

WESTERN CAPE: CAPE TOWN (CPT)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	64 280 886	17 375 482	27.0%	16 873 684	26.2%	34 249 166	53.3%	16 131 957	52.8%	4.6%
Exchange Revenue										
Service charges - Electricity	21 283 722	6 506 808	30.6%	5 339 894	25.1%	11 846 702	55.7%	4 650 384	51.6%	14.8%
Service charges - Water	4 995 557	1 132 971	22.7%	1 292 118	25.9%	2 425 089	48.0%	1 301 496	52.8%	(7.8%)
Service charges - Waste Water Management	2 547 558	559 467	22.0%	663 060	26.0%	1 222 528	48.0%	588 995	48.9%	12.6%
Service charges - Waste Management	1 516 500	368 451	24.3%	378 351	24.9%	746 802	49.2%	336 952	47.7%	12.3%
Sale of Goods and Rendering of Services	675 155	195 336	28.9%	210 712	31.2%	406 048	60.1%	205 051	59.0%	2.8%
Agency services	295 891	69 030	23.3%	73 764	24.9%	142 795	48.3%	75 515	48.2%	(2.3%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	317 698	86 147	27.1%	90 757	28.6%	176 905	55.7%	77 152	55.5%	17.6%
Interest earned from Current and Non Current Assets	1 084 122	408 176	37.7%	386 452	35.6%	794 628	73.3%	376 173	65.2%	2.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	673 045	198 828	29.5%	208 062	30.9%	406 891	60.5%	174 503	57.4%	19.2%
Licence and permits	196	260	132.3%	687	350.3%	947	482.6%	89	97.4%	675.3%
Operational Revenue	594 600	162 774	27.4%	175 522	29.5%	338 296	56.9%	143 627	67.7%	22.2%
Non-Exchange Revenue										
Property rates	12 706 624	3 146 975	24.8%	3 185 683	25.1%	6 332 658	49.8%	2 960 157	50.2%	7.6%
Surcharges and Taxes	429 894	105 387	24.5%	110 862	25.8%	216 249	50.3%	93 351	51.0%	18.8%
Fines, penalties and forfeits	1 888 192	465 080	24.6%	427 498	22.6%	892 578	47.3%	676 494	92.6%	(36.8%)
Licences or permits	56 610	12 478	22.0%	10 924	19.3%	23 403	41.3%	12 095	29.5%	(9.7%)
Transfer and subsidies - Operational	6 919 169	2 163 224	31.3%	2 045 178	29.6%	4 208 402	60.8%	2 079 411	60.4%	(1.6%)
Interest	94 426	38 165	40.4%	32 908	34.9%	71 073	75.3%	31 872	74.2%	3.3%
Fuel Levy	2 749 549	916 516	33.3%	916 516	33.3%	1 833 032	66.7%	879 763	66.7%	4.2%
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	59 079	-	-	13 593	23.0%	13 593	23.0%	5 674	9.6%	139.6%
Other Gains	5 393 297	839 408	15.6%	1 311 142	24.3%	2 150 550	39.9%	1 463 203	32.3%	(10.4%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	64 668 176	13 820 566	21.4%	15 628 675	24.2%	29 449 241	45.5%	15 452 204	45.3%	1.1%
Employee related costs	19 414 334	4 117 502	21.2%	5 028 701	25.9%	9 146 203	47.1%	4 917 427	48.1%	2.3%
Remuneration of councillors	200 324	44 108	22.0%	48 580	24.3%	92 688	46.3%	38 950	47.0%	24.7%
Bulk purchases - electricity	15 472 230	4 116 202	26.6%	3 639 931	23.5%	7 756 133	50.1%	3 164 747	45.3%	15.0%
Inventory consumed	7 136 784	1 190 677	16.7%	1 707 062	23.9%	2 897 739	40.6%	1 873 139	36.9%	(8.9%)
Debt impairment	2 856 164	336 713	11.8%	190 384	6.7%	527 097	18.5%	537 143	40.0%	(64.6%)
Depreciation and amortisation	3 849 498	937 161	24.3%	948 677	24.6%	1 885 838	49.0%	871 692	49.2%	8.8%
Interest	1 214 301	215 019	17.7%	214 969	17.7%	429 988	35.4%	195 813	41.4%	9.8%
Contracted services	9 879 651	1 461 218	14.8%	2 647 014	26.8%	4 108 232	41.6%	2 728 688	42.8%	(3.0%)
Transfers and subsidies	317 832	74 259	23.4%	68 243	21.5%	142 502	44.8%	79 488	42.8%	(14.1%)
Irrecoverable debts written off	188 482	269 754	143.1%	217 641	115.5%	487 395	258.6%	84 908	205.9%	156.3%
Operational costs	3 572 424	991 970	27.8%	828 101	23.2%	1 820 071	50.9%	769 900	46.7%	7.6%
Losses on disposal of Assets	2 244	31	1.4%	3 227	143.8%	3 258	145.2%	436	86.5%	639.8%
Other Losses	563 907	65 953	11.7%	86 144	15.3%	152 097	27.0%	189 871	34.0%	(54.6%)
Surplus/(Deficit)	(387 290)	3 554 916		1 245 009		4 799 925		679 754		
Transfers and subsidies - capital (monetary allocations)	3 552 052	374 585	10.5%	567 685	16.0%	942 270	26.5%	762 428	40.5%	(25.5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 164 762	3 929 501		1 812 694		5 742 196		1 442 182		
Income Tax	3 094	4 007	129.5%	9 215	297.8%	13 221	427.3%	8 767	(140.0%)	5.1%
Surplus/(Deficit) after income tax	3 161 668	3 925 494		1 803 480		5 728 974		1 433 415		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	2 248	2 958	131.5%	6 801	302.5%	9 759	434.0%	6 071	(111.8%)	12.0%
Surplus/(Deficit) attributable to municipality	3 163 916	3 928 452		1 810 281		5 738 733		1 439 486		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 163 916	3 928 452		1 810 281		5 738 733		1 439 486		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	12 073 295	1 389 403	11.5%	2 831 054	23.4%	4 220 457	35.0%	2 344 512	31.9%	20.8%
National Government	3 395 118	360 694	10.6%	549 200	16.2%	909 894	26.8%	738 377	40.7%	(25.6%)
Provincial Government	23 549	973	4.1%	816	3.5%	1 789	7.6%	1 560	9.9%	(47.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc	133 385	12 912	9.7%	17 675	13.3%	30 587	22.9%	22 491	45.4%	(21.4%)
Transfers recognised - capital	3 552 052	374 578	10.5%	567 692	16.0%	942 270	26.5%	762 428	40.5%	(25.5%)
Borrowing	7 279 730	719 066	9.9%	1 908 101	26.2%	2 627 167	36.1%	1 156 513	26.8%	65.0%
Internally generated funds	1 241 513	295 759	23.8%	355 261	28.6%	651 020	52.4%	425 571	37.2%	(16.5%)
Capital Expenditure Functional	12 073 295	1 389 403	11.5%	2 831 054	23.4%	4 220 457	35.0%	2 344 512	31.9%	20.8%
Municipal governance and administration	1 153 934	278 581	24.1%	312 066	27.0%	590 647	51.2%	397 650	36.7%	(21.5%)
Executive and Council	2 500	413	16.5%	512	20.5%	925	37.0%	593	42.2%	(13.7%)
Finance and administration	1 151 355	278 104	24.2%	311 554	27.1%	589 658	51.2%	396 969	36.8%	(21.5%)
Internal audit	79	64	80.3%	-	-	64	80.3%	87	2.1%	(100.0%)
Community and Public Safety	1 543 209	194 286	12.6%	378 242	24.5%	572 528	37.1%	409 026	38.5%	(7.5%)
Community and Social Services	116 977	14 939	12.8%	24 703	21.1%	39 642	33.9%	14 665	22.3%	68.4%
Sport And Recreation	192 630	13 213	6.9%	75 978	39.4%	89 191	46.3%	25 042	16.0%	203.4%
Public Safety	198 642	25 190	12.7%	57 856	29.1%	83 046	41.8%	107 590	42.0%	(46.2%)
Housing	976 831	136 436	14.0%	212 741	21.8%	349 177	35.7%	254 966	48.5%	(16.6%)
Health	58 130	4 507	7.8%	6 964	12.0%	11 471	19.7%	6 784	29.8%	3.0%
Economic and Environmental Services	3 197 899	234 435	7.3%	632 861	19.8%	867 296	27.1%	480 822	30.8%	31.6%
Planning and Development	225 399	10 004	4.4%	28 845	12.8%	38 649	17.2%	28 292	20.9%	2.0%
Road Transport	2 716 756	204 447	7.5%	555 582	20.5%	760 029	28.0%	408 604	31.7%	36.6%
Environmental Protection	255 744	19 984	7.8%	48 434	18.9%	68 417	26.8%	45 936	29.8%	5.4%
Trading Services	6 124 868	672 924	11.0%	1 503 257	24.5%	2 176 180	35.5%	1 051 318	29.5%	43.0%
Energy sources	1 206 454	193 858	16.1%	240 886	20.0%	434 744	36.0%	313 670	39.9%	(23.2%)
Water Management	1 227 340	134 296	10.9%	344 264	28.0%	478 559	39.0%	224 598	30.8%	53.3%
Waste Water Management	3 587 992	322 306	9.0%	861 556	24.0%	1 183 862	33.0%	421 542	23.2%	104.4%
Waste Management	103 082	22 464	21.8%	56 552	54.9%	79 015	76.7%	91 508	41.7%	(38.2%)
Other	53 385	9 179	17.2%	4 627	8.7%	13 806	25.9%	5 696	21.2%	(18.8%)

Part 3: Cash Receipts and Payments

	2024/25				2023/24	
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	58 923 708	18 061 718	30.7%	16 742 523	28.4%	34 804 241	59.1%	10 341 122	46.7%	61.9%
Property rates	12 733 327	3 602 665	28.3%	3 178 515	25.0%	6 781 180	53.3%	(1 706 783)	12.6%	(286.2%)
Service charges	29 426 543	8 071 630	27.4%	7 868 338	26.7%	15 939 968	54.2%	6 860 108	49.9%	14.7%
Other revenue	5 208 706	2 161 770	41.5%	2 312 566	44.4%	4 474 336	85.9%	1 910 568	78.5%	21.0%
Transfers and Subsidies - Operational	6 919 169	3 582 306	51.8%	3 079 886	44.5%	6 662 193	96.3%	2 999 897	83.1%	2.7%
Transfers and Subsidies - Capital	3 552 052	235 710	6.6%	47 552	1.3%	283 262	8.0%	15 004	13.7%	216.9%
Interest	1 083 910	407 636	37.6%	255 665	23.6%	663 301	61.2%	262 328	44.7%	(2.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(52 416 170)	(8 958 492)	17.1%	(20 001 571)	38.2%	(28 960 064)	55.3%	(13 123 009)	55.4%	52.4%
Suppliers and employees	(52 416 170)	(8 958 492)	17.1%	(20 001 571)	38.2%	(28 960 064)	55.3%	(13 123 009)	56.3%	52.4%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	6 507 538	9 103 225	139.9%	(3 259 048)	(50.1%)	5 844 177	89.8%	(2 781 887)	(20.6%)	17.2%
Cash Flow from Investing Activities										
Receipts	726 825	(1 374 265)	(189.1%)	(1 946 909)	(267.9%)	(3 321 174)	(456.9%)	2 780 878	142.6%	(170.0%)
Proceeds on disposal of PPE	59 079	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	2 138	132	6.2%	126	5.9%	258	12.1%	129	33.6%	(1.9%)
Decrease (increase) in non-current investments	665 607	(1 374 397)	(206.5%)	(1 947 035)	(292.5%)	(3 321 432)	(499.0%)	2 780 750	146.8%	(170.0%)
Payments	(12 073 295)	(2 549 965)	21.1%	(2 517 843)	20.9%	(5 067 808)	42.0%	(2 160 940)	36.6%	16.5%
Capital assets	(12 073 295)	(2 549 965)	21.1%	(2 517 843)	20.9%	(5 067 808)	42.0%	(2 160 940)	36.6%	16.5%
Net Cash from/(used) Investing Activities	(11 346 470)	(3 924 230)	34.6%	(4 464 752)	39.3%	(8 388 982)	73.9%	619 938	10.7%	(820.2%)
Cash Flow from Financing Activities										
Receipts	7 303 293	28 215	.4%	1 528 898	20.9%	1 557 112	21.3%	5 385	(.1%)	28 290.0%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	7 279 730	-	-	1 500 000	20.6%	1 500 000	20.6%	-	-	(100.0%)
Increase (decrease) in consumer deposits	23 564	28 215	119.7%	28 898	122.6%	57 112	242.4%	5 385	(31.2%)	436.6%
Payments	(2 802 627)	-	-	79 481	(2.8%)	79 481	(2.8%)	-	-	(100.0%)
Repayment of borrowing	(2 802 627)	-	-	79 481	(2.8%)	79 481	(2.8%)	-	-	(100.0%)
Net Cash from/(used) Financing Activities	4 500 667	28 215	.6%	1 608 378	35.7%	1 636 593	36.4%	5 385	(.2%)	29 765.8%
Net Increase/(Decrease) in cash held	(338 266)	5 207 210	(1 539.4%)	(6 115 422)	1 807.9%	(908 212)	268.5%	(2 156 563)	(101.9%)	183.6%
Cash/cash equivalents at the year begin:	11 223 716	-	-	17 912 979	159.6%	-	-	12 494 715	-	43.4%
Cash/cash equivalents at the year end:	10 885 450	17 912 979	164.6%	11 797 557	108.4%	11 797 557	108.4%	10 338 152	81.3%	14.1%

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	512 980	19.2%	68 749	2.6%	74 558	2.8%	2 018 464	75.5%	2 674 752	26.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	983 717	53.0%	115 324	6.2%	32 764	1.8%	724 180	39.0%	1 855 985	18.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	834 602	35.6%	72 125	3.1%	73 649	3.1%	1 364 269	58.2%	2 344 644	23.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	257 460	23.2%	32 696	2.9%	29 967	2.7%	790 119	71.2%	1 110 243	11.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	115 505	18.1%	17 238	2.7%	17 059	2.7%	487 373	76.5%	637 174	6.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	143 999	15.3%	15 720	1.7%	(524)	(.1%)	780 372	83.1%	939 567	9.5%	-	-	-	-
Interest on Arrear Debtor Accounts	87 476	8.4%	45 785	4.4%	36 929	3.7%	869 882	83.5%	1 042 072	10.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(67 142)	10.0%	(56 752)	8.4%	(55 352)	8.2%	(495 511)	73.4%	(674 756)	(6.8%)	-	-	-	-
Total By Income Source	2 868 598	28.9%	310 886	3.1%	211 050	2.1%	6 539 147	65.9%	9 929 682	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	159 611	248.9%	30 975	48.3%	(4 204)	(6.6%)	(122 252)	(190.6%)	64 130	.6%	-	-	-	-
Commercial	1 235 392	60.3%	78 032	3.8%	47 855	2.3%	687 986	33.6%	2 049 265	20.6%	-	-	-	-
Households	1 328 011	19.4%	172 368	2.5%	162 521	2.4%	5 178 168	75.7%	6 841 068	68.9%	-	-	-	-
Other	145 584	14.9%	29 510	3.0%	4 879	.5%	795 246	81.5%	975 219	9.8%	-	-	-	-
Total By Customer Group	2 868 598	28.9%	310 886	3.1%	211 050	2.1%	6 539 147	65.9%	9 929 682	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	(41 417)	100.0%	-	-	-	-	-	-	(41 417)	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(41 417)	100.0%	-	-	-	-	-	-	(41 417)	100.0%

Contact Details

Municipal Manager	Mr Lungelo Mbandazayo	021 400 1330
Chief Financial Officer	Mr Kevin Jacoby	021 400 3265

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MATZIKAMA (WC011)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25								2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	562 393	141 080	25.1%	129 643	23.1%	270 723	48.1%	112 463	48.9%	15.3%	
Exchange Revenue											
Service charges - Electricity	198 474	44 038	22.2%	43 865	22.1%	87 903	44.3%	34 800	37.8%	26.0%	
Service charges - Water	44 251	8 243	18.6%	11 533	26.1%	19 776	44.7%	8 820	40.1%	30.8%	
Service charges - Waste Water Management	31 885	8 339	26.2%	8 375	26.3%	16 714	52.4%	7 574	54.4%	10.6%	
Service charges - Waste Management	37 619	10 027	26.7%	9 667	25.7%	19 694	52.4%	8 147	55.1%	18.7%	
Sale of Goods and Rendering of Services	5 215	2 007	38.5%	558	10.7%	2 566	49.2%	812	54.0%	(31.2%)	
Agency services	5 255	1 560	29.7%	1 097	20.9%	2 657	50.6%	1 584	56.2%	(30.7%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	12 880	3 851	29.9%	4 185	32.5%	8 037	62.4%	3 161	65.6%	32.4%	
Interest earned from Current and Non Current Assets	1 558	370	23.7%	382	24.5%	752	48.2%	418	60.2%	(8.8%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	2 145	507	23.6%	472	22.0%	979	45.6%	457	28.2%	3.4%	
Licence and permits	44	10	22.5%	17	39.3%	27	61.7%	8	33.8%	118.4%	
Operational Revenue	8 416	231	2.8%	789	9.4%	1 020	12.1%	368	8.6%	114.6%	
Non-Exchange Revenue											
Property rates	52 887	18 342	34.7%	11 367	21.5%	29 709	56.2%	11 069	56.3%	2.7%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	11 812	596	5.0%	578	4.9%	1 173	9.9%	523	8.7%	10.5%	
Licences or permits	1 067	250	23.5%	319	29.9%	569	53.4%	217	43.2%	46.9%	
Transfer and subsidies - Operational	105 677	38 213	36.2%	33 325	31.5%	71 538	67.7%	30 878	69.0%	7.9%	
Interest	3 490	1 000	28.6%	1 003	28.7%	2 003	57.4%	780	159.8%	28.6%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	4 789	1 160	24.2%	1 169	24.4%	2 329	48.6%	1 127	99.1%	3.7%	
Gains on disposal of Assets	1 400	2 326	166.1%	943	67.3%	3 269	233.5%	1 723	131.5%	(45.3%)	
Other Gains	33 529	9	-	-	-	9	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	534 568	103 690	19.4%	103 128	19.3%	206 818	38.7%	95 634	41.8%	7.8%	
Employee related costs	193 283	40 213	20.8%	49 981	25.9%	90 194	46.7%	48 577	48.5%	2.9%	
Remuneration of councillors	8 353	1 967	23.5%	2 233	26.7%	4 199	50.3%	2 034	53.4%	9.8%	
Bulk purchases - electricity	134 216	46 134	34.4%	31 520	23.5%	77 654	57.9%	26 738	48.0%	17.9%	
Inventory consumed	25 594	3 602	14.1%	5 683	22.2%	9 284	36.3%	3 763	33.6%	51.0%	
Debt impairment	56 468	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	30 077	-	-	-	-	-	-	-	-	-	
Interest	15 826	439	2.8%	956	6.0%	1 395	8.8%	3 409	49.5%	(72.0%)	
Contracted services	17 258	1 842	10.7%	2 331	13.5%	4 174	24.2%	2 145	32.1%	8.7%	
Transfers and subsidies	2 230	419	18.8%	427	19.1%	846	37.9%	761	52.5%	(43.9%)	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	51 263	9 075	17.7%	9 998	19.5%	19 073	37.2%	8 205	46.9%	21.8%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	27 825	37 389		26 515		63 905		16 829			
Transfers and subsidies - capital (monetary allocations)	44 319	7 350	16.6%	20 710	46.7%	28 061	63.3%	8 441	40.3%	145.3%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	72 145	44 740		47 226		91 965		25 271			
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	72 145	44 740		47 226		91 965		25 271			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	72 145	44 740		47 226		91 965		25 271			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	72 145	44 740		47 226		91 965		25 271			

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	49 101	7 350	15.0%	21 588	44.0%	28 939	58.9%	9 581	36.8%	125.3%
National Government	21 831	1 592	7.3%	6 950	31.8%	8 542	39.1%	7 371	37.4%	(5.7%)
Provincial Government	22 489	5 758	25.6%	13 761	61.2%	19 519	86.8%	1 070	-	1 185.6%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 319	7 350	16.6%	20 710	46.7%	28 061	63.3%	8 441	40.3%	145.3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 781	-	-	878	18.4%	878	18.4%	1 139	52.2%	(22.9%)
Capital Expenditure Functional	49 101	7 350	15.0%	21 588	44.0%	28 939	58.9%	9 581	36.8%	125.3%
Municipal governance and administration	682	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	682	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 358	-	-	992	73.0%	992	73.0%	4 169	59.2%	(76.2%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 358	-	-	992	73.0%	992	73.0%	4 169	59.2%	(76.2%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	33 436	6 720	20.1%	14 621	43.7%	21 341	63.8%	619	30.9%	2 263.0%
Planning and Development	100	-	-	-	-	-	-	-	-	-
Road Transport	33 336	6 720	20.2%	14 621	43.9%	21 341	64.0%	619	30.9%	2 263.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	13 622	630	4.6%	5 975	43.9%	6 606	48.5%	4 793	29.8%	24.7%
Energy sources	2 653	-	-	246	9.3%	246	9.3%	417	26.0%	(41.0%)
Water Management	2 328	630	27.1%	-	-	630	27.1%	4 172	41.1%	(100.0%)
Waste Water Management	2 554	-	-	1 245	48.8%	1 245	48.8%	204	43.0%	511.9%
Waste Management	6 087	-	-	4 484	73.7%	4 484	73.7%	-	-	(100.0%)
Other	2	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				2023/24	
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	503 571	145 840	29.0%	159 817	31.7%	305 657	60.7%	116 666	48.6%	37.0%
Property rates	45 625	17 232	37.8%	12 639	27.7%	29 871	65.5%	13 561	62.9%	(6.8%)
Service charges	275 015	61 827	22.5%	68 582	24.9%	130 409	47.4%	61 809	45.5%	11.0%
Other revenue	24 836	823	3.3%	16 863	67.9%	17 686	71.2%	12 944	(22.5%)	30.3%
Transfers and Subsidies - Operational	105 677	39 326	37.2%	30 916	29.3%	70 242	66.5%	20 627	60.8%	49.9%
Transfers and Subsidies - Capital	44 319	26 103	58.9%	30 288	68.3%	56 391	127.2%	7 725	73.4%	292.1%
Interest	8 099	529	6.5%	530	6.5%	1 059	13.1%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(427 908)	(204 459)	47.8%	(188 579)	44.1%	(393 039)	91.9%	(185 180)	69.3%	1.8%
Suppliers and employees	(424 752)	(204 459)	48.1%	(188 579)	44.4%	(393 039)	92.5%	(176 248)	68.0%	7.0%
Finance charges	(3 156)	-	-	-	-	-	-	(8 932)	141.6%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	75 663	(58 620)	(77.5%)	(28 762)	(38.0%)	(87 382)	(115.5%)	(68 514)	(51.1%)	(58.0%)
Cash Flow from Investing Activities										
Receipts	2 719	4	.2%	0	-	4	.2%	-	-	(100.0%)
Proceeds on disposal of PPE	2 719	4	.2%	0	-	4	.2%	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(49 101)	(27 349)	55.7%	(23 948)	48.8%	(51 297)	104.5%	(10 781)	58.1%	122.1%
Capital assets	(49 101)	(27 349)	55.7%	(23 948)	48.8%	(51 297)	104.5%	(10 781)	58.1%	122.1%
Net Cash from(used) Investing Activities	(46 381)	(27 345)	59.0%	(23 948)	51.6%	(51 293)	110.6%	(10 781)	71.3%	122.1%
Cash Flow from Financing Activities										
Receipts	-	9	-	7	-	16	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	9	-	7	-	16	-	-	-	(100.0%)
Payments	(1 709)	(853)	49.9%	(693)	40.5%	(1 546)	90.5%	(323)	-	114.4%
Repayment of borrowing	(1 709)	(853)	49.9%	(693)	40.5%	(1 546)	90.5%	(323)	-	114.4%
Net Cash from(used) Financing Activities	(1 709)	(844)	49.4%	(685)	40.1%	(1 530)	89.5%	(323)	-	112.1%
Net Increase/(Decrease) in cash held	27 573	(86 809)	(314.8%)	(53 395)	(193.6%)	(140 204)	(508.5%)	(79 619)	(191.2%)	(32.9%)
Cash/cash equivalents at the year begin:	62 904	2 427	3.9%	(84 383)	(134.1%)	2 427	3.9%	27 435	-	(407.6%)
Cash/cash equivalents at the year end:	90 477	(84 383)	(93.3%)	(137 778)	(152.3%)	(137 778)	(152.3%)	(52 183)	(155.3%)	164.0%

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 into Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 329	9.3%	3 241	7.0%	2 462	5.3%	36 559	78.5%	46 592	20.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 129	40.4%	3 736	14.9%	2 248	9.0%	8 950	35.7%	25 063	10.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 495	11.7%	1 545	5.2%	813	2.7%	24 134	80.5%	29 987	12.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 419	7.3%	2 459	5.2%	1 964	4.2%	39 156	83.3%	46 998	20.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 944	8.1%	2 645	5.4%	2 068	4.2%	40 290	82.3%	48 947	21.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	95	8.9%	39	3.6%	36	3.4%	898	84.1%	1 068	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	1 823	5.2%	1 776	5.1%	1 665	4.8%	29 550	84.9%	34 813	15.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(7 538)	472.5%	18	(1.1%)	14	(.9%)	5 911	(370.5%)	(1 595)	(.7%)	-	-	-	-
Total By Income Source	19 697	8.5%	15 458	6.7%	11 270	4.9%	185 447	80.0%	231 873	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 625	23.9%	1 269	18.7%	778	11.4%	3 129	46.0%	6 801	2.9%	-	-	-	-
Commercial	7 527	46.8%	2 938	18.3%	903	5.6%	4 721	29.3%	16 088	6.9%	-	-	-	-
Households	8 164	4.7%	9 785	5.7%	7 623	4.4%	147 143	85.2%	172 715	74.5%	-	-	-	-
Other	2 381	6.6%	1 468	4.0%	1 966	5.4%	30 455	84.0%	36 269	15.6%	-	-	-	-
Total By Customer Group	19 697	8.5%	15 458	6.7%	11 270	4.9%	185 447	80.0%	231 873	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	13 688	10.8%	19	-	-	-	112 993	89.2%	126 699	97.6%
Bulk Water	1 320	100.0%	-	-	-	-	-	-	1 320	1.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	139	18.0%	607	78.9%	11	1.4%	13	1.7%	770	.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1	100.0%	-	-	-	-	-	-	1	-
Medical Aid deductions	969	100.0%	-	-	-	-	-	-	969	.7%
Total	16 116	12.4%	626	.5%	11	-	113 006	87.1%	129 759	100.0%

Contact Details

Municipal Manager	Mr Mr Lionel Phillips	027 201 3301
Chief Financial Officer	Mr Mr Elirico Alfred	027 201 3300

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CEDERBERG (WC012)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	451 489	124 914	27.7%	116 001	25.7%	240 916	53.4%	92 399	55.7%	25.5%
Exchange Revenue										
Service charges - Electricity	135 874	39 769	29.3%	33 043	24.3%	72 813	53.6%	26 132	54.9%	26.4%
Service charges - Water	33 447	6 507	19.5%	8 544	25.5%	15 051	45.0%	6 976	48.0%	22.5%
Service charges - Waste Water Management	15 305	3 702	24.2%	3 680	24.0%	7 382	48.2%	3 567	50.5%	3.2%
Service charges - Waste Management	14 436	3 475	24.1%	3 456	23.9%	6 931	48.0%	3 200	43.3%	8.0%
Sale of Goods and Rendering of Services	4 926	1 237	25.1%	2 156	43.8%	3 393	68.9%	1 871	64.8%	15.2%
Agency services	4 465	1 026	23.0%	813	18.2%	1 840	41.2%	870	52.0%	(6.5%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 698	1 660	24.8%	1 688	25.2%	3 348	50.0%	1 479	30.0%	14.1%
Interest earned from Current and Non Current Assets	1 150	1 879	163.4%	2 161	187.9%	4 039	351.2%	601	115.7%	259.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	784	164	21.0%	217	27.7%	381	48.6%	267	44.9%	(18.9%)
Licence and permits	12	-	-	-	-	-	-	1	-	(100.0%)
Operational Revenue	527	53	10.1%	455	86.4%	508	96.5%	2 438	568.7%	(81.3%)
Non-Exchange Revenue										
Property rates	75 998	25 234	33.2%	16 492	21.7%	41 727	54.9%	16 192	56.8%	1.9%
Surcharges and Taxes	1	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	34 907	1 920	5.5%	2 726	7.8%	4 646	13.3%	744	9.1%	266.6%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	94 462	35 008	37.1%	37 354	39.5%	72 362	76.6%	26 147	63.8%	42.9%
Interest	4 353	1 095	25.2%	1 044	24.0%	2 139	49.1%	1 040	-	4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 601	2 185	47.5%	2 172	47.2%	4 356	94.7%	873	217.5%	148.8%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	19 548	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	451 159	103 520	22.9%	115 235	25.5%	218 755	48.5%	89 746	44.6%	28.4%
Employee related costs	149 110	31 108	20.9%	39 383	26.4%	70 491	47.3%	37 878	47.4%	4.0%
Remuneration of councillors	6 502	1 459	22.4%	1 815	27.9%	3 274	50.4%	1 760	52.1%	3.2%
Bulk purchases - electricity	113 900	33 279	29.2%	24 708	21.7%	57 987	50.9%	14 185	44.1%	74.2%
Inventory consumed	11 172	2 134	19.1%	3 096	27.7%	5 229	46.8%	2 825	41.4%	9.6%
Debt impairment	54 088	13 522	25.0%	13 522	25.0%	27 044	50.0%	7 560	50.0%	78.9%
Depreciation and amortisation	31 438	7 858	25.0%	7 858	25.0%	15 717	50.0%	7 403	50.0%	6.2%
Interest	11 926	2 901	24.3%	3 027	25.4%	5 928	49.7%	2 633	36.4%	15.0%
Contracted services	27 732	5 674	20.5%	13 192	47.6%	18 866	68.0%	6 065	24.4%	117.5%
Transfers and subsidies	220	5	2.3%	6	2.7%	11	4.9%	3	8.3%	133.6%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	37 712	5 581	14.8%	8 627	22.9%	14 208	37.7%	9 436	51.1%	(8.6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	7 360	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	330	21 394		766		22 160		2 653		
Transfers and subsidies - capital (monetary allocations)	60 734	3 242	5.3%	4 772	7.9%	8 015	13.2%	9 989	18.1%	(52.2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	61 064	24 637		5 538		30 175		12 642		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	61 064	24 637		5 538		30 175		12 642		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	61 064	24 637		5 538		30 175		12 642		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	61 064	24 637		5 538		30 175		12 642		

Part 2: Capital Revenue and Expenditure

		2024/25						2023/24		Q2 of 2023/24 to Q2 of 2024/25	
		Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands											
Capital Revenue and Expenditure											
Source of Finance		80 568	3 410	4.2%	5 192	6.4%	8 603	10.7%	11 877	17.0%	(56.3%)
National Government		47 842	2 997	6.3%	4 772	10.0%	7 769	16.2%	10 195	20.0%	(53.2%)
Provincial Government		12 893	246	1.9%	-	-	246	1.9%	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		60 734	3 242	5.3%	4 772	7.9%	8 015	13.2%	10 195	18.4%	(53.2%)
Borrowing		-	-	-	-	-	-	-	-	-	-
Internally generated funds		19 834	168	.8%	420	2.1%	588	3.0%	1 682	10.9%	(75.0%)
Capital Expenditure Functional		80 568	3 410	4.2%	5 192	6.4%	8 603	10.7%	11 877	17.0%	(56.3%)
Municipal governance and administration		1 471	-	-	265	18.0%	265	18.0%	51	4.4%	417.2%
Executive and Council		-	-	-	-	-	-	-	-	-	-
Finance and administration		1 471	-	-	265	18.0%	265	18.0%	51	4.4%	417.2%
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and Public Safety		16 549	-	-	-	-	-	-	134	6.0%	(100.0%)
Community and Social Services		10 153	-	-	-	-	-	-	118	18.8%	(100.0%)
Sport And Recreation		-	-	-	-	-	-	-	16	-	(100.0%)
Public Safety		460	-	-	-	-	-	-	-	-	-
Housing		5 936	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		2 500	-	-	-	-	-	-	2 125	57.4%	(100.0%)
Planning and Development		500	-	-	-	-	-	-	2 108	67.5%	(100.0%)
Road Transport		2 000	-	-	-	-	-	-	17	2.1%	(100.0%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-
Trading Services		60 048	3 410	5.7%	4 927	8.2%	8 337	13.9%	9 567	15.2%	(48.5%)
Energy sources		15 432	1 301	8.4%	(1 301)	(8.4%)	-	-	5 299	13.3%	(124.6%)
Water Management		20 389	414	2.0%	128	.6%	542	2.7%	3	-	4 960.6%
Waste Water Management		21 726	1 695	7.8%	6 100	28.1%	7 795	35.9%	619	15.2%	886.2%
Waste Management		2 500	-	-	-	-	-	-	3 646	72.9%	(100.0%)
Other		-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				2023/24	
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	432 548	160 461	37.1%	151 637	35.1%	312 098	72.2%	114 450	63.9%	32.5%
Property rates	68 864	17 677	25.7%	16 321	23.7%	33 998	49.4%	15 241	44.9%	7.1%
Service charges	191 384	63 474	33.2%	60 956	31.9%	124 430	65.0%	47 631	63.2%	28.0%
Other revenue	13 420	19 882	148.1%	18 371	136.9%	38 253	285.0%	13 523	145.5%	35.8%
Transfers and Subsidies - Operational	92 725	37 276	40.2%	30 601	33.0%	67 877	73.2%	34 991	111.9%	(12.5%)
Transfers and Subsidies - Capital	62 669	18 637	29.7%	22 105	35.3%	40 742	65.0%	3 063	4.2%	621.7%
Interest	3 486	3 515	100.8%	3 283	94.2%	6 798	195.0%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(357 133)	(52 832)	14.8%	(54 945)	15.4%	(107 778)	30.2%	(43 368)	27.9%	26.7%
Suppliers and employees	(356 853)	(52 832)	14.8%	(54 945)	15.4%	(107 778)	30.2%	(43 368)	27.9%	26.7%
Finance charges	(290)	-	-	-	-	-	-	-	-	-
Transfers and grants	10	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	75 415	107 629	142.7%	96 692	128.2%	204 320	270.9%	71 082	190.9%	36.0%
Cash Flow from Investing Activities										
Receipts	-	362	-	222	-	584	-	(407)	(57.6%)	(154.4%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	362	-	222	-	584	-	(407)	-	(154.4%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(80 568)	(8 650)	10.7%	(14 793)	18.4%	(23 444)	29.1%	(13 659)	20.6%	8.3%
Capital assets	(80 568)	(8 650)	10.7%	(14 793)	18.4%	(23 444)	29.1%	(13 659)	20.6%	8.3%
Net Cash from(used) Investing Activities	(80 568)	(8 288)	10.3%	(14 572)	18.1%	(22 860)	28.4%	(14 066)	23.0%	3.6%
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	(5 153)	99 340	(1 928.0%)	82 120	(1 593.8%)	181 460	(3 521.7%)	57 016	2 479.8%	44.0%
Cash/cash equivalents at the year begin:	(2 633)	60 858	(2 311.0%)	160 599	(6 098.5%)	60 858	(2 311.0%)	123 695	156.6%	29.8%
Cash/cash equivalents at the year end:	(7 786)	160 599	(2 062.7%)	242 719	(3 117.4%)	242 719	(3 117.4%)	180 711	735.9%	34.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 293	11.9%	1 485	5.4%	991	3.6%	21 964	79.2%	27 734	19.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 762	35.6%	2 138	9.8%	1 151	5.3%	10 735	49.3%	21 786	14.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 292	11.2%	2 161	4.6%	1 575	3.3%	38 075	80.8%	47 103	32.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 373	7.7%	877	4.9%	708	4.0%	14 954	83.5%	17 912	12.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 313	11.1%	705	6.0%	520	4.4%	9 279	78.5%	11 817	8.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	65	100.0%	65	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 075	5.0%	954	4.4%	999	4.6%	18 505	85.9%	21 532	14.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 782)	126.9%	48	(2.2%)	21	(1.0%)	520	(23.7%)	(2 192)	(1.5%)	-	-	-	-
Total By Income Source	17 326	11.9%	8 368	5.7%	5 966	4.1%	114 098	78.3%	145 759	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 045	30.7%	448	13.1%	132	3.9%	1 783	52.3%	3 408	2.3%	-	-	-	-
Commercial	6 020	21.2%	1 965	6.9%	1 297	4.6%	19 075	67.3%	28 356	19.5%	-	-	-	-
Households	10 261	9.0%	5 956	5.2%	4 537	4.0%	93 240	81.8%	113 994	78.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	17 326	11.9%	8 368	5.7%	5 966	4.1%	114 098	78.3%	145 759	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	10 004	100.0%	-	-	-	-	-	-	10 004	77.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	39	1.4%	-	-	-	-	2 799	98.6%	2 838	22.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	10 043	78.2%	-	-	-	-	2 799	21.8%	12 842	100.0%

Contact Details

Municipal Manager	Mr Mr Gerrit Matthysse	027 482 8000
Chief Financial Officer	Mr Jerome Booysen	027 482 8000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BERGRIVIER (WC013)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	583 355	168 549	28.9%	147 491	25.3%	316 041	54.2%	133 358	51.9%	10.6%
Exchange Revenue										
Service charges - Electricity	155 913	52 301	33.5%	41 658	26.7%	93 959	60.3%	33 428	44.4%	24.6%
Service charges - Water	45 105	10 044	22.3%	13 159	29.2%	23 202	51.4%	10 239	47.1%	28.5%
Service charges - Waste Water Management	18 559	4 681	25.2%	4 587	24.7%	9 267	49.9%	4 246	44.2%	8.0%
Service charges - Waste Management	45 962	11 105	24.2%	11 180	24.3%	22 286	48.5%	10 051	50.1%	11.2%
Sale of Goods and Rendering of Services	10 280	2 287	22.2%	3 205	31.2%	5 492	53.4%	2 784	59.1%	15.1%
Agency services	5 253	1 382	26.3%	1 081	20.6%	2 463	46.9%	1 804	49.0%	(40.1%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 532	1 732	26.5%	1 696	26.0%	3 428	52.5%	1 495	-	13.4%
Interest earned from Current and Non Current Assets	19 873	5 256	26.4%	5 180	26.1%	10 436	52.5%	4 411	78.7%	17.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 850	186	10.1%	893	48.3%	1 080	58.4%	883	64.3%	1.2%
Licence and permits	30	1	2.9%	2	5.6%	3	8.5%	0	1.3%	440.9%
Operational Revenue	1 375	224	16.3%	241	17.6%	465	33.8%	225	34.1%	7.4%
Non-Exchange Revenue										
Property rates	118 480	36 315	30.7%	27 214	23.0%	63 529	53.6%	24 517	55.0%	11.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	24 947	7 457	29.9%	5 411	21.7%	12 867	51.6%	9 746	40.2%	(44.5%)
Licences or permits	10	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	110 357	31 715	28.7%	28 137	25.5%	59 852	54.2%	26 302	61.6%	7.0%
Interest	3 733	937	25.1%	1 014	27.2%	1 951	52.3%	749	26.9%	35.4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	11 101	2 926	26.4%	2 834	25.5%	5 760	51.9%	1 868	-	51.8%
Gains on disposal of Assets	1 069	-	-	-	-	-	-	612	122.3%	(100.0%)
Other Gains	2 926	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	591 416	119 035	20.1%	144 999	24.5%	264 034	44.6%	131 871	45.9%	10.0%
Employee related costs	195 469	40 302	20.6%	53 780	27.5%	94 082	48.1%	46 208	45.5%	16.4%
Remuneration of councillors	7 618	1 792	23.5%	2 152	28.3%	3 944	51.8%	1 720	50.9%	25.1%
Bulk purchases - electricity	145 913	39 031	26.7%	37 373	25.6%	76 404	52.4%	32 826	51.7%	13.9%
Inventory consumed	25 731	3 843	14.9%	6 351	24.7%	10 194	39.6%	5 478	39.3%	15.9%
Debt impairment	32 363	8 091	25.0%	8 091	25.0%	16 182	50.0%	8 552	50.0%	(5.4%)
Depreciation and amortisation	30 174	7 543	25.0%	7 543	25.0%	15 087	50.0%	8 164	50.0%	(7.6%)
Interest	32 206	4 298	13.3%	4 298	13.3%	8 597	26.7%	9 580	52.1%	(55.1%)
Contracted services	63 208	3 765	6.0%	11 938	18.9%	15 703	24.8%	7 796	28.9%	53.1%
Transfers and subsidies	8 841	2 007	22.7%	3 296	37.3%	5 304	60.0%	2 046	53.8%	61.1%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	46 963	8 436	18.0%	10 175	21.7%	18 611	39.6%	9 719	42.7%	4.7%
Losses on disposal of Assets	-	(73)	-	-	-	(73)	-	(217)	-	(100.0%)
Other Losses	2 931	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(8 062)	49 514		2 493		52 007		1 487		
Transfers and subsidies - capital (monetary allocations)	23 723	5 495	23.2%	9 647	40.7%	15 142	63.8%	2 672	15.0%	261.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	15 662	55 009		12 140		67 149		4 159		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	15 662	55 009		12 140		67 149		4 159		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	15 662	55 009		12 140		67 149		4 159		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	15 662	55 009		12 140		67 149		4 159		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	75 594	6 823	9.0%	18 548	24.5%	25 371	33.6%	31 961	41.9%	(42.0%)
National Government	22 693	5 474	24.1%	9 639	42.5%	15 113	66.6%	2 610	29.8%	269.3%
Provincial Government	1 030	21	2.1%	8	.8%	29	2.9%	11 472	47.2%	(99.9%)
District Municipality	-	-	-	23	-	23	-	515	-	(95.6%)
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	46	19.1%	(100.0%)
Transfers recognised - capital	23 723	5 495	23.2%	9 670	40.8%	15 165	63.9%	14 643	41.9%	(34.0%)
Borrowing	23 775	410	1.7%	5 381	22.6%	5 791	24.4%	11 796	50.6%	(54.4%)
Internally generated funds	28 096	918	3.3%	3 498	12.4%	4 416	15.7%	5 522	29.5%	(36.7%)
Capital Expenditure Functional	75 594	6 823	9.0%	18 548	24.5%	25 371	33.6%	31 961	41.9%	(42.0%)
Municipal governance and administration	3 310	446	13.5%	682	20.6%	1 128	34.1%	3 437	45.3%	(80.2%)
Executive and Council	45	10	21.2%	13	29.9%	23	51.1%	7	80.8%	96.3%
Finance and administration	3 265	436	13.4%	668	20.5%	1 105	33.8%	3 430	45.2%	(80.5%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	6 395	332	5.2%	1 551	24.2%	1 883	29.4%	2 871	34.4%	(46.0%)
Community and Social Services	785	54	6.8%	69	8.8%	123	15.6%	1 472	60.9%	(95.3%)
Sport And Recreation	4 740	107	2.3%	366	7.7%	473	10.0%	720	19.5%	(49.3%)
Public Safety	870	172	19.7%	513	58.9%	684	78.7%	96	36.4%	433.7%
Housing	-	-	-	603	-	603	-	583	40.0%	3.5%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 158	-	-	2 085	15.8%	2 085	15.8%	16 318	53.7%	(87.2%)
Planning and Development	4 403	-	-	197	4.5%	197	4.5%	14 380	55.1%	(98.6%)
Road Transport	8 755	-	-	1 889	21.6%	1 889	21.6%	1 938	44.6%	(2.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	52 731	6 045	11.5%	14 230	27.0%	20 275	38.5%	9 335	34.0%	52.4%
Energy sources	25 545	49	.2%	1 725	6.8%	1 774	6.9%	2 621	45.3%	(34.2%)
Water Management	12 818	3 250	25.4%	5 915	46.1%	9 165	71.5%	3 807	32.2%	55.4%
Waste Water Management	12 703	2 741	21.6%	6 185	48.7%	8 927	70.3%	2 461	32.1%	151.3%
Waste Management	1 665	5	.3%	405	24.3%	410	24.6%	445	27.6%	(9.1%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				2023/24	
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	565 720	161 171	28.5%	156 276	27.6%	317 447	56.1%	133 327	51.7%	17.2%
Property rates	119 292	24 072	20.2%	25 623	21.5%	49 695	41.7%	23 943	50.3%	7.0%
Service charges	263 953	71 637	27.1%	77 862	29.5%	149 499	56.6%	63 778	50.7%	22.1%
Other revenue	23 848	22 067	92.5%	14 878	62.4%	36 945	154.9%	14 079	109.4%	5.7%
Transfers and Subsidies - Operational	110 277	30 428	27.6%	23 341	21.2%	53 769	48.8%	22 473	55.4%	3.9%
Transfers and Subsidies - Capital	23 803	6 557	27.5%	8 150	34.2%	14 707	61.8%	4 644	20.7%	75.5%
Interest	24 548	6 411	26.1%	6 422	26.2%	12 833	52.3%	4 411	78.9%	45.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(508 630)	(165 373)	32.5%	(203 149)	39.9%	(368 522)	72.5%	(111 712)	52.0%	81.9%
Suppliers and employees	(484 902)	(165 373)	34.1%	(203 149)	41.9%	(368 522)	76.0%	(111 712)	54.5%	81.9%
Finance charges	(15 013)	-	-	-	-	-	-	-	-	-
Transfers and grants	(8 716)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	57 990	(4 202)	(7.4%)	(46 873)	(82.1%)	(51 075)	(89.5%)	21 615	49.9%	(316.8%)
Cash Flow from Investing Activities										
Receipts	8 508	(1 034)	(12.2%)	1 484	17.4%	449	5.3%	1 078	163.1%	37.6%
Proceeds on disposal of PPE	1 069	-	-	-	-	-	-	703	140.7%	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	7 439	(1 034)	(13.9%)	1 484	19.9%	449	6.0%	374	-	296.4%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(75 594)	(16 377)	21.7%	(21 115)	27.9%	(37 492)	49.6%	(36 885)	48.0%	(42.8%)
Capital assets	(75 594)	(16 377)	21.7%	(21 115)	27.9%	(37 492)	49.6%	(36 885)	48.0%	(42.8%)
Net Cash from(used) Investing Activities	(67 086)	(17 412)	26.0%	(19 632)	29.3%	(37 043)	55.2%	(35 807)	47.5%	(45.2%)
Cash Flow from Financing Activities										
Receipts	23 775	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	23 775	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(13 464)	-	-	-	-	-	-	(1 477)	10.3%	(100.0%)
Repayment of borrowing	(13 464)	-	-	-	-	-	-	(1 477)	10.3%	(100.0%)
Net Cash from(used) Financing Activities	10 311	-	-	-	-	-	-	(1 477)	(8.9%)	(100.0%)
Net Increase/(Decrease) in cash held	314	(21 614)	(6 875.3%)	(66 504)	(21 154.9%)	(88 118)	(28 030.2%)	(15 668)	1 949.8%	324.4%
Cash/cash equivalents at the year begin:	157 888	193 645	122.6%	172 822	109.5%	193 645	122.6%	182 969	127.3%	(5.5%)
Cash/cash equivalents at the year end:	158 202	172 822	109.2%	106 318	67.2%	106 318	67.2%	167 300	122.2%	(36.5%)

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	6 017	24.5%	1 858	7.6%	998	4.1%	15 681	63.9%	24 554	15.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 696	55.7%	1 557	10.0%	548	3.5%	4 813	30.8%	15 614	9.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 760	17.1%	2 704	5.3%	1 226	2.4%	38 625	75.3%	51 314	32.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 834	10.7%	839	4.9%	593	3.5%	13 829	80.9%	17 095	10.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 423	13.4%	1 887	5.7%	1 269	3.9%	25 359	77.0%	32 937	20.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	956	5.2%	905	4.9%	853	4.7%	15 624	85.2%	18 338	11.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 220)	414.5%	84	(6.7%)	47	(3.7%)	3 829	(304.1%)	(1 259)	(8.0%)	-	-	-	-
Total By Income Source	25 466	16.1%	9 834	6.2%	5 535	3.5%	117 759	74.3%	158 593	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	87	.9%	697	7.0%	461	4.6%	8 684	87.5%	9 929	6.3%	-	-	-	-
Commercial	10 141	31.9%	1 951	6.1%	769	2.4%	18 950	59.6%	31 812	20.1%	-	-	-	-
Households	14 461	12.5%	7 153	6.2%	4 280	3.7%	89 541	77.6%	115 435	72.8%	-	-	-	-
Other	777	54.8%	33	2.3%	25	1.7%	584	41.2%	1 418	9%	-	-	-	-
Total By Customer Group	25 466	16.1%	9 834	6.2%	5 535	3.5%	117 759	74.3%	158 593	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	Adv H Linde (Hanlie)	022 913 6011
Chief Financial Officer	Mr Pieter Willem Erasmus	022 913 6000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SALDANHA BAY (WC014)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 703 573	412 729	24.2%	412 861	24.2%	825 589	48.5%	387 936	49.3%	6.4%
Exchange Revenue										
Service charges - Electricity	567 146	126 259	22.3%	134 354	23.7%	260 613	46.0%	119 260	43.6%	12.7%
Service charges - Water	183 003	29 939	16.4%	50 321	27.5%	80 261	43.9%	43 488	40.5%	15.7%
Service charges - Waste Water Management	99 732	25 144	25.2%	24 661	24.7%	49 804	49.9%	22 087	47.2%	11.7%
Service charges - Waste Management	90 554	23 711	26.2%	23 973	26.5%	47 684	52.7%	21 534	51.3%	11.3%
Sale of Goods and Rendering of Services	57 426	2 671	4.7%	2 890	5.0%	5 562	9.7%	2 361	17.1%	22.4%
Agency services	10 527	2 373	22.5%	2 763	26.2%	5 136	48.8%	2 506	50.0%	10.2%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 223	3 064	23.2%	3 106	23.5%	6 170	46.7%	3 551	65.3%	(12.5%)
Interest earned from Current and Non Current Assets	72 243	19 336	26.8%	19 863	27.5%	39 199	54.3%	18 467	73.7%	7.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	15 308	4 075	26.6%	4 088	26.7%	8 163	53.3%	3 928	49.9%	4.1%
Licence and permits	1 544	305	19.8%	289	18.7%	594	38.5%	304	42.1%	(5.0%)
Operational Revenue	8 228	2 279	27.7%	3 000	36.5%	5 279	64.2%	2 469	33.2%	21.5%
Non-Exchange Revenue										
Property rates	352 787	96 955	27.5%	86 042	24.4%	182 997	51.9%	79 026	51.5%	8.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	26 666	2 915	10.9%	(2 996)	(11.2%)	(80)	(.3%)	6 668	52.5%	(144.9%)
Licences or permits	5	1	16.3%	1	14.4%	1	30.7%	0	20.4%	84.9%
Transfer and subsidies - Operational	160 877	62 149	38.6%	50 803	31.6%	112 952	70.2%	52 471	69.8%	(3.2%)
Interest	6 855	2 356	34.4%	2 169	31.6%	4 525	66.0%	1 480	75.9%	46.5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	37 450	9 197	24.6%	7 534	20.1%	16 731	44.7%	8 334	49.5%	(9.6%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 825 844	384 473	21.1%	379 833	20.8%	764 306	41.9%	349 665	42.9%	8.6%
Employee related costs	565 840	129 601	22.9%	129 242	22.8%	258 843	45.7%	124 572	47.4%	3.7%
Remuneration of councillors	16 097	3 359	20.9%	4 071	25.3%	7 430	46.2%	3 314	47.5%	22.8%
Bulk purchases - electricity	473 708	118 848	25.1%	97 635	20.6%	216 483	45.7%	85 898	44.1%	13.7%
Inventory consumed	147 581	26 623	18.0%	27 657	18.7%	54 280	36.8%	18 322	31.9%	51.0%
Debt impairment	2 155	(2 529)	(117.4%)	4 965	230.4%	2 436	113.1%	8	(99.5%)	61 244.5%
Depreciation and amortisation	195 597	43 624	22.3%	43 631	22.3%	87 255	44.6%	41 367	44.3%	5.5%
Interest	19 529	4 882	25.0%	4 882	25.0%	9 765	50.0%	11 098	82.1%	(56.0%)
Contracted services	245 713	19 493	7.9%	37 522	15.3%	57 015	23.2%	32 294	29.7%	16.2%
Transfers and subsidies	1 500	232	15.5%	10	.6%	242	16.1%	83	22.4%	(88.3%)
Irrecoverable debts written off	33 611	3 706	11.0%	1 970	5.9%	5 677	16.9%	6 399	30.7%	(69.2%)
Operational costs	111 038	29 795	26.8%	24 253	21.8%	54 049	48.7%	21 302	56.7%	13.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	(100.0%)
Other Losses	13 474	6 838	50.7%	3 917	29.1%	10 754	79.8%	5 009	55.3%	(21.8%)
Surplus/(Deficit)	(122 271)	28 256		33 028		61 283		38 271		
Transfers and subsidies - capital (monetary allocations)	87 649	4 104	4.7%	12 960	14.8%	17 064	19.5%	9 563	26.7%	35.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(34 622)	32 360		45 988		78 347		47 834		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(34 622)	32 360		45 988		78 347		47 834		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(34 622)	32 360		45 988		78 347		47 834		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(34 622)	32 360		45 988		78 347		47 834		

Part 2: Capital Revenue and Expenditure

	2024/25						2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	326 853	17 655	5.4%	68 473	20.9%	86 128	26.4%	46 735	22.6%	46.5%
National Government	44 381	2 539	5.7%	6 870	15.5%	9 409	21.2%	8 334	30.3%	(17.6%)
Provincial Government	43 268	1 370	3.2%	5 122	11.8%	6 492	15.0%	49	.4%	10 431.7%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	87 649	3 909	4.5%	11 992	13.7%	15 901	18.1%	8 382	23.5%	43.1%
Borrowing	-	-	-	-	-	-	-	571	4.0%	(100.0%)
Internally generated funds	239 204	13 746	5.7%	56 481	23.6%	70 227	29.4%	37 781	27.2%	49.5%
Capital Expenditure Functional	326 853	17 655	5.4%	68 473	20.9%	86 128	26.4%	46 735	22.6%	46.5%
Municipal governance and administration	34 089	929	2.7%	3 507	10.3%	4 436	13.0%	11 327	33.8%	(69.0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	34 089	929	2.7%	3 507	10.3%	4 436	13.0%	11 327	33.8%	(69.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	15 885	933	5.9%	2 745	17.3%	3 678	23.2%	4 930	24.5%	(44.3%)
Community and Social Services	3 590	-	-	343	9.6%	343	9.6%	613	18.6%	(44.0%)
Sport And Recreation	6 595	920	13.9%	1 719	26.1%	2 639	40.0%	2 809	20.2%	(38.8%)
Public Safety	5 150	14	.3%	622	12.1%	636	12.3%	1 402	80.1%	(55.6%)
Housing	550	-	-	60	10.9%	60	10.9%	105	31.9%	(43.2%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	76 186	2 729	3.6%	21 493	28.2%	24 222	31.8%	11 240	35.6%	91.2%
Planning and Development	9 130	1 359	14.9%	117	1.3%	1 476	16.2%	1 370	597.2%	(91.5%)
Road Transport	67 056	1 370	2.0%	21 376	31.9%	22 746	33.9%	9 870	32.6%	116.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	200 692	13 064	6.5%	40 653	20.3%	53 717	26.8%	19 237	15.1%	111.3%
Energy sources	61 644	3 495	5.7%	11 805	19.2%	15 300	24.8%	7 352	15.4%	60.6%
Water Management	43 206	4 234	9.8%	15 259	35.3%	19 493	45.1%	1 399	4.2%	990.9%
Waste Water Management	88 913	4 294	4.8%	13 415	15.1%	17 709	19.9%	10 481	19.8%	28.0%
Waste Management	6 930	1 040	15.0%	174	2.5%	1 215	17.5%	6	11.8%	2 821.1%
Other	-	-	-	74	-	74	-	-	-	(100.0%)

Part 3: Cash Receipts and Payments

	2024/25				2023/24	
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	1 749 177	499 964	28.6%	482 283	27.6%	982 247	56.2%	467 370	57.4%	3.2%
Property rates	342 607	89 171	26.0%	93 026	27.2%	182 198	53.2%	86 144	51.3%	8.0%
Service charges	959 924	264 847	27.6%	290 903	30.3%	555 750	57.9%	241 186	52.5%	20.6%
Other revenue	79 294	48 093	60.7%	28 173	35.5%	76 266	96.2%	49 082	146.9%	(42.6%)
Transfers and Subsidies - Operational	207 460	71 276	34.4%	50 621	24.4%	121 897	58.8%	58 705	68.5%	(13.8%)
Transfers and Subsidies - Capital	87 649	9 770	11.1%	912	1.0%	10 682	12.2%	16 621	47.5%	(94.5%)
Interest	72 243	16 806	23.3%	18 648	25.8%	35 454	49.1%	15 631	63.2%	19.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 559 454)	(565 725)	36.3%	(414 624)	26.6%	(980 349)	62.9%	(368 162)	64.0%	12.6%
Suppliers and employees	(1 548 410)	(565 524)	36.5%	(408 866)	26.4%	(974 391)	62.9%	(368 162)	64.6%	11.1%
Finance charges	(11 044)	-	-	(5 748)	52.0%	(5 748)	52.0%	-	-	(100.0%)
Transfers and grants	-	(200)	-	(103)	-	(210)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	189 723	(65 760)	(34.7%)	67 659	35.7%	1 898	1.0%	99 208	10.6%	(31.8%)
Cash Flow from Investing Activities										
Receipts	-	-	-	4 227	-	4 227	-	31	-	13 514.4%
Proceeds on disposal of PPE	-	-	-	4 227	-	4 227	-	31	-	13 514.4%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(326 853)	(22 434)	6.9%	(73 171)	22.4%	(95 605)	29.3%	(55 320)	27.0%	32.3%
Capital assets	(326 853)	(22 434)	6.9%	(73 171)	22.4%	(95 605)	29.3%	(55 320)	27.0%	32.3%
Net Cash from/(used) Investing Activities	(326 853)	(22 434)	6.9%	(68 944)	21.1%	(91 378)	28.0%	(55 289)	27.0%	24.7%
Cash Flow from Financing Activities										
Receipts	3 540	1 141	32.2%	405	11.4%	1 546	43.7%	683	2.3%	(40.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 540	1 141	32.2%	405	11.4%	1 546	43.7%	683	36.0%	(40.7%)
Payments	(12 477)	-	-	(6 013)	48.2%	(6 013)	48.2%	(5 507)	49.1%	9.2%
Repayment of borrowing	(12 477)	-	-	(6 013)	48.2%	(6 013)	48.2%	(5 507)	49.1%	9.2%
Net Cash from/(used) Financing Activities	(8 937)	1 141	(12.8%)	(5 608)	62.7%	(4 467)	50.0%	(4 825)	(9.7%)	16.2%
Net Increase/(Decrease) in cash held	(146 067)	(87 053)	59.6%	(6 893)	4.7%	(93 946)	64.3%	39 094	88.6%	(117.6%)
Cash/cash equivalents at the year begin:	677 780	848 065	125.1%	761 011	112.3%	848 065	125.1%	674 244	132.8%	12.9%
Cash/cash equivalents at the year end:	531 713	761 011	143.1%	754 118	141.8%	754 118	141.8%	713 338	139.5%	5.7%

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	18 716	23.3%	2 348	2.9%	2 249	2.8%	56 968	71.0%	80 282	22.5%	(3)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	33 251	81.9%	1 099	2.7%	489	1.2%	5 743	14.2%	40 582	11.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	22 000	30.9%	2 629	3.7%	1 743	2.4%	44 801	62.9%	71 172	19.9%	(2)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 607	20.7%	1 430	3.4%	1 068	2.6%	30 393	73.2%	41 498	11.6%	(5)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 105	16.4%	1 715	3.5%	1 161	2.4%	38 313	77.7%	49 292	13.8%	(2)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	.1%	1	.1%	1	.1%	634	99.6%	636	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	1 969	2.8%	1 793	2.5%	1 922	2.7%	64 961	92.0%	70 646	19.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	330	12.4%	107	4.0%	140	5.2%	2 089	78.4%	2 666	.7%	95	3.6%	-	-
Total By Income Source	92 978	26.1%	11 122	3.1%	8 773	2.5%	243 902	68.4%	356 775	100.0%	83	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 388	37.2%	731	4.3%	400	2.3%	9 674	56.3%	17 193	4.8%	-	-	-	-
Commercial	40 878	53.2%	1 697	2.2%	1 157	1.5%	33 035	43.0%	76 768	21.5%	96	.1%	-	-
Households	45 711	17.4%	8 694	3.3%	7 216	2.7%	201 192	76.6%	262 814	73.7%	(13)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	92 978	26.1%	11 122	3.1%	8 773	2.5%	243 902	68.4%	356 775	100.0%	83	-	-	-

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	2 812	93.6%	192	6.4%	-	-	-	-	3 004	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 812	93.6%	192	6.4%	-	-	-	-	3 004	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWARTLAND (WC015)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 212 935	318 518	26.3%	303 062	25.0%	621 580	51.2%	269 026	50.4%	12.7%
Exchange Revenue										
Service charges - Electricity	451 420	136 054	30.1%	124 603	27.6%	260 658	57.7%	104 929	51.7%	18.8%
Service charges - Water	97 940	19 765	20.2%	24 587	25.1%	44 352	45.3%	23 966	45.8%	2.6%
Service charges - Waste Water Management	57 022	14 971	26.3%	15 565	27.3%	30 536	53.6%	14 758	54.8%	5.5%
Service charges - Waste Management	38 087	9 535	25.0%	9 657	25.4%	19 192	50.4%	8 497	51.2%	13.7%
Sale of Goods and Rendering of Services	13 619	3 129	23.0%	4 922	36.1%	8 051	59.1%	4 314	56.3%	14.1%
Agency services	6 787	1 667	24.6%	1 548	22.8%	3 215	47.4%	1 413	48.1%	9.5%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 407	932	27.4%	1 001	29.4%	1 934	56.8%	914	63.3%	9.6%
Interest earned from Current and Non Current Assets	88 998	3 601	4.0%	3 236	3.6%	6 837	7.7%	2 998	9.9%	7.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 930	593	30.8%	400	20.7%	994	51.5%	415	47.6%	(3.7%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 028	2 084	51.7%	1 807	44.9%	3 891	96.6%	5 251	167.6%	(65.6%)
Non-Exchange Revenue										
Property rates	199 371	50 128	25.1%	50 461	25.3%	100 589	50.5%	39 437	50.4%	28.0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	38 991	76	2%	58	1%	134	3%	112	8%	(48.0%)
Licences or permits	5 467	1 158	21.2%	1 252	22.9%	2 410	44.1%	1 281	48.8%	(2.2%)
Transfer and subsidies - Operational	190 028	71 468	37.6%	59 271	31.2%	130 738	68.8%	55 750	72.3%	6.3%
Interest	1 324	406	30.7%	437	33.0%	843	63.7%	401	73.0%	9.0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	12 062	2 950	24.5%	2 880	23.9%	5 830	48.3%	2 759	36.6%	4.4%
Gains on disposal of Assets	2 453	-	-	1 376	56.1%	1 376	56.1%	1 829	12.9%	(24.7%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 189 046	238 085	20.0%	255 350	21.5%	493 435	41.5%	250 539	40.7%	1.9%
Employee related costs	341 481	72 769	21.3%	89 942	26.3%	162 712	47.6%	84 111	47.7%	6.9%
Remuneration of councillors	13 273	2 925	22.0%	3 526	26.6%	6 451	48.6%	2 888	51.6%	22.1%
Bulk purchases - electricity	384 927	105 642	27.4%	87 425	22.7%	193 067	50.2%	73 234	43.7%	19.4%
Inventory consumed	68 908	5 902	8.6%	8 180	11.9%	14 083	20.4%	6 956	19.8%	17.6%
Debt impairment	3 405	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	128 253	26 197	20.4%	26 771	20.9%	52 968	41.3%	47 023	41.8%	(43.1%)
Interest	14 689	-	-	2 040	13.9%	2 040	13.9%	4 750	32.8%	(57.1%)
Contracted services	83 092	12 901	15.5%	18 201	21.9%	31 102	37.4%	20 235	44.0%	(10.1%)
Transfers and subsidies	5 902	1 691	28.7%	1 450	24.6%	3 142	53.2%	819	48.9%	77.1%
Irrecoverable debts written off	45 024	-	-	-	-	-	-	-	-	-
Operational costs	65 587	10 057	15.3%	16 375	25.0%	26 432	40.3%	10 522	44.3%	55.6%
Losses on disposal of Assets	22 793	-	-	1 439	6.3%	1 439	6.3%	-	-	(100.0%)
Other Losses	11 710	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	23 889	80 432		47 712		128 144		18 487		
Transfers and subsidies - capital (monetary allocations)	246 062	17 605	7.2%	70 375	28.6%	87 980	35.8%	24 849	26.1%	183.2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	70	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	269 951	98 037		118 087		216 124		43 406		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	269 951	98 037		118 087		216 124		43 406		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	269 951	98 037		118 087		216 124		43 406		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	269 951	98 037		118 087		216 124		43 406		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	376 478	24 395	6.5%	88 609	23.5%	113 004	30.0%	47 474	26.6%	86.6%
National Government	52 150	2 627	5.0%	17 565	33.7%	20 192	38.7%	13 639	34.8%	28.8%
Provincial Government	174 809	11 639	6.7%	39 424	22.6%	51 063	29.2%	7 817	13.5%	404.3%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	19 033	1 199	6.3%	4 937	25.9%	6 135	32.2%	2 167	176.9%	127.8%
Transfers recognised - capital	245 992	15 464	6.3%	61 926	25.2%	77 390	31.5%	23 623	25.0%	162.1%
Borrowing	36 951	-	-	-	-	-	-	-	-	-
Internally generated funds	93 535	8 931	9.5%	26 683	28.5%	35 614	38.1%	23 851	28.4%	11.9%
Capital Expenditure Functional	376 478	24 395	6.5%	88 609	23.5%	113 004	30.0%	47 474	26.6%	86.6%
Municipal governance and administration	4 525	959	21.2%	1 355	29.9%	2 314	51.1%	3 230	38.9%	(58.0%)
Executive and Council	1 290	4	3%	999	77.5%	1 003	77.8%	11	1.6%	8 956.8%
Finance and administration	3 236	955	29.5%	356	11.0%	1 311	40.5%	3 219	42.3%	(88.9%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	24 932	415	1.7%	12 618	50.6%	13 032	52.3%	6 209	23.3%	103.2%
Community and Social Services	1 130	6	.5%	6	.5%	12	1.1%	486	39.4%	(98.8%)
Sport And Recreation	20 920	130	.6%	11 430	54.6%	11 561	55.3%	5 111	23.6%	123.6%
Public Safety	2 882	278	9.7%	1 181	41.0%	1 460	50.6%	611	15.7%	93.3%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	156 971	6 398	4.1%	34 007	21.7%	40 406	25.7%	25 458	33.0%	33.6%
Planning and Development	24 629	1 258	5.1%	4 030	16.2%	5 288	21.3%	3 475	24.0%	16.0%
Road Transport	132 142	5 141	3.9%	29 977	22.7%	35 118	26.6%	21 983	34.9%	36.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	190 050	16 624	8.7%	40 628	21.4%	57 252	30.1%	12 577	20.7%	223.0%
Energy sources	67 741	9 394	13.9%	2 755	4.1%	12 149	17.9%	5 768	14.4%	(52.2%)
Water Management	49 869	2 995	6.0%	14 107	28.3%	17 102	34.3%	2 056	15.2%	586.3%
Waste Water Management	39 350	4 219	10.7%	9 304	23.6%	13 523	34.4%	3 960	48.0%	135.0%
Waste Management	33 090	16	-	14 462	43.7%	14 478	43.8%	793	29.3%	1 723.5%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				2023/24	
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	1 648 331	934 102	56.7%	530 740	32.2%	1 464 842	88.9%	346 418	61.0%	53.2%
Property rates	194 714	573 224	294.4%	121 474	62.4%	694 698	356.8%	53 710	67.8%	126.2%
Service charges	643 646	177 076	27.5%	195 339	30.3%	372 415	57.9%	161 516	53.3%	20.9%
Other revenue	284 882	48 893	17.2%	45 905	16.1%	94 797	33.3%	31 186	159.5%	47.2%
Transfers and Subsidies - Operational	190 068	80 151	42.2%	57 900	30.5%	138 051	72.6%	54 188	77.0%	6.9%
Transfers and Subsidies - Capital	246 022	50 782	20.6%	106 886	43.4%	157 668	64.1%	45 817	65.9%	133.3%
Interest	88 998	3 977	4.5%	3 236	3.6%	7 214	8.1%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 177 670)	(271 203)	23.0%	(286 556)	24.3%	(557 759)	47.4%	(271 545)	51.2%	5.5%
Suppliers and employees	(1 163 758)	(271 203)	23.3%	(284 516)	24.4%	(555 719)	47.8%	(266 795)	51.5%	6.6%
Finance charges	(8 010)	-	-	(2 040)	25.5%	-	25.5%	(4 750)	50.9%	(57.1%)
Transfers and grants	(5 902)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	470 661	662 899	140.8%	244 184	51.9%	907 083	192.7%	74 872	100.4%	226.1%
Cash Flow from Investing Activities										
Receipts	2 453	-	-	1 376	56.1%	1 376	56.1%	1 832	13.0%	(24.9%)
Proceeds on disposal of PPE	2 453	-	-	1 376	56.1%	1 376	56.1%	1 829	12.9%	(24.7%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	3	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(432 655)	(33 444)	7.7%	(82 303)	19.0%	(115 747)	26.8%	(44 641)	25.0%	84.4%
Capital assets	(432 655)	(33 444)	7.7%	(82 303)	19.0%	(115 747)	26.8%	(44 641)	25.0%	84.4%
Net Cash from(used) Investing Activities	(430 201)	(33 444)	7.8%	(80 926)	18.8%	(114 370)	26.6%	(42 810)	25.9%	89.0%
Cash Flow from Financing Activities										
Receipts	40 500	557	1.4%	610	1.5%	1 168	2.9%	797	270.9%	(23.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	40 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	500	557	111.5%	610	122.1%	1 168	233.6%	797	270.9%	(23.4%)
Payments	(11 318)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(11 318)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	29 182	557	1.9%	610	2.1%	1 168	4.0%	797	(16.4%)	(23.4%)
Net Increase/(Decrease) in cash held	69 641	630 013	904.7%	163 868	235.3%	793 881	1 140.0%	32 859	795.4%	398.7%
Cash/cash equivalents at the year begin:	394 543	470 491	119.2%	1 100 504	278.9%	470 491	119.2%	866 007	109.0%	27.1%
Cash/cash equivalents at the year end:	464 184	1 100 504	237.1%	1 264 372	272.4%	1 264 372	272.4%	898 866	131.3%	40.7%

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	11 373	38.0%	3 808	12.7%	1 208	4.0%	13 546	45.3%	29 935	22.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	34 775	82.9%	4 795	11.4%	379	.9%	2 019	4.8%	41 968	32.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 454	43.7%	3 278	9.9%	1 285	3.9%	14 093	42.6%	33 110	25.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 355	31.8%	1 587	11.6%	590	4.3%	7 173	52.3%	13 706	10.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 800	31.3%	1 266	10.4%	513	4.2%	6 549	54.0%	12 128	9.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	35	29.7%	24	19.9%	6	5.4%	54	45.0%	120	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 704)	(1 308.8%)	291	140.9%	147	71.2%	2 473	1 196.6%	207	2%	-	-	-	-
Total By Income Source	66 088	50.4%	15 050	11.5%	4 129	3.1%	45 907	35.0%	131 174	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(632)	(14.5%)	1 420	32.6%	224	5.1%	3 340	76.7%	4 352	3.3%	-	-	-	-
Commercial	30 745	87.4%	2 411	6.9%	284	.8%	1 721	4.9%	35 161	26.8%	-	-	-	-
Households	35 975	39.2%	11 219	12.2%	3 621	4.0%	40 845	44.6%	91 661	69.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	66 088	50.4%	15 050	11.5%	4 129	3.1%	45 907	35.0%	131 174	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 006	98.1%	77	1.9%	-	-	0	-	4 084	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 006	98.1%	77	1.9%	-	-	0	-	4 084	100.0%

Contact Details

Municipal Manager	Mr Joggie Scholtz	022 487 9400
Chief Financial Officer	Mr Mark Bolton	022 487 9400

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WEST COAST (DC1)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	543 151	132 879	24.5%	165 835	30.5%	298 714	55.0%	87 067	34.1%	90.5%
Exchange Revenue										
Service charges - Electricity	1 295	508	39.3%	433	33.5%	942	72.7%	355	66.7%	22.1%
Service charges - Water	151 332	37 460	24.8%	45 353	30.0%	82 813	54.7%	40 879	50.4%	10.9%
Service charges - Waste Water Management	125	32	25.4%	32	25.5%	63	50.9%	29	48.3%	10.6%
Service charges - Waste Management	2 214	23	1.0%	23	1.0%	46	2.1%	21	48.8%	11.7%
Sale of Goods and Rendering of Services	30 723	4 975	16.2%	8 756	28.5%	13 731	44.7%	1 965	11.2%	345.6%
Agency services	192 636	35 024	18.2%	64 914	33.7%	99 937	51.9%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	178	52	29.0%	62	34.6%	113	63.6%	75	80.7%	(17.5%)
Interest earned from Current and Non Current Assets	15 442	5 650	36.6%	7 521	48.7%	13 171	85.3%	6 866	79.8%	9.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 921	1 141	29.1%	1 147	29.3%	2 288	58.3%	680	34.4%	68.6%
Licence and permits	269	109	40.5%	205	76.1%	314	116.6%	107	81.0%	90.9%
Operational Revenue	15 772	373	2.4%	169	1.1%	542	3.4%	164	50.7%	3.3%
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	10 000	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	34 969	11 816	33.8%	16 426	47.0%	28 242	80.8%	9 053	54.2%	81.4%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	84 274	35 701	42.4%	20 763	24.6%	56 464	67.0%	26 874	76.2%	(22.7%)
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	16	-	31	-	47	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	542 288	94 913	17.5%	157 279	29.0%	252 192	46.5%	140 764	46.9%	11.7%
Employee related costs	269 277	54 146	20.1%	71 730	26.6%	125 877	46.7%	65 505	49.1%	9.5%
Remuneration of councillors	7 989	1 711	21.4%	2 118	26.5%	3 828	47.9%	1 713	49.0%	23.6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	97 338	10 425	10.7%	29 244	30.0%	39 669	40.8%	38 404	66.4%	(23.9%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	11 238	-	-	-	-	-	-	-	-	-
Interest	12 000	-	-	4 579	38.2%	4 579	38.2%	-	-	(100.0%)
Contracted services	26 556	5 708	21.5%	19 416	73.1%	25 124	94.6%	22 600	75.1%	(14.1%)
Transfers and subsidies	768	109	14.1%	137	17.9%	246	32.0%	188	47.2%	(27.1%)
Irrecoverable debts written off	1 970	-	-	-	-	-	-	-	-	-
Operational costs	113 435	22 798	20.1%	30 054	26.5%	52 852	46.6%	12 354	24.4%	143.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	1 717	16	.9%	-	-	16	.9%	-	-	-
Surplus/(Deficit)	864	37 966		8 556		46 523		(53 697)		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	864	37 966		8 556		46 523		(53 697)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	864	37 966		8 556		46 523		(53 697)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	864	37 966		8 556		46 523		(53 697)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	864	37 966		8 556		46 523		(53 697)		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	10 500	10 567	100.6%	25 130	239.3%	35 697	340.0%	3 512	9.3%	615.5%
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	500	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	500	-	-	-	-	-	-	-	-	-
Borrowing	-	10 502	-	22 930	-	33 432	-	-	-	(100.0%)
Internally generated funds	10 000	65	6%	2 200	22.0%	2 265	22.6%	3 512	9.3%	(37.4%)
Capital Expenditure Functional	10 500	10 567	100.6%	25 130	239.3%	35 697	340.0%	3 512	9.3%	615.5%
Municipal governance and administration	3 215	6	.2%	964	30.0%	970	30.2%	815	28.1%	18.3%
Executive and Council	1 100	5	.4%	4	.4%	9	.8%	-	-	(100.0%)
Finance and administration	2 115	1	-	961	45.4%	962	45.5%	815	29.2%	17.8%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 650	4	.1%	683	18.7%	687	18.8%	305	11.0%	123.7%
Community and Social Services	1 050	-	-	32	3.0%	32	3.0%	36	4.2%	(12.0%)
Sport And Recreation	1 000	-	-	551	55.1%	551	55.1%	116	11.6%	373.4%
Public Safety	1 400	1	.1%	62	4.4%	63	4.5%	149	18.6%	(58.7%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	200	3	1.5%	39	19.5%	42	21.0%	4	3.5%	857.2%
Economic and Environmental Services	135	-	-	395	292.6%	395	292.6%	-	-	(100.0%)
Planning and Development	135	-	-	395	292.6%	395	292.6%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	3 500	10 557	301.6%	23 088	659.7%	33 645	961.3%	2 392	60.7%	865.4%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	3 500	54	1.6%	143	4.1%	198	5.7%	331	9.1%	(56.7%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	10 502	-	22 945	-	33 447	-	2 061	-	1 013.5%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				2023/24		
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter		

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	564 659	69 700	12.3%	26 919	4.8%	96 619	17.1%	29 804	16.2%	(9.7%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	153 956	8 042	5.2%	8 953	5.8%	16 995	11.0%	7 941	9.1%	12.8%
Other revenue	360 114	55 427	15.4%	17 193	4.8%	72 620	20.2%	14 188	17.2%	21.2%
Transfers and Subsidies - Operational	34 969	3 373	9.6%	755	2.2%	4 127	11.8%	809	9.5%	(6.7%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	15 620	2 858	18.3%	19	.1%	2 877	18.4%	6 866	79.8%	(99.7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(541 253)	(60 725)	11.2%	(85 377)	15.8%	(146 102)	27.0%	(52 319)	16.2%	63.2%
Suppliers and employees	(528 194)	(60 725)	11.5%	(85 377)	16.2%	(146 102)	27.7%	(52 319)	16.2%	63.2%
Finance charges	(12 291)	-	-	-	-	-	-	-	-	-
Transfers and grants	(768)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	23 405	8 975	38.3%	(58 458)	(249.8%)	(49 483)	(211.4%)	(22 515)	17.0%	159.6%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(10 500)	(27 214)	259.2%	(31 224)	297.4%	(58 438)	556.6%	(3 553)	9.4%	778.8%
Capital assets	(10 500)	(27 214)	259.2%	(31 224)	297.4%	(58 438)	556.6%	(3 553)	9.4%	778.8%
Net Cash from(used) Investing Activities	(10 500)	(27 214)	259.2%	(31 224)	297.4%	(58 438)	556.6%	(3 553)	9.4%	778.8%
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	12 905	(18 239)	(141.3%)	(89 682)	(694.9%)	(107 921)	(836.3%)	(26 068)	.5%	244.0%
Cash/cash equivalents at the year begin:	297 944	-	-	344 608	115.7%	-	-	370 303	-	(6.9%)
Cash/cash equivalents at the year end:	310 849	344 608	110.9%	254 926	82.0%	254 926	82.0%	344 234	102.3%	(25.9%)

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	18 641	99.0%	84	.4%	32	.2%	70	.4%	18 827	70.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	206	59.7%	50	14.5%	29	8.4%	60	17.4%	346	1.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	16	74.2%	2	10.3%	1	3.4%	3	12.1%	21	.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10	73.7%	1	4.3%	1	4.3%	2	17.7%	14	.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	505	43.6%	213	18.4%	170	14.7%	271	23.4%	1 159	4.4%	-	-	-	-
Interest on Arrear Debtor Accounts	6	2.8%	6	3.2%	4	2.0%	186	92.1%	202	.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 449	74.1%	63	1.1%	-	-	1 494	24.9%	6 006	22.6%	-	-	-	-
Total By Income Source	23 833	89.7%	420	1.6%	236	.9%	2 086	7.8%	26 575	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	17 604	93.9%	74	.4%	7	-	1 054	5.6%	18 739	70.5%	-	-	-	-
Commercial	443	76.5%	20	3.4%	4	.7%	112	19.4%	580	2.2%	-	-	-	-
Households	5 429	81.6%	286	4.3%	184	2.8%	751	11.3%	6 649	25.0%	-	-	-	-
Other	356	58.8%	41	6.7%	41	6.8%	168	27.7%	607	2.3%	-	-	-	-
Total By Customer Group	23 833	89.7%	420	1.6%	236	.9%	2 086	7.8%	26 575	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)	(13 201)	100.0%	-	-	-	-	-	-	(13 201)	100.1%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	13	100.0%	-	-	-	-	13	(.1%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(13 201)	100.1%	13	(.1%)	-	-	-	-	(13 187)	100.0%

Contact Details

Municipal Manager	Mr D Joubert	022 433 8410
Chief Financial Officer	Dr Johan Tesselair	022 433 8404

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WITZENBERG (WC022)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	964 887	319 107	33.1%	193 340	20.0%	512 447	53.1%	177 365	52.6%	9.0%
Exchange Revenue										
Service charges - Electricity	432 200	109 487	25.3%	70 260	16.3%	179 747	41.6%	62 593	40.5%	12.2%
Service charges - Water	50 301	13 529	26.9%	10 308	20.5%	23 836	47.4%	10 688	41.9%	(3.6%)
Service charges - Waste Water Management	51 315	42 261	82.4%	7 704	15.0%	49 965	97.4%	7 473	83.2%	3.1%
Service charges - Waste Management	33 774	8 868	26.3%	8 705	25.8%	17 573	52.0%	8 630	55.1%	9%
Sale of Goods and Rendering of Services	5 536	1 630	29.4%	8 052	145.5%	9 682	174.9%	1 549	43.6%	419.8%
Agency services	4 684	1 058	22.6%	1 526	32.6%	2 585	55.2%	1 325	58.3%	15.2%
Interest	11	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 549	8 592	36.5%	6 596	28.0%	15 188	64.5%	7 613	63.7%	(13.4%)
Interest earned from Current and Non Current Assets	22 444	5 694	25.4%	4 491	20.0%	10 185	45.4%	4 670	89.7%	(3.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	27	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 015	1 031	17.1%	1 446	24.0%	2 477	41.2%	1 282	50.0%	12.8%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 764	220	12.5%	265	15.0%	485	27.5%	216	19.9%	22.4%
Non-Exchange Revenue										
Property rates	113 495	56 216	49.5%	16 796	14.8%	73 012	64.3%	15 069	66.0%	11.5%
Surcharges and Taxes	5 501	521	9.5%	1 080	19.6%	1 600	29.1%	1 215	25.9%	(11.1%)
Fines, penalties and forfeits	11 254	3 801	33.8%	4 266	37.9%	8 067	71.7%	4 156	53.0%	2.6%
Licences or permits	2 444	268	11.0%	259	10.6%	526	21.5%	247	24.2%	4.6%
Transfer and subsidies - Operational	196 213	63 975	32.6%	49 878	25.4%	113 853	58.0%	48 653	67.5%	2.5%
Interest	3 566	1 130	31.7%	1 317	36.9%	2 447	68.6%	1 188	56.5%	10.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	794	826	104.0%	390	49.1%	1 216	153.1%	796	221.5%	(51.0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	996 730	205 156	20.6%	145 463	14.6%	350 619	35.2%	168 237	35.5%	(13.5%)
Employee related costs	277 558	68 157	24.6%	65 591	23.6%	133 748	48.2%	58 806	45.9%	11.5%
Remuneration of councillors	12 311	2 853	23.2%	3 304	26.8%	6 156	50.0%	2 781	48.8%	18.8%
Bulk purchases - electricity	375 258	89 898	24.0%	44 527	11.9%	134 425	35.8%	50 184	32.4%	(11.3%)
Inventory consumed	25 929	4 409	17.0%	6 120	23.6%	10 529	40.6%	6 616	61.1%	(7.5%)
Debt impairment	62 758	14 553	23.2%	-	-	14 553	23.2%	21 427	33.2%	(100.0%)
Depreciation and amortisation	54 219	-	-	21	-	21	-	2	-	941.5%
Interest	10 233	-	-	-	-	-	-	-	-	-
Contracted services	75 234	7 779	10.3%	10 641	14.1%	18 420	24.5%	16 081	38.3%	(33.8%)
Transfers and subsidies	37 116	5 533	14.9%	466	1.3%	5 999	16.2%	544	13.1%	(14.2%)
Irrecoverable debts written off	2 131	16	.7%	19	.9%	34	1.6%	52	-	(63.4%)
Operational costs	60 487	11 958	19.8%	14 775	24.4%	26 733	44.2%	11 746	43.0%	25.8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	3 497	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(31 844)	113 951		47 876		161 827		9 128		
Transfers and subsidies - capital (monetary allocations)	35 557	-	-	-	-	-	-	0	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 713	113 951		47 876		161 827		9 129		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	3 713	113 951		47 876		161 827		9 129		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 713	113 951		47 876		161 827		9 129		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 713	113 951		47 876		161 827		9 129		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	85 365	6 092	7.1%	15 645	18.3%	21 737	25.5%	18 673	39.2%	(16.2%)
National Government	37 504	4 412	11.8%	5 104	13.6%	9 516	25.4%	8 150	35.3%	(37.4%)
Provincial Government	1 941	-	-	-	-	-	-	4 191	42.2%	(100.0%)
District Municipality	435	-	-	-	-	-	-	587	97.8%	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	150	-	(100.0%)
Transfers recognised - capital	39 880	4 412	11.1%	5 104	12.8%	9 516	23.9%	13 077	39.5%	(61.0%)
Borrowing	25 000	445	1.8%	110	.4%	555	2.2%	1 451	22.9%	(92.4%)
Internally generated funds	20 485	1 235	6.0%	10 432	50.9%	11 667	57.0%	4 145	46.7%	151.6%
Capital Expenditure Functional	85 365	6 092	7.1%	15 645	18.3%	21 737	25.5%	18 704	39.2%	(16.4%)
Municipal governance and administration	2 196	142	6.5%	147	6.7%	289	13.1%	1 554	74.7%	(90.5%)
Executive and Council	216	60	27.9%	19	8.9%	80	36.9%	-	-	(100.0%)
Finance and administration	1 980	81	4.1%	128	6.5%	209	10.6%	1 554	72.1%	(91.8%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 300	40	1.7%	72	3.1%	112	4.9%	1 282	39.8%	(94.4%)
Community and Social Services	1 100	-	-	-	-	-	-	-	-	-
Sport And Recreation	650	23	3.6%	71	10.9%	94	14.5%	1 156	220.5%	(93.9%)
Public Safety	550	17	3.0%	1	.2%	18	3.3%	126	7.4%	(99.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 367	26	.3%	8 666	117.6%	8 692	118.0%	5 189	39.9%	67.0%
Planning and Development	200	-	-	133	66.3%	133	66.3%	37	9.7%	259.3%
Road Transport	7 167	26	.4%	8 534	119.1%	8 559	119.4%	5 152	40.4%	65.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	73 501	5 884	8.0%	6 760	9.2%	12 644	17.2%	10 680	36.7%	(36.7%)
Energy sources	31 352	445	1.4%	1 207	3.9%	1 653	5.3%	598	35.2%	101.8%
Water Management	25 606	2 955	11.5%	2 937	11.5%	5 892	23.0%	2 833	23.5%	3.7%
Waste Water Management	16 343	2 207	13.5%	2 415	14.8%	4 622	28.3%	600	600.1%	302.4%
Waste Management	200	277	138.6%	201	100.6%	478	239.1%	6 649	51.7%	(97.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				2023/24	
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	978 482	264 520	27.0%	203 412	20.8%	467 932	47.8%	220 517	47.9%	(7.8%)
Property rates	103 281	735	.7%	1 436	1.4%	2 171	2.1%	447	2.3%	221.3%
Service charges	602 900	176 746	29.3%	132 000	21.9%	308 746	51.2%	151 654	48.5%	(13.0%)
Other revenue	17 029	2 852	16.7%	4 399	25.8%	7 251	42.6%	3 786	41.4%	16.2%
Transfers and Subsidies - Operational	194 392	71 360	36.7%	54 377	28.0%	125 738	64.7%	51 181	72.9%	6.2%
Transfers and Subsidies - Capital	46 362	12 826	27.7%	11 200	24.2%	24 026	51.8%	13 448	51.5%	(16.7%)
Interest	14 518	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(939 422)	(223 191)	23.8%	(105 953)	11.3%	(329 144)	35.0%	(99 624)	24.8%	6.1%
Suppliers and employees	(939 422)	(223 191)	23.8%	(105 953)	11.3%	(329 144)	35.0%	(99 624)	24.8%	6.1%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	39 960	41 329	105.8%	97 459	249.5%	138 788	355.3%	120 693	(3 108.3%)	(19.3%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(85 365)	(7 999)	9.4%	(16 848)	19.7%	(24 847)	29.1%	(21 639)	49.1%	(22.1%)
Capital assets	(85 365)	(7 999)	9.4%	(16 848)	19.7%	(24 847)	29.1%	(21 639)	49.1%	(22.1%)
Net Cash from/(used) Investing Activities	(85 365)	(7 999)	9.4%	(16 848)	19.7%	(24 847)	29.1%	(21 639)	49.1%	(22.1%)
Cash Flow from Financing Activities										
Receipts	25 000	554	2.2%	(23 273)	(93.1%)	(22 719)	(90.9%)	160	-	(14 641.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	25 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	554	-	(23 273)	-	(22 719)	-	160	-	(14 641.2%)
Payments	(4 012)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(4 012)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	20 988	554	2.6%	(23 273)	(110.9%)	(22 719)	(108.2%)	160	(12.0%)	(14 641.2%)
Net Increase/(Decrease) in cash held	(25 316)	33 884	(133.8%)	57 338	(226.5%)	91 222	(360.3%)	99 214	(244.4%)	(42.2%)
Cash/cash equivalents at the year begin:	217 594	188 992	86.9%	222 877	102.4%	188 992	86.9%	318 048	-	(29.9%)
Cash/cash equivalents at the year end:	192 278	222 877	115.9%	280 215	145.7%	280 215	145.7%	417 262	279.4%	(32.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 973	5.7%	2 434	2.8%	2 167	2.5%	77 109	89.0%	86 682	22.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 267	10.3%	1 214	3.8%	1 076	3.4%	26 307	82.6%	31 865	8.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 590	5.0%	1 191	2.3%	798	1.5%	47 052	91.1%	51 631	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 402	4.6%	1 501	1.6%	1 424	1.5%	87 569	92.3%	94 896	24.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 452	8.0%	1 624	2.9%	1 458	2.6%	48 457	86.5%	55 991	14.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	134	11.7%	15	1.3%	14	1.3%	976	85.7%	1 139	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	1 197	1.8%	175	.3%	213	.3%	65 978	97.7%	67 564	17.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8 215)	132.4%	63	(1.0%)	45	(.7%)	1 902	(30.7%)	(6 204)	(1.6%)	-	-	-	-
Total By Income Source	12 800	3.3%	8 217	2.1%	7 198	1.9%	355 350	92.6%	383 565	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	486	3.8%	519	4.0%	396	3.1%	11 469	89.1%	12 870	3.4%	-	-	-	-
Commercial	(1 260)	(1.4%)	1 631	1.9%	1 025	1.2%	86 646	98.4%	88 041	23.0%	-	-	-	-
Households	13 490	5.0%	5 853	2.2%	5 566	2.1%	243 723	90.7%	268 632	70.0%	-	-	-	-
Other	84	.6%	215	1.5%	210	1.5%	13 513	96.4%	14 023	3.7%	-	-	-	-
Total By Customer Group	12 800	3.3%	8 217	2.1%	7 198	1.9%	355 350	92.6%	383 565	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 690	10.9%	7 199	16.7%	454	1.1%	30 801	71.4%	43 145	99.7%
Auditor-General	-	-	145	100.0%	-	-	-	-	145	.3%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	4 690	10.8%	7 344	17.0%	454	1.0%	30 801	71.2%	43 290	100.0%

Contact Details

Municipal Manager	Mr David Nasson	023 316 1877
Chief Financial Officer	Mr Mr Cobus Kritzinger	023 316 1854

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: DRAKENSTEIN (WC023)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	3 331 201	892 997	26.8%	853 344	25.6%	1 746 342	52.4%	684 854	49.1%	24.6%
Exchange Revenue										
Service charges - Electricity	1 615 836	462 747	28.6%	399 352	24.7%	862 099	53.4%	362 730	49.7%	10.1%
Service charges - Water	246 125	45 828	18.6%	60 357	24.5%	106 185	43.1%	54 721	45.7%	10.3%
Service charges - Waste Water Management	166 674	41 193	24.7%	42 575	25.5%	83 768	50.3%	39 843	51.3%	6.9%
Service charges - Waste Management	185 037	46 513	25.1%	46 515	25.1%	93 029	50.3%	43 350	52.3%	7.3%
Sale of Goods and Rendering of Services	34 626	10 396	30.0%	12 287	35.5%	22 683	65.5%	3 979	53.7%	208.8%
Agency services	20 227	4 677	23.1%	4 244	21.0%	8 921	44.1%	11 080	111.0%	(61.7%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 040	5 208	28.9%	4 997	27.7%	10 205	56.6%	4 638	92.5%	7.8%
Interest earned from Current and Non Current Assets	58 000	19 775	34.1%	20 466	35.3%	40 241	69.4%	17 613	85.1%	16.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	9	2	20.9%	2	20.9%	4	41.8%	2	45.2%	(6.4%)
Rental from Fixed Assets	6 266	2 090	33.3%	2 081	33.2%	4 171	66.6%	1 971	68.8%	5.6%
Licence and permits	3 614	962	26.6%	973	26.9%	1 935	53.5%	858	48.9%	13.4%
Operational Revenue	6 423	1 880	29.3%	2 367	36.9%	4 247	66.1%	6 383	139.2%	(62.9%)
Non-Exchange Revenue										
Property rates	488 621	153 071	31.3%	115 723	23.7%	268 794	55.0%	105 452	54.6%	9.7%
Surcharges and Taxes	92 016	-	-	21 696	23.6%	21 696	23.6%	-	-	(100.0%)
Fines, penalties and forfeits	120 212	1 117	.9%	38 766	32.2%	39 883	33.2%	30 251	26.2%	28.1%
Licences or permits	2	17	760.7%	(9)	(392.8%)	8	367.9%	(27)	(1 175.9%)	(67.3%)
Transfer and subsidies - Operational	247 115	96 702	39.1%	80 163	32.4%	176 865	71.6%	1 236	33.2%	6 386.5%
Interest	3 158	820	26.0%	789	25.0%	1 609	50.9%	772	93.9%	2.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	3 000	-	-	-	-	-	-	-	-	-
Other Gains	16 200	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 328 779	901 412	27.1%	798 758	24.0%	1 700 170	51.1%	834 026	46.7%	(4.2%)
Employee related costs	895 619	187 842	21.0%	250 527	28.0%	438 368	48.9%	239 424	49.2%	4.6%
Remuneration of councillors	39 277	8 307	21.1%	9 094	23.2%	17 400	44.3%	8 342	48.3%	9.0%
Bulk purchases - electricity	1 219 243	444 309	36.4%	255 158	20.9%	699 468	57.4%	227 868	50.8%	12.0%
Inventory consumed	131 760	16 677	12.7%	23 724	18.0%	40 401	30.7%	28 622	35.7%	(17.1%)
Debt impairment	63 271	25 801	40.8%	57 936	91.6%	83 737	132.3%	39 437	33.8%	46.9%
Depreciation and amortisation	273 690	68 423	25.0%	68 423	25.0%	136 845	50.0%	132 090	50.0%	(48.2%)
Interest	158 991	39 639	24.9%	39 639	24.9%	79 278	49.9%	84 503	50.6%	(53.1%)
Contracted services	234 961	29 892	12.7%	56 574	24.1%	86 466	36.8%	40 591	29.4%	39.4%
Transfers and subsidies	36 690	30 404	82.9%	2 495	6.8%	32 899	89.7%	1 508	10.0%	65.5%
Irrecoverable debts written off	110 700	19 224	17.4%	4 840	4.4%	24 064	21.7%	-	-	(100.0%)
Operational costs	157 477	30 894	19.6%	30 348	19.3%	61 242	38.9%	31 640	44.3%	(4.1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	7 100	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 422	(8 415)		54 586		46 171		(149 172)		
Transfers and subsidies - capital (monetary allocations)	664 439	18 165	2.7%	125 949	19.0%	144 113	21.7%	123 326	30.4%	2.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	666 861	9 750		180 535		190 285		(25 847)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	666 861	9 750		180 535		190 285		(25 847)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	666 861	9 750		180 535		190 285		(25 847)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	666 861	9 750		180 535		190 285		(25 847)		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	766 225	36 423	4.8%	154 148	20.1%	190 571	24.9%	139 453	33.7%	10.5%
National Government	603 613	21 475	3.6%	117 252	19.4%	138 728	23.0%	108 391	34.0%	8.2%
Provincial Government	52 826	-	-	11 498	21.8%	11 498	21.8%	8 771	24.7%	31.1%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	8 000	1 221	15.3%	5 475	68.4%	6 696	83.7%	5 848	73.1%	(6.4%)
Transfers recognised - capital	664 439	22 696	3.4%	134 225	20.2%	156 921	23.6%	123 010	34.0%	9.1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	101 786	13 727	13.5%	19 923	19.6%	33 650	33.1%	16 443	31.5%	21.2%
Capital Expenditure Functional	766 225	36 423	4.8%	154 148	20.1%	190 571	24.9%	139 453	33.7%	10.5%
Municipal governance and administration	23 575	2 029	8.6%	6 034	25.6%	8 063	34.2%	5 771	36.4%	4.5%
Executive and Council	12	10	84.8%	-	-	10	84.8%	4	-	(100.0%)
Finance and administration	23 564	2 020	8.6%	6 034	25.6%	8 053	34.2%	5 767	36.2%	4.6%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	88 300	345	.4%	5 476	6.2%	5 821	6.6%	9 580	19.4%	(42.8%)
Community and Social Services	4 300	56	1.3%	1 442	33.5%	1 498	34.8%	336	12.7%	328.9%
Sport And Recreation	11 500	79	.7%	1 768	15.4%	1 847	16.1%	1 384	17.4%	27.7%
Public Safety	8 500	81	.9%	243	2.9%	324	3.8%	2 440	47.5%	(90.0%)
Housing	64 000	129	.2%	2 024	3.2%	2 152	3.4%	5 420	16.2%	(62.7%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	63 467	5 204	8.2%	42 941	67.7%	48 145	75.9%	17 734	53.5%	142.1%
Planning and Development	301	44	14.5%	36	12.0%	80	26.5%	-	-	(100.0%)
Road Transport	63 166	5 160	8.2%	42 905	67.9%	48 065	76.1%	17 734	53.5%	141.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	590 884	28 845	4.9%	99 997	16.9%	128 542	21.8%	106 367	33.6%	(6.3%)
Energy sources	35 762	13 492	37.7%	12 736	35.6%	26 228	73.3%	20 584	59.3%	(38.1%)
Water Management	13 788	2 258	16.4%	5 910	42.9%	8 168	59.2%	6 757	29.8%	(12.5%)
Waste Water Management	533 604	8 621	1.6%	79 084	14.8%	87 705	16.4%	79 026	30.7%	.1%
Waste Management	7 730	4 474	57.9%	1 968	25.5%	6 442	83.3%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				2023/24	
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	3 764 973	1 199 894	31.9%	998 890	26.5%	2 198 784	58.4%	1 204 160	79.4%	(17.0%)
Property rates	472 234	127 827	27.1%	122 712	26.0%	250 539	53.1%	105 945	47.3%	15.8%
Service charges	2 125 126	557 769	26.2%	601 463	28.3%	1 159 232	54.5%	475 029	48.0%	26.6%
Other revenue	181 821	330 203	181.6%	66 161	36.4%	396 364	218.0%	368 548	1 420.5%	(82.0%)
Transfers and Subsidies - Operational	242 156	104 217	43.0%	73 554	30.4%	177 771	73.4%	14 092	38.3%	422.0%
Transfers and Subsidies - Capital	664 439	57 017	8.6%	118 211	17.8%	175 228	26.4%	224 665	61.2%	(47.4%)
Interest	79 198	22 862	28.9%	16 788	21.2%	39 650	50.1%	15 882	84.0%	5.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(2 874 018)	(804 635)	28.0%	(6 835)	-.2%	(811 470)	28.2%	(753 718)	60.4%	(99.1%)
Suppliers and employees	(2 678 337)	(804 635)	30.0%	117 855	(4.4%)	(686 780)	25.6%	(753 718)	64.9%	(115.6%)
Finance charges	(158 991)	-	-	(124 691)	78.4%	(124 691)	78.4%	-	-	(100.0%)
Transfers and grants	(36 690)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	890 955	395 259	44.4%	992 055	111.3%	1 387 314	155.7%	450 442	163.7%	120.2%
Cash Flow from Investing Activities										
Receipts	3 000	3	.1%	1	-	3	.1%	5	7 047.1%	(84.4%)
Proceeds on disposal of PPE	3 000	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	3	-	1	-	3	-	5	368.9%	(84.4%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(766 225)	(36 423)	4.8%	(154 148)	20.1%	(190 571)	24.9%	(139 453)	33.7%	10.5%
Capital assets	(766 225)	(36 423)	4.8%	(154 148)	20.1%	(190 571)	24.9%	(139 453)	33.7%	10.5%
Net Cash from(used) Investing Activities	(763 225)	(36 420)	4.8%	(154 148)	20.2%	(190 568)	25.0%	(139 448)	33.6%	10.5%
Cash Flow from Financing Activities										
Receipts	-	(34)	-	1 090	-	1 056	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(34)	-	1 090	-	1 056	-	-	-	(100.0%)
Payments	(90 825)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(90 825)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	(90 825)	(34)	-	1 090	(1.2%)	1 056	(1.2%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	36 905	358 805	972.2%	838 997	2 273.4%	1 197 803	3 245.6%	310 994	1 485.4%	169.8%
Cash/cash equivalents at the year begin:	691 638	697 523	100.9%	1 056 311	152.7%	697 523	100.9%	958 481	185.1%	10.2%
Cash/cash equivalents at the year end:	728 543	1 056 311	145.0%	1 895 308	260.2%	1 895 308	260.2%	1 269 475	428.8%	49.3%

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	23 528	20.0%	6 433	5.5%	4 420	3.8%	83 173	70.8%	117 554	20.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	92 480	61.2%	9 565	6.3%	5 568	3.7%	43 618	28.8%	151 221	26.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	26 873	44.6%	4 260	7.1%	1 749	2.9%	27 340	45.4%	60 222	10.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 418	20.4%	3 059	5.0%	2 144	3.5%	43 292	71.1%	60 913	10.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14 175	15.6%	4 285	4.7%	3 235	3.6%	69 335	76.2%	91 031	15.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	467	5.4%	375	4.3%	295	3.4%	7 491	86.8%	8 628	1.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	36 944	45.3%	4 521	5.5%	3 063	3.8%	37 042	45.4%	81 571	14.3%	-	-	-	-
Total By Income Source	206 884	36.2%	32 498	5.7%	20 465	3.6%	311 292	54.5%	571 139	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	15 172	42.1%	5 563	15.4%	5 360	14.9%	9 928	27.6%	36 023	6.3%	-	-	-	-
Commercial	86 727	65.4%	5 736	4.3%	1 684	1.3%	38 441	29.0%	132 587	23.2%	-	-	-	-
Households	71 393	21.1%	18 407	5.4%	11 996	3.5%	236 912	69.9%	338 708	59.3%	-	-	-	-
Other	33 592	52.6%	2 793	4.4%	1 425	2.2%	26 011	40.8%	63 821	11.2%	-	-	-	-
Total By Customer Group	206 884	36.2%	32 498	5.7%	20 465	3.6%	311 292	54.5%	571 139	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	91 434	100.0%	-	-	-	-	-	-	91 434	100.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	91 434	100.0%	-	-	-	-	-	-	91 434	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: STELLENBOSCH (WC024)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25								2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	2 532 153	734 687	29.0%	568 267	22.4%	1 302 954	51.5%	511 638	51.7%	11.1%	
Exchange Revenue											
Service charges - Electricity	1 029 705	306 437	29.8%	235 317	22.9%	541 755	52.6%	205 116	49.5%	14.7%	
Service charges - Water	182 522	39 876	21.8%	49 404	27.1%	89 280	48.9%	43 883	41.6%	12.6%	
Service charges - Waste Water Management	122 772	35 783	29.1%	30 300	24.7%	66 083	53.8%	27 357	53.9%	10.8%	
Service charges - Waste Management	115 082	32 430	28.2%	23 168	20.1%	55 597	48.3%	21 814	48.8%	6.2%	
Sale of Goods and Rendering of Services	24 654	7 081	28.7%	8 562	34.7%	15 643	63.5%	4 797	47.5%	78.5%	
Agency services	3 794	818	21.6%	725	19.1%	1 543	40.7%	661	46.8%	9.7%	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	18 173	6 208	34.2%	6 323	34.8%	12 532	69.0%	5 315	67.0%	19.0%	
Interest earned from Current and Non Current Assets	44 232	15 292	34.6%	15 707	35.5%	30 999	70.1%	14 462	69.8%	8.6%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	13 649	2 550	18.7%	2 318	17.0%	4 869	35.7%	1 996	40.6%	16.1%	
Licence and permits	8 386	1 502	17.9%	1 845	22.0%	3 346	39.9%	1 656	47.6%	11.4%	
Operational Revenue	47 692	12 447	26.1%	10 329	21.7%	22 776	47.8%	14 151	139.6%	(27.0%)	
Non-Exchange Revenue											
Property rates	509 116	188 178	37.0%	114 075	22.4%	302 253	59.4%	102 058	58.8%	11.8%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	163 380	82	.1%	84	.1%	166	.1%	9 625	24.7%	(99.1%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	245 638	84 945	34.6%	68 849	28.0%	153 794	62.6%	57 596	58.7%	19.5%	
Interest	3 359	1 057	31.5%	1 260	37.5%	2 318	69.0%	1 149	63.2%	9.7%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	3	-	(100.0%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	2 511 734	336 996	13.4%	366 829	14.6%	703 825	28.0%	449 343	35.2%	(18.4%)	
Employee related costs	656 455	-	-	819	.1%	819	.1%	141 273	22.9%	(99.4%)	
Remuneration of councillors	23 422	-	-	-	-	-	-	3 538	16.0%	(100.0%)	
Bulk purchases - electricity	714 397	198 593	27.8%	161 834	22.7%	360 427	50.5%	133 305	53.9%	21.4%	
Inventory consumed	112 641	13 096	11.6%	27 554	24.5%	40 650	36.1%	21 530	33.1%	28.0%	
Debt impairment	74 031	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	249 408	36 638	14.7%	35 446	14.2%	72 083	28.9%	21 781	37.5%	62.7%	
Interest	71 259	-	-	29 982	42.1%	29 982	42.1%	25 147	42.1%	19.2%	
Contracted services	297 434	32 136	10.8%	65 873	22.1%	98 009	33.0%	65 617	32.1%	4%	
Transfers and subsidies	20 739	5 097	24.6%	7 173	34.6%	12 269	59.2%	1 327	53.0%	440.6%	
Irrecoverable debts written off	121 383	16 297	13.4%	294	.2%	16 590	13.7%	7	-	4 119.6%	
Operational costs	169 885	35 140	20.7%	37 855	22.3%	72 995	43.0%	35 819	35.1%	5.7%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	680	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	20 419	397 692		201 438		599 130		62 294			
Transfers and subsidies - capital (monetary allocations)	99 123	3 799	3.8%	36 667	37.0%	40 466	40.8%	25 708	35.3%	42.6%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	119 542	401 491		238 105		639 596		88 003			
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	119 542	401 491		238 105		639 596		88 003			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	119 542	401 491		238 105		639 596		88 003			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	119 542	401 491		238 105		639 596		88 003			

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	599 345	27 343	4.6%	101 935	17.0%	129 278	21.6%	99 398	25.0%	2.6%
National Government	72 056	567	.8%	29 292	40.7%	29 859	41.4%	25 286	44.0%	15.8%
Provincial Government	27 067	3 273	12.1%	7 375	27.2%	10 648	39.3%	3 455	19.5%	113.5%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc	38 428	5 088	13.2%	11 491	29.9%	16 579	43.1%	3 328	14.8%	245.3%
Transfers recognised - capital	137 551	8 928	6.5%	48 158	35.0%	57 086	41.5%	32 069	33.8%	50.2%
Borrowing	200 000	8 323	4.2%	22 875	11.4%	31 198	15.6%	43 271	25.3%	(47.1%)
Internally generated funds	261 795	10 092	3.9%	30 902	11.8%	40 993	15.7%	24 057	18.3%	28.4%
Capital Expenditure Functional	599 345	27 343	4.6%	101 935	17.0%	129 278	21.6%	99 398	25.0%	2.6%
Municipal governance and administration	57 860	137	.2%	4 784	8.3%	4 921	8.5%	6 106	21.6%	(21.7%)
Executive and Council	40	7	18.7%	28	71.2%	36	89.9%	33	93.2%	(13.8%)
Finance and administration	57 820	129	.2%	4 756	8.2%	4 885	8.4%	6 073	21.6%	(21.7%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	82 931	1 852	2.2%	4 072	4.9%	5 924	7.1%	4 258	15.9%	(4.4%)
Community and Social Services	39 069	505	1.3%	230	.6%	735	1.9%	2 077	30.1%	(88.9%)
Sport And Recreation	13 800	160	1.2%	2 179	15.8%	2 340	17.0%	1 380	21.9%	58.0%
Public Safety	11 943	687	5.8%	396	3.3%	1 083	9.1%	290	4.2%	36.6%
Housing	18 119	499	2.8%	1 267	7.0%	1 766	9.7%	511	8.1%	147.8%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	106 734	12 142	11.4%	39 622	37.1%	51 764	48.5%	13 897	19.0%	185.1%
Planning and Development	18 131	3 279	18.1%	10 526	58.1%	13 805	76.1%	3 403	26.5%	209.4%
Road Transport	85 953	8 841	10.3%	29 034	33.8%	37 875	44.1%	9 942	16.9%	192.0%
Environmental Protection	2 650	23	.9%	62	2.3%	85	3.2%	552	21.5%	(88.8%)
Trading Services	351 820	13 212	3.8%	53 457	15.2%	66 669	18.9%	75 136	27.8%	(28.9%)
Energy sources	87 035	4 010	4.6%	13 696	15.7%	17 706	20.3%	28 600	31.4%	(52.1%)
Water Management	156 882	4 850	3.1%	9 492	6.1%	14 342	9.1%	19 524	24.5%	(51.4%)
Waste Water Management	77 504	886	1.1%	21 983	28.4%	22 869	29.5%	4 691	10.9%	368.6%
Waste Management	30 400	3 465	11.4%	8 286	27.3%	11 751	38.7%	22 322	41.5%	(62.9%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				2023/24	
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	2 696 225	733 302	27.2%	684 147	25.4%	1 417 449	52.6%	616 717	56.3%	10.9%
Property rates	488 755	348 354	71.3%	317 689	65.0%	666 043	136.3%	326 036	166.0%	(2.6%)
Service charges	1 608 400	350 777	21.8%	339 598	21.1%	690 375	42.9%	276 150	38.5%	23.0%
Other revenue	210 077	30 571	14.6%	26 860	12.8%	57 430	27.3%	14 531	24.4%	84.8%
Transfers and Subsidies - Operational	245 638	1 600	.7%	-	-	1 600	.7%	0	-	(100.0%)
Transfers and Subsidies - Capital	99 123	2 000	2.0%	-	-	2 000	2.0%	-	-	-
Interest	44 232	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(2 234 590)	(472 869)	21.2%	(382 246)	17.1%	(855 115)	38.3%	(148 984)	25.1%	156.6%
Suppliers and employees	(2 156 820)	(472 869)	21.9%	(382 246)	17.7%	(855 115)	39.6%	(148 984)	25.9%	156.6%
Finance charges	(57 032)	-	-	-	-	-	-	-	-	-
Transfers and grants	(20 739)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	461 634	260 433	56.4%	301 901	65.4%	562 334	121.8%	467 733	206.7%	(35.5%)
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	(689 247)	(94 795)	13.8%	(111 453)	16.2%	(206 248)	29.9%	(111 284)	30.0%	.2%
Capital assets	(689 247)	(94 795)	13.8%	(111 453)	16.2%	(206 248)	29.9%	(111 284)	30.0%	.2%
Net Cash from(used) Investing Activities	(689 247)	(94 795)	13.8%	(111 453)	16.2%	(206 248)	29.9%	(111 284)	30.0%	.2%
Cash Flow from Financing Activities										
Receipts	200 000	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	200 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(63 920)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(63 920)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	136 080	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(91 533)	165 638	(181.0%)	190 448	(208.1%)	356 086	(389.0%)	356 449	(17 442.2%)	(46.6%)
Cash/cash equivalents at the year begin:	621 473	615 785	99.1%	775 056	124.7%	615 785	99.1%	936 225	-	(17.2%)
Cash/cash equivalents at the year end:	529 941	775 056	146.3%	962 481	181.6%	962 481	181.6%	1 292 674	301.6%	(25.5%)

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	28 509	17.9%	13	-	3 185	2.0%	127 282	80.1%	158 990	32.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	50 534	62.7%	1	-	3 507	4.4%	26 523	32.9%	80 566	16.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	24 284	48.4%	4	-	1 420	2.8%	24 457	48.8%	50 166	10.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 258	23.4%	6	-	981	2.2%	32 613	74.4%	43 858	8.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 811	16.2%	7	-	1 100	2.0%	44 602	81.8%	54 519	11.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 047	12.5%	1	-	264	1.6%	14 089	85.9%	16 400	3.3%	-	-	-	-
Interest on Arrear Debtor Accounts	3 201	3.7%	5	-	149	.2%	82 574	96.1%	85 929	17.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(17 032)	(2 060.3%)	4	.4%	207	25.1%	17 648	2 134.8%	827	2%	-	-	-	-
Total By Income Source	110 611	22.5%	41	-	10 813	2.2%	369 788	75.3%	491 254	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	17 007	74.2%	4	-	800	3.5%	5 112	22.3%	22 923	4.7%	-	-	-	-
Commercial	23 656	27.4%	0	-	3 129	3.6%	59 611	69.0%	86 396	17.6%	-	-	-	-
Households	63 224	17.6%	31	-	6 447	1.8%	289 887	80.6%	359 589	73.2%	-	-	-	-
Other	6 724	30.1%	6	-	437	2.0%	15 178	67.9%	22 346	4.5%	-	-	-	-
Total By Customer Group	110 611	22.5%	41	-	10 813	2.2%	369 788	75.3%	491 254	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	8 817	100.0%	-	-	-	-	-	-	8 817	36.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 565	100.0%	-	-	-	-	-	-	15 565	63.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	24 382	100.0%	-	-	-	-	-	-	24 382	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BREEDE VALLEY (WC025)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 609 689	381 547	23.7%	340 834	21.2%	722 380	44.9%	301 059	43.3%	13.2%
Exchange Revenue										
Service charges - Electricity	612 204	137 963	22.5%	147 477	24.1%	285 440	46.6%	124 528	43.3%	18.4%
Service charges - Water	115 599	18 037	15.6%	27 925	24.2%	45 962	39.8%	26 627	39.8%	4.9%
Service charges - Waste Water Management	92 642	28 694	31.0%	27 136	29.3%	55 830	60.3%	22 218	51.9%	22.1%
Service charges - Waste Management	50 190	16 654	33.2%	14 141	28.2%	30 796	61.4%	12 035	53.4%	17.5%
Sale of Goods and Rendering of Services	6 164	1 051	17.0%	1 471	23.9%	2 522	40.9%	1 296	33.8%	13.5%
Agency services	9 391	2 430	25.9%	2 153	22.9%	4 583	48.8%	2 262	48.2%	(4.8%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	16 030	3 857	24.1%	3 755	23.4%	7 612	47.5%	3 271	48.3%	14.8%
Interest earned from Current and Non Current Assets	19 522	4 112	21.1%	4 635	23.7%	8 747	44.8%	4 340	64.9%	6.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 109	3 091	33.9%	2 197	24.1%	5 288	58.0%	1 945	63.4%	13.0%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7 700	1 570	20.4%	1 492	19.4%	3 063	39.8%	1 733	77.1%	(13.9%)
Non-Exchange Revenue										
Property rates	200 977	83 455	41.5%	42 442	21.1%	125 897	62.6%	39 220	62.8%	8.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	253 897	25	-	83	-	109	-	101	.1%	(17.2%)
Licences or permits	4 468	878	19.7%	702	15.7%	1 580	35.4%	710	32.4%	(1.2%)
Transfer and subsidies - Operational	198 836	76 828	38.6%	62 237	31.3%	139 064	69.9%	57 990	70.2%	7.3%
Interest	3 643	826	22.7%	909	25.0%	1 735	47.6%	870	135.9%	4.6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7 763	2 074	26.7%	2 078	26.8%	4 153	53.5%	1 912	-	8.7%
Gains on disposal of Assets	1 555	-	-	-	-	-	-	-	-	-
Other Gains	(0)	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 617 631	307 262	19.0%	306 241	18.9%	613 503	37.9%	283 333	35.3%	8.1%
Employee related costs	456 828	91 497	20.0%	96 610	21.1%	188 107	41.2%	90 776	42.9%	6.4%
Remuneration of councillors	21 757	4 931	22.7%	5 964	27.4%	10 895	50.1%	4 930	51.2%	21.0%
Bulk purchases - electricity	487 184	132 558	27.2%	111 389	22.9%	243 946	50.1%	95 162	47.4%	17.1%
Inventory consumed	46 872	10 145	21.6%	12 815	27.3%	22 960	49.0%	12 112	44.4%	5.8%
Debt impairment	220 011	6 213	2.8%	-	-	6 213	2.8%	-	-	-
Depreciation and amortisation	105 208	-	-	-	-	-	-	-	-	-
Interest	39 842	9 840	24.7%	9 224	23.2%	19 064	47.8%	7 695	41.6%	19.9%
Contracted services	127 393	12 919	10.1%	33 008	25.9%	45 927	36.1%	38 306	43.3%	(13.8%)
Transfers and subsidies	7 711	1 164	15.1%	557	7.2%	1 720	22.3%	350	26.8%	59.0%
Irrecoverable debts written off	19	13 798	71 124.6%	9 220	47 527.5%	23 018	118 652.0%	-	-	(100.0%)
Operational costs	100 614	24 198	24.1%	27 454	27.3%	51 652	51.3%	34 002	44.4%	(19.3%)
Losses on disposal of Assets	4 125	-	-	-	-	-	-	-	-	-
Other Losses	67	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(7 942)	74 285		34 593		108 877		17 725		
Transfers and subsidies - capital (monetary allocations)	54 410	-	-	-	-	-	-	3	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	46 468	74 285		34 593		108 877		17 729		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	46 468	74 285		34 593		108 877		17 729		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	46 468	74 285		34 593		108 877		17 729		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	46 468	74 285		34 593		108 877		17 729		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	187 437	27 290	14.6%	49 379	26.3%	76 669	40.9%	51 687	51.3%	(4.5%)
National Government	54 410	8 988	16.5%	12 695	23.3%	21 683	39.9%	13 269	29.8%	(4.3%)
Provincial Government	-	-	-	-	-	-	-	9	.4%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	54 410	8 988	16.5%	12 695	23.3%	21 683	39.9%	13 277	28.9%	(4.4%)
Borrowing	48 706	5 839	12.0%	8 114	16.7%	13 953	28.6%	12 525	133.2%	(35.2%)
Internally generated funds	84 321	12 463	14.8%	28 570	33.9%	41 033	48.7%	25 885	42.9%	10.4%
Capital Expenditure Functional	187 437	27 290	14.6%	49 379	26.3%	76 669	40.9%	51 687	51.3%	(4.5%)
Municipal governance and administration	5 785	16	.3%	1 378	23.8%	1 393	24.1%	428	3.6%	221.7%
Executive and Council	10	-	-	-	-	-	-	170	108.1%	(100.0%)
Finance and administration	5 775	16	.3%	1 378	23.9%	1 393	24.1%	258	2.7%	433.3%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	31 460	7 165	22.8%	3 701	11.8%	10 867	34.5%	271	8.8%	1 267.6%
Community and Social Services	888	3	.3%	85	9.6%	88	9.9%	204	164.1%	(58.3%)
Sport And Recreation	14 543	7 162	49.3%	3 616	24.9%	10 779	74.1%	60	1.0%	5 915.8%
Public Safety	10 030	-	-	-	-	-	-	7	.1%	(100.0%)
Housing	6 000	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	41 613	11 457	27.5%	23 177	55.7%	34 634	83.2%	16 631	53.4%	39.4%
Planning and Development	5	-	-	-	-	-	-	-	-	-
Road Transport	41 608	11 457	27.5%	23 177	55.7%	34 634	83.2%	16 631	53.4%	39.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	108 579	8 652	8.0%	21 123	19.5%	29 775	27.4%	34 357	66.0%	(38.5%)
Energy sources	48 245	251	.5%	5 673	11.8%	5 924	12.3%	9 615	23.2%	(41.0%)
Water Management	14 619	4 325	29.6%	5 279	36.1%	9 604	65.7%	5 242	124.3%	.7%
Waste Water Management	44 715	4 077	9.1%	9 606	21.5%	13 683	30.6%	19 501	86.9%	(50.7%)
Waste Management	1 000	-	-	565	56.5%	565	56.5%	-	52.2%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				2023/24	
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	1 382 835	384 439	27.8%	386 582	28.0%	771 021	55.8%	314 536	56.6%	22.9%
Property rates	190 552	13 475	7.1%	18 686	9.8%	32 161	16.9%	13 581	16.4%	37.6%
Service charges	843 939	264 580	31.4%	263 799	31.3%	528 379	62.6%	215 904	64.2%	22.2%
Other revenue	59 546	8 572	14.4%	10 259	17.2%	18 831	31.6%	7 758	37.9%	32.2%
Transfers and Subsidies - Operational	198 836	78 399	39.4%	65 812	33.1%	144 211	72.5%	57 671	71.1%	14.1%
Transfers and Subsidies - Capital	54 410	13 250	24.4%	19 252	35.4%	32 502	59.7%	14 350	52.9%	34.2%
Interest	35 553	6 164	17.3%	8 774	24.7%	14 937	42.0%	5 272	32.7%	66.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 290 774)	(277 360)	21.5%	(203 401)	15.8%	(480 760)	37.2%	(175 347)	30.4%	16.0%
Suppliers and employees	(1 244 659)	(267 509)	21.5%	(203 401)	16.3%	(470 909)	37.8%	(175 347)	30.9%	16.0%
Finance charges	(38 204)	(9 851)	25.8%	-	-	(9 851)	25.8%	-	20.0%	-
Transfers and grants	(7 711)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	92 061	107 080	116.3%	183 182	199.0%	290 261	315.3%	139 189	519.7%	31.6%
Cash Flow from Investing Activities										
Receipts	100	-	-	-	-	-	-	2	(1.5%)	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	100	-	-	-	-	-	-	2	(1.5%)	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(187 437)	(34 528)	18.4%	(56 106)	29.9%	(90 634)	48.4%	(59 318)	60.3%	(5.4%)
Capital assets	(187 437)	(34 528)	18.4%	(56 106)	29.9%	(90 634)	48.4%	(59 318)	60.3%	(5.4%)
Net Cash from(used) Investing Activities	(187 337)	(34 528)	18.4%	(56 106)	29.9%	(90 634)	48.4%	(59 316)	60.1%	(5.4%)
Cash Flow from Financing Activities										
Receipts	48 356	77	.2%	55	.1%	132	.3%	(34)	.1%	(262.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	48 206	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	150	77	51.4%	55	36.8%	132	88.2%	(34)	25.8%	(262.4%)
Payments	(23 011)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(23 011)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	25 346	77	.3%	55	.2%	132	.5%	(34)	.3%	(262.4%)
Net Increase/(Decrease) in cash held	(69 931)	72 629	(103.9%)	127 131	(181.8%)	199 760	(285.7%)	79 839	(192.8%)	59.2%
Cash/cash equivalents at the year begin:	135 013	196 673	145.7%	291 315	215.8%	196 673	145.7%	311 343	-	(6.4%)
Cash/cash equivalents at the year end:	65 082	291 315	447.6%	418 446	642.9%	418 446	642.9%	391 181	(324.9%)	7.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13 436	24.6%	1 932	3.5%	2 034	3.7%	37 319	68.2%	54 722	17.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	26 681	82.6%	687	2.1%	492	1.5%	4 451	13.8%	32 311	10.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 007	27.1%	1 248	2.8%	947	2.1%	30 101	67.9%	44 303	14.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 041	21.7%	1 973	3.6%	1 810	3.3%	39 606	71.5%	55 429	17.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 178	21.2%	1 193	3.5%	1 142	3.4%	24 400	72.0%	33 913	11.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 509	12.9%	343	2.9%	341	2.9%	9 481	81.2%	11 674	3.8%	-	-	-	-
Interest on Arrear Debtor Accounts	1 315	2.7%	88	2%	170	.3%	47 965	96.8%	49 537	16.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 012)	(11.1%)	1 385	5.1%	1 241	4.6%	27 575	101.4%	27 189	8.8%	-	-	-	-
Total By Income Source	71 154	23.0%	8 849	2.9%	8 177	2.6%	220 897	71.5%	309 078	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 480	62.6%	348	4.9%	219	3.1%	2 108	29.5%	7 154	2.3%	-	-	-	-
Commercial	9 947	72.1%	261	1.9%	221	1.6%	3 372	24.4%	13 800	4.5%	-	-	-	-
Households	49 015	18.4%	7 769	2.9%	7 415	2.8%	202 872	76.0%	267 071	86.4%	-	-	-	-
Other	7 712	36.6%	472	2.2%	321	1.5%	12 546	59.6%	21 052	6.8%	-	-	-	-
Total By Customer Group	71 154	23.0%	8 849	2.9%	8 177	2.6%	220 897	71.5%	309 078	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)	(68 892)	100.0%	-	-	-	-	-	-	(68 892)	100.0%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	0	100.0%	0	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(68 892)	100.0%	-	-	-	-	0	-	(68 892)	100.0%

Contact Details

Municipal Manager	Mr Mr David McThomas	023 348 2600
Chief Financial Officer	Mr Mr Roddrick Ontong	023 348 4994

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LANGEBERG (WC026)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 078 943	242 957	22.5%	292 253	27.1%	535 210	49.6%	201 393	48.8%	45.1%
Exchange Revenue										
Service charges - Electricity	621 222	118 181	19.0%	161 738	26.0%	279 919	45.1%	127 031	38.1%	27.3%
Service charges - Water	65 636	15 322	23.3%	20 147	30.7%	35 469	54.0%	13 729	41.8%	46.7%
Service charges - Waste Water Management	31 096	10 331	33.2%	9 495	30.5%	19 826	63.8%	8 026	45.3%	18.3%
Service charges - Waste Management	30 907	10 320	33.4%	9 481	30.7%	19 801	64.1%	7 785	46.8%	21.8%
Sale of Goods and Rendering of Services	4 307	790	18.3%	1 670	38.8%	2 461	57.1%	1 359	49.7%	22.9%
Agency services	7 129	1 193	16.7%	1 752	24.6%	2 945	41.3%	1 968	51.8%	(11.0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 091	-	-	1	-	1	-	996	65.0%	(99.9%)
Interest earned from Current and Non Current Assets	33 690	6 889	20.4%	5 586	16.6%	12 475	37.0%	8 108	75.4%	(31.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 928	441	11.2%	827	21.1%	1 268	32.3%	1 012	68.5%	(18.3%)
Licence and permits	692	41	5.9%	109	15.8%	150	21.6%	133	39.1%	(17.9%)
Operational Revenue	7 248	571	7.9%	247	3.4%	818	11.3%	633	178.1%	(61.0%)
Non-Exchange Revenue										
Property rates	100 742	28 099	27.9%	26 860	26.7%	54 958	54.6%	(153)	108.2%	(17 668.6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 313	377	28.7%	734	55.9%	1 111	84.6%	327	12.4%	124.1%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	164 857	50 403	30.6%	53 607	32.5%	104 009	63.1%	29 893	57.1%	79.3%
Interest	2 086	-	-	-	-	-	-	546	119.8%	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 109 354	251 257	22.6%	285 519	25.7%	536 776	48.4%	237 192	42.5%	20.4%
Employee related costs	289 472	62 486	21.6%	81 162	28.0%	143 649	49.6%	65 886	47.0%	23.2%
Remuneration of councillors	12 939	2 803	21.7%	3 285	25.4%	6 088	47.1%	2 839	49.2%	15.7%
Bulk purchases - electricity	528 620	150 412	28.5%	130 004	24.6%	280 417	53.0%	108 137	46.3%	20.2%
Inventory consumed	49 531	3 631	7.3%	7 376	14.9%	11 007	22.2%	12 297	44.0%	(40.0%)
Debt impairment	2 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	45 936	5	-	23 137	50.4%	23 142	50.4%	22 088	50.7%	4.7%
Interest	2 919	636	21.8%	621	21.3%	1 257	43.1%	807	14.0%	(22.9%)
Contracted services	106 516	5 269	4.9%	23 682	22.2%	28 950	27.2%	10 499	22.6%	125.6%
Transfers and subsidies	5 240	77	1.5%	2 139	40.8%	2 215	42.3%	1 781	53.1%	20.1%
Irrecoverable debts written off	7 923	11 510	145.3%	3 026	38.2%	14 536	183.5%	425	3.2%	611.1%
Operational costs	58 258	14 427	24.8%	11 087	19.0%	25 514	43.8%	12 433	34.7%	(10.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(30 412)	(8 300)		6 734		(1 566)		(35 799)		
Transfers and subsidies - capital (monetary allocations)	29 021	14 341	49.4%	23 399	80.6%	37 740	130.0%	11 932	60.6%	96.1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(1 391)	6 041		30 133		36 174		(23 867)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(1 391)	6 041		30 133		36 174		(23 867)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 391)	6 041		30 133		36 174		(23 867)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 391)	6 041		30 133		36 174		(23 867)		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	118 427	21 740	18.4%	37 219	31.4%	58 959	49.8%	50 180	57.0%	(25.8%)
National Government	25 236	15 372	60.9%	15 707	62.2%	31 079	123.2%	11 418	71.5%	37.6%
Provincial Government	-	435	-	-	-	435	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	25 236	15 807	62.6%	15 707	62.2%	31 514	124.9%	11 418	73.7%	37.6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	93 191	5 933	6.4%	21 512	23.1%	27 445	29.5%	38 763	52.1%	(44.5%)
Capital Expenditure Functional	118 427	22 877	19.3%	37 513	31.7%	60 390	51.0%	51 113	58.4%	(26.6%)
Municipal governance and administration	12 465	76	.6%	2 938	23.5%	3 013	24.1%	1 267	39.4%	131.9%
Executive and Council	191	-	-	-	-	-	-	1	10.5%	(100.0%)
Finance and administration	12 294	76	.6%	2 938	23.9%	3 013	24.5%	1 265	40.5%	132.2%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 446	905	7.9%	1 131	9.9%	2 037	17.8%	9 115	44.5%	(87.6%)
Community and Social Services	740	-	-	426	57.5%	426	57.5%	-	-	(100.0%)
Sport And Recreation	4 050	261	6.4%	242	6.0%	503	12.4%	-	1.8%	(100.0%)
Public Safety	6 656	644	9.7%	464	7.0%	1 108	16.6%	9 115	65.1%	(94.9%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 912	6 817	38.1%	13 190	73.6%	20 007	111.7%	26 958	139.1%	(51.1%)
Planning and Development	1 120	-	-	1	.7%	1	.7%	-	-	(100.0%)
Road Transport	17 792	6 817	38.3%	13 190	74.1%	20 007	112.4%	26 958	163.9%	(51.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	76 583	15 079	19.7%	20 253	26.4%	35 333	46.1%	13 773	41.0%	47.0%
Energy sources	5 243	3 849	73.4%	3 307	63.1%	7 157	136.5%	1 714	15.6%	92.9%
Water Management	27 400	19	.1%	6 392	23.3%	6 411	23.4%	937	8.4%	582.2%
Waste Water Management	38 640	11 211	29.0%	10 554	27.3%	21 765	56.3%	7 924	57.7%	33.2%
Waste Management	5 300	-	-	-	-	-	-	3 198	95.3%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				2023/24	
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	1 178 989	153 892	13.1%	262 525	22.3%	416 417	35.3%	244 826	44.9%	7.2%
Property rates	103 377	15 238	14.7%	25 599	24.8%	40 837	39.5%	21 296	59.1%	20.4%
Service charges	826 743	114 688	13.9%	170 212	20.6%	284 900	34.5%	111 468	23.6%	52.7%
Other revenue	21 302	727	3.4%	4 534	21.3%	5 260	24.7%	4 341	34.7%	4.4%
Transfers and Subsidies - Operational	164 857	11 456	6.9%	54 890	33.3%	66 345	40.2%	95 924	214.5%	(42.8%)
Transfers and Subsidies - Capital	29 021	8 534	29.4%	5 062	17.4%	13 596	46.8%	7 533	90.2%	(32.8%)
Interest	33 690	3 249	9.6%	2 229	6.6%	5 478	16.3%	4 304	65.1%	(48.2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 102 202)	(176 167)	16.0%	(324 183)	29.4%	(500 349)	45.4%	(238 975)	46.8%	35.7%
Suppliers and employees	(1 095 392)	(176 167)	16.1%	(324 183)	29.6%	(500 349)	45.7%	(238 975)	46.8%	35.7%
Finance charges	(2 319)	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 491)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	76 786	(22 275)	(29.0%)	(61 657)	(80.3%)	(83 932)	(109.3%)	5 851	38.6%	(1 153.7%)
Cash Flow from Investing Activities										
Receipts	(2 358)	-	-	458	(19.4%)	458	(19.4%)	-	-	(100.0%)
Proceeds on disposal of PPE	(2 358)	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	458	-	458	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(136 191)	(20 194)	14.8%	(40 461)	29.7%	(60 655)	44.5%	(40 257)	51.0%	.5%
Capital assets	(136 191)	(20 194)	14.8%	(40 461)	29.7%	(60 655)	44.5%	(40 257)	51.0%	.5%
Net Cash from(used) Investing Activities	(138 548)	(20 194)	14.6%	(40 003)	28.9%	(60 197)	43.4%	(40 257)	51.0%	(.6%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	(17)	(.1%)	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	(17)	(.1%)	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	(5 889)	-	(280)	-	(6 169)	-	-	-	(100.0%)
Repayment of borrowing	-	(5 889)	-	(280)	-	(6 169)	-	-	-	(100.0%)
Net Cash from(used) Financing Activities	-	(5 889)	-	(280)	-	(6 169)	-	(17)	(.1%)	1 547.9%
Net Increase/(Decrease) in cash held	(61 762)	(48 358)	78.3%	(101 941)	165.1%	(150 298)	243.4%	(34 422)	4.8%	196.1%
Cash/cash equivalents at the year begin:	366 113	298 799	81.6%	250 442	68.4%	298 799	81.6%	404 002	101.8%	(38.0%)
Cash/cash equivalents at the year end:	304 351	250 442	82.3%	148 501	48.8%	148 501	48.8%	369 580	80.9%	(59.8%)

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	8 285	25.6%	4 408	13.6%	3 139	9.7%	16 495	51.0%	32 327	12.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	53 576	40.9%	34 999	26.7%	11 733	8.9%	30 834	23.5%	131 142	51.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 267	16.7%	4 445	9.0%	2 869	5.8%	33 900	68.5%	49 480	19.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 366	12.0%	2 044	7.3%	1 662	5.9%	20 924	74.7%	27 996	11.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 316	15.1%	2 016	9.2%	1 584	7.2%	15 042	68.5%	21 957	8.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	(0)	63.6%	-	-	(0)	36.4%	(0)	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 943)	65.5%	250	(3.3%)	961	(12.7%)	(3 817)	50.6%	(7 548)	(3.0%)	-	-	-	-
Total By Income Source	71 867	28.1%	48 162	18.9%	21 948	8.6%	113 379	44.4%	255 355	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	23 324	37.6%	12 387	19.9%	4 508	7.3%	21 884	35.2%	62 103	24.3%	-	-	-	-
Commercial	23 352	34.6%	19 342	28.7%	9 173	13.6%	15 531	23.0%	67 397	26.4%	-	-	-	-
Households	21 466	19.1%	15 498	13.8%	6 892	6.1%	68 379	60.9%	112 235	44.0%	-	-	-	-
Other	3 725	27.3%	935	6.9%	1 376	10.1%	7 585	55.7%	13 621	5.3%	-	-	-	-
Total By Customer Group	71 867	28.1%	48 162	18.9%	21 948	8.6%	113 379	44.4%	255 355	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	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	56 416	100.0%	-	-	-	-	-	-	56 416	100.0%
Total	56 416	100.0%	-	-	-	-	-	-	56 416	100.0%

Contact Details

Municipal Manager	Mr Mr Daniel Lubbe	023 615 8007
Chief Financial Officer	Mr Mr Maya Shude	023 615 8031

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE WINELANDS DM (DC2)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	516 409	131 309	25.4%	161 274	31.2%	292 583	56.7%	123 102	50.2%	31.0%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	13 341	3 290	24.7%	2 195	16.4%	5 485	41.1%	2 636	43.6%	(16.8%)
Agency services	133 650	6 259	4.7%	34 005	25.4%	40 264	30.1%	26 769	21.1%	27.0%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	80 000	10 882	13.6%	34 301	42.9%	45 183	56.5%	6 445	16.0%	432.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	240	69	28.9%	70	29.3%	140	58.2%	68	55.4%	2.8%
Licence and permits	653	176	27.0%	178	27.3%	355	54.3%	152	55.5%	17.5%
Operational Revenue	1 425	302	21.2%	87	6.1%	389	27.3%	336	25.9%	(74.0%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	274 545	110 330	40.2%	90 437	32.9%	200 768	73.1%	86 695	72.3%	4.3%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	12 555	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	516 409	93 358	18.1%	135 844	26.3%	229 201	44.4%	121 185	43.1%	12.1%
Employee related costs	286 665	61 225	21.4%	66 970	23.4%	128 195	44.7%	66 324	46.3%	1.0%
Remuneration of councillors	15 946	3 489	21.9%	4 058	25.4%	7 547	47.3%	3 550	60.5%	14.3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	21 298	5 425	25.5%	12 778	60.0%	18 203	85.5%	8 010	45.3%	59.5%
Debt impairment	100	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	9 812	-	-	5 956	60.7%	5 956	60.7%	-	-	(100.0%)
Interest	1 763	616	34.9%	205	11.6%	821	46.6%	-	-	(100.0%)
Contracted services	72 055	5 309	7.4%	14 087	19.6%	19 396	26.9%	13 263	24.3%	6.2%
Transfers and subsidies	20 389	3 694	18.1%	4 005	19.6%	7 700	37.8%	2 339	34.7%	71.3%
Irrecoverable debts written off	500	-	-	-	-	-	-	-	-	-
Operational costs	87 815	13 600	15.5%	27 777	31.6%	41 377	47.1%	27 699	54.2%	.3%
Losses on disposal of Assets	11	-	-	7	64.3%	7	64.3%	-	-	(100.0%)
Other Losses	55	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	37 951		25 430		63 381		1 917		
Transfers and subsidies - capital (monetary allocations)	1 546	-	-	5	.3%	5	.3%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 546	37 951		25 435		63 387		1 917		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 546	37 951		25 435		63 387		1 917		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 546	37 951		25 435		63 387		1 917		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 546	37 951		25 435		63 387		1 917		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	127 179	14 994	11.8%	26 114	20.5%	41 108	32.3%	12 574	17.5%	107.7%
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	1 546	93	6.0%	154	9.9%	247	16.0%	2	.6%	6 303.6%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	1 546	93	6.0%	154	9.9%	247	16.0%	2	.6%	6 303.6%
Borrowing	91 000	13 011	14.3%	24 803	27.3%	37 814	41.6%	-	-	(100.0%)
Internally generated funds	34 633	1 890	5.5%	1 156	3.3%	3 046	8.8%	12 572	17.9%	(90.8%)
Capital Expenditure Functional	127 179	14 994	11.8%	26 114	20.5%	41 108	32.3%	12 574	17.5%	107.7%
Municipal governance and administration	8 273	664	8.0%	-	-	664	8.0%	-	14.2%	-
Executive and Council	1 011	-	-	-	-	-	-	-	-	-
Finance and administration	6 216	664	10.7%	-	-	664	10.7%	-	14.5%	-
Internal audit	1 046	-	-	-	-	-	-	-	-	-
Community and Public Safety	18 315	739	4.0%	1 015	5.5%	1 754	9.6%	12 454	48.4%	(91.9%)
Community and Social Services	11 426	28	.2%	1 006	8.8%	1 034	9.0%	307	4.9%	227.5%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	6 871	711	10.3%	9	.1%	720	10.5%	12 147	57.8%	(99.9%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	18	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 591	581	6.1%	295	3.1%	876	9.1%	120	.2%	145.7%
Planning and Development	8 545	487	5.7%	151	1.8%	638	7.5%	118	.2%	28.1%
Road Transport	1 046	93	8.9%	144	13.8%	238	22.7%	2	.7%	5 913.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	91 000	13 011	14.3%	24 803	27.3%	37 814	41.6%	-	-	(100.0%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	91 000	13 011	14.3%	24 803	27.3%	37 814	41.6%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				2023/24	
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	498 184	147 826	29.7%	123 262	24.7%	271 088	54.4%	116 067	51.1%	6.2%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	176 239	20 153	11.4%	22 644	12.8%	42 797	24.3%	10 602	15.5%	113.6%
Transfers and Subsidies - Operational	274 545	114 461	41.7%	88 455	32.2%	202 916	73.9%	90 982	74.1%	(2.8%)
Transfers and Subsidies - Capital	1 546	500	32.3%	-	-	500	32.3%	-	21.4%	-
Interest	45 854	12 712	27.7%	12 162	26.5%	24 874	54.2%	14 483	68.5%	(16.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(528 366)	(132 524)	25.1%	(163 091)	30.9%	(295 615)	55.9%	(95 440)	57.5%	70.9%
Suppliers and employees	(507 977)	(132 524)	26.1%	(163 091)	32.1%	(295 615)	58.2%	(95 440)	59.5%	70.9%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(20 389)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(30 182)	15 302	(50.7%)	(39 829)	132.0%	(24 527)	81.3%	20 627	206.6%	(293.1%)
Cash Flow from Investing Activities										
Receipts	-	(40 000)	-	-	-	(40 000)	-	(95 000)	125.0%	(100.0%)
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	-	(40 000)	-	-	-	(40 000)	-	(95 000)	125.0%	(100.0%)
Payments	(129 972)	(15 536)	12.0%	(20 356)	15.7%	(35 892)	27.6%	(13 881)	19.6%	46.6%
Capital assets	(129 972)	(15 536)	12.0%	(20 356)	15.7%	(35 892)	27.6%	(13 881)	19.6%	46.6%
Net Cash from/(used) Investing Activities	(129 972)	(55 536)	42.7%	(20 356)	15.7%	(75 892)	58.4%	(108 881)	82.6%	(81.3%)
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	(160 154)	(40 235)	25.1%	(60 185)	37.6%	(100 419)	62.7%	(88 254)	91.9%	(31.8%)
Cash/cash equivalents at the year begin:	344 347	424 247	123.2%	384 013	111.5%	424 247	123.2%	466 009	82.2%	(17.6%)
Cash/cash equivalents at the year end:	184 193	384 013	208.5%	323 828	175.8%	323 828	175.8%	377 755	76.6%	(14.3%)

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	248	33.3%	8	1.1%	-	-	489	65.6%	745	100.0%	-	-	-	-
Total By Income Source	248	33.3%	8	1.1%	-	-	489	65.6%	745	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	248	33.3%	8	1.1%	-	-	489	65.6%	745	100.0%	-	-	-	-
Total By Customer Group	248	33.3%	8	1.1%	-	-	489	65.6%	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	93	100.0%	-	-	-	-	-	-	93	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	93	100.0%	-	-	-	-	-	-	93	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: THEEWATERSKLOOF (WC031)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	787 657	234 432	29.8%	172 385	21.9%	406 817	51.6%	165 758	52.4%	4.0%
Exchange Revenue										
Service charges - Electricity	147 247	42 133	28.6%	37 307	25.3%	79 440	53.9%	29 129	48.3%	28.1%
Service charges - Water	93 493	25 086	26.8%	26 801	28.7%	51 887	55.5%	21 253	52.3%	26.1%
Service charges - Waste Water Management	44 970	11 648	25.9%	12 050	26.8%	23 697	52.7%	10 426	51.8%	15.6%
Service charges - Waste Management	44 749	11 699	26.1%	11 268	25.2%	22 966	51.3%	10 676	52.9%	5.5%
Sale of Goods and Rendering of Services	26 953	1 039	3.9%	1 055	3.9%	2 094	7.8%	694	5.6%	51.9%
Agency services	9 894	1 625	16.4%	2 396	24.2%	4 021	40.6%	1 619	33.1%	48.0%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	27 426	6 460	23.6%	6 549	23.9%	13 009	47.4%	6 281	51.2%	4.3%
Interest earned from Current and Non Current Assets	7 763	880	11.3%	522	6.7%	1 402	18.1%	1 594	29.8%	(67.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	1	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 716	149	8.7%	128	7.4%	277	16.1%	108	9.4%	18.3%
Licence and permits	25	25	102.1%	14	58.2%	39	160.3%	2 315	18 987.1%	(99.4%)
Operational Revenue	3 406	573	16.8%	1 225	36.0%	1 798	52.8%	786	37.2%	55.8%
Non-Exchange Revenue										
Property rates	161 158	68 032	42.2%	31 038	19.3%	99 070	61.5%	28 184	59.7%	10.1%
Surcharges and Taxes	1 917	507	26.4%	473	24.7%	980	51.1%	482	-	(1.8%)
Fines, penalties and forfeits	34 394	875	2.5%	1 090	3.2%	1 965	5.7%	1 099	5.3%	(.8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	165 950	61 078	36.8%	38 102	23.0%	99 180	59.8%	48 298	65.3%	(21.1%)
Interest	6 117	992	16.2%	1 065	17.4%	2 057	33.6%	1 360	-	(21.7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 130	1 630	31.8%	1 302	25.4%	2 932	57.1%	1 243	95.9%	4.8%
Gains on disposal of Assets	45	2	3.8%	-	-	2	3.8%	210	2 103 480.0%	(100.0%)
Other Gains	5 301	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	787 445	180 966	23.0%	185 099	23.5%	366 065	46.5%	218 897	54.4%	(15.4%)
Employee related costs	273 249	70 514	25.8%	71 430	26.1%	141 943	51.9%	71 697	47.9%	(.4%)
Remuneration of councillors	14 356	3 080	21.5%	3 270	22.8%	6 350	44.2%	3 836	48.3%	(14.7%)
Bulk purchases - electricity	100 718	30 783	30.6%	6 317	6.3%	37 099	36.8%	50 578	89.1%	(87.5%)
Inventory consumed	39 819	6 181	15.5%	10 391	26.1%	16 572	41.6%	11 157	54.3%	(6.9%)
Debt impairment	127 000	31 750	25.0%	31 750	25.0%	63 500	50.0%	25 791	50.0%	23.1%
Depreciation and amortisation	35 811	8 735	24.4%	8 332	23.3%	17 067	47.7%	8 620	66.6%	(3.3%)
Interest	47 642	1 699	3.6%	8 412	17.7%	10 111	21.2%	11 094	36.7%	(24.2%)
Contracted services	56 860	11 216	19.7%	15 869	27.9%	27 085	47.6%	15 958	61.8%	(.6%)
Transfers and subsidies	5 781	1 291	22.3%	14	.2%	1 306	22.6%	116	4.6%	(87.8%)
Irrecoverable debts written off	0	-	-	-	-	-	-	-	1 268 740.0%	-
Operational costs	77 694	15 717	20.2%	29 313	37.7%	45 030	58.0%	20 050	49.1%	46.2%
Losses on disposal of Assets	3 214	-	-	-	-	-	-	-	-	-
Other Losses	5 301	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	212	53 466		(12 714)		40 752		(53 139)		
Transfers and subsidies - capital (monetary allocations)	112 748	5 069	4.5%	55 846	49.5%	60 915	54.0%	6 718	10.0%	731.4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	112 960	58 535		43 132		101 667		(46 421)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	112 960	58 535		43 132		101 667		(46 421)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	112 960	58 535		43 132		101 667		(46 421)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	112 960	58 535		43 132		101 667		(46 421)		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	219 175	9 861	4.5%	54 293	24.8%	64 154	29.3%	13 766	14.8%	294.4%
National Government	35 855	3 109	8.7%	7 779	21.7%	10 888	30.4%	705	4.8%	1 002.8%
Provincial Government	76 883	5 275	6.9%	44 753	58.2%	50 027	65.1%	2 654	14.9%	1 586.0%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	112 738	8 383	7.4%	52 532	46.6%	60 915	54.0%	3 360	10.0%	1 463.6%
Borrowing	97 604	270	3%	1 395	1.4%	1 665	1.7%	8 179	19.1%	(82.9%)
Internally generated funds	8 833	1 207	13.7%	367	4.2%	1 574	17.8%	2 227	28.9%	(83.5%)
Capital Expenditure Functional	219 175	9 861	4.5%	54 293	24.8%	64 154	29.3%	13 766	14.8%	294.4%
Municipal governance and administration	13 002	695	5.3%	-	-	695	5.3%	1 295	53.9%	(100.0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	13 002	695	5.3%	-	-	695	5.3%	1 295	53.9%	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	82 508	5 416	6.6%	44 849	54.4%	50 265	60.9%	2 658	11.7%	1 587.6%
Community and Social Services	2 752	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 420	-	-	96	2.8%	96	2.8%	-	-	(100.0%)
Public Safety	163	-	-	-	-	-	-	-	-	-
Housing	76 173	5 416	7.1%	44 753	58.8%	50 169	65.9%	2 658	14.9%	1 584.0%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	25 250	-	-	1 309	5.2%	1 309	5.2%	79	2.4%	1 557.3%
Planning and Development	900	-	-	-	-	-	-	79	11.8%	(100.0%)
Road Transport	24 350	-	-	1 309	5.4%	1 309	5.4%	-	.5%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	98 415	3 749	3.8%	8 135	8.3%	11 884	12.1%	9 735	17.1%	(16.4%)
Energy sources	18 703	-	-	286	1.5%	286	1.5%	2 729	19.8%	(89.5%)
Water Management	30 755	2 283	7.4%	2 895	9.4%	5 178	16.8%	4 117	18.5%	(29.7%)
Waste Water Management	44 457	1 466	3.3%	4 955	11.1%	6 420	14.4%	2 614	14.1%	89.6%
Waste Management	4 500	-	-	-	-	-	-	275	5.8%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				2023/24	
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	719 831	200 854	27.9%	186 477	25.9%	387 331	53.8%	166 946	59.3%	11.7%
Property rates	139 533	27 233	19.5%	31 715	22.7%	58 948	42.2%	30 142	51.1%	5.2%
Service charges	252 163	85 766	34.0%	85 134	33.8%	170 900	67.8%	72 330	72.5%	17.7%
Other revenue	47 374	11 981	25.3%	10 805	22.8%	22 786	48.1%	8 742	68.1%	23.6%
Transfers and Subsidies - Operational	164 740	64 761	39.3%	34 942	21.2%	99 704	60.5%	47 912	68.1%	(27.1%)
Transfers and Subsidies - Capital	108 258	9 706	9.0%	22 884	21.1%	32 590	30.1%	7 820	28.7%	192.6%
Interest	7 763	1 407	18.1%	998	12.9%	2 404	31.0%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(612 075)	(142 608)	23.3%	(113 001)	18.5%	(255 609)	41.8%	(85 035)	39.2%	32.9%
Suppliers and employees	(561 931)	(140 910)	25.1%	(104 589)	18.6%	(245 498)	43.7%	(76 451)	40.0%	36.8%
Finance charges	(46 144)	(1 699)	3.7%	(8 412)	18.2%	(10 111)	21.9%	(8 584)	37.2%	(2.0%)
Transfers and grants	(4 000)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	107 756	58 245	54.1%	73 477	68.2%	131 722	122.2%	81 912	736.3%	(10.3%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	(243)	-	(100.0%)
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	-	-	-	-	-	-	-	(243)	-	(100.0%)
Payments	(219 675)	(29 628)	13.5%	(14 887)	6.8%	(44 515)	20.3%	(13 222)	25.1%	12.6%
Capital assets	(219 675)	(29 628)	13.5%	(14 887)	6.8%	(44 515)	20.3%	(13 222)	25.1%	12.6%
Net Cash from(used) Investing Activities	(219 675)	(29 628)	13.5%	(14 887)	6.8%	(44 515)	20.3%	(13 465)	25.4%	10.6%
Cash Flow from Financing Activities										
Receipts	53 753	118	.2%	181	.3%	299	.6%	93	.3%	94.9%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	53 753	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	118	-	181	-	299	-	93	-	94.9%
Payments	(21 368)	(2 860)	13.4%	(13 135)	61.5%	(15 995)	74.9%	(7 897)	56.9%	66.3%
Repayment of borrowing	(21 368)	(2 860)	13.4%	(13 135)	61.5%	(15 995)	74.9%	(7 897)	56.9%	66.3%
Net Cash from(used) Financing Activities	32 384	(2 742)	(8.5%)	(12 954)	(40.0%)	(15 696)	(48.5%)	(7 804)	(28.6%)	66.0%
Net Increase/(Decrease) in cash held	(79 534)	25 875	(32.5%)	45 635	(57.4%)	71 511	(89.9%)	60 642	(96.6%)	(24.7%)
Cash/cash equivalents at the year begin:	(128 151)	16 383	(12.8%)	56 885	(44.4%)	16 383	(12.8%)	113 844	78.5%	(50.0%)
Cash/cash equivalents at the year end:	(207 685)	56 885	(27.4%)	102 520	(49.4%)	102 520	(49.4%)	174 486	991.3%	(41.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts into Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 990	12.4%	4 160	5.2%	3 222	4.0%	63 125	78.4%	80 498	20.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 471	57.2%	2 101	14.2%	572	3.9%	3 655	24.7%	14 799	3.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 023	20.1%	3 313	6.6%	1 769	3.5%	34 873	69.8%	49 979	12.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 920	5.6%	2 163	3.1%	2 027	2.9%	62 395	88.5%	70 505	18.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 246	5.3%	2 624	3.3%	2 406	3.0%	70 190	88.3%	79 467	20.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	100	11.8%	64	7.5%	57	6.6%	631	74.1%	852	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	2 659	2.8%	2 972	3.1%	2 848	3.0%	87 860	91.2%	96 339	24.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 517)	412.9%	236	(14.9%)	203	(12.8%)	4 500	(285.1%)	(1 578)	(.4%)	-	-	-	-
Total By Income Source	32 893	8.4%	17 633	4.5%	13 104	3.4%	327 230	83.7%	390 860	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 602	18.9%	1 184	14.0%	568	6.7%	5 121	60.4%	8 474	2.2%	-	-	-	-
Commercial	14 931	31.4%	3 997	8.4%	1 495	3.1%	27 099	57.0%	47 521	12.2%	-	-	-	-
Households	13 973	4.8%	11 655	4.0%	10 507	3.6%	257 421	87.7%	293 555	75.1%	-	-	-	-
Other	2 387	5.8%	798	1.9%	535	1.3%	37 589	91.0%	41 309	10.6%	-	-	-	-
Total By Customer Group	32 893	8.4%	17 633	4.5%	13 104	3.4%	327 230	83.7%	390 860	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	122	.7%	8 801	50.6%	8 454	48.6%	-	-	17 377	57.7%
Bulk Water	-	-	-	-	-	-	147	100.0%	147	.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 062	31.0%	2 624	26.5%	753	7.6%	3 446	34.9%	9 885	32.8%
Auditor-General	-	-	-	-	-	-	2 463	100.0%	2 463	8.2%
Other	75	31.7%	153	64.9%	8	3.4%	-	-	235	.8%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 259	10.8%	11 578	38.5%	9 215	30.6%	6 056	20.1%	30 107	100.0%

Contact Details

Municipal Manager	Mr Reynold Stevens	028 214 3363
Chief Financial Officer	Mr Paul Mabheba	028 214 3453

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERSTRAND (WC032)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 837 261	518 249	28.2%	499 191	27.2%	1 017 441	55.4%	461 490	53.9%	8.2%
Exchange Revenue										
Service charges - Electricity	636 747	180 688	28.4%	165 718	26.0%	346 406	54.4%	146 479	51.4%	13.1%
Service charges - Water	176 718	44 034	24.9%	48 237	27.3%	92 271	52.2%	43 019	55.6%	12.1%
Service charges - Waste Water Management	118 479	29 312	24.7%	31 357	26.5%	60 669	51.2%	27 299	51.8%	14.9%
Service charges - Waste Management	108 946	27 700	25.4%	26 945	24.7%	54 645	50.2%	24 160	57.8%	11.5%
Sale of Goods and Rendering of Services	102 760	30 502	29.7%	40 555	39.5%	71 057	69.1%	49 932	50.8%	(18.8%)
Agency services	7 103	1 821	25.6%	1 775	25.0%	3 596	50.6%	1 648	43.7%	7.7%
Interest	0	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 400	2 888	30.7%	3 018	32.1%	5 906	62.8%	2 458	71.4%	22.8%
Interest earned from Current and Non Current Assets	51 250	13 035	25.4%	9 551	18.6%	22 587	44.1%	10 685	52.1%	(10.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	1 889	223	11.8%	90	4.7%	313	16.5%	508	97.4%	(82.3%)
Rental from Fixed Assets	5 676	2 070	36.5%	1 938	34.1%	4 008	70.6%	1 350	47.9%	43.6%
Licence and permits	779	203	26.0%	258	33.1%	460	59.1%	250	44.9%	3.2%
Operational Revenue	8 539	2 502	29.3%	3 394	39.7%	5 896	69.1%	2 659	54.9%	27.6%
Non-Exchange Revenue										
Property rates	361 957	94 339	26.1%	90 651	25.0%	184 990	51.1%	83 649	50.2%	8.4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	44 889	11 275	25.1%	11 331	25.2%	22 606	50.4%	5 066	49.3%	123.7%
Licences or permits	2 000	483	24.2%	449	22.5%	932	46.6%	480	51.3%	(6.4%)
Transfer and subsidies - Operational	190 368	75 585	39.7%	62 720	32.9%	138 305	72.7%	59 659	70.5%	5.1%
Interest	2 110	559	26.5%	514	24.4%	1 073	50.9%	551	80.4%	(6.7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	7 650	1 030	13.5%	692	9.0%	1 721	22.5%	1 640	26.8%	(57.8%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 944 209	396 312	20.4%	515 972	26.5%	912 284	46.9%	463 678	46.7%	11.3%
Employee related costs	586 258	121 332	20.7%	148 041	25.3%	269 373	45.9%	151 387	50.3%	(2.2%)
Remuneration of councillors	13 912	3 183	22.9%	4 415	31.7%	7 597	54.6%	3 183	54.6%	38.7%
Bulk purchases - electricity	484 477	107 824	22.3%	105 193	21.7%	213 016	44.0%	94 032	45.2%	11.9%
Inventory consumed	61 092	9 545	15.6%	15 234	24.9%	24 780	40.6%	15 854	34.8%	(3.9%)
Debt impairment	53 394	13 349	25.0%	13 332	25.0%	26 681	50.0%	4 854	50.0%	174.7%
Depreciation and amortisation	158 441	39 613	25.0%	39 608	25.0%	79 221	50.0%	37 290	50.0%	6.2%
Interest	49 814	1 036	2.1%	22 955	46.1%	23 991	48.2%	21 740	46.6%	5.6%
Contracted services	316 348	43 795	13.8%	80 617	25.5%	124 412	39.3%	77 253	37.7%	4.4%
Transfers and subsidies	17 417	5 497	31.6%	3 707	21.3%	9 203	52.8%	4 261	54.3%	(13.0%)
Irrecoverable debts written off	10 709	-	-	31 206	291.4%	31 206	291.4%	-	-	(100.0%)
Operational costs	192 347	51 139	26.6%	51 664	26.9%	102 803	53.4%	53 825	55.3%	(4.0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(106 948)	121 938		(16 781)		105 157		(2 188)		
Transfers and subsidies - capital (monetary allocations)	65 533	57	.1%	26 417	40.3%	26 475	40.4%	18 921	37.3%	39.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(41 415)	121 995		9 637		131 632		16 732		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(41 415)	121 995		9 637		131 632		16 732		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(41 415)	121 995		9 637		131 632		16 732		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(41 415)	121 995		9 637		131 632		16 732		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	184 523	10 866	5.9%	46 395	25.1%	57 261	31.0%	40 748	26.8%	13.9%
National Government	52 299	57	.1%	20 331	38.9%	20 388	39.0%	18 921	37.3%	7.5%
Provincial Government	13 129	-	-	6 086	46.4%	6 086	46.4%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	3 814	9.1%	(100.0%)
Transfers recognised - capital	65 428	57	.1%	26 417	40.4%	26 475	40.5%	22 735	25.0%	16.2%
Borrowing	93 010	8 236	8.9%	17 948	19.3%	26 183	28.2%	14 158	26.8%	26.8%
Internally generated funds	26 085	2 574	9.9%	2 030	7.8%	4 603	17.6%	3 854	35.5%	(47.3%)
Capital Expenditure Functional	184 628	10 866	5.9%	46 395	25.1%	57 261	31.0%	40 748	26.8%	13.9%
Municipal governance and administration	3 490	2 278	65.3%	66	1.9%	2 344	67.2%	1 991	43.3%	(96.7%)
Executive and Council	520	-	-	-	-	-	-	-	.1%	-
Finance and administration	2 970	2 278	76.7%	66	2.2%	2 344	78.9%	1 991	96.3%	(96.7%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	32 711	65	.2%	10 531	32.2%	10 596	32.4%	4 920	11.2%	114.1%
Community and Social Services	2 235	-	-	44	1.9%	44	1.9%	616	46.3%	(92.9%)
Sport And Recreation	13 397	-	-	3 072	22.9%	3 072	22.9%	454	9.0%	576.4%
Public Safety	3 950	65	1.6%	1 330	33.7%	1 395	35.3%	35	70.6%	3 686.9%
Housing	13 129	-	-	6 086	46.4%	6 086	46.4%	3 814	9.1%	59.6%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 277	108	3.3%	726	22.2%	834	25.4%	1 244	27.2%	(41.6%)
Planning and Development	975	108	11.0%	29	2.9%	136	14.0%	258	24.2%	(88.9%)
Road Transport	2 302	-	-	697	30.3%	697	30.3%	985	27.9%	(29.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	145 151	8 416	5.8%	35 071	24.2%	43 487	30.0%	32 593	31.0%	7.6%
Energy sources	53 461	1 433	2.7%	15 115	28.3%	16 548	31.0%	8 973	24.3%	68.5%
Water Management	43 575	57	.1%	5 380	12.3%	5 438	12.5%	10 649	49.0%	(49.5%)
Waste Water Management	46 534	6 926	15.2%	14 575	32.0%	21 501	47.2%	12 971	30.1%	12.4%
Waste Management	2 580	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				2023/24	
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	1 867 058	6 197	.3%	8 247	.4%	14 444	.8%	1 363 604	84.5%	(99.4%)
Property rates	358 096	31	-	21	-	52	-	127 575	45.5%	(100.0%)
Service charges	1 207 344	551	-	307	-	858	.1%	332 757	38.2%	(99.9%)
Other revenue	12 732	5 615	44.1%	7 920	62.2%	13 535	106.3%	881 474	726.3%	(99.1%)
Transfers and Subsidies - Operational	190 208	-	-	-	-	-	-	6 029	3.3%	(100.0%)
Transfers and Subsidies - Capital	65 428	-	-	-	-	-	-	12 500	23.0%	(100.0%)
Interest	33 250	-	-	-	-	-	-	3 268	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 739 018)	(300 561)	17.3%	(247 901)	14.3%	(548 461)	31.5%	(466 715)	54.8%	(46.9%)
Suppliers and employees	(1 689 204)	(300 561)	17.8%	(247 901)	14.7%	(548 461)	32.5%	(466 715)	56.6%	(46.9%)
Finance charges	(49 814)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	128 039	(294 364)	(229.9%)	(239 653)	(187.2%)	(534 017)	(417.1%)	896 889	431.4%	(126.7%)
Cash Flow from Investing Activities										
Receipts	(2 475)	(2 275)	91.9%	(1 937)	78.3%	(4 211)	170.2%	(2 885)	58.8%	(32.9%)
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	(2 475)	(2 275)	91.9%	(1 937)	78.3%	(4 211)	170.2%	(2 885)	58.8%	(32.9%)
Payments	(184 628)	(12 708)	6.9%	(52 260)	28.3%	(64 968)	35.2%	(41 652)	30.7%	25.5%
Capital assets	(184 628)	(12 708)	6.9%	(52 260)	28.3%	(64 968)	35.2%	(41 652)	30.7%	25.5%
Net Cash from(used) Investing Activities	(187 103)	(14 983)	8.0%	(54 197)	29.0%	(69 179)	37.0%	(44 537)	31.1%	21.7%
Cash Flow from Financing Activities										
Receipts	65 000	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	65 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(50 605)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(50 605)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	14 395	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(44 669)	(309 347)	692.5%	(293 850)	657.8%	(603 196)	1 350.4%	852 352	(589.7%)	(134.5%)
Cash/cash equivalents at the year begin:	692 294	-	-	367 311	53.1%	-	-	(330 074)	-	(211.3%)
Cash/cash equivalents at the year end:	647 625	367 311	56.7%	73 461	11.3%	73 461	11.3%	1 168 814	267.7%	(93.7%)

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	27 830	54.2%	10 682	20.8%	1 007	2.0%	11 869	23.1%	51 388	24.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	37 474	62.8%	2 879	4.8%	1 787	3.0%	17 572	29.4%	59 712	28.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	31 660	73.2%	974	2.3%	627	1.4%	9 977	23.1%	43 238	20.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	14 703	62.0%	970	4.1%	641	2.7%	7 401	31.2%	23 715	11.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 777	57.9%	875	4.0%	629	2.8%	7 776	35.3%	22 057	10.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	724	52.0%	83	6.0%	183	13.1%	404	29.0%	1 394	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	863	4.7%	158	.9%	163	.9%	17 179	93.6%	18 363	8.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(18 337)	248.3%	744	(10.1%)	785	(10.6%)	9 424	(127.6%)	(7 384)	(3.5%)	-	-	-	-
Total By Income Source	107 695	50.7%	17 365	8.2%	5 822	2.7%	81 602	38.4%	212 484	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 428	24.0%	504	8.5%	247	4.1%	3 781	63.4%	5 960	2.8%	-	-	-	-
Commercial	5 592	58.7%	167	1.7%	143	1.5%	3 624	38.0%	9 526	4.5%	-	-	-	-
Households	102 304	51.6%	16 693	8.4%	5 430	2.7%	73 952	37.3%	198 378	93.4%	-	-	-	-
Other	(1 630)	118.0%	2	(.1%)	2	(.2%)	245	(17.7%)	(1 381)	(.6%)	-	-	-	-
Total By Customer Group	107 695	50.7%	17 365	8.2%	5 822	2.7%	81 602	38.4%	212 484	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	6 361	100.0%	-	-	-	-	-	-	6 361	100.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	6 361	100.0%	-	-	-	-	-	-	6 361	100.0%

Contact Details

Municipal Manager	Mr Dean O'Neill	028 313 8003
Chief Financial Officer	Mr Davy Louw	028 313 8040

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE AGULHAS (WC033)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	497 399	151 320	30.4%	117 268	23.6%	268 588	54.0%	104 147	53.5%	12.6%
Exchange Revenue										
Service charges - Electricity	189 182	50 775	26.8%	46 807	24.7%	97 583	51.6%	40 048	49.8%	16.9%
Service charges - Water	43 944	9 211	21.0%	10 642	24.2%	19 853	45.2%	10 829	51.1%	(1.7)%
Service charges - Waste Water Management	16 224	4 544	28.0%	4 605	28.4%	9 149	56.4%	3 877	38.9%	18.8%
Service charges - Waste Management	23 874	7 035	29.5%	6 846	28.7%	13 880	58.1%	5 972	47.3%	14.6%
Sale of Goods and Rendering of Services	13 494	3 821	28.3%	2 883	21.4%	6 704	49.7%	2 480	47.3%	16.2%
Agency services	4 020	905	22.5%	1 163	28.9%	2 068	51.4%	768	42.1%	51.4%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 475	531	36.0%	(245)	(16.6%)	286	19.4%	474	63.5%	(151.7)%
Interest earned from Current and Non Current Assets	7 639	1 477	19.3%	1 369	17.9%	2 846	37.3%	2 148	65.6%	(36.3)%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 763	649	23.5%	555	20.1%	1 204	43.6%	483	(1.1)%	14.9%
Licence and permits	45	-	-	39	86.0%	39	86.0%	-	-	(100.0)%
Operational Revenue	2 736	397	14.5%	426	15.6%	823	30.1%	673	78.6%	(36.7)%
Non-Exchange Revenue										
Property rates	105 379	47 976	45.5%	17 768	16.9%	65 743	62.4%	16 129	66.5%	10.2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 137	223	19.6%	187	16.5%	410	36.0%	188	16.6%	(.6)%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	59 267	19 207	32.4%	18 911	31.9%	38 118	64.3%	14 761	58.1%	28.1%
Interest	2 800	823	29.4%	1 632	58.3%	2 455	87.7%	389	63.1%	319.6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	15 921	3 748	23.5%	3 680	23.1%	7 428	46.7%	3 387	-	8.7%
Gains on disposal of Assets	7 500	-	-	-	-	-	-	1 540	10.3%	(100.0)%
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	501 231	104 684	20.9%	133 113	26.6%	237 797	47.4%	114 258	49.6%	16.5%
Employee related costs	187 960	41 650	22.2%	51 247	27.3%	92 897	49.4%	49 480	50.5%	3.6%
Remuneration of councillors	6 302	1 540	24.4%	1 947	30.9%	3 487	55.3%	1 887	58.1%	3.2%
Bulk purchases - electricity	141 932	36 588	25.8%	45 838	32.3%	82 426	58.1%	27 541	56.3%	66.4%
Inventory consumed	40 291	4 467	11.1%	6 971	17.3%	11 438	28.4%	9 350	35.8%	(25.4)%
Debt impairment	14 204	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	12 442	3 108	25.0%	3 129	25.2%	6 237	50.1%	2 828	50.0%	10.6%
Interest	7 246	-	-	3 109	42.9%	3 109	42.9%	3 673	52.2%	(15.4)%
Contracted services	33 762	4 572	13.5%	5 987	17.7%	10 559	31.3%	6 379	34.2%	(6.2)%
Transfers and subsidies	2 587	189	7.3%	760	29.4%	948	36.7%	216	26.8%	251.8%
Irrecoverable debts written off	1 150	-	-	254	22.1%	254	22.1%	-	5.8%	(100.0)%
Operational costs	53 346	12 569	23.6%	13 872	26.0%	26 441	49.6%	12 904	61.9%	7.5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	9	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 832)	46 637		(15 845)		30 791		(10 111)		
Transfers and subsidies - capital (monetary allocations)	27 266	-	-	2 150	7.9%	2 150	7.9%	4 798	37.6%	(55.2)%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	23 434	46 637		(13 696)		32 941		(5 313)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	23 434	46 637		(13 696)		32 941		(5 313)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	23 434	46 637		(13 696)		32 941		(5 313)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	23 434	46 637		(13 696)		32 941		(5 313)		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	72 876	1 472	2.0%	10 384	14.2%	11 856	16.3%	10 751	32.3%	(3.4%)
National Government	24 996	456	1.8%	1 918	7.7%	2 374	9.5%	2 806	45.9%	(31.6%)
Provincial Government	2 270	15	.7%	874	38.5%	889	39.2%	-	2.4%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 266	471	1.7%	2 792	10.2%	3 263	12.0%	2 806	42.0%	(.5%)
Borrowing	21 175	249	1.2%	4 684	22.1%	4 933	23.3%	4 988	24.2%	(6.1%)
Internally generated funds	24 435	752	3.1%	2 908	11.9%	3 660	15.0%	2 957	33.3%	(1.6%)
Capital Expenditure Functional	72 876	1 472	2.0%	10 384	14.2%	11 856	16.3%	10 751	32.3%	(3.4%)
Municipal governance and administration	1 987	55	2.8%	1 287	64.8%	1 342	67.6%	698	47.3%	84.5%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 987	55	2.8%	1 287	64.8%	1 342	67.6%	698	47.3%	84.5%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 688	169	1.7%	1 080	11.1%	1 248	12.9%	1 469	30.9%	(26.5%)
Community and Social Services	1 802	16	.9%	716	39.7%	733	40.7%	982	40.3%	(27.0%)
Sport And Recreation	7 681	152	2.0%	364	4.7%	516	6.7%	88	8.9%	314.9%
Public Safety	205	-	-	-	-	-	-	400	97.6%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	24 862	432	1.7%	1 548	6.2%	1 980	8.0%	7 609	57.9%	(79.7%)
Planning and Development	1 060	64	6.0%	288	27.1%	351	33.2%	-	-	(100.0%)
Road Transport	23 772	368	1.5%	1 260	5.3%	1 628	6.8%	7 609	59.1%	(83.4%)
Environmental Protection	30	-	-	-	-	-	-	-	-	-
Trading Services	36 339	816	2.2%	6 469	17.8%	7 285	20.0%	975	13.8%	563.3%
Energy sources	6 648	-	-	942	14.2%	942	14.2%	-	8.3%	(100.0%)
Water Management	14 750	367	2.5%	1 592	10.8%	1 959	13.3%	610	15.5%	160.8%
Waste Water Management	5 941	201	3.4%	750	12.6%	950	16.0%	-	-	(100.0%)
Waste Management	9 000	249	2.8%	3 185	35.4%	3 434	38.2%	365	18.8%	773.1%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				2023/24	
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	585 354	124 893	21.3%	125 195	21.4%	250 088	42.7%	128 331	55.0%	(2.4%)
Property rates	103 078	15 707	15.2%	25 253	24.5%	40 960	39.7%	26 873	45.6%	(6.0%)
Service charges	317 346	65 212	20.5%	67 201	21.2%	132 413	41.7%	58 990	42.2%	13.9%
Other revenue	66 412	17 033	25.6%	15 784	23.8%	32 817	49.4%	17 863	144.5%	(11.6%)
Transfers and Subsidies - Operational	59 267	20 060	33.8%	15 422	26.0%	35 482	59.9%	14 189	182.8%	8.7%
Transfers and Subsidies - Capital	27 266	6 479	23.8%	-	-	6 479	23.8%	10 416	72.3%	(100.0%)
Interest	11 985	402	3.4%	1 536	12.8%	1 938	16.2%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(526 769)	(120 034)	22.8%	(125 524)	23.8%	(245 559)	46.6%	(119 209)	15.6%	5.3%
Suppliers and employees	(517 742)	(120 034)	23.2%	(125 524)	24.2%	(245 559)	47.4%	(119 209)	15.6%	5.3%
Finance charges	(6 440)	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 587)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	58 585	4 858	8.3%	(329)	(.6%)	4 529	7.7%	9 122	1 060.2%	(103.6%)
Cash Flow from Investing Activities										
Receipts	7 500	0	-	0	-	1	-	1 540	10.3%	(100.0%)
Proceeds on disposal of PPE	7 500	-	-	-	-	-	-	1 540	10.3%	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	0	-	0	-	1	-	0	-	14.2%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(83 808)	(4 812)	5.7%	(12 080)	14.4%	(16 892)	20.2%	(14 843)	56.5%	(18.6%)
Capital assets	(83 808)	(4 812)	5.7%	(12 080)	14.4%	(16 892)	20.2%	(14 843)	56.5%	(18.6%)
Net Cash from(used) Investing Activities	(76 308)	(4 812)	6.3%	(12 079)	15.8%	(16 891)	22.1%	(13 302)	71.9%	(9.2%)
Cash Flow from Financing Activities										
Receipts	19 275	91	.5%	233	1.2%	323	1.7%	80	1.5%	191.9%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	19 275	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	91	-	233	-	323	-	80	-	191.9%
Payments	(8 400)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(8 400)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	10 875	91	.8%	233	2.1%	323	3.0%	80	2.2%	191.9%
Net Increase/(Decrease) in cash held	(6 848)	137	(2.0%)	(12 176)	177.8%	(12 038)	175.8%	(4 100)	(876.9%)	197.0%
Cash/cash equivalents at the year begin:	143 512	63 332	46.9%	63 436	44.2%	67 332	46.9%	263 107	82.4%	(75.5%)
Cash/cash equivalents at the year end:	136 664	63 436	46.4%	51 260	37.5%	51 260	37.5%	259 007	201.1%	(80.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 727	20.0%	1 950	8.3%	1 148	4.9%	15 772	66.8%	23 597	23.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 218	53.7%	3 963	16.1%	913	3.7%	6 511	26.5%	24 605	24.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 494	25.5%	1 694	7.9%	916	4.3%	13 434	62.4%	21 538	21.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 870	16.9%	800	7.2%	573	5.2%	7 851	70.8%	11 095	10.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 045	20.1%	1 098	7.2%	683	4.5%	10 346	68.2%	15 171	14.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	81	3.9%	339	16.5%	41	2.0%	1 594	77.6%	2 054	2.0%	-	-	-	-
Interest on Arrear Debtor Accounts	527	7.8%	454	6.7%	403	6.0%	5 385	79.6%	6 769	6.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 115)	167.1%	297	(12.1%)	63	(2.5%)	1 293	(52.5%)	(2 462)	(2.4%)	-	-	-	-
Total By Income Source	24 847	24.3%	10 594	10.3%	4 739	4.6%	62 187	60.7%	102 367	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(420)	(10.1%)	544	13.0%	429	10.3%	3 621	86.8%	4 173	4.1%	-	-	-	-
Commercial	7 548	47.4%	2 937	18.5%	497	3.1%	4 929	31.0%	15 911	15.5%	-	-	-	-
Households	16 709	20.6%	7 106	8.8%	3 808	4.7%	53 393	65.9%	81 016	79.1%	-	-	-	-
Other	1 010	79.8%	7	.5%	5	.4%	244	19.3%	1 266	1.2%	-	-	-	-
Total By Customer Group	24 847	24.3%	10 594	10.3%	4 739	4.6%	62 187	60.7%	102 367	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	718	65.0%	136	12.4%	-	-	250	22.6%	1 105	85.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	182	100.0%	-	-	-	-	-	-	182	14.1%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	900	70.0%	136	10.6%	-	-	250	19.4%	1 287	100.0%

Contact Details

Municipal Manager	Mr Eben Phillips	028 425 5500
Chief Financial Officer	Mr Mr S Stanley (Acting)	028 425 5500

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWELLENDAAM (WC034)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	498 080	118 650	23.8%	153 277	30.8%	271 927	54.6%	122 722	48.6%	24.9%
Exchange Revenue										
Service charges - Electricity	127 465	36 645	28.7%	29 159	22.9%	65 804	51.6%	27 648	50.4%	5.5%
Service charges - Water	26 567	5 970	22.5%	6 497	24.5%	12 467	46.9%	5 921	43.3%	9.7%
Service charges - Waste Water Management	21 963	7 093	32.3%	7 321	33.3%	14 414	65.6%	4 872	47.8%	50.3%
Service charges - Waste Management	16 275	4 150	25.5%	4 169	25.6%	8 319	51.1%	3 635	49.7%	14.7%
Sale of Goods and Rendering of Services	3 082	823	26.7%	992	32.2%	1 815	58.9%	888	59.0%	11.7%
Agency services	2 955	763	25.8%	643	21.8%	1 406	47.6%	523	38.8%	22.9%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 802	479	26.6%	471	26.2%	950	52.7%	444	45.5%	6.2%
Interest earned from Current and Non Current Assets	10 000	4 203	42.0%	4 109	41.1%	8 312	83.1%	2 884	80.3%	42.5%
Dividends	2	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	616	284	46.1%	183	29.8%	468	75.9%	146	53.2%	25.8%
Licence and permits	1 173	400	34.1%	333	28.4%	733	62.5%	301	44.0%	10.6%
Operational Revenue	1 445	410	28.3%	318	22.0%	727	50.3%	237	123.1%	33.9%
Non-Exchange Revenue										
Property rates	61 767	18 318	29.7%	14 371	23.3%	32 689	52.9%	13 193	52.1%	8.9%
Surcharges and Taxes	1 443	354	24.5%	369	25.6%	722	50.1%	240	48.3%	53.8%
Fines, penalties and forfeits	49 067	14 995	30.6%	14 762	30.1%	29 757	60.6%	24 222	50.7%	(39.1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	161 071	22 113	13.7%	68 507	42.5%	90 620	56.3%	34 591	46.5%	98.0%
Interest	410	129	31.4%	51	12.4%	180	43.8%	82	61.3%	(37.8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 754	934	24.9%	931	24.8%	1 866	49.7%	855	49.5%	8.9%
Gains on disposal of Assets	-	588	-	89	-	677	-	1 502	47.0%	(94.1%)
Other Gains	7 224	-	-	-	-	-	-	537	21.7%	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	522 617	89 407	17.1%	156 944	30.0%	246 351	47.1%	114 749	40.7%	36.8%
Employee related costs	149 663	29 871	20.0%	36 289	24.2%	66 160	44.2%	32 823	42.2%	10.6%
Remuneration of councillors	6 326	1 417	22.4%	1 664	26.3%	3 081	48.7%	1 643	49.4%	1.3%
Bulk purchases - electricity	111 668	28 983	26.0%	27 143	24.3%	56 126	50.3%	21 381	46.1%	26.9%
Inventory consumed	11 712	2 809	24.0%	2 702	23.1%	5 511	47.1%	4 014	43.9%	(32.7%)
Debt impairment	16 021	3 413	21.3%	3 413	21.3%	6 825	42.6%	12 050	41.1%	(71.7%)
Depreciation and amortisation	21 089	4 865	23.1%	4 865	23.1%	9 729	46.1%	4 044	50.0%	20.3%
Interest	8 156	44	.5%	1 507	18.5%	1 550	19.0%	480	31.9%	214.0%
Contracted services	139 643	5 654	4.0%	64 191	46.0%	69 846	50.0%	22 584	27.0%	184.2%
Transfers and subsidies	1 300	263	20.2%	446	34.3%	709	54.5%	131	30.0%	240.1%
Irrecoverable debts written off	27 262	6 338	23.2%	6 338	23.2%	12 675	46.5%	6 500	47.7%	(2.5%)
Operational costs	29 777	5 752	19.3%	8 387	28.2%	14 139	47.5%	9 099	49.6%	(7.8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(24 536)	29 243		(3 667)		25 576		7 973		
Transfers and subsidies - capital (monetary allocations)	44 666	1 786	4.0%	4 956	11.1%	6 742	15.1%	9 430	66.9%	(47.4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	20 130	31 029		1 289		32 318		17 403		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	20 130	31 029		1 289		32 318		17 403		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	20 130	31 029		1 289		32 318		17 403		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	20 130	31 029		1 289		32 318		17 403		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	61 004	5 760	9.4%	10 831	17.8%	16 591	27.2%	10 188	35.9%	6.3%
National Government	24 435	1 786	7.3%	3 960	16.2%	5 746	23.5%	8 370	77.1%	(52.7%)
Provincial Government	20 191	-	-	997	4.9%	997	4.9%	1 060	26.1%	(6.0%)
District Municipality	40	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 666	1 786	4.0%	4 956	11.1%	6 742	15.1%	9 430	66.9%	(47.4%)
Borrowing	7 800	1 344	17.2%	989	12.7%	2 332	29.9%	180	5.0%	450.2%
Internally generated funds	8 538	2 631	30.8%	4 886	57.2%	7 516	88.0%	578	6.8%	744.7%
Capital Expenditure Functional	61 004	5 760	9.4%	10 831	17.8%	16 591	27.2%	10 188	32.2%	6.3%
Municipal governance and administration	1 555	122	7.9%	645	41.5%	768	49.4%	283	23.9%	128.0%
Executive and Council	165	-	-	-	-	-	-	7	82.6%	(100.0%)
Finance and administration	1 390	122	8.8%	645	46.4%	768	55.2%	276	23.8%	133.5%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 261	6	.1%	112	2.1%	118	2.2%	156	15.0%	(27.9%)
Community and Social Services	105	2	1.5%	-	-	2	1.5%	30	15.2%	(100.0%)
Sport And Recreation	4 861	-	-	112	2.3%	112	2.3%	107	34.7%	5.1%
Public Safety	295	4	1.5%	-	-	4	1.5%	-	2.9%	-
Housing	-	-	-	-	-	-	-	19	38.5%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 986	5 058	29.8%	5 774	34.0%	10 832	63.8%	52	.7%	11 020.3%
Planning and Development	609	-	-	52	8.6%	52	8.6%	29	3.8%	76.9%
Road Transport	16 377	5 058	30.9%	5 722	34.9%	10 780	65.8%	23	.3%	25 331.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	37 202	574	1.5%	4 299	11.6%	4 873	13.1%	9 698	40.2%	(55.7%)
Energy sources	7 655	-	-	1 989	26.0%	1 989	26.0%	189	12.3%	955.4%
Water Management	17 257	501	2.9%	1 570	9.1%	2 071	12.0%	8 372	60.3%	(81.2%)
Waste Water Management	8 830	2	-	686	7.8%	689	7.8%	958	16.1%	(28.4%)
Waste Management	3 460	71	2.1%	53	1.5%	124	3.6%	179	3.4%	(70.4%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				2023/24	
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	539 335	208 266	38.6%	149 976	27.8%	358 241	66.4%	103 204	46.2%	45.3%
Property rates	61 312	135 036	220.2%	25 650	41.8%	160 686	262.1%	11 946	43.6%	114.7%
Service charges	219 769	39 785	18.1%	38 457	17.5%	78 243	35.6%	45 966	52.6%	(16.3%)
Other revenue	41 687	10 393	24.9%	14 832	35.6%	25 225	60.5%	2 905	23.0%	410.6%
Transfers and Subsidies - Operational	161 898	23 051	14.2%	71 036	43.9%	94 088	58.1%	42 387	53.5%	67.6%
Transfers and Subsidies - Capital	44 666	-	-	-	-	-	-	-	-	-
Interest	10 000	-	-	-	-	-	-	-	-	-
Dividends	2	-	-	-	-	-	-	-	-	-
Payments	(504 707)	(71 717)	14.2%	(132 746)	26.3%	(204 463)	40.5%	(155 465)	39.2%	(14.6%)
Suppliers and employees	(501 037)	(71 717)	14.3%	(132 746)	26.5%	(204 463)	40.8%	(155 465)	39.7%	(14.6%)
Finance charges	(2 370)	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 300)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	34 628	136 548	394.3%	17 230	49.8%	153 778	444.1%	(52 260)	193.1%	(133.0%)
Cash Flow from Investing Activities										
Receipts	-	86	-	136	-	223	-	(10 727)	(231.1%)	(101.3%)
Proceeds on disposal of PPE	-	86	-	136	-	223	-	1 502	47.0%	(90.9%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	(12 229)	-	(100.0%)
Payments	(61 004)	(38 514)	63.1%	(11 146)	18.3%	(49 660)	81.4%	(10 333)	22.3%	7.9%
Capital assets	(61 004)	(38 514)	63.1%	(11 146)	18.3%	(49 660)	81.4%	(10 333)	22.3%	7.9%
Net Cash from(used) Investing Activities	(61 004)	(38 427)	63.0%	(11 010)	18.0%	(49 437)	81.0%	(21 060)	48.9%	(47.7%)
Cash Flow from Financing Activities										
Receipts	7 800	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	7 800	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(3 790)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(3 790)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	4 010	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(22 366)	98 121	(438.7%)	6 220	(27.8%)	104 340	(466.5%)	(73 320)	(73.6%)	(108.5%)
Cash/cash equivalents at the year begin:	88 607	107 614	121.4%	276 637	312.2%	107 614	121.4%	209 522	-	32.0%
Cash/cash equivalents at the year end:	66 242	276 637	417.6%	282 857	427.0%	282 857	427.0%	136 202	141.1%	107.7%

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	0	.1%	10	4.1%	0	.1%	225	95.7%	235	.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 045	86.4%	161	1.4%	52	.5%	1 370	11.8%	11 628	23.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 327	48.2%	602	3.5%	344	2.0%	8 003	46.3%	17 276	34.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 735	31.1%	393	4.5%	236	2.7%	5 416	61.7%	8 779	17.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 135	32.4%	298	4.5%	197	3.0%	3 957	60.1%	6 586	13.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	51	36.4%	1	.4%	8	5.4%	82	57.9%	142	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	73	1.4%	159	3.1%	56	1.1%	4 859	94.4%	5 147	10.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 520)	(187.6%)	173	21.3%	85	10.5%	2 072	255.8%	810	1.6%	-	-	-	-
Total By Income Source	21 846	43.2%	1 796	3.5%	978	1.9%	25 983	51.3%	50 603	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	649	71.7%	2	.3%	3	.3%	250	27.7%	905	1.8%	-	-	-	-
Commercial	8 440	93.7%	86	1.0%	28	.3%	450	5.0%	9 004	17.8%	-	-	-	-
Households	12 031	30.9%	1 638	4.2%	894	2.3%	24 423	62.6%	38 987	77.0%	-	-	-	-
Other	726	42.5%	69	4.0%	54	3.2%	859	50.3%	1 708	3.4%	-	-	-	-
Total By Customer Group	21 846	43.2%	1 796	3.5%	978	1.9%	25 983	51.3%	50 603	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)	1 061	100.0%	-	-	-	-	-	-	1 061	30.9%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	569	23.9%	1 759	74.0%	1	.1%	48	2.0%	2 377	69.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 630	47.4%	1 759	51.2%	1	-	48	1.4%	3 438	100.0%

Contact Details

Municipal Manager	Ms A Vorster	028 514 8500
Chief Financial Officer	Ms Elmari Wassermann	028 514 8500

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERBERG (DC3)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	301 668	80 956	26.8%	72 727	24.1%	153 683	50.9%	69 868	49.2%	4.1%
Exchange Revenue										
Service charges - Electricity	850	59	7.0%	178	20.9%	237	27.9%	203	203.1%	(12.6%)
Service charges - Water	35	9	25.8%	12	33.5%	21	59.3%	13	-	(7.4%)
Service charges - Waste Water Management	220	23	10.4%	37	16.8%	60	27.2%	(104)	12.4%	(135.4%)
Service charges - Waste Management	14 950	3 337	22.3%	5 385	36.0%	8 722	58.3%	4 099	52.5%	31.4%
Sale of Goods and Rendering of Services	9 619	30 124	313.2%	27 067	281.4%	57 191	594.6%	3 821	56.7%	608.4%
Agency services	13 853	3 459	25.0%	3 459	25.0%	6 918	49.9%	3 212	49.8%	7.7%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	300	68	22.8%	45	15.0%	113	37.8%	70	245.9%	(35.5%)
Interest earned from Current and Non Current Assets	7 600	1 496	19.7%	2 311	30.4%	3 807	50.1%	2 243	93.0%	3.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	14 062	3 676	26.1%	3 667	26.1%	7 343	52.2%	4 284	56.6%	(14.4%)
Licence and permits	1 250	218	17.4%	422	33.8%	640	51.2%	200	34.8%	111.4%
Operational Revenue	728	216	29.6%	531	73.0%	747	102.6%	213	117.4%	149.3%
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	229 719	38 271	16.7%	29 613	12.9%	67 885	29.6%	51 616	47.7%	(42.6%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	8 482	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	303 307	67 057	22.1%	126 192	41.6%	193 249	63.7%	72 195	45.0%	74.8%
Employee related costs	168 688	36 913	21.9%	44 412	26.3%	81 325	48.2%	39 836	52.8%	11.5%
Remuneration of councillors	6 796	1 557	22.9%	1 930	28.4%	3 487	51.3%	1 600	55.3%	20.6%
Bulk purchases - electricity	330	-	-	-	-	-	-	74	87.3%	(100.0%)
Inventory consumed	46 075	14 955	32.5%	25 255	54.8%	40 210	87.3%	14 129	34.2%	78.7%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	3 681	883	24.0%	883	24.0%	1 766	48.0%	1 014	48.4%	(13.0%)
Interest	2 422	390	16.1%	369	15.2%	759	31.3%	861	37.8%	(57.1%)
Contracted services	38 408	4 543	11.8%	7 147	18.6%	11 690	30.4%	7 039	37.5%	1.5%
Transfers and subsidies	1 000	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	35 631	7 817	21.9%	46 196	129.7%	54 013	151.6%	7 642	37.5%	504.5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	276	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 639)	13 899		(53 465)		(39 566)		(2 327)		
Transfers and subsidies - capital (monetary allocations)	2 700	1 200	44.4%	-	-	1 200	44.4%	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 061	15 099		(53 465)		(38 366)		(2 327)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 061	15 099		(53 465)		(38 366)		(2 327)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 061	15 099		(53 465)		(38 366)		(2 327)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 061	15 099		(53 465)		(38 366)		(2 327)		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	11 505	331	2.9%	1 319	11.5%	1 650	14.3%	5 410	110.9%	(75.6%)
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	2 700	-	-	-	-	-	-	579	56.5%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 700	-	-	-	-	-	-	579	56.5%	(100.0%)
Borrowing	1 500	-	-	464	30.9%	464	30.9%	1 601	-	(71.0%)
Internally generated funds	7 305	331	4.5%	855	11.7%	1 185	16.2%	3 230	72.3%	(73.5%)
Capital Expenditure Functional	11 505	331	2.9%	1 319	11.5%	1 650	14.3%	5 410	110.9%	(75.6%)
Municipal governance and administration	2 064	312	15.1%	189	9.1%	501	24.3%	527	59.3%	(64.2%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 064	312	15.1%	189	9.1%	501	24.3%	527	59.3%	(64.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 445	19	.3%	660	8.9%	678	9.1%	3 269	71.3%	(79.8%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 315	-	-	249	18.9%	249	18.9%	220	28.3%	12.7%
Public Safety	5 600	3	.1%	401	7.2%	404	7.2%	3 049	81.9%	(86.8%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	530	16	3.0%	10	1.9%	26	4.8%	-	-	(100.0%)
Economic and Environmental Services	496	-	-	6	1.3%	6	1.3%	13	87.1%	(49.8%)
Planning and Development	15	-	-	-	-	-	-	13	89.5%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	481	-	-	6	1.3%	6	1.3%	-	75.0%	(100.0%)
Trading Services	1 500	-	-	464	30.9%	464	30.9%	1 601	-	(71.0%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 500	-	-	464	30.9%	464	30.9%	1 601	-	(71.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				2023/24	
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	298 467	170 227	57.0%	220 035	73.7%	390 262	130.8%	10 285	11.4%	2 039.4%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	18 636	-	-	-	-	-	-	14	.1%	(100.0%)
Other revenue	39 512	-	-	-	-	-	-	9 971	47.4%	(100.0%)
Transfers and Subsidies - Operational	229 719	170 227	74.1%	220 035	95.8%	390 262	169.9%	300	6.3%	73 186.8%
Transfers and Subsidies - Capital	2 700	-	-	-	-	-	-	-	-	-
Interest	7 900	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(305 625)	(25 581)	8.4%	(40 683)	13.3%	(66 264)	21.7%	(30 468)	16.8%	33.5%
Suppliers and employees	(303 783)	(25 581)	8.4%	(40 683)	13.4%	(66 264)	21.8%	(30 468)	16.9%	33.5%
Finance charges	(2 041)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	(7 357)	144 646	(1 966.0%)	179 352	(2 437.7%)	323 998	(4 403.6%)	(20 183)	(672.8%)	(988.6%)
Cash Flow from Investing Activities										
Receipts	7 414	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	8 482	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(1 068)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(11 505)	(380)	3.3%	(1 487)	12.9%	(1 868)	16.2%	(6 071)	120.8%	(75.5%)
Capital assets	(11 505)	(380)	3.3%	(1 487)	12.9%	(1 868)	16.2%	(6 071)	120.8%	(75.5%)
Net Cash from(used) Investing Activities	(4 090)	(380)	9.3%	(1 487)	36.4%	(1 868)	45.7%	(6 071)	131.4%	(75.5%)
Cash Flow from Financing Activities										
Receipts	1 500	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 500	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(4 706)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(4 706)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	(3 206)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(14 653)	144 265	(984.5%)	177 865	(1 213.8%)	322 130	(2 198.3%)	(26 254)	238.1%	(777.5%)
Cash/cash equivalents at the year begin:	71 525	-	-	165 775	231.8%	-	-	35 953	-	361.1%
Cash/cash equivalents at the year end:	56 872	165 775	291.5%	343 639	604.2%	343 639	604.2%	9 699	28.3%	3 443.0%

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	9	9.3%	4	3.9%	3	3.4%	86	83.4%	103	1.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	84	78.5%	6	5.3%	2	2.1%	15	14.1%	107	1.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	15	5.5%	1	.3%	256	94.2%	272	3.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 890	42.2%	1 661	24.2%	51	.7%	2 251	32.8%	6 852	93.4%	-	-	-	-
Total By Income Source	2 983	40.7%	1 685	23.0%	58	.8%	2 608	35.6%	7 334	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 652	56.1%	-	-	-	-	1 296	43.9%	2 948	40.2%	-	-	-	-
Commercial	100	21.0%	12	2.6%	4	.9%	360	75.5%	476	6.5%	-	-	-	-
Households	1 231	51.8%	138	5.8%	53	2.2%	953	40.1%	2 375	32.4%	-	-	-	-
Other	-	-	1 535	100.0%	-	-	-	-	1 535	20.9%	-	-	-	-
Total By Customer Group	2 983	40.7%	1 685	23.0%	58	.8%	2 608	35.6%	7 334	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)	11 035	100.0%	-	-	-	-	-	-	11 035	89.5%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18	1.4%	56	4.4%	997	77.4%	216	16.8%	1 288	10.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1	100.0%	1	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	11 053	89.7%	56	.5%	997	8.1%	217	1.8%	12 324	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KANNALAND (WC041)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25								2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	251 773	35 320	14.0%	68 774	27.3%	104 094	41.3%	54 075	49.1%	27.2%	
Exchange Revenue											
Service charges - Electricity	89 822	17 040	19.0%	19 878	22.1%	36 917	41.1%	17 162	48.7%	15.8%	
Service charges - Water	24 044	3 780	15.7%	6 188	25.7%	9 969	41.5%	5 710	47.4%	8.4%	
Service charges - Waste Water Management	10 415	1 745	16.8%	2 522	24.2%	4 267	41.0%	2 305	48.3%	9.4%	
Service charges - Waste Management	10 078	1 710	17.0%	2 473	24.5%	4 184	41.5%	2 247	48.8%	10.1%	
Sale of Goods and Rendering of Services	419	35	8.3%	160	38.2%	195	46.5%	210	68.7%	(24.1%)	
Agency services	1 450	263	18.2%	336	23.2%	599	41.3%	407	53.7%	(17.5%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	7 832	2 265	28.9%	2 403	30.7%	4 668	59.6%	2 538	77.6%	(5.3%)	
Interest earned from Current and Non Current Assets	1 500	238	15.8%	384	25.6%	621	41.4%	260	85.6%	47.7%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 148	109	9.5%	172	15.0%	280	24.4%	160	30.6%	7.3%	
Licence and permits	663	33	5.0%	56	8.4%	89	13.4%	43	60.4%	28.9%	
Operational Revenue	66	58	87.9%	61	92.1%	119	180.0%	333	577.3%	(81.7%)	
Non-Exchange Revenue											
Property rates	28 234	4 707	16.7%	7 103	25.2%	11 810	41.8%	7 069	52.7%	.5%	
Surcharges and Taxes	-	-	-	6 604	-	6 604	-	583	-	1 033.4%	
Fines, penalties and forfeits	2 561	25	1.0%	37	1.4%	62	2.4%	45	5.1%	(19.5%)	
Licences or permits	1 086	-	-	-	-	-	-	-	2%	-	
Transfer and subsidies - Operational	65 516	2 385	3.6%	19 372	29.6%	21 758	33.2%	13 838	46.8%	40.0%	
Interest	2 939	808	27.5%	849	28.9%	1 657	56.4%	975	62.1%	(12.9%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	118	-	177	-	295	-	190	-	(6.6%)	
Gains on disposal of Assets	4 000	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	250 576	40 852	16.3%	60 745	24.2%	101 597	40.5%	90 300	53.1%	(32.7%)	
Employee related costs	88 441	16 799	19.0%	28 734	32.5%	45 534	51.5%	25 493	61.2%	12.7%	
Remuneration of councillors	3 635	334	9.2%	1 393	38.3%	1 727	47.5%	952	62.3%	46.3%	
Bulk purchases - electricity	60 529	15 699	25.9%	14 764	24.4%	30 463	50.3%	36 062	76.1%	(59.1%)	
Inventory consumed	9 946	657	6.6%	1 327	13.3%	1 984	20.0%	1 634	25.9%	(18.8%)	
Debt impairment	11 933	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	12 314	2 052	16.7%	2 052	16.7%	4 105	33.3%	2 940	50.0%	(30.2%)	
Interest	1 300	17	1.3%	50	3.9%	67	5.2%	495	6.2%	(89.9%)	
Contracted services	35 267	1 868	5.3%	8 415	23.9%	10 284	29.2%	2 597	9.5%	224.1%	
Transfers and subsidies	400	-	-	253	63.2%	253	63.2%	114	13.4%	121.7%	
Irrecoverable debts written off	-	321	-	393	-	714	-	16 695	-	(97.6%)	
Operational costs	26 810	3 104	11.6%	3 362	12.5%	6 467	24.1%	3 317	26.0%	1.4%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	1 197	(5 532)		8 029		2 497		(36 225)			
Transfers and subsidies - capital (monetary allocations)	22 282	2 624	11.8%	4 813	21.6%	7 436	33.4%	5 070	45.4%	(5.1%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	23 479	(2 909)		12 842		9 933		(31 155)			
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	23 479	(2 909)		12 842		9 933		(31 155)			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	23 479	(2 909)		12 842		9 933		(31 155)			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	23 479	(2 909)		12 842		9 933		(31 155)			

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	32 938	2 447	7.4%	4 674	14.2%	7 122	21.6%	6 765	53.1%	(30.9%)
National Government	30 416	2 447	8.0%	4 674	15.4%	7 122	23.4%	6 765	53.1%	(30.9%)
Provincial Government	2 522	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 938	2 447	7.4%	4 674	14.2%	7 122	21.6%	6 765	53.1%	(30.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internality generated funds	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	32 938	2 447	7.4%	4 674	14.2%	7 122	21.6%	6 765	53.1%	(30.9%)
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	32 938	2 447	7.4%	4 674	14.2%	7 122	21.6%	6 765	53.1%	(30.9%)
Energy sources	626	-	-	-	-	-	-	1 171	241.6%	(100.0%)
Water Management	12 656	-	-	-	-	-	-	378	14.1%	(100.0%)
Waste Water Management	17 956	803	4.5%	4 009	22.3%	4 812	26.8%	5 216	76.6%	(23.1%)
Waste Management	1 700	1 644	96.7%	665	39.1%	2 309	135.8%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				2023/24	
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	200 624	35 376	17.6%	69 625	34.7%	105 001	52.3%	42 001	43.3%	65.8%
Property rates	25 160	3 051	12.1%	5 743	22.8%	8 794	35.0%	4 564	38.5%	25.8%
Service charges	86 446	23 951	27.7%	24 583	28.4%	48 534	56.1%	18 560	33.8%	32.5%
Other revenue	7 920	871	11.0%	12 099	152.8%	12 970	163.8%	2 128	80.0%	468.6%
Transfers and Subsidies - Operational	62 488	7 502	12.0%	19 931	31.9%	27 434	43.9%	13 631	51.1%	46.2%
Transfers and Subsidies - Capital	19 760	-	-	7 269	36.8%	7 269	36.8%	3 118	70.7%	133.1%
Interest	(1 151)	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(217 629)	(32 611)	15.0%	(27 351)	12.6%	(59 962)	27.5%	(59 029)	31.0%	(53.7%)
Suppliers and employees	(217 629)	(32 611)	15.0%	(27 351)	12.6%	(59 962)	27.5%	(59 029)	31.0%	(53.7%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	(17 206)	2 765	(16.1%)	42 274	(245.7%)	45 039	(261.8%)	(17 028)	581.8%	(348.3%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(22 282)	(426)	1.9%	(5 877)	26.4%	(6 303)	28.3%	(5 805)	48.1%	1.2%
Capital assets	(22 282)	(426)	1.9%	(5 877)	26.4%	(6 303)	28.3%	(5 805)	48.1%	1.2%
Net Cash from(used) Investing Activities	(22 282)	(426)	1.9%	(5 877)	26.4%	(6 303)	28.3%	(5 805)	48.1%	1.2%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(39 488)	2 339	(5.9%)	36 397	(92.2%)	38 736	(98.1%)	(22 833)	(297.7%)	(259.4%)
Cash/cash equivalents at the year begin:	90 188	-	-	391	.4%	-	-	67 514	-	(99.4%)
Cash/cash equivalents at the year end:	50 700	391	.8%	36 788	72.6%	36 788	72.6%	44 681	(555.4%)	(17.7%)

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	2 804	7.9%	953	2.7%	2	-	31 872	89.4%	35 633	22.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 743	28.6%	688	11.3%	264	4.3%	3 392	56.7%	6 087	3.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 447	7.3%	799	2.4%	0	-	30 269	90.3%	33 515	21.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	863	4.6%	415	2.2%	-	-	17 574	93.2%	18 852	12.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 599	5.7%	698	2.5%	3	-	25 748	91.8%	28 048	17.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	38	.1%	72	2%	5	-	33 405	99.7%	33 521	21.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 565)	(244.3%)	281	15.1%	14	.7%	6 138	328.5%	1 869	1.2%	-	-	-	-
Total By Income Source	4 930	3.1%	3 907	2.5%	289	.2%	148 399	94.2%	157 524	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(1 534)	(817.4%)	498	265.5%	188	100.3%	1 035	551.6%	188	.1%	-	-	-	-
Commercial	305	4.9%	222	3.6%	-	-	5 654	91.5%	6 181	3.9%	-	-	-	-
Households	6 272	4.5%	3 034	2.2%	101	.1%	128 743	93.2%	138 150	87.7%	-	-	-	-
Other	(113)	(.9%)	152	1.2%	-	-	12 966	99.7%	13 005	8.3%	-	-	-	-
Total By Customer Group	4 930	3.1%	3 907	2.5%	289	.2%	148 399	94.2%	157 524	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	12 089	19.5%	4 848	7.8%	2 829	4.6%	42 378	68.2%	62 143	60.5%
Bulk Water	84	100.0%	-	-	-	-	-	-	84	.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	591	17.6%	57	1.7%	36	1.1%	2 676	79.6%	3 360	3.3%
Auditor-General	2 583	12.8%	1 093	5.4%	480	2.4%	15 992	79.4%	20 148	19.6%
Other	(299)	(1.8%)	2 479	14.6%	139	.8%	14 659	86.3%	16 979	16.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	15 048	14.7%	8 476	8.3%	3 484	3.4%	75 704	73.7%	102 713	100.0%

Contact Details

Municipal Manager	Mr Mr Dillo Sereo	028 551 8000
Chief Financial Officer	Mr Lucky Steenkamp	028 551 8000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: HESSEQUA (WC042)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	729 521	183 049	25.1%	158 318	21.7%	341 367	46.8%	120 983	55.7%	30.9%
Exchange Revenue										
Service charges - Electricity	228 265	52 635	23.1%	53 890	23.6%	106 525	46.7%	41 300	41.1%	30.5%
Service charges - Water	54 379	11 458	21.1%	13 513	24.9%	24 971	45.9%	11 687	45.8%	15.6%
Service charges - Waste Water Management	30 292	7 712	25.5%	7 849	25.9%	15 561	51.4%	7 113	48.7%	10.3%
Service charges - Waste Management	35 043	9 643	27.5%	9 267	26.4%	18 910	54.0%	8 263	54.2%	12.2%
Sale of Goods and Rendering of Services	32 570	5 532	17.0%	12 615	38.7%	18 147	55.7%	10 272	77.0%	22.8%
Agency services	3 506	816	23.3%	913	26.0%	1 729	49.3%	757	49.6%	20.7%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 848	830	29.1%	858	30.1%	1 687	59.3%	683	65.6%	25.6%
Interest earned from Current and Non Current Assets	24 409	11 467	47.0%	(4 601)	(18.8%)	6 866	28.1%	(1 461)	17.6%	214.9%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 976	1 288	32.4%	1 125	28.3%	2 413	60.7%	956	55.4%	17.8%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 186	561	6.9%	1 658	20.3%	2 219	27.1%	941	38.7%	76.2%
Non-Exchange Revenue										
Property rates	137 207	45 165	32.9%	31 247	22.8%	76 412	55.7%	(560)	101.7%	(5 678.8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	57 174	3 250	5.7%	2 043	3.6%	5 292	9.3%	17 227	41.8%	(88.1%)
Licences or permits	2 408	577	24.0%	572	23.8%	1 149	47.7%	485	43.8%	18.0%
Transfer and subsidies - Operational	80 886	28 047	34.7%	24 579	30.4%	52 626	65.1%	23 231	46.7%	5.8%
Interest	859	190	22.1%	247	28.8%	437	50.9%	256	226.3%	(3.6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	12 513	3 765	30.1%	2 541	20.3%	6 306	50.4%	(181)	94.6%	(1 501.9%)
Gains on disposal of Assets	15 000	114	.8%	2	-	117	.8%	15	69.3%	(83.4%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	737 167	118 503	16.1%	189 959	25.8%	308 462	41.8%	161 028	42.1%	18.0%
Employee related costs	246 637	33 650	13.6%	80 428	32.6%	114 078	46.3%	60 206	46.6%	33.6%
Remuneration of councillors	9 673	1 491	15.4%	3 198	33.1%	4 690	48.5%	1 787	45.3%	79.0%
Bulk purchases - electricity	192 615	52 945	27.5%	33 222	17.2%	86 167	44.7%	26 647	39.9%	24.7%
Inventory consumed	49 405	7 522	15.2%	12 453	25.2%	19 975	40.4%	13 038	40.2%	(4.5%)
Debt impairment	1 900	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	47 343	-	-	21 828	46.1%	21 828	46.1%	19 768	45.6%	10.4%
Interest	21 738	(5)	-	7 154	32.9%	7 150	32.9%	8 202	39.2%	(12.8%)
Contracted services	67 722	11 026	16.3%	13 744	20.3%	24 770	36.6%	18 160	33.9%	(24.3%)
Transfers and subsidies	2 004	307	15.3%	990	49.4%	1 298	64.7%	613	68.2%	61.5%
Irrecoverable debts written off	53 345	3 216	6.0%	655	1.2%	3 871	7.3%	12 189	35.7%	(94.6%)
Operational costs	44 784	8 350	18.6%	16 163	36.1%	24 513	54.7%	13 510	50.1%	19.6%
Losses on disposal of Assets	-	-	-	124	-	124	-	(13 092)	-	(100.9%)
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(7 647)	64 546		(31 641)		32 905		(40 044)		
Transfers and subsidies - capital (monetary allocations)	97 969	-	-	15 417	15.7%	15 417	15.7%	14 568	58.0%	5.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	90 322	64 546		(16 224)		48 322		(25 476)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	90 322	64 546		(16 224)		48 322		(25 476)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	90 322	64 546		(16 224)		48 322		(25 476)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	90 322	64 546		(16 224)		48 322		(25 476)		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	194 773	7 323	3.8%	76 281	39.2%	83 604	42.9%	39 629	49.3%	92.5%
National Government	18 646	3 984	21.4%	5 536	29.7%	9 520	51.1%	13 935	65.9%	(60.3%)
Provincial Government	78 598	-	-	39 064	49.7%	39 064	49.7%	250	173.5%	15 516.1%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	725	-	-	737	101.7%	737	101.7%	-	-	(100.0%)
Transfers recognised - capital	97 969	3 984	4.1%	45 338	46.3%	49 322	50.3%	14 186	72.8%	219.6%
Borrowing	-	-	-	-	-	-	-	18 200	38.6%	(100.0%)
Internally generated funds	96 804	3 339	3.4%	30 944	32.0%	34 282	35.4%	7 243	42.0%	327.2%
Capital Expenditure Functional	194 773	7 323	3.8%	76 281	39.2%	83 604	42.9%	39 629	49.3%	92.5%
Municipal governance and administration	2 450	318	13.0%	249	10.2%	567	23.1%	3 502	42.1%	(92.9%)
Executive and Council	51	28	55.4%	9	16.9%	37	72.3%	42	66.1%	(79.8%)
Finance and administration	2 400	290	12.1%	241	10.0%	530	22.1%	3 441	41.8%	(93.0%)
Internal audit	-	-	-	-	-	-	-	19	93.3%	(100.0%)
Community and Public Safety	16 377	826	5.0%	1 781	10.9%	2 607	15.9%	1 123	17.9%	58.5%
Community and Social Services	409	74	18.1%	31	7.5%	105	25.6%	233	46.6%	(86.8%)
Sport And Recreation	1 293	19	1.5%	723	56.0%	742	57.4%	621	42.2%	16.4%
Public Safety	3 306	43	1.3%	1 025	31.0%	1 068	32.3%	269	9.3%	281.6%
Housing	11 370	690	6.1%	2	-	692	6.1%	(0)	-	(3 481.8%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	46 341	4 188	9.0%	27 808	60.0%	31 997	69.0%	20 386	84.1%	36.4%
Planning and Development	69	44	64.8%	4	6.4%	48	71.2%	-	7.1%	(100.0%)
Road Transport	46 044	4 102	8.9%	27 792	60.4%	31 894	69.3%	20 338	84.5%	36.7%
Environmental Protection	230	43	18.7%	11	4.9%	54	23.7%	48	34.0%	(76.4%)
Trading Services	129 604	1 991	1.5%	46 443	35.8%	48 434	37.4%	14 617	34.5%	217.7%
Energy sources	100 246	-	-	41 291	41.2%	41 291	41.2%	6 145	30.1%	572.0%
Water Management	13 400	1 947	14.5%	4 721	35.2%	6 667	49.8%	6 502	44.1%	(27.4%)
Waste Water Management	10 470	44	.4%	432	4.1%	475	4.5%	1 896	29.6%	(77.2%)
Waste Management	5 488	-	-	-	-	-	-	74	49.4%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				2023/24	
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	772 346	857 193	111.0%	819 880	106.2%	1 677 073	217.1%	494 764	146.0%	65.7%
Property rates	134 463	40 014	29.8%	31 124	23.1%	71 137	52.9%	28 977	51.7%	7.4%
Service charges	375 481	101 435	27.0%	101 332	27.0%	202 767	54.0%	81 115	48.5%	24.9%
Other revenue	66 597	668 308	1 003.5%	582 569	874.8%	1 250 877	1 878.3%	338 094	1 579.5%	72.3%
Transfers and Subsidies - Operational	80 886	37 123	45.9%	25 523	31.6%	62 646	77.5%	29 553	59.4%	(13.6%)
Transfers and Subsidies - Capital	109 189	10 027	9.2%	78 533	71.9%	88 559	81.1%	15 943	84.1%	392.6%
Interest	5 730	287	5.0%	798	13.9%	1 085	18.9%	1 081	6.1%	(26.2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(637 313)	(551 667)	86.6%	(529 544)	83.1%	(1 081 211)	169.7%	(423 258)	122.0%	25.1%
Suppliers and employees	(621 771)	(551 667)	88.7%	(529 544)	85.2%	(1 081 211)	173.9%	(423 258)	125.6%	25.1%
Finance charges	(13 538)	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 004)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	135 033	305 526	226.3%	290 336	215.0%	595 862	441.3%	71 505	470.9%	306.0%
Cash Flow from Investing Activities										
Receipts	15 000	114	.8%	2	-	117	.8%	15	69.3%	(83.4%)
Proceeds on disposal of PPE	15 000	114	.8%	2	-	117	.8%	15	69.3%	(83.4%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(194 773)	(7 323)	3.8%	(76 281)	39.2%	(83 604)	42.9%	(39 629)	49.3%	92.5%
Capital assets	(194 773)	(7 323)	3.8%	(76 281)	39.2%	(83 604)	42.9%	(39 629)	49.3%	92.5%
Net Cash from/(used) Investing Activities	(179 773)	(7 209)	4.0%	(76 279)	42.4%	(83 487)	46.4%	(39 614)	49.2%	92.6%
Cash Flow from Financing Activities										
Receipts	1 504	202	13.4%	373	24.8%	575	38.2%	-	(.1%)	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	(.1%)	-
Increase (decrease) in consumer deposits	1 504	202	13.4%	373	24.8%	575	38.2%	-	-	(100.0%)
Payments	(21 945)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(21 945)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(20 440)	202	(1.0%)	373	(1.8%)	575	(2.8%)	-	(.1%)	(100.0%)
Net Increase/(Decrease) in cash held	(65 180)	298 519	(458.0%)	214 430	(329.0%)	512 950	(787.0%)	31 892	(466.4%)	572.4%
Cash/cash equivalents at the year begin:	448 107	487 521	108.8%	786 040	175.4%	487 521	108.8%	546 473	124.3%	43.8%
Cash/cash equivalents at the year end:	382 927	786 040	205.3%	1 000 471	261.3%	1 000 471	261.3%	578 365	199.7%	73.0%

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	6 282	33.4%	769	4.1%	615	3.3%	11 126	59.2%	18 792	20.1%	273	1.5%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 443	78.7%	541	2.8%	297	1.5%	3 344	17.0%	19 626	21.0%	41	.2%	-	-
Receivables from Non-exchange Transactions - Property Rates	11 650	61.8%	532	2.8%	291	1.5%	6 366	33.8%	18 839	20.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 952	30.1%	502	3.8%	392	3.0%	8 297	63.1%	13 144	14.1%	133	1.0%	-	-
Receivables from Exchange Transactions - Waste Management	4 384	36.4%	525	4.4%	404	3.4%	6 719	55.8%	12 031	12.9%	145	1.2%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	672	10.3%	296	4.5%	295	4.5%	5 272	80.7%	6 536	7.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	956	21.3%	151	3.4%	68	1.5%	3 315	73.8%	4 490	4.8%	80	1.8%	-	-
Total By Income Source	43 340	46.4%	3 315	3.5%	2 362	2.5%	44 440	47.6%	93 457	100.0%	672	.7%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 483	61.3%	170	7.0%	73	3.0%	692	28.6%	2 418	2.6%	-	-	-	-
Commercial	9 792	75.9%	330	2.6%	202	1.6%	2 584	20.0%	12 908	13.8%	-	-	-	-
Households	32 065	41.0%	2 815	3.6%	2 087	2.7%	41 164	52.7%	78 132	83.6%	672	.9%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	43 340	46.4%	3 315	3.5%	2 362	2.5%	44 440	47.6%	93 457	100.0%	672	.7%	-	-

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)	18 604	100.0%	-	-	-	-	-	-	18 604	35.7%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 495	100.0%	-	-	-	-	-	-	4 495	8.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	29 067	100.0%	-	-	-	-	-	-	29 067	55.7%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	52 166	100.0%	-	-	-	-	-	-	52 166	100.0%

Contact Details

Municipal Manager	Mr Albertus de Klerk	028 713 8001
Chief Financial Officer	Mr Mr Gerard Goliath	028 713 8010

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MOSSEL BAY (WC043)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 695 346	465 746	27.5%	427 355	25.2%	893 101	52.7%	399 591	49.1%	6.9%
Exchange Revenue										
Service charges - Electricity	675 835	175 263	25.9%	175 561	26.0%	350 824	51.9%	155 532	48.5%	12.9%
Service charges - Water	172 087	29 638	17.3%	40 151	23.3%	69 989	40.7%	51 997	45.1%	(22.8%)
Service charges - Waste Water Management	96 508	23 276	24.1%	23 898	24.8%	47 174	48.9%	23 205	51.5%	3.0%
Service charges - Waste Management	102 731	24 047	23.4%	24 433	23.8%	48 480	47.2%	22 604	50.0%	8.1%
Sale of Goods and Rendering of Services	19 963	5 794	29.0%	5 651	28.3%	11 445	57.3%	4 595	42.7%	23.0%
Agency services	9 151	2 343	25.6%	2 127	23.2%	4 470	48.8%	2 048	48.8%	3.9%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 389	3 119	25.2%	3 163	25.5%	6 282	50.7%	2 558	68.6%	23.6%
Interest earned from Current and Non Current Assets	54 591	17 939	32.9%	15 814	29.0%	33 753	61.8%	16 441	66.9%	(3.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	10 096	6 010	59.5%	2 927	29.0%	8 937	88.5%	2 771	52.1%	5.6%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	41 684	(143)	(.3%)	7 062	16.9%	6 919	16.6%	11 359	63.8%	(37.8%)
Non-Exchange Revenue										
Property rates	256 924	67 081	26.1%	61 501	23.9%	128 582	50.0%	52 955	49.6%	16.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 533	14 305	258.5%	2 750	49.7%	17 055	308.2%	3 328	35.7%	(17.4%)
Licences or permits	1 417	327	23.1%	319	22.5%	646	45.6%	320	48.6%	(.4%)
Transfer and subsidies - Operational	205 404	76 521	37.3%	55 198	26.9%	131 719	64.1%	49 264	46.7%	12.0%
Interest	1 408	214	15.2%	321	22.8%	535	38.0%	273	61.0%	17.7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	29 673	6 436	21.7%	6 329	21.3%	12 765	43.0%	-	-	(100.0%)
Gains on disposal of Assets	(47)	-	-	149	(320.4%)	149	(320.4%)	339	-	(56.1%)
Other Gains	-	13 376	-	-	-	13 376	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 723 454	635 486	36.9%	383 900	22.3%	1 019 385	59.1%	362 454	39.1%	5.9%
Employee related costs	444 992	128 220	28.8%	106 489	23.9%	234 709	52.7%	94 647	40.5%	12.5%
Remuneration of councillors	15 435	3 478	22.5%	4 932	32.0%	8 411	54.5%	3 466	50.5%	42.3%
Bulk purchases - electricity	570 300	220 099	38.6%	130 664	22.9%	350 762	61.5%	108 713	46.6%	20.2%
Inventory consumed	111 063	70 427	63.4%	13 372	12.0%	83 799	75.5%	13 702	22.3%	(2.4%)
Debt impairment	28 377	56 070	197.6%	-	-	56 070	197.6%	-	-	-
Depreciation and amortisation	157 678	47 742	30.3%	38 361	24.3%	86 104	54.6%	75 100	52.0%	(48.9%)
Interest	36 346	8 595	23.6%	12 692	34.9%	21 287	58.6%	-	-	(100.0%)
Contracted services	216 393	50 382	23.3%	51 549	23.8%	101 931	47.1%	41 981	27.8%	22.8%
Transfers and subsidies	10 223	4 521	44.2%	353	3.5%	4 875	47.7%	2 097	69.7%	(83.2%)
Irrecoverable debts written off	26 492	6 491	24.5%	4 201	15.9%	10 692	40.4%	1 178	7.1%	256.4%
Operational costs	105 215	26 177	24.9%	19 870	18.9%	46 047	43.8%	21 078	49.3%	(5.7%)
Losses on disposal of Assets	939	2 194	233.6%	1 416	150.8%	3 610	384.5%	492	-	188.0%
Other Losses	-	11 088	-	-	-	11 088	-	-	-	-
Surplus/(Deficit)	(28 108)	(169 740)		43 455		(126 284)		37 136		
Transfers and subsidies - capital (monetary allocations)	42 443	7 290	17.2%	14 795	34.9%	22 085	52.0%	14 095	39.8%	5.0%
Transfers and subsidies - capital (in-kind)	-	79 985	-	198	-	80 183	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	14 335	(82 465)		58 448		(24 017)		51 232		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	14 335	(82 465)		58 448		(24 017)		51 232		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	14 335	(82 465)		58 448		(24 017)		51 232		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	14 335	(82 465)		58 448		(24 017)		51 232		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	437 965	56 050	12.8%	69 485	15.9%	125 536	28.7%	67 725	31.1%	2.6%
National Government	22 837	9 549	41.8%	6 162	27.0%	15 710	68.8%	11 797	60.0%	(47.8%)
Provincial Government	14 070	(2 896)	(20.6%)	6 555	46.6%	3 659	26.0%	428	22.2%	1 430.5%
District Municipality	100	77	76.5%	149	149.4%	226	226.0%	-	-	(100.0%)
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 007	6 729	18.2%	12 866	34.8%	19 595	52.9%	12 226	41.5%	5.2%
Borrowing	193 660	11 149	5.8%	17 103	8.8%	28 252	14.6%	22 469	26.1%	(23.9%)
Internally generated funds	207 298	38 172	18.4%	39 517	19.1%	77 689	37.5%	33 030	30.8%	19.6%
Capital Expenditure Functional	437 965	344 992	78.8%	71 697	16.4%	416 690	95.1%	68 316	31.0%	4.9%
Municipal governance and administration	46 041	237 314	515.4%	6 629	14.4%	243 943	529.8%	2 719	10.3%	143.8%
Executive and Council	34	11	34.1%	-	-	11	34.1%	10	62.1%	(100.0%)
Finance and administration	46 008	237 302	515.8%	6 629	14.4%	243 932	530.2%	2 709	10.3%	144.7%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	35 678	80 645	226.0%	16 631	46.6%	97 276	272.7%	6 664	20.7%	149.6%
Community and Social Services	5 603	301	5.4%	2 192	39.1%	2 493	44.5%	899	22.4%	143.8%
Sport And Recreation	10 704	4 239	39.6%	6 383	59.6%	10 622	99.2%	2 403	26.1%	165.6%
Public Safety	6 167	163	2.6%	1 573	25.5%	1 736	28.2%	676	55.5%	132.7%
Housing	13 204	75 943	575.1%	6 483	49.1%	82 425	624.2%	2 686	14.5%	141.4%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	23 851	6 432	27.0%	7 498	31.4%	13 930	58.4%	10 684	65.0%	(29.8%)
Planning and Development	3 374	2 070	61.3%	174	5.1%	2 243	66.5%	1 830	69.9%	(30.5%)
Road Transport	19 697	4 283	21.7%	7 027	35.7%	11 310	57.4%	8 710	64.3%	(19.3%)
Environmental Protection	780	79	10.1%	298	38.1%	376	48.2%	144	63.0%	106.4%
Trading Services	332 395	20 602	6.2%	40 939	12.3%	61 541	18.5%	48 250	31.5%	(15.2%)
Energy sources	190 303	9 998	5.3%	18 452	9.7%	28 450	14.9%	10 067	28.6%	83.3%
Water Management	47 910	10 404	21.7%	10 124	21.1%	20 528	42.8%	7 418	17.9%	36.5%
Waste Water Management	84 554	19 620	23.2%	11 117	13.1%	30 737	36.4%	30 673	39.6%	(63.8%)
Waste Management	9 628	(19 420)	(201.7%)	1 245	12.9%	(18 175)	(188.8%)	91	29.7%	1 264.5%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				2023/24	
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	1 651 595	438 737	26.6%	425 718	25.8%	864 455	52.3%	376 369	43.7%	13.1%
Property rates	251 785	77 909	30.9%	77 302	30.7%	155 211	61.6%	66 413	62.6%	16.4%
Service charges	1 019 111	279 059	27.4%	291 330	28.6%	570 389	56.0%	263 221	54.8%	10.7%
Other revenue	76 853	23 598	30.7%	10 550	13.7%	34 148	44.4%	3 189	7.6%	230.8%
Transfers and Subsidies - Operational	205 404	58 170	28.3%	46 536	22.7%	104 706	51.0%	43 545	19.3%	6.9%
Transfers and Subsidies - Capital	42 443	-	-	-	-	-	-	-	-	-
Interest	55 999	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	-	(96 238)	-	(197 345)	-	(293 583)	-	(78 141)	-	152.6%
Suppliers and employees	-	(96 238)	-	(197 345)	-	(293 583)	-	(78 141)	-	152.6%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	1 651 595	342 499	20.7%	228 373	13.8%	570 872	34.6%	298 228	38.7%	(23.4%)
Cash Flow from Investing Activities										
Receipts	1 009	(11 306)	(1 120.9%)	(7 499)	(743.4%)	(18 805)	(1 864.3%)	(7 497)	50.6%	-
Proceeds on disposal of PPE	3 500	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	5 009	(3 806)	(76.0%)	1	(3 805)	(76.0%)	3	.1%	(55.6%)	-
Decrease (increase) in non-current investments	(7 500)	(7 500)	100.0%	(7 500)	100.0%	(15 000)	200.0%	(7 500)	39.2%	-
Payments	-	(117 813)	-	(61 507)	-	(179 321)	-	(67 476)	-	(8.8%)
Capital assets	-	(117 813)	-	(61 507)	-	(179 321)	-	(67 476)	-	(8.8%)
Net Cash from(used) Investing Activities	1 009	(129 119)	(12 801.0%)	(69 006)	(6 841.3%)	(198 125)	(19 642.3%)	(74 973)	495.5%	(8.0%)
Cash Flow from Financing Activities										
Receipts	197 660	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	197 660	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	197 660	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 850 264	213 379	11.5%	159 367	8.6%	372 746	20.1%	223 255	27.6%	(28.6%)
Cash/cash equivalents at the year begin:	373 852	580 716	155.3%	794 095	212.4%	580 716	155.3%	854 112	220.7%	(7.0%)
Cash/cash equivalents at the year end:	2 224 116	794 095	35.7%	953 462	42.9%	953 462	42.9%	1 077 367	55.0%	(11.5%)

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	13 711	22.4%	3 907	6.4%	2 745	4.5%	40 904	66.8%	61 267	24.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	37 961	48.2%	8 614	10.9%	6 479	8.2%	25 785	32.7%	78 839	31.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 533	51.1%	1 762	5.8%	1 040	3.4%	12 056	39.7%	30 391	12.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 338	22.0%	1 760	5.3%	1 368	4.1%	22 843	68.6%	33 309	13.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 602	29.1%	1 481	5.7%	1 066	4.1%	15 944	61.1%	26 093	10.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5	2.4%	3	1.6%	3	1.4%	196	94.6%	207	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 179	11.7%	1 163	6.2%	842	4.5%	14 428	77.5%	18 612	7.5%	-	-	-	-
Total By Income Source	84 329	33.9%	18 690	7.5%	13 543	5.4%	132 156	53.1%	248 718	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 224	38.7%	1 167	20.3%	109	1.9%	2 242	39.0%	5 742	2.3%	-	-	-	-
Commercial	28 251	39.6%	7 706	10.8%	6 629	9.3%	28 738	40.3%	71 324	28.7%	-	-	-	-
Households	50 240	31.3%	9 329	5.8%	6 563	4.1%	94 183	58.7%	160 315	64.5%	-	-	-	-
Other	3 614	31.9%	488	4.3%	241	2.1%	6 993	61.7%	11 336	4.6%	-	-	-	-
Total By Customer Group	84 329	33.9%	18 690	7.5%	13 543	5.4%	132 156	53.1%	248 718	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	72	45.0%	88	55.0%	-	-	-	-	160	.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 395	58.6%	10 961	39.2%	408	1.5%	222	.8%	27 986	99.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	16 467	58.5%	11 049	39.3%	408	1.4%	222	.8%	28 146	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GEORGE (WC044)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25								2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	3 554 507	771 419	21.7%	872 631	24.5%	1 644 051	46.3%	672 074	43.7%	29.8%	
Exchange Revenue											
Service charges - Electricity	1 124 438	255 538	22.7%	271 667	24.2%	527 205	46.9%	191 129	45.4%	42.1%	
Service charges - Water	245 303	35 656	14.5%	51 257	20.9%	86 914	35.4%	55 089	43.7%	(7.0%)	
Service charges - Waste Water Management	171 381	45 534	26.6%	46 806	27.3%	92 341	53.9%	37 345	47.4%	25.3%	
Service charges - Waste Management	162 371	41 368	25.5%	42 209	26.0%	83 578	51.5%	38 306	49.1%	10.2%	
Sale of Goods and Rendering of Services	137 116	26 679	19.5%	39 521	28.8%	66 200	48.3%	25 965	43.2%	52.2%	
Agency services	20 721	4 187	20.2%	3 689	17.8%	7 876	38.0%	8 780	66.0%	(58.0%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	22 255	6 064	27.2%	5 825	26.2%	11 889	53.4%	5 106	88.7%	14.1%	
Interest earned from Current and Non Current Assets	59 978	20 692	34.5%	31 590	52.7%	52 282	87.2%	21 751	84.3%	45.2%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	5 325	3 172	59.6%	688	12.9%	3 860	72.5%	453	53.9%	51.8%	
Licence and permits	781	297	38.0%	233	29.8%	529	67.8%	181	60.3%	28.6%	
Operational Revenue	59 924	13 464	22.5%	11 138	18.6%	24 603	41.1%	14 034	81.1%	(20.6%)	
Non-Exchange Revenue											
Property rates	480 506	137 008	28.5%	112 363	23.4%	249 372	51.9%	103 906	52.5%	8.1%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	92 961	3 084	3.3%	2 485	2.7%	5 569	6.0%	3 830	8.1%	(35.1%)	
Licences or permits	4 369	538	12.3%	374	8.6%	912	20.9%	544	25.5%	(31.2%)	
Transfer and subsidies - Operational	697 179	171 025	24.5%	246 010	35.3%	417 035	59.8%	159 934	47.0%	53.8%	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	24 955	7 121	28.5%	6 766	27.1%	13 887	55.6%	5 720	64.9%	18.3%	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	244 945	(10)	-	10	-	-	-	-	-	(100.0%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	3 501 713	587 597	16.8%	783 083	22.4%	1 370 680	39.1%	715 789	42.1%	9.4%	
Employee related costs	823 626	156 170	19.0%	196 956	23.9%	353 126	42.9%	188 403	47.8%	4.5%	
Remuneration of councillors	31 120	6 411	20.6%	7 716	24.8%	14 127	45.4%	6 523	41.7%	18.3%	
Bulk purchases - electricity	784 618	214 375	27.3%	182 042	23.2%	396 416	50.5%	150 829	45.3%	20.7%	
Inventory consumed	362 040	20 103	5.6%	27 922	7.7%	48 025	13.3%	32 983	18.0%	(15.3%)	
Debt impairment	99 903	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	205 288	51 322	25.0%	51 322	25.0%	102 644	50.0%	46 950	50.0%	9.3%	
Interest	59 903	-	-	26 791	44.7%	26 791	44.7%	16 932	41.9%	58.2%	
Contracted services	827 577	93 025	11.2%	221 233	26.7%	314 258	38.0%	202 176	41.7%	9.4%	
Transfers and subsidies	90 392	898	1.0%	24 621	27.2%	25 519	28.2%	10 053	30.4%	144.9%	
Irrecoverable debts written off	11 290	10 878	96.4%	9 849	87.2%	20 727	183.6%	12 287	787.1%	(19.8%)	
Operational costs	155 842	34 649	22.2%	34 430	22.1%	69 079	44.3%	48 652	43.5%	(29.2%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	50 114	(234)	(.5%)	202	.4%	(32)	(.1%)	-	(1.5%)	(100.0%)	
Surplus/(Deficit)	52 794	183 822		89 548		273 370		(43 715)			
Transfers and subsidies - capital (monetary allocations)	387 489	161 408	41.7%	192 759	49.7%	354 167	91.4%	113 766	35.6%	69.4%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	440 282	345 230		282 307		627 538		70 050			
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	440 282	345 230		282 307		627 538		70 050			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	440 282	345 230		282 307		627 538		70 050			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	440 282	345 230		282 307		627 538		70 050			

Part 2: Capital Revenue and Expenditure

		2024/25						2023/24		Q2 of 2023/24 to Q2 of 2024/25	
		Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands											
Capital Revenue and Expenditure											
Source of Finance		1 224 724	206 025	16.8%	354 876	29.0%	560 901	45.8%	237 436	34.7%	49.5%
National Government		340 354	115 567	34.0%	175 215	51.5%	290 782	85.4%	132 753	45.1%	32.0%
Provincial Government		460	-	-	-	-	-	-	4 044	-	(100.0%)
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		340 814	115 567	33.9%	175 215	51.4%	290 782	85.3%	136 797	46.1%	28.1%
Borrowing		466 080	57 666	12.4%	97 746	21.0%	155 412	33.3%	61 570	26.7%	58.8%
Internally generated funds		417 829	32 792	7.8%	81 915	19.6%	114 706	27.5%	39 069	28.8%	109.7%
Capital Expenditure Functional		1 224 724	206 025	16.8%	354 876	29.0%	560 901	45.8%	237 436	34.7%	49.5%
Municipal governance and administration		17 025	747	4.4%	3 645	21.4%	4 392	25.8%	917	17.6%	297.6%
Executive and Council		-	-	-	-	-	-	-	-	-	-
Finance and administration		16 955	747	4.4%	3 640	21.5%	4 387	25.9%	882	17.4%	312.8%
Internal audit		60	-	-	5	8.3%	5	8.3%	35	58.1%	(85.8%)
Community and Public Safety		95 571	10 519	11.0%	26 491	27.7%	37 010	38.7%	17 702	27.6%	49.6%
Community and Social Services		11 103	187	1.7%	1 660	14.9%	1 847	16.6%	933	6.4%	78.0%
Sport And Recreation		48 394	9 714	20.1%	18 962	39.2%	28 676	59.3%	3 322	23.6%	470.8%
Public Safety		30 270	618	2.0%	5 748	19.0%	6 366	21.0%	11 045	38.0%	(48.0%)
Housing		5 530	-	-	101	1.8%	101	1.8%	1 822	30.8%	(94.5%)
Health		275	-	-	21	7.5%	21	7.5%	580	46.2%	(96.5%)
Economic and Environmental Services		349 001	47 549	13.6%	145 466	41.7%	193 014	55.3%	36 907	54.0%	294.1%
Planning and Development		33 619	3 475	10.3%	13 253	39.4%	16 728	49.8%	665	5.0%	1 801.8%
Road Transport		315 382	44 074	14.0%	132 212	41.9%	176 286	55.9%	36 242	64.1%	264.8%
Environmental Protection		-	-	-	-	-	-	-	-	-	-
Trading Services		762 627	147 211	19.3%	179 273	23.5%	326 484	42.8%	181 881	32.8%	(1.4%)
Energy sources		194 600	10 983	5.6%	16 390	8.4%	27 374	14.1%	16 529	11.3%	(.8%)
Water Management		290 145	103 058	35.5%	114 872	39.6%	217 930	75.1%	118 287	46.2%	(2.9%)
Waste Water Management		255 167	32 752	12.8%	38 629	15.1%	71 381	28.0%	32 414	39.2%	19.2%
Waste Management		22 715	417	1.8%	9 381	41.3%	9 799	43.1%	14 651	86.6%	(36.0%)
Other		500	-	-	-	-	-	-	29	3.5%	(100.0%)

Part 3: Cash Receipts and Payments

	2024/25				2023/24	
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	4 175 567	2 973 176	71.2%	1 967 226	47.1%	4 940 402	118.3%	1 976 047	137.0%	(.4%)
Property rates	465 982	2 435 235	522.6%	1 538 188	330.1%	3 973 423	852.7%	1 633 475	932.1%	(5.8%)
Service charges	1 671 675	156 978	9.4%	161 576	9.7%	318 554	19.1%	215 028	14.7%	(24.9%)
Other revenue	531 054	52 742	9.9%	50 102	9.4%	102 844	19.4%	46 307	41.4%	8.2%
Transfers and Subsidies - Operational	696 551	94 860	13.6%	95 561	13.7%	190 421	27.3%	78 556	16.6%	21.6%
Transfers and Subsidies - Capital	750 328	233 361	31.1%	121 799	16.2%	355 160	47.3%	2 681	.6%	4 443.0%
Interest	59 978	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(3 304 891)	(800 843)	24.2%	(538 292)	16.3%	(1 339 134)	40.5%	(695 361)	70.0%	(22.6%)
Suppliers and employees	(3 235 642)	(800 843)	24.8%	(538 292)	16.6%	(1 339 134)	41.4%	(695 361)	71.0%	(22.6%)
Finance charges	(68 889)	-	-	-	-	-	-	-	-	-
Transfers and grants	(361)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	870 676	2 172 333	249.5%	1 428 934	164.1%	3 601 268	413.6%	1 280 685	402.3%	11.6%
Cash Flow from Investing Activities										
Receipts	-	65 918	-	(943)	-	64 975	-	105	-	(995.5%)
Proceeds on disposal of PPE	-	115	-	18	-	133	-	216	-	(91.6%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	65 803	-	(961)	-	64 842	-	(111)	-	768.9%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(1 224 724)	(234 784)	19.2%	(402 547)	32.9%	(637 331)	52.0%	(265 422)	34.2%	51.7%
Capital assets	(1 224 724)	(234 784)	19.2%	(402 547)	32.9%	(637 331)	52.0%	(265 422)	34.2%	51.7%
Net Cash from(used) Investing Activities	(1 224 724)	(168 866)	13.8%	(403 489)	32.9%	(572 355)	46.7%	(265 317)	28.2%	52.1%
Cash Flow from Financing Activities										
Receipts	465 980	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	460 980	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5 000	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	(22 690)	-	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	(22 690)	-	(100.0%)
Net Cash from(used) Financing Activities	465 980	-	-	-	-	-	-	(22 690)	(8.5%)	(100.0%)
Net Increase/(Decrease) in cash held	111 933	2 003 467	1 769.9%	1 025 445	916.1%	3 028 912	2 706.0%	992 678	(1 873.4%)	3.3%
Cash/cash equivalents at the year begin:	289 209	-	-	3 360 484	1 162.0%	-	-	2 101 472	-	59.9%
Cash/cash equivalents at the year end:	401 142	3 360 484	837.7%	4 385 931	1 093.4%	4 385 931	1 093.4%	3 094 150	655.0%	41.7%

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	29 899	19.5%	6 269	4.1%	5 551	3.6%	111 727	72.8%	153 446	27.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	59 081	60.3%	4 032	4.1%	4 651	4.7%	30 157	30.8%	97 921	17.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	31 151	49.0%	2 002	3.1%	1 676	2.6%	28 744	45.2%	63 573	11.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	21 194	23.1%	3 424	3.7%	3 161	3.4%	64 049	69.7%	91 827	16.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	20 368	23.3%	3 342	3.8%	3 030	3.5%	60 521	69.4%	87 261	15.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	59	22.1%	14	5.4%	11	4.2%	182	68.3%	267	-	-	-	-	-
Interest on Arrear Debtor Accounts	938	2.3%	264	6%	354	.9%	39 272	96.2%	40 828	7.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 063)	(23.8%)	1 163	5.5%	1 618	7.6%	23 573	110.7%	21 291	3.8%	-	-	-	-
Total By Income Source	157 627	28.3%	20 510	3.7%	20 052	3.6%	358 225	64.4%	556 414	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 967	38.8%	2 242	9.7%	2 654	11.5%	9 227	40.0%	23 089	4.1%	-	-	-	-
Commercial	60 042	67.7%	2 213	2.5%	2 233	2.5%	24 217	27.3%	88 704	15.9%	-	-	-	-
Households	88 963	20.1%	16 013	3.6%	15 122	3.4%	322 365	72.9%	442 463	79.5%	-	-	-	-
Other	(344)	(15.9%)	42	2.0%	43	2.0%	2 417	112.0%	2 158	.4%	-	-	-	-
Total By Customer Group	157 627	28.3%	20 510	3.7%	20 052	3.6%	358 225	64.4%	556 414	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	67 810	100.0%	-	-	-	-	-	-	67 810	59.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	7 955	100.0%	-	-	-	-	-	-	7 955	6.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	35 567	99.3%	252	.7%	8	-	-	-	35 827	31.3%
Auditor-General	2 951	100.0%	-	-	-	-	-	-	2 951	2.6%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	114 283	99.8%	252	.2%	8	-	-	-	114 542	100.0%

Contact Details

Municipal Manager	Mr Godfrey Louw (acting)	044 801 9069
Chief Financial Officer	Mr Riaan Du Plessis	044 801 9033

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OUDTSHOORN (WC045)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25								2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter			
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	938 353	423 385	45.1%	165 948	17.7%	589 333	62.8%	143 836	60.6%	15.4%	
Exchange Revenue											
Service charges - Electricity	342 449	97 393	28.4%	87 559	25.6%	184 952	54.0%	74 558	49.4%	17.4%	
Service charges - Water	83 268	16 809	20.2%	18 040	21.7%	34 849	41.9%	17 132	41.6%	5.3%	
Service charges - Waste Water Management	50 210	45 455	90.5%	1 052	2.1%	46 508	92.6%	528	90.9%	99.4%	
Service charges - Waste Management	35 936	40 509	112.7%	334	9%	40 843	113.7%	805	117.7%	(58.5%)	
Sale of Goods and Rendering of Services	29 572	6 035	20.4%	9 655	32.6%	15 689	53.1%	6 907	48.9%	39.8%	
Agency services	7 901	2 904	36.8%	883	11.2%	3 787	47.9%	519	44.4%	70.1%	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	9 801	2 265	23.1%	2 512	25.6%	4 777	48.7%	2 400	49.9%	4.7%	
Interest earned from Current and Non Current Assets	11 827	2 877	24.3%	4 261	36.0%	7 139	60.4%	3 100	96.5%	37.5%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	2 860	951	33.2%	943	33.0%	1 894	66.2%	715	51.4%	31.9%	
Licence and permits	471	134	28.4%	118	25.1%	252	53.5%	111	52.9%	6.9%	
Operational Revenue	1 413	638	45.2%	412	29.2%	1 050	74.4%	560	116.8%	(26.4%)	
Non-Exchange Revenue											
Property rates	165 700	161 589	97.5%	983	.6%	162 572	98.1%	393	100.4%	149.9%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	14 955	954	6.4%	1 066	7.1%	2 020	13.5%	1 072	39.2%	(.5%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	116 843	44 676	38.2%	38 129	32.6%	82 805	70.9%	35 038	67.6%	8.8%	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	195	-	-	-	195	-	-	-	-	
Other Gains	65 147	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	956 301	200 389	21.0%	218 441	22.8%	418 830	43.8%	186 292	40.8%	17.3%	
Employee related costs	345 441	63 729	18.4%	87 467	25.3%	151 196	43.8%	77 422	44.1%	13.0%	
Remuneration of councillors	13 234	2 984	22.5%	4 131	31.2%	7 115	53.8%	2 907	46.3%	42.1%	
Bulk purchases - electricity	267 218	74 723	28.0%	60 699	22.7%	135 423	50.7%	52 279	45.2%	16.1%	
Inventory consumed	85 175	6 770	7.9%	9 659	11.3%	16 429	19.3%	8 021	17.6%	20.4%	
Debt impairment	14 881	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	54 514	13 629	25.0%	13 629	25.0%	27 257	50.0%	12 565	50.0%	8.5%	
Interest	7 782	832	10.7%	8 425	108.3%	9 257	119.0%	4 435	75.3%	90.0%	
Contracted services	42 985	9 352	21.8%	9 926	23.1%	19 278	44.8%	7 238	41.9%	37.1%	
Transfers and subsidies	3 643	119	3.3%	906	24.9%	1 025	28.1%	293	19.9%	209.0%	
Irrecoverable debts written off	25 285	12 552	49.6%	2 451	9.7%	15 003	59.3%	2 248	29.6%	9.0%	
Operational costs	81 227	15 700	19.3%	21 148	26.0%	36 848	45.4%	18 883	36.3%	12.0%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	14 919	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(17 948)	222 995		(52 493)		170 503		(42 455)			
Transfers and subsidies - capital (monetary allocations)	38 096	2 070	5.4%	11 384	29.9%	13 454	35.3%	9 137	50.6%	24.6%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	20 148	225 066		(41 109)		183 957		(33 319)			
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	20 148	225 066		(41 109)		183 957		(33 319)			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	20 148	225 066		(41 109)		183 957		(33 319)			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	20 148	225 066		(41 109)		183 957		(33 319)			

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	67 627	(48 721)	(72.0%)	18 152	26.8%	(30 569)	(45.2%)	17 243	48.5%	5.3%
National Government	30 866	(24 569)	(79.6%)	8 353	27.1%	(16 216)	(52.5%)	7 256	48.0%	15.1%
Provincial Government	2 261	(4 924)	(217.8%)	1 600	70.8%	(3 324)	(147.0%)	689	97.2%	132.4%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	197	-	197	-	-	-	(100.0%)
Transfers recognised - capital	33 127	(29 493)	(89.0%)	10 149	30.6%	(19 344)	(58.4%)	7 945	50.6%	27.7%
Borrowing	23 500	(7 035)	(29.9%)	4 926	21.0%	(2 109)	(9.0%)	4 692	40.0%	5.0%
Internally generated funds	11 000	(12 193)	(110.8%)	3 076	28.0%	(9 117)	(82.9%)	4 607	55.9%	(33.2%)
Capital Expenditure Functional	67 627	(48 721)	(72.0%)	18 152	26.8%	(30 569)	(45.2%)	17 243	48.5%	5.3%
Municipal governance and administration	3 510	(1 821)	(51.9%)	1 224	34.9%	(597)	(17.0%)	248	24.7%	392.8%
Executive and Council	1 050	(73)	(7.0%)	-	-	(73)	(7.0%)	14	5.0%	(100.0%)
Finance and administration	2 460	(1 747)	(71.0%)	1 224	49.7%	(524)	(21.3%)	234	28.1%	423.0%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 385	(10 298)	(191.2%)	2 236	41.5%	(8 062)	(149.7%)	4 801	35.9%	(53.4%)
Community and Social Services	1 990	(12)	(.6%)	197	9.9%	185	9.3%	-	-	(100.0%)
Sport And Recreation	3 395	(6 985)	(205.7%)	1 388	40.9%	(5 597)	(164.8%)	3 296	29.5%	(57.9%)
Public Safety	-	(3 301)	-	651	-	(2 650)	-	1 504	50.4%	(56.7%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 339	(18 462)	(138.4%)	5 516	41.3%	(12 947)	(97.1%)	4 941	34.0%	11.6%
Planning and Development	-	(649)	-	-	-	(649)	-	158	38.4%	(100.0%)
Road Transport	13 339	(17 815)	(133.5%)	5 516	41.3%	(12 297)	(92.2%)	4 784	33.8%	15.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	45 393	(18 140)	(40.0%)	9 177	20.2%	(8 963)	(19.7%)	7 253	68.0%	26.5%
Energy sources	12 522	5 775	46.1%	1 012	8.1%	6 787	54.2%	569	32.1%	78.0%
Water Management	30 371	(23 529)	(77.5%)	6 592	21.7%	(16 937)	(55.8%)	6 303	86.9%	4.6%
Waste Water Management	500	(386)	(77.3%)	38	7.7%	(348)	(69.6%)	381	10.7%	(90.0%)
Waste Management	2 000	-	-	1 535	76.7%	1 535	76.7%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

Part 5: Cash Receipts and Payments						
	2024/25				2023/24	
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	1 023 837	270 239	26.4%	254 863	24.9%	525 102	51.3%	236 448	60.6%	7.8%
Property rates	157 415	41 165	26.2%	32 864	20.9%	74 029	47.0%	27 124	52.7%	21.2%
Service charges	575 334	140 042	24.3%	147 404	25.6%	287 446	50.0%	138 798	54.3%	6.2%
Other revenue	124 323	22 608	18.2%	26 467	21.3%	49 075	39.5%	22 222	106.5%	19.1%
Transfers and Subsidies - Operational	116 843	48 829	41.8%	37 608	32.2%	86 436	74.0%	35 501	74.4%	5.9%
Transfers and Subsidies - Capital	38 096	15 115	39.7%	6 259	16.4%	21 374	56.1%	9 872	72.9%	(36.6%)
Interest	11 827	2 481	21.0%	4 262	36.0%	6 742	57.0%	2 931	89.7%	45.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(933 711)	(262 168)	28.1%	(282 203)	30.2%	(544 371)	58.3%	(216 486)	64.9%	30.4%
Suppliers and employees	(922 908)	(261 372)	28.3%	(273 756)	29.7%	(535 127)	58.0%	(212 475)	65.0%	28.8%
Finance charges	(6 983)	(796)	11.4%	(8 447)	121.0%	(9 244)	132.4%	(4 010)	57.7%	110.6%
Transfers and grants	(3 820)	-	-	-	-	-	-	-	44.3%	-
Net Cash from/(used) Operating Activities	90 126	8 071	9.0%	(27 340)	(30.3%)	(19 269)	(21.4%)	19 962	(5.8%)	(237.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(77 771)	(12 219)	15.7%	(16 774)	21.6%	(28 993)	37.3%	(16 072)	45.7%	4.4%
Capital assets	(77 771)	(12 219)	15.7%	(16 774)	21.6%	(28 993)	37.3%	(16 072)	45.7%	4.4%
Net Cash from/(used) Investing Activities	(77 771)	(12 219)	15.7%	(16 774)	21.6%	(28 993)	37.3%	(16 072)	45.7%	4.4%
Cash Flow from Financing Activities										
Receipts	23 500	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	23 500	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(18 500)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(18 500)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	5 000	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	17 355	(4 148)	(23.9%)	(44 114)	(254.2%)	(48 261)	(278.1%)	3 890	229.8%	(1 234.0%)
Cash/cash equivalents at the year begin:	94 077	77 403	82.3%	73 264	77.9%	77 403	82.3%	95 477	237.8%	(23.3%)
Cash/cash equivalents at the year end:	111 432	73 264	65.7%	29 151	26.2%	29 151	26.2%	99 368	240.3%	(70.7%)

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	6 842	24.9%	1 967	7.2%	1 439	5.2%	17 198	62.7%	27 445	9.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 056	52.9%	1 807	5.0%	1 034	2.9%	14 153	39.3%	36 050	12.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	84 504	69.2%	3 058	2.5%	2 265	1.9%	32 284	26.4%	122 111	43.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	28 966	61.5%	1 284	2.7%	866	1.8%	15 949	33.9%	47 065	16.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	26 180	63.6%	1 133	2.8%	756	1.8%	13 123	31.9%	41 193	14.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	528	10.4%	236	4.6%	121	2.4%	4 209	82.6%	5 093	1.8%	-	-	-	-
Total By Income Source	166 076	59.5%	9 485	3.4%	6 481	2.3%	96 916	34.7%	278 957	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 325	80.0%	642	5.5%	190	1.6%	1 506	12.9%	11 663	4.2%	-	-	-	-
Commercial	37 202	71.6%	1 193	2.3%	845	1.6%	12 705	24.5%	51 945	18.6%	-	-	-	-
Households	118 904	56.5%	7 381	3.5%	5 241	2.5%	78 739	37.4%	210 264	75.4%	-	-	-	-
Other	645	12.7%	268	5.3%	205	4.0%	3 967	78.0%	5 085	1.8%	-	-	-	-
Total By Customer Group	166 076	59.5%	9 485	3.4%	6 481	2.3%	96 916	34.7%	278 957	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	632	99.8%	2	.3%	-	-	(0)	(.1%)	633	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	632	99.8%	2	.3%	-	-	(0)	(.1%)	633	100.0%

Contact Details

Municipal Manager	Mr M. Yekani	044 203 3004
Chief Financial Officer	Mr GP De Jager	044 203 3003

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BITOU (WC047)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	973 266	255 925	26.3%	193 180	19.8%	449 105	46.1%	225 618	51.6%	(14.4%)
Exchange Revenue										
Service charges - Electricity	262 129	65 158	24.9%	60 554	23.1%	125 712	48.0%	54 039	47.0%	12.1%
Service charges - Water	90 492	21 215	23.4%	23 336	25.8%	44 552	49.2%	20 989	46.8%	11.2%
Service charges - Waste Water Management	80 372	17 482	21.8%	18 952	23.6%	36 434	45.3%	18 295	47.3%	3.6%
Service charges - Waste Management	53 852	11 633	21.6%	11 592	21.5%	23 225	43.1%	11 650	40.8%	(.5%)
Sale of Goods and Rendering of Services	9 687	1 629	16.8%	2 401	24.8%	4 030	41.6%	1 650	34.5%	45.5%
Agency services	2 840	482	17.0%	430	15.2%	912	32.1%	699	38.3%	(38.5%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 870	1 831	13.2%	2 846	20.5%	4 677	33.7%	3 446	64.0%	(17.4%)
Interest earned from Current and Non Current Assets	12 448	2 959	23.8%	1 856	14.9%	4 815	38.7%	2 922	103.0%	(36.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 210	404	18.3%	400	18.1%	804	36.4%	309	61.6%	29.5%
Licence and permits	565	410	72.5%	319	56.4%	729	128.9%	262	135.4%	21.5%
Operational Revenue	2 800	856	30.6%	5 155	184.1%	6 011	214.7%	4 860	335.2%	6.1%
Non-Exchange Revenue										
Property rates	191 257	51 490	26.9%	46 417	24.3%	97 907	51.2%	44 246	50.1%	4.9%
Surcharges and Taxes	1 589	365	23.0%	999	62.8%	1 364	85.8%	473	55.1%	111.2%
Fines, penalties and forfeits	50 836	8 161	16.1%	12 777	25.1%	20 937	41.2%	7 002	45.9%	82.5%
Licences or permits	796	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	176 893	66 782	37.8%	1 099	.6%	67 881	38.4%	53 865	69.9%	(98.0%)
Interest	1 844	1 539	83.4%	619	33.6%	2 158	117.0%	319	34.7%	94.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	14 835	3 530	23.8%	3 428	23.1%	6 958	46.9%	591	12.0%	479.9%
Gains on disposal of Assets	3 950	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	970 877	173 590	17.9%	181 498	18.7%	355 088	36.6%	183 148	38.8%	(.9%)
Employee related costs	370 938	78 963	21.3%	72 049	19.4%	151 012	40.7%	70 457	41.1%	2.3%
Remuneration of councillors	7 879	1 773	22.5%	2 050	26.0%	3 823	48.5%	2 135	49.4%	(4.0%)
Bulk purchases - electricity	231 959	54 723	23.6%	45 705	19.7%	100 428	43.3%	39 544	42.1%	15.6%
Inventory consumed	18 699	2 142	11.5%	4 341	23.2%	6 483	34.7%	3 699	29.0%	17.4%
Debt impairment	19 001	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	40 002	6 667	16.7%	10 001	25.0%	16 668	41.7%	10 014	50.0%	(.1%)
Interest	14 063	45	.3%	22	.2%	68	.5%	5 533	42.0%	(99.6%)
Contracted services	103 758	11 403	11.0%	15 983	15.4%	27 386	26.4%	16 719	20.9%	(4.4%)
Transfers and subsidies	12 283	2 064	16.8%	2 593	21.1%	4 657	37.9%	1 792	36.9%	44.7%
Irrecoverable debts written off	61 150	6 107	10.0%	1 894	3.1%	8 002	13.1%	14 339	52.3%	(86.8%)
Operational costs	91 144	9 702	10.6%	26 860	29.5%	36 562	40.1%	18 917	36.1%	42.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 389	82 334		11 682		94 016		42 470		
Transfers and subsidies - capital (monetary allocations)	130 854	1 432	1.1%	5 728	4.4%	7 160	5.5%	8 933	23.8%	(35.9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	133 243	83 767		17 410		101 177		51 403		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	133 243	83 767		17 410		101 177		51 403		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	133 243	83 767		17 410		101 177		51 403		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	133 243	83 767		17 410		101 177		51 403		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	183 160	4 937	2.7%	33 674	18.4%	38 611	21.1%	23 788	25.5%	41.6%
National Government	29 331	3 586	12.2%	6 491	22.1%	10 077	34.4%	7 822	42.0%	(17.0%)
Provincial Government	78 285	1 238	1.6%	18 995	24.3%	20 232	25.8%	483	6.4%	3 833.2%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	107 616	4 823	4.5%	25 486	23.7%	30 309	28.2%	8 305	30.8%	206.9%
Borrowing	50 033	19	-	3 422	6.8%	3 440	6.9%	11 518	28.3%	(70.3%)
Internally generated funds	25 511	95	.4%	4 767	18.7%	4 862	19.1%	3 965	15.0%	20.2%
Capital Expenditure Functional	183 160	4 937	2.7%	33 674	18.4%	38 611	21.1%	23 788	25.5%	41.6%
Municipal governance and administration	9 350	81	.9%	1 975	21.1%	2 056	22.0%	9 317	45.0%	(78.8%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	9 350	81	.9%	1 975	21.1%	2 056	22.0%	9 317	47.2%	(78.8%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	6 302	1 208	19.2%	1 559	24.7%	2 766	43.9%	-	-	(100.0%)
Community and Social Services	304	-	-	-	-	-	-	-	-	-
Sport And Recreation	4 455	1 208	27.1%	1 478	33.2%	2 685	60.3%	-	-	(100.0%)
Public Safety	1 542	-	-	81	5.3%	81	5.3%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	47 401	-	-	10 321	21.8%	10 321	21.8%	518	9.8%	1 891.8%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	47 401	-	-	10 321	21.8%	10 321	21.8%	518	10.0%	1 891.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	120 108	3 649	3.0%	19 819	16.5%	23 468	19.5%	13 952	24.3%	42.1%
Energy sources	26 065	-	-	535	2.1%	535	2.1%	2 565	10.8%	(79.1%)
Water Management	45 070	1 643	3.6%	8 061	17.9%	9 705	21.5%	7 933	38.9%	1.6%
Waste Water Management	46 673	2 005	4.3%	11 146	23.9%	13 151	28.2%	3 455	21.8%	222.6%
Waste Management	2 300	-	-	77	3.4%	77	3.4%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				2023/24	
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	956 661	3 362	.4%	63 815	6.7%	67 177	7.0%	3 636	.9%	1 655.2%
Property rates	175 067	108	.1%	1 091	.6%	1 199	.7%	117	.2%	830.6%
Service charges	434 972	-	-	17 722	4.1%	17 722	4.1%	-	-	(100.0%)
Other revenue	26 596	-	-	10 287	38.7%	10 287	38.7%	-	-	(100.0%)
Transfers and Subsidies - Operational	176 723	1 382	.8%	17 875	10.1%	19 257	10.9%	1 340	2.2%	1 234.3%
Transfers and Subsidies - Capital	130 854	-	-	15 802	12.1%	15 802	12.1%	-	-	(100.0%)
Interest	12 448	1 872	15.0%	1 039	8.3%	2 910	23.4%	2 179	70.3%	(52.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(804 766)	(305 720)	38.0%	(190 425)	23.7%	(496 145)	61.7%	(34 113)	(2.0%)	458.2%
Suppliers and employees	(778 720)	(305 720)	39.3%	(190 425)	24.5%	(496 145)	63.7%	(34 113)	(2.1%)	458.2%
Finance charges	(14 063)	-	-	-	-	-	-	-	-	-
Transfers and grants	(11 983)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	151 894	(302 358)	(199.1%)	(126 610)	(83.4%)	(428 968)	(282.4%)	(30 478)	31.4%	315.4%
Cash Flow from Investing Activities										
Receipts	3 950	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	3 950	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(183 160)	(23 871)	13.0%	(27 628)	15.1%	(51 499)	28.1%	(27 267)	43.0%	1.3%
Capital assets	(183 160)	(23 871)	13.0%	(27 628)	15.1%	(51 499)	28.1%	(27 267)	43.0%	1.3%
Net Cash from/(used) Investing Activities	(179 210)	(23 871)	13.3%	(27 628)	15.4%	(51 499)	28.7%	(27 267)	47.7%	1.3%
Cash Flow from Financing Activities										
Receipts	50 033	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	50 033	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(20 372)	(129)	.6%	(263)	1.3%	(392)	1.9%	-	-	(100.0%)
Repayment of borrowing	(20 372)	(129)	.6%	(263)	1.3%	(392)	1.9%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	29 662	(129)	(.4%)	(263)	(.9%)	(392)	(1.3%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	2 346	(326 358)	(13 910.5%)	(154 501)	(6 585.4%)	(480 859)	(20 495.9%)	(57 745)	338.4%	167.6%
Cash/cash equivalents at the year begin:	59 740	184 421	308.7%	(160 926)	(269.4%)	184 421	308.7%	128 391	-	(225.3%)
Cash/cash equivalents at the year end:	62 086	(160 926)	(259.2%)	(315 427)	(508.0%)	(315 427)	(508.0%)	70 646	134.5%	(546.5%)

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	5 890	5.5%	3 457	3.2%	2 815	2.6%	94 615	88.6%	106 777	29.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 820	29.5%	1 542	5.2%	1 049	3.5%	18 503	61.9%	29 914	8.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 668	13.7%	1 937	3.5%	1 445	2.6%	45 080	80.3%	56 131	15.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 490	3.9%	3 029	2.7%	2 110	1.9%	104 074	91.5%	113 704	31.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 854	4.2%	1 791	2.6%	1 372	2.0%	62 361	91.2%	68 379	19.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	117	(.8%)	113	(.7%)	99	(.6%)	(15 768)	102.1%	(15 439)	(4.3%)	-	-	-	-
Total By Income Source	29 839	8.3%	11 870	3.3%	8 891	2.5%	308 866	85.9%	359 466	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	741	25.6%	252	8.7%	226	7.8%	1 669	57.8%	2 888	8%	-	-	-	-
Commercial	2 723	40.1%	1 269	18.7%	376	5.5%	2 419	35.6%	6 788	1.9%	-	-	-	-
Households	26 375	7.5%	10 348	3.0%	8 288	2.4%	304 778	87.1%	349 790	97.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	29 839	8.3%	11 870	3.3%	8 891	2.5%	308 866	85.9%	359 466	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	-	-	10 343	100.0%	0	-	-	-	10 344	100.0%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	-	-	10 343	100.0%	0	-	-	-	10 344	100.0%

Contact Details

Municipal Manager	Mr Mbulelo Memani	044 501 3172
Chief Financial Officer	Mr Andre Zindlu	044 501 3426

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KNYSNA (WC048)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 253 644	411 041	32.8%	288 869	23.0%	699 910	55.8%	248 693	54.6%	16.2%
Exchange Revenue										
Service charges - Electricity	412 332	114 118	27.7%	94 876	23.0%	208 994	50.7%	80 702	46.1%	17.6%
Service charges - Water	94 868	37 163	39.2%	13 544	14.3%	50 706	53.4%	23 037	60.2%	(41.2%)
Service charges - Waste Water Management	34 281	14 038	41.0%	5 818	17.0%	19 856	57.9%	5 278	63.3%	10.2%
Service charges - Waste Management	35 004	16 702	47.7%	6 970	19.9%	23 672	67.6%	5 276	66.6%	32.1%
Sale of Goods and Rendering of Services	28 291	5 089	18.0%	9 493	33.6%	14 581	51.5%	10 541	48.4%	(9.9%)
Agency services	4 387	922	21.0%	958	21.8%	1 880	42.8%	807	49.8%	18.7%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	21 044	6 966	33.1%	7 816	37.1%	14 782	70.2%	6 969	88.7%	12.1%
Interest earned from Current and Non Current Assets	1 916	764	39.9%	985	51.4%	1 749	91.3%	536	64.2%	83.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	7 746	2 463	31.8%	1 894	24.4%	4 356	56.2%	1 723	54.2%	9.9%
Licence and permits	100	73	72.5%	182	181.0%	254	253.5%	36	150.0%	406.0%
Operational Revenue	1 092	976	89.4%	807	73.9%	1 784	163.3%	641	30.0%	25.9%
Non-Exchange Revenue										
Property rates	336 225	143 048	42.5%	67 862	20.2%	210 909	62.7%	52 561	63.0%	29.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	98 644	5 331	5.4%	20 132	20.4%	25 462	25.8%	15 626	32.8%	28.8%
Licences or permits	1 526	383	25.1%	396	26.0%	780	51.1%	334	40.7%	18.6%
Transfer and subsidies - Operational	164 365	60 392	36.7%	53 269	32.4%	113 661	69.2%	41 555	64.6%	28.2%
Interest	10 823	2 518	23.3%	3 049	28.2%	5 567	51.4%	3 033	92.0%	.5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 000	-	-	-	-	-	-	39	7.8%	(100.0%)
Other Gains	-	96	-	820	-	916	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 228 729	306 912	25.0%	279 311	22.7%	586 223	47.7%	261 800	42.8%	6.7%
Employee related costs	325 142	70 578	21.7%	89 253	27.5%	159 831	49.2%	82 515	50.1%	8.2%
Remuneration of councillors	11 003	2 489	22.6%	2 482	22.6%	4 971	45.2%	2 482	48.0%	-
Bulk purchases - electricity	318 560	83 059	26.1%	68 764	21.6%	151 823	47.7%	59 964	44.1%	14.7%
Inventory consumed	59 983	6 618	11.0%	8 882	14.8%	15 500	25.8%	11 821	45.3%	(24.9%)
Debt impairment	165 601	94 837	57.3%	-	-	94 837	57.3%	14 838	19.7%	(100.0%)
Depreciation and amortisation	58 383	11 982	20.5%	11 967	20.5%	23 950	41.0%	12 280	50.2%	(2.5%)
Interest	34 931	4 556	13.0%	17 092	48.9%	21 649	62.0%	18 658	63.0%	(8.4%)
Contracted services	170 938	16 398	9.6%	46 331	27.1%	62 729	36.7%	38 114	39.1%	21.6%
Transfers and subsidies	1 123	41	3.6%	671	59.8%	712	63.4%	428	31.6%	56.8%
Irrecoverable debts written off	1 299	-	-	-	-	-	-	-	-	-
Operational costs	81 766	17 908	21.9%	24 619	30.1%	42 527	52.0%	20 700	48.6%	18.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	(1 555)	-	9 249	-	7 694	-	-	-	(100.0%)
Surplus/(Deficit)	24 915	104 129		9 558		113 687		(13 107)		
Transfers and subsidies - capital (monetary allocations)	65 522	7 629	11.6%	14 012	21.4%	21 641	33.0%	5 014	18.2%	179.5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	90 437	111 758		23 570		135 328		(8 093)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	90 437	111 758		23 570		135 328		(8 093)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	90 437	111 758		23 570		135 328		(8 093)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	90 437	111 758		23 570		135 328		(8 093)		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	88 819	12 293	13.8%	19 244	21.7%	31 537	35.5%	10 059	105.1%	91.3%
National Government	55 122	9 202	16.7%	13 593	24.7%	22 796	41.4%	6 791	66.2%	100.2%
Provincial Government	10 400	63	.6%	924	8.9%	987	9.5%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	65 522	9 265	14.1%	14 517	22.2%	23 783	36.3%	6 791	69.0%	113.8%
Borrowing	-	2 407	-	1 281	-	3 689	-	1 326	213.5%	(3.4%)
Internally generated funds	23 297	621	2.7%	3 446	14.8%	4 066	17.5%	1 942	119.9%	77.4%
Capital Expenditure Functional	88 819	12 145	13.7%	19 096	21.5%	31 241	35.2%	10 059	105.1%	89.8%
Municipal governance and administration	3 036	205	6.8%	(32)	(1.0%)	174	5.7%	174	580.5%	(118.1%)
Executive and Council	10	-	-	-	-	-	-	-	-	-
Finance and administration	3 026	205	6.8%	(32)	(1.0%)	174	5.7%	174	578.8%	(118.1%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	23 516	2 010	8.5%	4 105	17.5%	6 115	26.0%	499	57.7%	722.9%
Community and Social Services	300	208	69.2%	219	73.1%	427	142.3%	-	219.1%	(100.0%)
Sport And Recreation	8 016	1 654	20.6%	2 374	29.6%	4 028	50.2%	499	10.8%	375.9%
Public Safety	4 300	86	2.0%	175	4.1%	261	6.1%	-	80.8%	(100.0%)
Housing	10 900	63	.6%	1 337	12.3%	1 400	12.8%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	24 217	8 074	33.3%	10 047	41.5%	18 121	74.8%	3 144	192.1%	219.6%
Planning and Development	300	4	1.3%	67	22.2%	70	23.5%	3	214.1%	2 373.9%
Road Transport	23 917	8 055	33.7%	9 980	41.7%	18 035	75.4%	3 141	192.0%	217.7%
Environmental Protection	-	15	-	-	-	15	-	-	150.6%	-
Trading Services	38 049	1 856	4.9%	4 975	13.1%	6 831	18.0%	6 242	77.7%	(20.3%)
Energy sources	17 704	1 384	7.8%	254	1.4%	1 638	9.2%	2 169	47.7%	(88.3%)
Water Management	15 424	412	2.7%	3 697	24.0%	4 108	26.6%	1 710	132.4%	116.2%
Waste Water Management	4 921	61	1.2%	1 025	20.8%	1 086	22.1%	2 363	105.1%	(56.6%)
Waste Management	-	-	-	-	-	-	-	-	354.8%	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				2023/24	
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	1 301 524	360 774	27.7%	340 831	26.2%	701 604	53.9%	228 191	45.6%	49.4%
Property rates	360 761	29 375	8.1%	165 263	45.8%	194 639	54.0%	25 893	11.1%	538.3%
Service charges	549 622	153 625	27.9%	142 525	25.9%	296 150	53.9%	82 161	33.4%	73.5%
Other revenue	154 120	23 009	14.9%	47 080	30.5%	70 088	45.5%	8 915	43.2%	428.1%
Transfers and Subsidies - Operational	169 383	136 185	80.4%	(23 413)	(13.8%)	112 772	66.6%	84 825	134.1%	(127.6%)
Transfers and Subsidies - Capital	65 522	18 579	28.4%	8 429	12.9%	27 008	41.2%	26 397	64.3%	(68.1%)
Interest	1 916	-	-	948	49.5%	-	49.5%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 170 285)	(307 812)	26.3%	(394 699)	33.7%	(702 511)	60.0%	(163 733)	33.4%	141.1%
Suppliers and employees	(1 134 231)	(312 349)	27.5%	(368 558)	32.5%	(680 907)	60.0%	(162 379)	36.8%	102.1%
Finance charges	(34 931)	4 538	(13.0%)	(26 141)	74.8%	(21 603)	61.8%	18 647	(62.9%)	(240.2%)
Transfers and grants	(1 123)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	131 239	52 962	40.4%	(53 868)	(41.0%)	(906)	(.7%)	64 458	145.4%	(183.6%)
Cash Flow from Investing Activities										
Receipts	1 000	(64)	(6.4%)	(63)	(6.3%)	(127)	(12.7%)	(23)	(16.6%)	176.8%
Proceeds on disposal of PPE	1 000	-	-	-	-	-	-	39	7.8%	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(64)	-	(63)	-	(127)	-	(61)	-	2.2%
Payments	(88 819)	(15 933)	17.9%	(19 467)	21.9%	(35 400)	39.9%	(9 335)	26.1%	108.5%
Capital assets	(88 819)	(15 933)	17.9%	(19 467)	21.9%	(35 400)	39.9%	(9 335)	26.1%	108.5%
Net Cash from(used) Investing Activities	(87 819)	(15 997)	18.2%	(19 529)	22.2%	(35 527)	40.5%	(9 358)	26.3%	108.7%
Cash Flow from Financing Activities										
Receipts	-	6	-	25	-	31	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	6	-	25	-	31	-	-	-	(100.0%)
Payments	(50 503)	(7 767)	15.4%	(13 318)	26.4%	(21 085)	41.8%	(12 772)	38.4%	4.3%
Repayment of borrowing	(50 503)	(7 767)	15.4%	(13 318)	26.4%	(21 085)	41.8%	(12 772)	38.4%	4.3%
Net Cash from(used) Financing Activities	(50 503)	(7 761)	15.4%	(13 293)	26.3%	(21 054)	41.7%	(12 772)	80.1%	4.1%
Net Increase/(Decrease) in cash held	(7 083)	29 203	(412.3%)	(86 691)	1 223.9%	(57 487)	811.6%	42 328	(1 088.6%)	(304.8%)
Cash/cash equivalents at the year begin:	20 358	22 546	110.7%	51 749	254.2%	22 546	110.7%	104 697	50.2%	(50.6%)
Cash/cash equivalents at the year end:	13 274	51 749	389.8%	(33 879)	(255.2%)	(33 879)	(255.2%)	147 025	508.9%	(123.0%)

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	8 586	8.6%	4 415	4.4%	4 314	4.3%	82 856	82.7%	100 170	19.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	18 157	16.1%	7 047	6.2%	5 875	5.2%	81 738	72.5%	112 817	21.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	25 315	16.9%	8 926	6.0%	5 322	3.5%	110 354	73.6%	149 915	28.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 849	3.6%	1 613	2.0%	1 355	1.7%	73 161	92.6%	78 978	15.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 136	4.6%	1 929	2.8%	1 246	1.8%	62 038	90.8%	68 349	13.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	486	4.9%	172	1.7%	70	.7%	9 199	92.7%	9 926	1.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	182	(17.1%)	107	(10.1%)	99	(9.3%)	(1 452)	136.5%	(1 064)	(.2%)	-	-	-	-
Total By Income Source	58 710	11.3%	24 207	4.7%	18 281	3.5%	417 894	80.5%	519 092	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 702	16.4%	1 740	10.5%	828	5.0%	11 245	68.1%	16 514	3.2%	-	-	-	-
Commercial	18 702	10.7%	7 330	4.2%	6 279	3.6%	142 478	81.5%	174 788	33.7%	-	-	-	-
Households	37 306	11.4%	15 138	4.6%	11 174	3.4%	264 171	80.6%	327 790	63.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	58 710	11.3%	24 207	4.7%	18 281	3.5%	417 894	80.5%	519 092	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	1 879	44.1%	1 996	46.9%	7	.2%	374	8.8%	4 257	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 879	44.1%	1 996	46.9%	7	.2%	374	8.8%	4 257	100.0%

Contact Details

Municipal Manager	Mr Mr Ombali Phineas Sebola	044 302 6690
Chief Financial Officer	Mr Mr Clifford Jules	044 302 6463

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GARDEN ROUTE (DC4)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	476 418	131 785	27.7%	130 696	27.4%	262 481	55.1%	129 885	51.0%	.6%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	16 875	1 202	7.1%	4 273	25.3%	5 476	32.4%	3 571	18.7%	19.7%
Agency services	24 214	4 585	18.9%	4 585	18.9%	9 170	37.9%	4 499	4.2%	1.9%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 224	1 268	20.4%	1 232	19.8%	2 499	40.2%	1 238	73.5%	(.5%)
Interest earned from Current and Non Current Assets	12 017	2 436	20.3%	3 262	27.1%	5 698	47.4%	2 951	41.4%	10.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	495	144	29.0%	136	27.4%	280	56.5%	113	36.1%	20.3%
Rental from Fixed Assets	1 763	532	30.2%	429	24.3%	961	54.5%	453	24.0%	(5.3%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	201 316	45 651	22.7%	50 952	25.3%	96 603	48.0%	57 165	1 078.1%	(10.9%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	(765)	-	(100.0%)
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	71	40	56.0%	228	321.1%	267	377.1%	12	19.6%	1 767.0%
Transfer and subsidies - Operational	214 786	75 927	35.4%	65 600	30.5%	141 527	65.9%	60 648	66.6%	8.2%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	(1 343)	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	476 268	104 053	21.8%	122 615	25.7%	226 669	47.6%	126 287	43.2%	(2.9%)
Employee related costs	299 649	69 206	23.1%	83 521	27.9%	152 727	51.0%	82 369	50.8%	1.4%
Remuneration of councillors	14 054	3 366	24.0%	3 964	28.2%	7 330	52.2%	2 992	46.0%	32.5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	44 467	9 648	21.7%	10 759	24.2%	20 407	45.9%	13 073	41.5%	(17.7%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	5 960	1 354	22.7%	1 354	22.7%	2 707	45.4%	1 354	53.0%	-
Interest	75	-	-	-	-	-	-	363	6.8%	(100.0%)
Contracted services	45 667	5 270	11.5%	5 849	12.8%	11 119	24.3%	8 998	17.9%	(35.0%)
Transfers and subsidies	1 211	86	7.1%	92	7.6%	178	14.7%	846	41.9%	(89.2%)
Irrecoverable debts written off	1 000	1 400	140.0%	-	-	1 400	140.0%	-	-	-
Operational costs	64 156	13 793	21.5%	17 103	26.7%	30 896	48.2%	16 292	46.0%	5.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	28	(69)	(245.5%)	(26)	(93.2%)	(95)	(338.6%)	-	(43.6%)	(100.0%)
Surplus/(Deficit)	150	27 732		8 081		35 812		3 597		
Transfers and subsidies - capital (monetary allocations)	4 200	-	-	1 233	29.4%	1 233	29.4%	-	76.4%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 350	27 732		9 314		37 046		3 597		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	4 350	27 732		9 314		37 046		3 597		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 350	27 732		9 314		37 046		3 597		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 350	27 732		9 314		37 046		3 597		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	224 926	7 084	3.1%	16 732	7.4%	23 816	10.6%	31 554	12.8%	(47.0%)
National Government	-	-	-	-	-	-	-	3 494	12.1%	(100.0%)
Provincial Government	4 200	-	-	1 233	29.4%	1 233	29.4%	2 797	90.1%	(55.9%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4 200	-	-	1 233	29.4%	1 233	29.4%	6 290	53.3%	(80.4%)
Borrowing	220 576	7 078	3.2%	15 482	7.0%	22 560	10.2%	17 902	7.8%	(13.5%)
Internally generated funds	150	6	3.9%	17	11.2%	23	15.1%	7 361	77.1%	(99.8%)
Capital Expenditure Functional	224 926	7 084	3.1%	16 732	7.4%	23 816	10.6%	31 554	12.8%	(47.0%)
Municipal governance and administration	150	-	-	17	11.2%	17	11.2%	7 366	79.1%	(99.8%)
Executive and Council	-	-	-	-	-	-	-	1 668	-	(100.0%)
Finance and administration	150	-	-	17	11.2%	17	11.2%	5 697	79.1%	(99.7%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 200	6	.1%	1 233	29.4%	1 239	29.5%	2 792	105.3%	(55.8%)
Community and Social Services	-	-	-	-	-	-	-	1 221	-	(100.0%)
Sport And Recreation	-	6	-	-	-	6	-	1 571	-	(100.0%)
Public Safety	4 200	-	-	1 233	29.4%	1 233	29.4%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	3 494	12.1%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	3 494	12.1%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	220 576	7 078	3.2%	15 482	7.0%	22 560	10.2%	17 902	7.8%	(13.5%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	220 576	7 078	3.2%	15 482	7.0%	22 560	10.2%	17 902	7.8%	(13.5%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				2023/24	
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	471 803	93 642	19.8%	72 129	15.3%	165 771	35.1%	81 209	34.1%	(11.2%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	44 883	8 656	19.3%	8 918	19.9%	17 575	39.2%	13 131	40.2%	(32.1%)
Transfers and Subsidies - Operational	411 646	80 231	19.5%	62 818	15.3%	143 049	34.8%	64 694	35.8%	(2.9%)
Transfers and Subsidies - Capital	4 200	4 754	113.2%	393	9.4%	5 147	122.6%	-	76.4%	(100.0%)
Interest	11 074	-	-	-	-	-	-	3 384	22.3%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(388 329)	(77 769)	20.0%	(81 028)	20.9%	(158 798)	40.9%	(133 541)	42.8%	(39.3%)
Suppliers and employees	(388 254)	(77 769)	20.0%	(81 028)	20.9%	(158 798)	40.9%	(133 541)	43.3%	(39.3%)
Finance charges	(75)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	83 473	15 873	19.0%	(8 899)	(10.7%)	6 974	8.4%	(52 332)	929.1%	(83.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(224 926)	(13 863)	6.2%	(19 230)	8.5%	(33 093)	14.7%	(10 101)	16.2%	90.4%
Capital assets	(224 926)	(13 863)	6.2%	(19 230)	8.5%	(33 093)	14.7%	(10 101)	16.2%	90.4%
Net Cash from/(used) Investing Activities	(224 926)	(13 863)	6.2%	(19 230)	8.5%	(33 093)	14.7%	(10 101)	16.2%	90.4%
Cash Flow from Financing Activities										
Receipts	220 576	63 000	28.6%	-	-	63 000	28.6%	-	9.7%	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	220 576	63 000	28.6%	-	-	63 000	28.6%	-	9.7%	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(16 235)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(16 235)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	204 341	63 000	30.8%	-	-	63 000	30.8%	-	9.7%	-
Net Increase/(Decrease) in cash held	62 888	65 010	103.4%	(28 129)	(44.7%)	36 881	58.6%	(62 433)	295.5%	(54.9%)
Cash/cash equivalents at the year begin:	121 183	156 448	129.1%	221 826	183.1%	156 448	129.1%	145 193	80.8%	52.8%
Cash/cash equivalents at the year end:	184 071	221 826	120.5%	193 696	105.2%	193 696	105.2%	82 760	81.3%	134.0%

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	-	-	-	-	-	-	11	100.0%	11	-	-	-	-	-
Interest on Arrear Debtor Accounts	399	2.3%	411	2.3%	415	2.4%	16 318	93.0%	17 543	14.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	121 833	12.8%	21 670	21.5%	16 158	16.0%	50 212	49.8%	100 909	85.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	13 269	11.2%	22 081	18.6%	16 572	14.0%	66 541	56.2%	118 462	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	20	.4%	236	4.5%	42	.8%	4 949	94.3%	5 247	4.4%	-	-	-	-
Commercial	13 220	11.9%	21 804	19.7%	16 452	14.9%	59 228	53.5%	110 705	93.5%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	28	1.1%	41	1.6%	78	3.1%	2 363	94.1%	2 511	2.1%	-	-	-	-
Total By Customer Group	13 269	11.2%	22 081	18.6%	16 572	14.0%	66 541	56.2%	118 462	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	150	11.9%	213	16.9%	59	4.6%	841	66.6%	1 264	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	150	11.9%	213	16.9%	59	4.6%	841	66.6%	1 264	100.0%

Contact Details

Municipal Manager	Mr Mr Monde Stratu	044 803 1304
Chief Financial Officer	Mr Mr Rian Boshoff	044 803 1332

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LAINGSBURG (WC051)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	106 648	34 616	32.5%	27 591	25.9%	62 206	58.3%	23 626	51.3%	16.8%
Exchange Revenue										
Service charges - Electricity	19 977	5 909	29.6%	5 542	27.7%	11 451	57.3%	4 462	47.5%	24.2%
Service charges - Water	5 566	1 035	18.6%	1 188	21.3%	2 223	39.9%	1 068	37.8%	11.3%
Service charges - Waste Water Management	2 432	905	37.2%	970	39.9%	1 875	77.1%	731	67.7%	32.6%
Service charges - Waste Management	2 990	893	29.9%	1 040	34.8%	1 933	64.6%	716	61.3%	45.2%
Sale of Goods and Rendering of Services	365	95	26.1%	88	24.2%	184	50.3%	92	81.6%	(3.7%)
Agency services	234	54	22.9%	62	26.3%	115	49.2%	54	47.8%	15.1%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	621	187	30.2%	214	34.5%	402	64.7%	163	52.4%	31.4%
Interest earned from Current and Non Current Assets	938	346	36.9%	376	40.1%	722	77.0%	233	86.6%	61.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	89	6	7.2%	7	7.4%	13	14.6%	136	654.1%	(95.2%)
Rental from Fixed Assets	1 710	372	21.7%	437	25.5%	808	47.3%	407	45.8%	7.4%
Licence and permits	301	54	17.8%	57	18.9%	111	36.8%	65	79.2%	(12.7%)
Operational Revenue	44	8	18.2%	36	80.7%	44	99.0%	16	21.4%	123.2%
Non-Exchange Revenue										
Property rates	5 947	5 596	94.1%	21	.4%	5 617	94.5%	25	90.9%	(15.3%)
Surcharges and Taxes	3 501	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	31 318	7 913	25.3%	7 873	25.1%	15 786	50.4%	7 125	50.4%	10.5%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	29 737	10 195	34.3%	8 801	29.6%	18 996	63.9%	8 215	52.0%	7.1%
Interest	295	97	32.8%	120	40.8%	217	73.6%	118	62.0%	2.1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	326	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	256	950	371.1%	760	296.9%	1 710	668.0%	-	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	109 747	25 035	22.8%	25 358	23.1%	50 393	45.9%	23 945	43.1%	5.9%
Employee related costs	35 894	8 049	22.4%	9 989	27.8%	18 038	50.3%	9 227	49.3%	8.3%
Remuneration of councillors	3 605	858	23.8%	1 015	28.2%	1 874	52.0%	1 011	53.6%	4%
Bulk purchases - electricity	14 328	5 379	37.5%	2 969	20.7%	8 348	58.3%	2 538	48.1%	17.0%
Inventory consumed	831	(121)	(14.5%)	97	11.7%	(23)	(2.8%)	433	23.4%	(77.5%)
Debt impairment	25 513	6 132	24.0%	6 132	24.0%	12 265	48.1%	-	-	(100.0%)
Depreciation and amortisation	5 994	1 498	25.0%	1 498	25.0%	2 997	50.0%	1 480	50.0%	1.3%
Interest	1 004	-	-	-	-	-	-	-	-	-
Contracted services	6 649	1 822	27.4%	1 123	16.9%	2 945	44.3%	1 234	45.5%	(9.0%)
Transfers and subsidies	1	-	-	87	7 937.0%	87	7 937.0%	231	460.3%	(62.5%)
Irrecoverable debts written off	3 632	-	-	-	-	-	-	5 953	48.7%	(100.0%)
Operational costs	12 297	1 417	11.5%	2 447	19.9%	3 864	31.4%	1 838	20.0%	33.1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 100)	9 581		2 232		11 813		(319)		
Transfers and subsidies - capital (monetary allocations)	23 670	460	1.9%	10 717	45.3%	11 177	47.2%	6 271	23.4%	70.9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	20 570	10 041		12 949		22 990		5 952		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	20 570	10 041		12 949		22 990		5 952		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	20 570	10 041		12 949		22 990		5 952		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	20 570	10 041		12 949		22 990		5 952		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	22 782	7 815	34.3%	10 717	47.0%	18 532	81.3%	6 271	67.6%	70.9%
National Government	20 782	2 767	13.3%	10 059	48.4%	12 827	61.7%	6 199	66.3%	62.3%
Provincial Government	2 000	5 048	252.4%	657	32.9%	5 705	285.3%	73	-	804.7%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 782	7 815	34.3%	10 717	47.0%	18 532	81.3%	6 271	66.5%	70.9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	22 782	(3 836)	(16.8%)	10 717	47.0%	6 881	30.2%	6 271	67.6%	70.9%
Municipal governance and administration	-	175	-	-	-	175	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	175	-	-	-	175	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	(117)	-	3 096	-	2 979	-	47	3.7%	6 549.6%
Community and Social Services	-	6 719	-	-	-	6 719	-	-	-	-
Sport And Recreation	-	(6 836)	-	3 096	-	(3 740)	-	47	3.7%	6 549.6%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 573	295	4.5%	51	.8%	346	5.3%	1 799	73.7%	(97.2%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	6 573	295	4.5%	51	.8%	346	5.3%	1 799	73.7%	(97.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	16 209	(4 188)	(25.8%)	7 570	46.7%	3 382	20.9%	4 426	80.6%	71.0%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	7 340	(4 660)	(63.5%)	712	9.7%	(3 948)	(53.8%)	573	5.3%	24.4%
Waste Water Management	8 869	472	5.3%	6 857	77.3%	7 329	82.6%	3 853	141.3%	78.0%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				2023/24	
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	116 441	159 483	137.0%	30 906	26.5%	190 390	163.5%	37 505	112.8%	(17.6%)
Property rates	5 770	2 635	45.7%	984	17.1%	3 619	62.7%	2 839	97.6%	(65.3%)
Service charges	31 078	5 784	18.6%	8 498	27.3%	14 282	46.0%	1 098	17.5%	674.3%
Other revenue	24 415	4 750	19.5%	4 466	18.3%	9 216	37.7%	2 447	278.6%	82.5%
Transfers and Subsidies - Operational	30 569	16 110	52.7%	8 668	28.4%	24 778	81.1%	14 297	99.9%	(39.4%)
Transfers and Subsidies - Capital	23 670	128 599	543.3%	7 924	33.5%	136 523	576.8%	16 600	60.0%	(52.3%)
Interest	938	1 605	171.2%	366	39.1%	1 972	210.3%	225	168.1%	63.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(84 954)	(149 717)	176.2%	(24 020)	28.3%	(173 737)	204.5%	(21 958)	54.0%	9.4%
Suppliers and employees	(83 950)	(149 717)	178.3%	(24 020)	28.6%	(173 737)	207.0%	(21 958)	54.6%	9.4%
Finance charges	(1 004)	(0)	-	-	-	(0)	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	31 487	9 766	31.0%	6 886	21.9%	16 652	52.9%	15 547	186.6%	(55.7%)
Cash Flow from Investing Activities										
Receipts	(269)	932	(345.8%)	760	(282.1%)	1 692	(627.9%)	-	-	(100.0%)
Proceeds on disposal of PPE	256	950	371.1%	760	296.9%	1 710	668.0%	-	-	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(525)	(18)	3.5%	-	-	(18)	3.5%	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(22 782)	(881)	3.9%	(12 324)	54.1%	(13 205)	58.0%	(6 271)	23.4%	96.5%
Capital assets	(22 782)	(881)	3.9%	(12 324)	54.1%	(13 205)	58.0%	(6 271)	23.4%	96.5%
Net Cash from(used) Investing Activities	(23 051)	50	(2.%)	(11 564)	50.2%	(11 514)	49.9%	(6 271)	23.4%	84.4%
Cash Flow from Financing Activities										
Receipts	-	51	-	1	-	52	-	25	-	(97.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	51	-	1	-	52	-	25	-	(97.4%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	51	-	1	-	52	-	25	-	(97.4%)
Net Increase/(Decrease) in cash held	8 435	9 868	117.0%	(4 677)	(55.5%)	5 190	61.5%	9 301	677.9%	(150.3%)
Cash/cash equivalents at the year begin:	2 477	2 479	100.1%	12 381	499.8%	2 479	100.1%	102 079	80.2%	(87.9%)
Cash/cash equivalents at the year end:	10 912	12 381	113.5%	7 704	70.6%	7 704	70.6%	111 380	581.5%	(93.1%)

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	421	13.9%	266	8.7%	127	4.2%	2 226	73.2%	3 040	16.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 432	47.9%	523	17.5%	112	3.7%	922	30.9%	2 989	16.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 180	19.2%	101	1.6%	52	.8%	4 815	78.3%	6 148	33.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	285	11.3%	181	7.1%	99	3.9%	1 969	77.7%	2 534	13.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	314	15.9%	174	8.8%	100	5.1%	1 384	70.2%	1 971	10.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	98	7.0%	56	4.0%	45	3.2%	1 206	85.8%	1 405	7.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10	4.3%	10	4.4%	7	2.8%	208	88.4%	236	1.3%	-	-	-	-
Total By Income Source	3 740	20.4%	1 311	7.2%	541	3.0%	12 730	69.5%	18 323	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	276	20.7%	112	8.5%	92	6.9%	850	63.9%	1 331	7.3%	-	-	-	-
Commercial	1 671	25.3%	432	6.5%	68	1.0%	4 435	67.1%	6 606	36.1%	-	-	-	-
Households	1 793	17.3%	766	7.4%	381	3.7%	7 446	71.7%	10 386	56.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 740	20.4%	1 311	7.2%	541	3.0%	12 730	69.5%	18 323	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	1 126	100.0%	-	-	-	-	-	-	1 126	86.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	182	100.0%	182	13.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 126	86.1%	-	-	-	-	182	13.9%	1 308	100.0%

Contact Details

Municipal Manager	Mr Jafta Booysen	023 551 1019
Chief Financial Officer	Mrs A S Groenewald (Aida)	023 551 1019

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: PRINCE ALBERT (WC052)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	105 328	31 164	29.6%	27 191	25.8%	58 355	55.4%	22 803	58.0%	19.2%
Exchange Revenue										
Service charges - Electricity	19 655	4 327	22.0%	4 438	22.6%	8 765	44.6%	2 512	40.5%	76.7%
Service charges - Water	6 333	963	15.2%	1 055	16.7%	2 019	31.9%	1 541	43.0%	(31.5%)
Service charges - Waste Water Management	7 238	1 764	24.4%	1 835	25.4%	3 600	49.7%	1 662	49.1%	10.4%
Service charges - Waste Management	3 863	888	23.0%	892	23.1%	1 780	46.1%	754	50.8%	18.2%
Sale of Goods and Rendering of Services	569	106	18.6%	107	18.8%	213	37.4%	117	50.4%	(9.0%)
Agency services	220	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 594	468	29.4%	554	34.7%	1 022	64.1%	460	42.5%	20.4%
Interest earned from Current and Non Current Assets	5 063	1 510	29.8%	1 349	26.6%	2 859	56.5%	2 001	70.3%	(32.6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	65	15	23.5%	15	23.5%	30	46.9%	15	12.1%	(2.9%)
Rental from Fixed Assets	564	255	45.1%	176	31.2%	431	76.3%	114	75.9%	54.3%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	115	11	9.5%	2	2.1%	13	11.6%	29	166.0%	(91.7%)
Non-Exchange Revenue										
Property rates	6 250	2 487	39.8%	1 152	18.4%	3 639	58.2%	1 191	65.1%	(3.2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	546	162	29.7%	126	23.1%	288	52.8%	152	24.4%	(17.2%)
Licences or permits	95	24	25.3%	37	39.3%	61	64.6%	25	36.4%	49.7%
Transfer and subsidies - Operational	44 710	16 543	37.0%	13 753	30.8%	30 296	67.8%	11 058	66.9%	24.4%
Interest	266	91	34.3%	122	46.0%	214	80.3%	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 257	1 549	24.8%	1 576	25.2%	3 125	49.9%	1 170	-	34.7%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	1 926	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	99 607	24 793	24.9%	22 125	22.2%	46 918	47.1%	20 087	48.8%	10.1%
Employee related costs	39 906	8 129	20.4%	8 822	22.1%	16 951	42.5%	7 927	47.8%	11.3%
Remuneration of councillors	3 689	839	22.7%	884	24.0%	1 723	46.7%	839	51.9%	5.4%
Bulk purchases - electricity	20 907	6 660	31.9%	4 180	20.0%	10 840	51.8%	2 497	44.0%	67.4%
Inventory consumed	649	157	24.2%	120	18.4%	277	42.7%	84	27.2%	42.7%
Debt impairment	3 699	925	25.0%	925	25.0%	1 849	50.0%	1 079	50.0%	(14.3%)
Depreciation and amortisation	6 150	1 537	25.0%	1 537	25.0%	3 075	50.0%	1 437	50.0%	7.0%
Interest	373	18	4.7%	26	7.0%	44	11.7%	7	9.5%	269.2%
Contracted services	9 858	1 927	19.5%	1 463	14.8%	3 389	34.4%	2 298	38.6%	(36.3%)
Transfers and subsidies	128	98	76.6%	30	23.4%	128	100.0%	-	35.9%	(100.0%)
Irrecoverable debts written off	1 177	2 159	183.4%	140	11.9%	2 299	195.4%	913	239.7%	(84.6%)
Operational costs	13 070	2 344	17.9%	3 997	30.6%	6 342	48.5%	3 006	46.1%	33.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 722	6 370		5 067		11 437		2 716		
Transfers and subsidies - capital (monetary allocations)	17 630	1 189	6.7%	2 337	13.3%	3 526	20.0%	2 054	34.4%	13.8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	23 352	7 559		7 403		14 963		4 770		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	23 352	7 559		7 403		14 963		4 770		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	23 352	7 559		7 403		14 963		4 770		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	23 352	7 559		7 403		14 963		4 770		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	29 989	5 108	17.0%	6 134	20.5%	11 242	37.5%	3 058	28.4%	100.6%
National Government	21 240	3 140	14.8%	3 967	18.7%	7 107	33.5%	1 706	33.3%	132.5%
Provincial Government	2 548	-	-	260	10.2%	260	10.2%	84	64.6%	207.7%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 788	3 140	13.2%	4 227	17.8%	7 367	31.0%	1 791	34.6%	136.1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 201	1 968	31.7%	1 908	30.8%	3 875	62.5%	1 267	18.7%	50.6%
Capital Expenditure Functional	29 989	5 108	17.0%	6 134	20.5%	11 242	37.5%	3 058	28.4%	100.6%
Municipal governance and administration	435	-	-	363	83.5%	363	83.5%	84	38.5%	330.1%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	435	-	-	363	83.5%	363	83.5%	84	38.5%	330.1%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 287	8	.4%	476	20.8%	484	21.2%	63	2.6%	656.0%
Community and Social Services	1 461	8	.6%	91	6.3%	100	6.8%	63	45.8%	45.4%
Sport And Recreation	826	-	-	384	46.5%	384	46.5%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 539	1 959	35.4%	1 445	26.1%	3 404	61.5%	875	48.2%	65.1%
Planning and Development	586	3	.5%	-	-	3	.5%	-	-	-
Road Transport	4 953	1 956	39.5%	1 445	29.2%	3 401	68.7%	875	48.2%	65.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	21 728	3 140	14.5%	3 851	17.7%	6 991	32.2%	2 035	21.0%	89.2%
Energy sources	6 677	2 106	31.5%	1 819	27.2%	3 925	58.8%	-	-	(100.0%)
Water Management	15 051	1 034	6.9%	2 032	13.5%	3 066	20.4%	895	10.8%	127.1%
Waste Water Management	-	-	-	-	-	-	-	1 072	155.6%	(100.0%)
Waste Management	-	-	-	-	-	-	-	68	68.3%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				2023/24
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	114 742	107 332	93.5%	86 400	75.3%	193 733	168.8%	77 948	157.3%	10.8%
Property rates	5 932	1 812	30.5%	1 177	19.8%	2 988	50.4%	1 105	53.7%	6.5%
Service charges	38 164	9 893	25.9%	9 065	23.8%	18 958	49.7%	8 674	55.7%	4.5%
Other revenue	1 467	68 798	4 688.3%	54 780	3 733.0%	123 578	8 421.3%	50 887	6 212.8%	7.7%
Transfers and Subsidies - Operational	37 246	16 071	43.1%	11 349	30.5%	27 420	73.6%	10 265	86.3%	10.6%
Transfers and Subsidies - Capital	25 260	9 207	36.4%	8 603	34.1%	17 810	70.5%	5 000	34.2%	72.1%
Interest	6 673	1 551	23.2%	1 427	21.4%	2 978	44.6%	2 018	70.3%	(29.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(87 328)	(15 907)	18.2%	(31 233 867)	35 766.3%	(31 249 774)	35 784.5%	(22 001)	39.6%	141 866.2%
Suppliers and employees	(87 328)	(15 907)	18.2%	(31 233 867)	35 766.3%	(31 249 774)	35 784.5%	(22 001)	39.6%	141 866.2%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	27 415	91 425	333.5%	(31 147 467)	(113 615.9%)	(31 056 042)	(113 282.4%)	55 947	639.6%	(55 772.8%)
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	(29 989)	(5 870)	19.6%	(7 043)	23.5%	(12 913)	43.1%	(3 450)	31.6%	104.1%
Capital assets	(29 989)	(5 870)	19.6%	(7 043)	23.5%	(12 913)	43.1%	(3 450)	31.6%	104.1%
Net Cash from(used) Investing Activities	(29 989)	(5 870)	19.6%	(7 043)	23.5%	(12 913)	43.1%	(3 450)	31.6%	104.1%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(106)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(106)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	(106)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(2 679)	85 555	(3 193.1%)	(31 154 510)	1 162 735.1%	(31 068 955)	1 159 542.0%	52 497	(1 366.3%)	(59 445.2%)
Cash/cash equivalents at the year begin:	50 731	58 268	114.9%	143 824	283.5%	58 268	114.9%	112 760	115.4%	27.5%
Cash/cash equivalents at the year end:	48 051	143 824	299.3%	(31 010 687)	(64 536.9%)	(31 010 687)	(64 536.9%)	165 257	444.8%	(18 865.1%)

Part 4: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	564	7.0%	518	6.4%	355	4.4%	6 656	82.2%	8 093	25.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	852	39.4%	222	10.3%	293	13.5%	794	36.7%	2 161	6.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	290	8.9%	126	3.9%	83	2.6%	2 748	84.6%	3 246	10.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	551	9.0%	320	5.2%	284	4.6%	4 980	81.2%	6 135	19.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	303	7.4%	210	5.1%	189	4.6%	3 393	82.9%	4 095	13.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	56	6.7%	44	5.2%	41	4.9%	699	83.3%	839	2.7%	-	-	-	-
Interest on Arrear Debtor Accounts	203	3.7%	225	4.2%	222	4.1%	4 780	88.0%	5 430	17.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(809)	(67.9%)	14	1.2%	10	.8%	1 977	165.8%	1 192	3.8%	-	-	-	-
Total By Income Source	2 010	6.4%	1 679	5.4%	1 477	4.7%	26 027	83.4%	31 192	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	41	2.0%	169	8.3%	150	7.4%	1 662	82.2%	2 022	6.5%	-	-	-	-
Commercial	556	11.7%	316	6.7%	279	5.9%	3 590	75.7%	4 740	15.2%	-	-	-	-
Households	1 412	5.8%	1 194	4.9%	1 049	4.3%	20 774	85.0%	24 429	78.3%	-	-	-	-
Other	0	.9%	0	.9%	0	.9%	1	97.4%	1	-	-	-	-	-
Total By Customer Group	2 010	6.4%	1 679	5.4%	1 477	4.7%	26 027	83.4%	31 192	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 614	100.0%	-	-	-	-	-	-	1 614	100.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 614	100.0%	-	-	-	-	-	-	1 614	100.0%

Contact Details

Municipal Manager	Mr Mr Aldrick Hendricks	023 541 1320
Chief Financial Officer	Mr Bjorn Heinriqe Clayton Metember	

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BEAUFORT WEST (WC053)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	499 429	111 266	22.3%	105 519	21.1%	216 785	43.4%	90 340	48.1%	16.8%
Exchange Revenue										
Service charges - Electricity	120 473	29 309	24.3%	27 404	22.7%	56 713	47.1%	18 531	45.5%	47.9%
Service charges - Water	20 853	2 410	11.6%	3 211	15.4%	5 621	27.0%	2 446	32.9%	31.3%
Service charges - Waste Water Management	24 740	5 507	22.3%	5 143	20.8%	10 650	43.0%	4 471	48.0%	15.0%
Service charges - Waste Management	16 399	3 056	18.6%	2 794	17.0%	5 850	35.7%	2 482	45.9%	12.6%
Sale of Goods and Rendering of Services	942	137	14.6%	198	21.1%	335	35.6%	197	40.3%	9%
Agency services	1 766	347	19.6%	1 281	72.6%	1 628	92.2%	214	42.9%	498.4%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	11 992	2 344	19.5%	2 100	17.5%	4 444	37.1%	2 278	43.2%	(7.8%)
Interest earned from Current and Non Current Assets	2 221	856	38.6%	686	30.9%	1 543	69.5%	535	172.3%	28.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 022	415	20.5%	(25)	(1.2%)	390	19.3%	428	47.1%	(105.9%)
Licence and permits	316	52	16.3%	56	17.8%	108	34.2%	46	35.3%	23.4%
Operational Revenue	1 351	422	31.3%	510	37.8%	932	69.0%	960	138.7%	(46.9%)
Non-Exchange Revenue										
Property rates	55 152	12 432	22.5%	14 105	25.6%	26 537	48.1%	9 845	54.1%	43.3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	73 189	4 393	6.0%	4 172	5.7%	8 565	11.7%	4 632	11.7%	(9.9%)
Licences or permits	203	46	22.5%	42	20.6%	88	43.0%	31	39.0%	36.2%
Transfer and subsidies - Operational	102 942	40 121	39.0%	34 052	33.1%	74 174	72.1%	31 672	72.1%	7.5%
Interest	3 449	674	19.6%	784	22.7%	1 458	42.3%	758	47.4%	3.4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	35 832	8 745	24.4%	9 005	25.1%	17 750	49.5%	10 705	54.2%	(15.9%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	25 587	-	-	-	-	-	-	111	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	449 398	75 310	16.8%	101 684	22.6%	176 995	39.4%	87 446	43.7%	16.3%
Employee related costs	138 817	30 122	21.7%	36 741	26.5%	66 864	48.2%	34 348	47.3%	7.0%
Remuneration of councillors	7 133	1 598	22.4%	1 585	22.2%	3 183	44.6%	1 586	46.6%	(.1%)
Bulk purchases - electricity	105 318	14 053	13.3%	22 432	21.3%	36 485	34.6%	19 285	41.8%	16.3%
Inventory consumed	25 503	2 849	11.2%	4 274	16.8%	7 124	27.9%	4 737	32.8%	(9.8%)
Debt impairment	75 382	-	-	2 398	3.2%	2 398	3.2%	345	20.8%	595.0%
Depreciation and amortisation	29 266	7 316	25.0%	7 316	25.0%	14 633	50.0%	6 562	50.0%	11.5%
Interest	1 847	238	12.9%	436	23.6%	674	36.5%	1 326	61.4%	(67.1%)
Contracted services	27 528	6 267	22.8%	7 393	26.9%	13 660	49.6%	6 400	65.0%	15.5%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	1	-	(100.0%)
Operational costs	38 604	12 865	33.3%	19 109	49.5%	31 974	82.8%	12 746	72.1%	49.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	111	-	(100.0%)
Surplus/(Deficit)	50 031	35 956		3 835		39 791		2 895		
Transfers and subsidies - capital (monetary allocations)	26 171	12 239	46.8%	5 961	22.8%	18 200	69.5%	5 340	46.7%	11.6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	76 202	48 195		9 796		57 991		8 235		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	76 202	48 195		9 796		57 991		8 235		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	76 202	48 195		9 796		57 991		8 235		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	76 202	48 195		9 796		57 991		8 235		

Part 2: Capital Revenue and Expenditure

	2024/25						2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	25 575	12 876	50.3%	5 183	20.3%	18 059	70.6%	4 782	50.2%	8.4%
National Government	19 279	10 643	55.2%	4 584	23.8%	15 227	79.0%	4 656	39.1%	(1.5%)
Provincial Government	3 478	1	-	599	17.2%	600	17.2%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 757	10 644	46.8%	5 183	22.8%	15 827	69.5%	4 656	39.1%	11.3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 818	2 232	79.2%	-	-	2 232	79.2%	126	214.8%	(100.0%)
Capital Expenditure Functional	25 575	12 876	50.3%	5 183	20.3%	18 059	70.6%	4 782	50.2%	8.4%
Municipal governance and administration	500	13 692	2 738.3%	4 612	922.3%	18 303	3 660.6%	170	-	2 605.9%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	500	13 692	2 738.3%	4 612	922.3%	18 303	3 660.6%	170	-	2 605.9%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 971	778	13.0%	1 000	16.8%	1 779	29.8%	(18)	(17.2%)	(5 552.1%)
Community and Social Services	1 304	-	-	-	-	-	-	-	-	-
Sport And Recreation	4 666	778	16.7%	1 000	21.4%	1 779	38.1%	(18)	(17.2%)	(5 552.1%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	44	1.3%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	44	1.3%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	19 104	(1 594)	(8.3%)	(429)	(2.2%)	(2 023)	(10.6%)	4 586	63.4%	(109.3%)
Energy sources	6 480	-	-	(339)	(5.2%)	(339)	(5.2%)	-	-	(100.0%)
Water Management	2 174	-	-	(90)	(4.1%)	(90)	(4.1%)	-	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	10 451	(1 594)	(15.3%)	-	-	(1 594)	(15.3%)	4 586	109.9%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				2023/24	
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	412 401	121 319	29.4%	105 535	25.6%	226 854	55.0%	211 209	87.5%	(50.0%)
Property rates	52 741	10 940	20.7%	12 969	24.6%	23 910	45.3%	20 283	67.1%	(36.1%)
Service charges	210 414	39 492	18.8%	45 898	21.8%	85 389	40.6%	117 469	87.7%	(60.9%)
Other revenue	17 912	7 551	42.2%	11 024	61.5%	18 575	103.7%	25 539	148.4%	(56.8%)
Transfers and Subsidies - Operational	102 942	44 611	43.3%	32 097	31.2%	76 708	74.5%	43 300	86.8%	(25.9%)
Transfers and Subsidies - Capital	26 171	18 692	71.4%	2 274	8.7%	20 966	80.1%	4 618	74.7%	(50.8%)
Interest	2 221	33	1.5%	1 273	57.3%	1 306	58.8%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(349 756)	(102 211)	29.2%	(92 057)	26.3%	(194 268)	55.5%	(115 561)	82.2%	(20.3%)
Suppliers and employees	(347 909)	(102 089)	29.3%	(91 243)	26.2%	(193 333)	55.6%	(115 305)	83.1%	(20.9%)
Finance charges	(1 847)	(122)	6.6%	(814)	44.1%	(936)	50.7%	(255)	16.0%	218.6%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	62 645	19 108	30.5%	13 478	21.5%	32 585	52.0%	95 648	134.4%	(85.9%)
Cash Flow from Investing Activities										
Receipts	-	(7)	-	(2)	-	(9)	-	(32)	-	(93.5%)
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	-	(7)	-	(2)	-	(9)	-	(32)	-	(93.5%)
Payments	(25 575)	(13 003)	50.8%	(7 586)	29.7%	(20 589)	80.5%	(5 289)	37.8%	43.4%
Capital assets	(25 575)	(13 003)	50.8%	(7 586)	29.7%	(20 589)	80.5%	(5 289)	37.8%	43.4%
Net Cash from(used) Investing Activities	(25 575)	(13 010)	50.9%	(7 588)	29.7%	(20 597)	80.5%	(5 321)	38.4%	42.6%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 102)	-	-	(392)	35.6%	(392)	35.6%	(358)	40.8%	9.6%
Repayment of borrowing	(1 102)	-	-	(392)	35.6%	(392)	35.6%	(358)	40.8%	9.6%
Net Cash from(used) Financing Activities	(1 102)	-	-	(392)	35.6%	(392)	35.6%	(358)	40.8%	9.6%
Net Increase/(Decrease) in cash held	35 968	6 098	17.0%	5 498	15.3%	11 596	32.2%	89 970	212.6%	(93.9%)
Cash/cash equivalents at the year begin:	19 938	-	-	24 274	121.7%	-	-	(51 265)	-	(147.4%)
Cash/cash equivalents at the year end:	55 906	24 274	43.4%	29 772	53.3%	29 772	53.3%	38 704	230.3%	(23.1%)

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	4 296	12.1%	1 497	4.2%	1 125	3.2%	28 648	80.5%	35 566	16.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 758	47.9%	1 078	7.6%	692	4.9%	5 595	39.6%	14 123	6.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 835	11.1%	1 377	2.6%	1 286	2.4%	44 060	83.8%	52 558	23.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 173	6.4%	994	2.0%	999	2.0%	44 103	89.5%	49 269	22.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 726	5.7%	579	1.9%	588	1.9%	27 332	90.4%	30 226	13.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	5.3%	1	1.7%	1	1.7%	59	91.3%	65	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 056	100.0%	1 056	.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	403	1.1%	227	.6%	202	.5%	37 432	97.8%	38 264	17.3%	-	-	-	-
Total By Income Source	22 196	10.0%	5 753	2.6%	4 894	2.2%	188 285	85.1%	221 128	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 725	19.7%	658	4.7%	490	3.5%	9 980	72.0%	13 853	6.3%	-	-	-	-
Commercial	5 464	19.6%	897	3.2%	709	2.5%	20 743	74.6%	27 813	12.6%	-	-	-	-
Households	13 581	7.7%	4 126	2.3%	3 443	2.0%	155 089	88.0%	176 240	79.7%	-	-	-	-
Other	425	13.2%	72	2.2%	251	7.8%	2 473	76.8%	3 221	1.5%	-	-	-	-
Total By Customer Group	22 196	10.0%	5 753	2.6%	4 894	2.2%	188 285	85.1%	221 128	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	0	-	1	-	-	-	75 187	100.0%	75 188	58.7%
Bulk Water	-	-	-	-	-	-	10 911	100.0%	10 911	8.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	68	.3%	261	1.2%	1	-	20 729	98.4%	21 058	16.4%
Auditor-General	-	-	2 725	13.0%	3 172	15.1%	15 131	72.0%	21 029	16.4%
Other	-	-	-	-	-	-	3	100.0%	3	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	68	.1%	2 986	2.3%	3 173	2.5%	121 961	95.1%	128 188	100.0%

Contact Details

Municipal Manager	Mr Derick Welgemoed	023 414 8195
Chief Financial Officer	Mr Mr Mehluli Nhlengethwa	023 414 8130

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CENTRAL KAROO (DC5)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	122 422	34 547	28.2%	29 937	24.5%	64 484	52.7%	27 937	39.4%	7.2%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	247	42	17.0%	(9)	(3.5%)	33	13.5%	16	39.1%	(154.4%)
Agency services	7 840	1 522	19.4%	1 522	19.4%	3 043	38.8%	1 449	43.5%	5.0%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 950	465	23.8%	413	21.2%	878	45.0%	441	79.8%	(6.3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	65	-	-	-	-	-	-	16	59.2%	(100.0%)
Licence and permits	49	14	28.5%	18	37.3%	32	65.7%	15	124.1%	23.9%
Operational Revenue	65 380	15 973	24.4%	14 855	22.7%	30 828	47.2%	14 191	47.3%	4.7%
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	46 892	16 532	35.3%	13 137	28.0%	29 669	63.3%	11 809	26.6%	11.3%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	123 118	27 846	22.6%	34 526	28.0%	62 372	50.7%	30 262	49.4%	14.1%
Employee related costs	67 473	15 691	23.3%	19 348	28.7%	35 039	51.9%	18 689	56.0%	3.5%
Remuneration of councillors	5 200	1 329	25.6%	1 338	25.7%	2 667	51.3%	1 323	48.8%	1.1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	18 089	3 311	18.3%	4 050	22.4%	7 362	40.7%	4 294	39.5%	(5.7%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	1 035	129	12.5%	282	27.3%	411	39.8%	-	-	(100.0%)
Interest	50	-	-	-	-	-	-	-	-	-
Contracted services	9 499	2 029	21.4%	1 824	19.2%	3 853	40.6%	2 144	56.8%	(14.9%)
Transfers and subsidies	260	39	14.9%	-	-	39	14.9%	59	26.5%	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	21 512	5 317	24.7%	7 684	35.7%	13 001	60.4%	3 753	39.7%	104.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	0	-	(100.0%)
Surplus/(Deficit)	(696)	6 701		(4 589)		2 112		(2 326)		
Transfers and subsidies - capital (monetary allocations)	2 889	618	21.4%	430	14.9%	1 048	36.3%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 193	7 319		(4 159)		3 160		(2 326)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	2 193	7 319		(4 159)		3 160		(2 326)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 193	7 319		(4 159)		3 160		(2 326)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 193	7 319		(4 159)		3 160		(2 326)		

Part 2: Capital Revenue and Expenditure

	2024/25						2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	2 765	538	19.5%	418	15.1%	957	34.6%	49	23.0%	753.2%
National Government	1 208	537	44.5%	-	-	537	44.5%	19	12.5%	(100.0%)
Provincial Government	1 304	-	-	374	28.7%	374	28.7%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 512	537	21.4%	374	14.9%	911	36.3%	19	12.5%	1 900.2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	253	1	.5%	44	17.5%	46	18.0%	30	29.4%	46.1%
Capital Expenditure Functional	2 765	538	19.5%	418	15.1%	957	34.6%	49	23.0%	753.2%
Municipal governance and administration	1 347	537	39.9%	23	1.7%	561	41.6%	29	19.3%	(19.0%)
Executive and Council	487	-	-	10	2.1%	10	2.1%	7	7.2%	44.2%
Finance and administration	860	537	62.4%	13	1.5%	550	64.0%	22	43.6%	(39.8%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 374	1	.1%	374	27.2%	375	27.3%	19	37.4%	1 900.2%
Community and Social Services	1 304	-	-	374	28.7%	374	28.7%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	70	1	1.8%	-	-	1	1.8%	19	37.4%	(100.0%)
Economic and Environmental Services	43	-	-	21	47.9%	21	47.9%	1	1.6%	1 466.5%
Planning and Development	43	-	-	21	47.9%	21	47.9%	1	1.6%	1 466.5%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2024/25				2023/24	
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	128 898	39 334	30.5%	34 004	26.4%	73 338	56.9%	167 621	255.3%	(79.7%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	77 167	(99 000)	(128.3%)	(56 562)	(73.3%)	(155 562)	(201.6%)	96 434	290.0%	(158.7%)
Transfers and Subsidies - Operational	46 892	138 334	295.0%	90 566	193.1%	228 900	488.1%	71 187	207.7%	27.2%
Transfers and Subsidies - Capital	2 889	-	-	-	-	-	-	-	-	-
Interest	1 950	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(124 543)	(15 603)	12.5%	(16 877)	13.6%	(32 480)	26.1%	(18 743)	37.8%	(10.0%)
Suppliers and employees	(124 233)	(15 603)	12.6%	(16 877)	13.6%	(32 480)	26.1%	(18 743)	37.1%	(10.0%)
Finance charges	(50)	-	-	-	-	-	-	-	-	-
Transfers and grants	(260)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	4 356	23 731	544.8%	17 127	393.2%	40 858	938.0%	148 878	16 496.9%	(88.5%)
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	(3 180)	(880)	27.7%	(460)	14.5%	(1 340)	42.1%	(60)	27.3%	668.8%
Capital assets	(3 180)	(880)	27.7%	(460)	14.5%	(1 340)	42.1%	(60)	27.3%	668.8%
Net Cash from/(used) Investing Activities	(3 180)	(880)	27.7%	(460)	14.5%	(1 340)	42.1%	(60)	27.3%	668.8%
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	1 176	22 851	1 942.8%	16 667	1 417.0%	39 518	3 359.8%	148 818	22 361.2%	(88.8%)
Cash/cash equivalents at the year begin:	11 330	-	-	35 538	313.7%	-	-	102 382	-	(65.3%)
Cash/cash equivalents at the year end:	12 506	22 851	182.7%	52 205	417.4%	52 205	417.4%	251 199	2 754.1%	(79.2%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8	1.8%	1	2%	-	-	446	98.0%	455	100.0%	-	-	-	-
Total By Income Source	8	1.8%	1	2%	-	-	446	98.0%	455	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	4	2.2%	-	-	-	-	174	97.8%	178	39.1%	-	-	-	-
Other	4	1.5%	1	4%	-	-	272	98.1%	277	60.9%	-	-	-	-
Total By Customer Group	8	1.8%	1	2%	-	-	446	98.0%	455	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	37	1.4%	2 655	98.3%	0	-	10	4%	2 702	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	37	1.4%	2 655	98.3%	0	-	10	4%	2 702	100.0%

Contact Details

Municipal Manager	Mr Mr Msingisi Nkungwana	023 449 1000
Chief Financial Officer	Ms Kubelulo Makalima	023 449 1000

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGATED INFORMATION FOR WESTERN CAPE
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	93 999 783	25 369 626	27.0%	24 068 746	25.6%	49 438 372	52.6%	22 297 061	51.8%	7.9%
Exchange Revenue										
Service charges - Electricity	31 501 877	9 167 544	29.1%	7 812 533	24.8%	16 980 077	53.9%	6 734 721	50.0%	16.0%
Service charges - Water	7 348 764	1 622 159	22.1%	1 877 428	25.5%	3 499 587	47.6%	1 857 245	50.5%	1.8%
Service charges - Waste Water Management	3 944 408	990 636	25.1%	1 007 384	25.5%	1 998 020	50.7%	893 477	50.3%	12.7%
Service charges - Waste Management	2 827 422	745 481	26.4%	694 935	24.6%	1 440 415	50.9%	623 661	49.4%	11.4%
Sale of Goods and Rendering of Services	1 318 495	354 566	26.9%	424 143	32.2%	778 709	59.1%	356 724	50.8%	18.9%
Agency services	821 746	155 494	18.9%	216 608	26.4%	372 102	45.3%	155 761	27.4%	39.1%
Interest	11	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	591 372	159 340	26.9%	163 527	27.7%	322 866	54.6%	147 225	59.4%	11.1%
Interest earned from Current and Non Current Assets	1 814 385	590 551	32.5%	584 217	32.2%	1 174 768	64.7%	534 838	62.5%	9.2%
Dividends	2	-	-	-	-	-	-	-	-	-
Rent on Land	2 576	390	15.1%	249	9.7%	639	24.8%	774	42.7%	(67.8%)
Rental from Fixed Assets	802 507	237 565	29.6%	239 855	29.9%	477 420	59.5%	204 283	56.0%	17.4%
Licence and permits	21 959	5 276	24.0%	6 410	29.2%	11 686	53.2%	7 133	71.6%	(10.1%)
Operational Revenue	1 105 422	267 584	24.2%	295 313	26.7%	562 896	50.9%	287 649	82.3%	2.7%
Non-Exchange Revenue										
Property rates	17 272 761	4 742 236	27.5%	4 189 736	24.3%	8 931 972	51.7%	3 804 828	52.6%	10.1%
Surcharges and Taxes	545 862	107 134	19.6%	142 082	26.0%	249 216	45.7%	95 579	49.1%	48.7%
Fines, penalties and forfeits	3 132 775	558 389	17.8%	558 040	17.8%	1 116 429	35.6%	829 362	59.0%	(32.7%)
Licences or permits	84 041	17 469	20.8%	15 865	18.9%	33 334	39.7%	16 755	31.4%	(5.3%)
Transfer and subsidies - Operational	11 695 272	3 722 175	31.8%	3 466 518	29.6%	7 188 693	61.5%	3 271 125	59.6%	6.0%
Interest	163 311	56 427	34.6%	52 224	32.0%	108 651	66.5%	48 959	75.3%	6.7%
Fuel Levy	2 833 823	952 217	33.6%	937 279	33.1%	1 889 496	66.7%	906 637	67.0%	3.4%
Operational Revenue	227 755	58 894	25.9%	54 794	24.1%	113 688	49.9%	41 348	66.9%	32.5%
Gains on disposal of Assets	108 743	4 175	3.8%	16 913	15.6%	21 088	19.4%	13 483	13.9%	25.4%
Other Gains	5 834 492	853 924	14.6%	1 312 694	22.5%	2 166 619	37.1%	1 465 494	30.2%	(10.4%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	94 568 898	20 118 515	21.3%	22 343 718	23.6%	42 462 233	44.9%	21 836 355	44.3%	2.3%
Employee related costs	28 584 167	5 936 437	20.8%	7 195 655	25.2%	13 132 092	45.9%	7 083 691	47.3%	1.6%
Remuneration of councillors	559 160	117 430	21.0%	138 114	24.7%	255 544	45.7%	118 511	47.1%	16.5%
Bulk purchases - electricity	23 455 073	6 420 799	27.4%	5 371 437	22.9%	11 792 235	50.3%	4 704 245	45.9%	14.2%
Inventory consumed	8 885 978	1 464 627	16.5%	2 035 453	22.9%	3 500 080	39.4%	2 200 097	36.0%	(7.5%)
Debt impairment	4 083 622	608 840	14.9%	332 848	8.2%	941 688	23.1%	673 084	33.6%	(50.5%)
Depreciation and amortisation	5 869 939	1 329 882	22.7%	1 385 427	23.6%	2 715 310	46.3%	1 395 857	46.8%	(7%)
Interest	1 900 176	295 736	15.6%	423 465	22.3%	719 201	37.8%	439 234	42.3%	(3.6%)
Contracted services	13 405 666	1 884 456	14.1%	3 512 121	26.2%	5 396 577	40.3%	3 481 454	40.9%	9%
Transfers and subsidies	614 932	140 103	22.8%	125 926	20.5%	266 029	43.3%	112 485	40.5%	11.9%
Irrecoverable debts written off	735 533	383 767	52.2%	294 391	40.0%	678 158	92.2%	164 095	86.2%	79.4%
Operational costs	5 758 181	1 452 251	25.2%	1 423 104	24.7%	2 875 354	49.9%	1 280 993	45.7%	11.1%
Losses on disposal of Assets	33 325	2 152	6.5%	6 291	18.9%	8 443	25.3%	(12 382)	4.2%	(150.8%)
Other Losses	683 144	82 036	12.0%	99 486	14.6%	181 522	26.6%	194 991	29.7%	(49.0%)
Surplus/(Deficit)	(569 114)	5 251 110		1 725 029		6 976 139		460 706		
Transfers and subsidies - capital (monetary allocations)	6 010 764	653 758	10.9%	1 241 126	20.6%	1 894 884	31.5%	1 203 026	36.2%	3.2%
Transfers and subsidies - capital (in-kind)	-	79 985	-	198	-	80 183	-	70	2.3%	180.6%
Surplus/(Deficit) after capital transfers and contributions	5 441 649	5 984 853		2 966 352		8 951 205		1 663 802		
Income Tax	3 094	4 007	129.5%	9 215	297.8%	13 221	427.3%	8 767	(140.0%)	5.1%
Surplus/(Deficit) after income tax	5 438 555	5 980 846		2 957 138		8 937 984		1 655 036		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	2 248	2 958	131.5%	6 801	302.5%	9 759	434.0%	6 071	(111.8%)	12.0%
Surplus/(Deficit) attributable to municipality	5 440 804	5 983 804		2 963 939		8 947 743		1 661 106		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 440 804	5 983 804		2 963 939		8 947 743		1 661 106		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	17 961 490	1 895 550	10.6%	4 181 827	23.3%	6 077 378	33.8%	3 396 837	32.4%	23.1%
National Government	5 104 500	568 997	11.1%	1 047 669	20.5%	1 616 666	31.7%	1 181 033	41.0%	(11.3%)
Provincial Government	677 217	27 627	4.1%	201 128	29.7%	228 755	33.8%	51 538	24.9%	290.3%
District Municipality	575	77	13.3%	172	29.9%	249	43.2%	1 101	339.7%	(84.4%)
Transfers and subsidies - capital (monetary alloc)(Departm Agen	199 570	20 420	10.2%	40 512	20.3%	60 931	30.5%	37 844	33.8%	7.0%
Transfers recognised - capital	5 981 862	617 120	10.3%	1 289 482	21.6%	1 906 602	31.9%	1 271 516	39.7%	1.4%
Borrowing	8 880 100	838 979	9.4%	2 157 753	24.3%	2 996 732	33.7%	1 392 910	27.3%	54.9%
Internally generated funds	3 099 528	439 451	14.2%	734 593	23.7%	1 174 044	37.9%	732 412	33.7%	3%
Capital Expenditure Functional	17 961 595	2 173 830	12.1%	4 184 185	23.3%	6 358 015	35.4%	3 398 392	32.4%	23.1%
Municipal governance and administration	1 417 342	538 692	38.0%	355 014	25.0%	893 706	63.1%	460 957	36.1%	(23.0%)
Executive and Council	8 730	475	5.4%	1 596	18.3%	2 071	23.7%	2 569	12.4%	(37.9%)
Finance and administration	1 407 426	538 154	38.2%	353 414	25.1%	891 567	63.3%	458 248	36.3%	(22.9%)
Internal audit	1 185	64	5.4%	5	4%	69	5.8%	140	3.1%	(96.5%)
Community and Public Safety	2 181 005	298 277	13.7%	528 512	24.2%	826 789	37.9%	510 766	34.7%	3.5%
Community and Social Services	221 880	23 094	10.4%	33 865	15.3%	56 959	25.7%	25 291	22.8%	33.9%
Sport And Recreation	384 209	26 006	6.8%	138 593	36.1%	164 599	42.8%	54 573	17.7%	154.0%
Public Safety	313 951	25 474	8.1%	73 564	23.4%	99 039	31.5%	150 951	42.6%	(51.3%)
Housing	1 201 742	219 176	18.2%	275 456	22.9%	494 632	41.2%	272 584	42.1%	(1.1%)
Health	59 223	4 527	7.6%	7 034	11.9%	11 561	19.5%	7 366	30.3%	(4.5%)
Economic and Environmental Services	4 314 146	342 140	7.9%	1 050 891	24.4%	1 393 031	32.3%	708 901	34.4%	48.2%
Planning and Development	333 247	21 548	6.5%	56 318	17.5%	79 866	24.0%	59 702	19.9%	(2.3%)
Road Transport	3 720 884	300 448	8.1%	943 762	25.4%	1 244 211	33.4%	602 519	37.3%	56.6%
Environmental Protection	259 915	20 143	7.7%	48 811	18.8%	68 954	26.5%	46 680	29.7%	4.6%
Trading Services	9 995 216	985 543	9.9%	2 245 066	22.5%	3 230 609	32.3%	1 712 044	30.4%	31.1%
Energy sources	2 228 795	261 824	11.7%	390 482	17.5%	652 306	29.3%	447 344	32.5%	(12.7%)
Water Management	2 183 622	253 796	11.6%	571 985	26.2%	825 781	37.8%	445 404	33.8%	28.4%
Waste Water Management	4 997 917	426 223	8.5%	1 115 667	22.3%	1 541 891	30.9%	648 875	26.4%	71.9%
Waste Management	584 882	43 700	7.5%	166 932	28.5%	210 632	36.0%	170 421	36.4%	(2.0%)
Other	53 887	9 179	17.0%	4 701	8.7%	13 880	25.8%	5 725	20.9%	(17.9%)

Part 3: Cash Receipts and Payments

	2024/25				2023/24	
	Budget	First Quarter	Second Quarter	Year to Date	Second Quarter	

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	90 223 885	29 087 229	32.2%	25 869 879	28.7%	54 957 108	60.9%	19 971 296	54.1%	29.5%
Property rates	17 159 722	7 649 922	44.6%	5 883 066	34.3%	13 532 988	78.9%	960 408	47.7%	512.6%
Service charges	44 929 282	11 284 665	25.1%	11 219 036	25.0%	22 503 701	50.1%	10 110 353	47.1%	11.0%
Other revenue	8 022 139	3 576 945	44.6%	3 399 925	42.4%	6 976 870	87.0%	3 985 387	110.6%	(14.7%)
Transfers and Subsidies - Operational	11 924 175	5 183 138	43.5%	4 377 663	36.7%	9 560 800	80.2%	4 103 050	70.2%	6.7%
Transfers and Subsidies - Capital	6 398 116	896 205	14.0%	649 786	10.2%	1 545 991	24.2%	467 835	23.0%	38.9%
Interest	1 790 448	496 356	27.7%	340 402	19.0%	836 759	46.7%	344 264	41.9%	(1.1%)
Dividends	2	-	-	-	-	-	-	-	-	-
Payments	(77 749 690)	(15 744 322)	20.3%	(56 688 074)	72.9%	(72 432 397)	93.2%	(18 506 400)	53.2%	206.3%
Suppliers and employees	(77 062 318)	(15 736 191)	20.4%	(56 511 771)	73.3%	(72 247 963)	93.8%	(18 498 514)	54.2%	205.5%
Finance charges	(554 538)	(7 531)	1.4%	(176 293)	31.8%	(184 224)	33.2%	(7 885)	1.4%	2 135.7%
Transfers and grants	(132 833)	(200)	2%	(100)	-	(210)	2%	-	1.2%	(100.0%)
Net Cash from(used) Operating Activities	12 474 195	13 342 907	107.4%	(30 818 196)	(247.1%)	(17 475 289)	(140.1%)	1 464 896	59.8%	(2 203.8%)
Cash Flow from Investing Activities										
Receipts	774 377	(1 361 532)	(175.8%)	(1 948 686)	(251.6%)	(3 310 217)	(427.5%)	2 668 673	144.2%	(173.0%)
Proceeds on disposal of PPE	105 651	1 269	1.2%	6 520	6.2%	7 790	7.4%	5 875	7.9%	11.0%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	13 093	61 442	469.3%	1 331	10.2%	62 772	479.4%	(2)	948.7%	(72 731.1%)
Decrease (increase) in non-current investments	655 632	(1 424 242)	(217.2%)	(1 956 537)	(298.4%)	(3 380 779)	(515.7%)	2 662 799	150.5%	(173.5%)
Payments	(17 701 600)	(3 427 815)	19.4%	(3 912 355)	22.1%	(7 340 170)	41.5%	(3 253 909)	36.7%	20.2%
Capital assets	(17 701 600)	(3 427 815)	19.4%	(3 912 355)	22.1%	(7 340 170)	41.5%	(3 253 909)	36.7%	20.2%
Net Cash from(used) Investing Activities	(16 927 224)	(4 789 347)	28.3%	(5 861 040)	34.6%	(10 650 387)	62.9%	(585 236)	20.5%	901.5%
Cash Flow from Financing Activities										
Receipts	8 751 046	93 986	1.1%	1 508 606	17.2%	1 602 592	18.3%	7 171	.1%	20 937.5%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	8 716 788	63 000	.7%	1 500 000	17.2%	1 563 000	17.9%	(17)	2%	(8 823 110.4%)
Increase (decrease) in consumer deposits	34 258	30 986	90.4%	8 606	25.1%	39 592	115.6%	7 188	(16.8%)	19.7%
Payments	(3 240 994)	(17 498)	.5%	45 387	(1.4%)	27 889	(.9%)	(51 024)	2.6%	(189.0%)
Repayment of borrowing	(3 240 994)	(17 498)	.5%	45 387	(1.4%)	27 889	(.9%)	(51 024)	2.6%	(189.0%)
Net Cash from(used) Financing Activities	5 510 052	76 488	1.4%	1 553 993	28.2%	1 630 480	29.6%	(43 853)	(.9%)	(3 643.6%)
Net Increase/(Decrease) in cash held	1 057 023	8 630 048	816.4%	(35 125 243)	(3 323.0%)	(26 495 195)	(2 506.6%)	835 807	121.8%	(4 302.6%)
Cash/cash equivalents at the year begin:	17 637 297	5 758 636	32.7%	29 621 136	167.9%	5 758 636	32.7%	22 735 112	28.0%	30.3%
Cash/cash equivalents at the year end:	18 694 320	29 608 450	158.4%	(5 506 064)	(29.5%)	(5 506 064)	(29.5%)	24 217 455	121.8%	(122.7%)

Part 4: Debtor Age Analysis

	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	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	775 933	19.1%	137 619	3.4%	121 914	3.0%	3 023 536	74.5%	4 059 002	24.8%	270	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 543 669	52.5%	210 369	7.2%	84 050	2.9%	1 101 739	37.5%	2 939 827	18.0%	41	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 203 702	34.4%	122 792	3.5%	105 190	3.0%	2 069 908	59.1%	3 501 592	21.4%	(2)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	416 438	19.8%	66 322	3.2%	57 024	2.7%	1 559 693	74.3%	2 099 477	12.8%	128	-	-	-
Receivables from Exchange Transactions - Waste Water Management	265 699	17.2%	51 336	3.3%	43 777	2.8%	1 179 835	76.6%	1 540 648	9.4%	144	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	150 456	15.1%	17 508	1.8%	1 062	.1%	828 592	83.1%	997 618	6.1%	-	-	-	-
Interest on Arrear Debtor Accounts	105 390	6.5%	56 514	3.5%	49 667	3.1%	1 410 868	87.0%	1 622 439	9.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(97 399)	24.2%	(21 663)	5.4%	(29 042)	7.2%	(254 095)	63.2%	(402 199)	(2.5%)	175	-	-	-
Total By Income Source	4 363 888	26.7%	640 795	3.9%	433 643	2.7%	10 920 076	66.8%	16 358 403	100.0%	755	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	278 080	74.5%	64 553	17.3%	15 369	4.1%	15 038	4.0%	373 041	2.3%	-	-	-	-
Commercial	1 688 107	51.6%	166 892	5.1%	103 739	3.2%	1 312 454	40.1%	3 271 193	20.0%	96	-	-	-
Households	2 189 765	19.1%	370 395	3.2%	302 439	2.6%	8 620 420	75.1%	11 483 019	70.2%	659	-	-	-
Other	207 936	16.9%	38 955	3.2%	12 096	1.0%	972 163	79.0%	1 231 151	7.5%	-	-	-	-
Total By Customer Group	4 363 888	26.7%	640 795	3.9%	433 643	2.7%	10 920 076	66.8%	16 358 403	100.0%	755	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	197 958	43.6%	13 756	3.0%	11 282	2.5%	230 557	50.8%	453 554	61.0%
Bulk Water	1 403	11.3%	-	-	-	-	11 057	88.7%	12 461	1.7%
PAYE deductions	23 133	100.0%	-	-	-	-	-	-	23 133	3.1%
VAT (output less input)	(51 392)	100.0%	-	-	-	-	-	-	(51 392)	(6.9%)
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	0	100.0%	0	-
Trade Creditors	91 487	50.0%	29 047	15.9%	2 736	1.5%	59 810	32.7%	183 079	24.6%
Auditor-General	5 534	11.8%	3 963	8.5%	3 653	7.8%	33 586	71.9%	46 736	6.3%
Other	44 064	99.0%	12 988	17.4%	148	.2%	17 462	23.4%	74 662	10.0%
Medical Aid deductions	969	100.0%	-	-	-	-	-	-	969	.1%
Total	313 156	42.1%	59 754	8.0%	17 819	2.4%	352 472	47.4%	743 201	100.0%

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