 947	15.3%	-	-	-	-
Total By Customer Group	3 006	6.6%	(18)	-	1 455	3.2%	40 824	90.2%	45 268	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	132	100.0%	-	-	-	-	0	-	132	34.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(882)	(346.4%)	1 136	446.4%	-	-	0	-	254	65.9%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(750)	(194.2%)	1 136	294.2%	-	-	0	-	386	100.0%

Contact Details

Municipal Manager	Ms Ivy Sikhulu Ngweni	039 258 0056
Chief Financial Officer	Mr Mzukisi Mhlili	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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24												2022/23		Q4 of 2022/23 to Q4 of 2023/24
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	1 046 147	1 100 182	342 255	32.7%	293 201	28.0%	227 042	20.6%	42 879	3.9%	905 376	82.3%	47 593	88.3%	(9.9%)
Exchange Revenue															
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water	41 664	46 434	6 411	15.4%	10 893	26.1%	8 821	19.0%	11 047	23.8%	37 173	80.1%	8 291	90.7%	33.2%
Service charges - Waste Water Management	9 190	8 373	1 155	12.6%	1 258	13.7%	1 171	14.0%	1 203	14.4%	4 787	57.2%	1 173	79.4%	2.5%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	908	1 421	78	8.6%	205	22.5%	672	47.3%	290	20.4%	1 244	87.5%	467	140.2%	(38.1%)
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%	27 103	26.3%	112 079	108.9%	22 832	106.8%	18.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	10	-	-	5	-	2	24.6%	6	60.9%	14	140.2%	(88)	14.5%	(106.9%)
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	160 329	166 360	1 114	.7%	59	-	239	.1%	61	-	1 473	.9%	40	1.2%	53.9%
Non-Exchange Revenue															
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	1	-	1	-	-	-	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	775 128	774 657	305 882	39.5%	251 931	32.5%	187 623	24.2%	3 170	.4%	748 606	96.6%	14 879	99.7%	(78.7%)
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	913 853	987 825	186 222	20.4%	208 696	22.8%	172 343	17.4%	269 727	27.3%	836 988	84.7%	207 473	83.7%	30.0%
Employee related costs	335 713	339 687	76 024	22.6%	74 404	22.2%	74 215	21.8%	78 156	23.0%	302 799	89.1%	71 280	91.2%	9.6%
Remuneration of councillors	15 095	15 095	3 584	23.7%	3 414	22.6%	2 950	19.5%	2 720	18.0%	12 668	83.9%	2 884	80.9%	(5.7%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed	65 158	66 944	9 316	14.3%	14 386	22.1%	15 358	22.9%	25 459	38.0%	64 519	96.4%	13 821	82.1%	84.2%
Debt impairment	25 000	20 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	110 000	110 000	30 711	27.9%	14 810	13.5%	18 337	16.7%	59 643	54.2%	123 500	112.3%	29 338	93.7%	103.3%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	206 559	264 015	31 742	15.4%	66 447	32.2%	31 735	12.0%	56 906	21.6%	186 829	70.8%	50 493	78.5%	12.7%
Transfers and subsidies	23 900	24 300	4 375	18.3%	5 000	20.9%	5 920	24.4%	6 008	24.7%	21 303	87.7%	12 788	86.2%	(53.0%)
Irrecoverable debts written off	-	-	-	-	-	-	309	-	2 086	-	2 395	-	-	-	(100.0%)
Operational costs	132 429	147 284	30 470	23.0%	30 236	22.8%	23 519	16.0%	38 749	26.3%	122 974	83.5%	26 870	79.9%	44.2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	132 294	112 358	156 033		84 505		54 699		(226 848)		68 388		(159 879)		
Transfers and subsidies - capital (monetary allocations)	603 885	487 781	24 160	4.0%	126 083	20.9%	112 495	23.1%	118 626	24.4%	381 564	78.2%	93 652	69.0%	26.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	1 397	-	1 397	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	736 179	600 138	180 193		210 588		167 194		(106 626)		451 349		(66 227)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	736 179	600 138	180 193		210 588		167 194		(106 626)		451 349		(66 227)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	736 179	600 138	180 193		210 588		167 194		(106 626)		451 349		(66 227)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	736 179	600 138	180 193		210 588		167 194		(106 626)		451 349		(66 227)		

Part 2: Capital Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	724 649	591 115	53 284	7.4%	143 390	19.8%	73 559	12.4%	159 688	27.0%	429 921	72.7%	124 662	72.7%	28.1%
National Government	603 885	482 812	47 624	7.9%	131 753	21.8%	53 417	11.1%	156 938	32.5%	389 731	80.7%	121 351	77.2%	29.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Ag	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	603 885	482 812	47 624	7.9%	131 753	21.8%	53 417	11.1%	156 938	32.5%	389 731	80.7%	121 351	77.2%	29.3%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	120 764	108 303	5 660	4.7%	11 637	9.6%	20 142	18.6%	2 750	2.5%	40 189	37.1%	3 311	43.7%	(16.9%)
Capital Expenditure Functional	724 649	591 115	53 284	7.4%	143 390	19.8%	73 559	12.4%	159 688	27.0%	429 921	72.7%	124 662	72.7%	28.1%
Municipal governance and administration	45 336	47 348	532	1.2%	1 774	3.9%	11 510	24.3%	7 515	15.9%	21 331	45.1%	7 538	44.5%	(.3%)
Executive and Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	45 336	47 348	532	1.2%	1 774	3.9%	11 510	24.3%	7 515	15.9%	21 331	45.1%	7 538	44.5%	(.3%)
Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	18 430	18 094	-	-	-	-	-	-	267	1.5%	267	1.5%	1 791	32.0%	(85.1%)
Community and Social Services	330	330	-	-	-	-	-	-	169	51.2%	169	51.2%	(98)	(273.2%)	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	16 100	16 214	-	-	-	-	-	-	98	.6%	98	.6%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	2 000	1 550	-	-	-	-	-	-	-	-	-	-	1 888	89.9%	(100.0%)
Economic and Environmental Services	45 523	42 823	-	-	491	1.1%	9 849	23.0%	24 132	56.4%	34 472	80.5%	2 275	55.7%	960.5%
Planning and Development	45 523	42 823	-	-	491	1.1%	9 849	23.0%	24 132	56.4%	34 472	80.5%	2 275	55.7%	960.5%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	615 360	482 849	52 752	8.6%	141 124	22.9%	52 200	10.8%	127 774	26.5%	373 851	77.4%	113 058	74.6%	13.0%
Energy sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Management	610 554	468 043	52 752	8.6%	134 677	22.1%	52 200	11.2%	127 774	27.3%	367 404	78.5%	113 058	75.4%	13.0%
Waste Water Management	4 806	14 806	-	-	6 447	134.1%	-	-	-	-	6 447	43.5%	-	30.4%	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Other revenue	303 449	300 059	1 351	4%	770	3%	4 632	1.5%	24 381	8.1%	31 133	10.4%	809	1.5%	2 912.2%
Transfers and Subsidies - Operational	775 128	774 657	5 815	8%	245 513	31.7%	191 844	24.8%	446	.1%	443 619	57.3%	685	98.8%	(34.8%)
Transfers and Subsidies - Capital	603 885	487 781	116 938	19.4%	106 707	17.7%	107 935	22.1%	11	-	331 591	68.0%	2 360	98.9%	(99.5%)
Interest	58 927	102 927	27 437	46.6%	28 673	48.7%	28 336	27.5%	26 927	26.2%	111 374	108.2%	22 656	79.1%	18.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(819 610)	(919 097)	(95 996)	11.7%	(132 949)	16.2%	(78 811)	8.6%	(148 893)	16.2%	(456 649)	49.7%	(133 660)	87.3%	11.4%
Suppliers and employees	(795 710)	(894 797)	(95 996)	12.1%	(132 949)	16.7%	(78 811)	8.8%	(148 893)	16.6%	(456 649)	51.0%	(133 660)	87.3%	11.4%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(23 900)	(24 300)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	977 312	805 421	58 414	6.0%	258 695	26.5%	258 468	32.1%	(90 376)	(11.2%)	485 200	60.2%	(104 004)	91.2%	(13.1%)
Cash Flow from Investing Activities															
Receipts	-	-	(177)	-	(177)	-	(175)	-	(267)	-	(797)	-	(412)	-	(35.2%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	(177)	-	(177)	-	(175)	-	(92)	-	(92)	-	(412)	-	(57.5%)
Payments	(833 346)	(687 723)	(87 554)	10.5%	(162 575)	19.5%	(82 698)	12.0%	(192 898)	28.0%	(525 726)	76.4%	(138 569)	84.3%	39.2%
Capital assets	(833 346)	(687 723)	(87 554)	10.5%	(162 575)	19.5%	(82 698)	12.0%	(192 898)	28.0%	(525 726)	76.4%	(138 569)	84.3%	39.2%
Net Cash from/(used) Investing Activities	(833 346)	(687 723)	(87 731)	10.5%	(162 753)	19.5%	(82 874)	12.1%	(193 165)	28.1%	(526 523)	76.6%	(138 981)	84.5%	39.0%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	143 966	117 697	(29 318)	(20.4%)	95 943	66.6%	175 594	149.2%	(283 542)	(240.9%)	(41 323)	(35.1%)	(242 986)	122.2%	16.7%
Cash/cash equivalents at the year begin:	966 939	966 839	1 110 929	114.9%	1 081 611	111.9%	1 177 554	121.8%	1 353 148	140.0%	1 110 929	114.9%	1 381 771	120.0%	(2.1%)
Cash/cash equivalents at the year end:	1 110 805	1 084 537	1 081 611	97.4%	1 177 554	106.0%	1 353 148	124.8%	1 069 606	98.6%	1 069 606	98.6%	1 138 827	120.3%	(6.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 423	2.7%	3 393	2.1%	3 272	2.0%	154 411	93.3%	165 500	85.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	431	1.6%	411	1.5%	445	1.6%	26 203	95.3%	27 491	14.1%	-	-	-	-
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	-	-	-	-	-	-	1 321	100.0%	1 321	7%	-	-	-	-
Total By Income Source	4 855	2.5%	3 804	2.0%	3 717	1.9%	181 935	93.6%	194 312	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 970	5.1%	1 425	3.7%	1 115	2.9%	34 366	88.4%	38 877	20.0%	-	-	-	-
Commercial	1 320	2.5%	915	1.8%	797	1.5%	48 836	94.2%	51 868	26.7%	-	-	-	-
Households	1 564	1.5%	1 464	1.4%	1 805	1.7%	98 733	95.3%	103 567	53.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 855	2.5%	3 804	2.0%	3 717	1.9%	181 935	93.6%	194 312	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	5 619	97.2%	13	2%	-	-	150	2.6%	5 782	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	5 619	97.2%	13	.2%	-	-	150	2.6%	5 782	100.0%

Contact Details

Municipal Manager	Mr Zamlie 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 4TH QUARTER ENDED 30 JUNE 2024 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2023/24											2022/23		Q4 of 2022/23 to Q4 of 2023/24	
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		Total Expenditure as % of adjusted budget
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	46 453 372	48 025 345	23 161 376	49.9%	3 742 534	8.1%	10 181 740	21.2%	7 404 117	15.4%	44 489 768	92.6%	6 231 878	94.6%	18.8%
Exchange Revenue															
Service charges - Electricity	10 583 233	10 390 637	2 700 257	25.5%	2 352 969	22.2%	2 292 567	22.1%	2 529 217	24.3%	9 875 011	95.0%	2 147 623	92.1%	17.8%
Service charges - Water	5 617 206	5 537 967	1 083 373	19.3%	1 189 058	21.2%	1 186 859	21.4%	1 349 008	24.4%	4 808 298	86.8%	1 209 010	99.9%	11.6%
Service charges - Waste Water Management	1 940 493	2 060 796	477 742	24.6%	463 135	23.9%	459 438	22.3%	466 756	22.6%	1 867 071	90.6%	431 633	92.2%	8.1%
Service charges - Waste Management	1 187 851	1 350 408	374 693	31.5%	301 749	25.4%	303 500	22.5%	291 023	21.6%	1 270 966	94.1%	275 960	102.0%	5.5%
Sale of Goods and Rendering of Services	388 925	395 340	40 366	10.4%	65 921	16.9%	78 074	19.7%	68 739	17.4%	253 099	64.0%	81 040	67.1%	(15.2%)
Agency services	188 846	200 668	16 542	8.8%	21 690	11.5%	16 585	8.3%	26 932	13.4%	81 749	40.7%	23 285	67.6%	15.7%
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 349 506	1 788 835	547 571	40.6%	588 518	43.6%	615 316	34.4%	610 822	34.1%	2 362 228	132.1%	542 023	136.7%	12.7%
Interest earned from Current and Non Current Assets	642 413	652 768	155 384	24.2%	214 293	33.4%	255 963	30.0%	352 957	41.4%	978 597	114.8%	278 250	114.3%	26.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	405	456	20	4.9%	20	5.0%	21	4.5%	347	76.1%	408	89.5%	223	299.7%	55.9%
Rental from Fixed Assets	127 569	137 678	31 395	24.6%	36 203	28.4%	28 423	20.6%	30 477	22.1%	126 499	91.9%	27 610	94.5%	10.4%
Licence and permits	81 488	82 676	18 214	22.4%	18 232	22.4%	17 350	21.0%	10 456	12.6%	64 253	77.7%	18 618	98.0%	(43.8%)
Operational Revenue	828 618	801 037	44 584	5.4%	44 698	5.4%	71 495	8.9%	156 461	19.5%	317 238	39.6%	88 168	31.6%	77.5%
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%	617 226	8.7%	6 766 741	95.5%	361 815	97.4%	70.6%
Surcharges and Taxes	248 670	291 084	32 093	12.9%	27 728	11.2%	14 154	4.9%	49 785	17.1%	123 760	42.5%	15 056	34.0%	230.7%
Fines, penalties and forfeits	220 377	311 939	19 657	8.9%	28 209	12.8%	38 844	12.5%	75 130	24.1%	161 840	51.9%	33 649	90.1%	123.3%
Licences or permits	52 028	47 919	11 908	22.9%	14 221	27.3%	9 708	20.3%	9 886	20.6%	45 724	95.4%	9 600	83.4%	3.0%
Transfer and subsidies - Operational	13 631 399	14 315 562	5 262 948	38.6%	4 358 849	32.0%	3 780 610	26.4%	1 188 856	8.6%	13 521 363	94.5%	606 351	92.2%	(80.4%)
Interest	145 733	191 068	58 350	40.0%	73 016	50.1%	69 688	36.5%	65 311	34.2%	266 365	139.4%	51 135	151.5%	27.7%
Fuel Levy	2 022 947	2 022 947	508 468	25.1%	247 309	12.2%	247 308	12.2%	497 543	24.6%	1 500 628	74.2%	-	-	(100.0%)
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)
Gains on disposal of Assets	39 988	45 694	3 345	8.4%	213	5%	17 096	37.4%	5 371	11.8%	26 024	57.0%	5 488	11.9%	(2.1%)
Other Gains	7 354	25 144	125	1.7%	24	3%	44	2%	17 984	71.5%	18 177	72.3%	25 341	812.1%	(29.0%)
Discontinued Operations	25 721	87 109	-	-	-	-	-	-	-	-	-	-	-	-	(18.6%)
Operating Expenditure	47 760 487	49 147 724	13 055 271	27.3%	9 826 290	20.6%	10 112 193	20.6%	10 548 482	21.5%	43 542 237	88.6%	12 753 962	88.3%	(17.3%)
Employee related costs	15 162 322	14 870 065	3 135 934	20.7%	3 669 957	24.2%	3 398 152	22.9%	3 407 196	22.9%	13 611 240	91.5%	3 284 873	92.2%	4.4%
Remuneration of councillors	775 292	778 965	181 106	23.4%	186 261	24.0%	173 982	22.3%	175 078	22.5%	716 427	92.0%	169 556	92.4%	3.3%
Bulk purchases - electricity	10 490 940	10 490 266	3 123 557	29.8%	2 201 128	21.0%	2 171 269	20.7%	2 657 941	25.3%	10 153 894	96.8%	2 835 031	99.0%	(6.0%)
Inventory consumed	1 452 163	1 549 003	270 663	18.6%	203 706	14.0%	265 075	17.1%	287 776	18.6%	1 027 220	66.3%	241 786	83.5%	19.0%
Debt impairment	4 515 130	5 040 341	346 353	7.7%	331 250	7.3%	355 785	7.1%	506 804	10.1%	1 540 192	30.6%	2 646 963	75.6%	(80.9%)
Depreciation and amortisation	4 319 742	4 252 009	777 373	18.0%	737 381	17.1%	1 423 066	33.5%	850 623	20.0%	3 788 443	89.1%	1 390 465	87.1%	(38.6%)
Interest	299 143	401 849	85 807	28.7%	92 630	31.0%	32 220	8.0%	65 012	16.2%	275 669	68.6%	110 785	99.1%	(41.3%)
Contracted services	4 889 324	5 539 872	733 826	15.0%	1 146 544	23.4%	922 004	16.6%	1 264 538	22.8%	4 067 313	73.4%	1 010 593	72.3%	25.2%
Transfers and subsidies	552 181	658 949	101 296	18.3%	104 613	18.9%	251 224	38.1%	142 645	21.6%	599 777	91.0%	155 636	94.0%	(8.3%)
Irrecoverable debts written off	798 138	734 512	3 345 852	419.2%	176 705	22.1%	272 055	37.0%	230 543	31.4%	4 025 156	548.0%	(63 333)	107.0%	(464.0%)
Operational costs	4 161 907	4 414 198	946 988	22.8%	936 982	22.5%	827 855	18.7%	930 862	21.1%	3 642 417	82.5%	967 803	87.6%	(3.8%)
Losses on disposal of Assets	9 234	78 311	18	2%	52	6%	30	-	4 798	6.1%	4 698	6.3%	1 151	16.8%	316.7%
Other Losses	332 971	339 385	6 498	2.0%	39 082	11.7%	19 765	5.8%	24 247	7.1%	89 992	26.4%	22 654	53.2%	7.0%
Surplus/(Deficit)	(1 307 115)	(1 122 379)	10 106 105		(6 083 757)		69 548		(3 144 365)		947 531		(6 522 084)		
Transfers and subsidies - capital (monetary allocations)	7 746 336	7 933 516	620 872	8.0%	1 557 851	20.1%	1 216 139	15.3%	1 472 388	18.6%	4 867 250	61.4%	1 487 843	56.7%	(1.0%)
Transfers and subsidies - capital (in-kind)	77 744	86 285	-	-	-	-	-	-	28 567	33.1%	31 959	37.0%	-	36.4%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	6 516 965	6 897 422	10 726 977		(4 525 906)		1 289 079		(1 643 409)		5 846 740		(5 034 242)		
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	6 516 965	6 897 422	10 726 977		(4 525 906)		1 289 079		(1 643 409)		5 846 740		(5 034 242)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	6 516 965	6 897 422	10 726 977		(4 525 906)		1 289 079		(1 643 409)		5 846 740		(5 034 242)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	60 324	23 123	-	-	-	20 849	34.7%	-	-	44 071	73.1%	1 027	64.1%	(100.0%)
Surplus/(Deficit) for the year	6 516 965	6 957 746	10 750 100		(4 525 906)		1 310 027		(1 643 409)		5 890 812		(5 033 215)		

Part 2: Capital Revenue and Expenditure

	2023/24										2022/23		Q4 of 2022/23 to Q4 of 2023/24		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date			Fourth Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		Actual Expenditure	Total Expenditure as % of adjusted budget
R thousands															
Capital Revenue and Expenditure															
Source of Finance	9 932 878	10 386 301	3 248 638	32.7%	878 992	8.8%	1 480 595	14.3%	2 174 033	20.9%	7 782 259	74.9%	2 548 619	88.0%	(14.7%)
National Government	7 039 005	6 971 965	2 778 092	39.5%	357 653	5.1%	1 021 818	14.7%	1 648 316	23.6%	5 805 878	83.3%	1 911 433	103.3%	(13.8%)
Provincial Government	467 902	700 340	206 869	44.2%	130 225	27.8%	86 715	12.4%	70 863	10.1%	494 672	70.6%	73 486	66.9%	(3.6%)
District Municipality	3 962	24 394	-	-	3 677	92.8%	2 570	10.5%	4 272	17.5%	10 519	43.1%	2 810	9.1%	52.0%
Transfers and subsidies - capital (monetary alloc)(Departm Ag	179 035	203 214	7 953	4.4%	18 237	10.2%	16 501	8.1%	25 795	12.7%	68 486	33.7%	11 544	52.4%	123.5%
Transfers recognised - capital	7 699 904	7 899 913	2 992 914	38.9%	509 792	6.6%	1 127 604	14.3%	1 749 246	22.1%	6 379 556	80.8%	1 999 273	99.5%	(12.2%)
Borrowing	136 338	128 693	7 575	5.6%	16 917	12.4%	13 253	10.3%	25 213	19.8%	62 958	48.9%	44 781	51.8%	(43.7%)
Internally generated funds	2 106 636	2 357 696	248 149	11.8%	352 282	16.7%	339 739	14.4%	399 575	16.9%	1 339 745	56.8%	504 565	58.0%	(20.8%)
Capital Expenditure Functional	10 038 790	10 440 182	33 688 942	335.6%	(29 496 527)	(293.8%)	1 548 442	14.8%	2 197 641	21.0%	7 938 497	76.0%	2 555 464	77.8%	(14.0%)
Municipal governance and administration	764 698	745 247	14 362 613	1 878.2%	(14 198 934)	(1 856.8%)	127 220	17.1%	100 441	13.8%	391 341	52.5%	105 000	42.3%	(4.3%)
Executive and Council	42 372	46 101	24 088	56.8%	(4 848)	(11.4%)	8 847	19.2%	5 487	11.9%	33 575	72.8%	2 507	111.1%	118.9%
Finance and administration	718 936	697 380	14 338 463	1 994.4%	(14 194 147)	(1 974.3%)	118 373	17.0%	94 856	13.5%	357 545	51.3%	102 493	3 574.7%	(7.5%)
Internal audit	3 391	1 766	62	1.8%	61	1.8%	-	-	98	5.6%	221	12.5%	-	3.4%	(100.0%)
Community and Public Safety	1 198 440	1 253 534	3 428 319	286.1%	(3 022 553)	(252.2%)	152 786	12.2%	178 205	14.2%	736 757	58.8%	180 612	160.5%	(1.3%)
Community and Social Services	175 573	191 252	2 355 290	1 341.5%	(2 287 119)	(1 302.7%)	14 005	7.3%	23 987	12.9%	106 163	55.5%	40 201	210.9%	(40.3%)
Sport And Recreation	144 150	130 082	336 273	233.3%	(273 917)	(190.0%)	37 541	18.4%	35 548	28.5%	123 855	95.2%	44 143	207.2%	(14.9%)
Public Safety	149 379	174 922	(13 134)	(8.8%)	43 847	29.4%	26 298	15.0%	32 175	18.4%	89 186	51.0%	18 203	(11.4%)	76.8%
Housing	721 330	747 238	681 352	94.5%	(436 799)	(60.6%)	88 102	11.8%	82 547	11.0%	415 202	55.0%	75 551	152.3%	9.3%
Health	8 008	10 040	68 537	855.9%	(68 565)	(856.2%)	430	4.3%	1 949	19.9%	2 352	23.4%	2 513	732.1%	(22.5%)
Economic and Environmental Services	3 071 359	3 767 377	5 481 524	178.5%	(3 854 430)	(125.5%)	554 538	14.7%	830 020	22.4%	3 011 652	79.9%	975 293	(688.8%)	(14.9%)
Planning and Development	787 166	881 384	1 944 778	132.7%	(748 629)	(95.1%)	80 087	9.1%	95 513	11.1%	472 590	53.8%	76 412	168.3%	26.3%
Road Transport	2 284 193	2 885 396	4 234 265	185.4%	(3 603 111)	(157.7%)	474 451	16.4%	773 528	26.4%	2 339 511	83.8%	898 881	(187.7%)	(10.7%)
Environmental Protection	-	487	202 491	-	(202 491)	-	-	-	-	-	379	77.7%	-	34 371.0%	(0.0%)
Trading Services	4 939 493	4 596 008	10 383 611	210.2%	(8 400 515)	(170.1%)	709 117	15.4%	1 080 356	23.5%	3 772 570	82.1%	1 272 156	181.8%	(15.1%)
Energy sources	807 022	710 789	4 901 494	607.4%	(4 581 077)	(567.7%)	84 941	12.0%	193 599	27.2%	598 957	84.3%	215 220	266.1%	(10.0%)
Water Management	3 465 379	3 152 299	3 907 986	112.8%	(2 497 054)	(72.1%)	528 000	16.6%	759 433	23.9%	2 698 364	85.1%	919 288	143.0%	(16.9%)
Waste Water Management	528 754	544 343	1 072 314	202.8%	(865 503)	(163.7%)	76 753	13.8%	81 075	14.6%	364 639	65.8%	119 887	251.6%	(32.4%)
Waste Management	138 338	158 577	501 817	362.7%	(456 881)	(330.3%)	19 424	12.2%	46 250	29.2%	110 610	69.8%	22 762	42.2%	35.0%
Other	64 800	78 017	32 875	50.7%	(20 095)	(31.0%)	4 781	6.1%	8 618	11.0%	26 178	33.6%	22 404	87.3%	(61.5%)

Other revenue	3 353 739	7 037 490	1 220 947	36.4%	2 096 762	62.5%	1 615 601	23.0%	1 651 337	23.5%	6 584 647	93.6%	1 637 092	129.7%	9%
Transfers and Subsidies - Operational	12 386 131	12 813 353	4 530 562	36.6%	3 339 914	27.0%	3 581 230	27.9%	157 039	1.2%	11 608 746	90.6%	1 291 239	92.7%	(87.8%)
Transfers and Subsidies - Capital	4 953 205	6 454 155	2 100 820	42.4%	1 808 118	36.5%	2 317 424	35.9%	267 306	4.1%	6 493 668	100.6%	224 751	72.4%	18.9%
Interest	411 107	614 882	72 851	17.7%	99 520	24.2%	114 978	18.7%	144 104	23.4%	431 453	70.2%	84 310	63.0%	70.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(37 377 222)	(41 609 307)	(4 956 846)	13.3%	(6 441 419)	17.2%	(4 875 637)	11.7%	(4 534 873)	10.9%	(20 808 774)	50.0%	(3 441 496)	37.1%	31.8%
Suppliers and employees	(36 918 722)	(41 106 107)	(4 898 711)	13.3%	(6 396 309)	17.3%	(4 798 709)	11.7%	(4 494 039)	10.9%	(20 587 768)	50.1%	(3 395 805)	37.0%	32.3%
Finance charges	(165 416)	(161 685)	(6 502)	3.9%	(292)	2%	(5 775)	3.6%	(504)	3%	(13 072)	8.1%	(505)	9.6%	(2%)
Transfers and grants	(293 084)	(241 515)	(51 633)	17.8%	(44 816)	15.3%	(71 153)	20.8%	(40 330)	11.8%	(207 935)	69.9%	(45 186)	64.3%	(10.7%)
Net Cash from/(used) Operating Activities	12 016 246	9 899 988	9 089 607	75.6%	(675 298)	(5.6%)	5 638 049	57.0%	(790 904)	(8.0%)	13 261 454	134.0%	1 523 405	161.1%	(151.9%)
Cash Flow from Investing Activities															
Receipts	(5 481)	(99 476)	(317 878)	5 799.5%	339 699	(6 197.6%)	158 647	(159.5%)	9 096	(9.1%)	189 565	(190.6%)	28 641	(94.2%)	(68.2%)
Proceeds on disposal of PPE	49 580	59 173	9 177	18.5%	11 485	23.2%	36 448	61.6%	9 875	16.7%	66 983	113.2%	12 640	34.0%	(21.9%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(55 000)	(158 668)	(330 155)	600.3%	331 670	(603.0%)	121 849	(76.8%)	(76)	(76)	123 288	(77.7%)	17 383	14 212.7%	(100.4%)
Decrease (increase) in non-current investments	(62)	18	3 100	(5 040.9%)	(3 456)	5 618.9%	351	1 908.7%	(702)	(3 816.7%)	(707)	(3 841.8%)	(1 382)	1 152.3%	(49.2%)
Payments	(8 139 658)	(8 310 389)	(752 664)	9.2%	(1 767 265)	21.7%	(953 166)	11.5%	(1 436 817)	17.3%	(4 909 912)	59.1%	(1 790 374)	53.7%	(19.7%)
Capital assets	(8 139 658)	(8 310 389)	(752 664)	9.2%	(1 767 265)	21.7%	(953 166)	11.5%	(1 436 817)	17.3%	(4 909 912)	59.1%	(1 790 374)	53.7%	(19.7%)
Net Cash from/(used) Investing Activities	(8 145 139)	(8 409 865)	(1 070 542)	13.1%	(1 427 566)	17.5%	(794 518)	9.4%	(1 427 721)	17.0%	(4 720 347)	56.1%	(1 761 733)	55.3%	(19.0%)
Cash Flow from Financing Activities															
Receipts	60 059	84 059	50	.1%	40	.1%	31 204	37.1%	(856)	(1.0%)	30 438	36.2%	44	-	(2 038.1%)
Short term loans	-	11 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	60 000	80 000	-	-	-	-	30 000	50.0%	-	-	30 000	50.0%	-	-	-
Increase (decrease) in consumer deposits	59	13 059	50	84.1%	40	68.3%	1 204	9.2%	(856)	(6.6%)	438	3.4%	44	153.6%	(2 038.1%)
Payments	(72 757)	(55 999)	(17 572)	24.2%	(7 397)	10.2%	(3 698)	6.6%	(6 153)	11.0%	(34 821)	62.2%	(35 363)	59.9%	(82.6%)
Repayment of borrowing	(72 757)	(55 999)	(17 572)	24.2%	(7 397)	10.2%	(3 698)	6.6%	(6 153)	11.0%	(34 821)	62.2%	(35 363)	59.9%	(82.6%)
Net Cash from/(used) Financing Activities	(12 698)	28 060	(17 523)	138.0%	(7 357)	57.9%	27 506	98.0%	(7 009)	(25.9%)	(4 383)	(15.6%)	(35 319)	(13.0%)	(80.2%)
Net Increase/(Decrease) in cash held	3 858 410	1 518 183	8 001 542	207.4%	(2 110 221)	(54.7%)	4 871 036	320.8%	(2 225 634)	(146.6%)	8 536 723	562.3%	(273 646)	(1 496.0%)	713.3%
Cash/cash equivalents at the year begin:	6 563 117	7 161 076	4 389 962	65.9%	12 738 048	191.2%	15 428 546	215.5%	20 503 913	286.3%	4 389 962	61.3%	12 433 991	63.3%	64.9%
Cash/cash equivalents at the year end:	10 521 527	8 679 259	12 644 169	120.2%	15 432 215	146.7%	20 502 208	236.2%	18 238 238	210.1%	18 238 238	210.1%	12 187 482	195.4%	49.6%

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	615 791	8.4%	218 137	3.0%	203 946	2.8%	6 273 719	85.8%	7 311 593	35.2%	2 138 405	29.2%	74 654 890	1 021.0%
Trade and Other Receivables from Exchange Transactions - Electricity	356 474	22.3%	125 663	7.9%	75 608	4.7%	1 042 315	65.1%	1 600 060	7.7%	29 066	1.8%	8 453 680	528.3%
Receivables from Non-exchange Transactions - Property Rates	301 599	6.9%	118 053	2.7%	107 478	2.5%	3 858 828	88.0%	4 385 958	21.1%	173 444	4.0%	23 460 644	534.9%
Receivables from Exchange Transactions - Waste Water Management	114 790	8.2%	41 440	3.0%	38 486	2.8%	1 201 695	86.1%	1 396 411	6.7%	334 529	24.0%	13 665 876	978.6%
Receivables from Exchange Transactions - Waste Management	130 145	4.2%	67 972	2.2%	73 737	2.4%	2 833 721	91.2%	3 105 575	14.9%	239 642	7.7%	8 513 139	274.1%
Receivables from Exchange Transactions - Property Rental Debtors	4 801	2.1%	3 321	1.5%	3 690	1.6%	215 899	94.8%	227 711	1.1%	774	3%	-	-
Interest on Arrear Debtor Accounts	74 503	3.3%	46 060	2.1%	57 492	2.6%	2 065 172	92.1%	2 243 227	10.8%	290 702	13.0%	596 451	261.9%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	1 200	6.9%	888	5.1%	219	1.3%	15 007	86.7%	17 315	1%	-	-	-	-
Other	(19)	-	11 446	2.3%	9 598	1.9%	486 932	95.9%	507 957	2.4%	129 807	25.6%	30 648	6.0%
Total By Income Source	1 599 285	7.7%	632 980	3.0%	570 253	2.7%	17 993 288	86.5%	20 795 806	100.0%	3 336 369	16.0%	129 375 329	622.1%
Debtors Age Analysis By Customer Group														
Organs of State	218 020	13.6%	93 026	5.8%	57 950	3.6%	1 230 770	76.9%	1 599 767	7.7%	30	-	-	-
Commercial	505 517	16.0%	130 247	4.1%	103 825	3.3%	2 416 942	76.6%	3 156 530	15.2%	1 210	-	-	-
Households	828 389	5.4%	399 341	2.6%	388 945	2.5%	13 672 839	89.4%	15 289 514	73.5%	3 335 130	21.8%	129 375 329	846.2%
Other	47 359	6.3%	10 366	1.4%	19 533	2.6%	672 738	89.7%	749 996	3.6%	-	-	-	-
Total By Customer Group	1 599 285	7.7%	632 980	3.0%	570 253	2.7%	17 993 288	86.5%	20 795 806	100.0%	3 336 369	16.0%	129 375 329	622.1%

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	1 189 382	31.0%	59 194	1.5%	26 636	.7%	2 966 096	66.8%	3 841 308	48.2%
Bulk Water	36 652	8.0%	21 407	4.7%	13 840	3.0%	387 001	84.8%	458 898	5.8%
PAYE deductions	98 894	90.8%	10 063	9.2%	2	-	1	-	108 960	1.4%
VAT (output less input)	6 661	100.0%	-	-	-	-	0	-	6 661	1%
Pensions / Retirement deductions	83 036	100.0%	-	-	-	-	-	-	83 036	1.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	771 922	27.3%	468 101	16.6%	76 271	2.7%	1 509 245	53.4%	2 825 539	35.4%
Auditor-General	1 693	6.7%	3 177	12.6%	2 328	9.3%	17 932	71.4%	25 129	.3%
Other	194 243	31.2%	15 902	2.6%	(2 462)	(.4%)	415 778	66.7%	623 461	7.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 382 483	29.9%	577 844	7.2%	116 614	1.5%	4 896 052	61.4%	7 972 993	100.0%

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