

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	96 024	4,3%	88 950	3,9%	68 981	3,1%	2 004 314	88,8%	2 258 269	30,9%	-	-	91 009	4,0%
Trade and Other Receivables from Exchange Transactions - Electricity	184 121	20,9%	66 209	7,5%	32 071	3,6%	599 066	68,0%	881 468	12,1%	-	-	254 881	28,9%
Receivables from Non-exchange Transactions - Property Rates	167 531	11,6%	77 802	5,4%	92 288	6,4%	1 108 810	76,7%	1 446 432	19,8%	-	-	215 336	14,9%
Receivables from Exchange Transactions - Waste Water Management	50 276	7,9%	27 867	4,4%	27 464	4,3%	528 324	83,3%	633 931	8,7%	-	-	48 102	7,6%
Receivables from Exchange Transactions - Waste Management	43 673	5,5%	30 664	3,8%	27 192	3,4%	696 960	87,3%	798 488	10,9%	-	-	39 590	5,0%
Receivables from Exchange Transactions - Property Rental Debtors	175	1,4%	169	1,4%	168	1,4%	11 628	95,8%	12 139	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	36 825	3,8%	35 852	3,7%	35 620	3,7%	855 661	88,8%	963 957	13,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13 494	4,4%	9 091	3,0%	11 396	3,7%	270 101	88,8%	304 082	4,2%	2	-	13 583	4,5%
Total By Income Source	592 119	8,1%	336 604	4,6%	295 181	4,0%	6 074 864	83,2%	7 298 766	100,0%	2	-	662 500	9,1%
Debtors Age Analysis By Customer Group														
Organs of State	22 526	27,1%	18 207	21,9%	20 181	24,3%	22 265	26,8%	83 180	1,1%	-	-	-	-
Commercial	274 743	18,4%	87 218	5,8%	68 700	4,6%	1 064 686	71,2%	1 495 347	20,5%	2	-	-	-
Households	294 850	5,2%	231 178	4,0%	206 300	3,6%	4 987 912	87,2%	5 720 240	78,4%	-	-	662 500	11,6%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	592 119	8,1%	336 604	4,6%	295 181	4,0%	6 074 864	83,2%	7 298 766	100,0%	2	-	662 500	9,1%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	174 281	100,0%	-	-	-	-	-	-	174 281	15,5%
Bulk Water	23 954	100,0%	-	-	-	-	-	-	23 954	2,1%
PAYE deductions	35 432	100,0%	-	-	-	-	-	-	35 432	3,2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	37 134	100,0%	-	-	-	-	-	-	37 134	3,3%
Loan repayments	3 962	100,0%	-	-	-	-	-	-	3 962	,4%
Trade Creditors	231 849	67,1%	113 834	32,9%	-	-	-	-	345 683	30,8%
Auditor-General	4 717	100,0%	-	-	-	-	-	-	4 717	,4%
Other	498 651	100,0%	-	-	-	-	-	-	498 651	44,4%
Total	1 009 980	89,9%	113 834	10,1%	-	-	-	-	1 123 814	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	1 941 550	1 699 488	87,5%	(1 385 557)	(71,4%)	313 931	16,2%	300 736	120,3%	(560,7%)
National Government	1 307 960	1 661 778	127,1%	(1 467 015)	(112,2%)	194 763	14,9%	179 322	232,7%	(918,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	40 000	3 547	8,9%	14 751	36,9%	18 298	45,7%	3 953	16,1%	273,1%
Transfers recognised - capital	1 347 960	1 665 325	123,5%	(1 452 264)	(107,7%)	213 061	15,8%	183 275	221,1%	(892,4%)
Borrowing	76 338	4 345	5,7%	7 845	10,3%	12 190	16,0%	48 088	24,2%	(83,7%)
Internally generated funds	517 253	29 818	5,8%	58 862	11,4%	88 680	17,1%	69 373	19,9%	(15,2%)
Capital Expenditure Functional	1 995 957	32 126 890	1 609,6%	(31 773 791)	(1 591,9%)	353 100	17,7%	301 669	61,1%	(10 632,7%)
Municipal governance and administration	243 158	14 314 311	5 886,2%	(14 268 883)	(5 868,2%)	45 429	18,7%	3 635	10 609,8%	(392 618,3%)
Executive and Council	-	17 536	-	(17 536)	-	-	-	-	222 265,0%	(100,0%)
Finance and administration	243 158	14 296 775	5 879,6%	(14 251 347)	(5 861,0%)	45 429	18,7%	3 635	10 601,1%	(392 135,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	128 758	3 233 632	2 511,4%	(3 221 125)	(2 501,7%)	12 506	9,7%	10 173	1 026,9%	(31 764,7%)
Community and Social Services	40 230	2 327 474	5 785,4%	(2 322 334)	(5 772,6%)	5 140	12,8%	2 772	879,7%	(83 876,8%)
Sport And Recreation	51 739	303 295	586,2%	(296 648)	(573,4%)	6 647	12,8%	6 929	596,4%	(4 381,3%)
Public Safety	30 422	(21 624)	(71,1%)	23 327	76,7%	1 703	5,6%	424	(295,2%)	5 402,6%
Housing	4 417	566 250	12 594,8%	(566 250)	(12 594,8%)	-	-	-	(100,0%)	-
Health	1 950	68 236	3 499,3%	(69 219)	(3 549,7%)	(983)	(50,4%)	48	3 845,8%	(145 335,1%)
Economic and Environmental Services	574 965	4 706 636	818,6%	(4 582 422)	(797,0%)	124 214	21,6%	74 824	(5 192,7%)	(6 224,2%)
Planning and Development	54 407	931 825	1 712,7%	(931 825)	(1 712,7%)	-	-	-	1 484,4%	(100,0%)
Road Transport	520 557	3 572 321	686,2%	(3 448 107)	(662,4%)	124 214	23,9%	74 824	(5 995,3%)	(4 708,3%)
Environmental Protection	-	202 491	-	(202 491)	-	0	-	-	(100,0%)	-
Trading Services	1 049 078	9 846 759	938,6%	(9 675 809)	(922,3%)	170 950	16,3%	213 037	622,0%	(4 641,8%)
Energy sources	315 211	4 808 486	1 525,5%	(4 731 934)	(1 501,2%)	76 552	24,3%	67 995	693,5%	(7 059,2%)
Water Management	481 371	3 560 549	739,7%	(3 491 707)	(725,4%)	68 843	14,3%	125 021	282,9%	(2 892,9%)
Waste Water Management	244 716	999 224	408,3%	(973 668)	(397,9%)	25 556	10,4%	20 021	342,4%	(4 963,2%)
Waste Management	7 780	478 499	6 150,4%	(478 499)	(6 150,4%)	-	-	-	8 694,9%	(100,0%)
Other	-	25 552	-	(25 552)	-	-	-	-	-	(100,0%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	441 068	6,4%	323 577	4,7%	307 383	4,5%	5 789 943	84,4%	6 861 970	44,4%	1 711 038	24,9%	40 619 367	591,9%
Trade and Other Receivables from Exchange Transactions - Electricity	335 291	31,7%	88 942	8,4%	44 641	4,2%	590 072	55,7%	1 058 946	6,9%	11 179	1,1%	4 315 983	407,6%
Receivables from Non-exchange Transactions - Property Rates	1 694 030	55,5%	59 753	2,0%	46 312	1,5%	1 253 526	41,1%	3 053 621	19,8%	90 789	3,0%	12 531 686	410,4%
Receivables from Exchange Transactions - Waste Water Management	101 783	8,5%	53 839	4,5%	52 769	4,4%	987 957	82,6%	1 196 349	7,7%	260 313	21,8%	7 385 288	617,3%
Receivables from Exchange Transactions - Waste Management	45 495	7,5%	15 338	2,5%	13 742	2,3%	532 461	87,7%	607 035	3,9%	169 875	28,0%	4 582 415	754,9%
Receivables from Exchange Transactions - Property Rental Debtors	2 567	5,9%	832	1,9%	615	1,4%	39 264	90,7%	43 278	,3%	-	-	325 337	751,7%
Interest on Arrear Debtor Accounts	123 603	5,5%	93 321	4,2%	90 148	4,0%	1 925 470	86,2%	2 232 543	14,4%	251 554	11,3%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17 105	4,3%	5 504	1,4%	12 555	3,1%	364 593	91,2%	399 758	2,6%	45 972	11,5%	-	-
Total By Income Source	2 760 942	17,9%	641 105	4,1%	568 165	3,7%	11 483 287	74,3%	15 453 499	100,0%	2 540 720	16,4%	69 760 075	451,4%
Debtors Age Analysis By Customer Group														
Organs of State	63 306	20,1%	15 407	4,9%	28 779	9,1%	207 568	65,9%	315 059	2,0%	-	-	-	-
Commercial	1 130 408	38,0%	137 688	4,6%	88 310	3,0%	1 614 993	54,4%	2 971 399	19,2%	-	-	-	-
Households	1 567 229	12,9%	488 010	4,0%	451 076	3,7%	9 660 725	79,4%	12 167 041	78,7%	2 540 720	20,9%	69 760 075	573,4%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 760 942	17,9%	641 105	4,1%	568 165	3,7%	11 483 287	74,3%	15 453 499	100,0%	2 540 720	16,4%	69 760 075	451,4%

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	391 494	100,0%	-	-	-	-	-	-	391 494	22,6%
Bulk Water	17 387	100,0%	-	-	-	-	-	-	17 387	1,0%
PAYE deductions	54 337	100,0%	-	-	-	-	-	-	54 337	3,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	47 601	100,0%	-	-	-	-	-	-	47 601	2,8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	58 817	4,8%	5 511	,5%	40	-	1 151 269	94,7%	1 215 637	70,3%
Auditor-General	3 298	100,0%	-	-	-	-	-	-	3 298	,2%
Other	-	-	-	-	-	-	-	-	-	-
Total	572 934	33,1%	5 511	,3%	40	-	1 151 269	66,6%	1 729 754	100,0%

Contact Details

Municipal Manager	Ms Noxolo Ngwazi	041 506 3209
Financial Manager	Mr S Thys	041 506 1201

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 849	5,8%	3 761	4,5%	4 042	4,8%	71 554	85,0%	84 206	27,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 632	52,2%	1 118	8,8%	678	5,3%	4 286	33,7%	12 713	4,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 876	27,8%	817	1,4%	673	1,2%	39 820	69,6%	57 185	18,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 296	16,1%	3 749	4,9%	3 542	4,6%	56 708	74,3%	76 294	24,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 884	7,8%	2 343	3,1%	2 233	3,0%	65 126	86,2%	75 585	24,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	(1)	100,0%	(1)	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	215	4,0%	86	1,6%	105	2,0%	4 996	92,5%	5 403	1,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	45 750	14,7%	11 873	3,8%	11 273	3,6%	242 489	77,9%	311 386	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	17 776	40,7%	1 609	3,7%	1 197	2,7%	23 133	52,9%	43 715	14,0%	-	-	-	-
Households	27 974	10,5%	10 264	3,8%	10 077	3,8%	219 355	81,9%	267 671	86,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	45 750	14,7%	11 873	3,8%	11 273	3,6%	242 489	77,9%	311 386	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	16 097	3,0%	(4 234)	(,8%)	16 538	3,1%	509 987	94,7%	538 386	91,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 010	11,1%	(3 762)	(20,7%)	1 222	6,7%	18 666	102,9%	18 136	3,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 508	25,5%	(6 227)	(63,4%)	2 382	24,3%	11 154	113,6%	9 816	1,7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(391)	(2,3%)	(2 772)	(16,3%)	564	3,3%	19 612	115,3%	17 013	2,9%
Auditor-General	(494)	(7,8%)	2 090	33,0%	1 722	27,2%	3 020	47,7%	6 338	1,1%
Other	-	-	-	-	-	-	-	-	-	-
Total	19 729	3,3%	(14 906)	(2,5%)	22 427	3,8%	562 439	95,4%	589 689	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	34 519	3 939	11,4%	15 781	45,7%	19 721	57,1%	9 265	52,5%	70,3%
National Government	32 399	3 895	12,0%	14 965	46,2%	18 860	58,2%	9 264	55,6%	61,5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	326	-	326	-	-	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 399	3 895	12,0%	15 290	47,2%	19 186	59,2%	9 264	55,6%	65,0%
Borrowing	-	-	-	224	-	224	-	-	-	(100,0%)
Internally generated funds	2 120	44	2,1%	267	12,6%	311	14,7%	0	3,7%	53 484,7%
Capital Expenditure Functional	34 519	3 939	11,4%	15 781	45,7%	19 721	57,1%	9 265	52,5%	70,3%
Municipal governance and administration	1 388	-	-	281	20,2%	281	20,2%	-	-	(100,0%)
Executive and Council	15	-	-	-	-	-	-	-	-	-
Finance and administration	1 373	-	-	281	20,5%	281	20,5%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 228	-	-	2 510	59,4%	2 510	59,4%	692	37,4%	262,7%
Community and Social Services	15	-	-	2 293	15 289,9%	2 293	15 289,9%	1	10,8%	176 593,5%
Sport And Recreation	3 913	-	-	-	-	-	-	691	37,5%	(100,0%)
Public Safety	300	-	-	217	72,2%	217	72,2%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 750	1 210	10,3%	7 961	67,8%	9 171	78,1%	3 211	51,5%	147,9%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	11 750	1 210	10,3%	7 961	67,8%	9 171	78,1%	3 211	51,5%	147,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	17 153	2 729	15,9%	5 029	29,3%	7 758	45,2%	5 362	60,7%	(6,2%)
Energy sources	4 706	11	2%	47	1,0%	57	1,2%	300	24,9%	(84,4%)
Water Management	9 007	2 574	28,6%	2 511	27,9%	5 085	56,5%	5 063	73,2%	(50,4%)
Waste Water Management	485	144	29,8%	531	109,4%	675	139,2%	(1)	(,1%)	(66 419,3%)
Waste Management	2 957	-	-	1 941	65,7%	1 941	65,7%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	351 967	49 573	14,1%	61 114	17,4%	110 687	31,4%	74 339	33,3%	(17,8%)
Property rates	16 132	968	6,0%	1 118	6,9%	2 087	12,9%	1 576	31,9%	(29,1%)
Service charges	190 031	20 728	10,9%	34 246	18,0%	54 975	28,9%	31 295	30,5%	9,4%
Other revenue	38 575	2 068	5,4%	2 941	7,6%	5 009	13,0%	19 464	87,3%	(84,9%)
Transfers and Subsidies - Operational	69 020	25 808	37,4%	20 808	30,1%	46 616	67,5%	19 003	26,5%	9,5%
Transfers and Subsidies - Capital	37 259	-	-	2 000	5,4%	2 000	5,4%	3 000	12,5%	(33,3%)
Interest	950	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(329 130)	(1 722)	,5%	(3 718)	1,1%	(5 440)	1,7%	(4 561)	2,9%	(18,5%)
Suppliers and employees	(328 741)	(1 722)	,5%	(3 718)	1,1%	(5 440)	1,7%	(4 561)	2,6%	(18,5%)
Finance charges	(389)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	102,9%	-
Net Cash from/(used) Operating Activities	22 837	47 851	209,5%	57 396	251,3%	105 247	460,9%	69 778	396,1%	(17,7%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(34 519)	(503)	1,5%	(15 299)	44,3%	(15 803)	45,8%	(4 748)	28,9%	222,2%
Capital assets	(34 519)	(503)	1,5%	(15 299)	44,3%	(15 803)	45,8%	(4 748)	28,9%	222,2%
Net Cash from/(used) Investing Activities	(34 519)	(503)	1,5%	(15 299)	44,3%	(15 803)	45,8%	(4 748)	28,9%	222,2%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 048)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 048)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 048)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(12 730)	47 348	(371,9%)	42 096	(330,7%)	89 444	(702,6%)	65 030	3 600,6%	(35,3%)
Cash/cash equivalents at the year begin:	16 624	-	-	47 348	284,8%	-	-	31 131	-	52,1%
Cash/cash equivalents at the year end:	3 894	47 348	1 215,9%	100 164	2 572,3%	100 164	2 572,3%	96 161	3 545,2%	4,2%

Part 4: Debtor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	67 378	1 810	2,7%	13 569	20,1%	15 379	22,8%	3 168	13,9%	328,3%
National Government	57 029	1 810	3,2%	14 387	25,2%	16 197	28,4%	1 938	12,7%	642,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	89	-	89	-	-	-	(100,0%)
Transfers recognised - capital	57 029	1 810	3,2%	14 477	25,4%	16 286	28,6%	1 938	12,7%	647,2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 349	-	-	(907)	(8,8%)	(907)	(8,8%)	1 231	23,9%	(173,7%)
Capital Expenditure Functional	67 378	1 810	2,7%	13 569	20,1%	15 379	22,8%	4 350	16,4%	211,9%
Municipal governance and administration	5 020	-	-	(1 479)	(29,5%)	(1 479)	(29,5%)	30	,8%	(4 998,1%)
Executive and Council	1 270	-	-	-	-	-	-	-	-	-
Finance and administration	3 750	-	-	(1 479)	(39,4%)	(1 479)	(39,4%)	30	,8%	(4 998,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 597	-	-	689	7,2%	689	7,2%	1 200	18,0%	(42,6%)
Community and Social Services	5 329	-	-	-	-	-	-	1 200	48,0%	(100,0%)
Sport And Recreation	4 268	-	-	689	16,1%	689	16,1%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 097	65	,4%	4 564	26,7%	4 629	27,1%	912	14,7%	400,4%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	17 097	65	,4%	4 564	26,7%	4 629	27,1%	912	14,7%	400,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	35 664	1 744	4,9%	9 795	27,5%	11 539	32,4%	2 207	18,6%	343,7%
Energy sources	500	-	-	89	17,9%	89	17,9%	42	-	112,3%
Water Management	18 417	1 744	9,5%	9 184	49,9%	10 928	59,3%	52	5,5%	17 516,6%
Waste Water Management	16 747	-	-	-	-	-	-	2 113	36,8%	(100,0%)
Waste Management	-	-	-	522	-	522	-	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	746 559	61 421	8,2%	63 192	8,5%	124 613	16,7%	52 118	16,8%	21,2%
Property rates	91 298	5 580	6,1%	28 401	31,1%	33 980	37,2%	208	2%	13 546,5%
Service charges	362 547	4 275	1,2%	11 070	3,1%	15 345	4,2%	9 050	5,6%	22,3%
Other revenue	93 880	743	8%	1 514	1,6%	2 256	2,4%	5 330	28,5%	(71,6%)
Transfers and Subsidies - Operational	127 657	50 823	39,8%	22 162	17,4%	72 985	57,2%	37 529	69,2%	(40,9%)
Transfers and Subsidies - Capital	67 378	-	-	-	-	-	-	-	-	-
Interest	3 800	-	-	46	1,2%	46	1,2%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(574 716)	(23 577)	4,1%	(129 847)	22,6%	(153 425)	26,7%	(48 717)	15,2%	166,5%
Suppliers and employees	(567 747)	(23 577)	4,2%	(129 847)	22,9%	(153 425)	27,0%	(48 717)	15,4%	166,5%
Finance charges	(6 969)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	171 843	37 844	22,0%	(66 655)	(38,8%)	(28 812)	(16,8%)	3 401	23,9%	(2 059,9%)
Cash Flow from Investing Activities										
Receipts	3 343	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	3 343	-	-	-	-	-	-	-	-	-
Payments	(67 378)	(2 081)	3,1%	(17 356)	25,8%	(19 437)	28,8%	(3 393)	21,8%	411,5%
Capital assets	(67 378)	(2 081)	3,1%	(17 356)	25,8%	(19 437)	28,8%	(3 393)	21,8%	411,5%
Net Cash from/(used) Investing Activities	(64 035)	(2 081)	3,3%	(17 356)	27,1%	(19 437)	30,4%	(3 393)	24,0%	411,5%
Cash Flow from Financing Activities										
Receipts	-	(1)	-	(60)	-	(61)	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(1)	-	(60)	-	(61)	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(1)	-	(60)	-	(61)	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	107 808	35 761	33,2%	(84 072)	(78,0%)	(48 310)	(44,8%)	8	23,8%	(1 055 348,8%)
Cash/cash equivalents at the year begin:	280 817	65 050	23,2%	100 811	35,9%	65 050	23,2%	54 034	17,4%	86,6%
Cash/cash equivalents at the year end:	388 624	100 811	25,9%	16 740	4,3%	16 740	4,3%	67 675	18,6%	(75,3%)

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	16 568	3,5%	14 023	2,9%	13 759	2,9%	434 671	90,7%	479 021	44,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 822	14,5%	4 522	6,7%	3 084	4,5%	50 536	74,4%	67 964	6,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 667	5,7%	2 177	3,4%	1 013	1,6%	57 556	89,4%	64 413	6,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 036	3,1%	2 238	2,2%	2 079	2,1%	92 176	92,6%	99 529	9,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 281	3,2%	2 002	2,8%	1 899	2,7%	65 308	91,4%	71 490	6,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 575	3,3%	8 385	2,9%	7 838	2,7%	260 528	91,0%	286 325	26,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	,1%	2	,1%	3	,1%	3 006	99,7%	3 013	,3%	-	-	-	-
Total By Income Source	44 951	4,2%	33 349	3,1%	29 675	2,8%	963 780	89,9%	1 071 756	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 655	8,4%	3 556	6,4%	1 672	3,0%	45 853	82,3%	55 736	5,2%	-	-	-	-
Commercial	10 423	9,6%	3 979	3,7%	2 974	2,8%	90 739	83,9%	108 115	10,1%	-	-	-	-
Households	29 673	3,3%	25 814	2,8%	25 029	2,8%	827 188	91,1%	907 905	84,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	44 951	4,2%	33 349	3,1%	29 675	2,8%	963 780	89,9%	1 071 756	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	6 369	7,8%	29 051	35,6%	-	-	46 241	56,6%	81 662	35,6%
Bulk Water	-	-	-	-	-	-	3 911	100,0%	3 911	1,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 260	1,6%	3 259	2,3%	1 340	,9%	136 692	95,2%	143 551	62,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	8 630	3,8%	32 310	14,1%	1 340	,6%	186 844	81,5%	229 125	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	79 930	10 368	13,0%	37 549	47,0%	47 917	59,9%	31 113	28,7%	20,7%
National Government	60 358	9 977	16,5%	19 267	31,9%	29 243	48,4%	24 544	26,6%	(21,5%)
Provincial Government	-	-	-	13 158	-	13 158	-	3 543	-	271,4%
District Municipality	1 800	-	-	1 762	97,9%	1 762	97,9%	-	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departrm Agency)	1 486	154	10,4%	1 064	71,6%	1 218	81,9%	1 081	77,4%	(1,6%)
Transfers recognised - capital	63 644	10 131	15,9%	35 250	55,4%	45 381	71,3%	29 168	30,3%	20,9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 285	237	1,5%	2 298	14,1%	2 536	15,6%	1 945	17,2%	18,1%
Capital Expenditure Functional	79 930	10 368	13,0%	37 549	47,0%	47 917	59,9%	31 113	28,7%	20,7%
Municipal governance and administration	4 315	111	2,6%	807	18,7%	918	21,3%	676	31,2%	19,4%
Executive and Council	1 262	32	2,5%	631	50,0%	662	52,5%	285	39,0%	121,5%
Finance and administration	3 003	63	2,1%	169	5,6%	232	7,7%	391	22,5%	(56,9%)
Internal audit	51	16	32,6%	7	14,7%	24	47,3%	-	-	(100,0%)
Community and Public Safety	17 245	3 301	19,1%	6 758	39,2%	10 060	58,3%	61	2,3%	11 030,7%
Community and Social Services	37	35	95,3%	56	150,4%	91	245,7%	-	64,2%	(100,0%)
Sport And Recreation	13 215	3 256	24,6%	4 389	33,2%	7 645	57,9%	54	5,0%	8 101,2%
Public Safety	3 958	1	-	2 313	58,4%	2 314	58,5%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	35	9	25,5%	-	-	9	25,5%	7	48,0%	(100,0%)
Economic and Environmental Services	15 752	2 986	19,0%	6 456	41,0%	9 443	59,9%	4 975	29,8%	29,8%
Planning and Development	860	22	2,5%	18	2,1%	40	4,7%	281	197,8%	(93,5%)
Road Transport	14 892	2 965	19,9%	6 438	43,2%	9 402	63,1%	4 694	72,3%	37,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	42 617	3 970	9,3%	23 506	55,2%	27 475	64,5%	25 402	26,5%	(7,5%)
Energy sources	500	-	-	-	-	-	-	498	3,2%	(100,0%)
Water Management	1 340	59	4,4%	3 920	292,5%	3 979	297,0%	4 027	227,8%	(2,7%)
Waste Water Management	39 257	3 910	10,0%	19 586	49,9%	23 496	59,9%	20 876	27,2%	(6,2%)
Waste Management	1 520	-	-	-	-	-	-	-	-	-
Other	-	-	-	21	-	21	-	-	-	(100,0%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Rolly Dumszwani	046 604 5566
Financial Manager	Mr Mtungisi Michael Klaas	046 604 5580

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	256 029	75 329	29,4%	29 381	11,5%	104 710	40,9%	40 163	48,6%	(26,8%)
Exchange Revenue										
Service charges - Electricity	32 067	7 134	22,2%	8 738	27,2%	15 872	49,5%	3 122	37,7%	179,9%
Service charges - Water	18 556	3 871	20,9%	5 697	30,7%	9 568	51,6%	2 054	30,5%	177,4%
Service charges - Waste Water Management	4 508	1 150	25,5%	1 053	23,4%	2 203	48,9%	501	51,5%	110,1%
Service charges - Waste Management	5 920	1 644	27,8%	1 463	24,7%	3 107	52,5%	983	47,9%	48,9%
Sale of Goods and Rendering of Services	545	92	16,8%	25	4,6%	117	21,4%	61	18,5%	(59,0%)
Agency services	2 314	-	-	379	16,4%	379	16,4%	-	16,5%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 317	732	31,6%	575	24,8%	1 307	56,4%	894	119,7%	(35,7%)
Interest earned from Current and Non Current Assets	1 393	587	42,1%	330	23,7%	917	65,9%	300	258,9%	10,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	77	13	17,4%	17	22,8%	31	40,2%	14	484,9%	24,3%
Licence and permits	1 371	187	13,7%	142	10,3%	329	24,0%	-	24,1%	(100,0%)
Operational Revenue	6 605	(589)	(8,9%)	23	,4%	(565)	(8,6%)	34	28,3%	(32,8%)
Non-Exchange Revenue										
Property rates	46 766	12 634	27,0%	8 758	18,7%	21 392	45,7%	885	27,1%	889,9%
Surcharges and Taxes	5 991	888	14,8%	1 065	17,8%	1 953	32,6%	1 926	-	(44,7%)
Fines, penalties and forfeits	1 762	27	1,5%	26	1,5%	53	3,0%	16	1,4%	69,0%
Licences or permits	25	1	2,3%	2	8,9%	3	11,3%	4	98,4%	(40,0%)
Transfer and subsidies - Operational	117 097	45 988	39,3%	(68)	(,1%)	45 921	39,2%	28 662	64,3%	(100,2%)
Interest	8 214	969	11,8%	1 156	14,1%	2 124	25,9%	708	137,3%	63,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	500	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	260 785	55 737	21,4%	43 216	16,6%	98 953	37,9%	59 243	40,0%	(27,1%)
Employee related costs	92 832	23 475	25,3%	18 992	20,5%	42 467	45,7%	31 751	53,3%	(40,2%)
Remuneration of councillors	7 092	1 824	25,7%	1 338	18,9%	3 163	44,6%	1 755	50,6%	(23,8%)
Bulk purchases - electricity	32 311	7 007	21,7%	6 589	20,4%	13 696	42,1%	3 004	50,8%	119,3%
Inventory consumed	14 150	2 250	15,9%	999	7,1%	3 248	23,0%	3 311	48,4%	(69,8%)
Debt impairment	1 862	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	30 451	-	-	-	-	-	-	-	-	-
Interest	5 210	124	2,4%	1 330	25,5%	1 454	27,9%	110	5,6%	1 113,8%
Contracted services	36 081	12 697	35,2%	7 090	19,7%	19 787	54,8%	11 780	110,9%	(39,8%)
Transfers and subsidies	-	-	-	-	-	-	-	10	-	(100,0%)
Irrecoverable debts written off	13 726	-	-	-	-	-	-	-	-	-
Operational costs	25 311	8 360	33,0%	6 877	27,2%	15 237	60,2%	7 521	95,5%	(8,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	1 760	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(4 756)	19 592		(13 835)		5 757		(19 080)		
Transfers and subsidies - capital (monetary allocations)	37 764	5 920	15,7%	7 098	18,8%	13 018	34,5%	15 196	42,9%	(53,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	33 008	25 512		(6 737)		18 775		(3 884)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	33 008	25 512		(6 737)		18 775		(3 884)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	33 008	25 512		(6 737)		18 775		(3 884)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	33 008	25 512		(6 737)		18 775		(3 884)		

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 158 957	368 241	31,8%	272 262	23,5%	640 503	55,3%	275 375	56,8%	(1,1%)
Exchange Revenue										
Service charges - Electricity	390 731	90 533	23,2%	81 177	20,8%	171 710	43,9%	100 694	49,1%	(19,4%)
Service charges - Water	101 425	28 942	28,5%	27 073	26,7%	56 015	55,2%	24 455	46,7%	10,7%
Service charges - Waste Water Management	63 314	16 057	25,4%	13 211	20,9%	29 267	46,2%	14 143	47,4%	(6,6%)
Service charges - Waste Management	66 396	17 064	25,7%	11 157	16,8%	28 221	42,5%	15 124	50,6%	(26,2%)
Sale of Goods and Rendering of Services	7 790	1 713	22,0%	1 473	18,9%	3 186	40,9%	2 488	58,6%	(40,8%)
Agency services	1 000	1 048	104,8%	1 053	105,3%	2 101	210,1%	-	12,5%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	18 595	7 141	38,4%	9 005	48,4%	16 146	86,8%	5 050	76,6%	78,3%
Interest earned from Current and Non Current Assets	4 598	3 819	83,1%	3 506	76,2%	7 325	159,3%	880	48,1%	298,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 295	760	23,1%	974	29,6%	1 734	52,6%	818	40,9%	19,1%
Licence and permits	3 021	664	22,0%	681	22,5%	1 344	44,5%	691	49,2%	(1,5%)
Operational Revenue	2 174	2 652	122,0%	(2 292)	(105,4%)	360	16,6%	494	14,3%	(564,3%)
Non-Exchange Revenue										
Property rates	281 488	112 862	40,1%	54 904	19,5%	167 766	59,6%	47 445	66,7%	15,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10 334	4 650	45,0%	370	3,6%	5 020	48,6%	3 514	242,8%	(89,5%)
Licences or permits	10 668	2 896	27,1%	2 839	26,6%	5 735	53,8%	1 380	76,7%	105,7%
Transfer and subsidies - Operational	190 883	76 386	40,0%	64 951	34,0%	141 336	74,0%	57 108	68,6%	13,7%
Interest	3 244	1 054	32,5%	2 182	67,3%	3 237	99,8%	1 090	110,2%	100,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 268 316	288 512	22,7%	291 717	23,0%	580 229	45,7%	252 425	43,5%	15,6%
Employee related costs	447 813	88 332	19,7%	104 822	23,4%	193 153	43,1%	96 003	45,3%	9,2%
Remuneration of councillors	15 140	4 114	27,2%	3 649	24,1%	7 762	51,3%	3 432	50,9%	6,3%
Bulk purchases - electricity	364 280	111 921	30,7%	77 422	21,3%	189 343	52,0%	64 265	48,3%	20,5%
Inventory consumed	94 345	22 564	23,9%	23 236	24,6%	45 800	48,5%	29 600	63,3%	(21,5%)
Debt impairment	28 314	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	109 663	27 416	25,0%	27 417	25,0%	54 832	50,0%	17 243	41,6%	59,0%
Interest	2 090	1 462	70,0%	1 394	66,7%	2 855	136,6%	611	-	128,1%
Contracted services	104 476	11 451	11,0%	30 984	29,7%	42 435	40,6%	21 700	33,1%	42,8%
Transfers and subsidies	924	100	10,8%	-	-	100	10,8%	-	-	-
Irrecoverable debts written off	7 305	1 941	26,6%	2 227	30,5%	4 168	57,0%	1 980	-	12,4%
Operational costs	93 964	19 212	20,4%	20 568	21,9%	39 780	42,3%	17 590	30,8%	16,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(109 359)	79 729		(19 455)		60 274		22 950		
Transfers and subsidies - capital (monetary allocations)	75 561	5 993	7,9%	19 434	25,7%	25 427	33,7%	18 280	76,9%	6,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(33 798)	85 721		(21)		85 701		41 230		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(33 798)	85 721		(21)		85 701		41 230		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(33 798)	85 721		(21)		85 701		41 230		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(33 798)	85 721		(21)		85 701		41 230		

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 306 014	216 192	16,6%	218 770	16,8%	434 962	33,3%	109 698	20,8%	99,4%
Property rates	270 495	72 029	26,6%	93 315	34,5%	165 344	61,1%	11 401	15,4%	718,5%
Service charges	697 055	64 022	9,2%	63 169	9,1%	127 191	18,2%	34 005	11,3%	85,8%
Other revenue	67 422	4 174	6,2%	335	5%	4 509	6,7%	4 579	14,6%	(92,7%)
Transfers and Subsidies - Operational	190 883	75 967	39,8%	61 951	32,5%	137 918	72,3%	53 885	66,1%	15,0%
Transfers and Subsidies - Capital	75 561	-	-	-	-	-	-	5 828	16,3%	(100,0%)
Interest	4 598	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 219 527)	206 977	(17,0%)	196 030	(16,1%)	403 007	(33,0%)	161 106	(30,3%)	21,7%
Suppliers and employees	(1 219 527)	206 977	(17,0%)	196 030	(16,1%)	403 007	(33,0%)	161 106	(30,3%)	21,7%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	86 487	423 169	489,3%	414 800	479,6%	837 969	968,9%	270 804	1 410,5%	53,2%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(79 343)	(11 055)	13,9%	(25 126)	31,7%	(36 181)	45,6%	(9 336)	75,6%	169,1%
Capital assets	(79 343)	(11 055)	13,9%	(25 126)	31,7%	(36 181)	45,6%	(9 336)	75,6%	169,1%
Net Cash from/(used) Investing Activities	(79 343)	(11 055)	13,9%	(25 126)	31,7%	(36 181)	45,6%	(9 336)	75,6%	169,1%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(10 091)	(2 935)	29,1%	(3 249)	32,2%	(6 183)	61,3%	(3 044)	-	6,7%
Repayment of borrowing	(10 091)	(2 935)	29,1%	(3 249)	32,2%	(6 183)	61,3%	(3 044)	-	6,7%
Net Cash from/(used) Financing Activities	(10 091)	(2 935)	29,1%	(3 249)	32,2%	(6 183)	61,3%	(3 044)	-	6,7%
Net Increase/(Decrease) in cash held	(2 947)	409 180	(13 885,8%)	386 425	(13 113,6%)	795 605	(26 999,4%)	258 424	40 703,3%	49,5%
Cash/cash equivalents at the year begin:	8 542	-	-	514 115	6 018,5%	-	-	284 491	-	80,7%
Cash/cash equivalents at the year end:	5 596	409 180	7 312,6%	900 540	16 093,8%	900 540	16 093,8%	542 914	9 982,3%	65,9%

Part 4: Debtor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	198 090	45 107	22,8%	51 869	26,2%	96 976	49,0%	47 375	51,0%	9,5%
Property rates	18 250	4 238	23,2%	5 715	31,3%	9 953	54,5%	6 099	54,1%	(6,3%)
Service charges	29 223	2 585	8,8%	3 751	12,8%	6 336	21,7%	3 014	26,8%	24,4%
Other revenue	10 385	224	2,2%	381	3,7%	605	5,8%	341	1,2%	11,5%
Transfers and Subsidies - Operational	72 369	28 372	39,2%	19 235	26,6%	47 607	65,8%	30 298	96,9%	(36,5%)
Transfers and Subsidies - Capital	57 949	9 579	16,5%	22 706	39,2%	32 285	55,7%	7 601	57,3%	198,7%
Interest	9 914	108	1,1%	82	,8%	190	1,9%	21	,9%	287,1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(153 326)	(38 120)	24,9%	(50 531)	33,0%	(88 651)	57,8%	(36 849)	65,3%	37,1%
Suppliers and employees	(153 052)	(39 324)	25,7%	(50 731)	33,1%	(90 055)	58,8%	(36 849)	66,4%	37,7%
Finance charges	(274)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	1 204	-	200	-	1 404	-	-	-	(100,0%)
Net Cash from/(used) Operating Activities	44 763	6 987	15,6%	1 338	3,0%	8 326	18,6%	10 526	23,9%	(87,3%)
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	-	(5 729)	-	-	-	(5 729)	-	-	-	-
Capital assets	-	(5 729)	-	-	-	(5 729)	-	-	-	-
Net Cash from/(used) Investing Activities	-	(5 729)	-	-	-	(5 729)	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	44 763	1 259	2,8%	1 338	3,0%	2 597	5,8%	10 526	41,3%	(87,3%)
Cash/cash equivalents at the year begin:	14 284	36 412	254,9%	10 551	73,9%	36 412	254,9%	(23 599)	(354,1%)	(144,7%)
Cash/cash equivalents at the year end:	59 047	18 313	31,0%	(14 978)	(25,4%)	(14 978)	(25,4%)	(31 351)	(77,6%)	(52,2%)

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	170 230	-	-	-	-	-	-	(248)	(,2%)	(100,0%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	18 653	-	-	-	-	-	-	(248)	(,9%)	(100,0%)
Transfers and Subsidies - Operational	141 577	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	10 000	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	177 117	3 108	1,8%	(1 090)	(,6%)	2 018	1,1%	(1 439)	2,2%	(24,3%)
Suppliers and employees	151 199	3 108	2,1%	(1 090)	(,7%)	2 018	1,3%	(1 098)	1,1%	(,7%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	25 918	-	-	-	-	-	-	(342)	-	(100,0%)
Net Cash from/(used) Operating Activities	347 347	3 108	,9%	(1 090)	(,3%)	2 018	,6%	(1 687)	1,0%	(35,4%)
Cash Flow from Investing Activities										
Receipts	(126)	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(126)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(10 387)	-	-	-	-	-	-	-	-	-
Capital assets	(10 387)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(10 513)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	336 833	3 108	,9%	(1 090)	(,3%)	2 018	,6%	(1 687)	1,1%	(35,4%)
Cash/cash equivalents at the year begin:	217 418	-	-	3 108	1,4%	-	-	222 268	-	(98,6%)
Cash/cash equivalents at the year end:	554 251	3 108	,6%	2 018	,4%	2 018	,4%	220 580	53,0%	(99,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts 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	22	52,8%	25	60,2%	6	14,0%	(11)	(27,0%)	42	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	0	1,5%	0	28,4%	0	26,9%	0	43,2%	1	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	12	,2%	-	-	5 693	99,8%	5 704	99,3%	-	-	-	-
Total By Income Source	22	,4%	37	,6%	6	,1%	5 682	98,9%	5 746	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1	-	-	-	0	-	5 619	100,0%	5 621	97,8%	-	-	-	-
Commercial	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21	16,3%	37	29,4%	6	4,7%	62	49,6%	126	2,2%	-	-	-	-
Total By Customer Group	22	,4%	37	,6%	6	,1%	5 682	98,9%	5 746	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(1 422)	100,0%	-	-	-	-	-	-	(1 422)	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	(1 422)	100,0%	-	-	-	-	-	-	(1 422)	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	465 271	(2 706)	(,6%)	5 365	1,2%	2 659	,6%	-	,1%	(100,0%)
Property rates	6 400	(10)	(,2%)	101	1,6%	91	1,4%	-	-	(100,0%)
Service charges	460	(2)	(,5%)	44	9,5%	41	9,0%	-	-	(100,0%)
Other revenue	22 410	(2 576)	(11,5%)	4 674	20,9%	2 098	9,4%	-	2,5%	(100,0%)
Transfers and Subsidies - Operational	328 088	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	92 913	-	-	-	-	-	-	-	-	-
Interest	15 000	(118)	(,8%)	547	3,6%	429	2,9%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(321 815)	-	-	-	-	-	-	(1 039)	,6%	(100,0%)
Suppliers and employees	(321 815)	-	-	-	-	-	-	(1 039)	,6%	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	143 456	(2 706)	(1,9%)	5 365	3,7%	2 659	1,9%	(1 039)	(1,1%)	(616,4%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(114 313)	-	-	-	-	-	-	-	-	-
Capital assets	(114 313)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(114 313)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	29 143	(2 706)	(9,3%)	5 365	18,4%	2 659	9,1%	(1 039)	(8,5%)	(616,4%)
Cash/cash equivalents at the year begin:	-	34 181	-	31 476	-	34 181	-	(305)	-	(10 421,8%)
Cash/cash equivalents at the year end:	29 143	31 476	108,0%	36 841	126,4%	36 841	126,4%	(1 344)	(,4%)	(2 841,6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	599	1,1%	630	1,1%	630	1,1%	53 188	96,6%	55 048	68,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	251	2,1%	342	2,8%	245	2,0%	11 282	93,1%	12 121	15,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	13 881	100,0%	13 881	17,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2)	4,8%	36	(82,7%)	(1)	1,4%	(77)	176,6%	(44)	(,1%)	-	-	-	-
Total By Income Source	848	1,0%	1 009	1,2%	875	1,1%	78 274	96,6%	81 006	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	211	,8%	246	1,0%	244	1,0%	24 922	97,3%	25 624	31,6%	-	-	-	-
Commercial	288	2,0%	312	2,2%	279	2,0%	13 439	93,9%	14 319	17,7%	-	-	-	-
Households	241	,9%	302	1,1%	248	,9%	25 956	97,0%	26 746	33,0%	-	-	-	-
Other	108	,8%	148	1,0%	104	,7%	13 957	97,5%	14 317	17,7%	-	-	-	-
Total By Customer Group	848	1,0%	1 009	1,2%	875	1,1%	78 274	96,6%	81 006	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(33)	16,1%	2 302	(1 113,6%)	-	-	(2 476)	1 197,5%	(207)	121,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 021	2 816,2%	(1 111)	(3 063,1%)	-	-	126	346,9%	36	(21,3%)
Total	988	(579,7%)	1 191	(698,8%)	-	-	(2 350)	1 378,5%	(170)	100,0%

Contact Details

Municipal Manager	Mr Mkhululi Nako	047 489 5808
Financial Manager	Mr Vuyo Jam,Jam	047 489 5815

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	442 587	200 541	45,3%	132 603	30,0%	333 144	75,3%	140 961	67,8%	(5,9%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	5 232	1 928	36,8%	2 162	41,3%	4 090	78,2%	676	46,5%	220,0%
Sale of Goods and Rendering of Services	633	190	30,1%	193	30,5%	384	60,6%	202	430 275,8%	(4,4%)
Agency services	2 616	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	15 280	831	5,4%	910	6,0%	1 741	11,4%	650	8,2%	40,2%
Interest earned from Current and Non Current Assets	9 000	5 878	65,3%	5 145	57,2%	11 024	122,5%	3 214	106,5%	60,1%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	4 985	1 437	28,8%	1 457	29,2%	2 895	58,1%	1 410	56,2%	3,3%
Licence and permits	103	313	302,0%	381	368,1%	693	670,1%	347	909 241,7%	9,8%
Operational Revenue	153	823	537,5%	921	601,6%	1 745	1 139,1%	750	69,4%	22,8%
Non-Exchange Revenue										
Property rates	64 061	46 955	73,3%	7 000	10,9%	53 955	84,2%	26 531	68,8%	(73,6%)
Surcharges and Taxes	-	4	-	102	-	106	-	-	-	(100,0%)
Fines, penalties and forfeits	7 198	-	-	-	-	-	-	-	-	-
Licences or permits	1 217	27	2,2%	29	2,4%	56	4,6%	26	5,1%	12,8%
Transfer and subsidies - Operational	331 808	138 883	41,9%	110 952	33,4%	249 835	75,3%	104 320	70,5%	6,4%
Interest	0	3 271	327 149 800,0%	3 349	334 923 100,0%	6 621	662 072 900,0%	2 835	44 641 133,3%	18,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	300	-	-	-	-	-	-	-	-	-
Other Gains	0	-	-	-	-	-	-	0	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	523 870	87 865	16,8%	90 660	17,3%	178 525	34,1%	95 554	33,3%	(5,1%)
Employee related costs	229 794	53 612	23,3%	55 594	24,2%	109 207	47,5%	50 810	48,4%	9,4%
Remuneration of councillors	25 246	6 126	24,3%	7 937	31,4%	14 063	55,7%	6 100	48,6%	30,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	7 314	1 571	21,5%	940	12,9%	2 511	34,3%	709	24,9%	32,7%
Debt impairment	13 542	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	125 942	-	-	-	-	-	-	-	-	-
Interest	1 649	-	-	-	-	-	-	-	-	-
Contracted services	25 615	9 556	37,3%	11 232	43,8%	20 788	81,2%	6 859	33,6%	63,7%
Transfers and subsidies	12 876	1 777	13,8%	690	5,4%	2 467	19,2%	1 141	15,0%	(39,6%)
Irrecoverable debts written off	13 044	1 184	9,1%	1	-	1 185	9,1%	308	5,7%	(99,5%)
Operational costs	68 847	14 039	20,4%	14 265	20,7%	28 304	41,1%	29 627	54,5%	(51,9%)
Losses on disposal of Assets	0	-	-	-	-	-	-	-	-	-
Other Losses	(0)	-	-	-	-	-	-	0	-	(100,0%)
Surplus/(Deficit)	(81 282)	112 676		41 943		154 620		45 407		
Transfers and subsidies - capital (monetary allocations)	115 702	24 398	21,1%	33 301	28,8%	57 699	49,9%	26 321	50,4%	26,5%
Transfers and subsidies - capital (in-kind)	0	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	34 419	137 074		75 245		212 318		71 728		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	34 419	137 074		75 245		212 318		71 728		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	34 419	137 074		75 245		212 318		71 728		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	34 419	137 074		75 245		212 318		71 728		

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	544 443	1 267 169	232,7%	840 687	154,4%	2 107 857	387,2%	194 929	73,2%	331,3%
Property rates	55 093	86 367	156,8%	37 144	67,4%	123 511	224,2%	39 040	99,6%	(4,9%)
Service charges	17 641	3 951	22,4%	2 586	14,7%	6 537	37,1%	849	25,5%	204,6%
Other revenue	15 200	26 916	177,1%	16 266	107,0%	43 182	284,1%	8 896	88,4%	82,9%
Transfers and Subsidies - Operational	331 808	854 530	257,5%	654 125	197,1%	1 508 655	454,7%	102 524	71,3%	538,0%
Transfers and Subsidies - Capital	115 702	295 406	255,3%	130 566	112,8%	425 972	368,2%	43 621	68,8%	199,3%
Interest	9 000	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(371 581)	(105 341)	28,3%	(116 632)	31,4%	(221 973)	59,7%	(98 206)	51,8%	18,8%
Suppliers and employees	(358 705)	(105 341)	29,4%	(116 632)	32,5%	(221 973)	61,9%	(98 206)	54,0%	18,8%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(12 876)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	172 862	1 161 828	672,1%	724 056	418,9%	1 885 884	1 091,0%	96 723	137,9%	648,6%
Cash Flow from Investing Activities										
Receipts	252	(246)	(97,7%)	246	97,7%	-	-	-	,7%	(100,0%)
Proceeds on disposal of PPE	300	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(48)	(246)	512,8%	246	(512,8%)	-	-	-	1,3%	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(244 669)	(3 213)	1,3%	(10 188)	4,2%	(13 401)	5,5%	(44 208)	39,0%	(77,0%)
Capital assets	(244 669)	(3 213)	1,3%	(10 188)	4,2%	(13 401)	5,5%	(44 208)	39,0%	(77,0%)
Net Cash from/(used) Investing Activities	(244 417)	(3 460)	1,4%	(9 941)	4,1%	(13 401)	5,5%	(44 208)	39,1%	(77,5%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(71 555)	1 158 369	(1 618,8%)	714 114	(998,0%)	1 872 483	(2 616,8%)	52 514	(139,3%)	1 259,8%
Cash/cash equivalents at the year begin:	160 435	-	-	1 352 608	843,1%	-	-	41 583	-	3 152,8%
Cash/cash equivalents at the year end:	88 880	1 352 608	1 521,8%	2 066 722	2 325,3%	2 066 722	2 325,3%	94 097	138,6%	2 096,4%

Part 4: Debtor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	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	139 085	41 978	30,2%	36 137	26,0%	78 116	56,2%	33 809	55,4%	6,9%
Exchange Revenue										
Service charges - Electricity	12 293	2 591	21,1%	2 776	22,6%	5 367	43,7%	2 441	46,4%	13,7%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	8 489	1 153	13,6%	1 572	18,5%	2 725	32,1%	1 709	29,1%	(8,0%)
Sale of Goods and Rendering of Services	908	207	22,8%	88	9,7%	296	32,6%	75	39,9%	17,2%
Agency services	316	61	19,2%	-	-	61	19,2%	192	129,5%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 404	396	28,2%	417	29,7%	814	58,0%	327	15,1%	27,4%
Interest earned from Current and Non Current Assets	1 200	939	78,3%	757	63,1%	1 696	141,3%	400	134,4%	89,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	437	31	7,2%	399	91,2%	430	98,4%	19	12,5%	2 054,8%
Licence and permits	558	182	32,6%	125	22,3%	307	55,0%	125	47,8%	(5%)
Operational Revenue	250	7	2,9%	351	140,6%	359	143,5%	-	4,2%	(100,0%)
Non-Exchange Revenue										
Property rates	46 569	10 912	23,4%	8 673	18,6%	19 585	42,1%	9 326	46,0%	(7,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	187	78	41,8%	227	121,8%	305	163,5%	187	128,5%	21,4%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	59 465	23 549	39,6%	19 062	32,1%	42 611	71,7%	17 405	71,1%	9,5%
Interest	7 009	1 872	26,7%	1 689	24,1%	3 561	50,8%	1 603	139,2%	5,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	120 253	24 295	20,2%	27 225	22,6%	51 519	42,8%	21 891	38,6%	24,4%
Employee related costs	46 979	11 122	23,7%	11 520	24,5%	22 643	48,2%	10 142	44,0%	13,6%
Remuneration of councillors	5 526	1 337	24,2%	1 375	24,9%	2 713	49,1%	1 143	49,8%	20,3%
Bulk purchases - electricity	12 500	4 143	33,1%	2 779	22,2%	6 922	55,4%	2 480	44,8%	12,0%
Inventory consumed	2 180	2	0,1%	123	5,6%	125	5,7%	22	2,4%	458,5%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	13 300	2 858	21,5%	3 312	24,9%	6 170	46,4%	2 225	42,8%	48,9%
Interest	280	4	1,5%	(97)	(34,5%)	(93)	(33,1%)	26	30,0%	(474,8%)
Contracted services	11 186	1 396	12,5%	1 413	12,6%	2 809	25,1%	861	27,0%	64,0%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	9 000	-	-	1 319	14,7%	1 319	14,7%	-	-	(100,0%)
Operational costs	19 303	3 431	17,8%	5 481	28,4%	8 912	46,2%	4 991	57,5%	9,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	18 832	17 684		8 913		26 597		11 919		
Transfers and subsidies - capital (monetary allocations)	46 557	6 824	14,7%	9 147	19,6%	15 972	34,3%	4 878	30,0%	87,5%
Transfers and subsidies - capital (in-kind)	66 677	-	-	-	-	-	-	2 226	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	132 066	24 508		18 060		42 568		19 023		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	132 066	24 508		18 060		42 568		19 023		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	132 066	24 508		18 060		42 568		19 023		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	132 066	24 508		18 060		42 568		19 023		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	113 048	6 786	6,0%	6 447	5,7%	13 232	11,7%	8 755	37,7%	(26,4%)
National Government	17 584	3 699	21,0%	3 823	21,7%	7 522	42,8%	3 911	25,3%	(2,2%)
Provincial Government	25 217	2 912	11,5%	1 499	5,9%	4 411	17,5%	2 810	41,3%	(46,7%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	58 030	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	100 831	6 611	6,6%	5 322	5,3%	11 933	11,8%	6 721	32,8%	(20,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 217	174	1,4%	1 125	9,2%	1 299	10,6%	2 034	71,6%	(44,7%)
Capital Expenditure Functional	113 048	6 786	6,0%	6 447	5,7%	13 232	11,7%	8 755	37,7%	(26,4%)
Municipal governance and administration	2 210	-	-	294	13,3%	294	13,3%	35	4,3%	739,9%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 210	-	-	294	13,3%	294	13,3%	35	4,3%	739,9%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	500	-	-	-	-	-	-	-	-	-
Community and Social Services	50	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	450	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	99 213	6 676	6,7%	5 333	5,4%	12 009	12,1%	6 597	33,3%	(19,2%)
Planning and Development	915	-	-	746	81,5%	746	81,5%	-	-	(100,0%)
Road Transport	98 298	6 676	6,8%	4 588	4,7%	11 264	11,5%	6 597	33,7%	(30,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	11 125	110	1,0%	819	7,4%	929	8,4%	2 122	72,2%	(61,4%)
Energy sources	6 225	-	-	734	11,8%	734	11,8%	123	3,8%	494,6%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	4 900	110	2,2%	85	1,7%	195	4,0%	1 999	176,6%	(95,7%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	224 455	63 668	28,4%	87 594	39,0%	151 263	67,4%	51 481	81,4%	70,1%
Property rates	33 682	29 405	87,3%	49 562	147,1%	78 967	234,4%	5 972	53,8%	729,9%
Service charges	17 762	34 263	192,9%	38 032	214,1%	72 295	407,0%	6 564	80,2%	479,4%
Other revenue	1 722	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	56 733	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	113 862	-	-	-	-	-	-	38 946	210,9%	(100,0%)
Interest	694	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(86 537)	(32 859)	38,0%	(45 790)	52,9%	(78 649)	90,9%	(35 308)	83,2%	29,7%
Suppliers and employees	(86 257)	(32 859)	38,1%	(45 790)	53,1%	(78 649)	91,2%	(35 308)	83,2%	29,7%
Finance charges	(280)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	137 918	30 810	22,3%	41 804	30,3%	72 614	52,6%	16 173	78,2%	158,5%
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	(113 048)	(1 215)	1,1%	(2 231)	2,0%	(3 445)	3,0%	(1 495)	5,1%	49,2%
Capital assets	(113 048)	(1 215)	1,1%	(2 231)	2,0%	(3 445)	3,0%	(1 495)	5,1%	49,2%
Net Cash from/(used) Investing Activities	(113 048)	(1 215)	1,1%	(2 231)	2,0%	(3 445)	3,0%	(1 495)	5,8%	49,2%
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	24 870	29 595	119,0%	39 573	159,1%	69 168	278,1%	14 678	260,8%	169,6%
Cash/cash equivalents at the year begin:	16 610	-	-	63 264	380,9%	-	-	23 796	-	165,9%
Cash/cash equivalents at the year end:	41 480	63 142	152,2%	102 887	248,3%	102 887	248,3%	38 474	190,5%	167,7%

Part 4: Debtor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	240 449	82 819	34,4%	71 315	29,7%	154 134	64,1%	64 343	60,1%	10,8%
Exchange Revenue										
Service charges - Electricity	41 674	10 629	25,5%	9 405	22,6%	20 034	48,1%	7 262	45,6%	29,5%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	12 320	2 894	23,5%	2 909	23,6%	5 803	47,1%	2 801	44,7%	3,9%
Sale of Goods and Rendering of Services	5 634	1 410	25,0%	1 377	24,4%	2 787	49,5%	1 437	50,6%	(4,2%)
Agency services	1 829	333	18,2%	261	14,3%	594	32,5%	62	11,6%	321,3%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 531	1 773	32,1%	1 895	34,3%	3 668	66,3%	1 335	62,8%	42,0%
Interest earned from Current and Non Current Assets	1 158	8	,7%	-	-	8	,7%	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	196	121	61,6%	48	24,5%	169	86,1%	26	120,8%	84,8%
Licence and permits	2 252	743	33,0%	538	23,9%	1 281	56,9%	135	13,0%	298,8%
Operational Revenue	667	0	-	0	-	0	,1%	1 578	303,1%	(100,0%)
Non-Exchange Revenue										
Property rates	24 424	8 353	34,2%	5 244	21,5%	13 598	55,7%	5 764	47,6%	(9,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	27	5	18,3%	2	9,1%	7	27,3%	5	68,9%	(52,1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	138 420	54 805	39,6%	47 769	34,5%	102 574	74,1%	42 536	69,8%	12,3%
Interest	6 318	1 747	27,6%	1 865	29,5%	3 611	57,2%	1 403	56,7%	32,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	305 538	64 023	21,0%	53 586	17,5%	117 609	38,5%	49 912	37,2%	7,4%
Employee related costs	134 985	35 478	26,3%	33 678	24,9%	69 157	51,2%	33 085	59,1%	1,8%
Remuneration of councillors	14 329	3 876	27,1%	3 286	22,9%	7 163	50,0%	3 275	61,7%	3%
Bulk purchases - electricity	51 433	13 639	26,5%	7 086	13,8%	20 725	40,3%	9 573	40,6%	(26,0%)
Inventory consumed	247	59	24,1%	21	8,4%	80	32,5%	24	20,9%	(11,9%)
Debt impairment	27 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	26 000	-	-	-	-	-	-	-	-	-
Interest	4 500	2 236	49,7%	2 711	60,2%	4 947	109,9%	1 807	55,4%	50,0%
Contracted services	18 230	4 401	24,1%	3 848	21,1%	8 249	45,2%	1 434	20,3%	168,3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	28 815	4 333	15,0%	2 956	10,3%	7 289	25,3%	714	13,0%	314,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(65 089)	18 796		17 728		36 525		14 432		
Transfers and subsidies - capital (monetary allocations)	31 327	-	-	16 841	53,8%	16 841	53,8%	6 401	20,2%	163,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(33 762)	18 796		34 569		53 366		20 832		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(33 762)	18 796		34 569		53 366		20 832		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(33 762)	18 796		34 569		53 366		20 832		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(33 762)	18 796		34 569		53 366		20 832		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	33 877	9 053	26,7%	13 002	38,4%	22 056	65,1%	6 246	30,6%	108,2%
National Government	31 327	9 041	28,9%	11 916	38,0%	20 957	66,9%	6 117	38,0%	94,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 327	9 041	28,9%	11 916	38,0%	20 957	66,9%	6 117	38,0%	94,8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 550	13	,5%	1 086	42,6%	1 099	43,1%	129	1,6%	744,8%
Capital Expenditure Functional	33 877	9 053	26,7%	13 002	38,4%	22 056	65,1%	6 246	30,6%	108,2%
Municipal governance and administration	900	13	1,4%	723	80,4%	736	81,8%	-	,4%	(100,0%)
Executive and Council	750	-	-	619	82,5%	619	82,5%	-	-	(100,0%)
Finance and administration	150	13	8,4%	104	69,5%	117	77,9%	-	,4%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	(100,0%)
Community and Public Safety	-	-	-	207	-	207	-	-	-	(100,0%)
Community and Social Services	-	-	-	207	-	207	-	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	31 427	9 041	28,8%	12 020	38,2%	21 061	67,0%	6 117	32,8%	96,5%
Planning and Development	31 377	9 041	28,8%	11 968	38,1%	21 009	67,0%	6 117	32,8%	95,6%
Road Transport	50	-	-	52	104,2%	52	104,2%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	1 550	-	-	52	3,4%	52	3,4%	129	7,2%	(59,5%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 550	-	-	52	3,4%	52	3,4%	129	7,2%	(59,5%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 072	21,6%	1 062	11,1%	670	7,0%	5 794	60,4%	9 598	5,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 569	2,7%	1 132	1,9%	535	,9%	55 952	94,5%	59 188	35,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 062	2,0%	909	1,7%	878	1,7%	49 863	94,6%	52 713	31,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	1,2%	6	1,2%	6	1,2%	440	96,3%	456	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	1 263	2,9%	1 241	2,8%	1 221	2,8%	40 444	91,6%	44 169	26,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(9)	(,9%)	(91)	(9,1%)	(19)	(1,9%)	1 121	111,9%	1 001	,6%	-	-	-	-
Total By Income Source	5 962	3,6%	4 257	2,5%	3 291	2,0%	153 615	91,9%	167 125	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 038	4,5%	1 130	4,9%	459	2,0%	20 669	86,7%	23 297	13,9%	-	-	-	-
Commercial	2 186	10,1%	762	3,5%	544	2,5%	18 119	83,8%	21 611	12,9%	-	-	-	-
Households	2 700	2,2%	2 328	1,9%	2 251	1,9%	114 031	94,0%	121 310	72,6%	-	-	-	-
Other	39	4,2%	37	4,1%	36	4,0%	796	87,7%	908	,5%	-	-	-	-
Total By Customer Group	5 962	3,6%	4 257	2,5%	3 291	2,0%	153 615	91,9%	167 125	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	5 272	4,0%	5 453	4,2%	120 211	91,8%	130 936	74,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	427	3,1%	520	3,7%	18	,1%	12 957	93,1%	13 923	7,9%
Auditor-General	-	-	1 080	28,3%	859	22,5%	1 879	49,2%	3 818	2,2%
Other	4 514	16,4%	-	-	-	-	23 048	83,6%	27 562	15,6%
Total	4 941	2,8%	6 872	3,9%	6 330	3,6%	158 095	89,7%	176 239	100,0%

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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

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	394	2,9%	324	2,4%	207	1,5%	12 811	93,3%	13 736	48,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	149	7,3%	109	5,4%	72	3,6%	1 698	83,7%	2 028	7,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	33	19,9%	7	4,3%	6	3,7%	119	72,1%	166	,6%	-	-	-	-
Interest on Arrear Debtor Accounts	262	2,0%	310	2,4%	267	2,1%	12 013	93,5%	12 851	45,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(49)	15,4%	(24)	7,6%	(8)	2,4%	(236)	74,6%	(316)	(1,1%)	-	-	-	-
Total By Income Source	789	2,8%	726	2,6%	544	1,9%	26 406	92,8%	28 465	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	70	1,0%	143	2,1%	108	1,6%	6 429	95,2%	6 750	23,7%	-	-	-	-
Commercial	267	6,7%	213	5,4%	126	3,2%	3 363	84,7%	3 969	13,9%	-	-	-	-
Households	333	3,4%	261	2,7%	202	2,1%	8 862	91,8%	9 658	33,9%	-	-	-	-
Other	120	1,5%	109	1,3%	108	1,3%	7 752	95,8%	8 068	28,4%	-	-	-	-
Total By Customer Group	789	2,8%	726	2,6%	544	1,9%	26 406	92,8%	28 465	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	74	99,6%	0	,4%	(0)	-	-	-	74	25,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	192	88,3%	26	11,7%	(12)	(5,5%)	12	5,5%	218	74,6%
Total	266	91,2%	26	8,8%	(12)	(4,1%)	12	4,1%	292	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	489 491	(34 956)	(7,1%)	40 762	8,3%	5 806	1,2%	-	-	(100,0%)
Property rates	90 827	(34)	-	99	,1%	65	,1%	-	-	(100,0%)
Service charges	98 946	(96)	(,1%)	302	,3%	206	,2%	-	-	(100,0%)
Other revenue	21 355	(1 830)	(8,6%)	4 051	19,0%	2 221	10,4%	-	-	(100,0%)
Transfers and Subsidies - Operational	226 164	(32 996)	(14,6%)	(5 194)	(2,3%)	(38 190)	(16,9%)	-	-	(100,0%)
Transfers and Subsidies - Capital	49 900	-	-	41 504	83,2%	41 504	83,2%	-	-	(100,0%)
Interest	2 300	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(440 791)	(101 794)	23,1%	(177 807)	40,3%	(279 601)	63,4%	(85 334)	30,2%	108,4%
Suppliers and employees	(421 991)	(101 794)	24,1%	(177 807)	42,1%	(279 601)	66,3%	(85 334)	31,6%	108,4%
Finance charges	(16 300)	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 500)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	48 700	(136 751)	(280,8%)	(137 045)	(281,4%)	(273 796)	(562,2%)	(85 334)	(163,4%)	60,6%
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	(49 900)	-	-	-	-	-	-	-	-	-
Capital assets	(49 900)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(49 900)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(1 200)	(136 751)	11 399,4%	(137 045)	11 423,9%	(273 796)	22 823,3%	(85 334)	(517,6%)	60,6%
Cash/cash equivalents at the year begin:	16 000	9 713	60,7%	(127 038)	(794,0%)	9 713	60,7%	(19 936)	-	537,2%
Cash/cash equivalents at the year end:	14 800	(127 038)	(858,3%)	(264 083)	(1 784,3%)	(264 083)	(1 784,3%)	(105 269)	(392,2%)	150,9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 708	5,6%	4 042	6,1%	2 539	3,8%	56 076	84,5%	66 366	8,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 275	1,2%	3 918	1,1%	3 863	1,1%	347 460	96,6%	359 517	46,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 267	2,9%	4 135	2,8%	4 091	2,8%	133 779	91,5%	146 272	19,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	31	3,1%	25	2,5%	25	2,5%	905	91,9%	985	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	5 769	2,7%	5 633	2,7%	5 470	2,6%	194 564	92,0%	211 436	27,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 319)	15,1%	(406)	2,6%	(107)	,7%	(12 528)	81,6%	(15 361)	(2,0%)	-	-	-	-
Total By Income Source	15 731	2,0%	17 347	2,3%	15 881	2,1%	720 255	93,6%	769 215	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 769	1,7%	2 597	2,5%	2 012	2,0%	96 543	93,8%	102 922	13,4%	-	-	-	-
Commercial	4 065	3,7%	3 253	3,0%	2 871	2,6%	98 605	90,6%	108 794	14,1%	-	-	-	-
Households	5 547	1,7%	6 928	2,1%	6 688	2,0%	311 980	94,2%	331 143	43,0%	-	-	-	-
Other	4 350	1,9%	4 569	2,0%	4 310	1,9%	213 128	94,2%	226 356	29,4%	-	-	-	-
Total By Customer Group	15 731	2,0%	17 347	2,3%	15 881	2,1%	720 255	93,6%	769 215	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(89)	(2,3%)	34	,9%	76	2,0%	3 765	99,4%	3 787	1,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(356)	(,1%)	10 973	2,9%	8 330	2,2%	357 596	95,0%	376 544	99,0%
Total	(444)	(,1%)	11 007	2,9%	8 406	2,2%	361 362	95,0%	380 330	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	1 881 380	628 898	33,4%	580 006	30,8%	1 208 904	64,3%	491 826	57,0%	17,9%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	438 518	95 765	21,8%	114 502	26,1%	210 267	47,9%	76 430	31,3%	49,8%
Service charges - Waste Water Management	133 608	37 348	28,0%	37 443	28,0%	74 791	56,0%	35 289	41,2%	6,1%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	9 109	2 275	25,0%	2 019	22,2%	4 294	47,1%	1 932	38,7%	4,5%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	58 431	22 795	39,0%	17 886	30,6%	40 681	69,6%	14 172	74,7%	26,2%
Interest earned from Current and Non Current Assets	17 401	11 074	63,6%	11 363	65,3%	22 436	128,9%	4 171	515,0%	172,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	330	78	23,6%	79	23,9%	157	47,5%	50	32,4%	56,0%
Licence and permits	-	3	-	5	-	8	-	3	-	42,7%
Operational Revenue	-	226	-	299	-	525	-	231	-	29,5%
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	5 397	-	(100,0%)
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	4	-	7	-	11	-	4	-	94,6%
Transfer and subsidies - Operational	726 441	459 329	63,2%	396 405	54,6%	855 734	117,8%	354 147	69,6%	11,9%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	497 543	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 839 456	263 734	14,3%	283 356	15,4%	547 090	29,7%	267 466	30,0%	5,9%
Employee related costs	778 348	173 391	22,3%	187 898	24,1%	361 289	46,4%	181 851	43,1%	3,3%
Remuneration of councillors	14 292	3 789	26,5%	4 498	31,5%	8 287	58,0%	3 535	47,2%	27,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	198 339	-	-	442	2,2%	442	2,2%	12 684	56,8%	(96,5%)
Debt impairment	383 799	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	105 442	-	-	143	1,1%	143	1,1%	-	-	(100,0%)
Interest	108	1 589	1 474,1%	2 409	2 235,5%	3 998	3 709,6%	391	456,5%	516,3%
Contracted services	112 910	31 815	28,2%	45 402	40,2%	77 216	68,4%	24 704	49,0%	83,8%
Transfers and subsidies	10 000	3 361	33,6%	24	2,2%	3 385	33,9%	-	33,3%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	236 218	49 789	21,1%	42 540	18,0%	92 329	39,1%	44 301	28,3%	(4,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	41 924	365 164		296 649		661 813		224 360		
Transfers and subsidies - capital (monetary allocations)	571 189	62 091	10,9%	203 751	35,7%	265 843	46,5%	39 481	5,7%	416,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	613 113	427 255		500 401		927 656		263 841		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	613 113	427 255		500 401		927 656		263 841		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	613 113	427 255		500 401		927 656		263 841		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	613 113	427 255		500 401		927 656		263 841		

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Dr Bhekisisa Mthembu	043 701 4137
Financial Manager	Mrs Sonia Kieck (Acting)	043 701 5262

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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

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	-	-	-	-	-	-	(0)	100,0%	(0)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 188	17,5%	3 967	8,5%	4 169	8,9%	30 423	65,1%	46 748	13,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 261	9,6%	2 188	1,4%	1 938	1,2%	140 357	87,9%	159 745	45,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 814	2,8%	3 452	2,5%	3 369	2,4%	128 033	92,3%	138 668	39,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	219	3,9%	160	2,9%	150	2,7%	5 049	90,5%	5 579	1,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	27 483	7,8%	9 767	2,8%	9 626	2,7%	303 862	86,6%	350 739	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 085	8,7%	2 847	6,0%	2 873	6,1%	37 278	79,2%	47 084	13,4%	-	-	-	-
Commercial	4 884	28,1%	860	4,9%	1 121	6,4%	10 528	60,5%	17 392	5,0%	-	-	-	-
Households	18 514	6,5%	6 060	2,1%	5 633	2,0%	256 056	89,4%	286 263	81,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	27 483	7,8%	9 767	2,8%	9 626	2,7%	303 862	86,6%	350 739	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	10 128	1,8%	11 718	2,0%	12 690	2,2%	542 377	94,0%	576 913	98,6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(1 244)	63,8%	(1 244)	63,9%	(3 124)	160,3%	3 663	(188,0%)	(1 949)	(,3%)
Auditor-General	-	-	682	6,9%	(723)	(7,3%)	9 953	100,4%	9 912	1,7%
Other	-	-	-	-	-	-	-	-	-	-
Total	8 884	1,5%	11 156	1,9%	8 843	1,5%	555 993	95,1%	584 876	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	326 748	(2 408)	(,7%)	17 204	5,3%	14 796	4,5%	(2 497)	1,6%	(788,9%)
Property rates	10 611	(383)	(3,6%)	3 977	37,5%	3 594	33,9%	-	-	(100,0%)
Service charges	2 313	(82)	(3,5%)	182	7,9%	100	4,3%	-	-	(100,0%)
Other revenue	24 891	(494)	(2,0%)	1 869	7,5%	1 375	5,5%	-	-	(100,0%)
Transfers and Subsidies - Operational	206 096	(1 449)	(,7%)	11 176	5,4%	9 727	4,7%	(2 497)	2,4%	(547,5%)
Transfers and Subsidies - Capital	78 616	-	-	-	-	-	-	-	-	-
Interest	4 222	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(230 667)	(221)	,1%	(12 955)	5,6%	(13 177)	5,7%	(10 974)	9,3%	18,1%
Suppliers and employees	(225 967)	(221)	,1%	(12 955)	5,7%	(13 177)	5,8%	(10 974)	9,5%	18,1%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 700)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	96 081	(2 630)	(2,7%)	4 249	4,4%	1 619	1,7%	(13 471)	(18,6%)	(131,5%)
Cash Flow from Investing Activities										
Receipts	1 323	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 323	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(82 836)	-	-	-	-	-	-	-	-	-
Capital assets	(82 836)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(81 514)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	1 209	-	1 209	-	2	-	77 176,3%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	1 209	-	1 209	-	2	-	77 176,3%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	1 209	-	1 209	-	2	-	77 176,3%
Net Increase/(Decrease) in cash held	14 567	(2 630)	(18,1%)	5 458	37,5%	2 828	19,4%	(13 470)	(63,2%)	(140,5%)
Cash/cash equivalents at the year begin:	60 995	60 976	100,0%	58 346	95,7%	60 976	100,0%	(1 579)	-	(3 795,6%)
Cash/cash equivalents at the year end:	75 562	58 346	77,2%	63 804	84,4%	63 804	84,4%	(15 948)	(17,5%)	(524,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 122	3,9%	1 097	3,9%	927	3,3%	25 326	89,0%	28 472	50,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	30	100,0%	30	,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	139	2,3%	92	1,5%	93	1,6%	5 655	94,6%	5 979	10,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	49	1,8%	48	1,8%	44	1,6%	2 615	94,9%	2 757	4,9%	-	-	-	-
Interest on Arrear Debtor Accounts	526	2,7%	510	2,6%	491	2,5%	18 275	92,3%	19 801	34,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(69)	22,3%	(17)	5,8%	(20)	6,6%	(201)	65,4%	(307)	(,5%)	-	-	-	-
Total By Income Source	1 768	3,1%	1 730	3,0%	1 535	2,7%	51 701	91,1%	56 733	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	801	3,2%	842	3,4%	764	3,1%	22 309	90,3%	24 706	43,5%	-	-	-	-
Commercial	631	4,2%	476	3,1%	415	2,7%	13 607	89,9%	15 129	26,7%	-	-	-	-
Households	369	2,2%	378	2,3%	333	2,0%	15 411	93,4%	16 492	29,1%	-	-	-	-
Other	(34)	(8,4%)	33	8,1%	33	8,0%	374	92,2%	408	,7%	-	-	-	-
Total By Customer Group	1 768	3,1%	1 730	3,0%	1 535	2,7%	51 701	91,1%	56 733	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	100,0%	0	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(4 793)	89,8%	(518)	9,7%	-	-	(25)	,5%	(5 336)	47,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(4 958)	83,6%	(976)	16,4%	(117)	2,0%	117	(2,0%)	(5 934)	52,7%
Total	(9 751)	86,5%	(1 493)	13,3%	(117)	1,0%	92	(,8%)	(11 269)	100,0%

Contact Details

Municipal Manager	Mr Mthembu Mabono	047 874 8708
Financial Manager	Mrs Lwana-Xashimba Nondyabo	047 874 8739

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	272 960	623 525	228,4%	91 892	33,7%	715 417	262,1%	90 714	81,8%	1,3%
Property rates	13 237	5 143	38,8%	14 757	111,5%	19 899	150,3%	3 944	80,3%	274,1%
Service charges	21 702	33 271	153,3%	20 827	96,0%	54 099	249,3%	5 378	100,4%	287,2%
Other revenue	8 532	5 993	70,2%	7 486	87,7%	13 479	158,0%	1 521	41,7%	392,3%
Transfers and Subsidies - Operational	162 516	417 112	256,7%	3 822	2,4%	420 934	259,0%	49 961	76,9%	(92,3%)
Transfers and Subsidies - Capital	62 393	162 006	259,7%	45 000	72,1%	207 006	331,8%	29 910	99,3%	50,4%
Interest	4 579	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(195 941)	(27 787)	14,2%	(20 052)	10,2%	(47 839)	24,4%	(34 570)	-	(42,0%)
Suppliers and employees	(195 930)	(27 787)	14,2%	(20 052)	10,2%	(47 839)	24,4%	(34 570)	-	(42,0%)
Finance charges	(10)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	77 019	595 738	773,5%	71 840	93,3%	667 577	866,8%	56 144	53,4%	28,0%
Cash Flow from Investing Activities										
Receipts	-	0	-	-	-	0	-	-	-	-
Proceeds on disposal of PPE	0	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(0)	0	(100,0%)	-	-	0	(100,0%)	-	-	-
Payments	(62 394)	(5 535)	8,9%	(7 018)	11,2%	(12 553)	20,1%	(9 710)	-	(27,7%)
Capital assets	(62 394)	(5 535)	8,9%	(7 018)	11,2%	(12 553)	20,1%	(9 710)	-	(27,7%)
Net Cash from/(used) Investing Activities	(62 394)	(5 535)	8,9%	(7 018)	11,2%	(12 553)	20,1%	(9 710)	-	(27,7%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	14 626	590 203	4 035,4%	64 821	443,2%	655 024	4 478,6%	46 435	46,4%	39,6%
Cash/cash equivalents at the year begin:	76 351	-	-	590 203	773,0%	-	-	128 492	-	359,3%
Cash/cash equivalents at the year end:	90 977	590 203	648,7%	655 024	720,0%	655 024	720,0%	174 927	82,1%	274,5%

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	155 876	27 431	17,6%	52 562	33,7%	79 993	51,3%	33 115	67,2%	58,7%
National Government	73 764	12 461	16,9%	12 630	17,1%	25 091	34,0%	17 326	61,2%	(27,1%)
Provincial Government	30 000	3 886	13,0%	17 426	58,1%	21 312	71,0%	5 040	63,3%	245,7%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm A	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	103 764	16 346	15,8%	30 056	29,0%	46 402	44,7%	22 366	61,9%	34,4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	52 112	11 085	21,3%	22 506	43,2%	33 591	64,5%	10 749	96,2%	109,4%
Capital Expenditure Functional	155 876	27 431	17,6%	52 562	33,7%	79 993	51,3%	33 115	67,2%	58,7%
Municipal governance and administration	11 872	601	5,1%	934	7,9%	1 535	12,9%	6 231	90,2%	(85,0%)
Executive and Council	-	25	-	336	-	361	-	1 445	58,1%	(76,7%)
Finance and administration	11 872	576	4,9%	597	5,0%	1 173	9,9%	4 785	109,5%	(87,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	37 367	-	-	-	-	-	-	-	9,0%	-
Community and Social Services	-	-	-	-	-	-	-	-	9,0%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	37 367	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	88 256	21 798	24,7%	42 995	48,7%	64 794	73,4%	21 033	64,2%	104,4%
Planning and Development	15 000	2 446	16,3%	3 659	24,4%	6 105	40,7%	618	389,1%	492,0%
Road Transport	73 256	19 352	26,4%	39 336	53,7%	58 689	80,1%	20 415	63,2%	92,7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	18 381	5 031	27,4%	8 633	47,0%	13 665	74,3%	5 851	70,0%	47,6%
Energy sources	18 381	4 093	22,3%	8 501	46,2%	12 594	68,5%	5 096	59,5%	66,8%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	939	-	133	-	1 071	-	755	338,6%	(82,4%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	376 479	85 352	22,7%	73 375	19,5%	158 727	42,2%	59 811	49,6%	22,7%
Property rates	6 942	1 384	19,9%	426	6,1%	1 810	26,1%	534	26,4%	(20,3%)
Service charges	732	268	36,6%	185	25,3%	453	61,9%	122	43,0%	51,9%
Other revenue	42 263	9 111	21,6%	11 069	26,2%	20 180	47,7%	933	10,0%	1 086,7%
Transfers and Subsidies - Operational	197 121	71 080	36,1%	61 695	31,3%	132 775	67,4%	51 909	65,6%	18,8%
Transfers and Subsidies - Capital	129 421	3 509	2,7%	-	-	3 509	2,7%	6 293	23,2%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(213 523)	(49 108)	23,0%	(59 257)	27,8%	(108 364)	50,8%	(48 029)	98,1%	23,4%
Suppliers and employees	(213 523)	(49 108)	23,0%	(59 257)	27,8%	(108 364)	50,8%	(48 029)	98,1%	23,4%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	162 956	36 244	22,2%	14 118	8,7%	50 362	30,9%	11 782	(74,6%)	19,8%
Cash Flow from Investing Activities										
Receipts	-	520	-	-	-	520	-	-	-	-
Proceeds on disposal of PPE	-	520	-	-	-	520	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(155 876)	(24 390)	15,6%	(53 685)	34,4%	(78 075)	50,1%	(33 574)	71,5%	59,9%
Capital assets	(155 876)	(24 390)	15,6%	(53 685)	34,4%	(78 075)	50,1%	(33 574)	71,5%	59,9%
Net Cash from/(used) Investing Activities	(155 876)	(23 870)	15,3%	(53 685)	34,4%	(77 555)	49,8%	(33 574)	72,7%	59,9%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	7 081	12 374	174,8%	(39 567)	(558,8%)	(27 193)	(384,0%)	(21 792)	12 177,2%	81,6%
Cash/cash equivalents at the year begin:	94 396	(1)	-	12 368	13,1%	(1)	-	(4 867)	92,9%	(354,1%)
Cash/cash equivalents at the year end:	101 476	12 369	12,2%	(27 202)	(26,8%)	(27 202)	(26,8%)	(26 662)	(27,1%)	2,0%

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	-	-	-	-	-	-	(1)	100,0%	(1)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	144	7%	140	6%	115	5%	21 187	98,2%	21 586	83,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	143	3,4%	126	3,0%	114	2,7%	3 861	91,0%	4 243	16,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	13	9,2%	13	9,2%	115	81,6%	142	6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	(244)	100,0%	(244)	(,9%)	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	287	1,1%	278	1,1%	242	,9%	24 919	96,9%	25 726	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	51	1,0%	45	,9%	24	,5%	5 079	97,7%	5 199	20,2%	-	-	-	-
Commercial	117	1,4%	117	1,4%	114	1,4%	7 793	95,7%	8 141	31,6%	-	-	-	-
Households	120	1,0%	116	,9%	103	,8%	12 047	97,3%	12 386	48,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	287	1,1%	278	1,1%	242	,9%	24 919	96,9%	25 726	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 415	100,0%	-	-	-	-	-	-	2 415	84,9%
Auditor-General	424	98,9%	5	1,1%	-	-	-	-	429	15,1%
Other	-	-	-	-	-	-	-	-	-	-
Total	2 839	99,8%	5	,2%	-	-	-	-	2 844	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	171 440	330 147	192,6%	308 590	180,0%	638 738	372,6%	50 121	70,2%	515,7%
Property rates	9 063	5 540	61,1%	5 245	57,9%	10 785	119,0%	599	19,3%	775,0%
Service charges	25 904	27 075	104,5%	25 354	97,9%	52 429	202,4%	2 966	83,4%	754,8%
Other revenue	6 553	4 138	63,1%	3 227	49,3%	7 365	112,4%	225	11,1%	1 332,2%
Transfers and Subsidies - Operational	88 961	223 272	251,0%	170 286	191,4%	393 558	442,4%	27 528	72,9%	518,6%
Transfers and Subsidies - Capital	37 543	70 122	186,8%	104 478	278,3%	174 600	465,1%	18 801	89,3%	455,7%
Interest	3 417	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(108 320)	(14 176)	13,1%	(19 024)	17,6%	(33 200)	30,7%	(13 795)	17,3%	37,9%
Suppliers and employees	(107 467)	(14 176)	13,2%	(19 024)	17,7%	(33 200)	30,9%	(13 795)	17,4%	37,9%
Finance charges	(353)	-	-	-	-	-	-	-	-	-
Transfers and grants	(500)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	63 120	315 971	500,6%	289 566	458,8%	605 537	959,3%	36 325	170,9%	697,1%
Cash Flow from Investing Activities										
Receipts	450	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	450	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(39 831)	(2 687)	6,7%	(2 965)	7,4%	(5 652)	14,2%	(3 963)	20,3%	(25,2%)
Capital assets	(39 831)	(2 687)	6,7%	(2 965)	7,4%	(5 652)	14,2%	(3 963)	20,3%	(25,2%)
Net Cash from/(used) Investing Activities	(39 381)	(2 687)	6,8%	(2 965)	7,5%	(5 652)	14,4%	(3 963)	19,8%	(25,2%)
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	23 739	313 285	1 319,7%	286 601	1 207,3%	599 885	2 527,0%	32 362	544,4%	785,6%
Cash/cash equivalents at the year begin:	26 301	-	-	313 285	1 191,2%	-	-	50 400	-	521,6%
Cash/cash equivalents at the year end:	50 040	313 285	626,1%	599 885	1 198,8%	599 885	1 198,8%	82 762	199,4%	624,8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 718	8,0%	773	3,6%	525	2,4%	18 469	86,0%	21 485	12,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 876	2,5%	901	1,2%	886	1,2%	70 477	95,1%	74 140	43,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 206	1,6%	584	,8%	575	,8%	71 527	96,8%	73 892	43,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2	1,6%	1	,8%	1	,8%	106	96,7%	110	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	1,2%	0	,6%	0	,6%	6	97,7%	6	-	-	-	-	-
Total By Income Source	4 802	2,8%	2 258	1,3%	1 987	1,2%	160 584	94,7%	169 632	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	631	2,7%	341	1,4%	315	1,3%	22 427	94,6%	23 714	14,0%	-	-	-	-
Commercial	1 434	6,3%	608	2,7%	396	1,7%	20 442	89,3%	22 880	13,5%	-	-	-	-
Households	2 737	2,2%	1 310	1,1%	1 276	1,0%	117 715	95,7%	123 038	72,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 802	2,8%	2 258	1,3%	1 987	1,2%	160 584	94,7%	169 632	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	54	38,5%	8	5,6%	6	4,6%	72	51,2%	140	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	54	38,5%	8	5,6%	6	4,6%	72	51,2%	140	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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

Part 4: Debtor Age Analysis

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

Contact Details

Municipal Manager	Ms Ayakha Ntenganyane	045 807 2606
Financial Manager	Mr Mqopheli Paul Mahlasela	045 807 2007

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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

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

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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

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	4 026	13,7%	1 353	4,6%	1 359	4,6%	22 636	77,1%	29 375	29,2%	(78)	(,3%)	-	-
Receivables from Non-exchange Transactions - Property Rates	3 438	8,7%	1 222	3,1%	1 170	3,0%	33 674	85,2%	39 504	39,3%	(31)	(,1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 115	8,6%	490	3,8%	479	3,7%	10 882	83,9%	12 966	12,9%	(13)	(,1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 486	8,1%	718	3,9%	696	3,8%	15 496	84,2%	18 395	18,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	313	100,0%	313	,3%	(17)	(5,3%)	-	-
Total By Income Source	10 065	10,0%	3 783	3,8%	3 705	3,7%	83 001	82,5%	100 554	100,0%	(138)	(,1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 883	13,8%	1 142	5,5%	1 146	5,5%	15 733	75,3%	20 903	20,8%	-	-	-	-
Commercial	2 692	16,1%	697	4,2%	666	4,0%	12 716	75,8%	16 771	16,7%	1	-	-	-
Households	4 490	7,1%	1 945	3,1%	1 893	3,0%	54 552	86,8%	62 679	62,5%	(139)	(,2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	10 065	10,0%	3 783	3,8%	3 705	3,7%	83 001	82,5%	100 554	100,0%	(138)	(,1%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 438	47,6%	8	,3%	41	1,4%	1 534	50,8%	3 022	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 438	47,6%	8	,3%	41	1,4%	1 534	50,8%	3 022	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure Total Expenditure as % of main appropriation		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	82 881	10 724	12,9%	25 190	30,4%	35 914	43,3%	16 173	33,2%	55,8%
National Government	37 575	9 190	24,5%	12 481	33,2%	21 671	57,7%	11 601	50,3%	7,6%
Provincial Government	-	-	-	5 256	-	5 256	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 575	9 190	24,5%	17 737	47,2%	26 928	71,7%	11 601	50,3%	52,9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	45 307	1 534	3,4%	7 452	16,4%	8 986	19,8%	4 572	14,8%	63,0%
Capital Expenditure Functional	82 881	10 724	12,9%	25 190	30,4%	35 914	43,3%	16 173	33,2%	55,8%
Municipal governance and administration	15 746	169	1,1%	682	4,3%	852	5,4%	313	6,0%	118,3%
Executive and Council	535	-	-	-	-	-	-	-	-	-
Finance and administration	13 861	169	1,2%	682	4,9%	852	6,1%	313	8,6%	118,3%
Internal audit	1 350	-	-	-	-	-	-	-	-	-
Community and Public Safety	20 470	3 250	15,9%	5 572	27,2%	8 822	43,1%	3 241	24,1%	71,9%
Community and Social Services	9 340	1 199	12,8%	1 357	14,5%	2 556	27,4%	2 137	31,6%	(36,5%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	11 130	2 051	18,4%	4 215	37,9%	6 266	56,3%	1 104	15,9%	281,9%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 730	1 054	5,1%	11 195	54,0%	12 249	59,1%	6 740	42,5%	66,1%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	20 730	1 054	5,1%	11 195	54,0%	12 249	59,1%	6 740	42,5%	66,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	25 835	6 251	24,2%	7 740	30,0%	13 991	54,2%	5 880	41,6%	31,6%
Energy sources	1 865	-	-	55	2,9%	55	2,9%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	7 200	839	11,7%	777	10,8%	1 616	22,4%	-	-	(100,0%)
Waste Management	16 770	5 412	32,3%	6 909	41,2%	12 321	73,5%	5 880	59,2%	17,5%
Other	100	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	310 163	155 081	50,0%	161 706	52,1%	316 787	102,1%	132 750	94,3%	21,8%
Property rates	13 029	10 389	79,7%	12 002	92,1%	22 391	171,9%	5 566	78,0%	115,6%
Service charges	54 863	94 218	171,7%	64 453	117,5%	158 671	289,2%	16 293	53,1%	295,6%
Other revenue	5 302	8 669	163,5%	8 956	168,9%	17 625	332,4%	1 402	46,1%	538,6%
Transfers and Subsidies - Operational	199 394	41 805	21,0%	(46 375)	(23,3%)	(4 570)	(2,3%)	109 489	127,7%	(142,4%)
Transfers and Subsidies - Capital	37 575	-	-	122 670	326,5%	122 670	326,5%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(319 315)	(36 893)	11,6%	(76 138)	23,8%	(113 031)	35,4%	-	-	(100,0%)
Suppliers and employees	(315 476)	(36 893)	11,7%	(76 138)	24,1%	(113 031)	35,8%	-	-	(100,0%)
Finance charges	(3 802)	-	-	-	-	-	-	-	-	-
Transfers and grants	(36)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(9 153)	118 188	(1 291,3%)	85 568	(934,9%)	203 756	(2 226,2%)	132 750	94,3%	(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	(82 881)	(4 368)	5,3%	(7 181)	8,7%	(11 549)	13,9%	-	-	(100,0%)
Capital assets	(82 881)	(4 368)	5,3%	(7 181)	8,7%	(11 549)	13,9%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(82 881)	(4 368)	5,3%	(7 181)	8,7%	(11 549)	13,9%	-	-	(100,0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(0)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(0)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(0)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(92 034)	113 820	(123,7%)	78 387	(85,2%)	192 207	(208,8%)	132 750	123,5%	(41,0%)
Cash/cash equivalents at the year begin:	396 786	-	-	113 841	28,7%	-	-	612 634	-	(81,4%)
Cash/cash equivalents at the year end:	304 752	113 841	37,4%	192 228	63,1%	192 228	63,1%	745 384	122,8%	(74,2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 874	16,5%	2 138	6,0%	2 009	5,7%	25 473	71,8%	35 493	27,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 540	4,0%	624	1,6%	585	1,5%	35 830	92,9%	38 579	30,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 467	4,7%	1 131	2,2%	1 074	2,1%	47 691	91,1%	52 363	41,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	182	17,4%	44	4,2%	23	2,2%	793	76,2%	1 041	,8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	6	100,0%	6	-	-	-	-	-
Total By Income Source	10 062	7,9%	3 937	3,1%	3 691	2,9%	109 793	86,1%	127 482	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 521	5,8%	1 141	2,6%	1 172	2,7%	38 986	89,0%	43 819	34,4%	-	-	-	-
Commercial	3 401	16,6%	883	4,3%	812	4,0%	15 359	75,1%	20 456	16,0%	-	-	-	-
Households	4 140	6,5%	1 912	3,0%	1 707	2,7%	55 448	87,7%	63 207	49,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	10 062	7,9%	3 937	3,1%	3 691	2,9%	109 793	86,1%	127 482	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	11	100,0%	11	,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	30	,3%	226	2,5%	8 875	97,2%	9 131	93,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	10	1,6%	-	-	-	-	618	98,4%	628	6,4%
Total	10	,1%	30	,3%	226	2,3%	9 504	97,3%	9 770	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	399 573	47 551	11,9%	162 071	40,6%	209 623	52,5%	88 937	64,5%	82,2%
Exchange Revenue										
Service charges - Electricity	189 531	28 840	15,2%	45 679	24,1%	74 519	39,3%	34 879	63,5%	31,0%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	25 809	5 436	21,1%	10 719	41,5%	16 156	62,6%	7 325	101,9%	46,3%
Sale of Goods and Rendering of Services	2 537	288	11,3%	1 085	42,8%	1 372	54,1%	635	37,3%	70,7%
Agency services	2 403	3	,1%	246	10,2%	248	10,3%	8	,7%	2 792,5%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	24 470	2 098	8,6%	10 080	41,2%	12 179	49,8%	6 604	77,5%	52,6%
Interest earned from Current and Non Current Assets	1 631	123	7,6%	206	12,6%	329	20,2%	383	44,0%	(46,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 361	(66)	(2,8%)	668	28,3%	602	25,5%	429	28,9%	55,7%
Licence and permits	911	20	2,2%	36	3,9%	56	6,2%	21	3,9%	72,2%
Operational Revenue	6	72	1 114,7%	123	1 904,6%	194	3 019,3%	138	12,3%	(11,2%)
Non-Exchange Revenue										
Property rates	53 922	5 265	9,8%	25 767	47,8%	31 032	57,5%	9 113	57,9%	182,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	387	25	6,5%	49	12,5%	74	19,1%	36	30,6%	35,7%
Licences or permits	4 255	2 986	70,2%	3 936	92,5%	6 922	162,7%	2 128	110,5%	85,0%
Transfer and subsidies - Operational	82 899	176	,2%	59 719	72,0%	59 895	72,3%	24 937	64,4%	139,5%
Interest	8 451	2 286	27,0%	3 760	44,5%	6 046	71,5%	2 302	244,9%	63,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	425 187	87 742	20,6%	113 981	26,8%	201 723	47,4%	75 035	46,1%	51,9%
Employee related costs	134 819	21 126	15,7%	32 027	23,8%	53 153	39,4%	18 023	40,1%	77,7%
Remuneration of councillors	9 037	2 010	22,2%	2 336	25,9%	4 346	48,1%	2 297	54,9%	1,7%
Bulk purchases - electricity	163 053	36 145	22,2%	40 971	25,1%	77 116	47,3%	24 784	61,7%	65,3%
Inventory consumed	-	-	-	-	-	-	-	-	-	-
Debt impairment	15 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	35 256	7 877	22,3%	7 657	21,7%	15 534	44,1%	6 416	25,7%	19,3%
Interest	15 261	9 360	61,3%	8 290	54,3%	17 650	115,7%	9 536	143,1%	(13,1%)
Contracted services	26 948	6 466	24,0%	10 635	39,5%	17 102	63,5%	6 879	35,3%	54,6%
Transfers and subsidies	60	-	-	-	-	-	-	-	9,9%	-
Irrecoverable debts written off	-	42	-	860	-	901	-	-	-	(100,0%)
Operational costs	25 754	4 717	18,3%	11 204	43,5%	15 921	61,8%	7 099	53,2%	57,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(25 614)	(40 191)		48 091		7 900		13 902		
Transfers and subsidies - capital (monetary allocations)	20 683	4 665	22,6%	15 849	76,6%	20 513	99,2%	10 034	38,7%	57,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(4 931)	(35 526)		63 939		28 413		23 936		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(4 931)	(35 526)		63 939		28 413		23 936		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(4 931)	(35 526)		63 939		28 413		23 936		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(4 931)	(35 526)		63 939		28 413		23 936		

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	315 114	(23 442)	(7,4%)	76 606	24,3%	53 164	16,9%	-	-	(100,0%)
Property rates	41 288	(3 170)	(7,7%)	14 054	34,0%	10 884	26,4%	-	-	(100,0%)
Service charges	155 865	(15 397)	(9,9%)	47 760	30,6%	32 362	20,8%	-	-	(100,0%)
Other revenue	12 748	(2 365)	(18,6%)	6 613	51,9%	4 247	33,3%	-	-	(100,0%)
Transfers and Subsidies - Operational	82 899	-	-	2 177	2,6%	2 177	2,6%	-	-	(100,0%)
Transfers and Subsidies - Capital	20 683	(2 509)	(12,1%)	3 483	16,8%	974	4,7%	-	-	(100,0%)
Interest	1 631	-	-	2 519	154,5%	2 519	154,5%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(421 392)	(13 335)	3,2%	(43 025)	10,2%	(56 360)	13,4%	(31 473)	39,5%	36,7%
Suppliers and employees	(391 131)	(13 335)	3,4%	(43 025)	11,0%	(56 360)	14,4%	(31 473)	39,5%	36,7%
Finance charges	(30 261)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(106 278)	(36 777)	34,6%	33 581	(31,6%)	(3 196)	3,0%	(31 473)	(43,2%)	(206,7%)
Cash Flow from Investing Activities										
Receipts	1 520	6 235	410,2%	10 532	692,9%	16 766	1 103,0%	5 250	739,5%	100,6%
Proceeds on disposal of PPE	-	6 235	-	10 532	-	16 766	-	5 250	-	100,6%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	1 520	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(38 198)	-	-	-	-	-	-	-	(,1%)	-
Capital assets	(38 198)	-	-	-	-	-	-	-	(,1%)	-
Net Cash from/(used) Investing Activities	(36 678)	6 235	(17,0%)	10 532	(28,7%)	16 766	(45,7%)	5 250	(37,4%)	100,6%
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	(142 956)	(30 542)	21,4%	44 112	(30,9%)	13 570	(9,5%)	(26 223)	(44,7%)	(268,2%)
Cash/cash equivalents at the year begin:	168 048	-	-	(73 467)	(43,7%)	-	-	(28 128)	-	161,2%
Cash/cash equivalents at the year end:	25 092	(30 689)	(122,3%)	(29 429)	(117,3%)	(29 429)	(117,3%)	(54 326)	(42,0%)	(45,8%)

Part 4: Debtor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	747 033	193 830	25,9%	77 083	10,3%	270 914	36,3%	184 323	30,2%	(58,2%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	198 307	21 619	10,9%	43 636	22,0%	65 255	32,9%	21 615	18,2%	101,9%
Service charges - Waste Water Management	46 923	3 003	6,4%	9 819	20,9%	12 822	27,3%	(558)	2,4%	(1 858,7%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	2 862	45	1,6%	72	2,5%	117	4,1%	(536)	(33,5%)	(113,4%)
Agency services	486	70	14,5%	-	-	70	14,5%	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	57 973	14 862	25,6%	20 591	35,5%	35 453	61,2%	18 060	42,2%	14,0%
Interest earned from Current and Non Current Assets	9 230	67	,7%	32	,3%	99	1,1%	53	,6%	(40,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 300	3	,1%	0	-	3	,1%	-	-	(100,0%)
Licence and permits	94	63	66,6%	78	82,6%	141	149,2%	31	52,9%	147,9%
Operational Revenue	1 124	448	39,9%	157	13,9%	605	53,8%	151	20,8%	3,9%
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	4	-	11	-	15	-	-	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	417 379	153 646	36,8%	2 688	,6%	156 334	37,5%	145 507	38,8%	(98,2%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	0	-	-	-	-	-	-	-	-	-
Other Gains	7 354	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	680 571	124 342	18,3%	139 406	20,5%	263 747	38,8%	150 109	39,1%	(7,1%)
Employee related costs	256 584	59 152	23,1%	64 148	25,0%	123 300	48,1%	71 081	51,7%	(9,8%)
Remuneration of councillors	7 656	1 792	23,4%	1 676	21,9%	3 468	45,3%	1 676	44,4%	-
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	28 925	4 323	14,9%	7 553	26,1%	11 876	41,1%	7 883	33,6%	(4,2%)
Debt impairment	94 388	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	87 964	18 088	20,6%	18 088	20,6%	36 176	41,1%	28 576	32,5%	(36,7%)
Interest	3 636	-	-	-	-	-	-	1	3,1%	(100,0%)
Contracted services	71 921	12 738	17,7%	16 985	23,6%	29 723	41,3%	11 939	40,0%	42,3%
Transfers and subsidies	5 837	5 035	86,3%	4 750	81,4%	9 785	167,6%	3 670	56,8%	29,4%
Irrecoverable debts written off	614	638	104,0%	1 375	223,9%	2 013	327,9%	275	-	399,2%
Operational costs	123 037	22 575	18,3%	24 831	20,2%	47 406	38,5%	25 009	48,2%	(7,7%)
Losses on disposal of Assets	1	-	-	-	-	-	-	-	-	-
Other Losses	9	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	66 462	69 489		(62 322)		7 166		34 214		
Transfers and subsidies - capital (monetary allocations)	246 183	37 932	15,4%	110 861	45,0%	148 793	60,4%	101 775	69,1%	8,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	312 645	107 421		48 539		155 960		135 989		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	312 645	107 421		48 539		155 960		135 989		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	312 645	107 421		48 539		155 960		135 989		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	312 645	107 421		48 539		155 960		135 989		

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	210	,9%	15 815	67,2%	707	3,0%	6 800	28,9%	23 532	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	210	,9%	15 815	67,2%	707	3,0%	6 800	28,9%	23 532	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget 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	410 172	165 785	40,4%	126 727	30,9%	292 512	71,3%	104 339	66,1%	21,5%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 600	142	8,9%	261	16,3%	404	25,2%	343	45,6%	(23,7%)
Sale of Goods and Rendering of Services	793	57	7,2%	71	8,9%	128	16,1%	70	28,6%	,8%
Agency services	7 000	1 159	16,6%	1 116	15,9%	2 275	32,5%	948	42,3%	17,7%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	314	161	51,3%	241	76,6%	402	127,9%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	14 000	6 379	45,6%	5 927	42,3%	12 305	87,9%	3 436	60,5%	72,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 859	232	12,5%	229	12,3%	462	24,9%	212	52,9%	8,0%
Licence and permits	150	17	11,0%	34	22,4%	50	33,5%	7	14,0%	390,6%
Operational Revenue	152	18	11,5%	18	12,1%	36	23,6%	35	50,7%	(47,2%)
Non-Exchange Revenue										
Property rates	41 483	16 144	38,9%	3 509	8,5%	19 653	47,4%	4 496	63,8%	(22,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 251	12	,9%	306	24,4%	317	25,4%	27	34,2%	1 027,3%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	337 487	138 803	41,1%	112 986	33,5%	251 790	74,6%	94 765	68,1%	19,2%
Interest	4 083	2 233	54,7%	1 991	48,8%	4 223	103,4%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	429	-	38	-	467	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	532 728	82 874	15,6%	98 345	18,5%	181 219	34,0%	97 371	37,5%	1,0%
Employee related costs	168 942	37 801	22,4%	37 439	22,2%	75 240	44,5%	38 629	43,2%	(3,1%)
Remuneration of councillors	29 721	7 283	24,5%	6 974	23,5%	14 257	48,0%	6 027	43,5%	15,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	14 770	573	3,9%	4 932	33,4%	5 505	37,3%	1 564	26,6%	215,3%
Debt impairment	16 363	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	70 000	11 995	17,1%	12 022	17,2%	24 017	34,3%	13 433	33,5%	(10,5%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	63 345	8 499	13,4%	13 919	22,0%	22 418	35,4%	15 535	58,6%	(10,4%)
Transfers and subsidies	2 110	-	-	1 163	55,1%	1 163	55,1%	763	36,3%	52,4%
Irrecoverable debts written off	53 000	-	-	-	-	-	-	-	-	-
Operational costs	114 476	16 723	14,6%	21 895	19,1%	38 618	33,7%	21 420	50,9%	2,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(122 555)	82 911		28 382		111 293		6 968		
Transfers and subsidies - capital (monetary allocations)	64 404	16 251	25,2%	20 158	31,3%	36 409	56,5%	33 277	49,6%	(39,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(58 151)	99 163		48 540		147 703		40 245		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(58 151)	99 163		48 540		147 703		40 245		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(58 151)	99 163		48 540		147 703		40 245		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(58 151)	99 163		48 540		147 703		40 245		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	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	132 684	15 280	11.5%	27 418	20.7%	42 697	32.2%	26 674	28.3%	2.8%
National Government	64 404	13 517	21.0%	14 486	22.5%	28 003	43.5%	23 454	38.9%	(38.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	64 404	13 517	21.0%	14 486	22.5%	28 003	43.5%	23 454	44.2%	(38.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	68 280	1 762	2.6%	12 932	18.9%	14 694	21.5%	3 220	14.6%	301.6%
Capital Expenditure Functional	132 684	15 280	11.5%	31 803	24.0%	47 082	35.5%	27 262	28.9%	16.7%
Municipal governance and administration	13 725	1	-	9 459	68.9%	9 460	68.9%	1 231	13.1%	668.5%
Executive and Council	300	-	-	5 400	1 800.1%	5 400	1 800.1%	-	-	(100.0%)
Finance and administration	13 425	1	-	4 059	30.2%	4 060	30.2%	1 231	14.8%	229.8%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	107 061	15 031	14.0%	19 999	18.7%	35 030	32.7%	21 842	30.1%	(8.4%)
Planning and Development	500	-	-	-	-	-	-	796	43.1%	(100.0%)
Road Transport	106 561	15 031	14.1%	19 999	18.8%	35 030	32.9%	21 047	29.3%	(5.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	11 898	248	2.1%	2 345	19.7%	2 593	21.8%	4 189	29.4%	(44.0%)
Energy sources	4 118	248	6.0%	1 584	38.5%	1 833	44.5%	4 064	46.8%	(61.0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	7 780	-	-	760	9.8%	760	9.8%	125	1.7%	508.3%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Velle Castro Makedama	039 252 0131
Financial Manager	Mr Buhle Fikeni	039 252 0131

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 171	3,6%	792	1,3%	652	1,1%	56 374	94,0%	59 989	81,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	200	1,5%	196	1,4%	194	1,4%	13 059	95,7%	13 649	18,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	162	100,0%	162	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 371	3,2%	988	1,3%	846	1,1%	69 595	94,3%	73 800	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	388	1,5%	377	1,4%	286	1,1%	25 591	96,1%	26 642	36,1%	-	-	-	-
Commercial	552	3,6%	215	1,4%	196	1,3%	14 287	93,7%	15 250	20,7%	-	-	-	-
Households	1 430	4,5%	396	1,2%	365	1,1%	29 717	93,1%	31 909	43,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 371	3,2%	988	1,3%	846	1,1%	69 595	94,3%	73 800	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	762	(13,4%)	(836)	14,7%	(4 018)	70,8%	(1 579)	27,8%	(5 672)	100,4%
Auditor-General	-	-	(2 774)	(12 967,0%)	1 828	8 543,7%	968	4 523,2%	21	(4%)
Other	-	-	-	-	-	-	-	-	-	-
Total	762	(13,5%)	(3 610)	63,9%	(2 190)	38,8%	(612)	10,8%	(5 650)	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure Total Expenditure as % of main appropriation		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	243 959	111 737	45,8%	54 491	22,3%	166 228	68,1%	19 087	33,5%	185,5%
National Government	94 204	65 105	69,1%	39 370	41,8%	104 475	110,9%	11 853	38,7%	232,1%
Provincial Government	-	-	-	-	-	-	-	48	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	79 569	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	173 773	65 105	37,5%	39 370	22,7%	104 475	60,1%	11 901	38,8%	230,8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	70 186	46 632	66,4%	15 120	21,5%	61 753	88,0%	7 185	26,0%	110,4%
Capital Expenditure Functional	243 959	111 737	45,8%	54 491	22,3%	166 228	68,1%	19 695	34,4%	176,7%
Municipal governance and administration	14 910	10 688	71,7%	6 287	42,2%	16 975	113,9%	5 185	54,1%	21,2%
Executive and Council	2 110	64	3,0%	-	-	64	3,0%	649	47,3%	(100,0%)
Finance and administration	12 800	10 625	83,0%	6 287	49,1%	16 912	132,1%	4 536	55,0%	38,6%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	89 272	1 626	1,8%	-	-	1 626	1,8%	1 223	89,5%	(100,0%)
Community and Social Services	9 703	1 334	13,8%	-	-	1 334	13,8%	1 223	104,5%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	79 569	-	-	-	-	-	-	-	-	-
Health	-	292	-	-	-	292	-	-	-	-
Economic and Environmental Services	101 075	93 408	92,4%	36 656	36,3%	130 064	128,7%	13 230	32,3%	177,1%
Planning and Development	9 371	4 571	48,8%	1 624	17,3%	6 195	66,1%	-	31,8%	(100,0%)
Road Transport	91 704	88 837	96,9%	35 032	38,2%	123 869	135,1%	13 230	32,4%	164,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	38 702	6 015	15,5%	11 548	29,8%	17 562	45,4%	57	5,1%	20 113,5%
Energy sources	28 813	-	-	11 435	39,7%	11 435	39,7%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	9 889	6 015	60,8%	113	1,1%	6 127	62,0%	57	5,1%	97,7%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	534 220	183 200	34,3%	153 892	28,8%	337 092	63,1%	153 844	74,7%	-
Property rates	13 070	1 555	11,9%	8 729	66,8%	10 284	78,7%	7 876	90,5%	10,8%
Service charges	366	46	12,6%	70	19,1%	116	31,7%	40	80,6%	73,1%
Other revenue	7 869	2 341	29,7%	1 467	18,6%	3 808	48,4%	125 928	1 595,7%	(98,8%)
Transfers and Subsidies - Operational	339 143	140 098	41,3%	108 335	31,9%	248 433	73,3%	-	-	(100,0%)
Transfers and Subsidies - Capital	173 773	39 160	22,5%	35 292	20,3%	74 452	42,8%	20 000	62,7%	76,5%
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(428 020)	(62 496)	14,6%	(65 657)	15,3%	(128 154)	29,9%	(53 948)	29,4%	21,7%
Suppliers and employees	(417 288)	(61 251)	14,7%	(64 256)	15,4%	(125 507)	30,1%	(53 025)	29,1%	21,2%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(10 732)	(1 246)	11,6%	(1 401)	13,1%	(2 647)	24,7%	(923)	42,1%	51,8%
Net Cash from/(used) Operating Activities	106 200	120 704	113,7%	88 235	83,1%	208 938	196,7%	99 896	1 702,2%	(11,7%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(243 259)	(18 357)	7,5%	(54 491)	22,4%	(72 847)	29,9%	(19 059)	33,7%	185,9%
Capital assets	(243 259)	(18 357)	7,5%	(54 491)	22,4%	(72 847)	29,9%	(19 059)	33,7%	185,9%
Net Cash from/(used) Investing Activities	(243 259)	(18 357)	7,5%	(54 491)	22,4%	(72 847)	29,9%	(19 059)	33,7%	185,9%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(137 059)	102 347	(74,7%)	33 744	(24,6%)	136 091	(99,3%)	80 837	(147,0%)	(58,3%)
Cash/cash equivalents at the year begin:	336 893	376 763	111,8%	479 110	142,2%	376 763	111,8%	405 989	114,8%	18,0%
Cash/cash equivalents at the year end:	199 833	479 110	239,8%	512 854	256,6%	512 854	256,6%	486 826	251,8%	5,3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 044	6,2%	490	1,0%	11 670	23,8%	33 856	69,0%	49 060	94,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	149	5,4%	69	2,5%	69	2,5%	2 468	89,6%	2 754	5,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	3 193	6,2%	559	1,1%	11 739	22,7%	36 324	70,1%	51 815	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	546	2,1%	126	,5%	10 281	38,8%	15 542	58,7%	26 495	51,1%	-	-	-	-
Commercial	759	12,6%	106	1,8%	521	8,6%	4 661	77,1%	6 048	11,7%	-	-	-	-
Households	1 887	9,8%	327	1,7%	936	4,9%	16 121	83,7%	19 271	37,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 193	6,2%	559	1,1%	11 739	22,7%	36 324	70,1%	51 815	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	74	60,9%	48	39,1%	406	334,1%	(406)	(334,1%)	122	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	74	60,9%	48	39,1%	406	334,1%	(406)	(334,1%)	122	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure Total Expenditure as % of main appropriation		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	101 714	94 308	92,7%	27 211	26,8%	121 519	119,5%	24 592	116,4%	10,6%
National Government	65 122	75 498	115,9%	25 813	39,6%	101 311	155,6%	22 855	115,9%	12,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	65 122	75 498	115,9%	25 813	39,6%	101 311	155,6%	22 855	115,9%	12,9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	36 592	18 810	51,4%	1 398	3,8%	20 208	55,2%	1 737	118,1%	(19,5%)
Capital Expenditure Functional	101 714	95 703	94,1%	27 406	26,9%	123 109	121,0%	24 592	120,5%	11,4%
Municipal governance and administration	22 250	5 386	24,2%	-	-	5 386	24,2%	4	33,5%	(100,0%)
Executive and Council	-	1 242	-	-	-	1 242	-	-	-	-
Finance and administration	22 250	4 144	18,6%	-	-	4 144	18,6%	4	24,3%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 050	9 113	298,8%	1 593	52,2%	10 706	351,0%	311	166,6%	411,5%
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 120	6 573	310,1%	537	25,3%	7 111	335,4%	-	475,5%	(100,0%)
Public Safety	930	2 540	273,1%	1 056	113,5%	3 596	386,6%	311	57,5%	239,0%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	58 653	53 932	92,0%	21 544	36,7%	75 476	128,7%	17 445	131,9%	23,5%
Planning and Development	36 772	8 475	23,0%	16 066	43,7%	24 541	66,7%	14 948	58,8%	7,5%
Road Transport	21 881	45 457	207,7%	5 478	25,0%	50 935	232,8%	2 496	380,2%	119,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	17 761	27 272	153,5%	4 269	24,0%	31 540	177,6%	6 831	136,1%	(37,5%)
Energy sources	13 361	26 099	195,3%	4 269	31,9%	30 368	227,3%	6 831	133,9%	(37,5%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	4 400	1 173	26,7%	-	-	1 173	26,7%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	330 662	136 627	41,3%	105 938	32,0%	242 565	73,4%	64 404	54,7%	64,5%
Property rates	22 443	14 869	66,3%	682	3,0%	15 551	69,3%	8 265	145,6%	(91,8%)
Service charges	1 208	175	14,5%	131	10,8%	305	25,3%	99	30,0%	31,4%
Other revenue	3 425	733	21,4%	928	27,1%	1 661	48,5%	1 161	129,0%	(20,1%)
Transfers and Subsidies - Operational	247 605	100 105	40,4%	77 103	31,1%	177 209	71,6%	52 552	61,0%	46,7%
Transfers and Subsidies - Capital	49 832	17 285	34,7%	24 618	49,4%	41 903	84,1%	-	-	(100,0%)
Interest	6 148	3 460	56,3%	2 477	40,3%	5 937	96,6%	2 326	-	6,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(257 273)	(95 037)	36,9%	(85 037)	33,1%	(180 074)	70,0%	(72 196)	64,1%	17,8%
Suppliers and employees	(257 273)	(95 037)	36,9%	(85 037)	33,1%	(180 074)	70,0%	(72 196)	64,1%	17,8%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	73 389	41 590	56,7%	20 901	28,5%	62 491	85,2%	(7 792)	23,2%	(368,3%)
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	(101 969)	(16 232)	15,9%	(29 849)	29,3%	(46 081)	45,2%	(19 785)	36,5%	50,9%
Capital assets	(101 969)	(16 232)	15,9%	(29 849)	29,3%	(46 081)	45,2%	(19 785)	36,5%	50,9%
Net Cash from/(used) Investing Activities	(101 969)	(16 232)	15,9%	(29 849)	29,3%	(46 081)	45,2%	(19 785)	36,5%	50,9%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(28 580)	25 358	(88,7%)	(8 948)	31,3%	16 410	(57,4%)	(27 577)	80,5%	(67,6%)
Cash/cash equivalents at the year begin:	170 390	128 759	75,6%	154 117	90,4%	128 759	75,6%	180 328	100,7%	(14,5%)
Cash/cash equivalents at the year end:	141 809	154 117	108,7%	145 169	102,4%	145 169	102,4%	152 751	103,7%	(5,0%)

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	4 104	4,4%	501	,5%	492	,5%	88 280	94,5%	93 377	85,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	215	1,4%	207	1,3%	202	1,3%	14 862	96,0%	15 487	14,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	4 319	4,0%	709	,7%	695	,6%	103 142	94,7%	108 864	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	124	,3%	30	,1%	31	,1%	37 650	99,5%	37 835	34,8%	-	-	-	-
Commercial	1 863	6,4%	241	,8%	234	,8%	27 095	92,0%	29 453	27,1%	-	-	-	-
Households	2 312	5,6%	437	1,1%	430	1,0%	38 397	92,4%	41 576	38,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 319	4,0%	709	,7%	695	,6%	103 142	94,7%	108 864	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(189)	(80,1%)	(186)	(78,9%)	46	19,6%	565	239,4%	236	126,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	471	93,2%	(261)	(51,6%)	-	-	295	58,4%	505	269,8%
Auditor-General	81	(14,6%)	(350)	63,1%	(228)	41,1%	(58)	10,4%	(554)	(296,1%)
Other	-	-	-	-	-	-	-	-	-	-
Total	362	193,7%	(797)	(425,8%)	(181)	(96,9%)	803	429,0%	187	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	222 176	215 859	97,2%	59 686	26,9%	275 544	124,0%	41 393	87,2%	44,2%
National Government	98 106	71 401	72,8%	29 376	29,9%	100 777	102,7%	31 824	109,6%	(7,7%)
Provincial Government	98 000	139 600	142,4%	21 803	22,2%	161 403	164,7%	7 593	75,3%	187,2%
District Municipality	-	-	-	-	-	-	-	2 016	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	4 040	-	2 545	-	6 585	-	-	-	(100,0%)
Transfers recognised - capital	196 106	215 041	109,7%	53 724	27,4%	268 765	137,1%	41 433	90,7%	29,7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	26 071	818	3,1%	5 962	22,9%	6 780	26,0%	(40)	1,6%	(14 931,3%)
Capital Expenditure Functional	222 426	215 859	97,0%	59 808	26,9%	275 667	123,9%	41 393	87,2%	44,5%
Municipal governance and administration	7 971	496	6,2%	2 008	25,2%	2 505	31,4%	(189)	-	(1 160,9%)
Executive and Council	1 200	-	-	-	-	-	-	-	-	-
Finance and administration	6 741	496	7,4%	2 008	29,8%	2 505	37,2%	(189)	-	(1 160,9%)
Internal audit	30	-	-	-	-	-	-	-	-	-
Community and Public Safety	75 761	107 053	141,3%	7 735	10,2%	114 787	151,5%	5 079	70,9%	52,3%
Community and Social Services	311	1 972	633,5%	-	-	1 972	633,5%	-	1 263,9%	-
Sport And Recreation	1 000	61	6,1%	-	-	61	6,1%	149	-	(100,0%)
Public Safety	6 450	-	-	-	-	-	-	-	-	-
Housing	68 000	105 020	154,4%	7 735	11,4%	112 754	165,8%	4 930	71,1%	56,9%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	129 694	105 271	81,2%	47 340	36,5%	152 611	117,7%	34 183	102,4%	38,5%
Planning and Development	5 217	13 106	251,2%	2 705	51,9%	15 811	303,1%	3 531	7,7%	(23,4%)
Road Transport	124 478	92 165	74,0%	44 635	35,9%	136 800	109,9%	30 652	165,4%	45,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	9 000	3 039	33,8%	2 725	30,3%	5 764	64,0%	2 321	168,7%	17,4%
Energy sources	5 000	3 039	60,8%	2 346	46,9%	5 385	107,7%	2 321	261,1%	1,1%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	4 000	-	-	379	9,5%	379	9,5%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 817 235	424 522	23,4%	420 692	23,2%	845 214	46,5%	275 103	34,1%	52,9%
Property rates	324 123	85 960	26,5%	86 143	26,6%	172 103	53,1%	53 075	39,6%	62,3%
Service charges	730 941	132 316	18,1%	173 183	23,7%	305 499	41,8%	77 022	20,6%	124,8%
Other revenue	133 209	11 016	8,3%	11 434	8,6%	22 451	16,9%	8 622	21,6%	32,6%
Transfers and Subsidies - Operational	431 376	194 334	45,0%	146 099	33,9%	340 433	78,9%	135 370	68,6%	7,9%
Transfers and Subsidies - Capital	196 206	-	-	2 985	1,5%	2 985	1,5%	-	-	(100,0%)
Interest	1 380	895	64,9%	849	61,5%	1 744	126,4%	1 013	113,0%	(16,2%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 404 096)	(422 633)	30,1%	(376 847)	26,8%	(799 480)	56,9%	(294 887)	55,2%	27,8%
Suppliers and employees	(1 388 096)	(422 633)	30,4%	(376 799)	27,1%	(799 480)	57,6%	(294 887)	55,5%	27,8%
Finance charges	(16 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	413 139	1 889	,5%	43 845	10,6%	45 734	11,1%	(19 785)	(39,0%)	(321,6%)
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	(222 176)	(45 294)	20,4%	(63 799)	28,7%	(109 093)	49,1%	(38 050)	29,0%	67,7%
Capital assets	(222 176)	(45 294)	20,4%	(63 799)	28,7%	(109 093)	49,1%	(38 050)	29,0%	67,7%
Net Cash from/(used) Investing Activities	(222 176)	(45 294)	20,4%	(63 799)	28,7%	(109 093)	49,1%	(38 050)	29,0%	67,7%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	190 963	(43 405)	(22,7%)	(19 955)	(10,4%)	(63 359)	(33,2%)	(57 834)	(175,8%)	(65,5%)
Cash/cash equivalents at the year begin:	16 750	59 604	355,8%	23 940	142,9%	59 604	355,8%	(114 805)	(16,5%)	(120,9%)
Cash/cash equivalents at the year end:	207 712	20 967	10,1%	9 227	4,4%	9 227	4,4%	(166 041)	(5 125,9%)	(105,6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	34 430	36,0%	16 299	17,0%	9 851	10,3%	35 100	36,7%	95 680	8,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	87 927	17,1%	10 011	1,9%	8 609	1,7%	408 100	79,3%	514 647	46,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	27 067	8,6%	5 291	1,7%	7 596	2,4%	275 034	87,3%	314 989	28,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 894	1,7%	2 544	1,5%	2 913	1,7%	166 960	95,2%	175 310	15,9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	(1 381)	100,0%	(1 381)	(,1%)	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	152 319	13,9%	34 145	3,1%	28 968	2,6%	883 814	80,4%	1 099 246	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	17 512	9,6%	13 192	7,2%	9 978	5,5%	142 314	77,8%	182 996	16,6%	-	-	-	-
Commercial	63 349	25,5%	8 330	3,4%	7 363	3,0%	169 532	68,2%	248 594	22,6%	-	-	-	-
Households	71 458	10,7%	12 622	1,9%	11 607	1,7%	571 968	85,7%	667 655	60,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	152 319	13,9%	34 145	3,1%	28 968	2,6%	883 814	80,4%	1 099 246	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	34 062	22,0%	39 093	25,3%	58 250	37,7%	23 215	15,0%	154 620	99,4%
Auditor-General	768	90,9%	66	7,9%	11	1,3%	-	-	845	,5%
Other	23	15,1%	61	39,4%	-	-	70	45,6%	154	,1%
Total	34 854	22,4%	39 220	25,2%	58 261	37,4%	23 285	15,0%	155 619	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 813 181	507 937	28,0%	436 585	24,1%	944 522	52,1%	254 470	44,8%	71,6%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	280 555	23 527	8,4%	109 816	39,1%	133 343	47,5%	54 456	41,7%	101,7%
Service charges - Waste Water Management	130 587	5 841	4,5%	29 237	22,4%	35 078	26,9%	16 771	27,4%	74,3%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	38 520	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	22 030	3 742	17,0%	12 469	56,6%	16 211	73,6%	10 110	95,5%	23,3%
Interest earned from Current and Non Current Assets	30 000	6 162	20,5%	21 568	71,9%	27 731	92,4%	8 708	275,0%	147,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	40	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	231	13	5,7%	61	26,5%	74	32,2%	28	9%	118,0%
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	128 546	216	2%	840	7%	1 056	8%	522	6%	61,0%
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 182 672	468 435	39,6%	262 594	22,2%	731 029	61,8%	163 875	51,7%	60,2%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 705 819	82 064	4,8%	502 131	29,4%	584 195	34,2%	314 848	37,1%	59,5%
Employee related costs	770 920	53 823	7,0%	286 956	37,2%	340 779	44,2%	181 994	46,4%	57,7%
Remuneration of councillors	25 514	1 525	6,0%	8 855	34,7%	10 380	40,7%	4 896	34,2%	80,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	105 455	-	-	34 713	32,9%	34 713	32,9%	20 348	29,2%	70,6%
Debt impairment	127 508	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	239 349	-	-	-	-	-	-	-	-	-
Interest	-	656	-	290	-	945	-	1 110	-	(73,9%)
Contracted services	157 453	(426)	(3%)	60 725	38,6%	60 299	38,3%	30 133	47,7%	101,5%
Transfers and subsidies	67 113	14 350	21,4%	16 944	25,2%	31 294	46,6%	16 419	47,4%	3,2%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	212 407	12 136	5,7%	93 649	44,1%	105 785	49,8%	59 948	61,1%	56,2%
Losses on disposal of Assets	100	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	107 362	425 873		(65 546)		360 327		(60 379)		
Transfers and subsidies - capital (monetary allocations)	1 190 909	-	-	-	-	-	-	(53 380)	3%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 298 270	425 873		(65 546)		360 327		(113 758)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 298 270	425 873		(65 546)		360 327		(113 758)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 298 270	425 873		(65 546)		360 327		(113 758)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 298 270	425 873		(65 546)		360 327		(113 758)		

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	56 354	7,1%	20 825	2,6%	19 779	2,5%	700 099	87,8%	797 056	93,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 384	21,0%	1 959	3,6%	1 875	3,5%	39 053	72,0%	54 272	6,4%	-	-	-	-
Total By Income Source	67 738	8,0%	22 784	2,7%	21 654	2,5%	739 152	86,8%	851 328	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	19 838	19,5%	7 686	7,6%	6 557	6,4%	67 595	66,5%	101 675	11,9%	-	-	-	-
Commercial	13 457	7,7%	3 867	2,2%	3 698	2,1%	153 204	87,9%	174 227	20,5%	-	-	-	-
Households	23 059	4,4%	9 272	1,8%	9 525	1,8%	479 300	92,0%	521 155	61,2%	-	-	-	-
Other	11 384	21,0%	1 959	3,6%	1 875	3,5%	39 053	72,0%	54 272	6,4%	-	-	-	-
Total By Customer Group	67 738	8,0%	22 784	2,7%	21 654	2,5%	739 152	86,8%	851 328	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	2 352	4,1%	-	-	-	-	55 648	95,9%	58 000	60,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 356	3,8%	4 947	14,0%	5 936	16,8%	23 099	65,4%	35 337	37,0%
Auditor-General	1 211	100,0%	-	-	-	-	-	-	1 211	1,3%
Other	-	-	-	-	-	-	973	100,0%	973	1,0%
Total	4 919	5,1%	4 947	5,2%	5 936	6,2%	79 719	83,5%	95 521	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2023/24								2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	514 753	199 037	38,7%	141 712	27,5%	340 750	66,2%	122 337	62,6%	15,8%	
Exchange Revenue											
Service charges - Electricity	71 416	14 757	20,7%	16 911	23,7%	31 668	44,3%	6 028	26,8%	180,5%	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	15 526	2 919	18,8%	2 921	18,8%	5 840	37,6%	2 935	37,7%	(,5%)	
Sale of Goods and Rendering of Services	3 930	273	7,0%	188	4,8%	461	11,7%	89	64,9%	110,8%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	6 500	318	4,9%	423	6,5%	741	11,4%	219	13,6%	93,2%	
Interest earned from Current and Non Current Assets	17 200	6 519	37,9%	4 488	26,1%	11 007	64,0%	4 345	52,8%	3,3%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	2 028	363	17,9%	318	15,7%	681	33,6%	230	25,7%	38,5%	
Licence and permits	4 094	926	22,6%	587	14,3%	1 513	37,0%	1 258	54,1%	(53,3%)	
Operational Revenue	965	47	4,9%	152	15,8%	199	20,7%	154	17,1%	(1,3%)	
Non-Exchange Revenue											
Property rates	54 360	39 711	73,1%	5 099	9,4%	44 811	82,4%	5 101	78,6%	-	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1 769	584	33,0%	551	31,2%	1 135	64,2%	503	57,4%	9,6%	
Licences or permits	25	11	44,0%	5	19,2%	16	63,2%	9	174,5%	(48,5%)	
Transfer and subsidies - Operational	318 510	128 453	40,3%	105 811	33,2%	234 264	73,5%	97 496	71,8%	8,5%	
Interest	18 431	4 033	21,9%	4 258	23,1%	8 291	45,0%	3 969	53,4%	7,3%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	123	-	-	-	123	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	514 751	99 639	19,4%	127 119	24,7%	226 758	44,1%	121 222	44,3%	4,9%	
Employee related costs	161 717	38 901	24,1%	38 498	23,8%	77 398	47,9%	32 134	46,4%	19,8%	
Remuneration of councillors	25 320	6 639	26,2%	4 914	19,4%	11 553	45,6%	5 557	50,8%	(11,6%)	
Bulk purchases - electricity	71 075	19 508	27,4%	17 548	24,7%	37 056	52,1%	14 254	49,6%	23,1%	
Inventory consumed	7 629	518	6,8%	1 995	26,2%	2 514	32,9%	899	24,9%	121,8%	
Debt impairment	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	53 300	-	-	18 282	34,3%	18 282	34,3%	30 219	56,7%	(39,5%)	
Interest	-	-	-	-	-	-	-	133	-	(100,0%)	
Contracted services	113 385	21 833	19,3%	26 576	23,4%	48 409	42,7%	19 569	39,3%	35,8%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	6 000	-	-	-	-	-	-	-	-	-	
Operational costs	76 325	11 982	15,7%	19 305	25,3%	31 287	41,0%	18 455	38,0%	4,6%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	258	-	-	-	258	-	-	-	-	
Surplus/(Deficit)	2	99 399		14 593		113 992		1 115			
Transfers and subsidies - capital (monetary allocations)	95 481	21 756	22,8%	38 985	40,8%	60 741	63,6%	33 465	46,5%	16,5%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	95 483	121 155		53 579		174 733		34 580			
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	95 483	121 155		53 579		174 733		34 580			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	95 483	121 155		53 579		174 733		34 580			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	95 483	121 155		53 579		174 733		34 580			

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	603 368	234 521	38,9%	176 735	29,3%	411 257	68,2%	169 295	74,2%	4,4%
Property rates	43 488	26 738	61,5%	11 405	26,2%	38 143	87,7%	12 782	77,2%	(10,8%)
Service charges	76 730	17 497	22,8%	19 223	25,1%	36 720	47,9%	21 193	59,4%	(9,3%)
Other revenue	51 959	6 880	13,2%	5 941	11,4%	12 821	24,7%	4 643	148,1%	28,0%
Transfers and Subsidies - Operational	318 510	130 312	40,9%	105 471	33,1%	235 783	74,0%	97 332	72,2%	8,4%
Transfers and Subsidies - Capital	95 481	45 978	48,2%	30 208	31,6%	76 186	79,8%	29 000	85,6%	4,2%
Interest	17 200	7 117	41,4%	4 488	26,1%	11 604	67,5%	4 345	55,9%	3,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(455 171)	(55 709)	12,2%	(66 446)	14,6%	(122 154)	26,8%	(55 782)	26,2%	19,1%
Suppliers and employees	(455 171)	(55 709)	12,2%	(66 446)	14,6%	(122 154)	26,8%	(55 782)	26,2%	19,1%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	148 198	178 813	120,7%	110 290	74,4%	289 102	195,1%	113 513	257,4%	(2,8%)
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	(181 717)	(24 720)	13,6%	(56 547)	31,1%	(81 268)	44,7%	(33 551)	32,8%	68,5%
Capital assets	(181 717)	(24 720)	13,6%	(56 547)	31,1%	(81 268)	44,7%	(33 551)	32,8%	68,5%
Net Cash from/(used) Investing Activities	(181 717)	(24 720)	13,6%	(56 547)	31,1%	(81 268)	44,7%	(33 551)	32,8%	68,5%
Cash Flow from Financing Activities										
Receipts	-	(9)	-	(9)	-	(19)	-	(11)	-	(12,9%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(9)	-	(9)	-	(19)	-	(11)	-	(12,9%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(9)	-	(9)	-	(19)	-	(11)	-	(12,9%)
Net Increase/(Decrease) in cash held	(33 519)	154 083	(459,7%)	53 733	(160,3%)	207 816	(620,0%)	79 952	(371,9%)	(32,8%)
Cash/cash equivalents at the year begin:	360 723	254 787	70,6%	408 870	113,3%	254 787	70,6%	384 123	80,5%	6,4%
Cash/cash equivalents at the year end:	327 204	408 870	125,0%	462 603	141,4%	462 603	141,4%	464 075	199,2%	(,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	4 743	29,1%	1 769	10,8%	958	5,9%	8 849	54,2%	16 319	6,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 557	1,6%	818	,8%	652	,7%	93 774	96,9%	96 801	40,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	923	3,1%	568	1,9%	533	1,8%	27 856	93,2%	29 880	12,5%	0	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	7	100,0%	7	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 571	2,6%	1 560	2,5%	1 533	2,5%	56 701	92,4%	61 365	25,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	150	,4%	379	1,1%	0	-	34 921	98,5%	35 450	14,8%	-	-	-	-
Total By Income Source	8 945	3,7%	5 094	2,1%	3 676	1,5%	222 109	92,6%	239 823	100,0%	0	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 596	2,3%	2 347	2,1%	1 998	1,8%	103 850	93,7%	110 790	46,2%	-	-	-	-
Commercial	5 170	10,7%	1 601	3,3%	536	1,1%	41 016	84,9%	48 323	20,1%	0	-	-	-
Households	1 179	1,5%	1 146	1,4%	1 142	1,4%	77 242	95,7%	80 710	33,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	8 945	3,7%	5 094	2,1%	3 676	1,5%	222 109	92,6%	239 823	100,0%	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3	100,0%	-	-	-	-	-	-	3	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3	100,0%	-	-	-	-	-	-	3	100,0%

Contact Details

Municipal Manager	Mr L Matiwane	039 737 8104
Financial Manager	Mr Khaluwe Mehlomakhulu	039 737 8199

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

R thousands	2023/24								2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure											
Operating Revenue	385 653	163 371	42,4%	102 772	26,6%	266 144	69,0%	108 363	64,2%	(5,2%)	
Exchange Revenue											
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	1 298	1 457	112,3%	335	25,8%	1 792	138,1%	315	52,5%	6,2%	
Sale of Goods and Rendering of Services	485	92	19,0%	58	12,0%	150	31,0%	266	108,2%	(78,2%)	
Agency services	2 900	589	20,3%	407	14,0%	996	34,3%	681	49,2%	(40,3%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	2 200	632	28,7%	596	27,1%	1 228	55,8%	643	61,0%	(7,3%)	
Interest earned from Current and Non Current Assets	10 200	2 771	27,2%	2 281	22,4%	5 051	49,5%	2 201	39,8%	3,6%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	3 203	483	15,1%	665	20,8%	1 148	35,8%	509	24,0%	30,6%	
Licence and permits	1 765	479	27,1%	446	25,2%	925	52,4%	409	52,4%	8,9%	
Operational Revenue	-	30	-	589	-	619	-	2 549	-	(76,9%)	
Non-Exchange Revenue											
Property rates	46 803	38 778	82,9%	1 776	3,8%	40 553	86,6%	1 800	45,1%	(1,3%)	
Surcharges and Taxes	28 000	-	-	-	-	-	-	6 147	56,8%	(100,0%)	
Fines, penalties and forfeits	7 206	432	6,0%	468	6,5%	900	12,5%	333	9,9%	40,8%	
Licences or permits	-	16	-	81	-	97	-	53	27,3%	53,6%	
Transfer and subsidies - Operational	281 594	117 117	41,6%	95 071	33,8%	212 188	75,4%	92 457	73,8%	2,8%	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	496	-	-	-	496	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	452 617	91 647	20,2%	109 592	24,2%	201 239	44,5%	137 410	62,9%	(20,2%)	
Employee related costs	90 059	21 663	24,1%	22 356	24,8%	44 019	48,9%	24 392	51,7%	(8,3%)	
Remuneration of councillors	23 323	4 926	21,1%	6 041	25,9%	10 967	47,0%	4 877	46,0%	23,9%	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	9 016	1 558	17,3%	2 024	22,4%	3 581	39,7%	2 952	60,2%	(31,5%)	
Debt impairment	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	80 696	19 726	24,4%	19 649	24,3%	39 375	48,8%	45 516	109,5%	(56,8%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Contracted services	133 490	22 101	16,6%	25 723	19,3%	47 824	35,8%	22 685	51,8%	13,4%	
Transfers and subsidies	25 660	1 481	5,8%	7 766	30,3%	9 248	36,0%	3 603	65,7%	115,5%	
Irrecoverable debts written off	2 280	2 706	118,7%	2 807	123,1%	5 512	241,8%	-	-	(100,0%)	
Operational costs	88 093	17 485	19,8%	23 194	26,3%	40 679	46,2%	33 385	49,2%	(30,5%)	
Losses on disposal of Assets	-	-	-	33	-	33	-	-	-	(100,0%)	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(66 964)	71 724		(6 819)		64 905		(29 047)			
Transfers and subsidies - capital (monetary allocations)	211 781	6 450	3,0%	30 705	14,5%	37 155	17,5%	22 335	32,8%	37,5%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	144 817	78 175		23 886		102 060		(6 713)			
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	144 817	78 175		23 886		102 060		(6 713)			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	144 817	78 175		23 886		102 060		(6 713)			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	144 817	78 175		23 886		102 060		(6 713)			

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	314 687	9 170	2,9%	43 961	14,0%	53 130	16,9%	27 309	13,2%	61,0%
National Government	72 822	5 609	7,7%	26 724	36,7%	32 333	44,4%	17 384	27,8%	53,7%
Provincial Government	152 133	-	-	98	,1%	98	,1%	3 844	9,7%	(97,5%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	224 955	5 609	2,5%	26 822	11,9%	32 431	14,4%	21 228	18,4%	26,3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	89 732	3 561	4,0%	17 139	19,1%	20 700	23,1%	6 081	7,0%	181,9%
Capital Expenditure Functional	314 687	9 170	2,9%	43 961	14,0%	53 130	16,9%	27 309	13,2%	61,0%
Municipal governance and administration	8 720	26	,3%	89	1,0%	115	1,3%	474	4,4%	(81,3%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	8 720	26	,3%	89	1,0%	115	1,3%	474	4,7%	(81,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	30 471	2 147	7,0%	6 388	21,0%	8 535	28,0%	164	2,6%	3 789,4%
Community and Social Services	8 000	492	6,2%	1 925	24,1%	2 418	30,2%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	22 471	1 654	7,4%	4 463	19,9%	6 117	27,2%	164	2,6%	2 617,2%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	269 396	6 997	2,6%	35 932	13,3%	42 929	15,9%	25 355	14,2%	41,7%
Planning and Development	183 833	885	,5%	10 526	5,7%	11 411	6,2%	-	-	(100,0%)
Road Transport	85 563	6 112	7,1%	25 406	29,7%	31 518	36,8%	25 355	14,2%	,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	6 100	-	-	1 552	25,4%	1 552	25,4%	1 316	21,4%	17,9%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	6 100	-	-	1 552	25,4%	1 552	25,4%	1 316	21,4%	17,9%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	535 486	25 230	4,7%	11 679	2,2%	36 909	6,9%	7 857	83,5%	48,7%
Property rates	46 803	-	-	-	-	-	-	431	40,2%	(100,0%)
Service charges	1 298	-	-	-	-	-	-	30	9,5%	(100,0%)
Other revenue	43 559	859	2,0%	0	-	859	2,0%	4 153	44,4%	(100,0%)
Transfers and Subsidies - Operational	281 594	2 976	1,1%	2 881	1,0%	5 858	2,1%	1 264	126,1%	128,0%
Transfers and Subsidies - Capital	152 033	19 170	12,6%	6 815	4,5%	25 985	17,1%	-	19,7%	(100,0%)
Interest	10 200	2 225	21,8%	1 983	19,4%	4 207	41,2%	1 978	19,6%	,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(228 305)	(47 684)	20,9%	(60 531)	26,5%	(108 215)	47,4%	(80 582)	45,4%	(24,9%)
Suppliers and employees	(228 305)	(47 684)	20,9%	(60 531)	26,5%	(108 215)	47,4%	(80 582)	45,4%	(24,9%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	307 182	(22 454)	(7,3%)	(48 852)	(15,9%)	(71 306)	(23,2%)	(72 726)	140,8%	(32,8%)
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	(314 687)	(22 250)	7,1%	(51 948)	16,5%	(74 198)	23,6%	(31 074)	14,7%	67,2%
Capital assets	(314 687)	(22 250)	7,1%	(51 948)	16,5%	(74 198)	23,6%	(31 074)	14,7%	67,2%
Net Cash from/(used) Investing Activities	(314 687)	(22 250)	7,1%	(51 948)	16,5%	(74 198)	23,6%	(31 074)	14,7%	67,2%
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	(7 505)	(44 705)	595,6%	(100 800)	1 343,1%	(145 504)	1 938,7%	(103 799)	(436,6%)	(2,9%)
Cash/cash equivalents at the year begin:	138 464	79 105	57,1%	34 401	24,8%	79 105	57,1%	442 970	72,8%	(92,2%)
Cash/cash equivalents at the year end:	130 958	34 401	26,3%	(66 399)	(50,7%)	(66 399)	(50,7%)	339 171	404,5%	(119,6%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Gq Tobela Nota	039 255 8508
Financial Manager	Mr Siphosethu Mtshali	039 255 8507

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	440 094	186 931	42,5%	145 437	33,0%	332 369	75,5%	31 968	46,2%	355,0%
Exchange Revenue										
Service charges - Electricity	32 243	11 106	34,4%	13 236	41,1%	24 342	75,5%	7 558	55,8%	75,1%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	5 661	1 063	18,8%	1 059	18,7%	2 122	37,5%	1 125	38,6%	(5,9%)
Sale of Goods and Rendering of Services	201	63	31,5%	25	12,7%	89	44,1%	1 104	318,1%	(97,7%)
Agency services	1 266	394	31,1%	358	28,3%	752	59,4%	345	56,8%	3,9%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 390	845	24,9%	927	27,3%	1 771	52,3%	595	33,6%	55,6%
Interest earned from Current and Non Current Assets	15 890	8 269	52,0%	7 617	47,9%	15 885	100,0%	4 517	86,4%	68,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 282	1 124	21,3%	1 269	24,0%	2 393	45,3%	1 214	57,4%	4,5%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	471	72	15,3%	207	43,8%	279	59,1%	261	225,7%	(21,0%)
Non-Exchange Revenue										
Property rates	21 250	16 290	76,7%	1 811	8,5%	18 101	85,2%	1 744	81,2%	3,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	225	15	6,5%	3	1,2%	17	7,7%	3	3,0%	(11,8%)
Licences or permits	2 537	603	23,8%	511	20,1%	1 114	43,9%	514	46,3%	(6%)
Transfer and subsidies - Operational	349 897	145 683	41,6%	117 043	33,5%	262 727	75,1%	11 980	41,4%	877,0%
Interest	1 780	1 405	78,9%	1 372	77,1%	2 777	156,0%	1 006	91,1%	36,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	447 697	88 286	19,7%	98 887	22,1%	187 173	41,8%	100 898	41,7%	(2,0%)
Employee related costs	130 212	28 388	21,8%	28 853	22,2%	57 241	44,0%	26 584	42,8%	8,5%
Remuneration of councillors	28 481	6 522	22,9%	6 973	24,5%	13 495	47,4%	6 590	47,8%	5,8%
Bulk purchases - electricity	47 731	11 043	23,1%	9 879	20,7%	20 922	43,8%	9 662	50,0%	2,3%
Inventory consumed	7 485	1 196	16,0%	995	13,3%	2 191	29,3%	880	20,9%	13,0%
Debt impairment	10 109	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	54 371	9 523	17,5%	9 408	17,3%	18 931	34,8%	10 309	41,7%	(8,7%)
Interest	100	-	-	-	-	-	-	-	-	-
Contracted services	85 745	18 327	21,4%	27 023	31,5%	45 349	52,9%	30 411	46,7%	(11,1%)
Transfers and subsidies	3 431	-	-	40	1,2%	40	1,2%	371	17,4%	(89,2%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	80 034	13 287	16,6%	15 699	19,6%	28 986	36,2%	16 092	36,7%	(2,4%)
Losses on disposal of Assets	-	-	-	18	-	18	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(7 603)	98 645		46 550		145 196		(68 931)		
Transfers and subsidies - capital (monetary allocations)	76 295	14 735	19,3%	22 452	29,4%	37 187	48,7%	7 539	14,6%	197,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	68 692	113 380		69 002		182 382		(61 392)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	68 692	113 380		69 002		182 382		(61 392)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	68 692	113 380		69 002		182 382		(61 392)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	68 692	113 380		69 002		182 382		(61 392)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	123 282	20 392	16,5%	25 478	20,7%	45 869	37,2%	14 746	23,5%	72,8%
National Government	66 343	12 958	19,5%	20 251	30,5%	33 209	50,1%	8 204	17,7%	146,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	66 343	12 958	19,5%	20 251	30,5%	33 209	50,1%	8 204	17,7%	146,8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	56 939	7 434	13,1%	5 226	9,2%	12 661	22,2%	6 541	34,1%	(20,1%)
Capital Expenditure Functional	123 282	20 392	16,5%	25 478	20,7%	45 869	37,2%	14 746	23,5%	72,8%
Municipal governance and administration	11 109	213	1,9%	179	1,6%	392	3,5%	1 464	11,1%	(87,8%)
Executive and Council	1 304	-	-	-	-	-	-	-	-	-
Finance and administration	9 804	213	2,2%	179	1,8%	392	4,0%	1 464	11,1%	(87,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	907	-	-	463	51,0%	463	51,0%	-	3,0%	(100,0%)
Community and Social Services	770	-	-	463	60,1%	463	60,1%	-	-	(100,0%)
Sport And Recreation	137	-	-	-	-	-	-	-	43,1%	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	75 731	13 017	17,2%	19 949	26,3%	32 966	43,5%	12 501	31,0%	59,6%
Planning and Development	13 300	6 504	48,9%	5 047	37,9%	11 551	86,8%	3 536	29,7%	42,8%
Road Transport	62 430	6 513	10,4%	14 902	23,9%	21 415	34,3%	8 965	31,8%	66,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	35 536	7 162	20,2%	4 886	13,8%	12 048	33,9%	781	11,5%	525,2%
Energy sources	15 483	7 162	46,3%	5 381	34,8%	12 543	81,0%	781	17,9%	588,6%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	20 054	-	-	(495)	(2,5%)	(495)	(2,5%)	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	551 545	181 633	32,9%	171 156	31,0%	352 789	64,0%	55 423	41,3%	208,8%
Property rates	29 982	1 819	6,1%	11 421	38,1%	13 240	44,2%	11 795	48,2%	(3,2%)
Service charges	32 606	10 442	32,0%	11 393	34,9%	21 835	67,0%	15 722	50,0%	(27,5%)
Other revenue	51 616	2 637	5,1%	2 938	5,7%	5 575	10,8%	3 633	23,2%	(19,1%)
Transfers and Subsidies - Operational	349 897	145 073	41,5%	115 685	33,1%	260 758	74,5%	2 160	42,2%	5 255,8%
Transfers and Subsidies - Capital	71 555	21 526	30,1%	29 668	41,5%	51 194	71,5%	21 984	39,6%	35,0%
Interest	15 890	135	,9%	51	,3%	187	1,2%	130	2,2%	(60,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(380 718)	(76 381)	20,1%	(87 322)	22,9%	(163 704)	43,0%	(88 787)	43,4%	(1,6%)
Suppliers and employees	(380 618)	(76 381)	20,1%	(87 322)	22,9%	(163 704)	43,0%	(88 787)	43,4%	(1,6%)
Finance charges	(100)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	170 828	105 251	61,6%	83 834	49,1%	189 085	110,7%	(33 364)	37,1%	(351,3%)
Cash Flow from Investing Activities										
Receipts	-	1 882	-	(5 159)	-	(3 277)	-	3 308	-	(255,9%)
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	-	1 882	-	(5 159)	-	(3 277)	-	3 308	-	(255,9%)
Payments	(141 376)	(28 831)	20,4%	(26 897)	19,0%	(55 728)	39,4%	(19 208)	26,9%	40,0%
Capital assets	(141 376)	(28 831)	20,4%	(26 897)	19,0%	(55 728)	39,4%	(19 208)	26,9%	40,0%
Net Cash from/(used) Investing Activities	(141 376)	(26 949)	19,1%	(32 056)	22,7%	(59 005)	41,7%	(15 900)	24,4%	101,6%
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	29 451	78 302	265,9%	51 778	175,8%	130 080	441,7%	(49 263)	71,2%	(205,1%)
Cash/cash equivalents at the year begin:	277 109	360 015	129,9%	438 317	158,2%	360 015	129,9%	360 897	82,3%	21,5%
Cash/cash equivalents at the year end:	306 560	438 317	143,0%	490 095	159,9%	490 095	159,9%	311 633	86,9%	57,3%

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 289	3,5%	1 082	2,9%	694	1,9%	33 949	91,7%	37 014	84,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	(2)	100,0%	(2)	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	34	,9%	59	1,5%	63	1,6%	3 670	95,9%	3 826	8,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	82	6,8%	78	6,5%	68	5,6%	978	81,2%	1 205	2,8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 763	100,0%	1 763	4,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	(8)	10,5%	(65)	89,5%	(73)	(,2%)	-	-	-	-
Total By Income Source	1 404	3,2%	1 219	2,8%	818	1,9%	40 293	92,1%	43 734	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	911	7,8%	741	6,3%	344	2,9%	9 703	82,9%	11 699	26,8%	-	-	-	-
Commercial	185	1,4%	182	1,4%	181	1,4%	12 714	95,9%	13 262	30,3%	-	-	-	-
Households	147	1,1%	147	1,1%	154	1,2%	12 487	96,5%	12 834	29,6%	-	-	-	-
Other	161	2,8%	149	2,5%	139	2,4%	5 390	92,3%	5 838	13,3%	-	-	-	-
Total By Customer Group	1 404	3,2%	1 219	2,8%	818	1,9%	40 293	92,1%	43 734	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	0	50,0%	0	50,0%	0	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2	(19,3%)	-	-	-	-	(13)	119,3%	(11)	100,0%
Total	2	(19,3%)	-	-	0	-	(13)	119,3%	(11)	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

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

Part 2: Capital Revenue and Expenditure

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

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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

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

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANGAUNG (MAN)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure Total Expenditure as % of main appropriation		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	9 311 433	2 669 469	28,7%	1 870 656	20,1%	4 540 125	48,8%	1 782 864	49,1%	4,9%
Exchange Revenue										
Service charges - Electricity	3 584 747	1 034 637	28,9%	742 738	20,7%	1 777 376	49,6%	631 244	45,0%	17,7%
Service charges - Water	1 308 282	285 708	21,8%	307 736	23,5%	593 444	45,4%	277 549	53,6%	10,9%
Service charges - Waste Water Management	520 600	125 793	24,2%	123 953	23,8%	249 747	48,0%	118 502	46,7%	4,6%
Service charges - Waste Management	184 259	45 280	24,6%	45 147	24,5%	90 428	49,1%	42 263	47,7%	6,8%
Sale of Goods and Rendering of Services	64 741	9 250	14,3%	7 187	11,1%	16 437	25,4%	(8 173)	25,3%	(187,9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	263 816	140 360	53,2%	147 003	55,7%	287 362	108,9%	97 087	75,5%	51,4%
Interest earned from Current and Non Current Assets	26 401	22 858	86,6%	19 688	74,6%	42 546	161,2%	13 310	96,7%	47,9%
Dividends	3	6	250,0%	-	-	6	256,0%	2	250,0%	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	47 004	9 583	20,4%	9 617	20,5%	19 201	40,8%	5 926	34,5%	62,3%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	39 788	8 247	20,7%	6 059	15,2%	14 306	36,0%	9 743	40,2%	(37,8%)
Non-Exchange Revenue										
Property rates	1 541 522	403 984	26,2%	396 394	25,7%	800 378	51,9%	379 560	51,9%	4,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	30 856	2 948	9,6%	861	2,8%	3 809	12,3%	1 218	14,0%	(29,3%)
Licences or permits	579	368	63,5%	310	53,6%	678	117,1%	341	129,0%	(9,1%)
Transfer and subsidies - Operational	1 230 629	406 552	33,0%	21 817	1,8%	428 369	34,8%	62 516	42,3%	(65,1%)
Interest	52 801	38 810	73,5%	42 145	79,8%	80 955	153,3%	29 346	106,6%	43,6%
Fuel Levy	405 247	135 083	33,3%	-	-	135 083	33,3%	121 145	66,7%	(100,0%)
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	9 793	-	-	-	-	-	-	991	10,7%	(100,0%)
Other Gains	385	-	-	-	-	-	-	293	80,3%	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	8 746 025	2 231 080	25,5%	1 900 545	21,7%	4 131 625	47,2%	2 024 181	52,1%	(6,1%)
Employee related costs	2 447 868	588 350	24,0%	595 285	24,3%	1 183 634	48,4%	576 950	48,2%	3,2%
Remuneration of councillors	76 003	17 075	22,5%	21 154	27,8%	38 228	50,3%	17 269	51,1%	22,5%
Bulk purchases - electricity	2 199 932	897 684	40,8%	498 152	22,6%	1 395 835	63,4%	476 086	57,5%	4,6%
Inventory consumed	632 529	134 503	21,3%	117 369	18,6%	251 872	39,8%	213 365	52,8%	(45,0%)
Debt impairment	1 382 590	345 648	25,0%	345 648	25,0%	691 295	50,0%	272 523	50,0%	26,8%
Depreciation and amortisation	382 449	58 026	15,2%	57 859	15,1%	115 885	30,3%	221 201	127,4%	(73,8%)
Interest	45 314	15 467	34,1%	41 178	90,9%	56 645	125,0%	62 731	103,9%	(34,4%)
Contracted services	676 966	87 314	12,9%	116 758	17,2%	204 072	30,1%	115 198	26,1%	1,4%
Transfers and subsidies	1 845	(3 421)	(185,5%)	8 408	455,8%	4 987	270,4%	-	-	(100,0%)
Irrecoverable debts written off	-	(925)	-	(660)	-	(1 585)	-	(384)	-	71,8%
Operational costs	518 286	91 359	17,6%	99 396	19,2%	190 754	36,8%	68 973	32,5%	44,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	382 242	-	-	0	-	0	-	269	,1%	(100,0%)
Surplus/(Deficit)	565 408	438 389		(29 889)		408 501		(241 317)		
Transfers and subsidies - capital (monetary allocations)	951 365	18 097	1,9%	148 212	15,6%	166 310	17,5%	128 579	18,2%	15,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 516 773	456 486		118 324		574 810		(112 738)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 516 773	456 486		118 324		574 810		(112 738)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 516 773	456 486		118 324		574 810		(112 738)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	120 000	30 000	25,0%	30 000	25,0%	60 000	50,0%	30 000	50,0%	-
Surplus/(Deficit) for the year	1 636 773	486 487		148 324		634 811		(82 738)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure Total Expenditure as % of main appropriation		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	1 154 487	(32 300)	(2,8%)	181 030	15,7%	148 730	12,9%	196 273	21,2%	(7,8%)
National Government	937 065	(42 629)	(4,5%)	161 591	17,2%	118 962	12,7%	156 038	20,6%	3,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	14 300	2 390	16,7%	2 047	14,3%	4 436	31,0%	3 277	36,5%	(37,6%)
Transfers recognised - capital	951 365	(40 239)	(4,2%)	163 637	17,2%	123 398	13,0%	159 316	20,8%	2,7%
Borrowing	-	-	-	-	-	-	-	2 944	-	(100,0%)
Internally generated funds	203 122	7 939	3,9%	17 392	8,6%	25 331	12,5%	34 013	19,4%	(48,9%)
Capital Expenditure Functional	1 154 487	(32 300)	(2,8%)	181 030	15,7%	148 730	12,9%	196 273	21,2%	(7,8%)
Municipal governance and administration	47 022	7 346	15,6%	7 234	15,4%	14 580	31,0%	2 944	21,7%	145,7%
Executive and Council	7 000	-	-	-	-	-	-	-	-	-
Finance and administration	40 022	7 346	18,4%	7 234	18,1%	14 580	36,4%	2 944	26,8%	145,7%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	355 942	2 795	,8%	52 560	14,8%	55 355	15,6%	36 325	13,3%	44,7%
Community and Social Services	2 500	-	-	-	-	-	-	-	-	-
Sport And Recreation	24 734	-	-	1 065	4,3%	1 065	4,3%	605	6,9%	76,0%
Public Safety	3 014	-	-	-	-	-	-	-	-	-
Housing	325 694	2 795	,9%	51 496	15,8%	54 290	16,7%	35 720	14,3%	44,2%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	292 741	(22 113)	(7,6%)	46 884	16,0%	24 771	8,5%	91 634	32,2%	(48,8%)
Planning and Development	54 551	3 521	6,5%	3 474	6,4%	6 994	12,8%	9 937	20,1%	(65,0%)
Road Transport	238 190	(25 633)	(10,8%)	43 410	18,2%	17 777	7,5%	81 697	34,2%	(46,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	454 782	(20 328)	(4,5%)	74 351	16,3%	54 024	11,9%	65 370	19,4%	13,7%
Energy sources	207 936	13 470	6,5%	30 194	14,5%	43 664	21,0%	39 006	25,0%	(22,6%)
Water Management	162 297	2 612	1,6%	17 289	10,7%	19 901	12,3%	22 563	16,9%	(23,4%)
Waste Water Management	68 800	(36 409)	(52,9%)	26 868	39,1%	(9 541)	(13,9%)	3 801	11,0%	606,9%
Waste Management	15 750	-	-	-	-	-	-	-	-	-
Other	4 000	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	9 585 205	4 016 883	41,9%	3 709 862	38,7%	7 726 746	80,6%	2 891 769	69,7%	28,3%
Property rates	1 307 345	207 525	15,9%	207 042	15,8%	414 567	31,7%	217 896	29,0%	(5,0%)
Service charges	3 837 372	1 028 568	26,8%	970 293	25,3%	1 998 861	52,1%	892 705	35,7%	8,7%
Other revenue	2 232 090	2 081 924	93,3%	2 231 518	100,0%	4 313 443	193,2%	1 499 230	566,9%	48,8%
Transfers and Subsidies - Operational	1 230 629	403 398	32,8%	7 940	6%	411 338	33,4%	705	9,4%	1 026,2%
Transfers and Subsidies - Capital	951 365	272 228	28,6%	273 460	28,7%	545 688	57,4%	267 921	52,8%	2,1%
Interest	26 401	23 233	88,0%	19 609	74,3%	42 842	162,3%	13 310	96,7%	47,3%
Dividends	3	6	256,0%	-	-	-	256,0%	2	250,0%	(100,0%)
Payments	(7 461 129)	(1 704 725)	22,8%	(2 257 325)	30,3%	(3 962 050)	53,1%	(1 496 976)	83,7%	50,8%
Suppliers and employees	(7 459 285)	(1 704 725)	22,9%	(2 257 325)	30,3%	(3 962 050)	53,1%	(1 496 976)	87,1%	50,8%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 845)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	2 124 075	2 312 158	108,9%	1 452 538	68,4%	3 764 695	177,2%	1 394 793	55,2%	4,1%
Cash Flow from Investing Activities										
Receipts	9 793	(9)	(,1%)	25	,3%	16	,2%	34	,2%	(27,0%)
Proceeds on disposal of PPE	9 793	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	(9)	-	25	-	16	-	34	,2%	(27,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(1 154 487)	32 300	(2,8%)	(181 030)	15,7%	(148 730)	12,9%	(196 273)	21,2%	(7,8%)
Capital assets	(1 154 487)	32 300	(2,8%)	(181 030)	15,7%	(148 730)	12,9%	(196 273)	21,2%	(7,8%)
Net Cash from/(used) Investing Activities	(1 144 694)	32 291	(2,8%)	(181 005)	15,8%	(148 714)	13,0%	(196 239)	21,4%	(7,8%)
Cash Flow from Financing Activities										
Receipts	4 087	(1 520)	(37,2%)	979	23,9%	(541)	(13,2%)	-	(3,7%)	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	4 087	(1 520)	(37,2%)	979	23,9%	(541)	(13,2%)	-	(3,7%)	(100,0%)
Payments	(161 857)	(4 717)	2,9%	(73 997)	45,7%	(78 714)	48,6%	(66 626)	48,5%	11,1%
Repayment of borrowing	(161 857)	(4 717)	2,9%	(73 997)	45,7%	(78 714)	48,6%	(66 626)	48,5%	11,1%
Net Cash from/(used) Financing Activities	(157 770)	(6 237)	4,0%	(73 018)	46,3%	(79 256)	50,2%	(66 626)	48,9%	9,6%
Net Increase/(Decrease) in cash held	821 612	2 338 212	284,6%	1 198 514	145,9%	3 536 725	430,5%	1 131 928	68,9%	5,9%
Cash/cash equivalents at the year begin:	740 533	1 242 772	167,8%	3 580 983	483,6%	1 242 772	167,8%	2 636 879	745,4%	35,8%
Cash/cash equivalents at the year end:	1 562 145	3 580 983	229,2%	4 779 497	306,0%	4 779 497	306,0%	3 768 807	110,8%	26,8%

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	217 317	6,2%	72 109	2,0%	71 183	2,0%	3 167 947	89,8%	3 528 556	33,5%	-	-	493 860	14,0%
Trade and Other Receivables from Exchange Transactions - Electricity	160 224	16,0%	20 946	2,1%	27 120	2,7%	794 599	79,2%	1 002 890	9,5%	-	-	89 619	8,9%
Receivables from Non-exchange Transactions - Property Rates	188 803	8,4%	68 722	3,0%	70 484	3,1%	1 927 566	85,5%	2 255 575	21,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	68 959	6,8%	25 918	2,6%	25 166	2,5%	892 378	88,1%	1 012 421	9,6%	-	-	44 638	4,4%
Receivables from Exchange Transactions - Waste Management	25 791	5,6%	10 330	2,2%	9 868	2,1%	416 736	90,1%	462 725	4,4%	-	-	32 361	7,0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	117 647	5,9%	56 920	2,9%	55 837	2,8%	1 752 603	88,4%	1 983 006	18,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 785	2,3%	3 255	1,1%	4 490	1,5%	278 145	95,0%	292 675	2,8%	-	-	30 817	10,5%
Total By Income Source	785 527	7,5%	258 199	2,5%	264 148	2,5%	9 229 974	87,6%	10 537 848	100,0%	-	-	691 295	6,6%
Debtors Age Analysis By Customer Group														
Organs of State	114 586	7,0%	44 856	2,7%	47 258	2,9%	1 437 736	87,4%	1 644 436	15,6%	-	-	15 409	,9%
Commercial	297 870	15,2%	55 933	2,9%	58 071	3,0%	1 547 534	79,0%	1 959 409	18,6%	-	-	-	-
Households	373 070	5,4%	157 410	2,3%	158 819	2,3%	6 244 703	90,1%	6 934 003	65,8%	-	-	675 887	9,7%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	785 527	7,5%	258 199	2,5%	264 148	2,5%	9 229 974	87,6%	10 537 848	100,0%	-	-	691 295	6,6%

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	184 297	100,0%	-	-	-	-	-	-	184 297	41,6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	35 701	100,0%	-	-	-	-	-	-	35 701	8,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	54 789	100,0%	-	-	-	-	-	-	54 789	12,4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	31 890	18,9%	102 743	61,0%	4 044	2,4%	29 715	17,6%	168 393	38,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	306 677	69,2%	102 743	23,2%	4 044	,9%	29 715	6,7%	443 179	100,0%

Contact Details

Municipal Manager	Ms Ngaka Rosina Dumasile	051 405 8621
Financial Manager	Mr Lutanyani Denge (Acting)	051 405 8625

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LETSEMENG (FS161)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	231 261	36 326	15,7%	54 192	23,4%	90 518	39,1%	47 600	46,8%	13,8%
Exchange Revenue										
Service charges - Electricity	36 831	2 948	8,0%	8 061	21,9%	11 009	29,9%	6 703	48,5%	20,2%
Service charges - Water	16 924	(189)	(1,1%)	1 661	9,8%	1 473	8,7%	96	5,2%	1 636,4%
Service charges - Waste Water Management	16 249	973	6,0%	2 924	18,0%	3 897	24,0%	2 814	48,4%	3,9%
Service charges - Waste Management	15 872	937	5,9%	2 817	17,8%	3 755	23,7%	2 711	46,9%	3,9%
Sale of Goods and Rendering of Services	154	17	11,0%	42	27,4%	59	38,3%	52	60,9%	(19,2%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	8	-	8	-	-	(4 883,1%)	(100,0%)
Interest earned from Receivables	6 486	994	15,3%	7 310	112,7%	8 304	128,0%	6 187	74,7%	18,1%
Interest earned from Current and Non Current Assets	322	12	3,7%	19	5,7%	30	9,4%	21	-	(13,0%)
Dividends	12	-	-	2	15,4%	2	15,4%	-	25,3%	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	455	49	10,7%	153	33,7%	202	44,4%	135	97,1%	13,9%
Licence and permits	6	-	-	-	-	-	-	-	-	-
Operational Revenue	154	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue										
Property rates	27 412	2 189	8,0%	6 567	24,0%	8 756	31,9%	6 393	49,0%	2,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19	6	32,3%	1	6,3%	7	38,6%	4	32,4%	(72,9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	95 791	28 390	29,6%	22 800	23,8%	51 189	53,4%	21 088	58,5%	8,1%
Interest	14 574	-	-	1 827	12,5%	1 827	12,5%	1 396	-	30,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	273 219	5 279	1,9%	(19 815)	(7,3%)	(14 536)	(5,3%)	29 553	25,8%	(167,1%)
Employee related costs	79 081	-	-	-	-	-	-	11 894	32,3%	(100,0%)
Remuneration of councillors	5 446	-	-	-	-	-	-	870	35,1%	(100,0%)
Bulk purchases - electricity	38 000	3 597	9,5%	(45 210)	(119,0%)	(41 613)	(109,5%)	6 865	39,9%	(758,5%)
Inventory consumed	14 370	3	-	1 174	8,2%	1 176	8,2%	1 427	22,1%	(17,7%)
Debt impairment	27 589	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	51 145	-	-	-	-	-	-	-	-	-
Interest	9 449	900	9,5%	4 048	42,8%	4 947	52,4%	3 514	76,6%	15,2%
Contracted services	32 235	176	5%	1 024	3,2%	1 200	3,7%	2 933	25,2%	(65,1%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	41	-	14 864	-	14 905	-	-	-	(100,0%)
Operational costs	15 904	563	3,5%	4 285	26,9%	4 849	30,5%	2 050	63,5%	109,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(41 958)	31 047		74 007		105 054		18 047		
Transfers and subsidies - capital (monetary allocations)	51 543	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	9 585	31 047		74 007		105 054		18 047		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	9 585	31 047		74 007		105 054		18 047		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	9 585	31 047		74 007		105 054		18 047		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	9 585	31 047		74 007		105 054		18 047		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	52 209	4	-	4 008	7,7%	4 013	7,7%	805	1,5%	398,2%
National Government	50 559	-	-	3 999	7,9%	3 999	7,9%	464	,8%	761,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	50 559	-	-	3 999	7,9%	3 999	7,9%	464	,8%	761,3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 650	4	,3%	10	,6%	14	,8%	340	100,5%	(97,2%)
Capital Expenditure Functional	52 209	4	-	4 008	7,7%	4 013	7,7%	805	1,5%	398,2%
Municipal governance and administration	900	4	,5%	10	1,1%	14	1,5%	339	180,3%	(97,1%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	900	4	,5%	10	1,1%	14	1,5%	339	180,3%	(97,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	880	-	-	-	-	-	-	450	10,4%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	450	12,9%	(100,0%)
Sport And Recreation	880	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 209	-	-	1 586	71,8%	1 586	71,8%	16	,2%	9 968,4%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	2 209	-	-	1 586	71,8%	1 586	71,8%	16	,2%	9 968,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	48 220	-	-	2 413	5,0%	2 413	5,0%	-	-	(100,0%)
Energy sources	8 844	-	-	173	2,0%	173	2,0%	-	-	(100,0%)
Water Management	31 477	-	-	2 139	6,8%	2 139	6,8%	-	-	(100,0%)
Waste Water Management	-	-	-	101	-	101	-	-	-	(100,0%)
Waste Management	7 899	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	230 215	17 900	7,8%	3 854	1,7%	21 754	9,4%	5 500	2,4%	(29,9%)
Property rates	19 188	-	-	-	-	-	-	-	-	-
Service charges	61 006	-	-	-	-	-	-	-	-	-
Other revenue	835	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	95 791	17 900	18,7%	3 854	4,0%	21 754	22,7%	5 500	6,1%	(29,9%)
Transfers and Subsidies - Capital	42 543	-	-	-	-	-	-	-	-	-
Interest	10 852	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(208 277)	-	-	-	-	-	-	-	-	-
Suppliers and employees	(198 828)	-	-	-	-	-	-	-	-	-
Finance charges	(9 449)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	21 939	17 900	81,6%	3 854	17,6%	21 754	99,2%	5 500	5,6%	(29,9%)
Cash Flow from Investing Activities										
Receipts	(432)	36	(8,3%)	-	-	36	(8,3%)	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(432)	36	(8,3%)	-	-	36	(8,3%)	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(52 209)	-	-	-	-	-	-	-	-	-
Capital assets	(52 209)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(52 641)	36	(,1%)	-	-	36	(,1%)	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(30 702)	17 936	(58,4%)	3 854	(12,6%)	21 790	(71,0%)	5 500	13,3%	(29,9%)
Cash/cash equivalents at the year begin:	1 160	-	-	17 936	1 545,8%	-	-	-	-	(100,0%)
Cash/cash equivalents at the year end:	(29 542)	17 936	(60,7%)	21 790	(73,8%)	21 790	(73,8%)	5 500	13,1%	296,2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 703	2,3%	1 733	2,3%	1 163	1,6%	70 384	93,9%	74 982	16,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 529	8,7%	1 305	7,4%	1 431	8,1%	13 383	75,8%	17 649	3,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 122	2,6%	2 200	2,7%	1 070	1,3%	74 735	93,3%	80 127	17,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 101	1,8%	1 074	1,7%	1 081	1,8%	58 350	94,7%	61 606	13,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 058	1,8%	987	1,6%	679	1,1%	57 378	95,5%	60 102	13,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	25	1,8%	17	1,2%	15	1,1%	1 335	96,0%	1 390	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	3 299	1,9%	3 420	2,0%	3 250	1,9%	161 169	94,2%	171 139	37,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18	(,1%)	17	(,1%)	(14 078)	104,8%	606	(4,5%)	(13 437)	(3,0%)	-	-	-	-
Total By Income Source	10 855	2,4%	10 752	2,4%	(5 389)	(1,2%)	437 340	96,4%	453 558	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	472	7,1%	382	5,7%	(203)	(3,0%)	6 032	90,3%	6 683	1,5%	-	-	-	-
Commercial	1 170	8,1%	1 113	7,7%	745	5,1%	11 452	79,1%	14 480	3,2%	-	-	-	-
Households	8 499	2,1%	8 488	2,1%	(6 283)	(1,6%)	387 108	97,3%	397 811	87,7%	-	-	-	-
Other	714	2,1%	770	2,2%	351	1,0%	32 748	94,7%	34 584	7,6%	-	-	-	-
Total By Customer Group	10 855	2,4%	10 752	2,4%	(5 389)	(1,2%)	437 340	96,4%	453 558	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	(832)	(,5%)	4 204	2,3%	4 830	2,6%	174 366	95,5%	182 568	86,4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(3 500)	(14,2%)	(3 537)	(14,4%)	2 062	8,4%	29 619	120,2%	24 644	11,7%
Auditor-General	(650)	(42,5%)	(200)	(13,1%)	-	-	2 380	155,6%	1 530	,7%
Other	(1 953)	(75,6%)	(296)	(11,5%)	263	10,2%	4 570	176,8%	2 584	1,2%
Total	(6 935)	(3,3%)	170	,1%	7 156	3,4%	210 935	99,8%	211 326	100,0%

Contact Details

Municipal Manager	Mr Boitumelo C Mokomela	053 330 0206
Financial Manager	Mr Sithembile Tooi	053 330 0221

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: KOPANONG (FS162)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	374 371	41	-	17	-	59	-	164 596	92,4%	(100,0%)
Exchange Revenue										
Service charges - Electricity	96 779	-	-	-	-	-	-	21 021	50,0%	(100,0%)
Service charges - Water	51 266	-	-	0	-	0	-	12 817	50,0%	(100,0%)
Service charges - Waste Water Management	25 525	-	-	1	-	1	-	6 037	50,0%	(100,0%)
Service charges - Waste Management	19 838	-	-	-	-	-	-	4 692	50,0%	(100,0%)
Sale of Goods and Rendering of Services	-	-	-	2	-	2	-	-	-	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	19 026	-	-	-	-	-	-	4 500	50,0%	(100,0%)
Interest earned from Current and Non Current Assets	-	41	-	-	-	41	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 317	-	-	-	-	-	-	210	50,0%	(100,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	225	-	-	15	6,6%	15	6,6%	-	-	(100,0%)
Non-Exchange Revenue										
Property rates	43 591	-	-	-	-	-	-	9 170	43,5%	(100,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	13	-	-	-	-	-	-	-	-	-
Licences or permits	439	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	115 172	-	-	-	-	-	-	106 149	183,7%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 180	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	537 691	24 387	4,5%	33 679	6,3%	58 066	10,8%	45 952	20,1%	(26,7%)
Employee related costs	153 701	23 805	15,5%	33 573	21,8%	57 378	37,3%	35 471	50,0%	(5,4%)
Remuneration of councillors	6 996	559	8,0%	106	1,5%	665	9,5%	1 623	50,0%	(93,4%)
Bulk purchases - electricity	92 705	-	-	-	-	-	-	425	1,1%	(100,0%)
Inventory consumed	40 250	-	-	-	-	-	-	4 077	23,3%	(100,0%)
Debt impairment	128 511	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	45 000	-	-	-	-	-	-	-	-	-
Interest	50 000	-	-	-	-	-	-	0	-	(100,0%)
Contracted services	6 000	-	-	-	-	-	-	3 790	65,2%	(100,0%)
Transfers and subsidies	2 000	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	12 529	23	,2%	-	-	23	,2%	565	5,9%	(100,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(163 320)	(24 346)		(33 662)		(58 007)		118 644		
Transfers and subsidies - capital (monetary allocations)	53 856	-	-	-	-	-	-	0	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(109 465)	(24 346)		(33 662)		(58 007)		118 644		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(109 465)	(24 346)		(33 662)		(58 007)		118 644		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(109 465)	(24 346)		(33 662)		(58 007)		118 644		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(109 465)	(24 346)		(33 662)		(58 007)		118 644		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	53 856	-	-	-	-	-	-	600	2,9%	(100,0%)
National Government	53 856	-	-	-	-	-	-	600	2,9%	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	53 856	-	-	-	-	-	-	600	2,9%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	69 267	-	-	-	-	-	-	600	2,9%	(100,0%)
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	19 200	-	-	-	-	-	-	0	-	(100,0%)
Community and Social Services	19 200	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	0	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	0	-	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	0	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	50 067	-	-	-	-	-	-	600	6,0%	(100,0%)
Energy sources	14 436	-	-	-	-	-	-	-	-	-
Water Management	7 820	-	-	-	-	-	-	600	6,0%	(100,0%)
Waste Water Management	19 153	-	-	-	-	-	-	-	-	-
Waste Management	8 658	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	298 348	-	-	549	,2%	549	,2%	278 007	206,8%	(99,8%)
Property rates	22 294	-	-	36	,2%	36	,2%	204 481	1 319,2%	(100,0%)
Service charges	96 704	-	-	106	,1%	106	,1%	0	-	1 760 883,3%
Other revenue	809	-	-	407	50,3%	407	50,3%	0	-	13 558 400,0%
Transfers and Subsidies - Operational	115 172	-	-	-	-	-	-	0	-	(100,0%)
Transfers and Subsidies - Capital	53 856	-	-	-	-	-	-	73 526	267,2%	(100,0%)
Interest	9 513	-	-	-	-	-	-	0	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(275 969)	24 364	(8,8%)	33 679	(12,2%)	58 043	(21,0%)	(42 845)	35,5%	(178,6%)
Suppliers and employees	(245 969)	24 364	(9,9%)	33 679	(13,7%)	58 043	(23,6%)	(27 631)	30,8%	(221,9%)
Finance charges	(30 000)	-	-	-	-	-	-	(15 213)	49,1%	(100,0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	22 379	24 364	108,9%	34 228	152,9%	58 592	261,8%	235 162	1 713,9%	(85,4%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(53 856)	-	-	-	-	-	-	-	-	-
Capital assets	(53 856)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(53 856)	-	-	-	-	-	-	-	-	-
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	(31 477)	24 364	(77,4%)	34 228	(108,7%)	58 592	(186,1%)	235 162	1 713,9%	(85,4%)
Cash/cash equivalents at the year begin:	127	-	-	24 364	19 232,7%	-	-	235 162	-	(89,6%)
Cash/cash equivalents at the year end:	(31 350)	24 364	(77,7%)	58 592	(186,9%)	58 592	(186,9%)	470 325	1 713,9%	(87,5%)

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	193 851	60,3%	39 344	12,2%	1 633	,5%	86 539	26,9%	321 366	79,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 072	5,7%	1 868	5,1%	1 832	5,0%	30 878	84,3%	36 650	9,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 883	6,8%	1 877	6,8%	1 873	6,7%	22 125	79,7%	27 758	6,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 419	6,7%	1 414	6,7%	1 411	6,7%	16 884	79,9%	21 128	5,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	199 225	49,0%	44 503	10,9%	6 748	1,7%	156 426	38,4%	406 902	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	72 715	65,2%	1 842	1,7%	1 411	1,3%	35 599	31,9%	111 567	27,4%	-	-	-	-
Commercial	3 570	24,5%	1 403	9,6%	585	4,0%	9 025	61,9%	14 583	3,6%	-	-	-	-
Households	122 940	43,8%	41 258	14,7%	4 752	1,7%	111 801	39,8%	280 752	69,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	199 225	49,0%	44 503	10,9%	6 748	1,7%	156 426	38,4%	406 902	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	48	1,3%	3 437	95,0%	132	3,6%	3 617	99,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	3	100,0%	-	-	3	,1%
Total	-	-	48	1,3%	3 440	95,0%	132	3,6%	3 619	100,0%

Contact Details

Municipal Manager	Mr Martin Mazondi Kubeka	051 713 9203
Financial Manager	Mr Leonard Jabulani Makubu	051 713 9297

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOHOKARE (FS163)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	277 321	38 177	13,8%	26 370	9,5%	64 547	23,3%	28 709	36,4%	(8,1%)
Exchange Revenue										
Service charges - Electricity	44 151	-	-	-	-	-	-	-	-	-
Service charges - Water	49 180	2 353	4,8%	8 033	16,3%	10 386	21,1%	9 012	39,6%	(10,9%)
Service charges - Waste Water Management	12 613	1 029	8,2%	3 087	24,5%	4 116	32,6%	3 291	66,3%	(6,2%)
Service charges - Waste Management	8 301	609	7,3%	1 826	22,0%	2 435	29,3%	2 007	72,9%	(9,0%)
Sale of Goods and Rendering of Services	267	11	4,1%	29	10,8%	40	14,9%	34	30,9%	(14,3%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 380	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	265	3	1,0%	(5)	(1,9%)	(2)	(,8%)	31	29,4%	(116,2%)
Dividends	13	-	-	-	-	-	-	-	161,5%	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	735	62	8,5%	185	25,2%	248	33,7%	173	62,3%	7,1%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	184	12	6,3%	(259)	(140,9%)	(247)	(134,7%)	45	50,9%	(681,1%)
Non-Exchange Revenue										
Property rates	11 662	925	7,9%	2 761	23,7%	3 685	31,6%	3 938	90,5%	(29,9%)
Surcharges and Taxes	12 720	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	14 045	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	0	-	(100,0%)
Transfer and subsidies - Operational	96 733	29 701	30,7%	-	-	29 701	30,7%	-	29,2%	-
Interest	3 073	3 473	113,0%	10 713	348,7%	14 186	461,7%	10 179	207,3%	5,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	282 172	14 037	5,0%	318 249	112,8%	332 286	117,8%	28 804	27,6%	1 004,9%
Employee related costs	88 588	7 381	8,3%	68 266	77,1%	75 647	85,4%	21 508	49,4%	217,4%
Remuneration of councillors	5 327	437	8,2%	3 405	63,9%	3 842	72,1%	1 311	48,8%	159,6%
Bulk purchases - electricity	42 089	-	-	5 446	12,9%	5 446	12,9%	230	1,6%	2 266,5%
Inventory consumed	15 038	1	-	1 912	12,7%	1 913	12,7%	54	9,4%	3 416,9%
Debt impairment	38 716	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	23 060	-	-	-	-	-	-	-	-	-
Interest	19 489	-	-	572	2,9%	572	2,9%	96	3,8%	493,4%
Contracted services	12 951	4 768	36,8%	4 636	35,8%	9 404	72,6%	2 010	37,3%	130,7%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	19 489	-	-	-	-	-	-	-	-	-
Operational costs	17 426	1 450	8,3%	234 013	1 342,9%	235 463	1 351,2%	3 594	45,9%	6 411,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(4 851)	24 140		(291 879)		(267 739)		(96)		
Transfers and subsidies - capital (monetary allocations)	49 603	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	44 752	24 140		(291 879)		(267 739)		(96)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	44 752	24 140		(291 879)		(267 739)		(96)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	44 752	24 140		(291 879)		(267 739)		(96)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	44 752	24 140		(291 879)		(267 739)		(96)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	50 153	5 075	10,1%	6 953	13,9%	12 028	24,0%	631	14,8%	1 002,7%
National Government	48 568	5 046	10,4%	6 149	12,7%	11 195	23,1%	603	13,4%	919,5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	48 568	5 046	10,4%	6 149	12,7%	11 195	23,1%	603	13,4%	919,5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 585	30	1,9%	803	50,7%	833	52,5%	27	79,9%	2 841,0%
Capital Expenditure Functional	50 153	5 075	10,1%	8 298	16,5%	13 373	26,7%	631	14,8%	1 216,0%
Municipal governance and administration	820	6	,8%	2 141	261,1%	2 147	261,9%	27	92,7%	7 738,9%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	820	6	,8%	2 141	261,1%	2 147	261,9%	27	92,7%	7 738,9%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	932	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	932	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 183	1 595	17,4%	1 653	18,0%	3 248	35,4%	-	-	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	9 183	1 595	17,4%	1 653	18,0%	3 248	35,4%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	39 218	3 474	8,9%	4 503	11,5%	7 977	20,3%	603	14,0%	646,6%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	19 767	23	,1%	7	-	30	,2%	-	,3%	(100,0%)
Waste Water Management	19 451	3 451	17,7%	4 496	23,1%	7 947	40,9%	603	26,8%	645,4%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	256 842	38 352	14,9%	4 156	1,6%	42 507	16,5%	5 808	15,5%	(28,5%)
Property rates	14 251	1 177	8,3%	1 965	13,8%	3 142	22,1%	2 891	22,7%	(32,0%)
Service charges	68 224	441	,6%	1 778	2,6%	2 219	3,3%	1 906	5,2%	(6,7%)
Other revenue	27 767	63	,2%	412	1,5%	476	1,7%	723	4,3%	(43,0%)
Transfers and Subsidies - Operational	96 733	32 701	33,8%	-	-	32 701	33,8%	269	32,2%	(100,0%)
Transfers and Subsidies - Capital	49 603	3 966	8,0%	-	-	3 966	8,0%	-	-	-
Interest	265	3	1,1%	-	-	3	1,1%	19	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	161,5%	-
Payments	(200 908)	(1 844)	,9%	(12 210)	6,1%	(14 055)	7,0%	(3 344)	7,2%	265,2%
Suppliers and employees	(181 418)	(1 844)	1,0%	(12 210)	6,7%	(14 055)	7,7%	(3 344)	19,3%	543,6%
Finance charges	(19 489)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	55 935	36 508	65,3%	(8 055)	(14,4%)	28 453	50,9%	2 465	31,6%	(426,8%)
Cash Flow from Investing Activities										
Receipts	526	-	-	-	-	-	-	-	-	-
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	526	-	-	-	-	-	-	-	-	-
Payments	(50 153)	(4 498)	9,0%	(6 225)	12,4%	(10 722)	21,4%	(967)	19,3%	543,6%
Capital assets	(50 153)	(4 498)	9,0%	(6 225)	12,4%	(10 722)	21,4%	(967)	19,3%	543,6%
Net Cash from/(used) Investing Activities	(49 627)	(4 498)	9,1%	(6 225)	12,5%	(10 722)	21,6%	(967)	19,3%	543,6%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	(1)	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	(1)	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	(1)	-	(100,0%)
Net Increase/(Decrease) in cash held	6 308	32 010	507,5%	(14 279)	(226,4%)	17 730	281,1%	1 497	46,3%	(1 054,0%)
Cash/cash equivalents at the year begin:	1 594	-	-	41 196	2 583,8%	-	-	17 948	4,8%	129,5%
Cash/cash equivalents at the year end:	7 902	51 991	657,9%	26 917	340,6%	26 917	340,6%	19 445	27,0%	38,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 593	1,3%	4 665	1,7%	3 999	1,4%	265 142	95,6%	277 398	49,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	4	100,0%	4	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	825	2,0%	784	1,9%	679	1,6%	39 958	94,6%	42 246	7,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 160	1,5%	1 146	1,5%	1 109	1,4%	75 281	95,7%	78 696	13,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	688	1,6%	680	1,5%	672	1,5%	42 170	95,4%	44 211	7,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 630	3,3%	3 579	3,3%	3 552	3,3%	98 429	90,1%	109 191	19,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	121	,9%	121	,9%	121	,9%	12 911	97,3%	13 273	2,3%	-	-	-	-
Total By Income Source	10 016	1,8%	10 976	1,9%	10 133	1,8%	533 894	94,5%	565 019	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 291	1,8%	10 234	2,0%	9 443	1,8%	490 385	94,4%	519 352	91,9%	-	-	-	-
Commercial	726	1,6%	742	1,6%	690	1,5%	43 509	95,3%	45 667	8,1%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	10 016	1,8%	10 976	1,9%	10 133	1,8%	533 894	94,5%	565 019	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 262	1,5%	11 660	7,6%	614	,4%	138 880	90,5%	153 416	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 262	1,5%	11 660	7,6%	614	,4%	138 880	90,5%	153 416	100,0%

Contact Details

Municipal Manager	Mr Molatelo Kanwendo	051 673 9600
Financial Manager	Mr Thamsanga Mdluli	051 673 9600

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: XHARIEP (DC16)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	65 113	1 223	1,9%	19 239	29,5%	20 462	31,4%	17 366	58,8%	10,8%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	63	9	14,3%	18	28,8%	27	43,1%	15	43,7%	20,8%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	0	-	0	-	1	-	0	-	113,6%
Interest earned from Current and Non Current Assets	1 115	214	19,2%	208	18,7%	422	37,9%	32	25,8%	552,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	167	102	61,1%	216	129,1%	318	190,1%	42	52,3%	414,1%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	25	5	21,1%	19	75,8%	24	96,9%	5	52,9%	256,8%
Transfer and subsidies - Operational	63 743	892	1,4%	18 778	29,5%	19 671	30,9%	17 272	59,2%	8,7%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	65 043	11 081	17,0%	24 652	37,9%	35 734	54,9%	18 080	56,2%	36,4%
Employee related costs	48 165	7 676	15,9%	12 190	25,3%	19 866	41,2%	11 681	50,8%	4,4%
Remuneration of councillors	4 808	1 012	21,0%	1 275	26,5%	2 286	47,6%	1 150	59,1%	10,8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	109	90,3%	(100,0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	600	-	-	50	8,3%	50	8,3%	-	25,0%	(100,0%)
Interest	-	79	-	20	-	99	-	196	595,1%	(89,8%)
Contracted services	4 378	729	16,7%	1 796	41,0%	2 525	57,7%	1 275	37,7%	40,8%
Transfers and subsidies	161	-	-	5 975	3 701,8%	5 975	3 701,8%	-	-	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	6 931	1 585	22,9%	3 347	48,3%	4 932	71,2%	3 668	139,1%	(8,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	70	(9 858)		(5 413)		(15 272)		(714)		
Transfers and subsidies - capital (monetary allocations)	23 969	-	-	9 990	41,7%	9 990	41,7%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	24 039	(9 858)		4 576		(5 282)		(714)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	24 039	(9 858)		4 576		(5 282)		(714)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	24 039	(9 858)		4 576		(5 282)		(714)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	24 039	(9 858)		4 576		(5 282)		(714)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	24 039	3 989	16,6%	3 508	14,6%	7 497	31,2%	61	66,0%	5 693,5%
National Government	23 969	3 900	16,3%	3 491	14,6%	7 391	30,8%	-	-	(100,0%)
Provincial Government	-	(0)	-	-	-	(0)	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 969	3 900	16,3%	3 491	14,6%	7 391	30,8%	-	-	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	70	89	127,0%	17	24,5%	106	151,5%	61	66,0%	(71,7%)
Capital Expenditure Functional	24 039	3 989	16,6%	3 508	14,6%	7 497	31,2%	61	66,0%	5 693,5%
Municipal governance and administration	70	89	127,0%	17	24,5%	106	151,5%	61	68,0%	(71,7%)
Executive and Council	-	-	-	-	-	-	-	22	36,0%	(100,0%)
Finance and administration	70	89	127,0%	17	24,5%	106	151,5%	38	70,3%	(55,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	(0)	-	-	-	(0)	-	-	-	-
Planning and Development	-	(0)	-	-	-	(0)	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	23 969	3 900	16,3%	3 491	14,6%	7 391	30,8%	-	-	(100,0%)
Energy sources	23 969	3 900	16,3%	3 491	14,6%	7 391	30,8%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	87 977	(2 283)	(2,6%)	461	,5%	(1 822)	(2,1%)	-	-	(100,0%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	265	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	63 743	(2 283)	(3,6%)	461	,7%	(1 822)	(2,9%)	-	-	(100,0%)
Transfers and Subsidies - Capital	23 969	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(65 967)	5 244	(7,9%)	8 461	(12,8%)	13 705	(20,8%)	5 596	(9,0%)	51,2%
Suppliers and employees	(65 806)	5 244	(8,0%)	8 461	(12,9%)	13 705	(20,8%)	5 596	(9,0%)	51,2%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(161)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	22 009	2 961	13,5%	8 922	40,5%	11 883	54,0%	5 596	997,3%	59,4%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(27 645)	-	-	-	-	-	-	-	-	-
Capital assets	(27 645)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(27 645)	-	-	-	-	-	-	-	-	-
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	(5 636)	2 961	(52,5%)	8 922	(158,3%)	11 883	(210,9%)	5 596	997,3%	59,4%
Cash/cash equivalents at the year begin:	-	-	-	3 356	-	-	-	136	-	2 362,0%
Cash/cash equivalents at the year end:	(5 636)	3 356	(58,5%)	12 277	(217,9%)	12 277	(217,9%)	5 733	52,4%	114,2%

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 Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	5 820	100,0%	5 820	100,0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	5 820	100,0%	5 820	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	5 340	100,0%	5 340	91,8%	-	-	-	-
Commercial	-	-	-	-	-	-	480	100,0%	480	8,2%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	5 820	100,0%	5 820	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	215	3,0%	1 295	17,9%	(106)	(1,5%)	5 814	80,5%	7 217	100,0%
Total	215	3,0%	1 295	17,9%	(106)	(1,5%)	5 814	80,5%	7 217	100,0%

Contact Details

Municipal Manager	Ms Lebohang Moletsane	051 713 9304
Financial Manager	Mr Vincent Litabe	051 713 9307

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MASILONYANA (FS181)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	420 211	45 362	10,8%	(554 035)	(131,8%)	(508 673)	(121,1%)	22 746	12,8%	(2 535,7%)
Exchange Revenue										
Service charges - Electricity	62 404	3 668	5,9%	1 047	1,7%	4 715	7,6%	1 858	7,7%	(43,6%)
Service charges - Water	52 322	12 332	23,6%	(575 314)	(1 099,6%)	(562 982)	(1 076,0%)	10 772	57,4%	(5 440,6%)
Service charges - Waste Water Management	24 414	7 065	28,9%	2 262	9,3%	9 327	38,2%	6 962	67,3%	(67,5%)
Service charges - Waste Management	21 774	4 261	19,6%	1 199	5,5%	5 460	25,1%	(55 511)	(347,7%)	(102,2%)
Sale of Goods and Rendering of Services	1 997	45	2,3%	23	1,2%	69	3,4%	49	4,6%	(52,8%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 454	32	,5%	2	-	34	,5%	30	,8%	(93,5%)
Interest earned from Current and Non Current Assets	850	-	-	-	-	-	-	0	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	548	121	22,1%	64	11,8%	186	33,9%	89	34,1%	(27,7%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue										
Property rates	87 125	17 838	20,5%	16 681	19,1%	34 519	39,6%	15 952	22,9%	4,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	4	1,0%	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	162 325	-	-	-	-	-	-	42 541	28,2%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	448 003	25	-	190	-	215	-	300	,2%	(36,8%)
Employee related costs	142 589	-	-	-	-	-	-	-	-	-
Remuneration of councillors	8 007	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	74 787	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	76	,5%	(100,0%)
Debt impairment	86 481	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	95 719	-	-	-	-	-	-	-	-	-
Interest	3 500	-	-	-	-	-	-	-	-	-
Contracted services	17 171	-	-	-	-	-	-	65	,2%	(100,0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	19 749	25	,1%	190	1,0%	215	1,1%	159	2,4%	19,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(27 792)	45 337		(554 225)		(508 888)		22 446		
Transfers and subsidies - capital (monetary allocations)	70 000	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	42 208	45 337		(554 225)		(508 888)		22 446		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	42 208	45 337		(554 225)		(508 888)		22 446		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	42 208	45 337		(554 225)		(508 888)		22 446		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	42 208	45 337		(554 225)		(508 888)		22 446		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	74 068	-	-	-	-	-	-	2	-	(100,0%)
National Government	74 068	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	74 068	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	2	-	(100,0%)
Capital Expenditure Functional	74 068	-	-	-	-	-	-	2	-	(100,0%)
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 227	-	-	-	-	-	-	2	-	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 227	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	2	,2%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	72 840	-	-	-	-	-	-	-	-	-
Energy sources	3 826	-	-	-	-	-	-	-	-	-
Water Management	34 809	-	-	-	-	-	-	-	-	-
Waste Water Management	34 206	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	297 959	(1 916)	(,6%)	21 583	7,2%	19 667	6,6%	-	-	(100,0%)
Property rates	21 826	(1 828)	(8,4%)	5 111	23,4%	3 283	15,0%	-	-	(100,0%)
Service charges	41 685	(68)	(,2%)	20	-	(48)	(,1%)	-	-	(100,0%)
Other revenue	1 272	(20)	(1,6%)	88	6,9%	67	5,3%	-	-	(100,0%)
Transfers and Subsidies - Operational	162 325	-	-	648	4%	648	4%	-	-	(100,0%)
Transfers and Subsidies - Capital	70 000	-	-	15 716	22,5%	15 716	22,5%	-	-	(100,0%)
Interest	850	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(277 397)	-	-	-	-	-	-	-	-	-
Suppliers and employees	(273 897)	-	-	-	-	-	-	-	-	-
Finance charges	(3 500)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	20 561	(1 916)	(9,3%)	21 583	105,0%	19 667	95,7%	-	-	(100,0%)
Cash Flow from Investing Activities										
Receipts	(86)	7	(8,3%)	-	-	7	(8,3%)	-	-	-
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	(86)	7	(8,3%)	-	-	7	(8,3%)	-	-	-
Payments	(85 178)	-	-	-	-	-	-	-	-	-
Capital assets	(85 178)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(85 264)	7	-	-	-	7	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(64 703)	(1 908)	2,9%	21 583	(33,4%)	19 674	(30,4%)	-	-	(100,0%)
Cash/cash equivalents at the year begin:	1 571	-	-	(1 908)	(121,5%)	-	-	-	-	(100,0%)
Cash/cash equivalents at the year end:	(63 132)	(1 908)	3,0%	19 674	(31,2%)	19 674	(31,2%)	-	-	(100,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 097	,9%	4 019	,9%	4 121	,9%	431 220	97,2%	443 456	30,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 195	1,3%	818	,9%	1 603	1,7%	88 480	96,1%	92 095	6,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 554	1,8%	5 325	1,8%	5 301	1,7%	288 071	94,7%	304 251	20,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 597	1,0%	2 562	1,0%	2 595	1,0%	239 653	96,9%	247 407	17,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 384	,9%	1 366	,9%	1 383	,9%	142 057	97,2%	146 191	10,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	64	2,1%	57	1,9%	57	1,9%	2 828	94,1%	3 005	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	105 927	100,0%	105 927	7,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	-	3	-	(2 371)	(2,1%)	113 408	102,1%	111 041	7,6%	-	-	-	-
Total By Income Source	14 892	1,0%	14 150	1,0%	12 688	,9%	1 411 644	97,1%	1 453 374	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 375	1,6%	1 140	1,3%	235	,3%	85 045	96,9%	87 795	6,0%	-	-	-	-
Commercial	1 048	2,2%	925	2,0%	925	2,0%	44 367	93,9%	47 264	3,3%	-	-	-	-
Households	12 310	,9%	11 928	,9%	11 371	,9%	1 279 901	97,3%	1 315 510	90,5%	-	-	-	-
Other	159	5,7%	156	5,6%	158	5,6%	2 332	83,1%	2 805	,2%	-	-	-	-
Total By Customer Group	14 892	1,0%	14 150	1,0%	12 688	,9%	1 411 644	97,1%	1 453 374	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	-	-	-	-	-	-	25 699	100,0%	25 699	(70,0%)
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	(679)	1,7%	(597)	1,5%	(38 485)	96,8%	(39 761)	108,3%
Auditor-General	-	-	-	-	-	-	(9 993)	100,0%	(9 993)	27,2%
Other	-	-	(98)	,8%	(680)	5,4%	(11 896)	93,9%	(12 674)	34,5%
Total	-	-	(777)	2,1%	(1 277)	3,5%	(34 675)	94,4%	(36 729)	100,0%

Contact Details

Municipal Manager	Mr Mojalefa Matlole	057 733 0106
Financial Manager	Mr D Ntsepe (Acting)	057 733 2842

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TOKOLOGO (FS182)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	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	
Operating Revenue and Expenditure										
Operating Revenue	203 697	17 163	8,4%	41 746	20,5%	58 909	28,9%	26 405	25,5%	58,1%
Exchange Revenue										
Service charges - Electricity	24 203	(9)	-	86	4%	77	3%	174	2,5%	(50,9%)
Service charges - Water	1 459	952	65,3%	794	54,4%	1 746	119,7%	564	91,1%	40,8%
Service charges - Waste Water Management	17 694	3 745	21,2%	6 704	37,9%	10 449	59,1%	4 886	56,1%	37,2%
Service charges - Waste Management	10 605	2 433	22,9%	4 352	41,0%	6 785	64,0%	3 176	55,9%	37,0%
Sale of Goods and Rendering of Services	872	118	13,5%	133	15,3%	251	28,8%	319	55,1%	(58,2%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	35 577	6 183	17,4%	12 856	36,1%	19 039	53,5%	8 214	58,8%	56,5%
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	117	31	26,1%	13	10,9%	43	37,1%	21	17,0%	(39,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	27	112	410,9%	(26)	(95,1%)	86	315,8%	8	-	(435,3%)
Non-Exchange Revenue										
Property rates	21 986	2 838	12,9%	9 611	43,7%	12 450	56,6%	3 208	39,5%	199,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	50	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	79 978	-	-	3 330	4,2%	3 330	4,2%	-	-	(100,0%)
Interest	11 129	760	6,8%	3 892	35,0%	4 652	41,8%	5 835	952,9%	(33,3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	174 297	56 568	32,5%	46 734	26,8%	103 302	59,3%	31 366	44,9%	49,0%
Employee related costs	67 777	13 544	20,0%	15 201	22,4%	28 745	42,4%	8 381	33,1%	81,4%
Remuneration of councillors	5 345	1 497	28,0%	1 335	25,0%	2 832	53,0%	734	31,3%	81,7%
Bulk purchases - electricity	30 480	10 354	34,0%	5 820	19,1%	16 175	53,1%	5 164	38,7%	12,7%
Inventory consumed	10 260	2 549	24,8%	1 846	18,0%	4 395	42,8%	1 332	110,6%	38,7%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	26 167	-	-	-	-	-	-	-	-	-
Interest	1 000	5 247	524,7%	4 901	490,1%	10 148	1 014,8%	2 080	418,1%	135,6%
Contracted services	17 400	18 575	106,8%	14 530	83,5%	33 104	190,3%	11 806	121,3%	23,1%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 000	-	-	-	-	-	-	-	-	-
Operational costs	10 868	4 802	44,2%	3 100	28,5%	7 903	72,7%	1 869	35,7%	65,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	29 401	(39 405)		(4 988)		(44 393)		(4 962)		
Transfers and subsidies - capital (monetary allocations)	90 708	90 326	99,6%	67 661	74,6%	157 986	174,2%	15 514	27,1%	336,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	120 108	50 920		62 673		113 593		10 553		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	120 108	50 920		62 673		113 593		10 553		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	120 108	50 920		62 673		113 593		10 553		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	120 108	50 920		62 673		113 593		10 553		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	90 708	57 233	63,1%	60 472	66,7%	117 704	129,8%	13 491	26,5%	348,2%
National Government	90 708	57 233	63,1%	60 472	66,7%	117 704	129,8%	13 491	26,5%	348,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agent	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	90 708	57 233	63,1%	60 472	66,7%	117 704	129,8%	13 491	26,5%	348,2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	90 708	57 233	63,1%	60 472	66,7%	117 704	129,8%	13 491	26,5%	348,2%
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	854	645	75,5%	140	16,4%	785	92,0%	-	7,5%	(100,0%)
Community and Social Services	854	645	75,5%	140	16,4%	785	92,0%	-	60,8%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 156	1 139	11,2%	454	4,5%	1 594	15,7%	2 430	67,3%	(81,3%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	10 156	1 139	11,2%	454	4,5%	1 594	15,7%	2 430	67,3%	(81,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	79 698	55 448	69,6%	59 877	75,1%	115 325	144,7%	11 060	24,2%	441,4%
Energy sources	1 960	-	-	1 400	71,4%	1 400	71,4%	-	-	(100,0%)
Water Management	54 666	53 182	97,3%	54 742	100,1%	107 924	197,4%	6 859	24,2%	698,2%
Waste Water Management	23 071	2 266	9,8%	3 735	16,2%	6 001	26,0%	4 202	24,4%	(11,1%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	262 565	28 028	10,7%	24 295	9,3%	52 322	19,9%	3 791	4,5%	540,8%
Property rates	21 986	16 342	74,3%	13 327	60,6%	29 668	134,9%	2 035	103,7%	554,8%
Service charges	21 584	10 709	49,6%	10 268	47,6%	20 978	97,2%	1 687	10,4%	508,8%
Other revenue	1 603	977	60,9%	699	43,6%	1 676	104,5%	69	33,8%	909,9%
Transfers and Subsidies - Operational	79 978	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	90 708	-	-	-	-	-	-	-	-	-
Interest	46 706	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(143 130)	-	-	-	-	-	-	-	13,2%	-
Suppliers and employees	(142 130)	-	-	-	-	-	-	-	13,2%	-
Finance charges	(1 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	119 435	28 028	23,5%	24 295	20,3%	52 322	43,8%	3 791	(7,8%)	540,8%
Cash Flow from Investing Activities										
Receipts	(12)	12	(100,2%)	-	-	12	(100,2%)	-	-	-
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	(12)	12	(100,2%)	-	-	12	(100,2%)	-	-	-
Payments	(90 708)	-	-	-	-	-	-	-	-	-
Capital assets	(90 708)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(90 720)	12	-	-	-	12	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	28 716	28 040	97,6%	24 295	84,6%	52 334	182,3%	3 791	(56,1%)	540,8%
Cash/cash equivalents at the year begin:	2 986	-	-	28 040	939,2%	-	-	(10 439)	-	(368,6%)
Cash/cash equivalents at the year end:	31 701	28 040	88,5%	52 334	165,1%	52 334	165,1%	(6 648)	(45,7%)	(887,2%)

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	497	1,4%	488	1,4%	1 040	3,0%	32 334	94,1%	34 359	7,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	192	1,1%	213	1,2%	253	1,4%	16 887	96,2%	17 546	3,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 671	4,1%	2 794	4,3%	2 713	4,1%	57 237	87,5%	65 414	13,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 530	1,6%	3 655	1,7%	3 440	1,6%	206 396	95,1%	217 021	45,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 285	1,6%	2 300	1,6%	2 234	1,6%	135 059	95,2%	141 878	29,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	40	1,1%	40	1,1%	39	1,1%	3 474	96,7%	3 592	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	30	5,1%	18	3,2%	6	1,0%	525	90,7%	579	,1%	-	-	-	-
Total By Income Source	9 244	1,9%	9 508	2,0%	9 725	2,0%	451 912	94,1%	480 390	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 107	4,1%	2 426	4,7%	2 201	4,3%	44 711	86,9%	51 445	10,7%	-	-	-	-
Commercial	539	3,2%	575	3,4%	517	3,1%	15 087	90,2%	16 718	3,5%	-	-	-	-
Households	6 598	1,6%	6 507	1,6%	7 007	1,7%	392 113	95,1%	412 226	85,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	9 244	1,9%	9 508	2,0%	9 725	2,0%	451 912	94,1%	480 390	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	32	100,0%	32	-
Trade Creditors	4 108	6,2%	266	,4%	9 418	14,3%	52 147	79,1%	65 939	95,1%
Auditor-General	-	-	-	-	-	-	198	100,0%	198	,3%
Other	360	11,4%	14	,4%	490	15,5%	2 298	72,7%	3 163	4,6%
Total	4 468	6,4%	280	,4%	9 909	14,3%	54 675	78,9%	69 332	100,0%

Contact Details

Municipal Manager	Mr Caswell Thokwe	053 541 0014
Financial Manager	Mr Thabo Matile	053 541 0014

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TSWELOPELE (FS183)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	214 986	87 910	40,9%	57 712	26,8%	145 622	67,7%	52 620	65,7%	9,7%
Exchange Revenue										
Service charges - Electricity	62 262	13 013	20,9%	11 419	18,3%	24 432	39,2%	10 522	48,0%	8,5%
Service charges - Water	5 760	1 635	28,4%	1 777	30,9%	3 413	59,3%	1 315	51,2%	35,2%
Service charges - Waste Water Management	7 011	938	13,4%	939	13,4%	1 877	26,8%	974	30,4%	(3,6%)
Service charges - Waste Management	4 048	1 007	24,9%	1 007	24,9%	2 014	49,8%	936	50,0%	7,6%
Sale of Goods and Rendering of Services	1 140	99	8,7%	205	18,0%	304	26,6%	679	70,8%	(68,8%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 300	(65)	(5,0%)	1 442	110,9%	1 377	105,9%	18	2,6%	7 777,5%
Dividends	130	88	67,9%	53	40,5%	141	108,5%	(490)	61,0%	(110,8%)
Rent on Land	600	450	75,0%	47	7,9%	497	82,9%	68	126,3%	(29,9%)
Rental from Fixed Assets	490	195	39,8%	573	116,9%	768	156,7%	511	233,8%	12,2%
Licence and permits	80	29	35,8%	37	46,4%	66	82,2%	11	27,4%	231,5%
Operational Revenue	1 350	113	8,3%	117	8,7%	230	17,0%	1 663	167,8%	(92,9%)
Non-Exchange Revenue										
Property rates	29 557	27 316	92,4%	4 790	16,2%	32 106	108,6%	4 074	81,8%	17,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	666	18	2,7%	307	46,1%	325	48,8%	24	8,3%	1 175,4%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	100 292	41 391	41,3%	33 285	33,2%	74 675	74,5%	30 785	71,0%	8,1%
Interest	300	1 684	561,2%	1 713	571,1%	3 397	1 132,3%	1 530	1 043,4%	12,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	244 918	37 044	15,1%	37 980	15,5%	75 025	30,6%	41 851	24,0%	(9,2%)
Employee related costs	88 639	243	,3%	114	,1%	357	,4%	102	,1%	11,4%
Remuneration of councillors	6 226	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	49 933	13 634	27,3%	10 495	21,0%	24 129	48,3%	16 153	32,2%	(35,0%)
Inventory consumed	8 801	3 360	38,2%	2 213	25,1%	5 573	63,3%	6 518	62,5%	(66,1%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	20 000	-	-	-	-	-	-	-	-	-
Interest	2 500	3 535	141,4%	4 033	161,3%	7 568	302,7%	2 502	168,3%	61,2%
Contracted services	43 174	9 602	22,2%	10 419	24,1%	20 021	46,4%	7 236	47,1%	44,0%
Transfers and subsidies	15	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	13 000	-	-	4	,0%	4	,0%	-	,1%	(100,0%)
Operational costs	12 630	6 671	52,8%	10 704	84,7%	17 375	137,6%	9 339	123,8%	14,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(29 933)	50 866		19 731		70 597		10 769		
Transfers and subsidies - capital (monetary allocations)	37 968	(13 939)	(36,7%)	(15 472)	(40,8%)	(29 411)	(77,5%)	(8 694)	(44,0%)	78,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 035	36 927		4 259		41 186		2 074		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	8 035	36 927		4 259		41 186		2 074		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 035	36 927		4 259		41 186		2 074		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 035	36 927		4 259		41 186		2 074		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	40 838	41	,1%	664	1,6%	706	1,7%	1 829	8,8%	(63,7%)
National Government	33 868	-	-	-	-	-	-	663	1,9%	(100,0%)
Provincial Government	3 000	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 868	-	-	-	-	-	-	663	1,9%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 970	41	1,0%	664	16,7%	706	17,8%	1 165	69,5%	(43,0%)
Capital Expenditure Functional	40 838	80	,2%	675	1,7%	755	1,8%	838	8,8%	(19,4%)
Municipal governance and administration	750	41	5,5%	84	11,1%	125	16,6%	1 156	67,3%	(92,8%)
Executive and Council	130	24	18,4%	42	32,0%	65	50,4%	1 030	82,5%	(96,0%)
Finance and administration	620	17	2,8%	42	6,8%	59	9,6%	126	35,7%	(66,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 376	-	-	10	,2%	10	,2%	8	,4%	21,8%
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	5 376	-	-	10	,2%	10	,2%	8	,4%	21,8%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 600	-	-	54	2,1%	54	2,1%	(327)	49,0%	(116,6%)
Planning and Development	100	-	-	54	54,1%	54	54,1%	9	35,6%	482,7%
Road Transport	2 500	-	-	-	-	-	-	(336)	49,2%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	32 112	39	,1%	527	1,6%	566	1,8%	-	-	(100,0%)
Energy sources	7 000	-	-	-	-	-	-	-	-	-
Water Management	16 662	39	,2%	10	,1%	49	,3%	-	-	(100,0%)
Waste Water Management	8 400	-	-	510	6,1%	510	6,1%	-	-	(100,0%)
Waste Management	50	-	-	7	13,8%	7	13,8%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	245 912	179 214	72,9%	145 520	59,2%	324 734	132,1%	56 162	55,4%	159,1%
Property rates	28 079	8 279	29,5%	5 809	20,7%	14 088	50,2%	5 105	36,8%	13,8%
Service charges	75 126	16 695	22,2%	15 914	21,2%	32 609	43,4%	12 548	42,5%	26,8%
Other revenue	3 146	105 740	3 360,7%	78 975	2 510,1%	184 715	5 870,8%	2 480	238,1%	3 084,1%
Transfers and Subsidies - Operational	100 292	40 842	40,7%	32 962	32,9%	73 904	73,6%	31 056	70,8%	6,1%
Transfers and Subsidies - Capital	37 968	7 616	20,1%	11 823	31,1%	19 439	51,2%	4 955	42,9%	138,6%
Interest	1 300	42	3,3%	37	2,8%	79	6,1%	18	2,4%	101,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(208 262)	(46 161)	22,2%	(42 408)	20,4%	(88 568)	42,5%	(42 141)	42,3%	,6%
Suppliers and employees	(205 762)	(46 161)	22,4%	(42 408)	20,6%	(88 568)	43,0%	(42 141)	42,6%	,6%
Finance charges	(2 500)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	37 650	133 053	353,4%	103 113	273,9%	236 166	627,3%	14 021	136,8%	635,4%
Cash Flow from Investing Activities										
Receipts	1 858	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	500	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	1 358	-	-	-	-	-	-	-	-	-
Payments	(40 448)	(39)	,1%	(480)	1,2%	(518)	1,3%	(954)	7,1%	(49,7%)
Capital assets	(40 448)	(39)	,1%	(480)	1,2%	(518)	1,3%	(954)	7,1%	(49,7%)
Net Cash from/(used) Investing Activities	(38 590)	(39)	,1%	(480)	1,2%	(518)	1,3%	(954)	7,4%	(49,7%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(940)	133 014	(14 146,0%)	102 633	(10 914,9%)	235 647	(25 060,9%)	13 067	(878,7%)	685,4%
Cash/cash equivalents at the year begin:	21 073	10 481	49,7%	143 495	680,9%	10 481	49,7%	32 621	21,0%	339,9%
Cash/cash equivalents at the year end:	20 133	143 495	712,8%	246 128	1 222,5%	246 128	1 222,5%	45 688	255,3%	438,7%

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	679	3,6%	528	2,8%	391	2,1%	17 335	91,6%	18 933	9,8%	11	,1%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 221	16,3%	1 256	6,4%	1 117	5,7%	14 114	71,6%	19 709	10,2%	19	,1%	-	-
Receivables from Non-exchange Transactions - Property Rates	1 350	1,5%	905	1,0%	1 341	1,5%	88 565	96,1%	92 161	47,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	670	2,4%	596	2,1%	578	2,1%	25 905	93,4%	27 749	14,3%	0	-	-	-
Receivables from Exchange Transactions - Waste Management	414	2,2%	366	2,0%	355	1,9%	17 389	93,9%	18 524	9,6%	22	,1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	575	3,4%	574	3,4%	573	3,4%	14 975	89,7%	16 698	8,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	122	100,0%	122	,1%	(0)	(,3%)	-	-
Total By Income Source	6 910	3,6%	4 226	2,2%	4 354	2,2%	178 407	92,0%	193 896	100,0%	52	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	958	8,8%	895	8,2%	794	7,3%	8 219	75,6%	10 867	5,6%	-	-	-	-
Commercial	3 490	3,1%	1 564	1,4%	1 958	1,7%	106 009	93,8%	113 022	58,3%	13	-	-	-
Households	2 462	3,5%	1 766	2,5%	1 602	2,3%	64 178	91,7%	70 007	36,1%	39	,1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 910	3,6%	4 226	2,2%	4 354	2,2%	178 407	92,0%	193 896	100,0%	52	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	4 715	6,1%	4 456	5,8%	7 563	9,8%	60 718	78,4%	77 452	47,5%
Bulk Water	205	1,7%	194	1,6%	194	1,6%	11 561	95,1%	12 154	7,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 112	1,6%	722	1,0%	697	1,0%	67 020	96,4%	69 551	42,7%
Auditor-General	467	12,0%	2 276	58,7%	1 133	29,2%	-	-	3 876	2,4%
Other	-	-	-	-	-	-	-	-	-	-
Total	6 498	4,0%	7 648	4,7%	9 588	5,9%	139 299	85,4%	163 033	100,0%

Contact Details

Municipal Manager	Mr Boltshoko Percival Dikoko	051 853 1111
Financial Manager	Mr Thabiso Joseph Matyesini	051 853 1111

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MATJHABENG (FS184)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	4 158 412	978 752	23,5%	875 287	21,0%	1 854 039	44,6%	763 781	43,2%	14,6%
Exchange Revenue										
Service charges - Electricity	1 101 361	218 391	19,8%	178 334	16,2%	396 725	36,0%	160 741	38,5%	10,9%
Service charges - Water	627 451	122 958	19,6%	130 697	20,8%	253 655	40,4%	125 436	54,2%	4,2%
Service charges - Waste Water Management	208 284	58 702	28,2%	57 545	27,6%	116 248	55,8%	47 271	49,9%	21,7%
Service charges - Waste Management	139 292	36 365	26,1%	35 400	25,4%	71 765	51,5%	28 555	45,3%	24,0%
Sale of Goods and Rendering of Services	33 907	1 415	4,2%	1 757	5,2%	3 172	9,4%	7 500	21,4%	(76,6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	249 086	109 209	43,8%	114 357	45,9%	223 566	89,8%	84 979	69,7%	34,6%
Interest earned from Current and Non Current Assets	4 870	3 451	70,9%	223	4,6%	3 674	75,4%	1 925	89,9%	(88,4%)
Dividends	38	27	71,1%	16	42,5%	43	113,6%	-	-	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	28 183	5 493	19,5%	5 176	18,4%	10 669	37,9%	5 279	39,4%	(1,9%)
Licence and permits	218	105	48,3%	62	28,5%	167	76,8%	76	64,9%	(18,1%)
Operational Revenue	499 213	626	,1%	1 232	,2%	1 859	,4%	1 542	,5%	(20,1%)
Non-Exchange Revenue										
Property rates	466 597	119 233	25,6%	119 665	25,6%	238 898	51,2%	104 164	47,2%	14,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	28 284	885	3,1%	352	1,2%	1 237	4,4%	267	2,3%	31,9%
Licences and permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	692 171	285 587	41,3%	213 152	30,8%	498 739	72,1%	183 712	63,9%	16,0%
Interest	19 458	16 305	83,8%	17 318	89,0%	33 623	172,8%	12 334	123,0%	40,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	60 000	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 974 219	812 424	20,4%	537 407	13,5%	1 349 831	34,0%	452 943	23,0%	18,6%
Employee related costs	952 980	244 229	25,6%	231 754	24,3%	475 982	49,9%	229 540	48,8%	1,0%
Remuneration of councillors	39 362	2 556	6,5%	2 373	6,0%	4 929	12,5%	2 355	12,0%	,8%
Bulk purchases - electricity	667 847	315 762	47,3%	102 966	15,4%	418 728	62,7%	38 367	16,5%	168,4%
Inventory consumed	856 891	174 249	20,3%	138 866	16,2%	313 116	36,5%	48 487	9,6%	186,4%
Debt impairment	457 798	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	248 648	-	-	-	-	-	-	-	-	-
Interest	183 884	95	,1%	48	-	144	,1%	70	,3%	(30,7%)
Contracted services	97 256	22 064	22,7%	26 402	27,1%	48 466	49,8%	47 678	35,4%	(44,6%)
Transfers and subsidies	1 330	(393)	(29,6%)	-	-	(393)	(29,6%)	643	83,1%	(100,0%)
Irrecoverable debts written off	218 853	21 412	9,8%	7 219	3,3%	28 631	13,1%	1 856	,7%	288,9%
Operational costs	249 371	32 450	13,0%	27 777	11,1%	60 227	24,2%	83 947	46,1%	(66,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	184 193	166 328		337 880		504 208		310 838		
Transfers and subsidies - capital (monetary allocations)	192 914	-	-	97 943	50,8%	97 943	50,8%	25 260	24,4%	287,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	377 107	166 328		435 824		602 152		336 098		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	377 107	166 328		435 824		602 152		336 098		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	377 107	166 328		435 824		602 152		336 098		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	377 107	166 328		435 824		602 152		336 098		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	202 914	35 994	17,7%	54 039	26,6%	90 032	44,4%	57 277	45,4%	(5,7%)
National Government	192 914	25 732	13,3%	42 666	22,1%	68 398	35,5%	26 697	23,2%	59,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	192 914	25 732	13,3%	42 666	22,1%	68 398	35,5%	26 697	23,2%	59,8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 000	10 262	102,6%	11 372	113,7%	21 634	216,3%	30 580	415,8%	(62,8%)
Capital Expenditure Functional	202 914	35 994	17,7%	54 039	26,6%	90 032	44,4%	57 277	45,4%	(5,7%)
Municipal governance and administration	10 000	9 396	94,0%	10 732	107,3%	20 138	201,3%	29 008	397,7%	(63,0%)
Executive and Council	10 000	9 208	92,1%	10 462	104,6%	19 670	196,7%	27 391	372,2%	(61,8%)
Finance and administration	-	188	-	271	-	458	-	1 447	-	(81,3%)
Internal audit	-	-	-	-	-	-	-	170	-	(100,0%)
Community and Public Safety	-	1 693	-	1 992	-	3 685	-	130	22,9%	1 427,8%
Community and Social Services	-	-	-	93	-	93	-	-	-	(100,0%)
Sport And Recreation	-	1 670	-	1 899	-	3 569	-	-	-	(100,0%)
Public Safety	-	23	-	-	-	23	-	-	-	-
Housing	-	-	-	-	-	-	-	130	-	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	89 469	17 703	19,8%	26 053	29,1%	43 756	48,9%	268	-	9 639,2%
Planning and Development	-	(109)	-	-	-	(109)	-	-	-	-
Road Transport	89 469	17 811	19,9%	26 053	29,1%	43 865	49,0%	268	-	9 639,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	103 445	7 202	7,0%	15 261	14,8%	22 463	21,7%	27 844	23,1%	(45,2%)
Energy sources	30 000	1 128	3,8%	5 481	18,3%	6 610	22,0%	1 592	37,8%	244,3%
Water Management	-	755	-	3 022	-	3 777	-	1 258	12,3%	140,3%
Waste Water Management	52 513	5 319	10,1%	6 758	12,9%	12 077	23,0%	24 994	28,1%	(73,0%)
Waste Management	20 932	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	27	-	(100,0%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	3 611 437	250 313	6,9%	515 218	14,3%	765 531	21,2%	390 294	23,9%	32,0%
Property rates	412 014	55 829	13,6%	59 633	14,5%	115 461	28,0%	57 762	33,4%	3,2%
Service charges	1 845 025	199 518	10,8%	220 129	11,9%	419 647	22,7%	185 471	26,9%	18,7%
Other revenue	464 475	(316 636)	(68,2%)	(28 201)	(6,1%)	(344 837)	(74,2%)	145 136	50,1%	(119,4%)
Transfers and Subsidies - Operational	692 171	288 500	41,7%	208 467	30,1%	496 967	71,8%	-	-	(100,0%)
Transfers and Subsidies - Capital	192 914	19 624	10,2%	54 950	28,5%	74 575	38,7%	-	-	(100,0%)
Interest	4 801	3 451	71,9%	223	4,6%	3 674	76,5%	1 925	89,9%	(88,4%)
Dividends	38	27	71,1%	16	42,5%	43	113,6%	-	-	(100,0%)
Payments	(2 898 365)	(934 520)	32,2%	(553 273)	19,1%	(1 487 792)	51,3%	(575 167)	46,3%	(3,8%)
Suppliers and employees	(2 714 481)	(934 520)	34,4%	(553 273)	20,4%	(1 487 792)	54,8%	(575 167)	46,3%	(3,8%)
Finance charges	(183 884)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	713 072	(684 207)	(96,0%)	(38 055)	(5,3%)	(722 262)	(101,3%)	(184 874)	(52,3%)	(79,4%)
Cash Flow from Investing Activities										
Receipts	(199 696)	21 641	(10,8%)	-	-	21 641	(10,8%)	-	-	-
Proceeds on disposal of PPE	60 000	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(259 255)	21 605	(8,3%)	-	-	21 605	(8,3%)	-	-	-
Decrease (increase) in non-current investments	(441)	37	(8,3%)	-	-	37	(8,3%)	-	-	-
Payments	-	(35 994)	-	(54 039)	-	(90 032)	-	(57 277)	45,4%	(5,7%)
Capital assets	-	(35 994)	-	(54 039)	-	(90 032)	-	(57 277)	45,4%	(5,7%)
Net Cash from/(used) Investing Activities	(199 696)	(14 352)	7,2%	(54 039)	27,1%	(68 391)	34,2%	(57 277)	70,4%	(5,7%)
Cash Flow from Financing Activities										
Receipts	-	618	-	644	-	1 262	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	618	-	644	-	1 262	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	618	-	644	-	1 262	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	513 376	(697 941)	(136,0%)	(91 450)	(17,8%)	(789 391)	(153,8%)	(242 151)	(66,4%)	(62,2%)
Cash/cash equivalents at the year begin:	-	173 088	-	(623 732)	-	173 088	-	8 379	-	(7 544,3%)
Cash/cash equivalents at the year end:	513 376	(623 732)	(121,5%)	(715 181)	(139,3%)	(715 181)	(139,3%)	(235 038)	(35,6%)	204,3%

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	54 370	2,4%	47 749	2,1%	46 354	2,0%	2 122 382	93,5%	2 270 855	32,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	58 832	10,4%	26 282	4,6%	20 595	3,6%	462 025	81,4%	567 734	8,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	35 058	4,8%	22 684	3,1%	21 367	2,9%	654 184	89,2%	733 293	10,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	21 217	2,1%	18 420	1,9%	18 076	1,8%	934 118	94,2%	991 830	14,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	13 107	2,1%	11 286	1,8%	11 070	1,8%	581 859	94,3%	617 321	8,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 502	1,0%	1 504	1,0%	1 492	1,0%	141 888	96,9%	146 385	2,1%	-	-	-	-
Interest on Arrear Debtor Accounts	44 853	2,7%	43 917	2,7%	42 913	2,6%	1 524 996	92,1%	1 656 678	23,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	371	,5%	270	,4%	346	,5%	70 474	98,6%	71 461	1,0%	-	-	-	-
Total By Income Source	229 309	3,3%	172 111	2,4%	162 212	2,3%	6 491 925	92,0%	7 055 558	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	12 892	8,1%	11 536	7,2%	8 934	5,6%	126 466	79,1%	159 828	2,3%	-	-	-	-
Commercial	65 681	5,1%	28 057	2,2%	25 122	2,0%	1 157 370	90,7%	1 276 231	18,1%	-	-	-	-
Households	150 736	2,7%	132 518	2,4%	128 156	2,3%	5 208 089	92,7%	5 619 499	79,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	229 309	3,3%	172 111	2,4%	162 212	2,3%	6 491 925	92,0%	7 055 558	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	7 694	,1%	72 914	1,2%	81 401	1,3%	5 992 236	97,4%	6 154 245	50,5%
Bulk Water	62 110	1,1%	69 752	1,2%	76 137	1,3%	5 467 543	96,3%	5 675 543	46,5%
PAYE deductions	12 915	100,0%	-	-	-	-	-	-	12 915	,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	742	,2%	22 401	6,4%	2 670	,8%	322 040	92,6%	347 853	2,9%
Auditor-General	649	10,6%	3 329	54,2%	2 163	35,2%	-	-	6 140	,1%
Other	-	-	-	-	-	-	-	-	-	-
Total	84 110	,7%	168 395	1,4%	162 371	1,3%	11 781 819	96,6%	12 196 697	100,0%

Contact Details

Municipal Manager	Adv Lonwabo Ngogo	057 391 3135
Financial Manager	Mr Thabo Panyani	057 391 3416

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NALA (FS185)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	534 054	50 694	9,5%	99 930	18,7%	150 624	28,2%	126 443	29,7%	(21,0%)
Exchange Revenue										
Service charges - Electricity	130 443	19 075	14,6%	18 497	14,2%	37 572	28,8%	24 927	23,2%	(25,8%)
Service charges - Water	64 455	10 322	16,0%	10 336	16,0%	20 658	32,0%	16 538	36,1%	(37,5%)
Service charges - Waste Water Management	29 725	7 269	24,5%	7 269	24,5%	14 538	48,9%	10 288	59,6%	(29,3%)
Service charges - Waste Management	20 462	4 709	23,0%	4 710	23,0%	9 418	46,0%	6 665	51,6%	(29,3%)
Sale of Goods and Rendering of Services	4 525	472	10,4%	250	5,5%	722	16,0%	507	14,1%	(50,7%)
Agency services	2	1	48,2%	-	-	1	48,2%	0	26,8%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	84 917	3 480	4,1%	3 743	4,4%	7 223	8,5%	10 412	20,0%	(64,1%)
Interest earned from Current and Non Current Assets	1 122	680	60,6%	170	15,2%	850	75,8%	737	74,7%	(76,9%)
Dividends	-	8	-	3	-	11	-	-	119,2%	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	223	132	59,0%	(184)	(82,6%)	(53)	(23,5%)	115	70,3%	(259,5%)
Licence and permits	0	-	-	-	-	-	-	-	-	-
Operational Revenue	236	69	29,2%	63	26,7%	132	56,0%	93	54,9%	(32,4%)
Non-Exchange Revenue										
Property rates	28 099	4 461	15,9%	4 026	14,3%	8 487	30,2%	6 758	30,4%	(40,4%)
Surcharges and Taxes	5 935	-	-	1 756	29,6%	1 756	29,6%	1 835	34,4%	(4,3%)
Fines, penalties and forfeits	86	16	18,8%	18	21,1%	34	40,0%	34	43,3%	(47,1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	163 824	-	-	49 276	30,1%	49 276	30,1%	47 526	30,8%	3,7%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	7	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	580 614	106 903	18,4%	81 633	14,1%	188 536	32,5%	113 023	26,2%	(27,8%)
Employee related costs	181 573	39 304	21,6%	35 877	19,8%	75 181	41,4%	47 304	39,1%	(24,2%)
Remuneration of councillors	10 086	1 996	19,8%	1 565	15,5%	3 562	35,3%	2 350	32,8%	(33,4%)
Bulk purchases - electricity	81 000	33 834	41,8%	8 890	11,0%	42 723	52,7%	15 402	13,1%	(42,3%)
Inventory consumed	52 580	10 991	20,9%	19 795	37,6%	30 786	58,6%	27 272	37,7%	(27,4%)
Debt impairment	125 364	-	-	(5)	-	(5)	-	-	-	(100,0%)
Depreciation and amortisation	44 150	-	-	12	-	12	-	-	-	(100,0%)
Interest	21 000	11 112	52,9%	6 155	29,3%	17 266	82,2%	6 865	44,0%	(10,3%)
Contracted services	26 294	7 488	28,5%	6 935	26,4%	14 423	54,9%	10 016	42,4%	(30,8%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	25 504	2 178	8,5%	2 409	9,4%	4 587	18,0%	3 814	25,7%	(36,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	13 063	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(46 559)	(56 209)		18 298		(37 911)		13 420		
Transfers and subsidies - capital (monetary allocations)	44 590	-	-	11 685	26,2%	11 685	26,2%	12 234	30,8%	(4,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(1 969)	(56 209)		29 982		(26 226)		25 655		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(1 969)	(56 209)		29 982		(26 226)		25 655		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 969)	(56 209)		29 982		(26 226)		25 655		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 969)	(56 209)		29 982		(26 226)		25 655		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	44 590	11 093	24,9%	10 842	24,3%	21 935	49,2%	10 716	27,1%	1,2%
National Government	44 590	11 093	24,9%	10 842	24,3%	21 935	49,2%	10 716	27,1%	1,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 590	11 093	24,9%	10 842	24,3%	21 935	49,2%	10 716	27,1%	1,2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	44 590	11 737	26,3%	12 013	26,9%	23 750	53,3%	11 064	25,6%	8,6%
Municipal governance and administration	-	644	-	1 171	-	1 815	-	348	9,8%	236,2%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	644	-	1 171	-	1 815	-	348	9,8%	236,2%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 411	354	25,1%	-	-	354	25,1%	289	17,9%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 411	354	25,1%	-	-	354	25,1%	289	17,9%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 956	2 414	16,1%	5 721	38,3%	8 135	54,4%	6 956	30,8%	(17,8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	14 956	2 414	16,1%	5 721	38,3%	8 135	54,4%	6 956	30,8%	(17,8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	28 222	8 325	29,5%	5 121	18,1%	13 447	47,6%	3 471	21,9%	47,5%
Energy sources	-	-	-	156	-	156	-	-	-	(100,0%)
Water Management	20 222	6 258	30,9%	2 644	13,1%	8 902	44,0%	692	282,4%	282,4%
Waste Water Management	8 000	2 067	25,8%	2 321	29,0%	4 388	54,8%	2 780	17,6%	(16,5%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	397 534	-	-	-	-	-	-	-	-	-
Property rates	18 265	-	-	-	-	-	-	-	-	-
Service charges	159 305	-	-	-	-	-	-	-	-	-
Other revenue	11 551	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	163 824	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	44 590	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(457 914)	-	-	-	-	-	-	-	-	-
Suppliers and employees	(457 914)	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(60 380)	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	-	-	-	-	-	-	-	-
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	(60 380)	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	(60 380)	-	-	-	-	-	-	-	-	-

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	5 746	3.1%	5 731	3.1%	5 875	3.2%	165 291	90.5%	182 643	25.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 199	29.6%	1 047	5.0%	880	4.2%	12 833	61.2%	20 959	2.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 382	5.9%	1 962	3.4%	1 768	3.1%	49 952	87.5%	57 065	7.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 551	3.3%	3 171	3.0%	3 072	2.9%	97 298	90.9%	107 093	14.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 324	2.4%	2 179	2.3%	2 161	2.3%	88 811	93.0%	95 475	13.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	1 877	100.0%	1 877	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	0	-	3 745	1.9%	3 788	2.0%	185 582	96.1%	193 116	26.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 695	3.8%	2 044	2.9%	1 701	2.4%	64 411	90.9%	70 851	9.7%	-	-	-	-
Total By Income Source	23 896	3.3%	19 880	2.7%	19 247	2.6%	666 057	91.4%	729 079	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 180	2.3%	1 302	2.6%	1 260	2.5%	46 841	92.6%	50 583	6.9%	-	-	-	-
Commercial	7 673	15.5%	1 748	3.5%	1 242	2.5%	38 927	78.5%	49 590	6.8%	-	-	-	-
Households	15 023	2.4%	16 808	2.7%	16 726	2.7%	568 509	92.1%	617 066	84.6%	-	-	-	-
Other	20	.2%	22	.2%	18	.2%	11 779	99.5%	11 840	1.6%	-	-	-	-
Total By Customer Group	23 896	3.3%	19 880	2.7%	19 247	2.6%	666 057	91.4%	729 079	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	17 400	2.2%	16 107	2.0%	764 902	95.8%	798 408	67.7%
Bulk Water	-	-	-	-	-	-	254 533	100.0%	254 533	21.6%
PAYE deductions	13	100.0%	-	-	-	-	-	-	13	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	4	100.0%	-	-	-	-	-	-	4	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 939	14.6%	2 618	2.3%	13 258	11.4%	83 079	71.7%	115 894	9.8%
Auditor-General	3 172	60.9%	2 034	39.1%	-	-	-	-	5 206	.4%
Other	250	5.4%	11	.2%	1 107	24.0%	3 244	70.3%	4 612	.4%
Total	20 379	1.7%	22 062	1.9%	30 472	2.6%	1 105 758	93.8%	1 178 671	100.0%

Contact Details

Municipal Manager	Mr Sekonyela Joseph Lehloenyra	056 514 9200
Financial Manager	Mr MF LEKITLANE	056 514 9200

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LEJWELEPUTSWA (DC18)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter		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	159 413	63 665	39,9%	51 541	32,3%	115 206	72,3%	4 094	39,2%	1 159,0%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	12	-	5	-	17	-	-	-	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	165	32	19,6%	25	15,0%	57	34,6%	112	128,6%	(77,8%)
Interest earned from Current and Non Current Assets	5 390	807	15,0%	1 922	35,7%	2 729	50,6%	2 098	82,3%	(8,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	97	63	64,7%	132	136,4%	195	201,1%	46	67,0%	187,8%
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	153 761	62 752	40,8%	49 457	32,2%	112 209	73,0%	1 839	38,2%	2 590,0%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	207 703	48 078	23,1%	48 296	23,3%	96 374	46,4%	28 827	32,9%	67,5%
Employee related costs	120 434	26 537	22,0%	27 908	23,2%	54 445	45,2%	16 288	35,1%	71,3%
Remuneration of councillors	11 220	2 850	25,4%	2 825	25,2%	5 675	50,6%	1 933	41,3%	46,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 462	377	15,3%	486	19,7%	863	35,0%	506	30,2%	(4,0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	5 871	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	22 356	3 999	17,9%	7 685	34,4%	11 684	52,3%	4 808	36,1%	59,8%
Transfers and subsidies	17 135	9 095	53,1%	2 223	13,0%	11 318	66,0%	465	6,3%	377,7%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	28 225	5 220	18,5%	7 170	25,4%	12 389	43,9%	4 827	40,9%	48,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(48 290)	15 587		3 245		18 832		(24 733)		
Transfers and subsidies - capital (monetary allocations)	-	-	-	814	-	814	-	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(48 290)	15 587		4 059		19 646		(24 733)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(48 290)	15 587		4 059		19 646		(24 733)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(48 290)	15 587		4 059		19 646		(24 733)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(48 290)	15 587		4 059		19 646		(24 733)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	7 400	942	12,7%	758	10,2%	1 700	23,0%	69	1,7%	993,7%
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 400	942	12,7%	758	10,2%	1 700	23,0%	69	1,7%	993,7%
Capital Expenditure Functional	7 400	942	12,7%	758	10,2%	1 700	23,0%	69	1,7%	993,7%
Municipal governance and administration	6 800	851	12,5%	565	8,3%	1 416	20,8%	69	1,8%	715,3%
Executive and Council	3 650	78	2,1%	200	5,5%	277	7,6%	13	1,6%	1 395,8%
Finance and administration	3 150	774	24,6%	365	11,6%	1 139	36,1%	56	1,9%	552,7%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	500	-	-	186	37,2%	186	37,2%	-	-	(100,0%)
Community and Social Services	100	-	-	86	86,0%	86	86,0%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	400	-	-	100	25,0%	100	25,0%	-	-	(100,0%)
Economic and Environmental Services	100	91	91,0%	7	7,0%	98	98,0%	-	53,6%	(100,0%)
Planning and Development	100	91	91,0%	7	7,0%	98	98,0%	-	53,6%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	159 248	66 002	41,4%	51 246	32,2%	117 248	73,6%	3 430	40,8%	1 394,2%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	97	45	46,8%	113	116,6%	158	163,4%	867	1 290,7%	(87,0%)
Transfers and Subsidies - Operational	153 761	65 150	42,4%	49 211	32,0%	114 361	74,4%	570	39,1%	8 533,5%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	25,0%	-
Interest	5 390	807	15,0%	1 922	35,7%	2 729	50,6%	1 993	-	(3,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(202 329)	(56 091)	27,7%	(54 644)	27,0%	(110 735)	54,7%	(30 747)	40,2%	77,7%
Suppliers and employees	(202 329)	(56 091)	27,7%	(54 644)	27,0%	(110 735)	54,7%	(30 747)	40,2%	77,7%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(43 081)	9 911	(23,0%)	(3 398)	7,9%	6 513	(15,1%)	(27 317)	37,1%	(87,6%)
Cash Flow from Investing Activities										
Receipts	-	12	-	5	-	17	-	-	-	(100,0%)
Proceeds on disposal of PPE	-	12	-	5	-	17	-	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(7 400)	-	-	-	-	-	-	-	-	-
Capital assets	(7 400)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(7 400)	12	(,2%)	5	(,1%)	17	(,2%)	-	-	(100,0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(50 481)	9 922	(19,7%)	(3 393)	6,7%	6 529	(12,9%)	(27 317)	28,0%	(87,6%)
Cash/cash equivalents at the year begin:	111 526	106 197	95,2%	116 120	104,1%	106 197	95,2%	128 894	92,0%	(9,9%)
Cash/cash equivalents at the year end:	61 045	116 120	190,2%	112 727	184,7%	112 727	184,7%	101 576	118,6%	11,0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	15 474	100,0%	15 474	49,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	-	-	-	-	-	15 524	100,0%	15 523	50,1%	-	-	-	-
Total By Income Source	(0)	-	-	-	-	-	30 998	100,0%	30 998	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	-	-	-	-	-	30 998	100,0%	30 998	100,0%	-	-	-	-
Total By Customer Group	(0)	-	-	-	-	-	30 998	100,0%	30 998	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	135	100,0%	-	-	-	-	-	-	135	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	135	100,0%	-	-	-	-	-	-	135	100,0%

Contact Details		
Municipal Manager	Ms Palesa Matshidiso Elizabeth Kaota	057 391 8906
Financial Manager	Mr Pantalo Kaizer Pitso	057 391 8920

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: SETSOTO (FS191)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	658 565	218 710	33,2%	196 304	29,8%	415 014	63,0%	172 579	59,4%	13,7%
Exchange Revenue										
Service charges - Electricity	109 264	28 349	25,9%	24 708	22,6%	53 057	48,6%	21 748	48,7%	13,6%
Service charges - Water	70 092	21 312	30,4%	22 046	31,5%	43 358	61,9%	19 349	55,3%	13,9%
Service charges - Waste Water Management	40 258	10 649	26,5%	10 615	26,4%	21 264	52,8%	9 997	50,7%	6,2%
Service charges - Waste Management	54 253	13 760	25,4%	13 752	25,3%	27 512	50,7%	12 920	50,4%	6,4%
Sale of Goods and Rendering of Services	1 765	468	26,5%	506	28,6%	974	55,2%	458	58,4%	10,5%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	40 000	13 646	34,1%	14 178	35,4%	27 823	69,6%	11 787	61,8%	20,3%
Interest earned from Current and Non Current Assets	3 500	2 529	72,2%	4 338	123,9%	6 866	196,2%	2 514	102,6%	72,5%
Dividends	80	81	101,2%	-	-	81	101,2%	-	127,9%	-
Rent on Land	1 201	384	32,0%	451	37,6%	835	69,5%	377	2 759,5%	19,6%
Rental from Fixed Assets	75	34	45,6%	19	25,0%	53	70,7%	21	(478,7%)	(12,7%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	375	101	27,0%	104	27,8%	206	54,9%	99	35,3%	5,3%
Non-Exchange Revenue										
Property rates	76 749	20 471	26,7%	20 826	27,1%	41 297	53,8%	17 107	46,1%	21,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10	119	1 192,1%	32	320,5%	151	1 512,6%	37	29,6%	(13,1%)
Licences or permits	6	46	763,7%	17	285,7%	63	1 049,3%	3	7,8%	525,8%
Transfer and subsidies - Operational	255 437	106 647	41,8%	84 655	33,1%	191 302	74,9%	75 926	71,2%	11,5%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 500	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	114	-	56	-	171	-	235	-	(76,1%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	658 500	179 343	27,2%	188 977	28,7%	368 320	55,9%	116 538	39,1%	62,2%
Employee related costs	235 003	58 207	24,8%	59 371	25,3%	117 579	50,0%	56 300	48,5%	5,5%
Remuneration of councillors	14 641	3 441	23,5%	4 305	29,4%	7 745	52,9%	3 620	58,4%	18,9%
Bulk purchases - electricity	123 272	32 122	26,1%	22 334	18,1%	54 457	44,2%	19 239	47,8%	16,1%
Inventory consumed	23 833	2 790	11,7%	4 001	16,8%	6 791	28,5%	1 272	14,3%	214,5%
Debt impairment	32 469	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	110 734	41 828	37,8%	42 758	38,6%	84 586	76,4%	-	-	(100,0%)
Interest	2 502	1	-	73	2,9%	74	3,0%	974	74,0%	(92,5%)
Contracted services	25 949	5 862	22,6%	10 421	40,2%	16 283	62,8%	10 784	96,2%	(3,4%)
Transfers and subsidies	38 952	3 789	9,7%	8 505	21,8%	12 294	31,6%	10 589	135,7%	(19,7%)
Irrecoverable debts written off	20 182	17 603	87,2%	25 068	124,2%	42 671	211,4%	6 309	35,5%	297,3%
Operational costs	30 963	13 699	44,2%	12 142	39,2%	25 840	83,5%	7 449	67,4%	63,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	66	39 367		7 326		46 694		56 040		
Transfers and subsidies - capital (monetary allocations)	220 198	26 114	11,9%	22 342	10,1%	48 456	22,0%	(2 387)	24,1%	(1 035,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	220 264	65 481		29 668		95 149		53 653		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	220 264	65 481		29 668		95 149		53 653		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	220 264	65 481		29 668		95 149		53 653		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	65	17	26,9%	17	26,9%	35	53,8%	18	-	(,3%)
Surplus/(Deficit) for the year	220 329	65 499		29 686		95 184		53 671		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	231 198	23 489	10,2%	30 228	13,1%	53 717	23,2%	71 541	35,5%	(57,7%)
National Government	220 198	22 363	10,2%	30 054	13,6%	52 417	23,8%	71 211	34,7%	(57,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	220 198	22 363	10,2%	30 054	13,6%	52 417	23,8%	71 211	34,7%	(57,8%)
Borrowing	11 000	1 122	10,2%	11	,1%	1 133	10,3%	3	-	292,7%
Internally generated funds	-	4	-	163	-	167	-	327	367,6%	(50,3%)
Capital Expenditure Functional	231 218	24 062	10,4%	30 929	13,4%	54 991	23,8%	71 917	32,4%	(57,0%)
Municipal governance and administration	-	12	-	137	-	149	-	368	128,7%	(62,9%)
Executive and Council	-	8	-	39	-	47	-	6	538,3%	537,6%
Finance and administration	-	4	-	97	-	102	-	362	40,8%	(73,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 000	60	,5%	3	-	63	,6%	98	1,7%	(97,2%)
Community and Social Services	-	60	-	-	-	60	-	-	-	-
Sport And Recreation	11 000	-	-	3	-	3	-	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	98	2,3%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 000	110	2,2%	7 257	145,1%	7 368	147,4%	6	,1%	123 241,4%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	5 000	110	2,2%	7 257	145,1%	7 368	147,4%	6	,1%	123 241,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	215 218	23 879	11,1%	23 533	10,9%	47 412	22,0%	71 445	33,5%	(67,1%)
Energy sources	8 000	1 355	16,9%	-	-	1 355	16,9%	235	5,0%	(100,0%)
Water Management	184 173	21 695	11,8%	22 490	12,2%	44 185	24,0%	69 884	35,2%	(67,8%)
Waste Water Management	12 025	829	6,9%	1 032	8,6%	1 861	15,5%	1 327	-	(22,3%)
Waste Management	11 020	-	-	11	,1%	11	,1%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	307 691	245 399	79,8%	170 930	55,6%	416 329	135,3%	194 552	158,0%	(12,1%)
Property rates	23 852	11 746	49,2%	9 680	40,6%	21 426	89,8%	75 213	308,4%	(87,1%)
Service charges	17 042	36 748	215,6%	30 535	179,2%	67 282	394,8%	24 881	(320,2%)	22,7%
Other revenue	(15 098)	861	(5,7%)	1 026	(6,8%)	1 887	(12,5%)	1 685	(5,8%)	(39,1%)
Transfers and Subsidies - Operational	117 721	107 429	91,3%	58 103	49,4%	165 532	140,6%	25 544	99,3%	127,5%
Transfers and Subsidies - Capital	164 173	86 373	52,6%	68 455	41,7%	154 828	94,3%	64 848	103,0%	5,6%
Interest	-	2 243	-	3 132	-	5 374	-	2 380	-	31,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(462 325)	(82 597)	17,9%	(85 815)	18,6%	(168 412)	36,4%	(120 993)	48,7%	(29,1%)
Suppliers and employees	(429 155)	(82 597)	19,2%	(85 815)	20,0%	(168 412)	39,2%	(120 993)	48,7%	(29,1%)
Finance charges	(2 502)	-	-	-	-	-	-	-	-	-
Transfers and grants	(30 668)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(154 634)	162 802	(105,3%)	85 115	(55,0%)	247 917	(160,3%)	73 559	(405,6%)	15,7%
Cash Flow from Investing Activities										
Receipts	287	114	39,9%	56	19,6%	171	59,5%	235	500,0%	(76,1%)
Proceeds on disposal of PPE	-	114	-	56	-	171	-	235	-	(76,1%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	287	-	-	-	-	-	-	-	-	-
Payments	-	(30 250)	-	(34 725)	-	(64 975)	-	(81 561)	42,7%	(57,4%)
Capital assets	-	(30 250)	-	(34 725)	-	(64 975)	-	(81 561)	42,7%	(57,4%)
Net Cash from/(used) Investing Activities	287	(30 136)	(10 511,5%)	(34 669)	(12 092,8%)	(64 805)	(22 604,2%)	(81 326)	42,6%	(57,4%)
Cash Flow from Financing Activities										
Receipts	(11 000)	-	-	(0)	-	(0)	-	-	,4%	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	(11 000)	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	(0)	-	(0)	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(11 000)	-	-	(0)	-	(0)	-	-	,3%	(100,0%)
Net Increase/(Decrease) in cash held	(165 348)	132 666	(80,2%)	50 446	(30,5%)	183 112	(110,7%)	(7 767)	(72,4%)	(749,5%)
Cash/cash equivalents at the year begin:	93 197	66 208	71,0%	198 874	213,4%	66 208	71,0%	315 946	196,6%	(37,1%)
Cash/cash equivalents at the year end:	(72 150)	198 874	(275,6%)	249 320	(345,6%)	249 320	(345,6%)	308 180	(123,2%)	(19,1%)

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	7 349	4,0%	6 762	3,7%	6 285	3,4%	163 392	88,9%	183 788	28,5%	(1 697)	(,9%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 241	12,9%	2 262	6,9%	1 686	5,1%	24 758	75,1%	32 947	5,1%	(25)	(,1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	5 314	6,0%	3 533	4,0%	3 259	3,7%	77 143	86,4%	89 249	13,8%	(228)	(,3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 238	3,6%	2 960	3,3%	2 868	3,2%	80 638	89,9%	89 704	13,9%	(625)	(,7%)	-	-
Receivables from Exchange Transactions - Waste Management	4 143	3,4%	3 811	3,2%	3 698	3,1%	108 927	90,3%	120 580	18,7%	(916)	(,8%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 830	3,8%	4 668	3,7%	4 510	3,6%	111 514	88,8%	125 523	19,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22	,6%	17	,5%	20	,5%	3 757	98,5%	3 816	,6%	(654)	(17,1%)	-	-
Total By Income Source	29 138	4,5%	24 015	3,7%	22 327	3,5%	570 128	88,3%	645 607	100,0%	(4 145)	(,6%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 588	6,2%	2 494	6,0%	2 399	5,7%	34 280	82,1%	41 761	6,5%	0	-	-	-
Commercial	6 147	6,3%	3 254	3,3%	2 481	2,5%	85 706	87,8%	97 587	15,1%	(74)	(,1%)	-	-
Households	20 403	4,0%	18 267	3,6%	17 446	3,4%	450 142	88,9%	506 259	78,4%	(4 072)	(,8%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	29 138	4,5%	24 015	3,7%	22 327	3,5%	570 128	88,3%	645 607	100,0%	(4 145)	(,6%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	7 662	100,0%	-	-	-	-	-	-	7 662	67,4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 443	65,8%	141	3,8%	22	,6%	1 106	29,8%	3 712	32,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	10 105	88,8%	141	1,2%	22	,2%	1 106	9,7%	11 374	100,0%

Contact Details

Municipal Manager	Mrs N.F. Malešić	051 933 9302
Financial Manager	Mr Nicholas Lefa Moletsane	051 933 9301

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: DIHLABENG (FS192)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	1 047 130	284 634	27.2%	245 029	23.4%	529 663	50.6%	197 466	49.9%	24.1%
Exchange Revenue										
Service charges - Electricity	280 454	69 854	24.9%	58 082	20.7%	127 936	45.6%	50 197	47.8%	15.7%
Service charges - Water	80 560	17 272	21.4%	18 082	22.4%	35 354	43.9%	18 915	53.0%	(4.4%)
Service charges - Waste Water Management	69 179	15 356	22.2%	14 921	21.6%	30 277	43.8%	13 889	48.9%	7.4%
Service charges - Waste Management	69 179	15 904	23.0%	15 158	21.9%	31 062	44.9%	14 030	44.9%	8.0%
Sale of Goods and Rendering of Services	3 716	1 095	29.5%	1 369	36.8%	2 464	66.3%	803	45.1%	70.4%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	79 072	23 446	29.7%	24 528	31.0%	47 974	60.7%	18 475	71.7%	32.8%
Interest earned from Current and Non Current Assets	376	178	47.3%	85	22.5%	262	69.8%	120	40 264.0%	(29.4%)
Dividends	27	13	49.6%	-	-	13	49.6%	-	92.3%	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 492	1 873	28.8%	1 391	21.4%	3 264	50.3%	1 372	55.6%	1.4%
Licence and permits	78	96	123.7%	30	38.3%	126	162.0%	30	75.2%	4%
Operational Revenue	2 123	235	11.1%	90	4.2%	325	15.3%	719	31.0%	(87.5%)
Non-Exchange Revenue										
Property rates	180 611	45 631	25.3%	36 247	20.1%	81 878	45.3%	33 652	41.7%	7.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 903	32	1.7%	67	3.5%	99	5.2%	30	3.2%	124.6%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	241 526	88 779	36.8%	69 899	28.9%	158 678	65.7%	41 256	58.1%	69.4%
Interest	14 588	4 548	31.2%	4 763	32.6%	9 310	63.8%	3 667	73.1%	29.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	17 246	323	1.9%	318	1.8%	641	3.7%	302	3.9%	5.2%
Gains on disposal of Assets	-	-	-	-	-	-	-	10	-	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 049 475	182 620	17.4%	283 303	27.0%	465 923	44.4%	179 686	40.9%	57.7%
Employee related costs	374 545	85 427	22.8%	57 214	15.3%	142 640	38.1%	84 891	49.5%	(32.6%)
Remuneration of councillors	20 720	5 572	26.9%	4 376	21.1%	9 948	48.0%	5 664	62.1%	(22.7%)
Bulk purchases - electricity	175 000	33 762	19.3%	136 216	77.8%	169 979	97.1%	22 876	34.1%	495.4%
Inventory consumed	31 301	3 408	10.9%	7 819	25.0%	11 228	35.9%	4 275	47.9%	82.9%
Debt impairment	56 330	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	88 716	-	-	36 792	41.5%	36 792	41.5%	-	-	(100.0%)
Interest	12 355	9 033	73.1%	68	.5%	9 101	73.7%	535	42.8%	(87.3%)
Contracted services	156 696	25 665	16.4%	25 772	16.4%	51 437	32.8%	31 262	46.6%	(17.6%)
Transfers and subsidies	3 353	47	1.4%	(28)	(.8%)	19	.6%	-	-	(100.0%)
Irrecoverable debts written off	81 309	541	.7%	424	.5%	966	1.2%	17 648	32.4%	(97.6%)
Operational costs	49 149	19 165	39.0%	14 650	29.8%	33 814	68.8%	12 535	62.3%	16.9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 344)	102 014		(38 274)		63 740		17 780		
Transfers and subsidies - capital (monetary allocations)	126 184	17 069	13.5%	11 566	9.2%	28 634	22.7%	34 307	48.2%	(66.3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	123 840	119 083		(26 709)		92 374		52 087		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	123 840	119 083		(26 709)		92 374		52 087		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	123 840	119 083		(26 709)		92 374		52 087		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	123 840	119 083		(26 709)		92 374		52 087		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	131 484	5 466	4,2%	26 760	20,4%	32 226	24,5%	28 859	41,5%	(7,3%)
National Government	126 184	5 045	4,0%	21 851	17,3%	26 896	21,3%	27 651	48,7%	(21,0%)
Provincial Government	-	-	-	4 224	-	4 224	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	126 184	5 045	4,0%	26 075	20,7%	31 120	24,7%	27 651	48,7%	(5,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 300	421	7,9%	685	12,9%	1 105	20,9%	1 208	8,5%	(43,3%)
Capital Expenditure Functional	131 484	5 466	4,2%	26 760	20,4%	32 226	24,5%	28 859	41,5%	(7,3%)
Municipal governance and administration	3 800	353	9,3%	331	8,7%	684	18,0%	405	5,8%	(18,2%)
Executive and Council	-	41	-	16	-	57	-	239	32,1%	(93,4%)
Finance and administration	3 800	312	8,2%	315	8,3%	627	16,5%	166	4,4%	89,7%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	502	-	502	-	402	4,3%	24,9%
Community and Social Services	-	-	-	502	-	502	-	402	4,6%	24,9%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 776	68	,4%	9 378	52,8%	9 445	53,1%	2 762	17,3%	239,5%
Planning and Development	17 776	-	-	7 824	44,0%	7 824	44,0%	388	16,9%	1 916,8%
Road Transport	-	68	-	1 554	-	1 621	-	2 374	17,4%	(34,6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	109 908	5 045	4,6%	16 550	15,1%	21 595	19,6%	25 291	58,5%	(34,6%)
Energy sources	1 500	-	-	98	6,5%	98	6,5%	345	13,9%	(71,6%)
Water Management	102 142	4 528	4,4%	16 444	16,1%	20 972	20,5%	24 945	60,8%	(34,1%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	6 267	517	8,2%	7	,1%	524	8,4%	-	1,8%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	901 313	226 274	25,1%	222 542	24,7%	448 816	49,8%	197 644	56,1%	12,6%
Property rates	158 160	26 981	17,1%	26 784	16,9%	53 765	34,0%	30 978	36,7%	(13,5%)
Service charges	389 557	71 990	18,5%	71 318	18,3%	143 308	36,8%	70 701	36,3%	,9%
Other revenue	(14 243)	41 095	(288,5%)	13 281	(93,2%)	54 376	(381,8%)	56 657	185,4%	(76,6%)
Transfers and Subsidies - Operational	238 107	86 029	36,1%	66 823	28,1%	152 852	64,2%	39 256	318,1%	70,2%
Transfers and Subsidies - Capital	129 704	-	-	44 252	34,1%	44 252	34,1%	-	-	(100,0%)
Interest	0	166	34 261,8%	84	17 311,0%	250	51 572,7%	52	764,9%	61,2%
Dividends	27	13	49,6%	-	-	13	49,6%	-	92,3%	-
Payments	(752 677)	(174 475)	23,2%	(189 628)	25,2%	(364 103)	48,4%	(150 909)	35,4%	25,7%
Suppliers and employees	(752 677)	(174 475)	23,2%	(189 628)	25,2%	(364 103)	48,4%	(150 909)	35,4%	25,7%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	148 635	51 799	34,8%	32 914	22,1%	84 713	57,0%	46 735	(35,5%)	(29,6%)
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	(131 484)	(5 466)	4,2%	(26 760)	20,4%	(32 226)	24,5%	(28 859)	41,5%	(7,3%)
Capital assets	(131 484)	(5 466)	4,2%	(26 760)	20,4%	(32 226)	24,5%	(28 859)	41,5%	(7,3%)
Net Cash from/(used) Investing Activities	(131 484)	(5 466)	4,2%	(26 760)	20,4%	(32 226)	24,5%	(28 859)	41,5%	(7,3%)
Cash Flow from Financing Activities										
Receipts	(6 044)	(1 638)	27,1%	(1 433)	23,7%	(3 070)	50,8%	(1 865)	50,0%	(23,2%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	(7 459)	(1 865)	25,0%	(1 865)	25,0%	(3 730)	50,0%	(1 865)	50,0%	-
Increase (decrease) in consumer deposits	1 415	227	16,0%	432	30,5%	659	46,6%	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(6 044)	(1 638)	27,1%	(1 433)	23,7%	(3 070)	50,8%	(1 865)	50,0%	(23,2%)
Net Increase/(Decrease) in cash held	11 107	44 696	402,4%	4 721	42,5%	49 417	444,9%	16 011	(5,8%)	(70,5%)
Cash/cash equivalents at the year begin:	11 232	18 178	161,8%	62 939	560,4%	18 178	161,8%	15 879	(49,6%)	296,4%
Cash/cash equivalents at the year end:	22 339	62 939	281,7%	67 660	302,9%	67 660	302,9%	31 891	(8,6%)	112,2%

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	12 634	3,6%	4 617	1,3%	4 535	1,3%	326 263	93,7%	348 048	21,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	20 113	25,5%	2 584	3,3%	2 697	3,4%	53 591	67,8%	78 986	4,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 926	8,6%	3 803	2,1%	3 449	1,9%	161 142	87,4%	184 320	11,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 271	4,0%	3 508	1,5%	3 459	1,5%	216 424	93,0%	232 662	14,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 978	3,4%	4 272	1,4%	4 275	1,4%	277 730	93,7%	296 255	17,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	19 583	4,2%	9 601	2,0%	9 471	2,0%	433 205	91,8%	471 860	28,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 189	2,9%	458	1,1%	524	1,3%	39 369	94,8%	41 540	2,5%	-	-	-	-
Total By Income Source	88 693	5,4%	28 844	1,7%	28 410	1,7%	1 507 725	91,2%	1 653 671	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 237	6,5%	3 682	2,9%	3 843	3,0%	111 214	87,6%	126 975	7,7%	-	-	-	-
Commercial	29 354	13,7%	3 820	1,8%	3 466	1,6%	177 204	82,9%	213 844	12,9%	-	-	-	-
Households	50 969	3,9%	21 278	1,6%	21 037	1,6%	1 214 878	92,9%	1 308 162	79,1%	-	-	-	-
Other	133	2,8%	65	1,4%	64	1,4%	4 428	94,4%	4 690	,3%	-	-	-	-
Total By Customer Group	88 693	5,4%	28 844	1,7%	28 410	1,7%	1 507 725	91,2%	1 653 671	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	28 819	2,6%	-	-	29 899	2,7%	1 059 294	94,7%	1 118 012	86,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 672	70,0%	3 047	20,0%	211	1,4%	1 323	8,7%	15 254	1,2%
Auditor-General	1 232	34,2%	2 299	63,8%	1	-	70	2,0%	3 602	,3%
Other	1 351	,8%	-	-	11 989	7,4%	148 046	91,7%	161 387	12,4%
Total	42 073	3,2%	5 346	,4%	42 100	3,2%	1 208 734	93,1%	1 298 254	100,0%

Contact Details

Municipal Manager	Mr Busa Molatseli	058 303 5732
Financial Manager	Mr Qinimuze Letlhalala	058 303 5732

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NKETOANA (FS193)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	462 441	162 075	35,0%	155 700	33,7%	317 775	68,7%	131 253	61,3%	18,6%
Exchange Revenue										
Service charges - Electricity	92 548	24 628	26,6%	22 840	24,7%	47 467	51,3%	19 290	37,7%	18,4%
Service charges - Water	61 626	20 495	33,3%	25 798	41,9%	46 293	75,1%	16 657	55,9%	54,9%
Service charges - Waste Water Management	29 612	7 516	25,4%	7 129	24,1%	14 645	49,5%	9 290	66,6%	(23,3%)
Service charges - Waste Management	27 914	8 274	29,6%	7 858	28,2%	16 132	57,8%	7 080	53,7%	11,0%
Sale of Goods and Rendering of Services	2 580	222	8,6%	203	7,9%	425	16,5%	219	22,5%	(7,5%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	93 880	45 008	47,9%	48 722	51,9%	93 730	99,8%	33 135	70,6%	47,0%
Interest earned from Current and Non Current Assets	290	253	87,1%	37	12,8%	290	99,9%	115	41,1%	(67,7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 870	482	25,8%	426	22,8%	908	48,5%	402	39,6%	6,1%
Licence and permits	1 138	-	-	4	,4%	4	,4%	5	-	(12,9%)
Operational Revenue	202	12	6,0%	19	9,5%	31	15,5%	31	39,9%	(37,7%)
Non-Exchange Revenue										
Property rates	15 809	4 614	29,2%	4 581	29,0%	9 195	58,2%	4 289	77,4%	6,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	546	81	14,8%	173	31,7%	254	46,5%	4 367	3 908,3%	(96,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	134 425	50 492	37,6%	37 908	28,2%	88 400	65,8%	36 375	71,7%	4,2%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	631 676	117 293	18,6%	57 111	9,0%	174 404	27,6%	92 967	35,9%	(38,6%)
Employee related costs	160 534	40 450	25,2%	27	-	40 477	25,2%	40 162	40,2%	(99,9%)
Remuneration of councillors	6 841	1 895	27,7%	-	-	1 895	27,7%	1 913	44,2%	(100,0%)
Bulk purchases - electricity	92 694	31 874	34,4%	21 181	22,9%	53 056	57,2%	11 810	35,9%	79,4%
Inventory consumed	27 668	1 140	4,1%	3 884	14,0%	5 024	18,2%	4 306	15,8%	(9,8%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	56 000	-	-	-	-	-	-	-	-	-
Interest	32 940	15 125	45,9%	9 442	28,7%	24 566	74,6%	6 210	46,1%	52,0%
Contracted services	35 000	13 571	38,8%	2 819	8,1%	16 390	46,8%	3 269	61,3%	(13,8%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	155 000	146	,1%	8 477	5,5%	8 623	5,6%	8 715	37,7%	(2,7%)
Operational costs	65 000	13 092	20,1%	11 281	17,4%	24 373	37,5%	16 583	57,5%	(32,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(169 235)	44 782		98 588		143 371		38 286		
Transfers and subsidies - capital (monetary allocations)	185 718	20 038	10,8%	9 897	5,3%	29 935	16,1%	5 798	55,9%	70,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	16 483	64 821		108 485		173 306		44 084		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	16 483	64 821		108 485		173 306		44 084		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	16 483	64 821		108 485		173 306		44 084		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	16 483	64 821		108 485		173 306		44 084		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	197 218	30 766	15,6%	10 619	5,4%	41 385	21,0%	1 862	45,5%	470,4%
National Government	185 718	30 766	16,6%	10 300	5,5%	41 065	22,1%	1 862	45,5%	453,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	185 718	30 766	16,6%	10 300	5,5%	41 065	22,1%	1 862	45,5%	453,3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 500	1	-	319	2,8%	320	2,8%	-	-	(100,0%)
Capital Expenditure Functional	197 218	30 766	15,6%	10 619	5,4%	41 385	21,0%	2 292	46,3%	363,4%
Municipal governance and administration	10 000	1	-	319	3,2%	320	3,2%	-	-	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	10 000	1	-	319	3,2%	320	3,2%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	401	-	345	-	746	-	163	4,8%	112,1%
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	401	-	345	-	746	-	163	12,3%	112,1%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	5 052	-	-	-	5 052	-	165	-	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	5 052	-	-	-	5 052	-	165	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	187 218	25 313	13,5%	9 955	5,3%	35 268	18,8%	1 964	48,7%	406,9%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	29 189	24 250	83,1%	9 955	34,1%	34 205	117,2%	1 703	52,4%	484,5%
Waste Water Management	29 630	1 062	3,6%	-	-	1 062	3,6%	261	36,2%	(100,0%)
Waste Management	128 399	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	417 228	129 873	31,1%	86 495	20,7%	216 368	51,9%	76 767	69,5%	12,7%
Property rates	22 379	3 687	16,5%	3 050	13,6%	6 737	30,1%	3 251	146,5%	(6,2%)
Service charges	68 379	38 135	55,8%	35 922	52,5%	74 057	108,3%	30 483	72,3%	17,8%
Other revenue	6 328	1 150	18,2%	4	,1%	1 154	18,2%	594	55,3%	(99,3%)
Transfers and Subsidies - Operational	134 425	50 874	37,8%	37 621	28,0%	88 496	65,8%	36 549	72,6%	2,9%
Transfers and Subsidies - Capital	185 718	36 028	19,4%	9 897	5,3%	45 925	24,7%	5 890	55,3%	68,0%
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	-	(40 696)	-	(15 770)	-	(56 466)	-	(39 194)	30,2%	(59,8%)
Suppliers and employees	-	(40 696)	-	(15 770)	-	(56 466)	-	(39 194)	32,7%	(59,8%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	417 228	89 177	21,4%	70 725	17,0%	159 902	38,3%	37 573	(121,6%)	88,2%
Cash Flow from Investing Activities										
Receipts	(179)	-	-	-	-	-	-	-	-	-
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	(179)	-	-	-	-	-	-	-	-	-
Payments	(197 218)	(25 345)	12,9%	(23 758)	12,0%	(49 103)	24,9%	(4 390)	38,9%	441,2%
Capital assets	(197 218)	(25 345)	12,9%	(23 758)	12,0%	(49 103)	24,9%	(4 390)	38,9%	441,2%
Net Cash from/(used) Investing Activities	(197 397)	(25 345)	12,8%	(23 758)	12,0%	(49 103)	24,9%	(4 390)	28,4%	441,2%
Cash Flow from Financing Activities										
Receipts	-	(41)	-	(36)	-	(77)	-	(21)	-	72,2%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(41)	-	(36)	-	(77)	-	(21)	-	72,2%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(41)	-	(36)	-	(77)	-	(21)	-	72,2%
Net Increase/(Decrease) in cash held	219 831	63 791	29,0%	46 932	21,3%	110 723	50,4%	33 163	(45,1%)	41,5%
Cash/cash equivalents at the year begin:	2	1 575	63 592,4%	65 737	2 654 965,4%	1 575	63 592,4%	27 396	(2,1%)	140,0%
Cash/cash equivalents at the year end:	219 833	65 737	29,9%	112 669	51,3%	112 669	51,3%	60 559	(59,1%)	86,0%

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	13 630	4,9%	7 630	2,7%	6 693	2,4%	250 384	90,0%	278 337	22,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 805	10,5%	5 857	10,6%	5 427	9,8%	38 248	69,1%	55 337	4,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 357	2,4%	979	1,7%	908	1,6%	53 015	94,2%	56 259	4,5%	7	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 579	2,0%	2 306	1,8%	2 230	1,7%	120 772	94,4%	127 888	10,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 862	2,0%	2 577	1,8%	2 488	1,8%	133 993	94,4%	141 921	11,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	311	100,0%	311	-	-	-	-	-
Interest on Arrear Debtor Accounts	16 637	3,0%	16 221	2,9%	15 834	2,8%	512 366	91,3%	561 058	44,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	139	,5%	51	,2%	21	,1%	28 702	99,3%	28 914	2,3%	-	-	-	-
Total By Income Source	43 010	3,4%	35 623	2,8%	33 602	2,7%	1 137 791	91,0%	1 250 025	100,0%	7	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	11 334	7,1%	3 839	2,4%	3 685	2,3%	140 689	88,2%	159 546	12,8%	3	-	-	-
Commercial	7 628	9,1%	8 072	9,6%	7 599	9,0%	60 734	72,3%	84 034	6,7%	-	-	-	-
Households	24 048	2,4%	23 712	2,4%	22 317	2,2%	936 368	93,0%	1 006 445	80,5%	4	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	43 010	3,4%	35 623	2,8%	33 602	2,7%	1 137 791	91,0%	1 250 025	100,0%	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	-	-	16 103	26,4%	8 256	13,5%	36 655	60,1%	61 014	8,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 601	,5%	6 947	1,0%	7 473	1,1%	681 476	97,4%	699 498	92,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 601	,5%	23 050	3,0%	15 729	2,1%	718 132	94,4%	760 512	100,0%

Contact Details

Municipal Manager	Mr Solomon Mokeke Nhlapo	058 863 6200
Financial Manager	Mr Jabulani Leonard Makubu	058 863 2811

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MALUTI-A-PHOFUNG (FS194)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 705 903	514 548	30,2%	433 794	25,4%	948 342	55,6%	386 984	46,4%	12,1%
Exchange Revenue										
Service charges - Electricity	508 227	103 132	20,3%	85 609	16,8%	188 740	37,1%	47 639	14,1%	79,7%
Service charges - Water	118 471	25 794	21,8%	21 924	18,5%	47 718	40,3%	21 087	22,2%	4,0%
Service charges - Waste Water Management	48 724	11 192	23,0%	10 754	22,1%	21 946	45,0%	10 917	49,3%	(1,5%)
Service charges - Waste Management	48 518	11 561	23,8%	11 101	22,9%	22 662	46,7%	11 002	49,3%	,9%
Sale of Goods and Rendering of Services	5 918	705	11,9%	654	11,1%	1 359	23,0%	581	16,9%	12,6%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 798	3 056	22,1%	-	-	3 056	22,1%	(0)	-	(100,0%)
Interest earned from Current and Non Current Assets	4 620	835	18,1%	886	19,2%	1 721	37,3%	233	15,0%	279,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 504	232	9,3%	631	25,2%	863	34,5%	505	40,1%	25,2%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 889	147	5,1%	1 643	56,9%	1 790	62,0%	16 944	53,3%	(90,3%)
Non-Exchange Revenue										
Property rates	128 537	21 790	17,0%	25 278	19,7%	47 067	36,6%	28 160	50,2%	(10,2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 500	94	6,3%	64	4,3%	158	10,5%	135	17,9%	(52,6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	810 030	334 746	41,3%	275 246	34,0%	609 992	75,3%	249 780	74,4%	10,2%
Interest	12 163	1 266	10,4%	-	-	1 266	10,4%	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	4	-	-	3	84,5%	3	84,5%	2	-	79,1%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 189 723	554 969	25,3%	423 741	19,4%	978 710	44,7%	421 280	48,0%	,6%
Employee related costs	743 437	173 181	23,3%	156 236	21,0%	329 417	44,3%	148 765	53,2%	5,0%
Remuneration of councillors	33 085	7 554	22,8%	6 607	20,0%	14 160	42,8%	7 757	50,3%	(14,8%)
Bulk purchases - electricity	565 900	290 225	51,3%	178 082	31,5%	468 307	82,8%	153 724	81,1%	15,8%
Inventory consumed	58 144	4 699	8,1%	3 596	6,2%	8 295	14,3%	7 636	30,5%	(52,9%)
Debt impairment	60 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	153 916	-	-	-	-	-	-	-	-	-
Interest	15 144	1	-	952	6,3%	954	6,3%	51	88,2%	1 762,8%
Contracted services	210 581	24 127	11,5%	26 428	12,5%	50 555	24,0%	20 876	12,2%	26,6%
Transfers and subsidies	187 200	38 894	20,8%	35 761	19,1%	74 655	39,9%	38 016	28,5%	(5,9%)
Irrecoverable debts written off	17 000	348	2,0%	1 914	11,3%	2 262	13,3%	18 225	-	(89,5%)
Operational costs	145 300	15 939	11,0%	14 163	9,7%	30 102	20,7%	26 227	27,5%	(46,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	16	-	-	2	13,3%	2	13,3%	3	-	(36,4%)
Surplus/(Deficit)	(483 820)	(40 421)		10 053		(30 368)		(34 296)		
Transfers and subsidies - capital (monetary allocations)	234 059	19 583	8,4%	37 480	16,0%	57 063	24,4%	2 089 088	809,9%	(98,2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(249 761)	(20 838)		47 533		26 695		2 054 792		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(249 761)	(20 838)		47 533		26 695		2 054 792		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(249 761)	(20 838)		47 533		26 695		2 054 792		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	263 118	48 406	18,4%	-	-	48 406	18,4%	44 963	38,4%	(100,0%)
Surplus/(Deficit) for the year	13 357	27 568		47 533		75 101		2 099 755		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	280 614	36 457	13,0%	26 660	9,5%	63 117	22,5%	89 725	38,1%	(70,3%)
National Government	224 272	31 893	14,2%	23 110	10,3%	55 003	24,5%	77 347	40,0%	(70,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	224 272	31 893	14,2%	23 110	10,3%	55 003	24,5%	77 347	40,0%	(70,1%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	56 342	4 564	8,1%	3 550	6,3%	8 114	14,4%	12 378	27,6%	(71,3%)
Capital Expenditure Functional	280 614	36 457	13,0%	26 660	9,5%	63 117	22,5%	89 725	38,1%	(70,3%)
Municipal governance and administration	37 842	2 605	6,9%	168	,4%	2 773	7,3%	434	7,6%	(61,1%)
Executive and Council	14 945	-	-	-	-	-	-	245	22,8%	(100,0%)
Finance and administration	22 897	2 605	11,4%	168	,7%	2 773	12,1%	189	3,9%	(10,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	40 262	2 457	6,1%	703	1,7%	3 160	7,8%	5 171	31,6%	(86,4%)
Community and Social Services	19 407	2 457	12,7%	-	-	2 457	12,7%	5 171	45,0%	(100,0%)
Sport And Recreation	17 855	-	-	703	3,9%	703	3,9%	-	-	(100,0%)
Public Safety	3 000	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 766	1 597	10,8%	-	-	1 597	10,8%	6 242	16,0%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	14 766	1 597	10,8%	-	-	1 597	10,8%	6 242	16,0%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	187 743	29 797	15,9%	25 789	13,7%	55 586	29,6%	77 878	45,6%	(66,9%)
Energy sources	16 678	1 959	11,7%	3 382	20,3%	5 341	32,0%	23 553	50,1%	(85,6%)
Water Management	87 462	3 399	3,9%	4 574	5,2%	7 973	9,1%	41 728	45,1%	(89,0%)
Waste Water Management	83 604	24 439	29,2%	17 833	21,3%	42 272	50,6%	12 596	42,8%	41,6%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 532 433	433 952	28,3%	358 024	23,4%	791 977	51,7%	181 821	31,5%	96,9%
Property rates	74 197	25 400	34,2%	9 184	12,4%	34 583	46,6%	22 591	23,9%	(59,3%)
Service charges	325 692	61 960	19,0%	51 326	15,8%	113 286	34,8%	60 615	22,5%	(15,3%)
Other revenue	78 801	(51 278)	(65,1%)	(39 615)	(50,3%)	(90 892)	(115,3%)	(266 041)	(666,0%)	(85,1%)
Transfers and Subsidies - Operational	810 030	337 112	41,6%	266 204	32,9%	603 316	74,5%	247 235	71,9%	7,7%
Transfers and Subsidies - Capital	234 059	60 664	25,9%	70 808	30,3%	131 472	56,2%	117 422	70,1%	(39,7%)
Interest	9 654	94	1,0%	117	1,2%	212	2,2%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 809 919)	(300 949)	16,6%	37 966	(2,1%)	(262 984)	14,5%	(175 771)	,3%	(121,6%)
Suppliers and employees	(1 809 919)	(300 949)	16,6%	37 966	(2,1%)	(262 984)	14,5%	(175 771)	,3%	(121,6%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(277 486)	133 003	(47,9%)	395 990	(142,7%)	528 993	(190,6%)	6 050	791,4%	6 445,1%
Cash Flow from Investing Activities										
Receipts	-	144	-	(144)	-	-	-	144	-	(200,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	144	-	(144)	-	-	-	144	-	(200,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(280 614)	(36 457)	13,0%	(26 660)	9,5%	(63 117)	22,5%	(89 725)	38,1%	(70,3%)
Capital assets	(280 614)	(36 457)	13,0%	(26 660)	9,5%	(63 117)	22,5%	(89 725)	38,1%	(70,3%)
Net Cash from/(used) Investing Activities	(280 614)	(36 313)	12,9%	(26 805)	9,6%	(63 117)	22,5%	(89 581)	38,1%	(70,1%)
Cash Flow from Financing Activities										
Receipts	313	91	29,1%	167	53,3%	258	82,3%	(541)	(158,3%)	(130,8%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	313	91	29,1%	167	53,3%	258	82,3%	(541)	(158,3%)	(130,8%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	313	91	29,1%	167	53,3%	258	82,3%	(541)	(158,3%)	(130,8%)
Net Increase/(Decrease) in cash held	(557 787)	96 781	(17,4%)	369 352	(66,2%)	466 133	(83,6%)	(84 072)	(169,5%)	(539,3%)
Cash/cash equivalents at the year begin:	-	118 498	-	771 182	-	118 498	-	476 545	-	61,8%
Cash/cash equivalents at the year end:	(557 787)	771 027	(138,2%)	1 140 953	(204,5%)	1 140 953	(204,5%)	454 106	(196,8%)	151,3%

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	11 291	1,5%	10 851	1,5%	15 016	2,0%	704 741	95,0%	741 899	29,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 294	1,3%	4 270	1,3%	4 744	1,5%	313 489	95,9%	326 798	13,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 336	1,4%	7 766	1,3%	7 454	1,2%	581 054	96,1%	604 610	24,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 000	1,4%	3 923	1,4%	3 949	1,4%	273 523	95,8%	285 395	11,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 052	1,4%	3 969	1,4%	3 937	1,4%	275 270	95,8%	287 228	11,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2	-	0	-	-	-	214 379	100,0%	214 381	8,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	631	1,9%	194	,6%	164	,5%	32 748	97,1%	33 737	1,4%	-	-	-	-
Total By Income Source	32 606	1,3%	30 974	1,2%	35 265	1,4%	2 395 204	96,0%	2 494 048	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 088	1,5%	8 006	1,7%	7 232	1,5%	457 298	95,3%	479 623	19,2%	-	-	-	-
Commercial	7 316	1,4%	5 981	1,1%	6 154	1,1%	520 899	96,4%	540 350	21,7%	-	-	-	-
Households	18 202	1,2%	16 986	1,2%	21 879	1,5%	1 417 007	96,1%	1 474 075	59,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	32 606	1,3%	30 974	1,2%	35 265	1,4%	2 395 204	96,0%	2 494 048	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	63 040	1,1%	68 562	1,2%	69 958	1,2%	5 462 897	96,4%	5 664 456	98,8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 186	4,5%	2 011	2,8%	198	,3%	66 168	92,5%	71 563	1,2%
Auditor-General	-	-	-	-	-	-	43	100,0%	43	-
Other	-	-	-	-	-	-	-	-	-	-
Total	66 226	1,2%	70 573	1,2%	70 155	1,2%	5 529 107	96,4%	5 736 062	100,0%

Contact Details

Municipal Manager	Mr Halcon Amos Goliath	058 718 3737
Financial Manager	Mrs Jemina M Mazinyo	058 718 3709

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: PHUMELELA (FS195)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	249 006	64 138	25,8%	50 612	20,3%	114 749	46,1%	22 263	40,4%	127,3%
Exchange Revenue										
Service charges - Electricity	32 497	44	,1%	49	,2%	92	,3%	39	,3%	25,8%
Service charges - Water	33 051	4 527	13,7%	4 268	12,9%	8 795	26,6%	4 668	73,8%	(8,6%)
Service charges - Waste Water Management	12 732	3 803	29,9%	3 888	30,5%	7 690	60,4%	3 506	51,6%	10,9%
Service charges - Waste Management	11 118	3 431	30,9%	3 476	31,3%	6 906	62,1%	3 180	53,2%	9,3%
Sale of Goods and Rendering of Services	614	25	4,1%	20	3,3%	45	7,4%	7	(666,6%)	192,6%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	31 884	7 635	23,9%	8 057	25,3%	15 693	49,2%	7 835	68,7%	2,8%
Interest earned from Current and Non Current Assets	822	2	,2%	2	,2%	4	,4%	1	1,4%	149,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	889	437	49,2%	417	46,9%	854	96,1%	216	53,8%	93,0%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 941	584	30,1%	499	25,7%	1 083	55,8%	139	24,3%	258,2%
Non-Exchange Revenue										
Property rates	19 219	9 806	51,0%	2 817	14,7%	12 623	65,7%	2 671	65,7%	5,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	53	11	20,1%	21	40,1%	32	60,3%	-	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	104 188	31 952	30,7%	25 157	24,1%	57 110	54,8%	-	32,4%	(100,0%)
Interest	-	1 882	-	1 939	-	3 822	-	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	250 206	50 568	20,2%	46 848	18,7%	97 415	38,9%	48 924	41,5%	(4,2%)
Employee related costs	109 292	23 616	21,6%	22 284	20,4%	45 900	42,0%	21 306	48,2%	4,6%
Remuneration of councillors	7 096	1 019	14,4%	1 187	16,7%	2 206	31,1%	1 743	52,2%	(31,9%)
Bulk purchases - electricity	33 556	12 506	37,3%	4 092	12,2%	16 598	49,5%	9 656	54,0%	(57,6%)
Inventory consumed	5 179	1 558	30,1%	3 076	59,4%	4 634	89,5%	1 509	71,7%	103,9%
Debt impairment	21 343	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	22 396	-	-	-	-	-	-	-	-	-
Interest	5 897	2 085	35,4%	1 126	19,1%	3 212	54,5%	1 479	47,9%	(23,9%)
Contracted services	7 504	2 704	36,0%	6 667	88,8%	9 371	124,9%	621	7,0%	974,1%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	37 941	7 078	18,7%	8 415	22,2%	15 493	40,8%	12 611	54,9%	(33,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 199)	13 570		3 764		17 334		(26 661)		
Transfers and subsidies - capital (monetary allocations)	1 220	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21	13 570		3 764		17 334		(26 661)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	21	13 570		3 764		17 334		(26 661)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21	13 570		3 764		17 334		(26 661)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21	13 570		3 764		17 334		(26 661)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	60 180	6 896	11,5%	7 144	11,9%	14 041	23,3%	3 596	19,8%	98,7%
National Government	60 180	6 896	11,5%	7 144	11,9%	14 041	23,3%	3 596	27,5%	98,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	60 180	6 896	11,5%	7 144	11,9%	14 041	23,3%	3 596	27,5%	98,7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	60 180	6 896	11,5%	7 144	11,9%	14 041	23,3%	3 596	19,8%	98,7%
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	837	79,1%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	837	79,1%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 004	1 094	27,3%	380	9,5%	1 473	36,8%	556	3,4%	(31,6%)
Planning and Development	4 004	1 094	27,3%	380	9,5%	1 473	36,8%	556	3,4%	(31,6%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	56 176	5 803	10,3%	6 765	12,0%	12 567	22,4%	2 203	51,2%	207,1%
Energy sources	5 000	-	-	-	-	-	-	-	-	-
Water Management	2 949	1 441	48,8%	1 165	39,5%	2 606	88,4%	225	52,7%	419,1%
Waste Water Management	48 227	4 362	9,0%	5 599	11,6%	9 961	20,7%	1 978	51,0%	183,0%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	156 396	65 205	41,7%	52 003	33,3%	117 208	74,9%	25 208	40,3%	106,3%
Property rates	9 626	1 728	18,0%	2 015	20,9%	3 743	38,9%	2 027	21,1%	(,6%)
Service charges	44 348	3 226	7,3%	3 549	8,0%	6 774	15,3%	2 998	22,1%	18,4%
Other revenue	2 281	3 955	173,4%	1 592	69,8%	5 547	243,2%	1 265	290,1%	25,9%
Transfers and Subsidies - Operational	98 098	37 369	38,1%	28 420	29,0%	65 790	67,1%	3 100	44,1%	816,8%
Transfers and Subsidies - Capital	1 220	18 927	1 551,2%	16 427	1 346,3%	35 354	2 897,5%	15 818	56,9%	3,8%
Interest	822	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(204 716)	(16 195)	7,9%	(10 486)	5,1%	(26 681)	13,0%	(15 688)	12,8%	(33,2%)
Suppliers and employees	(198 819)	(16 195)	8,1%	(10 486)	5,3%	(26 681)	13,4%	(15 688)	13,1%	(33,2%)
Finance charges	(5 897)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(48 321)	49 010	(101,4%)	41 517	(85,9%)	90 527	(187,3%)	9 519	180,7%	336,1%
Cash Flow from Investing Activities										
Receipts	1 013	115	11,3%	29	2,8%	144	14,2%	60	19,5%	(52,5%)
Proceeds on disposal of PPE	1 053	114	10,8%	29	2,8%	144	13,6%	61	19,1%	(51,7%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(40)	1	(2,0%)	(1)	2,0%	-	-	(1)	-	16,6%
Payments	(60 180)	(8 182)	13,6%	(7 647)	12,7%	(15 829)	26,3%	(3 654)	20,0%	109,3%
Capital assets	(60 180)	(8 182)	13,6%	(7 647)	12,7%	(15 829)	26,3%	(3 654)	20,0%	109,3%
Net Cash from/(used) Investing Activities	(59 167)	(8 067)	13,6%	(7 619)	12,9%	(15 686)	26,5%	(3 594)	20,0%	112,0%
Cash Flow from Financing Activities										
Receipts	-	-	-	1	-	1	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	1	-	1	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	1	-	1	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(107 488)	40 943	(38,1%)	33 899	(31,5%)	74 842	(69,6%)	5 926	(1 095,0%)	472,1%
Cash/cash equivalents at the year begin:	(39 929)	-	-	41 319	(103,5%)	-	-	44 381	23,6%	(6,9%)
Cash/cash equivalents at the year end:	(147 417)	41 319	(28,0%)	75 218	(51,0%)	75 218	(51,0%)	50 307	(2 876,3%)	49,5%

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	915	1,0%	2 045	2,2%	1 750	1,9%	88 072	94,9%	92 782	17,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(539)	(12,3%)	18	,4%	17	,4%	4 900	111,5%	4 396	,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	498	,7%	869	1,2%	1 077	1,5%	69 600	96,6%	72 045	13,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 247	1,3%	1 435	1,4%	1 793	1,8%	95 043	95,5%	99 518	18,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 077	1,1%	1 291	1,3%	1 629	1,6%	97 052	96,0%	101 050	18,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	128	2,5%	125	2,4%	142	2,7%	4 803	92,4%	5 198	1,0%	-	-	-	-
Interest on Arrear Debtor Accounts	3 185	1,9%	3 298	2,0%	3 658	2,2%	157 219	93,9%	167 361	31,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8 776)	124,1%	16	(,2%)	18	(,3%)	1 672	(23,7%)	(7 070)	(1,3%)	-	-	-	-
Total By Income Source	(2 264)	(,4%)	9 098	1,7%	10 085	1,9%	518 362	96,8%	535 280	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(3 638)	(36,8%)	322	3,2%	255	2,5%	13 236	130,1%	10 175	1,9%	-	-	-	-
Commercial	(52)	(,3%)	587	3,1%	537	2,9%	17 736	94,3%	18 808	3,5%	-	-	-	-
Households	4 376	1,0%	6 983	1,6%	7 784	1,8%	422 597	95,7%	441 741	82,5%	-	-	-	-
Other	(2 950)	(4,6%)	1 205	1,9%	1 508	2,3%	64 794	100,4%	64 557	12,1%	-	-	-	-
Total By Customer Group	(2 264)	(,4%)	9 098	1,7%	10 085	1,9%	518 362	96,8%	535 280	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	9	-	20	-	162	,1%	241 232	99,9%	241 423	62,8%
Bulk Water	-	-	-	-	-	-	105 536	100,0%	105 536	27,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2	,1%	-	-	3	,1%	4 400	99,9%	4 406	1,1%
Auditor-General	-	-	-	-	2 640	14,3%	15 765	85,7%	18 406	4,8%
Other	207	1,4%	274	1,9%	50	,3%	14 256	96,4%	14 788	3,8%
Total	218	,1%	295	,1%	2 856	,7%	381 189	99,1%	384 558	100,0%

Contact Details

Municipal Manager	Mrs G.P.N Mhlongo Ntshangase	058 913 8314
Financial Manager	Mr Francis Ralebenya	058 913 8300

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANTSOPA (FS196)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter		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	424 576	43	-	40 012	9,4%	40 055	9,4%	(1 910)	10,9%	(2 194,7%)
Exchange Revenue										
Service charges - Electricity	79 176	-	-	6 686	8,4%	6 686	8,4%	(2 099)	17,4%	(418,6%)
Service charges - Water	33 249	(1)	-	4 041	12,2%	4 041	12,2%	83	9,0%	4 777,3%
Service charges - Waste Water Management	35 209	4	-	5 023	14,3%	5 027	14,3%	(2)	16,0%	(223 452,0%)
Service charges - Waste Management	30 900	0	-	3 495	11,3%	3 495	11,3%	10	16,3%	34 732,3%
Sale of Goods and Rendering of Services	651	30	4,6%	216	33,2%	246	37,8%	82	18,9%	163,1%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	93 000	(1)	-	12 848	13,8%	12 847	13,8%	(1)	17,6%	(1 600 077,7%)
Interest earned from Current and Non Current Assets	270	-	-	23	8,5%	23	8,5%	0	,1%	17 985,0%
Dividends	39	-	-	-	-	-	-	-	-	-
Rent on Land	100	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 080	-	-	353	32,7%	353	32,7%	5	,3%	6 862,2%
Licence and permits	100	2	2,3%	2	2,2%	4	4,5%	-	-	(100,0%)
Operational Revenue	895	3	,3%	9	1,0%	12	1,3%	52	8,3%	(83,0%)
Non-Exchange Revenue										
Property rates	23 833	-	-	6 664	28,0%	6 664	28,0%	(29)	14,6%	(23 353,7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	500	5	1,0%	24	4,7%	29	5,7%	11	13,0%	116,5%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	115 574	-	-	628	,5%	628	,5%	-	-	(100,0%)
Interest	10 000	(0)	-	-	-	(0)	-	(23)	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	389 244	15 364	3,9%	30 279	7,8%	45 642	11,7%	31 609	13,0%	(4,2%)
Employee related costs	114 545	9 632	8,4%	17 022	14,9%	26 654	23,3%	28 328	33,8%	(39,9%)
Remuneration of councillors	7 732	653	8,4%	834	10,8%	1 487	19,2%	1 978	44,7%	(57,8%)
Bulk purchases - electricity	76 000	536	,7%	4 312	5,7%	4 848	6,4%	199	,8%	2 062,9%
Inventory consumed	10 555	1 290	12,2%	495	4,7%	1 785	16,9%	445	7,5%	11,4%
Debt impairment	72 886	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	40 675	-	-	-	-	-	-	-	-	-
Interest	3 722	177	4,8%	2 161	58,1%	2 338	62,8%	3	,7%	69 328,2%
Contracted services	19 156	2 194	11,5%	897	4,7%	3 091	16,1%	376	3,5%	138,4%
Transfers and subsidies	1 722	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	24 295	-	-	756	3,1%	756	3,1%	-	-	(100,0%)
Operational costs	17 955	882	4,9%	3 801	21,2%	4 683	26,1%	280	5,1%	1 257,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	35 332	(15 321)		9 734		(5 587)		(33 520)		
Transfers and subsidies - capital (monetary allocations)	41 196	195	,5%	2 294	5,6%	2 489	6,0%	727	1,3%	215,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	76 528	(15 126)		12 028		(3 098)		(32 793)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	76 528	(15 126)		12 028		(3 098)		(32 793)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	76 528	(15 126)		12 028		(3 098)		(32 793)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	76 528	(15 126)		12 028		(3 098)		(32 793)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	41 196	-	-	1 995	4,8%	1 995	4,8%	269	8,3%	642,3%
National Government	41 196	-	-	1 995	4,8%	1 995	4,8%	269	9,3%	642,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	41 196	-	-	1 995	4,8%	1 995	4,8%	269	9,3%	642,3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	41 196	-	-	1 995	4,8%	1 995	4,8%	269	8,3%	642,3%
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	991	-	-	992	100,1%	992	100,1%	-	-	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	991	-	-	992	100,1%	992	100,1%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 005	-	-	-	-	-	-	-	,1%	-
Planning and Development	-	-	-	-	-	-	-	-	,7%	-
Road Transport	8 005	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	32 200	-	-	1 003	3,1%	1 003	3,1%	269	13,7%	273,3%
Energy sources	-	-	-	-	-	-	-	269	9,6%	(100,0%)
Water Management	24 585	-	-	-	-	-	-	-	25,5%	-
Waste Water Management	3 472	-	-	1 003	28,9%	1 003	28,9%	-	2,5%	(100,0%)
Waste Management	4 143	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	357 092	10 308	2,9%	26 956	7,5%	37 264	10,4%	14 521	19,3%	85,6%
Property rates	22 848	2 169	9,5%	1 123	4,9%	3 291	14,4%	2 994	38,9%	(62,5%)
Service charges	136 602	7 423	5,4%	6 055	4,4%	13 478	9,9%	11 211	-	(46,0%)
Other revenue	2 519	716	28,4%	2 862	113,6%	3 577	142,0%	315	50,5%	808,1%
Transfers and Subsidies - Operational	115 574	-	-	2 436	2,1%	2 436	2,1%	-	-	(100,0%)
Transfers and Subsidies - Capital	41 196	-	-	14 468	35,1%	14 468	35,1%	-	-	(100,0%)
Interest	38 354	-	-	13	-	13	-	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(210 441)	(20 699)	9,8%	12 515	(5,9%)	(8 183)	3,9%	(22 450)	3,2%	(155,7%)
Suppliers and employees	(198 277)	(20 699)	10,4%	12 515	(6,3%)	(8 183)	4,1%	(22 450)	3,3%	(155,7%)
Finance charges	(12 164)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	146 652	(10 391)	(7,1%)	39 472	26,9%	29 080	19,8%	(7 929)	(13,7%)	(597,8%)
Cash Flow from Investing Activities										
Receipts	(38 622)	3 340	(8,6%)	-	-	3 340	(8,6%)	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(39 933)	3 340	(8,4%)	-	-	3 340	(8,4%)	-	-	-
Decrease (increase) in non-current investments	1 310	-	-	-	-	-	-	-	-	-
Payments	41 196	-	-	(2 524)	(6,1%)	(2 524)	(6,1%)	-	10,1%	(100,0%)
Capital assets	41 196	-	-	(2 524)	(6,1%)	(2 524)	(6,1%)	-	10,1%	(100,0%)
Net Cash from/(used) Investing Activities	2 573	3 340	129,8%	(2 524)	(98,1%)	816	31,7%	-	10,2%	(100,0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	(7)	-	(7)	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	(7)	-	-	-	-	-	(100,0%)
Payments	(800)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(800)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(800)	-	-	(7)	,8%	(7)	,8%	-	-	(100,0%)
Net Increase/(Decrease) in cash held	148 425	(7 051)	(4,8%)	36 941	24,9%	29 890	20,1%	(7 929)	(9,2%)	(565,9%)
Cash/cash equivalents at the year begin:	-	-	-	(7 051)	-	-	-	30 585	-	(123,1%)
Cash/cash equivalents at the year end:	148 425	(7 051)	(4,8%)	29 890	20,1%	29 890	20,1%	22 656	(9,5%)	31,9%

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	2 008	,9%	3 636	1,6%	2 456	1,1%	221 740	96,5%	229 840	22,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 823	8,7%	2 610	8,0%	2 296	7,0%	24 849	76,3%	32 578	3,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 176	3,8%	2 958	3,6%	2 755	3,3%	73 727	89,2%	82 615	8,0%	16	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 836	1,3%	2 775	1,3%	2 698	1,3%	202 469	96,1%	210 778	20,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 969	1,4%	1 918	1,3%	1 858	1,3%	137 213	96,0%	142 958	13,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 473	1,9%	6 368	1,9%	6 273	1,9%	318 827	94,3%	337 941	32,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6	,4%	6	,4%	6	,4%	1 649	98,9%	1 667	,2%	-	-	-	-
Total By Income Source	19 291	1,9%	20 271	2,0%	18 342	1,8%	980 474	94,4%	1 038 378	100,0%	16	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	17 754	1,8%	18 546	1,8%	17 050	1,7%	957 942	94,7%	1 011 292	97,4%	16	-	-	-
Commercial	1 072	11,3%	1 250	13,2%	945	10,0%	6 202	65,5%	9 469	,9%	-	-	-	-
Households	465	2,6%	476	2,7%	346	2,0%	16 330	92,7%	17 617	1,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	19 291	1,9%	20 271	2,0%	18 342	1,8%	980 474	94,4%	1 038 378	100,0%	16	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	6 539	48,6%	6 919	51,4%	-	-	13 458	3,4%
Bulk Water	-	-	187	44,6%	233	55,4%	-	-	420	,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	536	,1%	3 594	,9%	2 276	,6%	374 890	98,3%	381 296	96,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	536	,1%	10 320	2,6%	9 428	2,4%	374 890	94,9%	395 174	100,0%

Contact Details

Municipal Manager	Ms Matiro Rebecca Ellen Mogopodi	051 924 0654
Financial Manager	Mr Kgojane Seleke	051 924 0654

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: THABO MOFUTSANYANA (DC19)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	159 633	58 683	36,8%	51 526	32,3%	110 209	69,0%	41 163	57,7%	25,2%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	10	62	615,6%	94	939,8%	156	1 555,5%	27	1 768,8%	249,1%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	4 131	1 565	37,9%	1 166	28,2%	2 731	66,1%	1 076	84,2%	8,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	10 172	550	5,4%	-	-	550	5,4%	-	5,4%	-
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	145 320	56 506	38,9%	50 265	34,6%	106 771	73,5%	40 059	60,7%	25,5%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	184 408	35 866	19,4%	43 875	23,8%	79 741	43,2%	37 121	26,4%	18,2%
Employee related costs	102 318	24 636	24,1%	25 196	24,6%	49 832	48,7%	22 287	42,4%	13,1%
Remuneration of councillors	9 197	2 112	23,0%	2 754	29,9%	4 866	52,9%	2 354	54,6%	17,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	532	42	7,8%	78	14,6%	119	22,5%	9	19,9%	789,1%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	4 357	610	14,0%	578	13,3%	1 188	27,3%	244	23,5%	137,4%
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	28 487	3 688	12,9%	4 765	16,7%	8 453	29,7%	4 415	(44,3%)	7,9%
Transfers and subsidies	11 576	1 482	12,8%	2 427	21,0%	3 910	33,8%	268	13,4%	805,2%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	27 941	3 296	11,8%	8 076	28,9%	11 373	40,7%	7 544	49,7%	7,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(24 775)	22 817		7 651		30 468		4 042		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(24 775)	22 817		7 651		30 468		4 042		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(24 775)	22 817		7 651		30 468		4 042		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(24 775)	22 817		7 651		30 468		4 042		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(24 775)	22 817		7 651		30 468		4 042		

Part 2: Capital Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	1 450	-	-	-	-	-	-	-	-	-
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 450	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	14 802	116	,8%	45	,3%	161	1,1%	634	21,1%	(92,8%)
Municipal governance and administration	3 610	116	3,2%	27	,8%	143	4,0%	634	26,7%	(95,7%)
Executive and Council	800	50	6,3%	-	-	50	6,3%	562	72,5%	(100,0%)
Finance and administration	2 810	66	2,3%	27	1,0%	93	3,3%	73	11,2%	(62,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 192	-	-	18	1,5%	18	1,5%	-	-	(100,0%)
Community and Social Services	800	-	-	18	2,3%	18	2,3%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	392	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 000	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	10 000	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	144 650	-	-	-	-	-	-	-	-	-
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	110	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	141 957	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	2 583	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(176 074)	2 242	(1,3%)	(3 191)	1,8%	(948)	,5%	773	6,5%	(512,9%)
Suppliers and employees	(176 074)	2 242	(1,3%)	(3 191)	1,8%	(948)	,5%	773	6,5%	(512,9%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(31 424)	2 242	(7,1%)	(3 191)	10,2%	(948)	3,0%	773	3,1%	(512,9%)
Cash Flow from Investing Activities										
Receipts	2 452	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	2 452	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	2 452	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(28 972)	2 242	(7,7%)	(3 191)	11,0%	(948)	3,3%	773	3,1%	(512,9%)
Cash/cash equivalents at the year begin:	28 916	-	-	2 242	7,8%	-	-	8 314	(73,0%)	-
Cash/cash equivalents at the year end:	(56)	2 242	(4 027,9%)	(948)	1 703,0%	(948)	1 703,0%	9 087	3,1%	(110,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	14 827	100,0%	14 827	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	14 827	100,0%	14 827	100,0%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	14 827	100,0%	14 827	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	2 927	100,0%	2 927	96,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	116	100,0%	116	3,8%
Total	-	-	-	-	-	-	3 043	100,0%	3 043	100,0%

Contact Details		
Municipal Manager	Ms Takatso P M Lebenya	058 718 1000
Financial Manager	Mr Duncan Mhlathlo	058 718 1000

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOQHAKA (FS201)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 191 279	-	-	-	-	-	-	262 069	48,9%	(100,0%)
Exchange Revenue										
Service charges - Electricity	450 787	-	-	-	-	-	-	79 815	41,6%	(100,0%)
Service charges - Water	186 451	-	-	-	-	-	-	33 678	37,4%	(100,0%)
Service charges - Waste Water Management	66 698	-	-	-	-	-	-	14 800	46,5%	(100,0%)
Service charges - Waste Management	46 296	-	-	-	-	-	-	10 424	47,1%	(100,0%)
Sale of Goods and Rendering of Services	8 635	-	-	-	-	-	-	1 038	27,4%	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	33 086	-	-	-	-	-	-	8 742	58,2%	(100,0%)
Interest earned from Current and Non Current Assets	25	-	-	-	-	-	-	19	77,1%	(100,0%)
Dividends	1 655	-	-	-	-	-	-	509	44,6%	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	8 003	-	-	-	-	-	-	1 918	49,2%	(100,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	10 743	-	-	-	-	-	-	264	5,2%	(100,0%)
Non-Exchange Revenue										
Property rates	86 281	-	-	-	-	-	-	20 534	45,8%	(100,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 974	-	-	-	-	-	-	286	14,8%	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	284 237	-	-	-	-	-	-	86 582	71,4%	(100,0%)
Interest	2 843	-	-	-	-	-	-	1 088	77,5%	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	565	-	-	-	-	-	-	181	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	2 191	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 126 989	-	-	-	-	-	-	181 093	28,8%	(100,0%)
Employee related costs	396 117	-	-	-	-	-	-	88 969	48,3%	(100,0%)
Remuneration of councillors	25 032	-	-	-	-	-	-	5 059	47,9%	(100,0%)
Bulk purchases - electricity	318 545	-	-	-	-	-	-	10 477	3,5%	(100,0%)
Inventory consumed	17 276	-	-	-	-	-	-	4 406	67,6%	(100,0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	9 413	-	-	-	-	-	-	2	-	(100,0%)
Interest	8 600	-	-	-	-	-	-	1 835	40,1%	(100,0%)
Contracted services	159 894	-	-	-	-	-	-	28 384	33,0%	(100,0%)
Transfers and subsidies	461	-	-	-	-	-	-	21	8,5%	(100,0%)
Irrecoverable debts written off	58 749	-	-	-	-	-	-	375	1,3%	(100,0%)
Operational costs	132 846	-	-	-	-	-	-	41 564	53,1%	(100,0%)
Losses on disposal of Assets	58	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	64 290	-	-	-	-	-	-	80 975		
Transfers and subsidies - capital (monetary allocations)	70 483	-	-	-	-	-	-	25 291	45,3%	(100,0%)
Transfers and subsidies - capital (in-kind)	1 179	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	135 952	-	-	-	-	-	-	106 266		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	135 952	-	-	-	-	-	-	106 266		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	135 952	-	-	-	-	-	-	106 266		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	135 952	-	-	-	-	-	-	106 266		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	134 568	-	-	-	-	-	-	11 931	31,0%	(100,0%)
National Government	69 481	-	-	-	-	-	-	12 996	40,1%	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	1 500	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	70 981	-	-	-	-	-	-	12 996	42,2%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	63 587	-	-	-	-	-	-	(1 065)	9,0%	(100,0%)
Capital Expenditure Functional	134 568	-	-	-	-	-	-	11 931	31,0%	(100,0%)
Municipal governance and administration	12 428	-	-	-	-	-	-	65	9,3%	(100,0%)
Executive and Council	252	-	-	-	-	-	-	-	-	-
Finance and administration	12 067	-	-	-	-	-	-	65	9,8%	(100,0%)
Internal audit	110	-	-	-	-	-	-	-	35,5%	-
Community and Public Safety	19 454	-	-	-	-	-	-	(1 329)	(2,5%)	(100,0%)
Community and Social Services	13 368	-	-	-	-	-	-	(1 515)	(9,2%)	(100,0%)
Sport And Recreation	4 453	-	-	-	-	-	-	102	8,3%	(100,0%)
Public Safety	1 482	-	-	-	-	-	-	56	2,3%	(100,0%)
Housing	150	-	-	-	-	-	-	29	7,1%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	55 315	-	-	-	-	-	-	966	23,1%	(100,0%)
Planning and Development	750	-	-	-	-	-	-	-	-	-
Road Transport	54 415	-	-	-	-	-	-	966	24,3%	(100,0%)
Environmental Protection	150	-	-	-	-	-	-	-	-	-
Trading Services	46 994	-	-	-	-	-	-	12 229	49,2%	(100,0%)
Energy sources	8 060	-	-	-	-	-	-	-	42,8%	-
Water Management	27 960	-	-	-	-	-	-	3 887	30,0%	(100,0%)
Waste Water Management	4 153	-	-	-	-	-	-	979	-	(100,0%)
Waste Management	6 821	-	-	-	-	-	-	7 363	58,5%	(100,0%)
Other	377	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 299 885	-	-	-	-	-	-	263 170	43,0%	(100,0%)
Property rates	79 851	-	-	-	-	-	-	18 398	39,5%	(100,0%)
Service charges	864 166	-	-	-	-	-	-	113 069	26,3%	(100,0%)
Other revenue	(39 235)	-	-	-	-	-	-	118 766	1 259,4%	(100,0%)
Transfers and Subsidies - Operational	283 908	-	-	-	-	-	-	-	1,0%	-
Transfers and Subsidies - Capital	109 540	-	-	-	-	-	-	12 428	70,4%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	1 655	-	-	-	-	-	-	509	44,6%	(100,0%)
Payments	(858 460)	-	-	-	-	-	-	(285 815)	59,5%	(100,0%)
Suppliers and employees	(858 460)	-	-	-	-	-	-	(285 815)	59,5%	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	441 425	-	-	-	-	-	-	(22 645)	11,2%	(100,0%)
Cash Flow from Investing Activities										
Receipts	17	22	125,8%	-	-	22	125,8%	-	-	-
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	17	22	125,8%	-	-	22	125,8%	-	-	-
Payments	-	-	-	-	-	-	-	(11 931)	31,0%	(100,0%)
Capital assets	-	-	-	-	-	-	-	(11 931)	31,0%	(100,0%)
Net Cash from/(used) Investing Activities	17	22	125,8%	-	-	22	125,8%	(11 931)	31,0%	(100,0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 937)	-	-	-	-	-	-	(776)	85,7%	(100,0%)
Repayment of borrowing	(1 937)	-	-	-	-	-	-	(776)	85,7%	(100,0%)
Net Cash from/(used) Financing Activities	(1 937)	-	-	-	-	-	-	(776)	85,7%	(100,0%)
Net Increase/(Decrease) in cash held	439 505	22	-	-	-	22	-	(35 351)	6,0%	(100,0%)
Cash/cash equivalents at the year begin:	(10 775)	-	-	22	(,2%)	-	-	41 596	34,8%	(99,9%)
Cash/cash equivalents at the year end:	428 730	22	-	22	-	22	-	6 245	1,9%	(99,6%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details		
Municipal Manager	Mr Mncedisi Simon Mqwathi	056 216 9378
Financial Manager	Mr Thuso Marumo	056 216 9140

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NGWATHE (FS203)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter		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	1 056 344	209 633	19,8%	233 399	22,1%	443 032	41,9%	164 281	44,2%	42,1%
Exchange Revenue										
Service charges - Electricity	390 990	40 278	10,3%	56 184	14,4%	96 462	24,7%	60 108	40,8%	(6,5%)
Service charges - Water	88 492	15 566	17,6%	34 358	38,8%	49 924	56,4%	21 703	53,2%	58,3%
Service charges - Waste Water Management	71 812	14 240	19,8%	14 236	19,8%	28 476	39,7%	15 263	49,3%	(6,7%)
Service charges - Waste Management	57 561	10 162	17,7%	10 158	17,6%	20 320	35,3%	9 652	44,8%	5,2%
Sale of Goods and Rendering of Services	1 039	330	31,8%	495	47,6%	825	79,4%	294	60,9%	68,2%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	46 712	21 492	46,0%	22 416	48,0%	43 908	94,0%	16 359	70,6%	37,0%
Interest earned from Current and Non Current Assets	2 077	1 878	90,4%	1 602	77,1%	3 480	167,5%	567	51,2%	182,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	286	91	31,8%	88	30,6%	179	62,4%	92	69,8%	(4,3%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	669	132	19,7%	81	12,0%	212	31,7%	333	237,8%	(75,8%)
Non-Exchange Revenue										
Property rates	125 698	25 300	20,1%	25 173	20,0%	50 474	40,2%	24 867	44,4%	1,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 920	16	,8%	22	1,2%	38	2,0%	18	2,1%	26,8%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	269 087	80 148	29,8%	68 587	25,5%	148 735	55,3%	15 026	38,8%	356,4%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 133 186	195 608	17,3%	190 442	16,8%	386 050	34,1%	187 202	40,8%	1,7%
Employee related costs	280 898	70 063	24,9%	70 101	25,0%	140 164	49,9%	65 417	50,2%	7,2%
Remuneration of councillors	18 056	4 074	22,6%	4 892	27,1%	8 966	49,7%	5 473	55,7%	(10,6%)
Bulk purchases - electricity	341 478	82 366	24,1%	66 118	19,4%	148 484	43,5%	68 269	50,7%	(3,2%)
Inventory consumed	130 725	15 427	11,8%	26 294	20,1%	41 721	31,9%	30 357	59,0%	(13,4%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	76 842	-	-	-	-	-	-	-	-	-
Interest	22 293	7 183	32,2%	36	,2%	7 219	32,4%	1	,1%	3 873,4%
Contracted services	36 351	9 323	25,6%	7 746	21,3%	17 070	47,0%	6 677	65,0%	16,0%
Transfers and subsidies	180	43	23,9%	45	25,0%	88	48,9%	45	48,9%	-
Irrecoverable debts written off	157 549	-	-	-	-	-	-	-	-	-
Operational costs	68 814	7 129	10,4%	15 209	22,1%	22 338	32,5%	10 963	29,9%	38,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(76 842)	14 025		42 958		56 983		(22 921)		
Transfers and subsidies - capital (monetary allocations)	141 235	848	,6%	24 513	17,4%	25 361	18,0%	27 946	20,7%	(12,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	64 393	14 873		67 471		82 343		5 025		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	64 393	14 873		67 471		82 343		5 025		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	64 393	14 873		67 471		82 343		5 025		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	64 393	14 873		67 471		82 343		5 025		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	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	153 235	3 930	2,6%	19 253	12,6%	23 183	15,1%	9 826	17,0%	96,0%
National Government	141 235	3 930	2,8%	19 253	13,6%	23 183	16,4%	9 521	16,5%	102,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	141 235	3 930	2,8%	19 253	13,6%	23 183	16,4%	9 521	16,8%	102,2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 000	-	-	-	-	-	-	305	-	(100,0%)
Capital Expenditure Functional	153 235	3 930	2,6%	19 253	12,6%	23 183	15,1%	9 826	17,0%	96,0%
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	6 500	-	-	-	-	-	-	-	14,8%	-
Community and Social Services	6 500	-	-	-	-	-	-	-	14,8%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	23 120	-	-	4 446	19,2%	4 446	19,2%	-	1,5%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	23 120	-	-	4 446	19,2%	4 446	19,2%	-	1,5%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	123 615	3 930	3,2%	14 808	12,0%	18 738	15,2%	9 826	19,6%	50,7%
Energy sources	30 000	-	-	-	-	-	-	-	-	-
Water Management	91 615	3 930	4,3%	14 808	16,2%	18 738	20,5%	9 521	28,1%	55,5%
Waste Water Management	2 000	-	-	-	-	-	-	305	4,1%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 027 796	178 606	17,4%	147 217	14,3%	325 823	31,7%	142 536	41,9%	3,3%
Property rates	108 287	20 683	19,1%	15 626	14,4%	36 309	33,5%	19 393	44,6%	(19,4%)
Service charges	446 996	59 193	13,2%	789 553	176,6%	848 746	189,9%	227 413	70,8%	247,2%
Other revenue	39 898	(10 857)	(27,2%)	(751 433)	(1 883,4%)	(762 290)	(1 910,6%)	(160 024)	(176,9%)	369,6%
Transfers and Subsidies - Operational	269 087	81 995	30,5%	68 624	25,5%	150 619	56,0%	14 137	39,9%	385,4%
Transfers and Subsidies - Capital	141 235	27 000	19,1%	24 832	17,6%	51 832	36,7%	41 050	55,2%	(39,5%)
Interest	22 293	592	2,7%	15	,1%	607	2,7%	567	51,2%	(97,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(867 866)	(157 626)	18,2%	(187 703)	21,6%	(345 330)	39,8%	(181 347)	55,1%	3,5%
Suppliers and employees	(867 866)	(157 626)	18,2%	(187 703)	21,6%	(345 330)	39,8%	(181 347)	55,1%	3,5%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	159 931	20 980	13,1%	(40 487)	(25,3%)	(19 507)	(12,2%)	(38 811)	(18,1%)	4,3%
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	(153 235)	(3 930)	2,6%	(19 253)	12,6%	(23 183)	15,1%	(9 826)	17,0%	96,0%
Capital assets	(153 235)	(3 930)	2,6%	(19 253)	12,6%	(23 183)	15,1%	(9 826)	17,0%	96,0%
Net Cash from/(used) Investing Activities	(153 235)	(3 930)	2,6%	(19 253)	12,6%	(23 183)	15,1%	(9 826)	17,0%	96,0%
Cash Flow from Financing Activities										
Receipts	20	(18)	(87,5%)	238	1 178,0%	220	1 090,5%	(11)	20,0%	(2 347,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	20	(18)	(87,5%)	238	1 178,0%	220	1 090,5%	(11)	20,0%	(2 347,0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	20	(18)	(87,5%)	238	1 178,0%	220	1 090,5%	(11)	20,0%	(2 347,0%)
Net Increase/(Decrease) in cash held	6 716	17 032	253,6%	(59 502)	(886,0%)	(42 470)	(632,4%)	(48 647)	(156,4%)	22,3%
Cash/cash equivalents at the year begin:	3 495	46 761	1 338,1%	63 753	1 824,3%	46 761	1 338,1%	946	-	6 636,1%
Cash/cash equivalents at the year end:	10 210	63 751	624,4%	4 251	41,6%	4 251	41,6%	(53 593)	(58,9%)	(107,9%)

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	20 163	7,5%	21 093	7,8%	228 983	84,7%	-	-	270 239	21,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	26 817	14,8%	6 634	3,7%	147 150	81,5%	-	-	180 601	14,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 967	6,0%	4 780	2,2%	199 748	91,8%	-	-	217 495	17,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 686	5,3%	4 509	2,5%	168 478	92,2%	-	-	182 673	14,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 884	5,1%	3 158	2,3%	125 873	92,6%	-	-	135 914	11,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	15 346	5,2%	7 669	2,6%	270 535	92,2%	-	-	293 550	23,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(107)	,3%	(12)	-	(40 601)	99,7%	-	-	(40 719)	(3,3%)	-	-	-	-
Total By Income Source	91 756	7,4%	47 831	3,9%	1 100 165	88,7%	-	-	1 239 753	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	14 802	9,7%	4 318	2,8%	133 349	87,5%	-	-	152 469	12,3%	-	-	-	-
Commercial	26 234	8,8%	8 424	2,8%	264 521	88,4%	-	-	299 179	24,1%	-	-	-	-
Households	50 882	6,1%	35 126	4,2%	746 011	89,7%	-	-	832 019	67,1%	-	-	-	-
Other	(161)	,4%	(36)	,1%	(43 717)	99,6%	-	-	(43 914)	(3,5%)	-	-	-	-
Total By Customer Group	91 756	7,4%	47 831	3,9%	1 100 165	88,7%	-	-	1 239 753	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	25 584	1,3%	33 826	1,7%	91	-	1 976 488	97,1%	2 035 989	86,2%
Bulk Water	4 085	6,3%	4 234	6,5%	3 754	5,8%	52 654	81,3%	64 727	2,7%
PAYE deductions	6 717	51,0%	3 643	27,7%	2 705	20,5%	105	,8%	13 170	,6%
VAT (output less input)	-	-	0	16,7%	0	33,3%	0	50,0%	0	-
Pensions / Retirement	3 226	100,0%	-	-	-	-	-	-	3 226	,1%
Loan repayments	-	-	0	16,7%	0	33,3%	0	50,0%	0	-
Trade Creditors	10 021	13,0%	8 388	10,9%	3 339	4,3%	55 157	71,7%	76 905	3,3%
Auditor-General	188	1,9%	3 736	37,5%	3 782	38,0%	2 252	22,6%	9 958	,4%
Other	-	-	-	-	-	-	157 518	100,0%	157 518	6,7%
Total	49 821	2,1%	53 827	2,3%	13 671	,6%	2 244 174	95,0%	2 361 493	100,0%

Contact Details

Municipal Manager	Mr Tebogo Manele	056 816 2700
Financial Manager	Ms Keneuwe Lepesa	056 816 2700

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: METSIMAHOLO (FS204)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 789 824	461 464	25,8%	422 339	23,6%	883 803	49,4%	381 763	47,0%	10,6%
Exchange Revenue										
Service charges - Electricity	493 443	87 378	17,7%	87 171	17,7%	174 549	35,4%	63 800	37,2%	36,6%
Service charges - Water	551 182	126 537	23,0%	122 750	22,3%	249 287	45,2%	123 101	41,1%	(,3%)
Service charges - Waste Water Management	85 615	17 139	20,0%	19 373	22,6%	36 512	42,6%	17 388	33,5%	11,4%
Service charges - Waste Management	43 671	13 466	30,8%	13 784	31,6%	27 250	62,4%	11 261	51,0%	22,4%
Sale of Goods and Rendering of Services	23 882	1 893	7,9%	808	3,4%	2 701	11,3%	2 517	15,0%	(67,9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	45 600	25 727	56,4%	27 808	61,0%	53 535	117,4%	19 762	83,2%	40,7%
Interest earned from Current and Non Current Assets	5 054	3 390	67,1%	2 422	47,9%	5 812	115,0%	2 222	143,2%	9,0%
Dividends	100	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 919	1 728	25,0%	1 735	25,1%	3 463	50,0%	1 661	51,8%	4,4%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	290	-	-	37	12,8%	37	12,8%	49	37,2%	(23,9%)
Non-Exchange Revenue										
Property rates	234 276	59 286	25,3%	53 986	23,0%	113 273	48,3%	51 506	55,0%	4,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 296	49	1,1%	101	2,3%	149	3,5%	122	1,4%	(17,8%)
Licences or permits	111	1	,6%	1	,6%	1	1,1%	1	3,0%	(48,8%)
Transfer and subsidies - Operational	283 025	118 572	41,9%	86 021	30,4%	204 592	72,3%	83 580	72,2%	2,9%
Interest	9 841	5 257	53,4%	5 302	53,9%	10 559	107,3%	3 849	77,6%	37,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 519	1 043	41,4%	1 040	41,3%	2 083	82,7%	944	49,0%	10,2%
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 730 883	291 536	16,8%	375 302	21,7%	666 838	38,5%	342 530	38,6%	9,6%
Employee related costs	450 539	91 460	20,3%	95 957	21,3%	187 417	41,6%	85 124	39,3%	12,7%
Remuneration of councillors	21 705	5 920	27,3%	5 399	24,9%	11 318	52,1%	4 980	47,7%	8,4%
Bulk purchases - electricity	403 671	98 559	24,4%	83 811	20,8%	182 370	45,2%	72 778	44,0%	15,2%
Inventory consumed	247 040	3 350	1,4%	24 382	9,9%	27 731	11,2%	68 887	37,7%	(64,6%)
Debt impairment	284 001	69 477	24,5%	72 524	25,5%	142 001	50,0%	68 716	50,0%	5,5%
Depreciation and amortisation	90 287	-	-	35 771	39,6%	35 771	39,6%	-	-	(100,0%)
Interest	5 391	4	,1%	2	-	6	,1%	0	-	475,1%
Contracted services	121 356	12 188	10,0%	34 034	28,0%	46 222	38,1%	10 987	12,7%	209,8%
Transfers and subsidies	379	155	40,8%	30	7,8%	184	48,6%	28	7,4%	6,1%
Irrecoverable debts written off	11 244	-	-	2 743	24,4%	2 743	24,4%	3 334	48,5%	(17,7%)
Operational costs	61 631	10 424	16,9%	20 650	33,5%	31 074	50,4%	15 691	37,4%	31,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	33 640	-	-	-	-	-	-	12 005	79,3%	(100,0%)
Surplus/(Deficit)	58 941	169 929		47 037		216 965		39 234		
Transfers and subsidies - capital (monetary allocations)	100 690	6 680	6,6%	6 167	6,1%	12 847	12,8%	27 943	35,6%	(77,9%)
Transfers and subsidies - capital (in-kind)	9 000	-	-	-	-	-	-	15 188	57,3%	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	168 631	176 609		53 204		229 813		82 365		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	168 631	176 609		53 204		229 813		82 365		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	168 631	176 609		53 204		229 813		82 365		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	168 631	176 609		53 204		229 813		82 365		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	208 792	5 833	2,8%	23 227	11,1%	29 060	13,9%	44 077	20,9%	(47,3%)
National Government	109 690	5 809	5,3%	22 853	20,8%	28 662	26,1%	43 245	40,4%	(47,2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	109 690	5 809	5,3%	22 853	20,8%	28 662	26,1%	43 245	40,4%	(47,2%)
Borrowing	38 172	-	-	-	-	-	-	-	-	-
Internally generated funds	60 930	24	-	374	,6%	398	,7%	832	2,0%	(55,0%)
Capital Expenditure Functional	208 792	5 833	2,8%	23 227	11,1%	29 060	13,9%	44 077	20,9%	(47,3%)
Municipal governance and administration	12 702	24	,2%	290	2,3%	314	2,5%	535	12,4%	(45,7%)
Executive and Council	100	-	-	67	67,1%	67	67,1%	535	99,4%	(87,5%)
Finance and administration	12 602	24	,2%	223	1,8%	247	2,0%	-	6,2%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 170	668	8,2%	113	1,4%	781	9,6%	149	3,8%	(24,3%)
Community and Social Services	-	668	-	113	-	781	-	195	105,8%	(42,0%)
Sport And Recreation	5 027	-	-	-	-	-	-	-	-	-
Public Safety	2 599	-	-	-	-	-	-	(46)	(,5%)	(100,0%)
Housing	544	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	60 824	4 480	7,4%	8 162	13,4%	12 641	20,8%	6 327	8,6%	29,0%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	60 824	4 480	7,4%	8 162	13,4%	12 641	20,8%	6 327	8,6%	29,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	127 096	662	,5%	14 662	11,5%	15 324	12,1%	37 065	27,5%	(60,4%)
Energy sources	46 824	-	-	7 719	16,5%	7 719	16,5%	15 316	19,2%	(49,6%)
Water Management	33 682	662	2,0%	6 646	19,7%	7 308	21,7%	4 187	24,2%	58,7%
Waste Water Management	24 661	-	-	297	1,2%	297	1,2%	17 562	45,4%	(98,3%)
Waste Management	21 930	-	-	-	-	-	-	-	,5%	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 529 362	515 931	33,7%	498 834	32,6%	1 014 766	66,4%	602 806	74,9%	(17,2%)
Property rates	159 943	33 204	20,8%	36 695	22,9%	69 899	43,7%	32 607	42,7%	12,5%
Service charges	969 247	134 488	13,9%	142 752	14,7%	277 241	28,6%	128 289	27,8%	11,3%
Other revenue	32 550	205 505	631,4%	206 969	635,9%	412 474	1 267,2%	382 827	1 749,9%	(45,9%)
Transfers and Subsidies - Operational	282 025	125 564	44,5%	99 995	35,5%	225 559	80,0%	22 006	13,1%	354,4%
Transfers and Subsidies - Capital	85 497	13 780	16,1%	10 000	11,7%	23 780	27,8%	37 078	49,1%	(73,0%)
Interest	-	3 390	-	2 422	-	5 812	-	-	-	(100,0%)
Dividends	100	-	-	-	-	-	-	-	-	-
Payments	(1 168 880)	(515 214)	44,1%	(487 551)	41,7%	(1 002 765)	85,8%	(553 791)	87,0%	(12,0%)
Suppliers and employees	(1 151 663)	(515 214)	44,7%	(487 551)	42,3%	(1 002 765)	87,1%	(553 791)	87,6%	(12,0%)
Finance charges	(17 217)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	360 482	717	,2%	11 283	3,1%	12 001	3,3%	49 015	20,6%	(77,0%)
Cash Flow from Investing Activities										
Receipts	-	4	-	-	-	4	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	4	-	-	-	4	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(183 237)	(5 833)	3,2%	(20 267)	11,1%	(26 100)	14,2%	(44 077)	20,9%	(54,0%)
Capital assets	(183 237)	(5 833)	3,2%	(20 267)	11,1%	(26 100)	14,2%	(44 077)	20,9%	(54,0%)
Net Cash from/(used) Investing Activities	(183 237)	(5 829)	3,2%	(20 267)	11,1%	(26 096)	14,2%	(44 077)	21,0%	(54,0%)
Cash Flow from Financing Activities										
Receipts	44 000	304	,7%	164	,4%	468	1,1%	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	44 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	304	-	164	-	468	-	-	-	(100,0%)
Payments	(4 053)	-	-	-	-	-	-	-	1,3%	-
Repayment of borrowing	(4 053)	-	-	-	-	-	-	-	1,3%	-
Net Cash from/(used) Financing Activities	39 947	304	,8%	164	,4%	468	1,2%	-	(,1%)	(100,0%)
Net Increase/(Decrease) in cash held	217 193	(4 808)	(2,2%)	(8 820)	(4,1%)	(13 628)	(6,3%)	4 938	(17,8%)	(278,6%)
Cash/cash equivalents at the year begin:	100 318	158 041	157,5%	158 405	157,9%	158 041	157,5%	106 953	170,3%	48,1%
Cash/cash equivalents at the year end:	317 511	158 405	49,9%	149 764	47,2%	149 764	47,2%	111 891	114,9%	33,8%

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	104 197	5,5%	35 933	1,9%	37 266	2,0%	1 710 290	90,6%	1 887 685	60,2%	661	-	69 611	3,7%
Trade and Other Receivables from Exchange Transactions - Electricity	24 320	14,4%	7 927	4,7%	6 293	3,7%	129 908	77,1%	168 448	5,4%	533	3%	27 927	16,6%
Receivables from Non-exchange Transactions - Property Rates	25 716	9,9%	7 465	2,9%	6 801	2,6%	219 020	84,6%	259 002	8,3%	1 295	,5%	27 078	10,5%
Receivables from Exchange Transactions - Waste Water Management	10 344	10,6%	2 379	2,4%	2 098	2,1%	83 221	84,9%	98 042	3,1%	117	,1%	11 240	11,5%
Receivables from Exchange Transactions - Waste Management	8 559	5,9%	3 560	2,4%	3 277	2,2%	130 450	89,4%	145 846	4,7%	136	,1%	5 645	3,9%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	22 393	5,3%	10 843	2,6%	10 678	2,5%	379 234	89,6%	423 148	13,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 299	3,5%	1 528	1,0%	1 405	,9%	145 285	94,6%	153 518	4,9%	-	-	-	-
Total By Income Source	200 827	6,4%	69 635	2,2%	67 819	2,2%	2 797 408	89,2%	3 135 689	100,0%	2 743	,1%	141 501	4,5%
Debtors Age Analysis By Customer Group														
Organs of State	13 741	13,3%	6 782	6,6%	5 033	4,9%	77 915	75,3%	103 470	3,3%	1 143	1,1%	25 107	24,3%
Commercial	63 006	21,6%	11 347	3,9%	8 950	3,1%	208 946	71,5%	292 249	9,3%	-	-	-	-
Households	124 080	4,5%	51 506	1,9%	53 836	2,0%	2 510 547	91,6%	2 739 970	87,4%	1 600	,1%	116 394	4,2%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	200 827	6,4%	69 635	2,2%	67 819	2,2%	2 797 408	89,2%	3 135 689	100,0%	2 743	,1%	141 501	4,5%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	587	1,2%	1 686	3,4%	1 909	3,9%	44 729	91,4%	48 913	43,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 136	53,6%	1 554	10,2%	1 459	9,6%	4 041	26,6%	15 190	13,5%
Auditor-General	1 292	100,0%	-	-	-	-	-	-	1 292	1,2%
Other	-	-	-	-	-	-	46 821	100,0%	46 821	41,7%
Total	10 015	8,9%	3 240	2,9%	3 368	3,0%	95 592	85,2%	112 216	100,0%

Contact Details

Municipal Manager	Mr Fusi John Motloung(Acting)	016 973 8313
Financial Manager	Mr Clive Scheepers(Acting)	016 973 8312

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MAFUBE (FS205)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2023/24 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	283 101	95 915	33,9%	89 027	31,4%	184 941	65,3%	67 524	52,8%	31,8%
Exchange Revenue										
Service charges - Electricity	0	-	-	4	1 597,4%	4	1 597,4%	0	-	5 706,8%
Service charges - Water	40 616	11 551	28,4%	10 201	25,1%	21 752	53,6%	15 102	57,0%	(32,5%)
Service charges - Waste Water Management	15 089	6 900	45,7%	5 816	38,5%	12 716	84,3%	3 877	18,6%	50,0%
Service charges - Waste Management	14 855	5 286	35,6%	4 983	33,5%	10 269	69,1%	4 092	44,7%	21,8%
Sale of Goods and Rendering of Services	2 854	715	25,1%	1 203	42,2%	1 918	67,2%	1 343	130,6%	(10,4%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	45 233	15 082	33,3%	18 238	40,3%	33 320	73,7%	13 082	120,3%	39,4%
Interest earned from Current and Non Current Assets	72	59	81,6%	3	4,3%	62	85,9%	2	3,7%	44,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	6 580	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	312	199	63,9%	86	27,6%	285	91,5%	86	25,5%	,1%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	0	-	-	0	15,9%	0	15,9%	0	-	13,3%
Non-Exchange Revenue										
Property rates	25 078	7 596	30,3%	7 572	30,2%	15 169	60,5%	6 455	45,0%	17,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	131	2	1,3%	0	,2%	2	1,4%	71	-	(99,7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	132 281	46 673	35,3%	38 371	29,0%	85 044	64,3%	21 426	55,7%	79,1%
Interest	-	1 850	-	2 549	-	4 399	-	1 988	-	28,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	276 899	28 189	10,2%	44 666	16,1%	72 855	26,3%	39 779	26,0%	12,3%
Employee related costs	117 873	21 860	18,5%	31 060	26,4%	52 920	44,9%	25 506	39,3%	21,8%
Remuneration of councillors	6 626	1 831	27,6%	1 591	24,0%	3 422	51,6%	1 516	28,1%	4,9%
Bulk purchases - electricity	5 300	-	-	0	-	0	-	-	-	(100,0%)
Inventory consumed	20 919	1 302	6,2%	1 739	8,3%	3 042	14,5%	3 109	17,8%	(44,1%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	27 798	-	-	-	-	-	-	-	-	-
Interest	25 000	0	-	0	-	1	-	74	5%	(99,7%)
Contracted services	22 218	242	1,1%	4 699	21,1%	4 941	22,2%	3 139	15,5%	49,7%
Transfers and subsidies	3 283	-	-	-	-	-	-	9	,2%	(100,0%)
Irrecoverable debts written off	9 265	394	4,3%	1 638	17,7%	2 032	21,9%	832	28,3%	96,8%
Operational costs	38 118	2 559	6,7%	3 938	10,3%	6 497	17,0%	5 594	22,6%	(29,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	500	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	6 202	67 725		44 361		112 087		27 746		
Transfers and subsidies - capital (monetary allocations)	48 511	376	,8%	6 552	13,5%	6 928	14,3%	11 644	26,6%	(43,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	54 713	68 101		50 914		119 015		39 389		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	54 713	68 101		50 914		119 015		39 389		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	54 713	68 101		50 914		119 015		39 389		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	54 713	68 101		50 914		119 015		39 389		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	57 907	167	,3%	5 521	9,5%	5 687	9,8%	9 267	20,7%	(40,4%)
National Government	47 206	151	,3%	5 521	11,7%	5 672	12,0%	9 267	22,2%	(40,4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	47 206	151	,3%	5 521	11,7%	5 672	12,0%	9 267	22,2%	(40,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 700	16	,1%	-	-	16	,1%	-	1,6%	-
Capital Expenditure Functional	57 907	167	,3%	5 521	9,5%	5 687	9,8%	9 267	20,7%	(40,4%)
Municipal governance and administration	6 900	16	,2%	-	-	16	,2%	-	1,8%	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 900	16	,2%	-	-	16	,2%	-	1,8%	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 250	-	-	-	-	-	-	-	-	-
Community and Social Services	1 250	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 067	-	-	1 788	19,7%	1 788	19,7%	328	4,9%	444,7%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	5 222	-	-	1 788	34,2%	1 788	34,2%	328	8,7%	444,7%
Environmental Protection	3 844	-	-	-	-	-	-	-	-	-
Trading Services	40 690	151	,4%	3 733	9,2%	3 883	9,5%	8 939	24,3%	(58,2%)
Energy sources	2 420	151	6,2%	-	-	151	6,2%	1 978	26,7%	(100,0%)
Water Management	38 270	-	-	3 733	9,8%	3 733	9,8%	6 961	23,7%	(46,4%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	119 860	54 005	45,1%	44 444	37,1%	98 449	82,1%	28 345	128,9%	56,8%
Property rates	25 599	3 090	12,1%	3 795	14,8%	6 885	26,9%	3 634	29,2%	4,4%
Service charges	38 028	11 978	31,5%	7 530	19,8%	19 507	51,3%	4 661	27,3%	61,6%
Other revenue	(118 095)	(19 894)	16,8%	(12 501)	10,6%	(32 395)	27,4%	(15 204)	(26,0%)	(17,8%)
Transfers and Subsidies - Operational	128 231	49 550	38,6%	36 981	28,8%	86 531	67,5%	20 259	58,6%	82,5%
Transfers and Subsidies - Capital	46 094	9 223	20,0%	8 636	18,7%	17 859	38,7%	14 993	51,7%	(42,4%)
Interest	3	59	2 168,1%	3	113,5%	62	2 282,5%	2	198,8%	44,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(217 891)	(83 964)	38,5%	(43 296)	19,9%	(127 260)	58,4%	(45 487)	51,7%	(4,8%)
Suppliers and employees	(217 891)	(83 964)	38,5%	(43 296)	19,9%	(127 260)	58,4%	(45 487)	51,7%	(4,8%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(98 031)	(29 959)	30,6%	1 147	(1,2%)	(28 811)	29,4%	(17 143)	(47,9%)	(106,7%)
Cash Flow from Investing Activities										
Receipts	(445)	37	(8,3%)	-	-	37	(8,3%)	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(445)	37	(8,3%)	-	-	37	(8,3%)	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(57 907)	(167)	,3%	(5 521)	9,5%	(5 687)	9,8%	(9 267)	20,7%	(40,4%)
Capital assets	(57 907)	(167)	,3%	(5 521)	9,5%	(5 687)	9,8%	(9 267)	20,7%	(40,4%)
Net Cash from/(used) Investing Activities	(58 351)	(129)	,2%	(5 521)	9,5%	(5 650)	9,7%	(9 267)	20,6%	(40,4%)
Cash Flow from Financing Activities										
Receipts	14	21	153,6%	24	173,6%	45	327,2%	40	601,9%	(39,4%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	14	21	153,6%	24	173,6%	45	327,2%	40	601,9%	(39,4%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	14	21	153,6%	24	173,6%	45	327,2%	40	601,9%	(39,4%)
Net Increase/(Decrease) in cash held	(156 369)	(30 067)	19,2%	(4 349)	2,8%	(34 416)	22,0%	(26 370)	(21,5%)	(83,5%)
Cash/cash equivalents at the year begin:	14 646	-	-	(24 458)	(167,0%)	-	-	(91 240)	64,6%	(73,2%)
Cash/cash equivalents at the year end:	(141 722)	(24 458)	17,3%	(179 002)	126,3%	(179 002)	126,3%	(117 609)	85,9%	52,2%

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	8 555	2,7%	5 219	1,6%	5 607	1,7%	302 249	94,0%	321 629	29,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12	,5%	7	,2%	11	,4%	2 630	98,9%	2 660	,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(1 646)	(2,0%)	1 912	2,4%	1 839	2,3%	79 219	97,4%	81 324	7,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 709	2,3%	2 611	1,3%	2 577	1,3%	195 559	95,2%	205 457	18,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 618	2,7%	2 001	1,5%	1 976	1,5%	126 261	94,3%	133 855	12,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	13 951	4,3%	6 859	2,1%	6 706	2,1%	298 100	91,5%	325 617	29,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	492	2,4%	249	1,2%	698	3,5%	18 638	92,8%	20 076	1,8%	-	-	-	-
Total By Income Source	29 691	2,7%	18 857	1,7%	19 413	1,8%	1 022 655	93,8%	1 090 618	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	393	2,7%	651	4,5%	361	2,5%	13 086	90,3%	14 491	1,3%	-	-	-	-
Commercial	1 607	1,8%	1 872	2,0%	2 184	2,4%	85 681	93,8%	91 344	8,4%	-	-	-	-
Households	27 691	2,8%	16 334	1,7%	16 868	1,7%	923 890	93,8%	984 783	90,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	29 691	2,7%	18 857	1,7%	19 413	1,8%	1 022 655	93,8%	1 090 618	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	12 099	6,1%	186 540	93,9%	198 639	18,2%
Bulk Water	-	-	3 342	,7%	23 292	5,0%	441 057	94,3%	467 691	42,8%
PAYE deductions	2 778	49,9%	1 247	22,4%	-	-	1 541	27,7%	5 565	,5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 274	,6%	23	-	1 294	,6%	215 461	98,8%	218 052	20,0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 205	3,3%	5 046	2,7%	4 410	2,3%	173 418	91,7%	189 080	17,3%
Auditor-General	126	1,0%	125	1,0%	124	1,0%	12 414	97,1%	12 789	1,2%
Other	819	94,3%	1	,1%	1	,1%	47	5,5%	868	,1%
Total	11 202	1,0%	9 784	,9%	41 221	3,8%	1 030 478	94,3%	1 092 686	100,0%

Contact Details

Municipal Manager	Mr Josie L Ralebenya	072 446 2391
Financial Manager	Mr Gcinumuzi Mgcina	058 813 9757

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: FEZILE DABI (DC20)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter		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	185 016	74 566	40,3%	60 020	32,4%	134 586	72,7%	2 615	40,4%	2 195,2%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	5	5	103,7%	2	37,7%	7	141,4%	(0)	82,4%	(3 410,5%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 000	1 521	25,3%	3 307	55,1%	4 828	80,5%	2 417	57,1%	36,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	440	92	21,0%	199	45,3%	291	66,2%	(122)	132,6%	(263,2%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	178 571	72 947	40,9%	56 512	31,6%	129 459	72,5%	320	39,8%	17 559,8%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	183 597	39 875	21,7%	42 313	23,0%	82 188	44,8%	43 721	42,9%	(3,2%)
Employee related costs	132 785	31 163	23,5%	30 095	22,7%	61 258	46,1%	27 867	43,2%	8,0%
Remuneration of councillors	8 252	1 990	24,1%	1 999	24,2%	3 989	48,3%	1 946	51,8%	2,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 761	409	14,8%	938	34,0%	1 346	48,8%	976	49,6%	(3,9%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	4 970	-	-	-	-	-	-	3 356	172,0%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	11 230	1 083	9,6%	857	7,6%	1 940	17,3%	2 162	23,1%	(60,4%)
Transfers and subsidies	1 930	184	9,5%	245	12,7%	429	22,2%	465	17,1%	(47,3%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	21 670	5 046	23,3%	8 180	37,8%	13 227	61,0%	6 949	44,9%	17,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 419	34 691		17 707		52 398		(41 106)		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 419	34 691		17 707		52 398		(41 106)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 419	34 691		17 707		52 398		(41 106)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 419	34 691		17 707		52 398		(41 106)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 419	34 691		17 707		52 398		(41 106)		

Part 2: Capital Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	3 100	13	,4%	299	9,7%	312	10,1%	7	40,1%	4 427,7%
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 100	13	,4%	299	9,7%	312	10,1%	7	40,1%	4 427,7%
Capital Expenditure Functional	3 100	13	,4%	299	9,7%	312	10,1%	7	40,1%	4 427,7%
Municipal governance and administration	2 700	13	,5%	299	11,1%	312	11,6%	7	40,1%	4 427,7%
Executive and Council	1 400	2	,1%	16	1,2%	18	1,3%	-	9,9%	(100,0%)
Finance and administration	1 300	11	,9%	283	21,7%	294	22,6%	7	46,1%	4 178,7%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	400	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	400	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	183 422	77 908	42,5%	60 755	33,1%	138 663	75,6%	138	-	44 014,2%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	(1 149)	742	(64,6%)	1 186	(103,2%)	1 928	(167,8%)	138	-	760,9%
Transfers and Subsidies - Operational	178 571	75 645	42,4%	56 262	31,5%	131 907	73,9%	-	-	(100,0%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	6 000	1 521	25,3%	3 307	55,1%	4 828	80,5%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(178 520)	(54 220)	30,4%	(77 282)	43,3%	(131 503)	73,7%	2 741	-	(2 919,9%)
Suppliers and employees	(178 520)	(54 220)	30,4%	(77 282)	43,3%	(131 503)	73,7%	2 741	-	(2 919,9%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	4 902	23 688	483,2%	(16 527)	(337,2%)	7 161	146,1%	2 878	-	(674,2%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(3 100)	(13)	,4%	(299)	9,7%	(312)	10,1%	(7)	-	4 427,7%
Capital assets	(3 100)	(13)	,4%	(299)	9,7%	(312)	10,1%	(7)	-	4 427,7%
Net Cash from/(used) Investing Activities	(3 100)	(13)	,4%	(299)	9,7%	(312)	10,1%	(7)	-	4 427,7%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 802	23 675	1 313,8%	(16 827)	(933,8%)	6 848	380,0%	2 872	-	(685,9%)
Cash/cash equivalents at the year begin:	131 488	103 701	78,9%	127 376	96,9%	103 701	78,9%	140 598	85,1%	(9,4%)
Cash/cash equivalents at the year end:	133 290	127 376	95,6%	110 549	82,9%	110 549	82,9%	143 440	144,3%	(22,9%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details		
Municipal Manager	Mr S Thomas	016 970 8607
Financial Manager	Mrs Morongwa Moabelo	016 970 8625

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF EKURHULENI (EKU)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure Total Expenditure as % of main appropriation		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	55 326 542	15 016 369	27,1%	13 073 427	23,6%	28 089 797	50,8%	12 430 636	54,0%	5,2%
Exchange Revenue										
Service charges - Electricity	22 877 694	5 980 191	26,1%	4 684 851	20,5%	10 665 042	46,6%	4 260 725	50,8%	10,0%
Service charges - Water	6 728 439	1 608 732	23,9%	1 739 993	25,9%	3 348 726	49,8%	1 484 153	47,7%	17,2%
Service charges - Waste Water Management	3 276 819	790 727	24,1%	1 392 182	42,5%	2 182 909	66,6%	932 961	68,2%	49,2%
Service charges - Waste Management	1 810 355	418 177	23,1%	388 418	21,5%	806 595	44,6%	426 990	50,3%	(9,0%)
Sale of Goods and Rendering of Services	1 524 595	388 414	25,5%	(211 220)	(13,9%)	177 193	11,6%	377 197	50,6%	(156,0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 197 713	278 548	23,3%	242 153	20,2%	520 701	43,5%	327 221	186,5%	(26,0%)
Interest earned from Current and Non Current Assets	127 166	45 014	35,4%	38 661	30,4%	83 675	65,8%	38 374	69,1%	,7%
Dividends	-	15	-	10	-	25	-	-	-	(100,0%)
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	141 013	39 743	28,2%	38 822	27,5%	78 565	55,7%	34 996	52,6%	10,9%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	49 614	55 359	111,6%	28 387	57,2%	83 746	168,8%	33 547	143,5%	(15,4%)
Non-Exchange Revenue										
Property rates	8 175 144	2 187 388	26,8%	2 112 055	25,8%	4 299 443	52,6%	1 944 463	50,1%	8,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	818 993	131 694	16,1%	31 907	3,9%	163 601	20,0%	30 039	8,1%	6,2%
Licences or permits	325 612	94 748	29,1%	82 271	25,3%	177 019	54,4%	84 329	54,9%	(2,4%)
Transfer and subsidies - Operational	6 296 598	2 313 632	36,7%	1 812 379	28,8%	4 126 010	65,5%	1 768 659	65,3%	2,5%
Interest	137 773	70 982	51,5%	67 126	48,7%	138 108	100,2%	76 536	147,2%	(12,3%)
Fuel Levy	1 839 016	613 005	33,3%	613 005	33,3%	1 226 010	66,7%	610 326	66,7%	,4%
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	12 428	-	12 428	-	121	-	10 201,9%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	54 925 439	12 268 055	22,3%	12 383 836	22,5%	24 651 891	44,9%	11 472 870	47,7%	7,9%
Employee related costs	11 519 348	2 630 089	22,8%	2 643 832	23,0%	5 273 920	45,8%	2 539 801	47,2%	4,1%
Remuneration of councillors	157 678	36 785	23,3%	45 395	28,8%	82 181	52,1%	36 544	48,6%	24,2%
Bulk purchases - electricity	18 143 097	4 946 266	27,3%	3 742 273	20,6%	8 688 539	47,9%	3 096 879	50,1%	20,8%
Inventory consumed	6 507 739	1 758 481	27,0%	2 136 620	32,8%	3 895 101	59,9%	1 488 887	47,3%	43,5%
Debt impairment	6 083 068	1 296 579	21,3%	1 231 367	20,2%	2 527 946	41,6%	-	-	(100,0%)
Depreciation and amortisation	3 043 465	28 549	,9%	32 634	1,1%	61 183	2,0%	710 380	50,0%	(95,4%)
Interest	1 539 781	44 413	2,9%	505 168	32,8%	549 581	35,7%	481 719	36,7%	4,9%
Contracted services	5 810 777	955 477	16,4%	1 559 850	26,8%	2 515 327	43,3%	1 458 810	40,7%	6,9%
Transfers and subsidies	726 771	70 821	9,7%	129 493	17,8%	200 314	27,6%	172 586	41,9%	(25,0%)
Irrecoverable debts written off	2 238	117 768	5 262,0%	(90 116)	(4 026,5%)	27 652	1 235,5%	1 179 603	50,4%	(107,6%)
Operational costs	1 391 478	382 807	27,5%	429 292	30,9%	812 099	58,4%	301 513	53,8%	42,4%
Losses on disposal of Assets	-	17	-	1 508	-	1 525	-	-	-	(100,0%)
Other Losses	-	4	-	16 519	-	16 523	-	6 148	-	168,7%
Surplus/(Deficit)	401 103	2 748 314		689 591		3 437 906		957 766		
Transfers and subsidies - capital (monetary allocations)	2 412 000	206 876	8,6%	429 425	17,8%	636 301	26,4%	478 562	28,2%	(10,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 813 104	2 955 191		1 119 016		4 074 207		1 436 328		
Income Tax	2 223	-	-	302	13,6%	302	13,6%	-	-	(100,0%)
Surplus/(Deficit) after income tax	2 810 881	2 955 191		1 118 714		4 073 905		1 436 328		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 810 881	2 955 191		1 118 714		4 073 905		1 436 328		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 810 881	2 955 191		1 118 714		4 073 905		1 436 328		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure Total Expenditure as % of main appropriation		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	2 767 670	217 658	7,9%	486 154	17,6%	703 811	25,4%	637 645	26,2%	(23,8%)
National Government	2 320 177	206 829	8,9%	379 335	16,3%	586 164	25,3%	417 611	25,6%	(9,2%)
Provincial Government	11 823	-	-	6 283	53,1%	6 283	53,1%	4 162	34,7%	51,0%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Deparmt Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 332 000	206 829	8,9%	385 619	16,5%	592 447	25,4%	421 773	25,6%	(8,6%)
Borrowing	-	-	-	-	-	-	-	147 970	27,9%	(100,0%)
Internally generated funds	435 670	10 829	2,5%	100 535	23,1%	111 364	25,6%	67 902	25,9%	48,1%
Capital Expenditure Functional	2 767 670	217 658	7,9%	486 154	17,6%	703 811	25,4%	637 645	26,2%	(23,8%)
Municipal governance and administration	302 944	1 168	,4%	65 854	21,7%	67 022	22,1%	121 668	26,1%	(45,9%)
Executive and Council	25 000	-	-	5 376	21,5%	5 376	21,5%	30	,1%	18 085,2%
Finance and administration	277 944	1 168	,4%	60 478	21,8%	61 646	22,2%	121 638	28,0%	(50,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	575 293	23 981	4,2%	78 551	13,7%	102 532	17,8%	176 387	28,9%	(55,5%)
Community and Social Services	32 000	-	-	3 775	11,8%	3 775	11,8%	532	1,5%	609,8%
Sport And Recreation	27 575	84	,3%	9 605	34,8%	9 689	35,1%	10 807	19,2%	(11,1%)
Public Safety	10 000	-	-	1 354	13,5%	1 354	13,5%	8 748	23,6%	(84,5%)
Housing	501 470	23 897	4,8%	63 817	12,7%	87 714	17,5%	156 301	32,1%	(59,2%)
Health	4 248	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	572 247	4 959	,9%	52 436	9,2%	57 395	10,0%	98 681	16,0%	(46,9%)
Planning and Development	24 650	-	-	4 640	18,8%	4 640	18,8%	92	,2%	4 918,1%
Road Transport	543 597	4 509	,8%	47 286	8,7%	51 796	9,5%	91 864	17,1%	(48,5%)
Environmental Protection	4 000	450	11,2%	509	12,7%	959	24,0%	6 725	28,3%	(92,4%)
Trading Services	1 317 186	187 550	14,2%	289 313	22,0%	476 862	36,2%	240 909	29,5%	20,1%
Energy sources	555 439	184 826	33,3%	108 791	19,6%	293 617	52,9%	161 203	53,4%	(32,5%)
Water Management	587 000	1 655	,3%	127 275	21,7%	128 930	22,0%	32 997	7,6%	285,7%
Waste Water Management	127 646	1 068	,8%	42 237	33,1%	43 305	33,9%	37 954	67,4%	11,3%
Waste Management	47 100	-	-	11 010	23,4%	11 010	23,4%	8 755	10,0%	25,8%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	51 287 747	14 559 214	28,4%	13 606 725	26,5%	28 165 939	54,9%	12 868 778	149,4%	5,7%
Property rates	7 357 629	1 763 725	24,0%	1 900 483	25,8%	3 664 209	49,8%	1 804 441	45,0%	5,3%
Service charges	31 487 776	7 705 245	24,5%	6 539 170	20,8%	14 244 415	45,2%	7 486 722	51,3%	(12,7%)
Other revenue	3 739 946	2 180 546	58,3%	2 385 911	63,8%	4 566 457	122,1%	1 381 832	(14,3%)	72,7%
Transfers and Subsidies - Operational	5 682 639	2 251 236	39,6%	1 850 903	32,6%	4 102 139	72,2%	1 576 864	34,1%	17,4%
Transfers and Subsidies - Capital	2 926 713	613 433	21,0%	891 585	30,5%	1 505 019	51,4%	580 551	65,6%	53,6%
Interest	93 044	45 014	48,4%	38 661	41,6%	83 675	89,9%	38 367	572,2%	,8%
Dividends	-	15	-	10	-	25	-	-	-	(100,0%)
Payments	(47 436 916)	(15 044 938)	31,7%	(13 391 859)	28,2%	(28 436 797)	59,9%	(12 486 880)	80,2%	7,2%
Suppliers and employees	(45 897 135)	(15 044 938)	32,8%	(13 391 859)	29,2%	(28 436 797)	62,0%	(12 466 154)	80,1%	7,4%
Finance charges	(1 539 781)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	(20 725)	(95,3%)	(100,0%)
Net Cash from/(used) Operating Activities	3 850 832	(485 724)	(12,6%)	214 865	5,6%	(270 858)	(7,0%)	381 898	11,3%	(43,7%)
Cash Flow from Investing Activities										
Receipts	749 379	13 403	1,8%	(2)	-	13 401	1,8%	759	2,1%	(100,3%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(2 041)	350	(17,1%)	(2)	,1%	347	(17,0%)	(2)	,4%	9,7%
Decrease (increase) in non-current investments	751 420	13 054	1,7%	-	-	13 054	1,7%	761	2,1%	(100,0%)
Payments	(2 767 670)	(217 658)	7,9%	(486 154)	17,6%	(703 811)	25,4%	(637 645)	26,2%	(23,8%)
Capital assets	(2 767 670)	(217 658)	7,9%	(486 154)	17,6%	(703 811)	25,4%	(637 645)	26,2%	(23,8%)
Net Cash from/(used) Investing Activities	(2 018 291)	(204 254)	10,1%	(486 156)	24,1%	(690 410)	34,2%	(636 887)	22,9%	(23,7%)
Cash Flow from Financing Activities										
Receipts	75 796	-	-	-	-	-	-	71	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	71	-	(100,0%)
Increase (decrease) in consumer deposits	75 796	-	-	-	-	-	-	-	-	-
Payments	(1 725 931)	(85 867)	5,0%	(355 148)	20,6%	(441 015)	25,6%	-	-	(100,0%)
Repayment of borrowing	(1 725 931)	(85 867)	5,0%	(355 148)	20,6%	(441 015)	25,6%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	(1 650 135)	(85 867)	5,2%	(355 148)	21,5%	(441 015)	26,7%	71	-	(501 176,9%)
Net Increase/(Decrease) in cash held	182 406	(775 845)	(425,3%)	(626 439)	(343,4%)	(1 402 284)	(768,8%)	(254 917)	14,3%	145,7%
Cash/cash equivalents at the year begin:	1 721 143	(1 448)	(,1%)	1 237 526	71,9%	(1 448)	(,1%)	(1 556 780)	67,5%	(179,5%)
Cash/cash equivalents at the year end:	1 903 548	338 356	17,8%	826 118	43,4%	826 118	43,4%	(1 811 697)	9,7%	(145,6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	594 849	7,2%	313 523	3,8%	418 756	5,0%	6 985 312	84,0%	8 312 440	34,3%	1 999 052	24,0%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 393 533	43,3%	380 738	11,8%	81 809	2,5%	1 362 124	42,3%	3 218 204	13,3%	66 228	2,1%	-	-
Receivables from Non-exchange Transactions - Property Rates	592 715	12,0%	224 729	4,5%	200 574	4,1%	3 931 469	79,4%	4 949 488	20,4%	42 799	,9%	-	-
Receivables from Exchange Transactions - Waste Water Management	234 667	9,6%	105 089	4,3%	132 567	5,4%	1 977 259	80,7%	2 449 582	10,1%	699 760	28,6%	-	-
Receivables from Exchange Transactions - Waste Management	117 550	6,2%	59 695	3,2%	94 546	5,0%	1 612 935	85,6%	1 884 726	7,8%	270 388	14,3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3 452	1,2%	4 937	1,7%	4 960	1,7%	274 908	95,4%	288 258	1,2%	-	-	-	-
Interest on Arrear Debtor Accounts	102 410	4,2%	97 736	4,0%	97 550	4,0%	2 158 677	87,9%	2 456 373	10,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	43 314	6,2%	22 031	3,1%	19 519	2,8%	618 760	87,9%	703 624	2,9%	-	-	-	-
Total By Income Source	3 082 492	12,7%	1 208 477	5,0%	1 050 281	4,3%	18 921 445	78,0%	24 262 695	100,0%	3 078 227	12,7%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	75 043	42,5%	25 189	14,3%	15 107	8,6%	61 036	34,6%	1 76 376	,7%	-	-	-	-
Commercial	1 738 108	31,1%	453 730	8,1%	160 233	2,9%	3 240 081	57,9%	5 592 152	23,0%	-	-	-	-
Households	1 239 544	6,9%	717 594	4,0%	865 547	4,8%	15 230 530	84,4%	18 053 215	74,4%	3 078 227	17,1%	-	-
Other	29 797	6,8%	11 964	2,7%	9 394	2,1%	389 797	88,4%	440 953	1,8%	-	-	-	-
Total By Customer Group	3 082 492	12,7%	1 208 477	5,0%	1 050 281	4,3%	18 921 445	78,0%	24 262 695	100,0%	3 078 227	12,7%	-	-

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	4 872 590	100,0%	-	-	-	-	-	-	4 872 590	91,3%
Bulk Water	453 088	100,0%	-	-	-	-	-	-	453 088	8,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	11 229	100,0%	-	-	-	-	-	-	11 229	,2%
Other	-	-	-	-	-	-	-	-	-	-
Total	5 336 907	100,0%	-	-	-	-	-	-	5 336 907	100,0%

Contact Details

Municipal Manager	Dr Imogen Mashazi	011 999 0761
Financial Manager	Mr Kagiso Leruita	011 999 1542

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF JOHANNESBURG (JHB)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	75 393 870	20 707 711	27,5%	20 933 049	27,8%	41 640 760	55,2%	8 349 636	52,1%	150,7%
Exchange Revenue										
Service charges - Electricity	23 097 508	5 174 587	22,4%	4 449 182	19,3%	9 623 769	41,7%	4 231 077	43,8%	5,2%
Service charges - Water	9 486 608	2 342 638	24,7%	2 692 093	28,4%	5 034 732	53,1%	2 255 201	45,1%	19,4%
Service charges - Waste Water Management	6 893 182	1 734 582	25,2%	1 764 980	25,6%	3 499 563	50,8%	1 535 025	50,3%	15,0%
Service charges - Waste Management	2 571 163	720 898	28,0%	730 304	28,4%	1 451 202	56,4%	617 501	51,3%	18,3%
Sale of Goods and Rendering of Services	870 667	188 674	21,7%	204 740	23,5%	393 415	45,2%	147 313	29,8%	39,0%
Agency services	386 492	87 969	22,8%	95 966	24,8%	183 935	47,6%	93 394	53,5%	2,8%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	332 416	695 932	209,4%	535 716	161,2%	1 231 647	370,5%	(8 726 895)	320,8%	(106,1%)
Interest earned from Current and Non Current Assets	174 350	25 453	14,6%	80 395	46,1%	105 848	60,7%	67 917	49,3%	18,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	535 867	72 450	13,5%	78 333	14,6%	150 783	28,1%	105 645	35,9%	(25,9%)
Licence and permits	-	696	-	586	-	1 282	-	529	-	10,7%
Operational Revenue	1 046 832	204 533	19,5%	586 053	56,0%	790 585	75,5%	414 461	33,1%	41,4%
Non-Exchange Revenue										
Property rates	16 372 765	3 954 330	24,2%	4 493 646	27,4%	8 447 976	51,6%	3 572 746	51,5%	25,8%
Surcharges and Taxes	302 905	74 606	24,6%	75 032	24,8%	149 638	49,4%	72 010	53,9%	4,2%
Fines, penalties and forfeits	951 574	106 178	11,2%	58 666	6,2%	164 844	17,3%	30 108	3,9%	94,9%
Licences or permits	10 870	3 385	31,1%	(2 115)	(19,5%)	1 271	11,7%	1 950	64,2%	(208,4%)
Transfer and subsidies - Operational	8 281 453	4 601 328	55,6%	4 069 950	49,1%	8 671 278	104,7%	3 894 029	115,2%	4,5%
Interest	116 245	63 853	54,9%	61 239	52,7%	125 092	107,6%	37 332	66,8%	64,0%
Fuel Levy	3 838 724	650 487	16,9%	969 681	25,0%	1 610 168	41,9%	-	-	(100,0%)
Operational Revenue	118 335	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	5 914	3 028	51,2%	716	12,1%	3 745	63,3%	795	(55,4%)	(9,9%)
Other Gains	-	2 103	-	(2 116)	-	(13)	-	(505)	-	319,2%
Discontinued Operations	-	0	-	-	-	0	-	-	-	-
Operating Expenditure	73 299 518	24 263 227	33,1%	18 177 355	24,8%	42 440 582	57,9%	17 707 213	53,3%	2,7%
Employee related costs	19 007 361	4 693 221	24,7%	5 350 585	28,2%	10 043 806	52,8%	5 030 580	50,7%	6,4%
Remuneration of councillors	184 542	42 734	23,2%	45 390	24,6%	88 125	47,8%	43 829	46,9%	3,6%
Bulk purchases - electricity	16 403 226	5 514 339	33,6%	3 440 409	21,0%	8 954 748	54,6%	2 909 980	52,3%	18,2%
Inventory consumed	6 358 943	5 369 073	84,4%	(1 829 823)	(28,8%)	3 539 250	55,7%	1 233 883	50,8%	(248,3%)
Debt impairment	7 983 550	1 849 175	23,2%	2 290 072	28,7%	4 139 247	51,8%	454 206	35,1%	404,2%
Depreciation and amortisation	4 784 336	1 061 482	22,2%	1 066 407	22,3%	2 127 889	44,5%	952 035	42,2%	12,0%
Interest	2 171 098	1 015 929	46,8%	1 235 240	56,9%	2 251 170	103,7%	1 004 713	67,1%	22,9%
Contracted services	7 575 012	1 179 966	15,6%	2 273 556	30,0%	3 453 522	45,6%	969 821	28,6%	134,4%
Transfers and subsidies	138 835	1 150 930	829,0%	1 431 381	1 031,0%	2 582 311	1 860,0%	1 455 834	1 526,6%	(1,7%)
Irrecoverable debts written off	-	82 987	-	(3 301)	-	79 686	-	1 117 062	70,0%	(100,3%)
Operational costs	6 772 269	1 583 987	23,4%	2 174 404	32,1%	3 758 392	55,5%	1 599 686	51,9%	35,9%
Losses on disposal of Assets	302	18 734	6 203,4%	1 074	355,8%	19 809	6 559,1%	618	1 046,4%	73,9%
Other Losses	1 920 044	700 669	36,5%	701 958	36,6%	1 402 627	73,1%	934 968	58,8%	(24,9%)
Surplus/(Deficit)	2 094 352	(3 555 516)		2 755 694		(799 822)		(9 357 577)		
Transfers and subsidies - capital (monetary allocations)	3 208 307	520 801	16,2%	397 662	12,4%	918 464	28,6%	(5 211 670)	25,9%	(107,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 302 659	(3 034 715)		3 153 357		118 642		(14 569 247)		
Income Tax	80 168	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	5 222 491	(3 034 715)		3 153 357		118 642		(14 569 247)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 222 491	(3 034 715)		3 153 357		118 642		(14 569 247)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	299 430	-	291 625	-	591 055	-	344 635	-	(15,4%)
Surplus/(Deficit) for the year	5 222 491	(2 735 286)		3 444 982		709 696		(14 224 612)		

Part 2: Capital Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	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	7 642 206	924 276	12,1%	1 249 695	16,4%	2 173 972	28,4%	1 289 230	27,6%	(3,1%)
National Government	2 803 834	207 409	7,4%	394 421	14,1%	601 831	21,5%	367 372	28,2%	7,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	338 372	48 966	14,5%	119 850	35,4%	168 816	49,9%	132 901	33,8%	(9,8%)
Transfers recognised - capital	3 142 206	256 376	8,2%	514 271	16,4%	770 646	24,5%	500 273	29,4%	2,8%
Borrowing	2 500 000	378 582	15,1%	436 735	17,5%	815 317	32,6%	266 503	30,3%	63,9%
Internally generated funds	2 000 000	289 319	14,5%	298 689	14,9%	588 008	29,4%	522 454	24,3%	(42,8%)
Capital Expenditure Functional	7 642 206	924 276	12,1%	1 249 695	16,4%	2 173 972	28,4%	1 289 230	27,6%	(3,1%)
Municipal governance and administration	574 752	5 201	,9%	(13 250)	(2,3%)	(8 048)	(1,4%)	242 198	31,0%	(105,5%)
Executive and Council	31 771	154	,5%	695	2,2%	849	2,7%	873	6,4%	(20,4%)
Finance and administration	541 981	5 047	,9%	(13 945)	(2,6%)	(8 897)	(1,6%)	241 325	31,9%	(105,8%)
Internal audit	1 000	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 506 239	226 947	9,1%	314 302	12,5%	541 249	21,6%	241 252	21,8%	30,3%
Community and Social Services	334 531	18 837	5,6%	26 628	8,0%	45 465	13,6%	10 404	11,6%	155,9%
Sport And Recreation	21 300	3 117	14,6%	2 311	10,9%	5 428	25,5%	3 954	13,9%	(41,5%)
Public Safety	59 000	24 234	41,1%	6 523	11,1%	30 757	52,1%	15 126	13,0%	(56,9%)
Housing	1 959 133	180 759	9,2%	276 844	14,1%	457 603	23,4%	198 688	25,9%	39,3%
Health	132 275	-	-	1 995	1,5%	1 995	1,5%	13 080	11,8%	(84,7%)
Economic and Environmental Services	2 026 762	150 394	7,4%	247 406	12,2%	397 800	19,6%	187 365	16,9%	32,0%
Planning and Development	451 194	35 039	7,8%	45 303	10,0%	80 342	17,8%	126 432	30,1%	(64,2%)
Road Transport	1 553 568	115 356	7,4%	202 103	13,0%	317 459	20,4%	60 371	12,5%	234,8%
Environmental Protection	22 000	-	-	-	-	-	-	562	2,2%	(100,0%)
Trading Services	2 411 537	525 577	21,8%	655 043	27,2%	1 180 621	49,0%	550 672	41,6%	19,0%
Energy sources	1 247 285	251 158	20,1%	386 156	31,0%	637 314	51,1%	258 882	35,5%	49,2%
Water Management	758 102	88 600	11,7%	147 098	19,4%	235 698	31,1%	124 214	39,3%	18,4%
Waste Water Management	307 000	169 768	55,3%	95 063	31,0%	264 830	86,3%	120 358	71,2%	(21,0%)
Waste Management	99 150	16 052	16,2%	26 727	27,0%	42 779	43,1%	47 219	38,1%	(43,4%)
Other	122 916	16 157	13,1%	46 194	37,6%	62 351	50,7%	67 743	41,4%	(31,8%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	70 991 036	21 596 401	30,4%	22 244 228	31,3%	43 840 629	61,8%	18 653 767	58,6%	19,2%
Property rates	14 889 119	3 469 456	23,2%	3 651 937	24,5%	7 111 393	47,8%	3 261 454	51,1%	12,0%
Service charges	36 255 075	9 037 158	24,9%	9 067 147	25,0%	18 104 305	49,9%	8 567 039	49,2%	5,8%
Other revenue	7 964 737	5 075 800	63,7%	6 082 114	76,4%	11 157 914	140,1%	4 662 758	122,6%	30,4%
Transfers and Subsidies - Operational	8 281 453	3 118 463	37,7%	2 459 014	29,7%	5 577 477	67,3%	1 695 946	56,5%	45,0%
Transfers and Subsidies - Capital	3 208 307	815 178	25,4%	902 568	28,1%	1 717 746	53,5%	400 586	44,3%	125,3%
Interest	392 345	90 346	23,0%	81 448	20,8%	171 793	43,8%	65 984	38,3%	23,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(56 616 470)	(22 690 441)	40,1%	(19 037 091)	33,6%	(41 727 532)	73,7%	(17 965 133)	72,9%	6,0%
Suppliers and employees	(54 306 537)	(22 571 169)	41,6%	(17 916 965)	33,0%	(40 488 134)	74,6%	(16 991 302)	75,3%	5,4%
Finance charges	(2 171 098)	(119 272)	5,5%	(1 120 127)	51,6%	(1 239 399)	57,1%	(973 831)	36,1%	15,0%
Transfers and grants	(138 835)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	14 374 565	(1 094 040)	(7,6%)	3 207 136	22,3%	2 113 096	14,7%	688 633	9,0%	365,7%
Cash Flow from Investing Activities										
Receipts	(846 676)	71 020	(8,4%)	(2)	-	71 018	(8,4%)	(615)	-	(99,7%)
Proceeds on disposal of PPE	5 582	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(64 463)	5 370	(8,3%)	(2)	-	5 368	(8,3%)	(615)	,5%	(99,7%)
Decrease (increase) in non-current investments	(787 795)	65 650	(8,3%)	-	-	65 650	(8,3%)	-	-	-
Payments	(7 642 206)	-	-	-	-	-	-	-	-	-
Capital assets	(7 642 206)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(8 488 882)	71 020	(,8%)	(2)	-	71 018	(,8%)	(615)	-	(99,7%)
Cash Flow from Financing Activities										
Receipts	2 500 000	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 500 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(2 800 606)	(102 969)	3,7%	(1 197 703)	42,8%	(1 300 672)	46,4%	(695 918)	21,2%	72,1%
Repayment of borrowing	(2 800 606)	(102 969)	3,7%	(1 197 703)	42,8%	(1 300 672)	46,4%	(695 918)	21,2%	72,1%
Net Cash from/(used) Financing Activities	(300 606)	(102 969)	34,3%	(1 197 703)	398,4%	(1 300 672)	432,7%	(695 918)	42,2%	72,1%
Net Increase/(Decrease) in cash held	5 585 077	(1 125 989)	(20,2%)	2 009 431	36,0%	883 442	15,8%	(7 900)	24,5%	(25 534,4%)
Cash/cash equivalents at the year begin:	4 443 510	(2 314 635)	(52,0%)	(3 307 310)	(74,3%)	(2 314 635)	(52,0%)	(1 271 580)	(5,4%)	160,1%
Cash/cash equivalents at the year end:	10 034 587	(3 767 045)	(37,5%)	677 149	6,7%	677 149	6,7%	(476 333)	(4,8%)	(242,2%)

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	784 884	4,2%	605 389	3,2%	514 541	2,7%	16 823 413	89,8%	18 728 227	32,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	713 885	8,2%	385 466	4,4%	355 961	4,1%	7 233 858	83,3%	8 689 170	14,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	756 019	6,2%	558 488	4,6%	461 016	3,8%	10 457 235	85,5%	12 232 758	21,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	394 490	4,5%	316 615	3,6%	253 638	2,9%	7 895 130	89,1%	8 659 873	15,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	173 474	3,4%	134 028	2,6%	120 141	2,3%	4 708 402	91,7%	5 136 045	8,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(4 804)	(,5%)	9 440	,9%	9 651	1,0%	986 516	98,6%	1 000 803	1,7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(321 474)	(8,6%)	56 757	1,5%	75 135	2,0%	3 915 412	105,1%	3 725 831	6,4%	-	-	-	-
Total By Income Source	2 496 474	4,3%	2 066 183	3,5%	1 790 083	3,1%	52 019 966	89,1%	58 372 707	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	27 542	1,6%	43 248	2,5%	30 289	1,7%	1 638 230	94,2%	1 737 310	3,0%	-	-	-	-
Commercial	568 976	6,8%	380 026	4,5%	321 190	3,8%	7 113 333	84,8%	8 383 524	14,4%	-	-	-	-
Households	1 899 957	3,9%	1 642 909	3,4%	1 438 604	3,0%	43 270 403	89,7%	48 251 873	82,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 496 474	4,3%	2 066 183	3,5%	1 790 083	3,1%	52 019 966	89,1%	58 372 707	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 157 194	63,3%	241 508	13,2%	24 907	1,4%	404 027	22,1%	1 827 636	80,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	174 176	39,8%	38 427	8,8%	12 857	2,9%	212 603	48,5%	438 063	19,3%
Total	1 331 370	58,8%	279 935	12,4%	37 764	1,7%	616 630	27,2%	2 265 699	100,0%

Contact Details

Municipal Manager	Mr Floyd Brink	011 407 7333
Financial Manager	Mr Tebogo Moraka	011 628 4612

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF TSHWANE (TSH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure Total Expenditure as % of main appropriation		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	44 704 931	13 559 215	30,3%	14 545 306	32,5%	28 104 521	62,9%	2 852 933	36,1%	409,8%
Exchange Revenue										
Service charges - Electricity	16 648 257	5 051 203	30,3%	4 681 745	28,1%	9 732 948	58,5%	1 075 300	32,8%	335,4%
Service charges - Water	5 692 789	1 695 904	29,8%	2 051 152	36,0%	3 747 056	65,8%	494 403	31,1%	314,9%
Service charges - Waste Water Management	1 714 501	530 361	30,9%	612 762	35,7%	1 143 123	66,7%	193 388	37,2%	216,9%
Service charges - Waste Management	1 810 370	660 152	36,5%	674 274	37,2%	1 334 426	73,7%	26 350	31,7%	2 458,9%
Sale of Goods and Rendering of Services	450 542	27 007	6,0%	69 952	15,5%	96 959	21,5%	37 593	29,4%	86,1%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	558 059	513 575	92,0%	188 293	33,7%	701 868	125,8%	49 125	47,7%	283,3%
Interest earned from Current and Non Current Assets	55 048	3 575	6,5%	6 573	11,9%	10 148	18,4%	4 810	45,6%	36,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	203 700	182	,1%	5 399	2,7%	5 582	2,7%	8 702	11,2%	(38,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	510 097	62 768	12,3%	54 201	10,6%	116 969	22,9%	59 823	40,5%	(9,4%)
Non-Exchange Revenue										
Property rates	9 627 156	2 807 707	29,2%	3 401 955	35,3%	6 209 662	64,5%	741 674	31,9%	358,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	291 997	-	-	69 427	23,8%	69 427	23,8%	12 587	18,7%	451,6%
Licences or permits	43 619	13	-	29 002	66,5%	29 015	66,5%	3 967	20,3%	631,1%
Transfer and subsidies - Operational	5 112 620	1 663 988	32,5%	1 612 122	31,5%	3 276 110	64,1%	113 455	65,4%	1 320,9%
Interest	357 835	-	-	545 668	152,5%	545 668	152,5%	31 756	-	1 618,3%
Fuel Levy	1 628 341	542 780	33,3%	542 780	33,3%	1 085 560	66,7%	-	-	(100,0%)
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	44 617 378	4 182 661	9,4%	23 827 175	53,4%	28 009 835	62,8%	3 970 065	34,4%	500,2%
Employee related costs	12 640 899	2 828 458	22,4%	3 725 145	29,5%	6 553 603	51,8%	994 581	39,3%	274,5%
Remuneration of councillors	153 863	33 299	21,6%	44 243	28,8%	77 542	50,4%	11 111	33,8%	298,2%
Bulk purchases - electricity	14 377 613	-	-	12 335 656	85,8%	12 335 656	85,8%	1 536 249	37,9%	703,0%
Inventory consumed	4 428 174	341 135	7,7%	2 372 011	53,6%	2 713 146	61,3%	350 792	22,3%	576,2%
Debt impairment	3 073 621	-	-	3 040 963	98,9%	3 040 963	98,9%	10 802	33,3%	28 051,7%
Depreciation and amortisation	2 911 921	-	-	10 067	,3%	10 067	,3%	234 172	36,4%	(95,7%)
Interest	1 498 589	9	-	(6)	-	3	-	361	4,4%	(101,8%)
Contracted services	3 776 939	504 079	13,3%	1 502 959	39,8%	2 007 037	53,1%	467 795	27,1%	221,3%
Transfers and subsidies	9 683	10 522	108,7%	58 373	602,8%	68 895	711,5%	39	,8%	149 725,5%
Irrecoverable debts written off	1 563	-	-	-	-	-	-	-	-	-
Operational costs	1 744 464	465 159	26,7%	737 763	42,3%	1 202 922	69,0%	364 025	46,7%	102,7%
Losses on disposal of Assets	48	-	-	-	-	-	-	138	292,4%	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	87 553	9 376 554		(9 281 869)		94 685		(1 117 132)		
Transfers and subsidies - capital (monetary allocations)	2 010 940	-	-	465 695	23,2%	465 695	23,2%	119 641	3,2%	289,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 098 493	9 376 554		(8 816 174)		560 380		(997 491)		
Income Tax	529	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	2 097 964	9 376 554		(8 816 174)		560 380		(997 491)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 097 964	9 376 554		(8 816 174)		560 380		(997 491)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 097 964	9 376 554		(8 816 174)		560 380		(997 491)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure Total Expenditure as % of main appropriation		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	2 228 222	82 152	3,7%	464 468	20,8%	546 619	24,5%	142 218	13,5%	226,6%
National Government	1 900 359	74 569	3,9%	458 296	24,1%	532 866	28,0%	103 378	17,2%	343,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc	50 000	5 932	11,9%	-	-	5 932	11,9%	5 301	11,2%	(100,0%)
Transfers recognised - capital	1 950 359	80 502	4,1%	458 296	23,5%	538 798	27,6%	108 678	16,5%	321,7%
Borrowing	-	-	-	-	-	-	-	31 350	6,4%	(100,0%)
Internally generated funds	277 863	1 650	,6%	6 171	2,2%	7 821	2,8%	2 190	,9%	181,8%
Capital Expenditure Functional	2 228 222	82 152	3,7%	464 468	20,8%	546 619	24,5%	142 218	13,5%	226,6%
Municipal governance and administration	216 211	-	-	16 671	7,7%	16 671	7,7%	12 769	18,3%	30,8%
Executive and Council	26 200	-	-	9 601	36,6%	9 601	36,6%	-	-	(100,0%)
Finance and administration	190 011	-	-	7 070	3,7%	7 070	3,7%	12 769	18,6%	(44,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	319 746	27 825	8,7%	62 322	19,5%	90 147	28,2%	27 603	18,0%	125,8%
Community and Social Services	12 294	-	-	6 205	50,5%	6 205	50,5%	1 699	193,9%	265,2%
Sport And Recreation	2 000	1 650	82,5%	1 224	61,2%	2 874	143,7%	6 034	10,6%	(79,7%)
Public Safety	2 000	-	-	-	-	-	-	-	-	-
Housing	295 952	26 175	8,8%	50 381	17,0%	76 556	25,9%	19 870	11,2%	153,6%
Health	7 500	-	-	4 511	60,1%	4 511	60,1%	-	-	(100,0%)
Economic and Environmental Services	439 455	36 347	8,3%	109 298	24,9%	145 645	33,1%	16 930	3,0%	545,6%
Planning and Development	-	-	-	-	-	-	-	10 738	8,9%	(100,0%)
Road Transport	439 455	36 347	8,3%	109 298	24,9%	145 645	33,1%	6 192	1,4%	1 665,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	1 252 810	17 979	1,4%	276 177	22,0%	294 156	23,5%	82 616	14,7%	234,3%
Energy sources	618 127	-	-	111 938	18,1%	111 938	18,1%	42 224	16,1%	165,1%
Water Management	297 423	17 692	5,9%	100 345	33,7%	118 037	39,7%	21 412	9,9%	368,6%
Waste Water Management	319 760	287	,1%	63 893	20,0%	64 181	20,1%	18 981	18,0%	236,6%
Waste Management	17 500	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	2 300	23,0%	(100,0%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	37 879 765	10 926 465	28,8%	3 404 583	9,0%	14 331 048	37,8%	3 170 726	40,2%	7,4%
Property rates	9 145 798	802	-	3 889 213	42,5%	3 890 016	42,5%	878 643	35,1%	342,6%
Service charges	17 530 197	15 426	,1%	-	-	15 426	,1%	1 979 944	43,3%	(100,0%)
Other revenue	3 128 665	10 907 807	348,6%	(484 745)	(15,5%)	10 423 062	333,1%	24 395	55,9%	(2 087,1%)
Transfers and Subsidies - Operational	5 081 769	2 430	-	-	-	2 430	-	222 422	36,8%	(100,0%)
Transfers and Subsidies - Capital	2 022 392	-	-	114	-	114	-	-	24,3%	(100,0%)
Interest	970 943	-	-	-	-	-	-	65 322	10,2%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	36 716 524	(3 559 209)	(9,7%)	-	-	(3 559 209)	(9,7%)	3 724 553	(25,9%)	(100,0%)
Suppliers and employees	36 716 524	(3 559 209)	(9,7%)	-	-	(3 559 209)	(9,7%)	3 724 553	(25,9%)	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	74 596 289	7 367 256	9,9%	3 404 583	4,6%	10 771 838	14,4%	6 895 279	85,0%	(50,6%)
Cash Flow from Investing Activities										
Receipts	(877 838)	73 153	(8,3%)	4	-	73 157	(8,3%)	573 840	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	4	-	4	-	10 137	-	(100,0%)
Decrease (increase) in non-current investments	(877 838)	73 153	(8,3%)	-	-	73 153	(8,3%)	563 702	-	(100,0%)
Payments	(2 349 139)	-	-	-	-	-	-	(142 218)	12,3%	(100,0%)
Capital assets	(2 349 139)	-	-	-	-	-	-	(142 218)	12,3%	(100,0%)
Net Cash from/(used) Investing Activities	(3 226 977)	73 153	(2,3%)	4	-	73 157	(2,3%)	431 622	10,7%	(100,0%)
Cash Flow from Financing Activities										
Receipts	-	4 348	-	-	-	4 348	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	4 348	-	-	-	4 348	-	-	-	-
Payments	382 913	-	-	-	-	-	-	-	-	-
Repayment of borrowing	382 913	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	382 913	4 348	1,1%	-	-	4 348	1,1%	-	-	-
Net Increase/(Decrease) in cash held	71 752 226	7 444 757	10,4%	3 404 587	4,7%	10 849 343	15,1%	7 326 900	120,1%	(53,5%)
Cash/cash equivalents at the year begin:	1 266 166	-	-	15 080 119	1 191,0%	-	-	16 540 595	70,3%	(8,8%)
Cash/cash equivalents at the year end:	73 018 392	13 511 804	18,5%	12 060 041	16,5%	12 060 041	16,5%	23 867 495	131,7%	(49,5%)

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	595 248	11,3%	176 363	3,4%	142 177	2,7%	4 343 873	82,6%	5 257 660	26,8%	15 480	,3%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	352 260	15,8%	61 628	2,8%	46 843	2,1%	1 764 258	79,3%	2 224 989	11,4%	2 556	,1%	-	-
Receivables from Non-exchange Transactions - Property Rates	671 629	17,9%	101 094	2,7%	97 441	2,6%	2 883 200	76,8%	3 753 363	19,1%	2 942	,1%	-	-
Receivables from Exchange Transactions - Waste Water Management	163 331	15,2%	37 587	3,5%	31 303	2,9%	839 827	78,3%	1 072 047	5,5%	3 682	,3%	-	-
Receivables from Exchange Transactions - Waste Management	162 191	11,6%	35 843	2,6%	29 258	2,1%	1 166 535	83,7%	1 393 826	7,1%	4 548	,3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	428 334	8,7%	172 595	3,5%	156 940	3,2%	4 178 399	84,6%	4 936 269	25,2%	5 476	,1%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(680 019)	(70,5%)	5 475	,6%	(6 304)	(,7%)	1 645 600	170,6%	964 752	4,9%	345	,0%	-	-
Total By Income Source	1 692 974	8,6%	590 584	3,0%	497 657	2,5%	16 821 691	85,8%	19 602 907	100,0%	35 029	,2%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	32 697	8,1%	38 631	9,6%	(2 954)	(,7%)	333 632	63,0%	402 007	2,1%	-	-	-	-
Commercial	149 694	3,3%	91 152	2,0%	126 389	2,8%	4 211 926	92,0%	4 579 162	23,4%	7 503	,2%	-	-
Households	1 510 582	10,3%	460 801	3,2%	374 222	2,6%	12 276 132	84,0%	14 621 738	74,6%	27 526	,2%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 692 974	8,6%	590 584	3,0%	497 657	2,5%	16 821 691	85,8%	19 602 907	100,0%	35 029	,2%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 123 466	24,1%	1 063 608	22,8%	1 081 354	23,2%	1 389 767	29,8%	4 658 195	75,8%
Bulk Water	314 192	67,0%	147 091	31,3%	-	-	7 953	1,7%	469 237	7,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	279 041	27,8%	176 578	17,6%	163 212	16,3%	384 618	38,3%	1 003 449	16,3%
Auditor-General	-	-	-	-	-	-	12	100,0%	12	-
Other	15 022	100,0%	-	-	-	-	-	-	15 022	,2%
Total	1 731 721	28,2%	1 387 278	22,6%	1 244 566	20,3%	1 782 350	29,0%	6 145 914	100,0%

Contact Details

Municipal Manager	Mr Johann Mettler	012 358 4901
Financial Manager	Mr Nthabiseng Mokete	012 358 8100

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: EMFULENI (GT421)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	7 960 575	2 232 361	28,0%	1 810 400	22,7%	4 042 762	50,8%	1 773 066	55,6%	2,1%
Exchange Revenue										
Service charges - Electricity	3 717 875	1 048 783	28,2%	715 541	19,2%	1 764 324	47,5%	696 423	53,2%	2,7%
Service charges - Water	991 315	219 099	22,1%	264 585	26,7%	483 685	48,8%	251 101	55,5%	5,4%
Service charges - Waste Water Management	322 935	77 779	24,1%	81 690	25,3%	159 469	49,4%	79 387	49,0%	2,9%
Service charges - Waste Management	229 283	47 349	20,7%	50 334	22,0%	97 683	42,6%	53 698	47,2%	(6,3%)
Sale of Goods and Rendering of Services	49 369	8 310	16,8%	10 872	22,0%	19 182	38,9%	10 468	51,3%	3,9%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	128 135	31 344	24,5%	38 837	30,3%	70 181	54,8%	34 040	89,0%	14,1%
Interest earned from Current and Non Current Assets	89	3 844	4 340,9%	1 282	1 448,2%	5 126	5 789,1%	1 478	2 114,6%	(13,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	17 448	4 138	23,7%	4 118	23,6%	8 256	47,3%	4 047	139,0%	1,8%
Licence and permits	157	51	32,5%	115	73,1%	166	105,7%	34	99,7%	234,6%
Operational Revenue	5 105	3 705	72,6%	(353)	(6,9%)	3 352	65,6%	764	12,3%	(146,2%)
Non-Exchange Revenue										
Property rates	1 209 708	295 441	24,4%	307 978	25,5%	603 419	49,9%	297 820	59,2%	3,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	131 396	30 753	23,4%	18	-	30 771	23,4%	13	,1%	32,9%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 139 415	455 968	40,0%	329 003	28,9%	784 971	68,9%	338 916	68,1%	(2,9%)
Interest	18 345	5 647	30,8%	6 380	34,8%	12 027	65,6%	4 875	117,2%	30,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	151	-	-	-	151	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	7 634 265	2 033 613	26,6%	1 866 593	24,5%	3 900 206	51,1%	1 662 417	47,7%	12,3%
Employee related costs	1 533 206	315 602	20,6%	321 148	20,9%	636 751	41,5%	300 638	46,1%	6,8%
Remuneration of councillors	70 192	14 823	21,1%	19 016	27,1%	33 839	48,2%	19 349	54,0%	(1,7%)
Bulk purchases - electricity	2 440 770	739 389	30,3%	529 449	21,7%	1 268 838	52,0%	400 063	55,6%	32,3%
Inventory consumed	1 099 364	376 365	34,2%	414 686	37,7%	791 051	72,0%	180 440	45,8%	129,8%
Debt impairment	1 432 374	292 023	20,4%	287 023	20,0%	579 045	40,4%	295 619	31,8%	(2,9%)
Depreciation and amortisation	513 349	92 105	17,9%	92 105	17,9%	184 211	35,9%	185 690	38,1%	(50,4%)
Interest	-	147 344	-	43 653	-	190 997	-	96 398	181,2%	(54,7%)
Contracted services	367 135	34 187	9,3%	120 517	32,8%	154 705	42,1%	120 986	38,3%	(4%)
Transfers and subsidies	2 200	18	,8%	35	1,6%	53	2,4%	25	9,6%	37,9%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	175 673	21 662	12,3%	38 960	22,2%	60 622	34,5%	63 208	42,0%	(38,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	95	-	-	-	95	-	-	-	-
Surplus/(Deficit)	326 310	198 748		(56 192)		142 556		110 650		
Transfers and subsidies - capital (monetary allocations)	215 820	-	-	1 050	,5%	1 050	,5%	25 570	10,7%	(95,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	542 130	198 748		(55 142)		143 606		136 220		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	542 130	198 748		(55 142)		143 606		136 220		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	542 130	198 748		(55 142)		143 606		136 220		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	542 130	198 748		(55 142)		143 606		136 220		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	539 963	5 858	1,1%	31 781	5,9%	37 638	7,0%	62 922	17,6%	(49,5%)
National Government	209 453	1 275	,6%	8 385	4,0%	9 660	4,6%	16 544	9,8%	(49,3%)
Provincial Government	4 200	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Deparmt Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	213 653	1 275	,6%	8 385	3,9%	9 660	4,5%	16 544	9,5%	(49,3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	326 310	4 583	1,4%	23 395	7,2%	27 978	8,6%	46 378	28,0%	(49,6%)
Capital Expenditure Functional	539 963	5 858	1,1%	31 781	5,9%	37 638	7,0%	62 922	17,6%	(49,5%)
Municipal governance and administration	30 310	791	2,6%	101	,3%	892	2,9%	22 378	56,2%	(99,6%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	30 310	791	2,6%	101	,3%	892	2,9%	22 378	56,2%	(99,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 750	-	-	-	-	-	-	-	-	-
Community and Social Services	1 000	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 550	-	-	-	-	-	-	-	-	-
Public Safety	4 200	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	210 413	1 275	,6%	8 385	4,0%	9 660	4,6%	16 544	12,3%	(49,3%)
Planning and Development	190 913	1 275	,7%	8 385	4,4%	9 660	5,1%	16 544	13,1%	(49,3%)
Road Transport	16 500	-	-	-	-	-	-	-	-	-
Environmental Protection	3 000	-	-	-	-	-	-	-	-	-
Trading Services	290 490	3 792	1,3%	23 295	8,0%	27 086	9,3%	24 000	15,0%	(2,9%)
Energy sources	238 990	3 792	1,6%	23 295	9,7%	27 086	11,3%	24 000	17,2%	(2,9%)
Water Management	47 000	-	-	-	-	-	-	-	-	-
Waste Water Management	2 500	-	-	-	-	-	-	-	-	-
Waste Management	2 000	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	-	-	-	1 121 248	-	1 121 248	-	1 438 357	48,3%	(22,0%)
Property rates	-	-	-	136 597	-	136 597	-	197 842	47,9%	(31,0%)
Service charges	-	-	-	575 810	-	575 810	-	743 811	38,5%	(22,6%)
Other revenue	-	-	-	47 002	-	47 002	-	145 329	63,7%	(67,7%)
Transfers and Subsidies - Operational	-	-	-	341 722	-	341 722	-	328 496	1153,5%	4,0%
Transfers and Subsidies - Capital	-	-	-	19 747	-	19 747	-	21 620	13,5%	(8,7%)
Interest	-	-	-	371	-	371	-	1 258	1 521,1%	(70,5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	(1 018 812)	-	(1 018 812)	-	(1 698 089)	58,2%	(40,0%)
Suppliers and employees	-	-	-	(1 018 812)	-	(1 018 812)	-	(1 697 923)	58,2%	(40,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	(167)	19,4%	(100,0%)
Net Cash from/(used) Operating Activities	-	-	-	102 437	-	102 437	-	(259 733)	(21,1%)	(139,4%)
Cash Flow from Investing Activities										
Receipts	(14)	1	(8,3%)	-	-	1	(8,3%)	17	-	(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	(14)	1	(8,3%)	-	-	1	(8,3%)	17	-	(100,0%)
Payments	-	-	-	(30 819)	-	(30 819)	-	(62 922)	17,6%	(51,0%)
Capital assets	-	-	-	(30 819)	-	(30 819)	-	(62 922)	17,6%	(51,0%)
Net Cash from/(used) Investing Activities	(14)	1	(8,3%)	(30 819)	215 897,8%	(30 818)	215 889,5%	(62 905)	17,6%	(51,0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	405	-	405	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	405	-	405	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	405	-	405	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(14)	1	(8,3%)	72 022	(504 535,5%)	72 024	(504 543,8%)	(322 638)	(64,3%)	(122,3%)
Cash/cash equivalents at the year begin:	276 092	101 320	36,7%	85 165	30,8%	101 320	36,7%	209 486	49,0%	(59,3%)
Cash/cash equivalents at the year end:	276 078	85 165	30,8%	157 187	56,9%	157 187	56,9%	(113 152)	(17,5%)	(238,9%)

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	118 302	3,9%	85 215	2,8%	76 625	2,5%	2 791 959	90,9%	3 072 101	35,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	244 100	11,1%	183 480	8,4%	150 675	6,9%	1 613 304	73,6%	2 191 560	25,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	85 701	7,3%	46 603	4,0%	38 013	3,2%	1 005 487	85,5%	1 175 804	13,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	30 616	3,6%	23 014	2,7%	20 755	2,4%	776 605	91,3%	850 990	9,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	18 696	3,5%	13 633	2,6%	12 178	2,3%	488 423	91,6%	532 931	6,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	16 094	4,3%	15 541	4,1%	14 212	3,8%	328 962	87,8%	374 810	4,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21 495	4,1%	20 008	3,8%	21 784	4,2%	459 162	87,9%	522 449	6,0%	-	-	-	-
Total By Income Source	535 004	6,1%	387 496	4,4%	334 242	3,8%	7 463 902	85,6%	8 720 644	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	14 256	5,1%	10 804	3,9%	6 921	2,5%	245 382	88,5%	277 362	3,2%	-	-	-	-
Commercial	321 695	13,0%	223 650	9,1%	177 509	7,2%	1 747 655	70,7%	2 470 508	28,3%	-	-	-	-
Households	199 054	3,3%	153 042	2,6%	149 812	2,5%	5 470 866	91,6%	5 972 774	68,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	535 004	6,1%	387 496	4,4%	334 242	3,8%	7 463 902	85,6%	8 720 644	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	43 452	,6%	339 304	4,4%	(203 987)	(2,6%)	7 599 012	97,7%	7 777 780	83,3%
Bulk Water	1 881	,1%	145 010	10,5%	-	-	1 239 613	89,4%	1 386 504	14,8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	46 443	26,7%	11 725	6,7%	294	,2%	115 510	66,4%	173 971	1,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	91 775	1,0%	496 039	5,3%	(203 694)	(2,2%)	8 954 135	95,9%	9 338 255	100,0%

Contact Details

Municipal Manager	Mr April Ntuli	087 562 1980
Financial Manager	Mr Mfarelani Maseanoka	087 562 0497

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MIDVAAL (GT422)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure Total Expenditure as % of main appropriation		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 694 996	442 089	26,1%	381 633	22,5%	823 722	48,6%	372 465	52,1%	2,5%
Exchange Revenue										
Service charges - Electricity	601 337	138 764	23,1%	112 812	18,8%	251 576	41,8%	105 051	46,3%	7,4%
Service charges - Water	274 372	64 770	23,6%	68 910	25,1%	133 680	48,7%	64 059	45,4%	7,6%
Service charges - Waste Water Management	58 893	17 053	29,0%	16 822	28,6%	33 875	57,5%	14 984	54,7%	12,3%
Service charges - Waste Management	59 433	15 599	26,2%	15 287	25,7%	30 886	52,0%	14 185	50,6%	7,8%
Sale of Goods and Rendering of Services	7 273	2 832	38,9%	1 844	25,4%	4 676	64,3%	1 477	50,6%	24,8%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	17 662	5 104	28,9%	6 019	34,1%	11 123	63,0%	278	38,5%	2 064,1%
Interest earned from Current and Non Current Assets	21 144	9 704	45,9%	11 021	52,1%	20 726	98,0%	7 993	66,8%	37,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 315	287	21,8%	263	20,0%	550	41,8%	301	46,5%	(12,5%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 918	580	14,8%	243	6,2%	823	21,0%	853	33,1%	(71,6%)
Non-Exchange Revenue										
Property rates	321 362	80 936	25,2%	79 283	24,7%	160 219	49,9%	75 998	52,8%	4,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	124 813	15 598	12,5%	13 374	10,7%	28 972	23,2%	33 528	69,9%	(60,1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	193 221	87 269	45,2%	51 680	26,7%	138 949	71,9%	50 272	69,2%	2,8%
Interest	10 254	3 592	35,0%	4 075	39,7%	7 667	74,8%	3 486	91,9%	16,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 801 035	332 163	18,4%	367 236	20,4%	699 399	38,8%	342 628	45,2%	7,2%
Employee related costs	433 982	89 953	20,7%	90 640	20,9%	180 593	41,6%	86 124	45,0%	5,2%
Remuneration of councillors	13 860	3 511	25,3%	4 352	31,4%	7 863	56,7%	3 776	50,3%	15,3%
Bulk purchases - electricity	507 668	119 521	23,5%	106 265	20,9%	225 786	44,5%	86 410	52,7%	23,0%
Inventory consumed	162 300	33 724	20,8%	47 645	29,4%	81 369	50,1%	46 627	62,9%	2,2%
Debt impairment	169 656	13 326	7,9%	11 049	6,5%	24 375	14,4%	33 002	37,9%	(66,5%)
Depreciation and amortisation	140 855	26 053	18,5%	26 730	19,0%	52 783	37,5%	27 392	39,1%	(2,4%)
Interest	24 212	650	2,7%	6 872	28,4%	7 522	31,1%	7 677	46,1%	(10,5%)
Contracted services	195 539	25 227	12,9%	44 631	22,8%	69 858	35,7%	36 132	36,2%	23,5%
Transfers and subsidies	1 500	375	25,0%	109	7,3%	484	32,3%	544	85,6%	(79,9%)
Irrecoverable debts written off	6 496	1 122	17,3%	1 240	19,1%	2 362	36,4%	911	66,5%	36,1%
Operational costs	97 301	18 701	19,2%	27 703	28,5%	46 404	47,7%	13 853	38,1%	100,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	180	-	(100,0%)
Other Losses	47 665	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(106 038)	109 926		14 397		124 323		29 838		
Transfers and subsidies - capital (monetary allocations)	101 140	7 465	7,4%	26 156	25,9%	33 621	33,2%	41 487	43,4%	(37,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(4 899)	117 391		40 553		157 943		71 324		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(4 899)	117 391		40 553		157 943		71 324		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(4 899)	117 391		40 553		157 943		71 324		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(4 899)	117 391		40 553		157 943		71 324		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure Total Expenditure as % of main appropriation		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	259 622	27 769	10,7%	54 197	20,9%	81 967	31,6%	53 091	43,7%	2,1%
National Government	84 307	13 926	16,5%	30 863	36,6%	44 788	53,1%	28 390	45,3%	8,7%
Provincial Government	8 200	111	1,4%	2 032	24,8%	2 143	26,1%	11 710	50,0%	(82,6%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Deparm A	4 000	1 000	25,0%	1 995	49,9%	2 995	74,9%	-	-	(100,0%)
Transfers recognised - capital	96 507	15 036	15,6%	34 890	36,2%	49 926	51,7%	40 100	44,2%	(13,0%)
Borrowing	74 780	4 708	6,3%	8 209	11,0%	12 917	17,3%	1 792	57,0%	358,1%
Internally generated funds	88 335	8 025	9,1%	11 098	12,6%	19 124	21,6%	11 200	36,6%	(9%)
Capital Expenditure Functional	259 622	27 769	10,7%	54 197	20,9%	81 967	31,6%	53 091	43,7%	2,1%
Municipal governance and administration	34 620	7 865	22,7%	6 911	20,0%	14 776	42,7%	1 539	41,7%	349,1%
Executive and Council	1 130	-	-	-	-	-	-	2	-	(100,0%)
Finance and administration	33 490	7 865	23,5%	6 911	20,6%	14 776	44,1%	1 537	41,6%	349,5%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	40 823	4 299	10,5%	10 020	24,5%	14 319	35,1%	5 231	27,6%	91,6%
Community and Social Services	7 500	111	1,5%	1 823	24,3%	1 934	25,8%	1 320	19,9%	38,1%
Sport And Recreation	22 208	4 164	18,7%	5 972	26,9%	10 135	45,6%	1 630	31,2%	266,4%
Public Safety	11 115	24	2%	2 225	20,0%	2 249	20,2%	2 281	29,9%	(2,4%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	47 348	5 164	10,9%	4 757	10,0%	9 921	21,0%	8 508	39,2%	(44,1%)
Planning and Development	10 500	4 530	43,1%	4 757	45,3%	9 287	88,4%	2 443	37,6%	94,8%
Road Transport	36 848	634	1,7%	-	-	634	1,7%	6 065	39,9%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	136 831	10 442	7,6%	32 509	23,8%	42 951	31,4%	37 814	49,6%	(14,0%)
Energy sources	52 912	5 628	10,6%	13 949	26,4%	19 576	37,0%	9 359	19,5%	49,0%
Water Management	51 899	4 771	9,2%	14 590	28,1%	19 361	37,3%	27 753	87,0%	(47,4%)
Waste Water Management	15 650	33	2%	3 970	25,4%	4 003	25,6%	195	2,8%	1 940,1%
Waste Management	16 370	10	,1%	-	-	10	,1%	507	81,9%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 726 284	1 272 432	73,7%	458 022	26,5%	1 730 454	100,2%	255 259	69,3%	79,4%
Property rates	295 653	60 930	20,6%	69 768	23,6%	130 698	44,2%	59 525	44,5%	17,2%
Service charges	927 799	186 407	20,1%	186 622	20,1%	373 030	40,2%	169 649	34,3%	10,0%
Other revenue	35 490	909 696	2 563,3%	92 691	261,2%	1 002 387	2 824,4%	(70 823)	(242,3%)	(230,9%)
Transfers and Subsidies - Operational	345 060	66 891	19,4%	53 513	15,5%	120 404	34,9%	45 308	26,2%	18,1%
Transfers and Subsidies - Capital	101 140	39 358	38,9%	44 740	44,2%	84 098	83,2%	43 607	81,4%	2,6%
Interest	21 144	9 149	43,3%	10 688	50,5%	19 837	93,8%	7 993	64,2%	33,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 544 086)	(783 591)	50,7%	(331 674)	21,5%	(1 115 265)	72,2%	(280 775)	85,2%	18,1%
Suppliers and employees	(1 519 873)	(783 591)	51,6%	(331 674)	21,8%	(1 115 265)	73,4%	(280 775)	86,5%	18,1%
Finance charges	(24 212)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	182 199	488 841	268,3%	126 348	69,3%	615 189	337,6%	(25 516)	(11,6%)	(595,2%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(249 492)	(27 769)	11,1%	(53 707)	21,5%	(81 476)	32,7%	(53 091)	44,5%	1,2%
Capital assets	(249 492)	(27 769)	11,1%	(53 707)	21,5%	(81 476)	32,7%	(53 091)	44,5%	1,2%
Net Cash from/(used) Investing Activities	(249 492)	(27 769)	11,1%	(53 707)	21,5%	(81 476)	32,7%	(53 091)	44,5%	1,2%
Cash Flow from Financing Activities										
Receipts	116 080	175	,2%	90	,1%	265	,2%	2	,1%	4 114,1%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	116 080	(185)	(,2%)	(193)	(,2%)	(378)	(,3%)	-	-	(100,0%)
Increase (decrease) in consumer deposits	-	360	-	283	-	643	-	2	-	13 142,8%
Payments	(42 233)	(331)	8%	(8 005)	19,0%	(8 336)	19,7%	(15 390)	40,3%	(48,0%)
Repayment of borrowing	(42 233)	(331)	8%	(8 005)	19,0%	(8 336)	19,7%	(15 390)	40,3%	(48,0%)
Net Cash from/(used) Financing Activities	73 847	(156)	(,2%)	(7 915)	(10,7%)	(8 071)	(10,9%)	(15 388)	57,9%	(48,6%)
Net Increase/(Decrease) in cash held	6 554	460 916	7 033,1%	64 726	987,6%	525 642	8 020,7%	(93 995)	(510,0%)	(168,9%)
Cash/cash equivalents at the year begin:	150 433	495 402	329,3%	956 318	635,7%	495 402	329,3%	459 250	83,5%	108,2%
Cash/cash equivalents at the year end:	156 987	956 318	609,2%	1 021 044	650,4%	1 021 044	650,4%	365 255	61,4%	179,5%

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	18 251	11,9%	7 744	5,1%	6 010	3,9%	121 001	79,1%	153 006	23,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	18 635	42,9%	6 820	15,7%	3 623	8,3%	14 401	33,1%	43 478	6,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 552	10,0%	7 812	4,0%	6 806	3,5%	160 912	82,5%	195 082	30,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 548	10,5%	1 835	4,2%	1 591	3,7%	35 496	81,7%	43 470	6,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 130	9,2%	1 958	4,4%	1 609	3,6%	37 130	82,8%	44 827	6,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 619	4,5%	3 494	4,3%	3 614	4,5%	70 087	86,7%	80 814	12,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 755	3,2%	3 640	4,2%	5 352	6,2%	74 649	86,4%	86 396	13,4%	-	-	-	-
Total By Income Source	71 490	11,0%	33 302	5,1%	28 605	4,4%	513 676	79,4%	647 072	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 207	7,4%	502	3,1%	395	2,4%	14 191	87,1%	16 295	2,5%	-	-	-	-
Commercial	24 228	22,2%	8 685	8,0%	4 765	4,4%	71 353	65,4%	109 030	16,8%	-	-	-	-
Households	46 055	8,8%	24 115	4,6%	23 445	4,5%	428 132	82,1%	521 747	80,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	71 490	11,0%	33 302	5,1%	28 605	4,4%	513 676	79,4%	647 072	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	48 116	100,0%	-	-	-	-	-	-	48 116	49,2%
Bulk Water	16 635	100,0%	-	-	-	-	-	-	16 635	17,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	32 993	100,0%	-	-	-	-	-	-	32 993	33,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	97 745	100,0%	-	-	-	-	-	-	97 745	100,0%

Contact Details

Municipal Manager	Mrs Serrah Mhlanga	016 360 7412
Financial Manager	Ms Koobashni Desai (Acting)	016 360 7611

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: LESEDI (GT423)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
Operating Revenue and Expenditure										
Operating Revenue	1 209 418	357 904	29,6%	294 680	24,4%	652 584	54,0%	258 890	47,8%	13,8%
Exchange Revenue										
Service charges - Electricity	489 200	149 418	30,5%	99 067	20,3%	248 485	50,8%	77 835	36,8%	27,3%
Service charges - Water	176 627	39 081	22,1%	42 310	24,0%	81 391	46,1%	43 656	52,7%	(3,1%)
Service charges - Waste Water Management	39 244	9 483	24,2%	9 401	24,0%	18 883	48,1%	8 568	47,5%	9,7%
Service charges - Waste Management	48 392	11 974	24,7%	11 355	23,5%	23 329	48,2%	9 833	52,4%	15,5%
Sale of Goods and Rendering of Services	4 291	633	14,7%	849	19,8%	1 482	34,5%	709	29,3%	19,7%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	49 014	13 152	26,8%	10 802	22,0%	23 954	48,9%	10 946	52,0%	(1,3%)
Interest earned from Current and Non Current Assets	1 500	-	-	2 406	160,4%	2 406	160,4%	50	15,9%	4 729,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 429	975	15,2%	983	15,3%	1 958	30,5%	949	31,3%	3,5%
Licence and permits	12	4	32,6%	2	16,3%	6	48,9%	2	113,1%	22,9%
Operational Revenue	402	357	88,7%	864	214,7%	1 220	303,4%	2 125	577,9%	(59,4%)
Non-Exchange Revenue										
Property rates	166 783	41 707	25,0%	41 811	25,1%	83 519	50,1%	38 606	50,3%	8,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 053	22	2,0%	17	1,6%	38	3,6%	5	,1%	204,9%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	222 599	90 164	40,5%	73 842	33,2%	164 007	73,7%	64 767	71,1%	14,0%
Interest	3 871	938	24,2%	971	25,1%	1 909	49,3%	838	41,6%	15,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	(4)	-	-	-	(4)	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 327 781	230 123	17,3%	284 619	21,4%	514 742	38,8%	157 778	35,6%	80,4%
Employee related costs	249 968	57 857	23,1%	59 016	23,6%	116 873	46,8%	53 775	47,2%	9,7%
Remuneration of councillors	12 878	3 071	23,9%	3 802	29,5%	6 874	53,4%	3 413	49,0%	11,4%
Bulk purchases - electricity	454 031	93 098	20,5%	82 094	18,1%	175 192	38,6%	29 277	41,3%	180,4%
Inventory consumed	140 145	25 731	18,4%	34 774	24,8%	60 505	43,2%	21 985	37,7%	58,2%
Debt impairment	-	-	-	6	-	6	-	-	-	(100,0%)
Depreciation and amortisation	45 247	-	-	-	-	-	-	-	-	-
Interest	2 833	2 778	98,1%	6 021	212,6%	8 799	310,6%	2 503	59,1%	140,6%
Contracted services	114 547	13 600	11,9%	29 611	25,9%	43 211	37,7%	25 275	36,5%	17,2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	240 889	13 461	5,6%	41 351	17,2%	54 811	22,8%	-	-	(100,0%)
Operational costs	67 243	20 528	30,5%	27 944	41,6%	48 472	72,1%	21 550	57,3%	29,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(118 363)	127 780		10 061		137 841		101 111		
Transfers and subsidies - capital (monetary allocations)	90 066	-	-	29 906	33,2%	29 906	33,2%	14 204	28,9%	110,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(28 297)	127 780		39 967		167 748		115 315		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(28 297)	127 780		39 967		167 748		115 315		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(28 297)	127 780		39 967		167 748		115 315		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(28 297)	127 780		39 967		167 748		115 315		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	87 314	-	-	28 237	32,3%	28 237	32,3%	13 803	24,4%	104,6%
National Government	83 313	-	-	24 288	29,2%	24 288	29,2%	10 876	30,1%	123,3%
Provincial Government	4 001	-	-	1 744	43,6%	1 744	43,6%	3 126	36,1%	(44,2%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	87 314	-	-	26 033	29,8%	26 033	29,8%	14 002	30,8%	85,9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	2 204	-	2 204	-	(199)	4%	(1 204,9%)
Capital Expenditure Functional	89 514	-	-	29 204	32,6%	29 204	32,6%	13 803	24,6%	111,6%
Municipal governance and administration	-	-	-	968	-	968	-	(21)	6,9%	(4 642,6%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	968	-	968	-	(21)	6,9%	(4 642,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	6 201	-	-	3 788	61,1%	3 788	61,1%	3 126	30,7%	21,2%
Community and Social Services	4 001	-	-	1 744	43,6%	1 744	43,6%	2 622	56,3%	(33,5%)
Sport And Recreation	2 200	-	-	-	-	-	-	-	5,7%	-
Public Safety	-	-	-	2 043	-	2 043	-	505	12,0%	304,7%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	26 928	-	-	3 453	12,8%	3 453	12,8%	5 832	36,0%	(40,8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	26 928	-	-	3 453	12,8%	3 453	12,8%	5 856	36,0%	(41,0%)
Environmental Protection	-	-	-	-	-	-	-	(24)	-	(100,0%)
Trading Services	56 385	-	-	20 996	37,2%	20 996	37,2%	4 865	20,9%	331,6%
Energy sources	37 577	-	-	14 291	38,0%	14 291	38,0%	11 119	27,5%	28,5%
Water Management	18 808	-	-	6 705	35,6%	6 705	35,6%	(3 111)	(18,5%)	(315,5%)
Waste Water Management	-	-	-	-	-	-	-	(3 143)	25,1%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	(86 289)	249 633	(289,3%)	287 991	(333,8%)	537 623	(623,0%)	260 341	46,7%	10,6%
Property rates	(140 089)	21 324	(15,2%)	39 067	(27,9%)	60 391	(43,1%)	28 676	30,3%	36,2%
Service charges	(148 785)	90 743	(61,0%)	129 897	(87,3%)	220 640	(148,3%)	89 585	20,9%	45,0%
Other revenue	(7 290)	16 397	(224,9%)	18 507	(253,9%)	34 904	(478,8%)	53 919	291,2%	(65,7%)
Transfers and Subsidies - Operational	143 319	95 171	66,4%	77 726	54,2%	172 897	120,6%	61 755	76,8%	25,9%
Transfers and Subsidies - Capital	65 057	25 997	40,0%	22 694	34,9%	48 691	74,8%	26 407	57,4%	(14,1%)
Interest	1 500	-	-	99	6,6%	99	6,6%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 100 188)	(184 300)	16,8%	(133 390)	12,1%	(317 690)	28,9%	(183 503)	32,4%	(27,3%)
Suppliers and employees	(1 100 188)	(184 300)	16,8%	(133 390)	12,1%	(317 690)	28,9%	(183 503)	32,5%	(27,3%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(1 186 477)	65 333	(5,5%)	154 601	(13,0%)	219 933	(18,5%)	76 839	167,0%	101,2%
Cash Flow from Investing Activities										
Receipts	-	17	-	-	-	17	-	-	-	-
Proceeds on disposal of PPE	-	17	-	-	-	17	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	-	(24 399)	-	(33 405)	-	(57 804)	-	(26 019)	39,7%	28,4%
Capital assets	-	(24 399)	-	(33 405)	-	(57 804)	-	(26 019)	39,7%	28,4%
Net Cash from/(used) Investing Activities	-	(24 382)	-	(33 405)	-	(57 787)	-	(26 019)	39,7%	28,4%
Cash Flow from Financing Activities										
Receipts	-	63	-	129	-	191	-	31	-	310,3%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	63	-	129	-	191	-	31	-	310,3%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	63	-	129	-	191	-	31	(,3%)	310,3%
Net Increase/(Decrease) in cash held	(1 186 477)	41 014	(3,5%)	121 324	(10,2%)	162 338	(13,7%)	50 851	7 279,8%	138,6%
Cash/cash equivalents at the year begin:	-	41 470	-	111 564	-	41 470	-	94 202	(10 496,7%)	18,4%
Cash/cash equivalents at the year end:	(1 186 477)	111 564	(9,4%)	232 888	(19,6%)	232 888	(19,6%)	145 053	5 686,6%	60,6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	17 048	3,0%	11 903	2,1%	11 972	2,1%	518 658	92,7%	559 581	33,2%	(1 329)	(,2%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	27 270	5,3%	10 664	2,1%	11 142	2,2%	468 488	90,5%	517 564	30,7%	(680)	(,1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	10 600	7,6%	4 421	3,2%	3 735	2,7%	120 982	86,6%	139 739	8,3%	(191)	(,1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 167	2,6%	2 132	1,7%	2 047	1,7%	116 479	94,1%	123 826	7,4%	(262)	(,2%)	-	-
Receivables from Exchange Transactions - Waste Management	3 871	2,3%	2 941	1,7%	3 186	1,9%	159 995	94,1%	169 993	10,1%	(306)	(,2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 395	4,1%	4 305	4,0%	4 345	4,0%	95 379	88,0%	108 423	6,4%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23	-	47	,1%	16	-	64 644	99,9%	64 729	3,8%	(362)	(,6%)	-	-
Total By Income Source	66 376	3,9%	36 413	2,2%	36 441	2,2%	1 544 625	91,7%	1 683 855	100,0%	(3 128)	(,2%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 561	6,5%	5 220	3,9%	5 355	4,0%	113 469	85,6%	132 604	7,9%	-	-	-	-
Commercial	18 603	10,7%	3 422	2,0%	3 075	1,8%	148 710	85,6%	173 810	10,3%	-	-	-	-
Households	39 212	2,8%	27 771	2,0%	28 012	2,0%	1 282 446	93,1%	1 377 441	81,8%	(3 128)	(,2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	66 376	3,9%	36 413	2,2%	36 441	2,2%	1 544 625	91,7%	1 683 855	100,0%	(3 128)	(,2%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	8 272	7,1%	108 055	92,9%	116 327	61,7%
Bulk Water	-	-	-	-	-	-	1 274	100,0%	1 274	,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	23 356	32,9%	13 641	19,2%	990	1,4%	32 927	46,4%	70 913	37,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	23 356	12,4%	13 641	7,2%	9 262	4,9%	142 256	75,5%	188 514	100,0%

Contact Details

Municipal Manager	Mr Sibusiso Dlamini (Acting)	016 492 0025
Financial Manager	Ms Gugu Mncube (Acting)	016 492 0031

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: SEDIBENG (DC42)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter		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	408 337	144 771	35,5%	129 454	31,7%	274 225	67,2%	126 093	64,7%	2,7%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	235	50	21,5%	48	20,5%	98	42,0%	46	5,6%	4,9%
Agency services	75 239	13 781	18,3%	20 711	27,5%	34 493	45,8%	20 141	46,5%	2,8%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 325	1 372	59,0%	1 153	49,6%	2 525	108,6%	754	67,1%	53,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	480	57	11,8%	253	52,7%	310	64,5%	225	163,4%	12,4%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 765	202	4,2%	1 984	41,6%	2 186	45,9%	2 044	49,6%	(2,9%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	1 680	95	5,7%	40	2,4%	135	8,0%	50	7,6%	(20,0%)
Transfer and subsidies - Operational	323 574	129 214	39,9%	105 233	32,5%	234 448	72,5%	102 822	69,5%	2,3%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	40	-	-	30	76,2%	30	76,2%	12	29,9%	155,3%
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	423 072	101 032	23,9%	103 742	24,5%	204 773	48,4%	92 108	44,5%	12,6%
Employee related costs	306 391	76 965	25,1%	75 053	24,5%	152 019	49,6%	71 033	48,9%	5,7%
Remuneration of councillors	14 738	3 425	23,2%	3 698	25,1%	7 123	48,3%	3 727	49,3%	(8%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4 054	1 166	28,8%	1 015	25,0%	2 181	53,8%	822	32,8%	23,4%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	9 026	-	-	4 250	47,1%	4 250	47,1%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	42 700	5 523	12,9%	8 641	20,2%	14 164	33,2%	4 211	21,7%	105,2%
Transfers and subsidies	12 390	2 039	16,5%	3 013	24,3%	5 051	40,8%	4 389	34,8%	(31,4%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	33 733	11 913	35,3%	8 071	23,9%	19 985	59,2%	7 926	51,5%	1,8%
Losses on disposal of Assets	40	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(14 735)	43 740		25 712		69 452		33 985		
Transfers and subsidies - capital (monetary allocations)	367	-	-	41	11,3%	41	11,3%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(14 368)	43 740		25 754		69 493		33 985		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(14 368)	43 740		25 754		69 493		33 985		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(14 368)	43 740		25 754		69 493		33 985		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(14 368)	43 740		25 754		69 493		33 985		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	2 167	319	14,7%	92	4,3%	411	19,0%	52	14,1%	78,8%
National Government	367	-	-	41	11,3%	41	11,3%	-	-	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	367	-	-	41	11,3%	41	11,3%	-	-	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 800	319	17,7%	51	2,8%	370	20,5%	52	14,1%	(1,3%)
Capital Expenditure Functional	2 287	319	13,9%	92	4,0%	411	18,0%	52	14,1%	78,8%
Municipal governance and administration	1 920	319	16,6%	51	2,6%	370	19,3%	52	14,1%	(1,3%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 920	319	16,6%	51	2,6%	370	19,3%	52	14,1%	(1,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	367	-	-	41	11,3%	41	11,3%	-	-	(100,0%)
Planning and Development	367	-	-	41	11,3%	41	11,3%	-	-	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	664 127	236 356	35,6%	228 407	34,1%	462 764	69,7%	179 294	61,8%	26,3%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	337 861	97 552	28,9%	119 143	35,3%	216 695	64,1%	177 837	120,6%	(33,0%)
Transfers and Subsidies - Operational	323 941	137 433	42,4%	106 111	32,8%	243 544	75,2%	703	1,4%	14 994,1%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	2 325	1 372	59,0%	1 153	49,6%	2 525	108,6%	754	-	53,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(673 390)	(208 953)	31,0%	(211 046)	31,3%	(419 998)	62,4%	(160 360)	55,1%	31,6%
Suppliers and employees	(673 390)	(208 953)	31,0%	(211 046)	31,3%	(419 998)	62,4%	(160 360)	55,1%	31,6%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(9 264)	27 404	(295,8%)	15 362	(165,8%)	42 766	(461,6%)	18 935	1 838,2%	(18,9%)
Cash Flow from Investing Activities										
Receipts	40	-	-	30	76,2%	30	76,2%	-	-	(100,0%)
Proceeds on disposal of PPE	40	-	-	30	76,2%	30	76,2%	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(2 167)	(319)	14,7%	(92)	4,3%	(411)	19,0%	(52)	14,1%	78,8%
Capital assets	(2 167)	(319)	14,7%	(92)	4,3%	(411)	19,0%	(52)	14,1%	78,8%
Net Cash from/(used) Investing Activities	(2 127)	(319)	15,0%	(62)	2,9%	(380)	17,9%	(52)	14,1%	19,6%
Cash Flow from Financing Activities										
Receipts	-	(3)	-	5	-	3	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(3)	-	5	-	3	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(3)	-	5	-	3	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(11 391)	27 082	(237,8%)	15 305	(134,4%)	42 388	(372,1%)	18 883	(46 417,8%)	(18,9%)
Cash/cash equivalents at the year begin:	21 030	31 062	147,7%	59 865	284,7%	31 062	147,7%	41 796	313,3%	43,2%
Cash/cash equivalents at the year end:	9 639	59 865	621,1%	75 171	779,9%	75 171	779,9%	61 335	1 102,8%	22,6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14	,6%	-	-	10	,5%	2 092	98,9%	2 116	100,0%	-	-	11 415	539,6%
Total By Income Source	14	,6%	-	-	10	,5%	2 092	98,9%	2 116	100,0%	-	-	11 415	539,6%
Debtors Age Analysis By Customer Group														
Organs of State	14	,6%	-	-	10	,5%	2 092	98,9%	2 116	100,0%	-	-	11 415	539,6%
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	14	,6%	-	-	10	,5%	2 092	98,9%	2 116	100,0%	-	-	11 415	539,6%

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)	295	100,0%	-	-	-	-	-	-	295	,2%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	28 682	16,4%	-	-	-	-	146 727	83,6%	175 409	99,8%
Total	28 977	16,5%	-	-	-	-	146 727	83,5%	175 704	100,0%

Contact Details

Municipal Manager	Mr Motswaledi Makhutle (Acting)	016 450 3201
Financial Manager	Ms Kajal Wiese	016 450 3110

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MOGALE CITY (GT481)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	3 942 644	1 056 583	26,8%	1 028 380	26,1%	2 084 963	52,9%	829 192	51,8%	24,0%
Exchange Revenue										
Service charges - Electricity	1 454 450	332 012	22,8%	332 873	22,9%	664 885	45,7%	241 408	45,4%	37,9%
Service charges - Water	454 562	112 202	24,7%	125 928	27,7%	238 130	52,4%	110 767	44,8%	13,7%
Service charges - Waste Water Management	281 183	81 440	29,0%	76 812	27,3%	158 252	56,3%	66 451	50,5%	15,6%
Service charges - Waste Management	127 499	34 103	26,7%	33 876	26,6%	67 979	53,3%	31 375	50,0%	8,0%
Sale of Goods and Rendering of Services	27 455	2 674	9,7%	6 258	22,8%	8 932	32,5%	5 404	47,6%	15,8%
Agency services	32 391	6 207	19,2%	10 657	32,9%	16 864	52,1%	(1 944)	54,8%	(648,2%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	87 236	38 919	44,6%	41 049	47,1%	79 968	91,7%	21 419	82,2%	91,7%
Interest earned from Current and Non Current Assets	4 128	3 923	95,0%	4 089	99,0%	8 012	194,1%	1 166	108,9%	250,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	188	88	47,1%	94	50,2%	182	97,3%	67	59,5%	40,2%
Rental from Fixed Assets	6 891	466	6,8%	1 615	23,4%	2 081	30,2%	1 886	92,1%	(14,4%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	37 747	3 602	9,5%	2 512	6,7%	6 114	16,2%	4 156	45,4%	(39,6%)
Non-Exchange Revenue										
Property rates	647 121	161 258	24,9%	163 426	25,3%	324 684	50,2%	152 016	54,8%	7,5%
Surcharges and Taxes	21 926	10 124	46,2%	9 609	43,8%	19 733	90,0%	4 365	-	120,1%
Fines, penalties and forfeits	116 268	7 304	6,3%	8 556	7,4%	15 860	13,6%	(981)	4,8%	(972,3%)
Licences or permits	89	5	5,3%	19	21,1%	24	26,4%	19	112,2%	4,2%
Transfer and subsidies - Operational	643 511	262 257	40,8%	211 008	32,8%	473 264	73,5%	191 617	70,2%	10,1%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	4 066 603	908 109	22,3%	793 042	19,5%	1 701 151	41,8%	710 885	42,7%	11,6%
Employee related costs	1 012 780	231 284	22,8%	245 621	24,3%	476 905	47,1%	225 457	42,0%	8,9%
Remuneration of councillors	42 958	9 154	21,3%	11 492	26,8%	20 646	48,1%	12 162	54,7%	(5,5%)
Bulk purchases - electricity	1 207 387	368 427	30,5%	220 141	18,2%	588 568	48,7%	211 239	50,2%	4,2%
Inventory consumed	501 587	122 977	24,5%	130 104	25,9%	253 081	50,5%	117 944	58,5%	10,3%
Debt impairment	351 265	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	271 047	59 153	21,8%	71 395	26,3%	130 548	48,2%	53 350	43,1%	33,8%
Interest	24 208	6 297	26,0%	7 068	29,2%	13 364	55,2%	6 759	45,4%	4,6%
Contracted services	423 740	57 522	13,6%	77 693	18,3%	135 215	31,9%	113 132	61,0%	(31,3%)
Transfers and subsidies	5 861	-	-	194	3,3%	194	3,3%	137	8,6%	41,7%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	225 769	53 294	23,6%	29 335	13,0%	82 629	36,6%	(29 294)	(9,1%)	(200,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	1	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(123 959)	148 475		235 338		383 813		118 308		
Transfers and subsidies - capital (monetary allocations)	375 768	40 689	10,8%	117 541	31,3%	158 230	42,1%	40 418	13,0%	190,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	251 809	189 163		352 879		542 043		158 725		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	251 809	189 163		352 879		542 043		158 725		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	251 809	189 163		352 879		542 043		158 725		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	251 809	189 163		352 879		542 043		158 725		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	7 159 623	53 723	,8%	128 005	1,8%	181 728	2,5%	28 219	7,8%	353,6%
National Government	244 067	32 765	13,4%	94 481	38,7%	127 246	52,1%	24 130	12,0%	291,5%
Provincial Government	131 701	7 924	6,0%	23 060	17,5%	30 984	23,5%	(4 526)	(4,3%)	(609,5%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	375 768	40 689	10,8%	117 541	31,3%	158 230	42,1%	19 604	6,9%	499,6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 783 855	13 034	,2%	10 464	,2%	23 498	,3%	8 615	11,5%	21,5%
Capital Expenditure Functional	450 885	53 723	11,9%	128 005	28,4%	181 728	40,3%	28 219	7,8%	353,6%
Municipal governance and administration	42 857	3 378	7,9%	5 319	12,4%	8 697	20,3%	3 817	4,7%	39,3%
Executive and Council	200	-	-	-	-	-	-	42	70,6%	(100,0%)
Finance and administration	42 557	3 378	7,9%	5 319	12,5%	8 697	20,4%	3 775	4,6%	40,9%
Internal audit	100	-	-	-	-	-	-	-	-	-
Community and Public Safety	63 161	2 344	3,7%	33 345	52,8%	35 688	56,5%	4 507	10,3%	639,9%
Community and Social Services	3 190	-	-	1 032	32,4%	1 032	32,4%	-	-	(100,0%)
Sport And Recreation	21 700	30	,1%	17 645	81,3%	17 675	81,5%	2 149	10,7%	721,1%
Public Safety	1 229	-	-	-	-	-	-	-	-	-
Housing	27 892	388	1,4%	9 054	32,5%	9 441	33,8%	-	-	(100,0%)
Health	9 150	1 926	21,1%	5 613	61,3%	7 540	82,4%	2 358	13,8%	138,1%
Economic and Environmental Services	48 929	27 073	55,3%	5 166	10,6%	32 239	65,9%	7 224	47,4%	(28,5%)
Planning and Development	40 450	27 073	66,9%	3 660	9,0%	30 733	76,0%	130	14,5%	2 708,9%
Road Transport	8 479	-	-	1 506	17,8%	1 506	17,8%	7 093	49,3%	(78,8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	295 839	20 928	7,1%	84 099	28,4%	105 027	35,5%	12 672	6,1%	563,7%
Energy sources	61 744	1 432	2,3%	20 692	33,5%	22 123	35,8%	2 599	7,5%	696,2%
Water Management	162 467	19 497	12,0%	40 622	25,0%	60 118	37,0%	(4 452)	(3,7%)	(1 012,5%)
Waste Water Management	30 200	-	-	16 780	55,6%	16 780	55,6%	701	2,0%	2 293,6%
Waste Management	41 428	-	-	6 005	14,5%	6 005	14,5%	13 823	19,6%	(56,6%)
Other	100	-	-	77	76,9%	77	76,9%	-	-	(100,0%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 555 407	(45 181)	(2,9%)	9 346	,6%	(35 835)	(2,3%)	84 351	13,0%	(88,9%)
Property rates	1 527	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	1 553 880	(45 181)	(2,9%)	9 346	,6%	(35 835)	(2,3%)	84 351	319,7%	(88,9%)
Transfers and Subsidies - Operational	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(15 732)	-	-	-	-	-	-	-	-	-
Suppliers and employees	(15 732)	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 539 675	(45 181)	(2,9%)	9 346	,6%	(35 835)	(2,3%)	84 351	106,7%	(88,9%)
Cash Flow from Investing Activities										
Receipts	12 077	36 269	300,3%	(50 377)	(417,1%)	(14 108)	(116,8%)	(469)	(1,1%)	10 648,0%
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	12 077	36 269	300,3%	(50 377)	(417,1%)	(14 108)	(116,8%)	(469)	(1,1%)	10 648,0%
Payments	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	12 077	36 269	300,3%	(50 377)	(417,1%)	(14 108)	(116,8%)	(469)	,2%	10 648,0%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 551 752	(8 912)	(,6%)	(41 031)	(2,6%)	(49 943)	(3,2%)	83 883	920,0%	(148,9%)
Cash/cash equivalents at the year begin:	18 358	(57 260)	(311,9%)	(162 686)	(886,2%)	(57 260)	(311,9%)	279 957	(89,8%)	(158,1%)
Cash/cash equivalents at the year end:	1 570 110	(165 509)	(10,5%)	(211 776)	(13,5%)	(211 776)	(13,5%)	350 839	309,3%	(160,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	49 173	11,7%	15 705	3,8%	12 210	2,9%	341 484	81,6%	418 572	12,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	89 037	29,6%	6 672	2,2%	9 080	3,0%	196 252	65,2%	301 041	9,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 154	2,0%	11 158	1,7%	11 596	1,8%	608 763	94,4%	644 671	19,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	34 152	6,5%	(10 217)	(1,9%)	16 912	3,2%	484 959	92,2%	525 806	16,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	15 622	3,8%	5 616	1,4%	5 509	1,3%	382 468	93,5%	409 214	12,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	428	4,2%	146	1,4%	147	1,4%	9 481	92,9%	10 202	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	23 355	6,8%	12 431	3,6%	11 142	3,2%	297 630	86,4%	344 559	10,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24 133	3,9%	11 972	1,9%	(19 897)	(3,2%)	598 431	97,4%	614 639	18,8%	-	-	-	-
Total By Income Source	249 054	7,6%	53 483	1,6%	46 700	1,4%	2 919 468	89,3%	3 268 704	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 726	8,4%	3 545	5,2%	4 450	6,5%	54 845	80,0%	68 566	2,1%	-	-	-	-
Commercial	107 475	12,1%	(14 569)	(1,6%)	22 243	2,5%	775 323	87,1%	890 472	27,2%	-	-	-	-
Households	138 984	6,7%	55 443	2,7%	50 864	2,5%	1 824 117	88,1%	2 069 409	63,3%	-	-	-	-
Other	(3 132)	(1,3%)	9 064	3,8%	(30 857)	(12,8%)	265 182	110,4%	240 257	7,4%	-	-	-	-
Total By Customer Group	249 054	7,6%	53 483	1,6%	46 700	1,4%	2 919 468	89,3%	3 268 704	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	81 696	21,4%	91 954	24,0%	95 168	24,9%	113 788	29,7%	382 605	60,6%
Bulk Water	51 784	70,1%	22 097	29,9%	34	-	-	-	73 915	11,7%
PAYE deductions	13 204	100,0%	-	-	-	-	-	-	13 204	2,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	13 129	100,0%	-	-	-	-	-	-	13 129	2,1%
Loan repayments	4 031	100,0%	-	-	-	-	-	-	4 031	,6%
Trade Creditors	42 655	29,4%	12 757	8,8%	25 138	17,3%	64 348	44,4%	144 899	22,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	20	43,4%	22	45,8%	1	2,3%	4	8,5%	47	-
Total	206 519	32,7%	126 830	20,1%	120 341	19,0%	178 140	28,2%	631 831	100,0%

Contact Details

Municipal Manager	Mr Msezana Makhosana	011 951 2037
Financial Manager	Ms Binang Moniwe	011 951 2092

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MERAUFONG CITY (GT484)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2 248 908	619 893	27,6%	377 325	16,8%	997 218	44,3%	491 086	50,1%	(23,2%)
Exchange Revenue										
Service charges - Electricity	343 066	77 261	22,5%	51 757	15,1%	129 018	37,6%	69 184	45,2%	(25,2%)
Service charges - Water	440 356	90 257	20,5%	89 861	20,4%	180 119	40,9%	104 327	50,5%	(13,9%)
Service charges - Waste Water Management	85 152	18 826	22,1%	12 886	15,1%	31 712	37,2%	19 292	47,9%	(33,2%)
Service charges - Waste Management	87 711	21 755	24,8%	14 338	16,3%	36 093	41,2%	20 680	48,1%	(30,7%)
Sale of Goods and Rendering of Services	4 024	978	24,3%	858	21,3%	1 836	45,6%	540	73,6%	58,9%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	278 362	72 911	26,2%	74 954	26,9%	147 865	53,1%	43 984	34,3%	70,4%
Interest earned from Current and Non Current Assets	8 140	3 021	37,1%	3 165	38,9%	6 186	76,0%	1 651	81,4%	91,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	0	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 547	367	23,7%	240	15,5%	607	39,2%	353	38,3%	(32,0%)
Licence and permits	20 001	0	-	1	-	1	-	-	-	(100,0%)
Operational Revenue	10 163	65	6%	70	7%	135	1,3%	174	6,7%	(59,7%)
Non-Exchange Revenue										
Property rates	620 246	173 901	28,0%	105 143	17,0%	279 044	45,0%	148 461	57,5%	(29,2%)
Surcharges and Taxes	18 842	3 396	18,0%	3 979	21,1%	7 374	39,1%	4 876	26,7%	(18,4%)
Fines, penalties and forfeits	5 126	299	5,8%	477	9,3%	776	15,1%	1 015	50,7%	(53,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	326 171	118 771	36,4%	19 484	6,0%	138 255	42,4%	76 548	61,8%	(74,5%)
Interest	-	38 085	-	112	-	38 197	-	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	(0)	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 249 266	418 610	18,6%	264 454	11,8%	683 064	30,4%	330 227	34,0%	(19,9%)
Employee related costs	401 696	99 691	24,8%	64 588	16,1%	164 279	40,9%	91 268	48,0%	(29,2%)
Remuneration of councillors	27 764	6 078	21,9%	5 324	19,2%	11 403	41,1%	7 478	59,3%	(28,8%)
Bulk purchases - electricity	443 612	157 439	35,5%	66 192	14,9%	223 630	50,4%	71 760	46,7%	(7,8%)
Inventory consumed	220 819	46 103	20,9%	43 180	19,6%	89 284	40,4%	53 323	48,5%	(19,0%)
Debt impairment	500 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	113 324	-	-	17	-	17	-	43	1%	(61,8%)
Interest	122 131	36 860	30,2%	27 264	22,3%	64 124	52,5%	32 337	84,5%	(15,7%)
Contracted services	91 291	23 519	25,8%	25 194	27,6%	48 713	53,4%	25 729	41,7%	(2,1%)
Transfers and subsidies	1 040	30	2,9%	-	-	30	2,9%	122	9,9%	(100,0%)
Irrecoverable debts written off	130 664	27	-	-	-	27	-	-	-	-
Operational costs	102 765	12 770	12,4%	12 927	12,6%	25 697	25,0%	21 534	38,2%	(40,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	94 159	36 091	38,3%	19 768	21,0%	55 859	59,3%	26 633	58,8%	(25,8%)
Surplus/(Deficit)	(358)	201 283		112 871		314 155		160 859		
Transfers and subsidies - capital (monetary allocations)	192 936	17 254	8,9%	22 202	11,5%	39 456	20,5%	18 590	8,6%	19,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	192 578	218 538		135 073		353 611		179 449		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	192 578	218 538		135 073		353 611		179 449		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	192 578	218 538		135 073		353 611		179 449		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	192 578	218 538		135 073		353 611		179 449		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	193 936	20 210	10,4%	27 935	14,4%	48 145	24,8%	31 427	14,6%	(11,1%)
National Government	192 936	20 101	10,4%	26 441	13,7%	46 542	24,1%	23 998	11,3%	10,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	192 936	20 101	10,4%	26 441	13,7%	46 542	24,1%	23 998	11,3%	10,2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 000	109	10,9%	1 495	149,5%	1 604	160,4%	7 429	768,3%	(79,9%)
Capital Expenditure Functional	193 936	8 602	4,4%	27 935	14,4%	36 537	18,8%	(15 200)	(6,0%)	(283,8%)
Municipal governance and administration	6 430	13	,2%	128	2,0%	142	2,2%	8 337	76,9%	(98,5%)
Executive and Council	6 430	13	,2%	128	2,0%	142	2,2%	(998)	(8,2%)	(112,9%)
Finance and administration	-	-	-	-	-	-	-	9 335	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 200	2 530	60,2%	3 955	94,2%	6 486	154,4%	26	,1%	15 003,5%
Community and Social Services	4 200	2 530	60,2%	3 955	94,2%	6 486	154,4%	26	,1%	15 003,5%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	50 000	5 852	11,7%	13 330	26,7%	19 183	38,4%	(14 880)	(38,5%)	(189,6%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	50 000	5 852	11,7%	13 330	26,7%	19 183	38,4%	(14 880)	(38,6%)	(189,6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	133 306	206	,2%	10 521	7,9%	10 727	8,0%	(8 683)	(4,8%)	(221,2%)
Energy sources	30 500	-	-	4 348	14,3%	4 348	14,3%	6 322	20,0%	(31,2%)
Water Management	76 806	206	,3%	6 099	7,9%	6 304	8,2%	(15 820)	(16,2%)	(138,5%)
Waste Water Management	26 000	-	-	75	,3%	75	,3%	816	2,8%	(90,8%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 584 292	38 725	2,4%	(18 306)	(1,2%)	20 420	1,3%	188 979	-	(109,7%)
Property rates	409 363	-	-	-	-	-	-	-	-	-
Service charges	631 149	38 725	6,1%	(18 306)	(2,9%)	20 420	3,2%	188 979	-	(109,7%)
Other revenue	78 673	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	316 976	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	148 131	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 446 284)	(316 970)	21,9%	(178 998)	12,4%	(495 968)	34,3%	(301 764)	28 628,3%	(40,7%)
Suppliers and employees	(1 446 284)	(316 970)	21,9%	(178 998)	12,4%	(495 968)	34,3%	(301 764)	28 628,3%	(40,7%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	138 008	(278 244)	(201,6%)	(197 304)	(143,0%)	(475 548)	(344,6%)	(112 785)	3 316,9%	74,9%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	(4 664)	(365)	7,8%	(289)	6,2%	(654)	14,0%	(2 828)	-	(89,8%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(4 664)	(365)	7,8%	(289)	6,2%	(654)	14,0%	(2 828)	-	(89,8%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(4 664)	(365)	7,8%	(289)	6,2%	(654)	14,0%	(2 828)	-	(89,8%)
Net Increase/(Decrease) in cash held	133 344	(278 609)	(208,9%)	(197 593)	(148,2%)	(476 203)	(357,1%)	(115 613)	3 447,8%	70,9%
Cash/cash equivalents at the year begin:	-	-	-	(96 791)	-	31 017	-	31 017	-	(412,1%)
Cash/cash equivalents at the year end:	133 344	(96 800)	(72,6%)	(294 374)	(220,8%)	(294 374)	(220,8%)	(94 539)	3 938,1%	211,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	4 920 136	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	638 067	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	8 309 971	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	1 154 787	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	1 420 549	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	3 207	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	4 398 176	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	1 282 347	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	22 127 240	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	12 557 795	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	9 559 783	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	9 661	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	22 127 240	-

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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Dumisani Donald Mabuza (Municipal Man	018 788 9639
Financial Manager	Mr Brian Malusi Dlamini (Acting CFO)	018 788 9552

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: RAND WEST CITY (GT485)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2 727 261	760 700	27,9%	673 915	24,7%	1 434 614	52,6%	604 553	54,6%	11,5%
Exchange Revenue										
Service charges - Electricity	789 684	142 980	18,1%	136 719	17,3%	279 699	35,4%	187 145	48,3%	(26,9%)
Service charges - Water	205 593	85 505	41,6%	45 582	22,2%	131 087	63,8%	90 088	46,8%	(49,4%)
Service charges - Waste Water Management	128 042	40 010	31,2%	27 517	21,5%	67 527	52,7%	32 583	60,1%	(15,5%)
Service charges - Waste Management	134 216	34 641	25,8%	34 019	25,3%	68 659	51,2%	32 011	61,6%	6,3%
Sale of Goods and Rendering of Services	4 679	1 756	37,5%	1 627	34,8%	3 383	72,3%	1 159	26,0%	40,3%
Agency services	33 480	10 932	32,7%	(1 161)	(3,5%)	9 771	29,2%	9 228	48,7%	(112,6%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	88 625	26 182	29,5%	27 218	30,7%	53 400	60,3%	23 494	62,5%	15,9%
Interest earned from Current and Non Current Assets	9 241	5 536	59,9%	5 064	54,8%	10 600	114,7%	2 903	147,7%	74,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 341	1 524	45,6%	2 459	73,6%	3 983	119,2%	991	60,4%	148,1%
Licence and permits	66	94	141,1%	74	110,9%	167	251,9%	(27)	(27)	(372,8%)
Operational Revenue	33 620	394	1,2%	1 096	3,3%	1 489	4,4%	970	10,7%	13,0%
Non-Exchange Revenue										
Property rates	397 788	128 122	32,2%	85 468	21,5%	213 590	53,7%	81 397	58,5%	5,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	22 546	3 738	16,6%	2 740	12,2%	6 478	28,7%	4 001	89,3%	(31,5%)
Licences or permits	-	1	-	3	-	3	-	30	29,8%	(91,6%)
Transfer and subsidies - Operational	486 782	180 972	37,2%	168 171	34,5%	349 143	71,7%	138 580	67,3%	21,4%
Interest	-	-	-	-	-	-	-	(0)	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	389 557	98 313	25,2%	137 321	35,3%	235 634	60,5%	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 726 621	695 763	25,5%	788 932	28,9%	1 484 695	54,5%	437 039	46,2%	80,5%
Employee related costs	594 475	150 741	25,4%	150 939	25,4%	301 681	50,7%	140 347	46,6%	7,5%
Remuneration of councillors	30 562	8 568	28,0%	10 378	34,0%	18 947	62,0%	15 800	77,7%	(34,3%)
Bulk purchases - electricity	1 006 568	303 845	30,2%	200 054	19,9%	503 900	50,1%	176 358	67,7%	13,4%
Inventory consumed	310 783	139	-	158 157	50,9%	158 296	50,9%	(71 867)	1,8%	(320,1%)
Debt impairment	204 166	39 408	19,3%	78 732	38,6%	118 140	57,9%	-	-	(100,0%)
Depreciation and amortisation	176 070	42 242	24,0%	42 242	24,0%	84 485	48,0%	42 242	44,6%	-
Interest	52 744	33 580	63,7%	18 488	35,1%	52 068	98,7%	26 472	102,3%	(30,2%)
Contracted services	156 902	35 428	22,6%	51 095	32,6%	86 523	55,1%	29 972	35,8%	70,5%
Transfers and subsidies	792	-	-	180	22,7%	180	22,7%	180	25,0%	-
Irrecoverable debts written off	-	3 231	-	(3 221)	-	10	-	3 359	-	(195,9%)
Operational costs	193 559	78 579	40,6%	81 887	42,3%	160 466	82,9%	74 176	85,7%	10,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	640	64 937		(115 017)		(50 081)		167 514		
Transfers and subsidies - capital (monetary allocations)	238 658	40 030	16,8%	106 781	44,7%	146 811	61,5%	59 971	33,3%	78,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	239 298	104 966		(8 236)		96 730		227 485		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	239 298	104 966		(8 236)		96 730		227 485		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	239 298	104 966		(8 236)		96 730		227 485		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	239 298	104 966		(8 236)		96 730		227 485		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	245 658	76 301	31,1%	65 788	26,8%	142 089	57,8%	50 829	32,3%	29,4%
National Government	235 858	70 632	29,9%	48 491	20,6%	119 123	50,5%	48 401	32,4%	2%
Provincial Government	3 000	5 669	189,0%	17 186	572,9%	22 856	761,9%	881	25,9%	1 851,7%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	238 858	76 301	31,9%	65 677	27,5%	141 978	59,4%	49 282	32,3%	33,3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 800	-	-	111	1,6%	111	1,6%	1 548	31,0%	(92,8%)
Capital Expenditure Functional	245 658	76 301	31,1%	65 788	26,8%	142 089	57,8%	54 942	34,2%	19,7%
Municipal governance and administration	6 000	-	-	120	2,0%	120	2,0%	1 548	29,8%	(92,2%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 000	-	-	120	2,0%	120	2,0%	1 548	29,8%	(92,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 000	-	-	-	-	-	-	881	25,9%	(100,0%)
Community and Social Services	3 000	-	-	-	-	-	-	881	25,9%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	40 000	20 890	52,2%	11 481	28,7%	32 371	80,9%	6 530	21,6%	75,8%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	40 000	20 890	52,2%	11 481	28,7%	32 371	80,9%	6 530	21,6%	75,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	196 658	55 412	28,2%	54 187	27,6%	109 598	55,7%	45 984	37,9%	17,8%
Energy sources	68 000	20 390	30,0%	14 698	21,6%	35 088	51,6%	17 115	63,6%	(14,1%)
Water Management	5 000	5 397	107,9%	5 067	101,3%	10 463	209,3%	3 698	-	37,0%
Waste Water Management	113 658	29 625	26,1%	34 422	30,3%	64 047	56,4%	25 171	24,0%	36,8%
Waste Management	10 000	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	2 624 959	649 449	24,7%	717 274	27,3%	1 366 722	52,1%	635 199	47,1%	12,9%
Property rates	359 678	77 835	21,6%	86 453	24,0%	164 288	45,7%	53 413	10,9%	61,9%
Service charges	1 492 186	317 083	21,2%	343 205	23,0%	660 289	44,2%	315 414	33,8%	8,8%
Other revenue	38 214	41 854	109,5%	16 838	44,1%	58 691	153,6%	75 198	781,4%	(77,6%)
Transfers and Subsidies - Operational	486 782	207 141	42,6%	174 514	35,9%	381 655	78,4%	188 557	81,9%	(7,4%)
Transfers and Subsidies - Capital	238 858	-	-	91 430	38,3%	91 430	38,3%	-	-	(100,0%)
Interest	9 241	5 536	59,9%	4 834	52,3%	10 370	112,2%	2 616	135,8%	84,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(2 170 139)	(646 419)	29,8%	(406 508)	18,7%	(1 052 927)	48,5%	(419 021)	38,0%	(3,0%)
Suppliers and employees	(2 170 139)	(646 419)	29,8%	(406 508)	18,7%	(1 052 927)	48,5%	(419 021)	38,0%	(3,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	454 820	3 030	,7%	310 765	68,3%	313 795	69,0%	216 177	151,6%	43,8%
Cash Flow from Investing Activities										
Receipts	29 638	632	2,1%	174	,6%	806	2,7%	(135)	-	(229,1%)
Proceeds on disposal of PPE	27 303	632	2,3%	405	1,5%	1 037	3,8%	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	1 893	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	442	-	-	(231)	(52,2%)	(231)	(52,2%)	(135)	-	71,4%
Payments	(245 658)	(98 823)	40,2%	(79 589)	32,4%	(178 412)	72,6%	(59 705)	35,0%	33,3%
Capital assets	(245 658)	(98 823)	40,2%	(79 589)	32,4%	(178 412)	72,6%	(59 705)	35,0%	33,3%
Net Cash from/(used) Investing Activities	(216 020)	(98 191)	45,5%	(79 416)	36,8%	(177 606)	82,2%	(59 839)	35,1%	32,7%
Cash Flow from Financing Activities										
Receipts	-	(380)	-	(445)	-	(825)	-	(373)	-	19,2%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(380)	-	(445)	-	(825)	-	(373)	-	19,2%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(380)	-	(445)	-	(825)	-	(373)	5,0%	19,2%
Net Increase/(Decrease) in cash held	238 801	(95 541)	(40,0%)	230 905	96,7%	135 364	56,7%	155 965	(1 580,6%)	48,0%
Cash/cash equivalents at the year begin:	86 209	255 389	296,2%	159 752	185,3%	255 389	296,2%	207 557	123,5%	(23,0%)
Cash/cash equivalents at the year end:	325 010	159 848	49,2%	390 849	120,3%	390 849	120,3%	363 521	491,8%	7,5%

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	25 308	6,1%	15 589	3,7%	17 783	4,3%	357 778	85,9%	416 458	25,0%	(217)	(,1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	47 205	27,6%	14 617	8,6%	5 467	3,2%	103 446	60,6%	170 736	10,3%	(178)	(,1%)	-	-
Receivables from Non-exchange Transactions - Property Rates	21 723	8,2%	9 594	3,6%	8 664	3,3%	224 996	84,9%	264 978	15,9%	(0)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 866	4,0%	5 277	2,7%	4 863	2,5%	176 416	90,7%	194 422	11,7%	3	-	-	-
Receivables from Exchange Transactions - Waste Management	8 262	4,2%	5 512	2,8%	5 085	2,6%	175 595	90,3%	194 454	11,7%	(14)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	-	-	-	0	-	49 019	100,0%	49 019	2,9%	(13)	-	-	-
Interest on Arrear Debtor Accounts	9 927	3,3%	9 423	3,1%	9 164	3,0%	274 632	90,6%	303 146	18,2%	(52)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7 397	10,5%	938	1,3%	1 890	2,7%	60 051	85,4%	70 277	4,2%	8 943	12,7%	-	-
Total By Income Source	127 690	7,7%	60 951	3,7%	52 916	3,2%	1 421 933	85,5%	1 663 490	100,0%	8 471	,5%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 596	6,0%	1 573	2,6%	1 975	3,3%	53 204	88,2%	60 348	3,6%	(852)	(1,4%)	-	-
Commercial	69 479	23,7%	16 540	5,6%	8 748	3,0%	198 349	67,7%	293 114	17,6%	11 843	4,0%	-	-
Households	54 615	4,2%	42 837	3,3%	42 196	3,2%	1 170 380	89,3%	1 310 028	78,8%	(2 521)	(,2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	127 690	7,7%	60 951	3,7%	52 916	3,2%	1 421 933	85,5%	1 663 490	100,0%	8 471	,5%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	68 885	7,1%	3 455	,4%	44 605	4,6%	848 304	87,9%	965 249	55,0%
Bulk Water	35 437	10,9%	5 963	1,8%	25 396	7,8%	258 441	79,5%	325 237	18,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	25 224	5,5%	13 317	2,9%	7 464	1,6%	414 814	90,0%	460 820	26,3%
Auditor-General	-	-	3 836	100,0%	-	-	-	-	3 836	,2%
Other	-	-	-	-	-	-	-	-	-	-
Total	129 546	7,4%	26 571	1,5%	77 465	4,4%	1 521 560	86,7%	1 755 143	100,0%

Contact Details

Municipal Manager	Mr Thabo Ndlovu	011 411 0051
Financial Manager	Mr Gareth Mnisi	011 411 0087

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: WEST RAND (DC48)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24								2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure											
Operating Revenue	303 828	104 019	34,2%	96 359	31,7%	200 378	66,0%	86 907	66,3%	10,9%	
Exchange Revenue											
Service charges - Electricity	610	93	15,2%	144	23,5%	236	38,7%	169	-	(14,8%)	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	
Sale of Goods and Rendering of Services	9 583	261	2,7%	343	3,6%	604	6,3%	364	(33,4%)	(5,9%)	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	355	-	-	-	-	-	-	-	(32,8%)	-	
Interest earned from Current and Non Current Assets	3 919	1 827	46,6%	1 443	36,8%	3 270	83,4%	741	70,4%	94,8%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	2 606	376	14,4%	536	20,6%	912	35,0%	529	38,9%	1,4%	
Licence and permits	1 021	184	18,0%	142	13,9%	326	31,9%	(4)	153,0%	(3 366,1%)	
Operational Revenue	15 596	160	1,0%	55	,4%	215	1,4%	411	2,5%	(86,7%)	
Non-Exchange Revenue											
Property rates	-	-	-	-	-	-	-	-	-	-	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	270 138	101 118	37,4%	93 697	34,7%	194 815	72,1%	84 692	71,5%	10,6%	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	5	,9%	(100,0%)	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	372 141	68 500	18,4%	100 143	26,9%	168 643	45,3%	80 333	55,9%	24,7%	
Employee related costs	223 021	54 699	24,5%	52 603	23,6%	107 302	48,1%	52 120	50,2%	,9%	
Remuneration of councillors	13 132	3 050	23,2%	3 691	28,1%	6 741	51,3%	3 270	47,3%	12,9%	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	429	112	26,2%	125	29,1%	237	55,3%	64	59,3%	94,8%	
Debt impairment	650	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	5 800	-	-	-	-	-	-	-	-	-	
Interest	6 135	307	5,0%	214	3,5%	521	8,5%	307	142,1%	(30,2%)	
Contracted services	79 722	4 146	5,2%	26 360	33,1%	30 506	38,3%	12 063	174,8%	118,5%	
Transfers and subsidies	12 469	-	-	11 508	92,3%	11 508	92,3%	6 619	55,5%	73,9%	
Irrecoverable debts written off	650	-	-	-	-	-	-	-	-	-	
Operational costs	30 134	6 186	20,5%	5 641	18,7%	11 827	39,2%	5 890	54,8%	(4,2%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(68 314)	35 519		(3 784)		31 735		6 574			
Transfers and subsidies - capital (monetary allocations)	70 000	-	-	30 555	43,6%	30 555	43,6%	12 820	77,5%	138,3%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	1 686	35 519		26 771		62 290		19 394			
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	1 686	35 519		26 771		62 290		19 394			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	1 686	35 519		26 771		62 290		19 394			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	1 686	35 519		26 771		62 290		19 394			

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	3 000	689	23,0%	29	1,0%	719	24,0%	78	,2%	(62,4%)
National Government	-	18	-	-	-	18	-	78	,2%	(100,0%)
Provincial Government	3 000	671	22,4%	-	-	671	22,4%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	3 000	689	23,0%	-	-	689	23,0%	78	,2%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	29	-	29	-	-	-	(100,0%)
Capital Expenditure Functional	3 450	689	20,0%	41	1,2%	731	21,2%	78	1,0%	(47,4%)
Municipal governance and administration	-	-	-	29	-	29	-	-	81,7%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	29	-	29	-	-	81,7%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 000	671	22,4%	-	-	671	22,4%	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	3 000	671	22,4%	-	-	671	22,4%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	450	18	4,0%	12	2,6%	30	6,6%	78	,2%	(85,0%)
Planning and Development	450	18	4,0%	12	2,6%	30	6,6%	78	,2%	(85,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	349 045	315 140	90,3%	342 216	98,0%	657 356	188,3%	192 953	141,5%	77,4%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	31 271	892	2,9%	1 102	3,5%	1 995	6,4%	1 358	15,4%	(18,8%)
Transfers and Subsidies - Operational	243 855	274 314	112,5%	305 889	125,4%	580 202	237,9%	172 195	164,1%	77,6%
Transfers and Subsidies - Capital	70 000	39 934	57,0%	35 016	50,0%	74 950	107,1%	19 400	85,3%	80,5%
Interest	3 919	-	-	208	5,3%	208	5,3%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(274 361)	45 073	(16,4%)	34 434	(12,6%)	79 507	(29,0%)	(18 807)	12,4%	(283,1%)
Suppliers and employees	(274 361)	45 073	(16,4%)	34 434	(12,6%)	79 507	(29,0%)	(18 807)	13,0%	(283,1%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	74 684	360 213	482,3%	376 649	504,3%	736 862	986,6%	174 146	1 436,2%	116,3%
Cash Flow from Investing Activities										
Receipts	(560)	-	-	-	-	-	-	50	75,8%	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	50	5,6%	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(560)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(3 450)	(279)	8,1%	(641)	18,6%	(919)	26,6%	(90)	,2%	610,1%
Capital assets	(3 450)	(279)	8,1%	(641)	18,6%	(919)	26,6%	(90)	,2%	610,1%
Net Cash from/(used) Investing Activities	(4 010)	(279)	6,9%	(641)	16,0%	(919)	22,9%	(41)	,1%	1 480,3%
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	70 674	359 935	509,3%	376 008	532,0%	735 943	1 041,3%	174 106	(2 044,3%)	116,0%
Cash/cash equivalents at the year begin:	2 642	18 466	698,9%	378 458	14 324,4%	18 466	698,9%	209 240	96,4%	80,9%
Cash/cash equivalents at the year end:	73 316	378 458	516,2%	754 467	1 029,1%	754 467	1 029,1%	383 346	(2 413,4%)	96,8%

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	466	1,8%	493	1,9%	488	1,9%	24 365	94,4%	25 812	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	466	1,8%	493	1,9%	488	1,9%	24 365	94,4%	25 812	100,0%

Contact Details

Municipal Manager	Mr Elias Koloi	011 411 5021
Financial Manager	Mr Samuel Ramaele	011 411 5254

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	52 562 916	14 408 216	27,4%	13 522 605	25,7%	27 930 822	53,1%	12 303 120	55,3%	9,9%
Exchange Revenue										
Service charges - Electricity	18 257 740	4 646 521	25,4%	4 102 989	22,5%	8 749 510	47,9%	3 862 408	47,9%	6,2%
Service charges - Water	7 917 968	1 377 889	17,4%	1 878 113	23,7%	3 256 002	41,1%	1 472 981	50,7%	27,5%
Service charges - Waste Water Management	1 594 452	312 924	19,6%	400 669	25,1%	713 593	44,8%	354 225	47,7%	13,1%
Service charges - Waste Management	1 019 623	252 153	24,7%	252 160	24,7%	504 313	49,5%	247 587	57,0%	1,8%
Sale of Goods and Rendering of Services	389 657	62 865	16,1%	111 857	28,7%	174 722	44,8%	99 545	60,9%	12,4%
Agency services	28 366	5 894	20,8%	7 849	27,7%	13 743	48,4%	-	21,1%	(100,0%)
Interest	984	346	35,2%	41	4,2%	387	39,4%	273	39,0%	(84,9%)
Interest earned from Receivables	567 271	332 461	58,6%	343 722	60,6%	676 184	119,2%	232 986	142,5%	47,5%
Interest earned from Current and Non Current Assets	538 728	241 744	44,9%	213 388	39,6%	455 132	84,5%	92 786	70,8%	130,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	500	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 050 133	227 123	21,6%	218 796	20,8%	445 919	42,5%	198 363	47,1%	10,3%
Licence and permits	10 197	1 582	15,5%	1 366	13,4%	2 949	28,9%	1 750	611,4%	(21,9%)
Operational Revenue	198 737	45 690	23,0%	54 154	27,2%	99 844	50,2%	63 272	49,6%	(14,4%)
Non-Exchange Revenue										
Property rates	11 000 000	3 498 983	31,8%	3 028 746	27,5%	6 527 729	59,3%	2 863 751	60,2%	5,8%
Surcharges and Taxes	372 670	1 304	4%	150 483	40,4%	151 788	40,7%	42 111	-	257,3%
Fines, penalties and forfeits	42 734	1 717	4,0%	2 444	5,7%	4 162	9,7%	3 841	22,7%	(36,4%)
Licences or permits	46 710	8 495	18,2%	12 379	26,5%	20 875	44,7%	12 336	85,5%	,3%
Transfer and subsidies - Operational	5 578 892	2 056 506	36,9%	1 392 652	25,0%	3 449 158	61,8%	1 495 405	61,7%	(6,9%)
Interest	315 000	148 188	47,0%	152 462	48,4%	300 650	95,4%	98 598	90,3%	54,6%
Fuel Levy	3 557 475	1 185 825	33,3%	1 185 825	33,3%	2 371 650	66,7%	1 126 598	66,7%	5,3%
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	10 500	-	-	11 664	111,1%	11 664	111,1%	2 080	37,8%	460,7%
Other Gains	64 582	4	-	844	1,3%	848	1,3%	32 223	1 184,8%	(97,4%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	52 289 469	12 244 283	23,4%	12 810 015	24,5%	25 054 297	47,9%	11 351 382	48,3%	12,8%
Employee related costs	13 645 967	2 809 653	20,6%	3 480 710	25,5%	6 290 363	46,1%	3 315 921	47,3%	5,0%
Remuneration of councillors	145 266	34 272	23,6%	41 385	28,5%	75 657	52,1%	34 213	48,7%	21,0%
Bulk purchases - electricity	15 147 655	4 477 246	29,6%	3 308 687	21,8%	7 785 933	51,4%	2 759 841	51,6%	19,9%
Inventory consumed	4 352 846	683 467	15,7%	900 454	20,7%	1 583 931	36,4%	954 843	48,3%	(5,7%)
Debt impairment	2 944 533	748 710	25,4%	747 063	25,4%	1 495 773	50,8%	679 450	41,2%	10,0%
Depreciation and amortisation	3 066 229	690 093	22,5%	701 165	22,9%	1 391 257	45,4%	672 203	45,0%	4,3%
Interest	994 596	259 045	26,0%	258 174	26,0%	517 219	52,0%	232 584	51,7%	11,0%
Contracted services	6 480 262	1 250 330	19,3%	1 648 081	25,4%	2 898 411	44,7%	1 522 087	47,9%	8,3%
Transfers and subsidies	710 214	151 167	21,3%	161 189	22,7%	312 356	44,0%	130 906	36,0%	23,1%
Irrecoverable debts written off	(41)	-	-	-	-	(41)	-	-	-	-
Operational costs	3 103 298	572 623	18,5%	831 727	26,8%	1 404 350	45,3%	565 677	41,9%	47,0%
Losses on disposal of Assets	420	0	-	(9)	(2,2%)	(9)	(2,2%)	110	-	(108,4%)
Other Losses	1 698 183	567 717	33,4%	731 379	43,1%	1 299 096	76,5%	483 547	61,8%	51,3%
Surplus/(Deficit)	273 447	2 163 934		712 591		2 876 524		951 738		
Transfers and subsidies - capital (monetary allocations)	4 674 106	394 784	8,4%	730 892	15,6%	1 125 677	24,1%	618 689	20,7%	18,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 947 553	2 558 718		1 443 483		4 002 201		1 570 427		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	4 947 553	2 558 718		1 443 483		4 002 201		1 570 427		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 947 553	2 558 718		1 443 483		4 002 201		1 570 427		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	135 945	34 296	25,2%	23 085	17,0%	57 381	42,2%	44 831	40,8%	(48,5%)
Surplus/(Deficit) for the year	5 083 498	2 593 014		1 466 568		4 059 582		1 615 258		

Part 2: Capital Revenue and Expenditure

R thousands	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
Capital Revenue and Expenditure										
Source of Finance	8 143 224	520 517	6,4%	1 008 865	12,4%	1 529 382	18,8%	990 889	24,6%	1,8%
National Government	4 130 022	367 397	8,9%	646 125	15,6%	1 013 521	24,5%	468 487	26,0%	37,9%
Provincial Government	540 241	9 276	1,7%	11 883	2,2%	21 159	3,9%	12 239	3,2%	(2,9%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Deparmt Agenc	3 844	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4 674 107	376 673	8,1%	658 007	14,1%	1 034 680	22,1%	480 726	21,4%	36,9%
Borrowing	1 500 000	39 400	2,6%	159 694	10,6%	199 094	13,3%	191 982	26,6%	(16,8%)
Internally generated funds	1 969 117	104 444	5,3%	191 163	9,7%	295 608	15,0%	318 181	37,0%	(39,9%)
Capital Expenditure Functional	8 143 224	520 517	6,4%	1 008 865	12,4%	1 529 382	18,8%	990 889	24,6%	1,8%
Municipal governance and administration	799 341	16 035	2,0%	23 626	3,0%	39 661	5,0%	48 342	17,3%	(51,1%)
Executive and Council	350 954	(116)	-	9 450	2,7%	9 335	2,7%	23 521	18,4%	(59,8%)
Finance and administration	448 108	16 151	3,6%	14 176	3,2%	30 327	6,8%	24 821	16,9%	(42,9%)
Internal audit	279	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 328 902	118 338	8,9%	182 441	13,7%	300 779	22,6%	122 781	11,4%	48,6%
Community and Social Services	145 044	5 164	3,6%	25 404	17,5%	30 568	21,1%	8 240	13,4%	208,3%
Sport And Recreation	157 843	14 904	9,4%	64 844	41,1%	79 748	50,5%	15 914	16,1%	307,5%
Public Safety	46 182	893	1,9%	5 307	11,5%	6 200	13,4%	5 633	6,6%	(5,8%)
Housing	952 833	95 619	10,0%	84 052	8,8%	179 671	18,9%	91 585	10,8%	(8,2%)
Health	27 000	1 759	6,5%	2 833	10,5%	4 592	17,0%	1 409	4,7%	101,1%
Economic and Environmental Services	2 219 662	171 440	7,7%	307 186	13,8%	478 627	21,6%	296 320	32,2%	3,7%
Planning and Development	416 135	70 616	17,0%	91 119	21,9%	161 735	38,9%	51 028	17,4%	78,6%
Road Transport	1 793 031	100 816	5,6%	210 575	11,7%	311 392	17,4%	245 287	35,7%	(14,2%)
Environmental Protection	10 496	8	,1%	5 492	52,3%	5 500	52,4%	5	10,1%	103 789,7%
Trading Services	3 768 800	214 703	5,7%	483 348	12,8%	698 051	18,5%	523 259	30,5%	(7,6%)
Energy sources	699 900	72 536	10,4%	103 245	14,8%	175 781	25,1%	73 995	28,8%	39,5%
Water Management	1 004 414	67 309	6,7%	129 801	12,9%	197 111	19,6%	163 995	39,8%	(20,9%)
Waste Water Management	1 828 637	65 770	3,6%	241 851	13,2%	307 622	16,8%	251 788	26,3%	(3,9%)
Waste Management	235 849	9 088	3,9%	8 450	3,6%	17 537	7,4%	33 480	23,6%	(74,8%)
Other	26 519	(0)	-	12 264	46,2%	12 264	46,2%	188	,7%	6 441,0%

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	52 960 970	2 427 549	4,6%	1 743 655	3,3%	4 171 204	7,9%	1 918 987	8,8%	(9,1%)
Property rates	10 120 000	2 449 983	24,2%	2 038 986	20,1%	4 488 968	44,4%	2 209 605	43,7%	(7,7%)
Service charges	26 486 599	(35 564)	(,1%)	(298 560)	(1,1%)	(334 124)	(1,3%)	(255 222)	(,9%)	17,0%
Other revenue	5 645 186	13 130	,2%	3 511	,1%	16 642	,3%	(35 395)	(,9%)	(109,9%)
Transfers and Subsidies - Operational	5 489 687	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	4 648 786	-	-	-	-	-	-	-	-	-
Interest	570 712	-	-	(282)	-	(282)	-	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(47 629 689)	-	-	-	-	-	-	-	-	-
Suppliers and employees	(46 635 053)	-	-	-	-	-	-	-	-	-
Finance charges	(994 636)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	5 331 281	2 427 549	45,5%	1 743 655	32,7%	4 171 204	78,2%	1 918 987	76,4%	(9,1%)
Cash Flow from Investing Activities										
Receipts	46 331	8 933	19,3%	(49 844)	(107,6%)	(40 911)	(88,3%)	(24 751)	(20,5%)	101,4%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	46 331	8 933	19,3%	(49 844)	(107,6%)	(40 911)	(88,3%)	(24 751)	(20,5%)	101,4%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(8 090 153)	-	-	-	-	-	-	-	-	-
Capital assets	(8 090 153)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(8 043 822)	8 933	(,1%)	(49 844)	,6%	(40 911)	,5%	(24 751)	,8%	101,4%
Cash Flow from Financing Activities										
Receipts	1 500 000	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 500 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(980 685)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(980 685)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	519 315	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(2 193 226)	2 436 482	(111,1%)	1 693 812	(77,2%)	4 130 294	(188,3%)	1 894 236	651,7%	(10,6%)
Cash/cash equivalents at the year begin:	8 991 705	-	-	2 436 482	27,1%	-	-	2 107 599	-	15,6%
Cash/cash equivalents at the year end:	6 798 479	2 436 482	35,8%	4 130 294	60,8%	4 130 294	60,8%	4 001 836	78,3%	3,2%

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	761 860	7,2%	331 112	3,1%	381 283	3,6%	9 131 148	86,1%	10 605 402	37,7%	-	-	3 063 916	28,9%
Trade and Other Receivables from Exchange Transactions - Electricity	1 152 535	26,3%	250 456	5,7%	157 576	3,6%	2 818 916	64,4%	4 379 483	15,6%	-	-	1 301 469	29,7%
Receivables from Non-exchange Transactions - Property Rates	697 258	9,6%	295 184	4,1%	230 778	3,2%	6 012 348	83,1%	7 235 569	25,7%	-	-	2 236 602	30,9%
Receivables from Exchange Transactions - Waste Water Management	117 268	6,7%	64 327	3,7%	49 954	2,9%	1 515 722	86,7%	1 747 271	6,2%	-	-	511 297	29,3%
Receivables from Exchange Transactions - Waste Management	70 583	8,6%	38 045	4,6%	28 110	3,4%	686 928	83,4%	823 665	2,9%	-	-	243 073	29,5%
Receivables from Exchange Transactions - Property Rental Debtors	26 056	6,5%	18 499	4,6%	11 847	2,9%	346 120	86,0%	402 522	1,4%	-	-	114 471	28,4%
Interest on Arrear Debtor Accounts	39 792	5,5%	8 625	1,2%	3 075	,4%	674 708	92,9%	726 201	2,6%	-	-	222 771	30,7%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	147 368	6,7%	46 488	2,1%	62 808	2,8%	1 958 204	88,4%	2 214 869	7,9%	-	-	673 023	30,4%
Total By Income Source	3 012 722	10,7%	1 052 735	3,7%	925 430	3,3%	23 144 095	82,3%	28 134 983	100,0%	-	-	8 366 623	29,7%
Debtors Age Analysis By Customer Group														
Organs of State	237 855	19,4%	78 234	6,4%	35 948	2,9%	877 103	71,4%	1 229 140	4,4%	-	-	404 249	32,9%
Commercial	1 283 218	19,5%	303 565	4,6%	321 246	4,9%	4 681 539	71,0%	6 589 568	23,4%	-	-	1 933 051	29,3%
Households	1 444 103	7,2%	665 764	3,3%	564 544	2,8%	17 447 929	86,7%	20 122 340	71,5%	-	-	5 927 078	29,5%
Other	47 546	24,5%	5 172	2,7%	3 693	1,9%	137 524	70,9%	193 935	,7%	-	-	102 246	52,7%
Total By Customer Group	3 012 722	10,7%	1 052 735	3,7%	925 430	3,3%	23 144 095	82,3%	28 134 983	100,0%	-	-	8 366 623	29,7%

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	153 360	100,0%	-	-	-	-	-	-	153 360	34,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	156 743	100,0%	-	-	-	-	-	-	156 743	34,9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	123 194	88,6%	848	,6%	1 463	1,1%	-	-	139 028	31,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	433 296	96,5%	848	,2%	1 463	,3%	13 523	3,0%	449 131	100,0%

Contact Details

Municipal Manager	Mr Thompson Bongumusa Mbhele (Known As M	031 311 2132
Financial Manager	Mr Sandile Mnguni	031 311 1101

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMDONI (KZN212)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	368 149	140 811	38,2%	93 250	25,3%	234 060	63,6%	97 057	69,6%	(3,9%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	12 959	4 378	33,8%	2 289	17,7%	6 667	51,4%	2 190	63,9%	4,5%
Sale of Goods and Rendering of Services	3 384	564	16,7%	619	18,3%	1 183	35,0%	1 165	72,8%	(46,8%)
Agency services	2 369	721	30,4%	247	10,4%	968	40,9%	690	54,5%	(64,2%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	218	426	195,5%	497	227,9%	924	423,5%	416	394,1%	19,4%
Interest earned from Current and Non Current Assets	8 276	2 604	31,5%	3 235	39,1%	5 839	70,6%	3 156	69,3%	2,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 988	1 820	26,0%	1 928	27,6%	3 748	53,6%	1 830	61,8%	5,4%
Licence and permits	-	1	-	-	-	1	-	-	-	-
Operational Revenue	1 344	88	6,6%	162	12,1%	250	18,6%	197	495,6%	(17,9%)
Non-Exchange Revenue										
Property rates	128 181	52 294	40,8%	21 292	16,6%	73 586	57,4%	20 893	67,4%	1,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 584	355	22,4%	0	-	355	22,4%	780	52,3%	(100,0%)
Licences or permits	6 915	1 109	16,0%	944	13,7%	2 053	29,7%	1 874	59,4%	(49,6%)
Transfer and subsidies - Operational	189 779	73 586	38,8%	58 960	31,1%	132 546	69,8%	62 239	71,0%	(5,3%)
Interest	6 153	2 864	46,6%	3 076	50,0%	5 941	96,6%	1 627	71,7%	89,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	449 028	80 132	17,8%	98 734	22,0%	178 866	39,8%	87 658	40,6%	12,6%
Employee related costs	169 704	35 589	21,0%	41 342	24,4%	76 931	45,3%	39 730	44,3%	4,1%
Remuneration of councillors	16 478	3 903	23,7%	4 610	28,0%	8 513	51,7%	3 731	41,1%	23,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	7 509	309	4,1%	1 973	26,3%	2 283	30,4%	930	22,1%	112,1%
Debt impairment	7 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	42 944	10 855	25,3%	10 995	25,6%	21 850	50,9%	9 333	48,2%	17,8%
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	133 324	18 214	13,7%	24 503	18,4%	42 717	32,0%	21 072	37,2%	16,3%
Transfers and subsidies	4 483	218	4,9%	404	9,0%	622	13,9%	41	1,6%	874,6%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	67 586	11 043	16,3%	14 907	22,1%	25 950	38,4%	12 820	35,8%	16,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(80 879)	60 679		(5 485)		55 195		9 399		
Transfers and subsidies - capital (monetary allocations)	39 944	13 818	34,6%	12 532	31,4%	26 351	66,0%	11 975	60,8%	4,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(40 935)	74 498		7 048		81 545		21 374		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(40 935)	74 498		7 048		81 545		21 374		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(40 935)	74 498		7 048		81 545		21 374		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(40 935)	74 498		7 048		81 545		21 374		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	54 356	13 433	24,7%	17 766	32,7%	31 200	57,4%	34 542	56,4%	(48,6%)
National Government	29 777	12 051	40,5%	12 729	42,7%	24 780	83,2%	9 829	58,7%	29,5%
Provincial Government	4 957	1 383	27,9%	-	-	1 383	27,9%	312	6,0%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 734	13 433	38,7%	12 729	36,6%	26 163	75,3%	10 141	52,2%	25,5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 622	-	-	5 037	25,7%	5 037	25,7%	24 401	60,3%	(79,4%)
Capital Expenditure Functional	54 356	13 433	24,7%	17 766	32,7%	31 200	57,4%	34 542	56,4%	(48,6%)
Municipal governance and administration	10 652	-	-	-	-	-	-	29	1,5%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	10 622	-	-	-	-	-	-	29	1,5%	(100,0%)
Internal audit	30	-	-	-	-	-	-	-	-	-
Community and Public Safety	15 669	6 715	42,9%	4 740	30,2%	11 454	73,1%	6 634	52,2%	(28,6%)
Community and Social Services	12 233	4 146	33,9%	2 857	23,4%	7 002	57,2%	74	39,8%	3 741,7%
Sport And Recreation	3 436	2 569	74,8%	1 883	54,8%	4 452	129,6%	6 559	59,6%	(71,3%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	28 034	6 719	24,0%	13 027	46,5%	19 745	70,4%	27 879	59,5%	(53,3%)
Planning and Development	1 839	1 383	75,2%	-	-	1 383	75,2%	-	15,7%	-
Road Transport	26 195	5 336	20,4%	13 027	49,7%	18 363	70,1%	27 879	61,0%	(53,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	423 661	559	,1%	266 221	62,8%	266 780	63,0%	5 795	16,6%	4 493,9%
Property rates	114 184	559	,5%	102 039	89,4%	102 598	89,9%	-	-	(100,0%)
Service charges	12 853	-	-	-	-	-	-	-	-	-
Other revenue	57 810	-	-	2 997	5,2%	2 997	5,2%	(137)	(8%)	(2 293,7%)
Transfers and Subsidies - Operational	190 594	-	-	134 151	70,4%	134 151	70,4%	5 932	16,3%	2 161,6%
Transfers and Subsidies - Capital	39 944	-	-	27 034	67,7%	27 034	67,7%	-	71,8%	(100,0%)
Interest	8 276	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(363 995)	(20 919)	5,7%	(35 386)	9,7%	(56 305)	15,5%	(204)	,1%	17 218,2%
Suppliers and employees	(359 512)	(20 919)	5,8%	(35 386)	9,8%	(56 305)	15,7%	(204)	,1%	17 218,2%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 483)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	59 666	(20 360)	(34,1%)	230 835	386,9%	210 475	352,8%	5 591	201,0%	4 028,9%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(52 501)	(15 448)	29,4%	(14 639)	27,9%	(30 087)	57,3%	-	-	(100,0%)
Capital assets	(52 501)	(15 448)	29,4%	(14 639)	27,9%	(30 087)	57,3%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(52 501)	(15 448)	29,4%	(14 639)	27,9%	(30 087)	57,3%	-	-	(100,0%)
Cash Flow from Financing Activities										
Receipts	10	-	-	-	-	-	-	(3)	(16,1%)	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	10	-	-	-	-	-	-	(3)	(16,1%)	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	10	-	-	-	-	-	-	(3)	(16,1%)	(100,0%)
Net Increase/(Decrease) in cash held	7 175	(35 809)	(499,1%)	216 196	3 013,2%	180 388	2 514,1%	5 588	(153,0%)	3 768,8%
Cash/cash equivalents at the year begin:	254 939	-	-	125 377	49,2%	-	-	448 991	136,9%	(72,1%)
Cash/cash equivalents at the year end:	262 114	125 377	47,8%	149 307	57,0%	149 307	57,0%	454 579	479,1%	(67,2%)

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	10 776	9,0%	3 529	2,9%	15 642	13,0%	89 940	75,0%	119 887	61,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	6	100,0%	6	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 152	9,7%	330	2,8%	780	6,6%	9 648	81,0%	11 910	6,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 281	7,9%	564	3,5%	558	3,5%	13 732	85,1%	16 135	8,2%	-	-	-	-
Interest on Arrear Debtor Accounts	45	,1%	91	,2%	251	,6%	41 438	99,1%	41 826	21,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(8 143)	(134,1%)	193	3,2%	436	7,2%	13 588	223,7%	6 074	3,1%	-	-	-	-
Total By Income Source	5 110	2,6%	4 707	2,4%	17 668	9,0%	168 351	86,0%	195 837	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(122)	(,2%)	324	,6%	9 755	19,3%	40 509	80,3%	50 467	25,8%	-	-	-	-
Commercial	1 006	4,1%	637	2,6%	1 512	6,2%	21 183	87,0%	24 339	12,4%	-	-	-	-
Households	4 192	3,6%	3 677	3,1%	6 134	5,2%	103 782	88,1%	117 785	60,1%	-	-	-	-
Other	34	1,0%	69	2,1%	266	8,2%	2 876	88,6%	3 246	1,7%	-	-	-	-
Total By Customer Group	5 110	2,6%	4 707	2,4%	17 668	9,0%	168 351	86,0%	195 837	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	249	70,8%	85	24,1%	18	5,1%	-	-	352	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	249	70,8%	85	24,1%	18	5,1%	-	-	352	100,0%

Contact Details

Municipal Manager	Mrs Thabisi Ndela	039 976 1202
Financial Manager	Mr Mahendra Chandulal	039 976 2102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZUMBE (KZN213)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24								2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	219 682	92 359	42,0%	69 610	31,7%	161 969	73,7%	57 652	72,2%	20,7%	
Exchange Revenue											
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	
Sale of Goods and Rendering of Services	178	77	43,1%	19	10,6%	96	53,7%	7	16,7%	160,4%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	11 583	2 238	19,3%	2 549	22,0%	4 787	41,3%	2 356	62,9%	8,2%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	213	27	12,6%	20	9,3%	47	21,9%	14	70,2%	38,3%	
Licence and permits	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	826	21	2,5%	13	1,6%	34	4,2%	331	90,3%	(95,9%)	
Non-Exchange Revenue											
Property rates	8 270	8 273	100,0%	-	-	8 273	100,0%	-	100,0%	-	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	
Licences or permits	574	1	,1%	1	,2%	2	,3%	7	57,9%	(84,1%)	
Transfer and subsidies - Operational	197 603	81 723	41,4%	67 008	33,9%	148 730	75,3%	54 936	71,4%	22,0%	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	435	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	281 527	52 245	18,6%	82 517	29,3%	134 761	47,9%	60 302	55,5%	36,8%	
Employee related costs	95 148	13 203	13,9%	21 614	22,7%	34 817	36,6%	22 709	48,5%	(4,8%)	
Remuneration of councillors	18 584	3 861	20,8%	5 760	31,0%	9 621	51,8%	5 938	61,3%	(3,0%)	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	6 774	840	12,4%	579	8,5%	1 419	21,0%	472	12,6%	22,7%	
Debt impairment	1 500	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	31 130	5 124	16,5%	5 164	16,6%	10 287	33,0%	5 940	31,0%	(13,1%)	
Interest	30	-	-	-	-	-	-	-	-	-	
Contracted services	79 126	20 750	26,2%	33 242	42,0%	53 992	68,2%	13 160	87,2%	152,6%	
Transfers and subsidies	8 109	1 150	14,2%	6 345	78,3%	7 495	92,4%	1 214	18,4%	422,7%	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	41 128	7 317	17,8%	9 813	23,9%	17 130	41,7%	10 869	55,8%	(9,7%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(61 845)	40 114		(12 907)		27 208		(2 650)			
Transfers and subsidies - capital (monetary allocations)	61 469	6 712	10,9%	8 479	13,8%	15 191	24,7%	19 818	79,2%	(57,2%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(376)	46 826		(4 427)		42 399		17 168			
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	(376)	46 826		(4 427)		42 399		17 168			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(376)	46 826		(4 427)		42 399		17 168			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(376)	46 826		(4 427)		42 399		17 168			

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	94 051	10 062	10,7%	15 011	16,0%	25 073	26,7%	25 156	42,8%	(40,3%)
National Government	53 450	4 900	9,2%	6 688	12,5%	11 588	21,7%	19 065	61,9%	(64,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Aget	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	53 450	4 900	9,2%	6 688	12,5%	11 588	21,7%	19 065	61,9%	(64,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	40 601	5 162	12,7%	8 323	20,5%	13 485	33,2%	6 091	29,0%	36,6%
Capital Expenditure Functional	94 051	10 062	10,7%	15 011	16,0%	25 073	26,7%	25 156	42,8%	(40,3%)
Municipal governance and administration	16 084	2 272	14,1%	4 464	27,8%	6 736	41,9%	936	4,6%	376,6%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	16 084	2 272	14,1%	4 464	27,8%	6 736	41,9%	936	4,6%	376,6%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 512	187	1,8%	1 170	11,1%	1 356	12,9%	4 715	49,6%	(75,2%)
Community and Social Services	8 817	187	2,1%	1 170	13,3%	1 356	15,4%	4 715	45,8%	(75,2%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	1 696	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	64 285	7 603	11,8%	9 349	14,5%	16 952	26,4%	19 365	54,7%	(51,7%)
Planning and Development	21 094	347	1,6%	3 629	17,2%	3 976	18,9%	-	-	(100,0%)
Road Transport	43 192	7 256	16,8%	5 720	13,2%	12 976	30,0%	19 365	57,9%	(70,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	3 152	-	-	28	,9%	28	,9%	139	79,9%	(80,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	3 152	-	-	28	,9%	28	,9%	139	79,9%	(80,0%)
Other	17	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	278 090	46 559	16,7%	51 113	18,4%	97 672	35,1%	986	(,5%)	5 086,1%
Property rates	5 375	-	-	2 032	37,8%	2 032	37,8%	-	-	(100,0%)
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	2 060	-	-	53	2,6%	53	2,6%	-	-	(100,0%)
Transfers and Subsidies - Operational	197 603	46 343	23,5%	38 149	19,3%	84 492	42,8%	831	(,8%)	4 492,0%
Transfers and Subsidies - Capital	61 469	-	-	8 144	13,2%	8 144	13,2%	-	-	(100,0%)
Interest	11 583	216	1,9%	2 735	23,6%	2 951	25,5%	155	3,8%	1 666,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(261 489)	(43 871)	16,8%	(76 225)	29,2%	(120 096)	45,9%	(54 766)	63,5%	39,2%
Suppliers and employees	(253 351)	(43 871)	17,3%	(76 225)	30,1%	(120 096)	47,4%	(54 766)	66,6%	39,2%
Finance charges	(30)	-	-	-	-	-	-	-	-	-
Transfers and grants	(8 109)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	16 601	2 688	16,2%	(25 112)	(151,3%)	(22 424)	(135,1%)	(53 781)	(247,5%)	(53,3%)
Cash Flow from Investing Activities										
Receipts	435	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	435	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(105 085)	-	-	-	-	-	-	-	-	-
Capital assets	(105 085)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(104 650)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	4,0%	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	4,0%	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	4,0%	-
Net Increase/(Decrease) in cash held	(88 049)	2 688	(3,1%)	(25 112)	28,5%	(22 424)	25,5%	(53 781)	333,8%	(53,3%)
Cash/cash equivalents at the year begin:	90 329	-	-	102 379	113,3%	-	-	(79 919)	-	(228,1%)
Cash/cash equivalents at the year end:	2 280	102 379	4 491,1%	77 267	3 389,5%	77 267	3 389,5%	(133 700)	(116,6%)	(157,8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	(0)	-	-	-	37 835	100,0%	37 835	100,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	(0)	100,0%	(0)	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(59)	100,0%	(59)	(,2%)	-	-	-	-
Total By Income Source	-	-	(0)	-	-	-	37 775	100,0%	37 775	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	(0)	-	-	-	22 515	100,0%	22 515	59,6%	-	-	-	-
Commercial	-	-	-	-	-	-	9 226	100,0%	9 226	24,4%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	6 035	100,0%	6 035	16,0%	-	-	-	-
Total By Customer Group	-	-	(0)	-	-	-	37 775	100,0%	37 775	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	424	74,0%	12	2,2%	1	,2%	135	23,6%	572	31,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	324	25,6%	143	11,3%	44	3,5%	752	59,6%	1 263	68,8%
Total	747	40,7%	155	8,5%	45	2,5%	887	48,3%	1 835	100,0%

Contact Details		
Municipal Manager	Mr Mthokozisi Shangase	039 972 0005
Financial Manager	Mr Ntando Duma	039 972 0005

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMUZIWABANTU (KZN214)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	204 177	64 516	31,6%	61 554	30,1%	126 070	61,7%	59 496	54,4%	3,5%
Exchange Revenue										
Service charges - Electricity	39 823	6 966	17,5%	8 878	22,3%	15 844	39,8%	8 814	41,0%	7%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 845	1 760	61,8%	797	28,0%	2 557	89,9%	738	47,1%	8,1%
Sale of Goods and Rendering of Services	206	15	7,5%	146	71,0%	162	78,5%	12	19,4%	1 087,0%
Agency services	975	109	11,2%	172	17,6%	281	28,9%	178	19,8%	(3,2%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 067	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 576	1 415	21,5%	2 436	37,0%	3 851	58,6%	1 393	29,8%	74,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	410	17	4,2%	158	38,5%	175	42,7%	31	11,3%	401,1%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	973	224	23,0%	280	28,8%	504	51,8%	193	35,7%	44,8%
Non-Exchange Revenue										
Property rates	26 017	3 074	11,8%	6 620	25,4%	9 694	37,3%	6 582	43,2%	,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	159	332	209,1%	527	331,5%	859	540,6%	587	35,3%	(10,2%)
Licences or permits	1 401	144	10,3%	222	15,8%	366	26,1%	269	64,7%	(17,5%)
Transfer and subsidies - Operational	122 726	50 458	41,1%	41 319	33,7%	91 777	74,8%	40 699	64,4%	1,5%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	271 497	50 598	18,6%	72 021	26,5%	122 619	45,2%	76 215	51,0%	(5,5%)
Employee related costs	94 612	19 477	20,6%	21 867	23,1%	41 343	43,7%	23 610	47,8%	(7,4%)
Remuneration of councillors	11 542	2 539	22,0%	2 760	23,9%	5 300	45,9%	2 085	43,9%	32,4%
Bulk purchases - electricity	49 276	12 405	25,2%	15 129	30,7%	27 534	55,9%	14 033	58,2%	7,8%
Inventory consumed	1 083	133	12,3%	307	28,3%	440	40,6%	303	44,6%	1,4%
Debt impairment	3 300	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	25 755	-	-	6 936	26,9%	6 936	26,9%	12 486	60,0%	(44,5%)
Interest	33	-	-	-	-	-	-	-	4%	-
Contracted services	41 810	5 017	12,0%	11 607	27,8%	16 624	39,8%	11 424	44,9%	1,6%
Transfers and subsidies	255	(110)	(43,3%)	-	-	(110)	(43,3%)	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	43 829	11 137	25,4%	13 415	30,6%	24 552	56,0%	12 274	59,1%	9,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(67 319)	13 918		(10 466)		3 451		(16 719)		
Transfers and subsidies - capital (monetary allocations)	40 735	3 002	7,4%	4 998	12,3%	8 000	19,6%	9 999	46,8%	(50,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(26 584)	16 920		(5 468)		11 451		(6 720)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(26 584)	16 920		(5 468)		11 451		(6 720)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(26 584)	16 920		(5 468)		11 451		(6 720)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(26 584)	16 920		(5 468)		11 451		(6 720)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	47 122	3 657	7,8%	6 579	14,0%	10 236	21,7%	19 184	46,3%	(65,7%)
National Government	39 376	2 968	7,5%	3 677	9,3%	6 644	16,9%	10 844	53,4%	(66,1%)
Provincial Government	-	-	-	-	-	-	-	74	7,5%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Deparmt Agency	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	39 376	2 968	7,5%	3 677	9,3%	6 644	16,9%	10 918	46,2%	(66,3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 746	690	8,9%	2 902	37,5%	3 591	46,4%	8 266	46,3%	(64,9%)
Capital Expenditure Functional	47 122	3 657	7,8%	6 579	14,0%	10 236	21,7%	19 184	46,3%	(65,7%)
Municipal governance and administration	400	276	69,0%	31	7,7%	307	76,7%	1 624	52,7%	(98,1%)
Executive and Council	-	-	-	-	-	-	-	1 353	96,8%	(100,0%)
Finance and administration	400	276	69,0%	31	7,7%	307	76,7%	270	23,0%	(88,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 318	-	-	-	-	-	-	2 743	64,0%	(100,0%)
Community and Social Services	1 318	-	-	-	-	-	-	2 743	65,7%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	44 704	2 968	6,6%	6 548	14,6%	9 516	21,3%	14 697	41,8%	(55,4%)
Planning and Development	1 650	-	-	-	-	-	-	(25)	-	(100,0%)
Road Transport	43 054	2 968	6,9%	6 548	15,2%	9 516	22,1%	14 722	45,3%	(55,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	700	414	59,1%	-	-	414	59,1%	121	177,6%	(100,0%)
Energy sources	700	414	59,1%	-	-	414	59,1%	-	294,7%	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	121	60,4%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	262 572	23 296	8,9%	78 475	29,9%	101 772	38,8%	74 043	47,1%	6,0%
Property rates	24 644	4 821	19,6%	6 333	25,7%	11 155	45,3%	8 192	57,8%	(22,7%)
Service charges	41 061	6 536	15,9%	12 376	30,1%	18 911	46,1%	12 418	50,3%	(,3%)
Other revenue	26 731	7 890	29,5%	(88)	(,3%)	7 802	29,2%	4 757	16,3%	(101,9%)
Transfers and Subsidies - Operational	122 826	2 634	2,1%	42 356	34,5%	44 990	36,6%	40 005	49,4%	5,9%
Transfers and Subsidies - Capital	40 735	-	-	15 062	37,0%	15 062	37,0%	7 000	66,5%	115,2%
Interest	6 576	1 415	21,5%	2 436	37,0%	3 851	58,6%	1 670	32,3%	45,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(230 073)	(45 808)	19,9%	(65 177)	28,3%	(110 985)	48,2%	(68 030)	54,3%	(4,2%)
Suppliers and employees	(230 040)	(45 808)	19,9%	(65 177)	28,3%	(110 985)	48,2%	(68 030)	54,3%	(4,2%)
Finance charges	(33)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	32 499	(22 511)	(69,3%)	13 298	40,9%	(9 213)	(28,3%)	6 012	27,0%	121,2%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(47 122)	(3 666)	7,8%	(7 677)	16,3%	(11 344)	24,1%	(20 478)	50,4%	(62,5%)
Capital assets	(47 122)	(3 666)	7,8%	(7 677)	16,3%	(11 344)	24,1%	(20 478)	50,4%	(62,5%)
Net Cash from/(used) Investing Activities	(47 122)	(3 666)	7,8%	(7 677)	16,3%	(11 344)	24,1%	(20 478)	50,4%	(62,5%)
Cash Flow from Financing Activities										
Receipts	-	-	-	(3)	-	(3)	-	(2)	-	53,5%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	(3)	-	(3)	-	(2)	-	53,5%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	(3)	-	(3)	-	(2)	-	53,5%
Net Increase/(Decrease) in cash held	(14 624)	(26 178)	179,0%	5 617	(38,4%)	(20 560)	140,6%	(14 468)	(24,7%)	(138,8%)
Cash/cash equivalents at the year begin:	124 364	-	-	(26 180)	(21,1%)	-	-	132 516	93,2%	(119,8%)
Cash/cash equivalents at the year end:	109 741	(26 180)	(23,9%)	(20 563)	(18,7%)	(20 563)	(18,7%)	118 048	74,2%	(117,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 579	27,8%	708	5,5%	676	5,2%	7 933	61,5%	12 896	32,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 020	13,1%	648	4,2%	471	3,1%	12 307	79,7%	15 447	38,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	453	17,7%	158	6,2%	121	4,7%	1 831	71,4%	2 563	6,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	351	3,9%	173	1,9%	170	1,9%	8 191	92,2%	8 885	22,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	6 403	16,1%	1 687	4,2%	1 439	3,6%	30 262	76,1%	39 791	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 256	7,4%	648	3,8%	502	2,9%	14 646	85,9%	17 052	42,9%	-	-	-	-
Commercial	3 552	34,1%	441	4,2%	407	3,9%	6 020	57,8%	10 419	26,2%	-	-	-	-
Households	1 596	13,0%	598	4,9%	530	4,3%	9 597	77,9%	12 320	31,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 403	16,1%	1 687	4,2%	1 439	3,6%	30 262	76,1%	39 791	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)	19	97,5%	-	-	-	-	1	2,5%	20	10,0%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	179	100,0%	-	-	-	-	-	-	179	90,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	198	99,7%	-	-	-	-	1	,3%	198	100,0%

Contact Details

Municipal Manager	Mr Reshwant Brijraj	039 433 3500
Financial Manager	Mrs Hlanzeka Mchunu	039 433 3563

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RAY NKONYENI (KZN216)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 251 108	405 299	32,4%	365 863	29,2%	771 162	61,6%	304 697	56,6%	20,1%
Exchange Revenue										
Service charges - Electricity	182 436	46 873	25,7%	45 979	25,2%	92 852	50,9%	39 365	42,3%	16,8%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	62 711	23 343	37,2%	17 345	27,7%	40 687	64,9%	16 250	54,2%	6,7%
Sale of Goods and Rendering of Services	9 571	1 702	17,8%	2 829	29,6%	4 531	47,3%	7 420	13,9%	(61,9%)
Agency services	5 371	1 448	27,0%	1 329	24,8%	2 778	51,7%	1 186	49,3%	12,1%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 982	1 741	24,9%	2 076	29,7%	3 816	54,7%	1 646	84,3%	26,1%
Interest earned from Current and Non Current Assets	8 511	3 120	36,7%	2 461	28,9%	5 581	65,6%	121	14,3%	1 930,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 498	1 175	33,6%	1 269	36,3%	2 444	69,9%	920	61,3%	37,9%
Licence and permits	636	152	23,9%	138	21,7%	290	45,6%	152	29,1%	(9,3%)
Operational Revenue	1 106	121	10,9%	252	22,8%	372	33,7%	219	29,0%	14,8%
Non-Exchange Revenue										
Property rates	509 406	191 298	37,6%	137 286	27,0%	328 583	64,5%	132 035	62,9%	4,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	31 062	5 465	17,6%	4 919	15,8%	10 384	33,4%	10 474	47,7%	(53,0%)
Licences or permits	9 628	2 600	27,0%	2 539	26,4%	5 139	53,4%	2 102	58,7%	20,8%
Transfer and subsidies - Operational	390 026	118 912	30,5%	138 898	35,6%	257 809	66,1%	85 679	66,3%	62,1%
Interest	30 164	7 350	24,4%	8 041	26,7%	15 391	51,0%	7 128	66,0%	12,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	503	-	503	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 253 191	285 369	22,8%	294 351	23,5%	579 720	46,3%	260 939	44,2%	12,8%
Employee related costs	483 929	117 733	24,3%	119 122	24,6%	236 855	48,9%	117 007	51,4%	1,8%
Remuneration of councillors	31 164	7 189	23,1%	15 822	50,8%	23 011	73,8%	7 276	48,2%	117,4%
Bulk purchases - electricity	158 320	30 698	19,4%	30 896	19,5%	61 594	38,9%	26 772	40,1%	15,4%
Inventory consumed	10 499	3 028	28,8%	4 636	44,2%	7 663	73,0%	4 195	46,2%	10,5%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	104 756	43 635	41,7%	0	-	43 635	41,7%	22 550	44,4%	(100,0%)
Interest	9 958	480	4,8%	0	-	480	4,8%	673	5,3%	(100,0%)
Contracted services	273 776	44 069	16,1%	82 299	30,1%	126 368	46,2%	49 349	40,7%	66,8%
Transfers and subsidies	13 838	1 973	14,3%	4 051	29,3%	6 024	43,5%	145	12,3%	2 698,6%
Irrecoverable debts written off	10 513	1 004	9,6%	1 527	14,5%	2 531	24,1%	1 452	27,4%	5,2%
Operational costs	156 437	36 213	23,1%	35 999	23,0%	72 211	46,2%	31 519	38,7%	14,2%
Losses on disposal of Assets	-	(652)	-	-	-	(652)	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 083)	119 930		71 512		191 442		43 759		
Transfers and subsidies - capital (monetary allocations)	109 848	-	-	61 089	55,6%	61 089	55,6%	38 580	44,5%	58,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	107 765	119 930		132 601		252 531		82 339		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	107 765	119 930		132 601		252 531		82 339		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	107 765	119 930		132 601		252 531		82 339		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	107 765	119 930		132 601		252 531		82 339		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	150 893	33 350	22,1%	36 233	24,0%	69 583	46,1%	47 839	49,9%	(24,3%)
National Government	93 781	26 263	28,0%	27 741	29,6%	54 003	57,6%	41 061	67,1%	(32,4%)
Provincial Government	1 739	-	-	-	-	-	-	1 008	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	95 520	26 263	27,5%	27 741	29,0%	54 003	56,5%	42 069	68,0%	(34,1%)
Borrowing	21 452	-	-	-	-	-	-	1 268	17,7%	(100,0%)
Internally generated funds	33 921	7 088	20,9%	8 492	25,0%	15 580	45,9%	4 503	12,6%	88,6%
Capital Expenditure Functional	150 893	33 350	22,1%	36 233	24,0%	69 583	46,1%	47 839	49,9%	(24,3%)
Municipal governance and administration	4 001	312	7,8%	843	21,1%	1 155	28,9%	361	12,2%	133,8%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 801	152	4,0%	846	22,3%	998	26,3%	358	12,0%	136,7%
Internal audit	200	160	79,8%	(3)	(1,4%)	157	78,4%	3	15,9%	(183,3%)
Community and Public Safety	4 520	1 645	36,4%	(1 201)	(26,6%)	444	9,8%	912	26,4%	(231,7%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	4 340	1 642	37,8%	(1 249)	(28,8%)	393	9,1%	919	28,6%	(235,9%)
Housing	180	3	1,5%	48	26,6%	51	28,1%	(7)	1,7%	(737,8%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	118 920	30 942	26,0%	36 590	30,8%	67 533	56,8%	41 522	54,1%	(11,9%)
Planning and Development	111 220	28 455	25,6%	28 488	25,6%	56 943	51,2%	22 051	57,2%	29,2%
Road Transport	7 200	2 488	34,5%	7 914	109,9%	10 401	144,5%	19 471	48,9%	(59,4%)
Environmental Protection	500	-	-	189	37,7%	189	37,7%	-	-	(100,0%)
Trading Services	23 452	451	1,9%	0	-	452	1,9%	5 045	29,4%	(100,0%)
Energy sources	22 952	-	-	-	-	-	-	4 654	30,3%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	500	451	90,2%	0	,1%	452	90,3%	391	21,7%	(99,9%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 252 102	373 740	29,8%	401 542	32,1%	775 282	61,9%	342 096	57,9%	17,4%
Property rates	483 936	110 499	22,8%	132 669	27,4%	243 168	50,2%	120 632	50,5%	10,0%
Service charges	232 890	62 789	27,0%	68 775	29,5%	131 564	56,5%	57 993	50,6%	18,6%
Other revenue	26 628	23 215	87,2%	16 514	62,0%	39 728	149,2%	27 311	88,5%	(39,5%)
Transfers and Subsidies - Operational	390 290	122 527	31,4%	122 955	31,5%	245 482	62,9%	89 831	58,8%	36,9%
Transfers and Subsidies - Capital	109 848	51 792	47,1%	58 542	53,3%	110 334	100,4%	46 328	86,3%	26,4%
Interest	8 511	2 918	34,3%	2 088	24,5%	5 006	58,8%	-	11,2%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 156 494)	(258 480)	22,4%	(288 731)	25,0%	(547 211)	47,3%	(297 408)	56,9%	(2,9%)
Suppliers and employees	(1 131 649)	(258 000)	22,8%	(288 731)	25,5%	(546 731)	48,3%	(296 739)	58,3%	(2,7%)
Finance charges	(9 958)	(479)	4,8%	-	-	(479)	4,8%	(669)	5,2%	(100,0%)
Transfers and grants	(14 888)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	95 608	115 260	120,6%	112 811	118,0%	228 071	238,5%	44 687	64,3%	152,4%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(168 358)	(41 274)	24,5%	(39 424)	23,4%	(80 698)	47,9%	(45 052)	50,6%	(12,5%)
Capital assets	(168 358)	(41 274)	24,5%	(39 424)	23,4%	(80 698)	47,9%	(45 052)	50,6%	(12,5%)
Net Cash from/(used) Investing Activities	(168 358)	(41 274)	24,5%	(39 424)	23,4%	(80 698)	47,9%	(45 052)	50,6%	(12,5%)
Cash Flow from Financing Activities										
Receipts	-	449	-	646	-	1 095	-	409	7,1%	57,9%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	449	-	646	-	1 095	-	409	47,3%	57,9%
Payments	(18 414)	(9 423)	51,2%	(10 577)	57,4%	(20 000)	108,6%	(10 267)	73,7%	3,0%
Repayment of borrowing	(18 414)	(9 423)	51,2%	(10 577)	57,4%	(20 000)	108,6%	(10 267)	73,7%	3,0%
Net Cash from/(used) Financing Activities	(18 414)	(8 974)	48,7%	(9 931)	53,9%	(18 905)	102,7%	(9 858)	106,5%	,7%
Net Increase/(Decrease) in cash held	(91 164)	65 012	(71,3%)	63 456	(69,6%)	128 468	(140,9%)	(10 223)	9,6%	(720,7%)
Cash/cash equivalents at the year begin:	131 591	117 938	89,6%	179 235	136,2%	117 938	89,6%	139 164	96,0%	28,8%
Cash/cash equivalents at the year end:	40 427	179 235	443,4%	242 690	600,3%	242 690	600,3%	128 941	114,3%	88,2%

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	6	,6%	15	1,4%	18	1,7%	1 026	96,3%	1 065	,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 957	37,5%	8 895	19,7%	2 667	5,9%	16 661	36,9%	45 180	7,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	39 757	10,5%	20 063	5,3%	19 363	5,1%	299 787	79,1%	378 971	59,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 745	8,4%	3 179	4,6%	2 197	3,2%	57 525	83,8%	68 646	10,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 483	2,7%	3 357	2,6%	3 183	2,5%	119 841	92,3%	129 863	20,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	658	5,1%	224	1,7%	215	1,7%	11 858	91,5%	12 955	2,0%	-	-	-	-
Total By Income Source	66 606	10,5%	35 733	5,6%	27 644	4,3%	506 697	79,6%	636 680	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 426	4,1%	1 509	2,5%	6 511	11,0%	48 975	82,4%	59 421	9,3%	-	-	-	-
Commercial	25 052	18,1%	12 175	8,8%	6 347	4,6%	94 572	68,5%	138 146	21,7%	-	-	-	-
Households	39 129	8,9%	22 049	5,0%	14 786	3,4%	363 149	82,7%	439 113	69,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	66 606	10,5%	35 733	5,6%	27 644	4,3%	506 697	79,6%	636 680	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 273	98,7%	12	1,0%	5	,4%	-	-	1 290	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 273	98,7%	12	1,0%	5	,4%	-	-	1 290	100,0%

Contact Details

Municipal Manager	Mr Khethukuthula Joseph Zulu	039 688 2021
Financial Manager	Ms Snikiwe Qwabe	039 534 1584

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UGU (DC21)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 287 912	406 014	31,5%	368 039	28,6%	774 052	60,1%	331 637	56,0%	11,0%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	361 232	91 246	25,3%	105 020	29,1%	196 266	54,3%	87 480	39,5%	20,1%
Service charges - Waste Water Management	112 683	28 417	25,2%	30 681	27,2%	59 099	52,4%	26 767	50,2%	14,6%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	295	-	1 127	-	1 422	-	445	905,1%	153,0%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	37 768	16 617	44,0%	16 836	44,6%	33 453	88,6%	14 109	68,7%	19,3%
Interest earned from Current and Non Current Assets	11 605	4 394	37,9%	1 818	15,7%	6 212	53,5%	1 921	51,0%	(5,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 264	854	37,7%	15	,7%	868	38,4%	6	43,0%	164,7%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 453	543	6,4%	639	7,6%	1 182	14,0%	1 568	209,8%	(59,2%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	753 907	263 648	35,0%	211 902	28,1%	475 550	63,1%	199 341	65,6%	6,3%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 109 757	354 185	31,9%	373 075	33,6%	727 260	65,5%	461 518	57,3%	(19,2%)
Employee related costs	409 846	146 391	35,7%	132 046	32,2%	278 437	67,9%	111 851	57,9%	18,1%
Remuneration of councillors	11 409	3 120	27,3%	3 727	32,7%	6 847	60,0%	2 941	49,6%	26,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	128 408	24 508	19,1%	53 398	41,6%	77 906	60,7%	36 897	38,4%	44,7%
Debt impairment	74 453	18 611	25,0%	12 408	16,7%	31 019	41,7%	-	-	(100,0%)
Depreciation and amortisation	220 000	53 686	24,4%	55 880	25,4%	109 566	49,8%	104 499	49,9%	(46,5%)
Interest	7 222	2 525	35,0%	5 749	79,6%	8 274	114,6%	912	14,2%	530,2%
Contracted services	138 443	27 422	19,8%	73 560	53,1%	100 982	72,9%	73 778	102,3%	(,3%)
Transfers and subsidies	8 000	-	-	-	-	-	-	3 660	16,9%	(100,0%)
Irrecoverable debts written off	-	13 013	-	(11 659)	-	1 354	-	78 260	51,6%	(114,9%)
Operational costs	111 976	64 910	58,0%	47 991	42,9%	112 902	100,8%	48 721	73,6%	(1,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	(1)	-	(25)	-	(26)	-	-	-	(100,0%)
Surplus/(Deficit)	178 155	51 828		(5 036)		46 793		(129 881)		
Transfers and subsidies - capital (monetary allocations)	454 994	87 476	19,2%	129 020	28,4%	216 496	47,6%	127 097	73,2%	1,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	633 150	139 304		123 984		263 288		(2 784)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	633 150	139 304		123 984		263 288		(2 784)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	633 150	139 304		123 984		263 288		(2 784)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	633 150	139 304		123 984		263 288		(2 784)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	454 992	83 040	18,3%	97 343	21,4%	180 383	39,6%	73 543	35,0%	32,4%
National Government	454 992	79 326	17,4%	86 759	19,1%	166 085	36,5%	65 689	35,1%	32,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	454 992	79 326	17,4%	86 759	19,1%	166 085	36,5%	65 689	35,1%	32,1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3 714	-	10 584	-	14 298	-	7 853	34,1%	34,8%
Capital Expenditure Functional	454 992	83 040	18,3%	97 343	21,4%	180 383	39,6%	73 543	35,0%	32,4%
Municipal governance and administration	-	3 340	-	10 584	-	13 924	-	6 455	34,6%	64,0%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	3 340	-	10 584	-	13 924	-	6 455	34,6%	64,0%
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	454 992	79 700	17,5%	86 759	19,1%	166 460	36,6%	67 087	35,0%	29,3%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	335 995	45 722	13,6%	55 165	16,4%	100 887	30,0%	38 596	33,0%	42,9%
Waste Water Management	118 998	33 978	28,6%	31 595	26,6%	65 573	55,1%	28 492	39,0%	10,9%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 660 745	1 307 993	78,8%	1 037 193	62,5%	2 345 186	141,2%	(277 291)	50,0%	(474,0%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	315 135	561 904	178,3%	242 799	77,0%	804 703	255,4%	(1 714)	51,1%	(14 262,3%)
Other revenue	122 603	-	-	1 953	1,6%	1 953	1,6%	42 475	45,8%	(95,4%)
Transfers and Subsidies - Operational	756 407	550 007	72,7%	411 260	54,4%	961 266	127,1%	(365 989)	52,7%	(212,4%)
Transfers and Subsidies - Capital	454 994	196 083	43,1%	360 698	79,3%	556 781	122,4%	45 210	49,2%	697,8%
Interest	11 605	-	-	20 483	176,5%	20 483	176,5%	2 727	8,1%	651,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(768 558)	(306)	-	(177)	-	(483)	,1%	(682 447)	69,1%	(100,0%)
Suppliers and employees	(753 336)	(306)	-	(177)	-	(483)	,1%	(679 687)	71,3%	(100,0%)
Finance charges	(7 222)	-	-	-	-	-	-	(1 760)	13,8%	(100,0%)
Transfers and grants	(8 000)	-	-	-	-	-	-	(1 000)	4,6%	(100,0%)
Net Cash from/(used) Operating Activities	892 187	1 307 688	146,6%	1 037 016	116,2%	2 344 704	262,8%	(959 738)	9,9%	(208,1%)
Cash Flow from Investing Activities										
Receipts	(5 508)	(520)	9,4%	979	(17,8%)	459	(8,3%)	(4 388)	(180,6%)	(122,3%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(5 508)	(520)	9,4%	979	(17,8%)	459	(8,3%)	(4 388)	(180,6%)	(122,3%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	(0)	(100,0%)	(100,0%)
Payments	(521 069)	-	-	-	-	-	-	(108 925)	55,9%	(100,0%)
Capital assets	(521 069)	-	-	-	-	-	-	(108 925)	55,9%	(100,0%)
Net Cash from/(used) Investing Activities	(526 577)	(520)	,1%	979	(,2%)	459	(,1%)	(113 313)	57,7%	(100,9%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	365 610	1 307 168	357,5%	1 037 994	283,9%	2 345 163	641,4%	(1 073 051)	(74,0%)	(196,7%)
Cash/cash equivalents at the year begin:	41 728	301 914	723,5%	1 609 085	3 856,1%	301 914	723,5%	972 955	39,9%	65,4%
Cash/cash equivalents at the year end:	407 339	1 609 084	395,0%	2 647 079	649,8%	2 647 079	649,8%	124 891	48,5%	2 019,5%

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	46 942	4,2%	39 560	3,5%	40 203	3,6%	987 996	88,6%	1 114 700	87,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 937	6,3%	5 677	3,6%	5 316	3,4%	136 586	86,7%	157 516	12,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	(0)	-	-	-	-	-	1 972	100,0%	1 972	,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 501)	120,3%	(1 240)	59,6%	(640)	30,8%	2 302	(110,7%)	(2 080)	(,2%)	-	-	-	-
Total By Income Source	54 378	4,3%	43 996	3,5%	44 878	3,5%	1 128 855	88,7%	1 272 108	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 173	19,2%	1 554	7,2%	4 652	21,4%	11 345	52,2%	21 723	1,7%	-	-	-	-
Commercial	13 484	7,1%	8 530	4,5%	8 986	4,7%	158 894	83,7%	189 865	14,9%	-	-	-	-
Households	36 734	3,5%	33 954	3,2%	31 278	2,9%	958 966	90,4%	1 060 932	83,4%	-	-	-	-
Other	(12)	2,7%	(42)	9,8%	(38)	8,7%	(340)	78,8%	(432)	-	-	-	-	-
Total By Customer Group	54 378	4,3%	43 996	3,5%	44 878	3,5%	1 128 855	88,7%	1 272 108	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	17 217	7,2%	29 061	12,2%	13 714	5,7%	179 158	74,9%	239 150	47,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	30 637	15,4%	8 779	4,4%	1 025	,5%	157 922	79,6%	198 362	39,3%
Auditor-General	-	-	832	97,5%	-	-	21	2,5%	853	,2%
Other	2 322	3,5%	1 969	3,0%	2 317	3,5%	60 013	90,1%	66 621	13,2%
Total	50 176	9,9%	40 642	8,0%	17 056	3,4%	397 114	78,6%	504 987	100,0%

Contact Details

Municipal Manager	Mr Vela Owen Mazibuko	039 688 5701
Financial Manager	Mr Kushi Audan	039 688 5700

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMSHWATHI (KZN221)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	220 539	80 654	36,6%	67 973	30,8%	148 627	67,4%	60 761	63,0%	11,9%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 023	796	26,3%	688	22,8%	1 484	49,1%	433	41,2%	58,7%
Sale of Goods and Rendering of Services	252	141	56,0%	109	43,1%	250	99,1%	48	141,4%	128,1%
Agency services	3 203	843	26,3%	922	28,8%	1 765	55,1%	1 044	74,0%	(11,7%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	294	-	208	-	502	-	221	-	(6,0%)
Interest earned from Current and Non Current Assets	3 100	1 796	57,9%	2 259	72,9%	4 055	130,8%	1 781	84,3%	26,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	895	175	19,6%	173	19,3%	348	38,9%	71	31,0%	143,0%
Licence and permits	6	2	36,1%	6	104,4%	8	140,4%	1	204,3%	336,6%
Operational Revenue	-	-	-	500	-	500	-	-	-	(100,0%)
Non-Exchange Revenue										
Property rates	60 635	14 716	24,3%	14 267	23,5%	28 983	47,8%	9 488	47,5%	50,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	21	3	14,2%	1	5,1%	4	19,3%	2	17,7%	(44,2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	141 906	57 999	40,9%	46 952	33,1%	104 951	74,0%	46 101	67,1%	1,8%
Interest	7 500	2 938	39,2%	1 888	25,2%	4 826	64,3%	1 570	81,8%	20,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	949	-	-	-	949	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	243 215	102 312	42,1%	113 692	46,7%	216 004	88,8%	45 479	43,7%	150,0%
Employee related costs	97 677	21 974	22,5%	26 707	27,3%	48 682	49,8%	26 094	54,1%	2,4%
Remuneration of councillors	10 506	2 715	25,8%	3 613	34,4%	6 329	60,2%	2 617	55,2%	38,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 868	218	5,6%	1 131	29,2%	1 349	34,9%	405	53,6%	179,3%
Debt impairment	5 000	-	-	50 368	1 007,4%	50 368	1 007,4%	-	-	(100,0%)
Depreciation and amortisation	33 150	4 809	14,5%	4 995	15,1%	9 805	29,6%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	54 244	9 585	17,7%	12 279	22,6%	21 864	40,3%	10 416	36,0%	17,9%
Transfers and subsidies	-	-	-	-	-	-	-	(13)	-	(100,0%)
Irrecoverable debts written off	-	54 776	-	6 609	-	61 386	-	-	-	(100,0%)
Operational costs	38 770	8 233	21,2%	7 989	20,6%	16 222	41,8%	5 961	51,9%	34,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	0	-	0	-	-	-	(100,0%)
Surplus/(Deficit)	(22 676)	(21 658)		(45 719)		(67 377)		15 282		
Transfers and subsidies - capital (monetary allocations)	31 198	12 888	41,3%	14 148	45,3%	27 036	86,7%	7 768	77,4%	82,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 523	(8 769)		(31 571)		(40 341)		23 050		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	8 523	(8 769)		(31 571)		(40 341)		23 050		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 523	(8 769)		(31 571)		(40 341)		23 050		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 523	(8 769)		(31 571)		(40 341)		23 050		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	45 670	13 202	28,9%	16 044	35,1%	29 247	64,0%	8 938	59,3%	79,5%
National Government	31 448	11 461	36,4%	12 660	40,3%	24 121	76,7%	7 614	56,1%	66,3%
Provincial Government	-	1 255	-	(371)	-	884	-	-	12,5%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 448	12 716	40,4%	12 289	39,1%	25 005	79,5%	7 614	49,7%	61,4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 222	487	3,4%	3 755	26,4%	4 242	29,8%	1 325	372,3%	183,5%
Capital Expenditure Functional	45 670	13 202	28,9%	16 044	35,1%	29 247	64,0%	8 938	59,3%	79,5%
Municipal governance and administration	10 610	487	4,6%	2 284	21,5%	2 771	26,1%	1 255	636,9%	82,1%
Executive and Council	800	-	-	-	-	-	-	-	-	-
Finance and administration	9 810	487	5,0%	2 284	23,3%	2 771	28,2%	1 255	636,9%	82,1%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	1 255	-	(1 077)	-	177	-	463	13,8%	(332,6%)
Community and Social Services	-	1 255	-	(1 077)	-	177	-	463	13,8%	(332,6%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	33 970	11 461	33,7%	14 649	43,1%	26 110	76,9%	7 220	56,7%	102,9%
Planning and Development	16 875	2 359	14,0%	4 775	28,3%	7 134	42,3%	6 652	52,6%	(28,2%)
Road Transport	17 095	9 101	53,2%	9 874	57,8%	18 976	111,0%	568	75,9%	1 637,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	1 090	-	-	189	17,3%	189	17,3%	-	-	(100,0%)
Energy sources	890	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	200	-	-	189	94,5%	189	94,5%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	276 768	29	-	6 059	2,2%	6 088	2,2%	597	,5%	915,5%
Property rates	96 815	-	-	(46)	-	(46)	-	-	-	(100,0%)
Service charges	2 720	-	-	27	1,0%	27	1,0%	-	-	(100,0%)
Other revenue	1 028	-	-	1 711	166,3%	1 711	166,3%	-	-	(100,0%)
Transfers and Subsidies - Operational	141 906	29	-	-	-	29	-	597	,8%	(100,0%)
Transfers and Subsidies - Capital	31 198	-	-	-	-	-	-	-	-	-
Interest	3 100	-	-	4 368	140,9%	4 368	140,9%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(214 812)	(10 203)	4,7%	(10 683)	5,0%	(20 887)	9,7%	-	-	(100,0%)
Suppliers and employees	(214 812)	(10 203)	4,7%	(10 683)	5,0%	(20 887)	9,7%	-	-	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	61 956	(10 174)	(16,4%)	(4 624)	(7,5%)	(14 798)	(23,9%)	597	1,8%	(874,9%)
Cash Flow from Investing Activities										
Receipts	(3 074)	256	(8,3%)	-	-	256	(8,3%)	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(3 074)	256	(8,3%)	-	-	256	(8,3%)	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(48 566)	-	-	-	-	-	-	-	-	-
Capital assets	(48 566)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(51 640)	256	(,5%)	-	-	256	(,5%)	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	10 316	(9 918)	(96,1%)	(4 624)	(44,8%)	(14 542)	(141,0%)	597	3,3%	(874,9%)
Cash/cash equivalents at the year begin:	99 534	115 560	116,1%	105 642	106,1%	115 560	116,1%	576	-	18 253,0%
Cash/cash equivalents at the year end:	109 849	105 642	96,2%	101 018	92,0%	101 018	92,0%	1 172	1,1%	8 517,1%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(1 670)	(2,0%)	4 606	5,4%	3 194	3,8%	79 017	92,8%	85 147	91,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	263	5,1%	157	3,1%	141	2,8%	4 546	89,0%	5 106	5,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	65	4,9%	64	4,9%	64	4,9%	1 132	85,4%	1 326	1,4%	-	-	-	-
Interest on Arrear Debtor Accounts	(1)	(,1%)	(0)	-	-	-	1 651	100,1%	1 650	1,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	55	157,6%	24	69,8%	24	69,8%	(69)	(197,1%)	35	-	-	-	-	-
Total By Income Source	(1 289)	(1,4%)	4 852	5,2%	3 423	3,7%	86 277	92,5%	93 263	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 191	8,3%	815	5,7%	647	4,5%	11 652	81,5%	14 305	15,3%	-	-	-	-
Commercial	2 209	5,0%	1 834	4,1%	1 219	2,7%	39 106	88,1%	44 368	47,6%	-	-	-	-
Households	(4 903)	(13,6%)	1 987	5,5%	1 385	3,8%	37 590	104,2%	36 059	38,7%	-	-	-	-
Other	214	(14,6%)	216	(14,7%)	173	(11,7%)	(2 070)	141,0%	(1 468)	(1,6%)	-	-	-	-
Total By Customer Group	(1 289)	(1,4%)	4 852	5,2%	3 423	3,7%	86 277	92,5%	93 263	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7	100,0%	-	-	-	-	-	-	7	,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2	-	1 416	14,5%	861	8,8%	7 491	76,7%	9 770	99,9%
Total	9	,1%	1 416	14,5%	861	8,8%	7 491	76,6%	9 777	100,0%

Contact Details

Municipal Manager	Mr Nhlanhla Maxwell Mabaso	033 816 6828
Financial Manager	Mr Vusumuzi Mdlatose	033 816 6845

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMGENI (KZN222)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	571 897	147 702	25,8%	136 393	23,8%	284 095	49,7%	128 210	48,2%	6,4%
Exchange Revenue										
Service charges - Electricity	156 164	28 987	18,6%	25 783	16,5%	54 769	35,1%	21 767	37,6%	18,4%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 752	2 979	27,7%	2 953	27,5%	5 932	55,2%	2 922	60,5%	1,1%
Sale of Goods and Rendering of Services	5 609	889	15,9%	897	16,0%	1 786	31,8%	638	29,5%	40,5%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 308	903	21,0%	956	22,2%	1 859	43,2%	1 025	76,0%	(6,7%)
Interest earned from Current and Non Current Assets	3 030	985	32,5%	589	19,4%	1 573	51,9%	507	58,3%	16,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 370	332	24,3%	335	24,4%	667	48,7%	301	42,3%	11,3%
Licence and permits	2 445	655	26,8%	798	32,6%	1 453	59,4%	668	36,3%	19,3%
Operational Revenue	1 563	31	2,0%	122	7,8%	154	9,8%	129	25,0%	(5,1%)
Non-Exchange Revenue										
Property rates	253 564	66 816	26,4%	63 162	24,9%	129 979	51,3%	59 859	49,9%	5,5%
Surcharges and Taxes	-	-	-	-	-	-	-	0	-	(100,0%)
Fines, penalties and forfeits	2 957	26	,9%	1 711	57,9%	1 737	58,8%	1 189	43,1%	43,9%
Licences or permits	1 954	234	12,0%	123	6,3%	357	18,3%	314	26,3%	(60,8%)
Transfer and subsidies - Operational	114 187	42 019	36,8%	36 676	32,1%	78 695	68,9%	36 036	56,9%	1,8%
Interest	13 677	2 844	20,8%	3 055	22,3%	5 900	43,1%	2 856	42,1%	7,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	316	-	-	(766)	(242,6%)	(766)	(242,6%)	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	571 590	137 554	24,1%	126 381	22,1%	263 934	46,2%	118 254	45,4%	6,9%
Employee related costs	155 966	35 466	22,7%	36 281	23,3%	71 746	46,0%	34 215	49,3%	6,0%
Remuneration of councillors	11 327	2 716	24,0%	3 440	30,4%	6 155	54,3%	2 564	49,0%	34,2%
Bulk purchases - electricity	190 198	63 275	33,3%	36 751	19,3%	100 027	52,6%	29 462	49,6%	24,7%
Inventory consumed	4 722	9	,2%	540	11,4%	548	11,6%	389	31,4%	38,6%
Debt impairment	10 243	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	51 439	14 896	29,0%	15 196	29,5%	30 092	58,5%	13 649	60,6%	11,3%
Interest	47	13	27,3%	5	11,2%	18	38,5%	1	24,4%	288,4%
Contracted services	80 964	9 038	11,2%	22 045	27,2%	31 083	38,4%	26 523	37,1%	(16,9%)
Transfers and subsidies	1 520	282	18,6%	434	28,6%	717	47,1%	396	43,8%	9,6%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	65 163	11 859	18,2%	11 689	17,9%	23 548	36,1%	11 055	36,4%	5,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	307	10 148		10 013		20 161		9 956		
Transfers and subsidies - capital (monetary allocations)	48 108	7 866	16,4%	6 992	14,5%	14 857	30,9%	17 339	61,5%	(59,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	48 415	18 014		17 005		35 018		27 295		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	48 415	18 014		17 005		35 018		27 295		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	48 415	18 014		17 005		35 018		27 295		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	48 415	18 014		17 005		35 018		27 295		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	83 818	959	1,1%	(962)	(1,1%)	(3)	-	935	2,8%	(202,8%)
National Government	46 708	98	,2%	426	,9%	524	1,1%	1 145	4,0%	(62,8%)
Provincial Government	1 400	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	48 108	98	,2%	426	,9%	524	1,1%	1 145	4,0%	(62,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	35 710	861	2,4%	(1 387)	(3,9%)	(527)	(1,5%)	(210)	,1%	560,6%
Capital Expenditure Functional	83 818	11 144	13,3%	7 673	9,2%	18 817	22,4%	23 396	57,5%	(67,2%)
Municipal governance and administration	2 381	5 263	221,0%	2 101	88,2%	7 364	309,3%	17 194	1 050,5%	(87,8%)
Executive and Council	1 100	-	-	-	-	-	-	(29)	-	(100,0%)
Finance and administration	1 281	5 263	410,8%	2 101	164,0%	7 364	574,8%	17 223	1 599,4%	(87,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 580	579	36,6%	1 323	83,7%	1 901	120,3%	(78)	-	(1 805,3%)
Community and Social Services	-	579	-	1 323	-	1 901	-	(78)	-	(1 805,3%)
Sport And Recreation	900	-	-	-	-	-	-	-	-	-
Public Safety	680	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	55 770	4 772	8,6%	1 320	2,4%	6 092	10,9%	4 314	13,4%	(69,4%)
Planning and Development	3 850	-	-	-	-	-	-	(11)	-	(100,0%)
Road Transport	51 920	4 772	9,2%	1 320	2,5%	6 092	11,7%	4 325	13,7%	(69,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	24 086	530	2,2%	2 930	12,2%	3 459	14,4%	1 965	35,2%	49,1%
Energy sources	22 486	-	-	3 459	15,4%	3 459	15,4%	1 933	37,6%	78,9%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 600	530	33,1%	(530)	(33,1%)	-	-	32	-	(1 762,3%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	674 190	124 650	18,5%	125 481	18,6%	250 131	37,1%	119 699	46,6%	4,8%
Property rates	240 886	105 120	43,6%	97 716	40,6%	202 836	84,2%	91 622	88,8%	6,7%
Service charges	190 150	3 299	1,7%	5 171	2,7%	8 470	4,5%	3 706	5,2%	39,5%
Other revenue	77 829	1 793	2,3%	2 004	2,6%	3 797	4,9%	1 753	23,5%	14,3%
Transfers and Subsidies - Operational	114 187	5 802	5,1%	6 489	5,7%	12 291	10,8%	9 802	13,1%	(33,8%)
Transfers and Subsidies - Capital	48 108	8 636	18,0%	14 102	29,3%	22 738	47,3%	12 816	75,6%	10,0%
Interest	3 030	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(579 115)	4 190	(,7%)	12 571	(2,2%)	16 761	(2,9%)	944	(,2%)	1 231,7%
Suppliers and employees	(577 540)	4 190	(,7%)	12 571	(2,2%)	16 761	(2,9%)	944	(,2%)	1 231,7%
Finance charges	(47)	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 528)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	95 076	128 840	135,5%	138 052	145,2%	266 892	280,7%	120 643	612,9%	14,4%
Cash Flow from Investing Activities										
Receipts	1 481	(6 884)	(464,7%)	6 884	464,7%	-	-	-	-	(100,0%)
Proceeds on disposal of PPE	316	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	1 166	(6 884)	(590,6%)	6 884	590,6%	-	-	-	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(96 390)	(12 438)	12,9%	(22 152)	23,0%	(34 591)	35,9%	(18 973)	46,6%	16,8%
Capital assets	(96 390)	(12 438)	12,9%	(22 152)	23,0%	(34 591)	35,9%	(18 973)	46,6%	16,8%
Net Cash from/(used) Investing Activities	(94 909)	(19 322)	20,4%	(15 268)	16,1%	(34 591)	36,4%	(18 973)	47,6%	(19,5%)
Cash Flow from Financing Activities										
Receipts	(189)	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(189)	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	329,6%	-
Repayment of borrowing	-	-	-	-	-	-	-	-	329,6%	-
Net Cash from/(used) Financing Activities	(189)	-	-	-	-	-	-	-	310,8%	-
Net Increase/(Decrease) in cash held	(22)	109 518	(489 246,8%)	122 783	(548 507,0%)	232 301	(1 037 753,8%)	101 670	(4 564,2%)	20,8%
Cash/cash equivalents at the year begin:	42 170	-	-	121 768	288,8%	-	-	109 874	-	10,8%
Cash/cash equivalents at the year end:	42 148	121 768	288,9%	244 551	580,2%	244 551	580,2%	211 543	824,1%	15,6%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 756	30,7%	675	2,4%	711	2,5%	18 359	64,4%	28 501	12,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	25 565	16,5%	4 598	3,0%	4 278	2,8%	120 603	77,8%	155 045	67,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 508	11,3%	432	3,3%	411	3,1%	10 938	82,3%	13 290	5,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	118	7,3%	40	2,5%	31	1,9%	1 436	88,4%	1 625	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	99	,2%	123	,2%	197	,4%	49 567	99,2%	49 986	21,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(19 549)	114,2%	206	(1,2%)	262	(1,5%)	1 958	(11,4%)	(17 124)	(7,4%)	-	-	-	-
Total By Income Source	16 496	7,1%	6 075	2,6%	5 891	2,5%	202 861	87,7%	231 323	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	97	3,1%	130	4,2%	121	3,9%	2 757	88,8%	3 105	1,3%	-	-	-	-
Commercial	733	27,4%	64	2,4%	48	1,8%	1 832	68,4%	2 677	1,2%	-	-	-	-
Households	15 389	7,8%	5 192	2,6%	5 102	2,6%	171 513	87,0%	197 196	85,2%	-	-	-	-
Other	277	1,0%	690	2,4%	619	2,2%	26 758	94,4%	28 345	12,3%	-	-	-	-
Total By Customer Group	16 496	7,1%	6 075	2,6%	5 891	2,5%	202 861	87,7%	231 323	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	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	12 458	73,5%	91	,5%	337	2,0%	4 061	24,0%	16 947	100,0%
Total	12 458	73,5%	91	,5%	337	2,0%	4 061	24,0%	16 947	100,0%

Contact Details

Municipal Manager	Mr Mzingisi Hloba	033 239 9225
Financial Manager	Mrs Nonito Nzuza	033 239 9293

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MPOFANA (KZN223)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24								2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure											
Operating Revenue	200 217	42 885	21,4%	30 906	15,4%	73 791	36,9%	45 098	49,4%	(31,5%)	
Exchange Revenue											
Service charges - Electricity	71 824	9 413	13,1%	8 447	11,8%	17 860	24,9%	15 729	41,7%	(46,3%)	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	4 900	1 248	25,5%	1 259	25,7%	2 506	51,1%	1 163	54,1%	8,3%	
Sale of Goods and Rendering of Services	180	33	18,1%	34	19,0%	67	37,1%	34	1,0%	2,1%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	26 899	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	341	188	55,0%	86	25,1%	274	80,1%	112	131,2%	(23,6%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	249	40	16,0%	48	19,4%	88	35,3%	58	53,8%	(16,4%)	
Licence and permits	4 795	1 522	31,8%	862	18,0%	2 384	49,7%	1 628	49,6%	(47,1%)	
Operational Revenue	13 400	1 509	11,3%	907	6,8%	2 415	18,0%	1 353	17 076,3%	(33,0%)	
Non-Exchange Revenue											
Property rates	15 816	4 160	26,3%	3 841	24,3%	8 001	50,6%	3 806	43,1%	,9%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	8 044	2 145	26,7%	1 686	21,0%	3 831	47,6%	3 774	64,9%	(55,3%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	53 769	22 628	42,1%	13 736	25,5%	36 364	67,6%	17 441	63,1%	(21,2%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	0	-	-	-	0	-	-	-	-	
Operating Expenditure	190 428	63 829	33,5%	51 619	27,1%	115 447	60,6%	62 127	66,2%	(16,9%)	
Employee related costs	61 596	14 893	24,2%	17 928	29,1%	32 821	53,3%	14 675	54,0%	22,2%	
Remuneration of councillors	3 145	753	23,9%	778	24,7%	1 531	48,7%	738	47,6%	5,4%	
Bulk purchases - electricity	67 833	26 580	39,2%	14 931	22,0%	41 512	61,2%	16 120	67,2%	(7,4%)	
Inventory consumed	5 667	3 563	62,9%	908	16,0%	4 471	78,9%	5 184	204,2%	(82,5%)	
Debt impairment	6 944	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	17 994	-	-	-	-	-	-	-	-	-	
Interest	-	10 792	-	11 657	-	22 449	-	7 600	-	53,4%	
Contracted services	15 298	3 914	25,6%	1 655	10,8%	5 569	36,4%	5 429	67,5%	(69,5%)	
Transfers and subsidies	-	-	-	-	-	-	-	597	-	(100,0%)	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	11 951	3 334	27,9%	3 761	31,5%	7 094	59,4%	11 782	92,3%	(68,1%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	9 789	(20 944)		(20 713)		(41 657)		(17 028)			
Transfers and subsidies - capital (monetary allocations)	20 828	2 071	9,9%	9 584	46,0%	11 655	56,0%	1 811	48,1%	429,3%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	30 617	(18 873)		(11 129)		(30 001)		(15 217)			
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	30 617	(18 873)		(11 129)		(30 001)		(15 217)			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	30 617	(18 873)		(11 129)		(30 001)		(15 217)			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	30 617	(18 873)		(11 129)		(30 001)		(15 217)			

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	20 828	1 693	8,1%	6 519	31,3%	8 212	39,4%	2 735	67,6%	138,4%
National Government	20 828	1 539	7,4%	6 519	31,3%	8 059	38,7%	1 496	57,7%	335,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	20 828	1 539	7,4%	6 519	31,3%	8 059	38,7%	1 496	57,7%	335,7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	153	-	-	-	153	-	1 239	-	(100,0%)
Capital Expenditure Functional	20 828	1 693	8,1%	6 548	31,4%	8 241	39,6%	2 735	67,6%	139,4%
Municipal governance and administration	-	-	-	29	-	29	-	29	-	(1,4%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	29	-	29	-	29	-	(1,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 350	-	-	814	8,7%	814	8,7%	-	-	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	9 350	-	-	814	8,7%	814	8,7%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 478	1 693	14,7%	5 706	49,7%	7 398	64,5%	1 556	41,0%	266,6%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	11 478	1 693	14,7%	5 706	49,7%	7 398	64,5%	1 556	41,0%	266,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	1 150	-	(100,0%)
Energy sources	-	-	-	-	-	-	-	1 150	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	229 894	57 769	25,1%	57 452	25,0%	115 221	50,1%	46 102	58,9%	24,6%
Property rates	15 816	2 090	13,2%	3 229	20,4%	5 320	33,6%	2 943	89,3%	9,7%
Service charges	75 009	9 364	12,5%	11 579	15,4%	20 943	27,9%	14 548	39,9%	(20,4%)
Other revenue	21 439	5 508	25,7%	7 024	32,8%	12 532	58,5%	5 606	80,4%	25,3%
Transfers and Subsidies - Operational	96 461	34 333	35,6%	29 140	30,2%	63 473	65,8%	16 977	66,1%	71,6%
Transfers and Subsidies - Capital	20 828	6 451	31,0%	6 451	31,0%	12 902	61,9%	6 000	75,5%	7,5%
Interest	341	23	6,7%	28	8,3%	51	15,1%	28	48,8%	2,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(204 915)	(40 143)	19,6%	(39 831)	19,4%	(79 974)	39,0%	(42 649)	60,0%	(6,6%)
Suppliers and employees	(162 223)	(40 143)	24,7%	(39 831)	24,6%	(79 974)	49,3%	(42 649)	60,0%	(6,6%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(42 692)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	24 978	17 626	70,6%	17 621	70,5%	35 247	141,1%	3 454	54,8%	410,2%
Cash Flow from Investing Activities										
Receipts	-	(4 792)	-	3 549	-	(1 243)	-	6 653	-	(46,7%)
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	-	(4 792)	-	3 549	-	(1 243)	-	6 653	-	(46,7%)
Payments	(20 828)	(12 428)	59,7%	(20 139)	96,7%	(32 567)	156,4%	(6 749)	53,1%	198,4%
Capital assets	(20 828)	(12 428)	59,7%	(20 139)	96,7%	(32 567)	156,4%	(6 749)	53,1%	198,4%
Net Cash from/(used) Investing Activities	(20 828)	(17 220)	82,7%	(16 590)	79,7%	(33 810)	162,3%	(96)	68,9%	17 117,3%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(3 150)	-	-	-	-	-	-	(577)	94,3%	(100,0%)
Repayment of borrowing	(3 150)	-	-	-	-	-	-	(577)	94,3%	(100,0%)
Net Cash from/(used) Financing Activities	(3 150)	-	-	-	-	-	-	(577)	94,3%	(100,0%)
Net Increase/(Decrease) in cash held	1 001	406	40,6%	1 031	103,0%	1 437	143,6%	2 780	6,5%	(62,9%)
Cash/cash equivalents at the year begin:	3 519	564	16,0%	1 843	52,4%	564	16,0%	351	216,4%	424,6%
Cash/cash equivalents at the year end:	4 519	1 813	40,1%	2 779	61,5%	2 779	61,5%	3 132	28,8%	(11,3%)

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	(435)	(1,3%)	(2 015)	(6,0%)	(125)	(4%)	36 110	107,7%	33 535	17,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	980	,7%	754	,5%	503	,3%	146 908	98,5%	149 145	79,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	446	1,7%	416	1,6%	432	1,6%	25 049	95,1%	26 343	14,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5	,1%	8	,2%	4	,1%	4 734	99,7%	4 750	2,5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(496)	1,9%	(503)	1,9%	(526)	2,0%	(25 107)	94,3%	(26 632)	(14,2%)	-	-	-	-
Total By Income Source	500	,3%	(1 340)	(7%)	287	,2%	187 693	100,3%	187 141	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(0)	-	(333)	(4,6%)	373	5,1%	7 214	99,5%	7 253	3,9%	-	-	-	-
Commercial	(161)	(,6%)	(1 160)	(4,3%)	(638)	(2,4%)	28 844	107,3%	26 885	14,4%	-	-	-	-
Households	662	,4%	154	,1%	552	,4%	151 635	99,1%	153 003	81,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	500	,3%	(1 340)	(7%)	287	,2%	187 693	100,3%	187 141	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 862	1,2%	10 518	2,1%	9 441	1,9%	464 931	94,7%	490 752	97,5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(1 506)	(13,4%)	(648)	(5,8%)	578	5,1%	12 827	114,0%	11 251	2,2%
Auditor-General	-	-	795	51,1%	404	26,0%	356	22,8%	1 554	,3%
Other	(16)	(1 607 700,0%)	7	690 000,0%	(4)	(427 800,0%)	13	1 345 600,0%	0	-
Total	4 341	,9%	10 672	2,1%	10 419	2,1%	478 127	94,9%	503 558	100,0%

Contact Details

Municipal Manager	Dr Elphas Dladla	033 263 1221
Financial Manager	Mr Pitso Molefe	033 263 1221

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: IMPENDLE (KZN224)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	64 448	24 538	38,1%	23 246	36,1%	47 784	74,1%	20 489	69,2%	13,5%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	102	25	24,2%	25	24,3%	49	48,4%	16	41,7%	54,5%
Sale of Goods and Rendering of Services	56	2	3,2%	9	16,1%	11	19,3%	12	20,2%	(23,3%)
Agency services	220	59	26,8%	24	10,7%	83	37,5%	81	110,2%	(70,9%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	(908)	-	2 514	-	1 606	-	(1)	-	(305 212,1%)
Interest earned from Current and Non Current Assets	500	127	25,4%	55	10,9%	181	36,3%	57	23,5%	(4,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	798	204	25,5%	203	25,5%	407	51,0%	133	44,9%	52,5%
Licence and permits	75	14	18,6%	11	15,2%	25	33,8%	9	35,1%	26,8%
Operational Revenue	60	-	-	22	37,0%	22	37,0%	-	-	(100,0%)
Non-Exchange Revenue										
Property rates	8 365	1 590	19,0%	1 694	20,3%	3 285	39,3%	3 398	62,3%	(50,1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	53 971	23 378	43,3%	18 638	34,5%	42 015	77,8%	16 742	71,7%	11,3%
Interest	300	48	16,1%	51	16,9%	99	33,0%	40	40,8%	25,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	68 400	22 658	33,1%	19 982	29,2%	42 640	62,3%	22 253	52,2%	(10,2%)
Employee related costs	39 989	11 514	28,8%	13 293	33,2%	24 806	62,0%	12 223	60,8%	8,7%
Remuneration of councillors	4 423	948	21,4%	1 333	30,1%	2 281	51,6%	1 071	56,7%	24,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	62	-	23	-	85	-	7	104,6%	230,6%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	13 884	-	-	-	-	-	-	5 924	43,6%	(100,0%)
Interest	-	2	-	115	-	116	-	33	-	243,4%
Contracted services	4 558	7 456	163,6%	1 706	37,4%	9 162	201,0%	1 685	52,0%	1,3%
Transfers and subsidies	1 500	434	28,9%	333	22,2%	767	51,1%	141	12,6%	136,9%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	4 047	2 233	55,2%	3 189	78,8%	5 422	134,0%	1 210	57,7%	163,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	10	-	(10)	-	-	-	(41)	-	(75,2%)
Surplus/(Deficit)	(3 952)	1 879		3 265		5 144		(1 764)		
Transfers and subsidies - capital (monetary allocations)	13 125	4 030	30,7%	1 248	9,5%	5 278	40,2%	3 581	82,8%	(65,2%)
Transfers and subsidies - capital (in-kind)	900	-	-	900	100,0%	900	100,0%	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	10 073	5 910		5 413		11 322		1 817		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	10 073	5 910		5 413		11 322		1 817		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	10 073	5 910		5 413		11 322		1 817		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	10 073	5 910		5 413		11 322		1 817		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	13 369	4 515	33,8%	2 491	18,6%	7 006	52,4%	3 212	72,1%	(22,5%)
National Government	12 469	4 477	35,9%	1 671	13,4%	6 149	49,3%	3 212	77,8%	(48,0%)
Provincial Government	-	-	-	194	-	194	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departrm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	12 469	4 477	35,9%	1 865	15,0%	6 342	50,9%	3 212	77,8%	(41,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	900	37	4,2%	626	69,6%	664	73,7%	-	3,1%	(100,0%)
Capital Expenditure Functional	13 369	4 515	33,8%	2 491	18,6%	7 006	52,4%	3 212	72,1%	(22,5%)
Municipal governance and administration	-	17	-	130	-	148	-	-	1,0%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	17	-	130	-	148	-	-	3,4%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	900	412	45,8%	777	86,3%	1 190	132,2%	1 256	211,6%	(38,1%)
Community and Social Services	900	-	-	583	64,8%	583	64,8%	299	320,3%	94,8%
Sport And Recreation	-	412	-	194	-	606	-	956	146,2%	(79,8%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 469	4 085	32,8%	1 584	12,7%	5 669	45,5%	1 956	48,4%	(19,1%)
Planning and Development	-	425	-	96	-	521	-	764	79,6%	(87,4%)
Road Transport	12 469	3 660	29,4%	1 488	11,9%	5 148	41,3%	1 193	39,3%	24,7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	67 955	24 783	36,5%	10 961	16,1%	35 743	52,6%	9 859	41,7%	11,2%
Property rates	-	-	-	90	-	90	-	-	-	(100,0%)
Service charges	-	-	-	11	-	11	-	-	-	(100,0%)
Other revenue	106	-	-	273	257,1%	273	257,1%	-	-	(100,0%)
Transfers and Subsidies - Operational	67 349	18 232	27,1%	(7 916)	(11,8%)	10 316	15,3%	13 102	53,5%	(160,4%)
Transfers and Subsidies - Capital	-	6 551	-	15 874	-	22 425	-	(3 243)	19,1%	(589,4%)
Interest	500	-	-	2 628	525,5%	2 628	525,5%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(55 632)	-	-	2 218	(4,0%)	2 218	(4,0%)	(0)	-	(792 242,9%)
Suppliers and employees	(54 132)	-	-	2 218	(4,1%)	2 218	(4,1%)	(0)	-	(792 242,9%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 500)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	12 323	24 783	201,1%	13 179	106,9%	37 961	308,0%	9 858	107,1%	33,7%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(15 374)	-	-	-	-	-	-	-	-	-
Capital assets	(15 374)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(15 374)	-	-	-	-	-	-	-	-	-
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	(3 051)	24 783	(812,4%)	13 179	(432,0%)	37 961	(1 244,4%)	9 858	199,2%	33,7%
Cash/cash equivalents at the year begin:	(3 838)	-	-	24 109	(628,1%)	-	-	20 525	17,5%	-
Cash/cash equivalents at the year end:	(6 889)	24 109	(350,0%)	37 287	(541,3%)	37 287	(541,3%)	30 384	155,4%	22,7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(299)	(1,8%)	522	3,1%	418	2,5%	15 947	96,1%	16 588	89,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9	4,0%	9	3,9%	9	3,8%	210	88,3%	238	1,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	67	15,3%	65	14,9%	46	10,5%	260	59,3%	439	2,4%	-	-	-	-
Interest on Arrear Debtor Accounts	27	2,3%	78	6,7%	-	-	1 057	91,0%	1 162	6,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	(0)	-	(0)	(,2%)	127	100,2%	126	,7%	-	-	-	-
Total By Income Source	(195)	(1,1%)	674	3,6%	472	2,5%	17 601	94,9%	18 553	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(473)	(7,1%)	148	2,2%	92	1,4%	6 928	103,5%	6 695	36,1%	-	-	-	-
Commercial	12	1,0%	47	3,8%	39	3,1%	1 131	92,1%	1 228	6,6%	-	-	-	-
Households	30	3,4%	45	5,1%	27	3,0%	786	86,5%	868	4,8%	-	-	-	-
Other	236	2,4%	435	4,5%	315	3,2%	8 757	89,9%	9 742	52,5%	-	-	-	-
Total By Customer Group	(195)	(1,1%)	674	3,6%	472	2,5%	17 601	94,9%	18 553	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10	100,0%	-	-	-	-	-	-	10	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	10	100,0%	-	-	-	-	-	-	10	100,0%

Contact Details

Municipal Manager	Mr Zakhele C. Tshabalala	033 996 6001
Financial Manager	Mr Nkosinomsa Mkhize	033 996 6051

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSUNDUZI (KZN225)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	8 120 726	2 006 218	24,7%	1 491 614	18,4%	3 497 832	43,1%	1 651 017	48,5%	(9,7%)
Exchange Revenue										
Service charges - Electricity	3 892 818	905 412	23,3%	521 292	13,4%	1 426 704	36,6%	643 156	44,4%	(18,9%)
Service charges - Water	901 572	228 444	25,3%	166 721	18,5%	395 165	43,8%	212 818	51,2%	(21,7%)
Service charges - Waste Water Management	202 500	55 546	27,4%	40 956	20,2%	96 503	47,7%	49 148	55,5%	(16,7%)
Service charges - Waste Management	138 742	33 206	23,9%	29 035	20,9%	62 241	44,9%	29 634	44,8%	(2,0%)
Sale of Goods and Rendering of Services	43 362	3 397	7,8%	3 631	8,4%	7 028	16,2%	11 153	25,0%	(67,4%)
Agency services	715	763	106,7%	355	49,6%	1 118	156,4%	532	224,5%	(33,4%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	198 174	47 950	24,2%	79 309	40,0%	127 260	64,2%	46 538	50,5%	70,4%
Interest earned from Current and Non Current Assets	18 052	8 006	44,4%	9 326	51,7%	17 333	96,0%	1 827	22,8%	410,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	104 824	9 050	8,6%	9 034	8,6%	18 084	17,3%	4 555	19,6%	98,3%
Licence and permits	2 452	522	21,3%	515	21,0%	1 037	42,3%	502	49,5%	2,5%
Operational Revenue	187 045	10 898	5,8%	24 346	13,0%	35 244	18,8%	27 960	32,4%	(12,9%)
Non-Exchange Revenue										
Property rates	1 526 985	374 514	24,5%	305 494	20,0%	680 009	44,5%	344 060	48,7%	(11,2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	14 660	49	,3%	653	4,5%	702	4,8%	814	80,9%	(19,8%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	838 135	311 227	37,1%	275 049	32,8%	586 276	70,0%	263 909	64,3%	4,2%
Interest	50 691	17 233	34,0%	25 897	51,1%	43 130	85,1%	14 411	64,8%	79,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	7 703 788	1 870 205	24,3%	1 513 806	19,7%	3 384 011	43,9%	1 316 303	46,8%	15,0%
Employee related costs	1 793 148	372 463	20,8%	434 065	24,2%	806 528	45,0%	415 417	49,2%	4,5%
Remuneration of councillors	62 700	11 947	19,1%	13 936	22,2%	25 883	41,3%	14 006	44,6%	(5%),
Bulk purchases - electricity	2 514 000	1 010 525	40,2%	453 413	18,0%	1 463 939	58,2%	373 110	58,2%	21,5%
Inventory consumed	970 629	196 049	20,2%	222 145	22,9%	418 193	43,1%	185 006	36,9%	20,1%
Debt impairment	600 000	0	-	(0)	-	-	-	-	-	(100,0%)
Depreciation and amortisation	461 616	90 219	19,5%	91 513	19,8%	181 732	39,4%	93 973	42,5%	(2,6%)
Interest	40 401	3 351	8,3%	49 159	121,7%	52 510	130,0%	5 049	11,1%	873,6%
Contracted services	994 888	114 756	11,5%	196 441	19,7%	311 197	31,3%	159 356	41,1%	23,3%
Transfers and subsidies	51 024	22 881	44,8%	14 027	27,5%	36 908	72,3%	17 518	47,0%	(19,9%)
Irrecoverable debts written off	-	3 448	-	508	-	3 956	-	6 580	2,3%	(92,3%)
Operational costs	215 382	44 971	20,9%	38 679	18,0%	83 650	38,8%	46 287	57,5%	(16,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	(405)	-	(79)	-	(484)	-	-	-	(100,0%)
Surplus/(Deficit)	416 938	136 013		(22 193)		113 821		334 715		
Transfers and subsidies - capital (monetary allocations)	448 700	87 384	19,5%	129 634	28,9%	217 018	48,4%	113 680	40,7%	14,0%
Transfers and subsidies - capital (in-kind)	-	(1 351)	-	-	-	(1 351)	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	865 638	222 046		107 442		329 488		448 395		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	865 638	222 046		107 442		329 488		448 395		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	865 638	222 046		107 442		329 488		448 395		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	865 638	222 046		107 442		329 488		448 395		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	768 760	61 515	8,0%	148 446	19,3%	209 961	27,3%	167 330	27,3%	(11,3%)
National Government	312 535	61 967	19,8%	100 561	32,2%	162 528	52,0%	92 652	43,3%	8,5%
Provincial Government	136 225	(452)	(,3%)	4 285	3,1%	3 833	2,8%	7 528	11,1%	(43,1%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	448 760	61 515	13,7%	104 846	23,4%	166 361	37,1%	100 181	36,0%	4,7%
Borrowing	200 000	-	-	-	-	-	-	-	-	-
Internally generated funds	120 000	-	-	43 600	36,3%	43 600	36,3%	67 149	75,4%	(35,1%)
Capital Expenditure Functional	768 760	104 517	13,6%	157 212	20,5%	261 729	34,0%	167 330	27,3%	(6,0%)
Municipal governance and administration	55 000	11 093	20,2%	19 871	36,1%	30 964	56,3%	9 007	19,0%	120,6%
Executive and Council	5 000	11 093	221,9%	7 123	142,5%	18 216	364,3%	-	-	(100,0%)
Finance and administration	50 000	-	-	12 748	25,5%	12 748	25,5%	9 007	19,8%	41,5%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	169 052	29 590	17,5%	28 730	17,0%	58 320	34,5%	9 974	15,5%	188,1%
Community and Social Services	24 307	7 580	31,2%	13 807	56,8%	21 387	88,0%	7 277	51,2%	89,7%
Sport And Recreation	-	1 081	-	433	-	1 514	-	-	-	(100,0%)
Public Safety	-	443	-	-	-	443	-	-	-	-
Housing	144 745	20 486	14,2%	14 490	10,0%	34 976	24,2%	2 696	7,6%	437,4%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	105 006	41 908	39,9%	35 884	34,2%	77 792	74,1%	72 840	83,5%	(50,7%)
Planning and Development	34 606	(452)	(1,3%)	4 696	13,6%	4 244	12,3%	7 961	31,9%	(41,0%)
Road Transport	70 400	42 360	60,2%	31 188	44,3%	73 548	104,5%	64 879	122,9%	(51,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	436 702	21 926	5,0%	71 963	16,5%	93 889	21,5%	73 991	20,0%	(2,7%)
Energy sources	179 000	439	,2%	4 304	2,4%	4 744	2,7%	26 582	14,2%	(83,8%)
Water Management	133 925	11 724	8,8%	26 136	19,5%	37 860	28,3%	27 862	21,1%	(6,2%)
Waste Water Management	120 778	9 550	7,9%	39 333	32,6%	48 883	40,5%	19 547	35,8%	101,2%
Waste Management	3 000	213	7,1%	2 190	73,0%	2 403	80,1%	-	-	(100,0%)
Other	3 000	-	-	764	25,5%	764	25,5%	1 518	36,6%	(49,7%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	8 327 244	100 591	1,2%	(94 208)	(1,1%)	6 383	,1%	2 569 078	49,4%	(103,7%)
Property rates	1 435 366	8 921	,6%	10 378	,7%	19 299	1,3%	410 646	56,6%	(97,5%)
Service charges	4 467 999	3 323	,1%	26	-	3 349	,1%	1 391 090	53,6%	(100,0%)
Other revenue	1 119 062	11 595	1,0%	(5 288)	(,5%)	6 307	,6%	407 991	6,9%	(101,3%)
Transfers and Subsidies - Operational	834 106	(19 083)	(2,3%)	(17 660)	(2,1%)	(36 743)	(4,4%)	185 997	64,3%	(109,5%)
Transfers and Subsidies - Capital	452 578	95 835	21,2%	(81 664)	(18,0%)	14 171	3,1%	171 555	51,8%	(147,6%)
Interest	18 132	-	-	-	-	-	-	1 799	22,8%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(7 380 583)	46 456	(,6%)	15 019	(,2%)	61 475	(,8%)	(1 717 168)	41,7%	(100,9%)
Suppliers and employees	(7 289 159)	46 456	(,6%)	15 019	(,2%)	61 475	(,8%)	(1 687 095)	42,1%	(100,9%)
Finance charges	(40 401)	-	-	-	-	-	-	(6 878)	11,1%	(100,0%)
Transfers and grants	(51 024)	-	-	-	-	-	-	(23 195)	46,8%	(100,0%)
Net Cash from/(used) Operating Activities	946 660	147 047	15,5%	(79 189)	(8,4%)	67 858	7,2%	851 910	131,4%	(109,3%)
Cash Flow from Investing Activities										
Receipts	-	3 566	-	(4 057)	-	(491)	-	(3 699)	-	9,7%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	3 566	-	(4 057)	-	(491)	-	(3 699)	-	9,7%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(768 501)	-	-	-	-	-	-	-	-	-
Capital assets	(768 501)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(768 501)	3 566	(,5%)	(4 057)	,5%	(491)	,1%	(3 699)	,2%	9,7%
Cash Flow from Financing Activities										
Receipts	200 000	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	200 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(23 000)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(23 000)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	177 000	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	355 159	150 613	42,4%	(83 246)	(23,4%)	67 367	19,0%	848 211	1 139,6%	(109,8%)
Cash/cash equivalents at the year begin:	247 730	(44 647)	(18,0%)	105 966	42,8%	(44 647)	(18,0%)	269 905	-	(60,7%)
Cash/cash equivalents at the year end:	602 889	105 966	17,6%	22 720	3,8%	22 720	3,8%	1 118 116	829,1%	(98,0%)

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	136 011	5,1%	49 409	1,9%	42 245	1,6%	2 439 423	91,5%	2 667 088	40,3%	-	-	9 044 369	339,1%
Trade and Other Receivables from Exchange Transactions - Electricity	131 782	23,1%	26 936	4,7%	31 091	5,4%	380 906	66,7%	570 715	8,6%	-	-	791 524	138,7%
Receivables from Non-exchange Transactions - Property Rates	138 135	11,3%	29 584	2,4%	28 420	2,3%	1 024 406	83,9%	1 220 546	18,4%	-	-	3 527 574	289,0%
Receivables from Exchange Transactions - Waste Water Management	30 244	7,6%	8 180	2,1%	7 058	1,8%	351 390	88,5%	396 872	6,0%	-	-	1 392 680	350,9%
Receivables from Exchange Transactions - Waste Management	14 017	6,6%	3 817	1,8%	3 806	1,8%	191 948	89,9%	213 589	3,2%	-	-	789 712	369,7%
Receivables from Exchange Transactions - Property Rental Debtors	3 170	5,2%	1 219	2,0%	984	1,6%	55 257	91,1%	60 630	,9%	-	-	221 207	364,8%
Interest on Arrear Debtor Accounts	69 419	5,3%	34 686	2,6%	40 207	3,1%	1 166 241	89,0%	1 310 553	19,8%	-	-	4 182 431	319,1%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	324 787	-
Other	(3 493)	(1,9%)	277	,2%	183	,1%	186 604	101,7%	183 572	2,8%	-	-	1 035 850	564,3%
Total By Income Source	519 285	7,8%	154 109	2,3%	153 995	2,3%	5 796 177	87,5%	6 623 566	100,0%	-	-	21 310 134	321,7%
Debtors Age Analysis By Customer Group														
Organs of State	24 040	13,5%	7 727	4,4%	7 752	4,4%	138 053	77,7%	177 573	2,7%	-	-	760 011	428,0%
Commercial	240 566	21,3%	36 352	3,2%	34 493	3,1%	816 778	72,4%	1 128 169	17,0%	-	-	2 373 278	210,4%
Households	254 678	4,8%	110 030	2,1%	111 750	2,1%	4 841 345	91,0%	5 317 804	80,3%	-	-	18 176 845	341,8%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	519 285	7,8%	154 109	2,3%	153 995	2,3%	5 796 177	87,5%	6 623 566	100,0%	-	-	21 310 134	321,7%

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	264 250	21,7%	165 100	13,6%	15 856	1,3%	772 748	63,4%	1 217 953	64,4%
Bulk Water	122 364	20,9%	18 671	3,2%	18 085	3,1%	427 658	72,9%	586 777	31,1%
PAYE deductions	53	32,0%	28	17,0%	28	17,0%	56	34,0%	165	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	54 003	63,6%	3 396	4,0%	11 369	13,4%	16 103	19,0%	84 870	4,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	440 669	23,3%	187 195	9,9%	45 338	2,4%	1 216 565	64,4%	1 889 765	100,0%

Contact Details

Municipal Manager	Mr Lulamile Houghton Mapholoba	033 392 2601
Financial Manager	Ms Nelisiwe Ngcobo	033 392 2601

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MKHAMBATHINI (KZN226)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	126 922	46 941	37,0%	40 030	31,5%	86 971	68,5%	36 683	73,1%	9,1%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	653	157	24,0%	157	24,1%	314	48,1%	149	47,6%	5,5%
Sale of Goods and Rendering of Services	529	99	18,7%	879	166,2%	977	184,8%	41	10,8%	2 020,5%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	3 100	832	26,8%	143	4,6%	975	31,5%	296	43,3%	(51,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	74	501	678,2%	208	282,0%	709	960,2%	10	4,4%	1 940,7%
Licence and permits	7 961	1 766	22,2%	1 712	21,5%	3 478	43,7%	1 909	47,8%	(10,3%)
Operational Revenue	81	70	86,1%	186	229,7%	256	315,8%	531	412,3%	(65,0%)
Non-Exchange Revenue										
Property rates	24 850	5 810	23,4%	6 279	25,3%	12 090	48,7%	5 684	53,6%	10,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	0	21,4%	0	21,4%	1	42,8%	0	24,4%	4 000,0%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	89 672	37 706	42,0%	30 465	34,0%	68 172	76,0%	28 062	82,4%	8,6%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	141 302	34 132	24,2%	40 697	28,8%	74 829	53,0%	38 185	57,5%	6,6%
Employee related costs	49 690	13 136	26,4%	15 064	30,3%	28 200	56,8%	15 379	50,3%	(2,0%)
Remuneration of councillors	7 329	1 533	20,9%	2 082	28,4%	3 615	49,3%	1 533	46,1%	35,8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	5 321	885	16,6%	1 635	30,7%	2 519	47,3%	611	26,6%	167,7%
Debt impairment	11 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	12 643	2 769	21,9%	2 807	22,2%	5 575	44,1%	2 781	45,8%	,9%
Interest	-	-	-	-	-	-	-	39	-	(100,0%)
Contracted services	29 033	10 402	35,8%	9 447	32,5%	19 849	68,4%	11 363	97,3%	(16,9%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	26 286	5 407	20,6%	9 663	36,8%	15 070	57,3%	6 479	54,5%	49,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(14 381)	12 809		(667)		12 142		(1 503)		
Transfers and subsidies - capital (monetary allocations)	18 392	4 439	24,1%	4 215	22,9%	8 654	47,1%	12 429	146,7%	(66,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 011	17 248		3 548		20 796		10 927		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	4 011	17 248		3 548		20 796		10 927		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 011	17 248		3 548		20 796		10 927		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 011	17 248		3 548		20 796		10 927		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	22 922	9 024	39,4%	6 150	26,8%	15 174	66,2%	10 950	127,2%	(43,8%)
National Government	18 392	4 685	25,5%	5 318	28,9%	10 003	54,4%	10 808	146,7%	(50,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	18 392	4 685	25,5%	5 318	28,9%	10 003	54,4%	10 808	146,7%	(50,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 530	4 339	95,8%	832	18,4%	5 171	114,2%	142	6,4%	487,6%
Capital Expenditure Functional	22 922	9 024	39,4%	6 150	26,8%	15 174	66,2%	10 950	127,2%	(43,8%)
Municipal governance and administration	3 130	1 665	53,2%	144	4,6%	1 810	57,8%	142	13,3%	2,0%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 130	1 665	53,2%	144	4,6%	1 810	57,8%	142	13,3%	2,0%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 037	720	6,5%	-	-	720	6,5%	3 992	-	(100,0%)
Community and Social Services	7 612	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 425	720	21,0%	-	-	720	21,0%	3 992	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 755	6 419	73,3%	6 006	68,6%	12 424	141,9%	5 220	88,4%	15,1%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	8 755	6 419	73,3%	6 006	68,6%	12 424	141,9%	5 220	88,4%	15,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	220	-	-	-	220	-	1 596	-	(100,0%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	155 568	30 000	19,3%	8 222	5,3%	38 222	24,6%	-	18,8%	(100,0%)
Property rates	21 122	-	-	5 225	24,7%	5 225	24,7%	-	-	(100,0%)
Service charges	601	-	-	159	26,4%	159	26,4%	-	-	(100,0%)
Other revenue	126	-	-	1 921	1 526,3%	1 921	1 526,3%	-	-	(100,0%)
Transfers and Subsidies - Operational	112 227	30 000	26,7%	2 004	1,8%	32 004	28,5%	-	26,7%	(100,0%)
Transfers and Subsidies - Capital	18 392	-	-	(1 266)	(6,9%)	(1 266)	(6,9%)	-	-	(100,0%)
Interest	3 100	-	-	178	5,8%	178	5,8%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(147 763)	-	-	-	-	-	-	-	-	-
Suppliers and employees	(147 763)	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	7 806	30 000	384,3%	8 222	105,3%	38 222	489,7%	-	57,9%	(100,0%)
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	(26 360)	-	-	-	-	-	-	-	-	-
Capital assets	(26 360)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(26 360)	-	-	-	-	-	-	-	-	-
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	(18 554)	30 000	(161,7%)	8 222	(44,3%)	38 222	(206,0%)	-	95,0%	(100,0%)
Cash/cash equivalents at the year begin:	53 241	110	2%	66 253	124,4%	110	2%	15 528	1,0%	326,7%
Cash/cash equivalents at the year end:	34 687	66 202	190,9%	87 088	251,1%	87 088	251,1%	18 635	42,5%	367,3%

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	1 630	6,3%	757	2,9%	416	1,6%	23 210	89,2%	26 014	75,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	56	9,2%	23	3,9%	19	3,1%	508	83,9%	606	1,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	8 012	100,0%	8 012	23,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 686	4,9%	780	2,3%	435	1,3%	31 730	91,6%	34 632	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	62	16,3%	29	7,8%	15	3,9%	273	72,0%	379	1,1%	-	-	-	-
Commercial	1 222	7,7%	491	3,1%	247	1,6%	13 857	87,6%	15 817	45,7%	-	-	-	-
Households	329	5,8%	189	3,3%	102	1,8%	5 094	89,1%	5 714	16,5%	-	-	-	-
Other	73	,6%	71	,6%	71	,6%	12 507	98,3%	12 721	36,7%	-	-	-	-
Total By Customer Group	1 686	4,9%	780	2,3%	435	1,3%	31 730	91,6%	34 632	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5	11,4%	-	-	38	88,6%	-	-	43	25,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	30	24,0%	85	68,8%	7	5,4%	2	1,8%	124	74,2%
Total	35	20,7%	85	51,1%	45	26,9%	2	1,4%	167	100,0%

Contact Details

Municipal Manager	Mr Sanele Mngwengwe	031 785 9306
Financial Manager	Mr Thokozane Gambu	031 785 9320

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RICHMOND (KZN227)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	154 499	60 569	39,2%	40 739	26,4%	101 309	65,6%	38 758	59,0%	5,1%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 145	257	22,4%	257	22,4%	513	44,8%	244	44,9%	5,4%
Sale of Goods and Rendering of Services	381	105	27,5%	101	26,5%	206	54,0%	54	20,2%	87,6%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	147	34	23,0%	34	23,3%	68	46,3%	43	67,2%	(20,6%)
Interest earned from Receivables	318	73	23,0%	75	23,5%	148	46,5%	85	51,6%	(11,9%)
Interest earned from Current and Non Current Assets	2 740	969	35,4%	785	28,7%	1 754	64,0%	562	72,9%	39,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 096	173	15,8%	162	14,8%	335	30,6%	384	43,7%	(57,9%)
Licence and permits	20	5	25,0%	1	4,3%	6	29,3%	1	(6,3%)	(6,3%)
Operational Revenue	746	63	8,4%	209	28,0%	272	36,4%	274	14,9%	(23,7%)
Non-Exchange Revenue										
Property rates	28 446	17 824	62,7%	4 091	14,4%	21 915	77,0%	3 990	76,7%	2,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 247	588	11,2%	661	12,6%	1 249	23,8%	1 624	56,6%	(59,3%)
Licences or permits	3 027	515	17,0%	792	26,2%	1 307	43,2%	609	64,6%	30,1%
Transfer and subsidies - Operational	100 757	39 964	39,7%	33 572	33,3%	73 536	73,0%	30 889	61,6%	8,7%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	10 432	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	166 135	39 515	23,8%	46 191	27,8%	85 706	51,6%	35 575	43,2%	29,8%
Employee related costs	68 613	16 780	24,5%	19 327	28,2%	36 107	52,6%	17 880	49,4%	8,1%
Remuneration of councillors	6 881	1 515	22,0%	2 003	29,1%	3 519	51,1%	1 539	50,6%	30,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	8 664	1 852	21,4%	2 778	32,1%	4 631	53,5%	1 610	50,9%	72,5%
Debt impairment	5 000	1	-	4 826	96,5%	4 827	96,5%	-	-	(100,0%)
Depreciation and amortisation	22 241	4 020	18,1%	4 020	18,1%	8 040	36,1%	4 982	46,9%	(19,3%)
Interest	402	10	2,5%	9	2,2%	19	4,8%	17	14,6%	(46,5%)
Contracted services	31 217	9 101	29,2%	7 004	22,4%	16 105	51,6%	6 196	43,2%	13,0%
Transfers and subsidies	600	137	22,8%	133	22,2%	270	45,0%	144	27,1%	(7,2%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	22 517	6 098	27,1%	6 090	27,0%	12 188	54,1%	3 208	34,6%	89,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(11 636)	21 054		(5 451)		15 603		3 183		
Transfers and subsidies - capital (monetary allocations)	20 189	9 195	45,5%	6 652	32,9%	15 847	78,5%	2 171	37,5%	206,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 553	30 249		1 200		31 449		5 354		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	8 553	30 249		1 200		31 449		5 354		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 553	30 249		1 200		31 449		5 354		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 553	30 249		1 200		31 449		5 354		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	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	24 324	7 921	32,6%	5 958	24,5%	13 878	57,1%	3 036	28,8%	96,3%
National Government	20 139	7 049	35,0%	5 655	28,1%	12 703	63,1%	1 918	33,9%	194,8%
Provincial Government	-	-	-	37	-	37	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Deparmt Agent	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	20 139	7 049	35,0%	5 691	28,3%	12 740	63,3%	1 918	29,3%	196,7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 185	872	20,8%	266	6,4%	1 138	27,2%	1 117	26,2%	(76,2%)
Capital Expenditure Functional	24 324	7 921	32,6%	5 958	24,5%	13 878	57,1%	3 036	28,8%	96,3%
Municipal governance and administration	1 980	872	44,0%	182	9,2%	1 054	53,2%	955	64,2%	(80,9%)
Executive and Council	90	84	93,1%	65	72,0%	149	165,1%	749	107,0%	(91,4%)
Finance and administration	1 890	788	41,7%	117	6,2%	906	47,9%	206	36,3%	(43,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	380	-	-	-	-	-	-	-	-	-
Community and Social Services	380	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 964	7 049	32,1%	5 775	26,3%	12 824	58,4%	2 080	26,4%	177,6%
Planning and Development	10	-	-	43	433,6%	43	433,6%	64	2,3%	(32,4%)
Road Transport	21 954	7 049	32,1%	5 732	26,1%	12 781	58,2%	2 016	29,7%	184,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	182 507	112 873	61,8%	72 865	39,9%	185 738	101,8%	102 310	103,2%	(28,8%)
Property rates	27 024	4 764	17,6%	8 764	32,4%	13 529	50,1%	5 101	35,8%	71,8%
Service charges	781	229	29,3%	192	24,6%	421	53,9%	165	79,0%	16,3%
Other revenue	21 096	12 001	56,9%	10 851	51,4%	22 852	108,3%	11 566	99,1%	(6,2%)
Transfers and Subsidies - Operational	100 757	79 227	78,6%	41 488	41,2%	120 715	119,8%	73 888	126,7%	(43,9%)
Transfers and Subsidies - Capital	30 109	16 537	54,9%	11 468	38,1%	28 005	93,0%	11 377	59,9%	,8%
Interest	2 740	116	4,2%	101	3,7%	216	7,9%	212	28,0%	(52,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(139 124)	(18 467)	13,3%	(17 586)	12,6%	(36 052)	25,9%	(14 930)	25,6%	17,8%
Suppliers and employees	(138 722)	(18 467)	13,3%	(17 586)	12,7%	(36 052)	26,0%	(14 930)	25,6%	17,8%
Finance charges	(402)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	43 382	94 407	217,6%	55 279	127,4%	149 686	345,0%	87 379	288,3%	(36,7%)
Cash Flow from Investing Activities										
Receipts	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	0	-	-	-	-	-	-	-	-	-
Payments	(24 324)	(9 243)	38,0%	(5 606)	23,0%	(14 849)	61,0%	(3 759)	40,8%	49,1%
Capital assets	(24 324)	(9 243)	38,0%	(5 606)	23,0%	(14 849)	61,0%	(3 759)	40,8%	49,1%
Net Cash from/(used) Investing Activities	(24 324)	(9 243)	38,0%	(5 606)	23,0%	(14 849)	61,0%	(3 759)	40,8%	49,1%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	19 059	85 164	446,9%	49 673	260,6%	134 837	707,5%	83 620	584,1%	(40,6%)
Cash/cash equivalents at the year begin:	24 688	18 755	76,0%	103 918	420,9%	18 755	76,0%	77 818	284,3%	33,5%
Cash/cash equivalents at the year end:	43 747	103 918	237,5%	153 592	351,1%	153 592	351,1%	161 438	496,8%	(4,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 236	3,2%	797	2,0%	699	1,8%	36 463	93,0%	39 195	69,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	117	4,6%	68	2,7%	67	2,7%	2 272	90,0%	2 525	4,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	260	1,8%	253	1,8%	248	1,7%	13 518	94,7%	14 279	25,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22	2,7%	22	2,7%	24	2,9%	765	91,7%	834	1,5%	-	-	-	-
Total By Income Source	1 636	2,9%	1 141	2,0%	1 037	1,8%	53 019	93,3%	56 833	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	298	1,2%	132	,5%	105	4%	24 102	97,8%	24 636	43,3%	-	-	-	-
Commercial	264	30,4%	102	11,8%	71	8,2%	429	49,6%	866	1,5%	-	-	-	-
Households	1 075	3,4%	906	2,9%	862	2,8%	28 488	90,9%	31 331	55,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 636	2,9%	1 141	2,0%	1 037	1,8%	53 019	93,3%	56 833	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr B E Mwane	033 212 2155
Financial Manager	Mr M Ngcobo	033 212 2155

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMGUNGUNDLOVU (DC22)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter		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	1 405 804	453 467	32,3%	402 298	28,6%	855 765	60,9%	338 867	53,8%	18,7%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	548 868	108 263	19,7%	114 085	20,8%	222 348	40,5%	101 266	38,2%	12,7%
Service charges - Waste Water Management	74 520	13 817	18,5%	13 598	18,2%	27 416	36,8%	9 540	24,8%	42,5%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	17	-	28	-	45	-	46	-	(40,0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	34 530	19 534	56,6%	20 094	58,2%	39 629	114,8%	1 173	7,2%	1 612,5%
Interest earned from Current and Non Current Assets	7 000	10 100	144,3%	8 441	120,6%	18 541	264,9%	2 164	152,2%	290,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	2	-	2	-	5	-	284	-	(99,2%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	21	-	21	-	-	-	(100,0%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	387 081	301 733	78,0%	246 029	63,6%	547 762	141,5%	224 395	140,5%	9,6%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	353 805	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 131 196	220 901	19,5%	263 019	23,3%	483 920	42,8%	236 073	40,6%	11,4%
Employee related costs	317 206	68 634	21,6%	77 746	24,5%	146 379	46,1%	75 822	53,2%	2,5%
Remuneration of councillors	15 586	3 713	23,8%	4 869	31,2%	8 582	55,1%	3 699	58,7%	31,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	310 426	31 573	10,2%	51 459	16,6%	83 032	26,7%	598	8,3%	8 505,3%
Debt impairment	137 943	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	56 393	13 025	23,1%	13 813	24,5%	26 839	47,6%	12 612	47,1%	9,5%
Interest	17 404	4 362	25,1%	4 298	24,7%	8 660	49,8%	4 653	49,8%	(7,6%)
Contracted services	183 944	64 016	34,8%	55 323	30,1%	119 338	64,9%	38 564	45,7%	43,5%
Transfers and subsidies	11 500	5 717	49,7%	5 750	50,0%	11 467	99,7%	7 500	100,0%	(23,3%)
Irrecoverable debts written off	-	-	-	-	-	-	-	77 630	-	(100,0%)
Operational costs	80 795	13 732	17,0%	23 210	28,7%	36 941	45,7%	14 995	35,8%	54,8%
Losses on disposal of Assets	-	-	-	15	-	15	-	-	-	(100,0%)
Other Losses	-	16 129	-	26 538	-	42 666	-	(0)	-	(20 732 599,2%)
Surplus/(Deficit)	274 607	232 566		139 278		371 845		102 794		
Transfers and subsidies - capital (monetary allocations)	197 369	41 570	21,1%	79 288	40,2%	120 858	61,2%	55 830	52,9%	42,0%
Transfers and subsidies - capital (in-kind)	-	-	-	523	-	523	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	471 977	274 137		219 090		493 227		158 625		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	471 977	274 137		219 090		493 227		158 625		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	471 977	274 137		219 090		493 227		158 625		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	471 977	274 137		219 090		493 227		158 625		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	184 315	43 566	23,6%	73 658	40,0%	117 224	63,6%	66 250	(42,1%)	11,2%
National Government	171 625	42 929	25,0%	65 986	38,4%	108 915	63,5%	66 208	(41,7%)	(,3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Aget	-	-	-	523	-	523	-	-	-	(100,0%)
Transfers recognised - capital	171 625	42 929	25,0%	66 510	38,8%	109 438	63,8%	66 208	(41,7%)	,5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 690	637	5,0%	7 148	56,3%	7 786	61,4%	42	(88,5%)	16 839,3%
Capital Expenditure Functional	184 315	43 566	23,6%	73 658	40,0%	117 224	63,6%	66 250	(42,2%)	11,2%
Municipal governance and administration	6 300	224	3,6%	2 919	46,3%	3 143	49,9%	42	-	6 817,0%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 300	224	3,6%	2 919	46,3%	3 143	49,9%	42	-	6 817,0%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 800	413	10,9%	763	20,1%	1 176	30,9%	-	-	(100,0%)
Community and Social Services	2 500	-	-	98	3,9%	98	3,9%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	1 300	413	31,8%	665	51,1%	1 078	82,9%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	400	-	-	294	73,5%	294	73,5%	-	-	(100,0%)
Planning and Development	400	-	-	294	73,5%	294	73,5%	-	-	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	173 815	42 929	24,7%	69 682	40,1%	112 611	64,8%	66 208	(42,3%)	5,2%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	173 815	42 929	24,7%	69 682	40,1%	112 611	64,8%	66 208	(42,3%)	5,2%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 162 637	613 587	52,8%	613 968	52,8%	1 227 555	105,6%	-	6,3%	(100,0%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	430 240	-	-	4 770	1,1%	4 770	1,1%	-	-	(100,0%)
Other revenue	353 805	-	-	109	-	109	-	-	-	(100,0%)
Transfers and Subsidies - Operational	371 592	503 246	135,4%	437 809	117,8%	941 055	253,2%	-	20,2%	(100,0%)
Transfers and Subsidies - Capital	-	109 756	-	162 259	-	272 015	-	-	-	(100,0%)
Interest	7 000	585	8,4%	9 020	128,9%	9 605	137,2%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 322 306)	(313 121)	23,7%	(415 726)	31,4%	(728 847)	55,1%	(2)	1,2%	25 709 613,8%
Suppliers and employees	(1 304 902)	(304 307)	23,3%	(415 726)	31,9%	(720 033)	55,2%	(2)	-	25 709 613,8%
Finance charges	(17 404)	(8 813)	50,6%	-	-	(8 813)	50,6%	-	48,5%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(159 669)	300 466	(188,2%)	198 242	(124,2%)	498 708	(312,3%)	(2)	17,2%	(12 259 933,8%)
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	(162 656)	-	-	-	-	-	-	-	-	-
Capital assets	(162 656)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(162 656)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	(16)	-	(25)	-	(41)	-	(22)	-	14,6%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(16)	-	(25)	-	(41)	-	(22)	-	14,6%
Payments	(13 678)	(6 727)	49,2%	-	-	(6 727)	49,2%	-	(38,9%)	-
Repayment of borrowing	(13 678)	(6 727)	49,2%	-	-	(6 727)	49,2%	-	(38,9%)	-
Net Cash from/(used) Financing Activities	(13 678)	(6 743)	49,3%	(25)	,2%	(6 768)	49,5%	(22)	(38,7%)	14,6%
Net Increase/(Decrease) in cash held	(336 003)	293 723	(87,4%)	198 217	(59,0%)	491 940	(146,4%)	(23)	48,2%	(851 400,0%)
Cash/cash equivalents at the year begin:	235 105	10	-	622 180	264,6%	10	-	65 521	-	849,6%
Cash/cash equivalents at the year end:	(100 898)	622 172	(616,6%)	820 437	(813,1%)	820 437	(813,1%)	65 507	30,2%	1 152,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	47 174	6,3%	27 583	3,7%	25 023	3,4%	643 644	86,6%	743 425	69,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 320	5,7%	3 724	4,0%	3 707	4,0%	80 857	86,4%	93 607	8,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	(139)	100,0%	(139)	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	(540)	100,0%	(540)	(,1%)	-	-	-	-
Interest on Arrear Debtor Accounts	7 347	3,2%	7 381	3,2%	7 382	3,2%	205 045	90,3%	227 155	21,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(31)	(,9%)	124	3,5%	(22)	(,6%)	3 469	98,0%	3 541	,3%	-	-	-	-
Total By Income Source	59 809	5,6%	38 813	3,6%	36 091	3,4%	932 337	87,4%	1 067 049	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 913	22,0%	2 658	6,6%	2 203	5,4%	26 788	66,0%	40 562	3,8%	-	-	-	-
Commercial	9 547	27,8%	1 799	5,2%	1 481	4,3%	21 553	62,7%	34 360	3,2%	-	-	-	-
Households	36 713	4,2%	29 415	3,4%	28 862	3,3%	786 424	89,1%	875 413	82,0%	-	-	-	-
Other	4 636	4,0%	4 940	4,2%	3 545	3,0%	103 572	88,8%	116 693	10,9%	-	-	-	-
Total By Customer Group	59 809	5,6%	38 813	3,6%	36 091	3,4%	932 337	87,4%	1 067 049	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 396	95,6%	142	1,4%	154	1,6%	138	1,4%	9 830	41,7%
Auditor-General	1 347	100,0%	-	-	-	-	-	-	1 347	5,7%
Other	12 408	100,2%	(45)	(,4%)	-	-	18	,1%	12 381	52,6%
Total	23 151	98,3%	97	,4%	154	,7%	156	,7%	23 558	100,0%

Contact Details

Municipal Manager	Dr Xolani Muthwa	033 897 6839
Financial Manager	Mr Sigho B Ndabandaba	033 897 6714

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: OKHAHLAMBA (KZN235)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	213 040	83 808	39,3%	65 366	30,7%	149 174	70,0%	62 590	66,3%	4,4%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 707	483	28,3%	317	18,5%	800	46,8%	457	59,5%	(30,7%)
Sale of Goods and Rendering of Services	602	1 983	329,2%	160	26,6%	2 143	355,8%	157	78,7%	1,8%
Agency services	1 461	524	35,9%	429	29,3%	953	65,2%	367	39,8%	16,9%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	430	200	46,5%	138	32,1%	338	78,6%	(59)	9,6%	(332,9%)
Interest earned from Current and Non Current Assets	3 783	1 631	43,1%	1 192	31,5%	2 823	74,6%	1 318	80,5%	(9,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	537	114	21,2%	425	79,2%	539	100,4%	123	48,2%	244,5%
Licence and permits	2 554	533	20,9%	553	21,6%	1 086	42,5%	598	49,6%	(7,6%)
Operational Revenue	6	2	27,2%	2	28,7%	4	56,0%	-	50,7%	(100,0%)
Non-Exchange Revenue										
Property rates	28 790	7 304	25,4%	4 930	17,1%	12 234	42,5%	7 433	49,0%	(33,7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	633	152	24,0%	66	10,4%	218	34,4%	70	30,7%	(6,4%)
Licences or permits	301	55	18,4%	50	16,8%	106	35,2%	62	36,1%	(18,6%)
Transfer and subsidies - Operational	166 283	68 821	41,4%	55 736	33,5%	124 557	74,9%	52 055	72,9%	7,1%
Interest	5 952	2 005	33,7%	1 368	23,0%	3 373	56,7%	9	25,9%	15 601,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	239 024	53 358	22,3%	72 681	30,4%	126 039	52,7%	75 653	54,2%	(3,9%)
Employee related costs	126 698	31 537	24,9%	32 592	25,7%	64 130	50,6%	29 681	49,5%	9,8%
Remuneration of councillors	11 334	2 784	24,6%	3 697	32,6%	6 480	57,2%	2 777	52,8%	33,1%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 921	683	35,6%	987	51,4%	1 670	86,9%	506	49,6%	95,0%
Debt impairment	8 600	-	-	-	-	-	-	3 664	-	(100,0%)
Depreciation and amortisation	37 615	-	-	14 330	38,1%	14 330	38,1%	16 124	48,6%	(11,1%)
Interest	-	-	-	-	-	-	-	68	41,4%	(100,0%)
Contracted services	20 401	7 477	36,7%	10 479	51,4%	17 957	88,0%	12 846	70,8%	(18,4%)
Transfers and subsidies	220	59	26,8%	64	29,0%	123	55,8%	38	52,6%	66,1%
Irrecoverable debts written off	-	81	-	88	-	169	-	-	-	(100,0%)
Operational costs	32 236	10 736	33,3%	10 445	32,4%	21 181	65,7%	9 931	65,7%	5,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	(3)	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	20	-	(100,0%)
Surplus/(Deficit)	(25 984)	30 449		(7 315)		23 135		(13 063)		
Transfers and subsidies - capital (monetary allocations)	40 275	17 446	43,3%	11 629	28,9%	29 076	72,2%	10 618	57,9%	9,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	14 291	47 896		4 314		52 210		(2 445)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	14 291	47 896		4 314		52 210		(2 445)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	14 291	47 896		4 314		52 210		(2 445)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	14 291	47 896		4 314		52 210		(2 445)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	34 234	14 902	43,5%	10 233	29,9%	25 135	73,4%	10 769	49,6%	(5,0%)
National Government	28 199	13 828	49,0%	6 081	21,6%	19 909	70,6%	5 286	62,7%	15,0%
Provincial Government	6 035	-	-	-	-	-	-	1 660	14,9%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm	-	1 074	-	4 031	-	5 105	-	2 075	78,2%	94,3%
Transfers recognised - capital	34 234	14 902	43,5%	10 113	29,5%	25 014	73,1%	9 021	50,0%	12,1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	121	-	121	-	1 748	46,0%	(93,1%)
Capital Expenditure Functional	34 234	14 902	43,5%	10 233	29,9%	25 135	73,4%	10 769	49,6%	(5,0%)
Municipal governance and administration	-	-	-	(4)	-	(4)	-	551	23,3%	(100,7%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	(4)	-	(4)	-	551	23,3%	(100,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	1 427	114,2%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	248	19,9%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	1 179	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 234	14 902	43,5%	10 113	29,5%	25 014	73,1%	8 673	49,5%	16,6%
Planning and Development	34 234	14 902	43,5%	10 113	29,5%	25 014	73,1%	8 673	49,5%	16,6%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	124	-	124	-	118	235,2%	5,7%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	124	-	124	-	118	235,2%	5,7%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	250 312	(26 615)	(10,6%)	12 252	4,9%	(14 363)	(5,7%)	-	-	(100,0%)
Property rates	22 744	(3 884)	(17,1%)	5 794	25,5%	1 910	8,4%	-	-	(100,0%)
Service charges	216	(130)	(60,1%)	227	105,0%	97	45,0%	-	-	(100,0%)
Other revenue	7 011	(1 412)	(20,1%)	1 902	27,1%	490	7,0%	-	-	(100,0%)
Transfers and Subsidies - Operational	166 283	(2 924)	(1,8%)	3 137	1,9%	214	,1%	-	-	(100,0%)
Transfers and Subsidies - Capital	50 275	(17 100)	(34,0%)	-	-	(17 100)	(34,0%)	-	-	-
Interest	3 783	(1 166)	(30,8%)	1 192	31,5%	26	,7%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(199 001)	(3 749)	1,9%	(22 044)	11,1%	(25 794)	13,0%	(1 154)	,6%	1 809,8%
Suppliers and employees	(198 781)	(3 749)	1,9%	(22 044)	11,1%	(25 794)	13,0%	(1 154)	,6%	1 809,8%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(220)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	51 312	(30 365)	(59,2%)	(9 792)	(19,1%)	(40 157)	(78,3%)	(1 154)	(2,8%)	748,4%
Cash Flow from Investing Activities										
Receipts	(585)	95	(16,2%)	-	-	95	(16,2%)	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(585)	95	(16,2%)	-	-	95	(16,2%)	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(40 275)	-	-	-	-	-	-	-	-	-
Capital assets	(40 275)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(40 860)	95	(,2%)	-	-	95	(,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	10 452	(30 270)	(289,6%)	(9 792)	(93,7%)	(40 062)	(383,3%)	(1 154)	7,8%	748,4%
Cash/cash equivalents at the year begin:	28 998	-	-	13 028	44,9%	-	-	(219)	-	(6 035,3%)
Cash/cash equivalents at the year end:	39 450	13 028	33,0%	3 236	8,2%	3 236	8,2%	(1 374)	(4,0%)	(335,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(257)	(,3%)	1 912	2,4%	1 729	2,2%	76 481	95,8%	79 865	87,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(10)	(,3%)	135	3,3%	126	3,1%	3 874	93,9%	4 125	4,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(222)	(42,9%)	38	7,2%	390	75,1%	314	60,5%	519	,6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	5 902	100,0%	5 902	6,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1)	(,2%)	(1)	(,2%)	-	-	408	100,4%	406	,4%	-	-	-	-
Total By Income Source	(490)	(,5%)	2 084	2,3%	2 245	2,5%	86 979	95,8%	90 817	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(6)	-	335	1,1%	328	1,1%	30 356	97,9%	31 013	34,1%	-	-	-	-
Commercial	(492)	(4,1%)	378	3,1%	713	5,9%	11 470	95,0%	12 069	13,3%	-	-	-	-
Households	(85)	(,5%)	435	2,6%	350	2,1%	16 138	95,8%	16 839	18,5%	-	-	-	-
Other	92	,3%	936	3,0%	854	2,8%	29 014	93,9%	30 896	34,0%	-	-	-	-
Total By Customer Group	(490)	(,5%)	2 084	2,3%	2 245	2,5%	86 979	95,8%	90 817	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(43)	(223,6%)	(435)	(2 265,3%)	497	2 588,9%	-	-	19	79,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5	100,0%	-	-	-	-	-	-	5	20,4%
Total	(38)	(157,7%)	(435)	(1 803,8%)	497	2 061,5%	-	-	24	100,0%

Contact Details

Municipal Manager	Mr Nkosingiphile Service Malinga	036 448 1076
Financial Manager	Mr Saziso Satisfaction Dlamini	036 448 8087

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: INKOSI LANGALIBALELE (KZN237)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	718 038	245 901	34,2%	131 141	18,3%	377 043	52,5%	149 145	54,5%	(12,1%)
Exchange Revenue										
Service charges - Electricity	280 467	76 089	27,1%	87 349	31,1%	163 439	58,3%	44 695	46,0%	95,4%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 190	2 461	24,1%	2 521	24,7%	4 982	48,9%	2 267	49,5%	11,2%
Sale of Goods and Rendering of Services	377	77	20,4%	133	35,3%	210	55,7%	57	22,3%	135,2%
Agency services	29	10	32,4%	11	36,3%	20	68,8%	7	55,5%	44,0%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	30 535	8 282	27,1%	10 247	33,6%	18 529	60,7%	8 332	-	23,0%
Interest earned from Current and Non Current Assets	7 895	3 394	43,0%	2 636	33,4%	6 030	76,4%	1 715	128,4%	53,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	624	174	27,8%	163	26,1%	337	53,9%	161	36,2%	1,4%
Licence and permits	1 618	70	4,3%	50	3,1%	120	7,4%	31	13,1%	61,6%
Operational Revenue	2 109	405	19,2%	476	22,6%	881	41,8%	803	29,6%	(40,7%)
Non-Exchange Revenue										
Property rates	118 972	49 185	41,3%	20 299	17,1%	69 484	58,4%	15 887	68,3%	27,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 874	190	10,1%	594	31,7%	784	41,8%	87	9%	581,4%
Licences or permits	617	433	70,2%	324	52,6%	757	122,7%	206	20,8%	57,6%
Transfer and subsidies - Operational	246 785	102 363	41,5%	2 598	1,1%	104 961	42,5%	71 233	67,5%	(96,4%)
Interest	15 944	2 770	17,4%	3 739	23,5%	6 509	40,8%	3 663	13,4%	2,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	756 798	154 472	20,4%	154 342	20,4%	308 813	40,8%	136 923	40,9%	12,7%
Employee related costs	192 209	48 190	25,1%	50 166	26,1%	98 357	51,2%	45 883	49,6%	9,3%
Remuneration of councillors	18 270	3 514	19,2%	10 282	56,3%	13 796	75,5%	2 110	31,9%	387,4%
Bulk purchases - electricity	249 454	65 633	26,3%	57 683	23,1%	123 316	49,4%	49 402	61,7%	16,8%
Inventory consumed	17 950	4 691	26,1%	4 264	23,8%	8 955	49,9%	5 003	39,3%	(14,8%)
Debt impairment	11 970	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	144 734	-	-	-	-	-	-	-	-	-
Interest	512	0	1%	390	76,1%	391	76,2%	220	12,0%	77,7%
Contracted services	77 009	25 877	33,6%	21 629	28,1%	47 506	61,7%	21 618	77,1%	,1%
Transfers and subsidies	100	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	16 299	-	-	-	-	-	-	-	-	-
Operational costs	28 293	6 566	23,2%	9 927	35,1%	16 493	58,3%	12 688	63,0%	(21,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(38 761)	91 430		(23 200)		68 229		12 221		
Transfers and subsidies - capital (monetary allocations)	60 265	36 971	61,3%	31 811	52,8%	68 782	114,1%	60 949	90,1%	(47,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21 504	128 401		8 611		137 012		73 170		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	21 504	128 401		8 611		137 012		73 170		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 504	128 401		8 611		137 012		73 170		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 504	128 401		8 611		137 012		73 170		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	54 004	32 590	60,3%	28 503	52,8%	61 093	113,1%	34 436	88,3%	(17,2%)
National Government	52 404	32 523	62,1%	28 153	53,7%	60 675	115,8%	34 232	91,7%	(17,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	52 404	32 523	62,1%	28 153	53,7%	60 675	115,8%	34 232	91,7%	(17,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 600	67	4,2%	351	21,9%	418	26,1%	204	11,6%	72,0%
Capital Expenditure Functional	54 004	32 590	60,3%	28 503	52,8%	61 093	113,1%	34 436	88,3%	(17,2%)
Municipal governance and administration	1 300	67	5,1%	252	19,4%	319	24,5%	49	6,4%	409,5%
Executive and Council	100	-	-	100	99,8%	100	99,8%	49	3,7%	101,9%
Finance and administration	1 200	67	5,6%	152	12,7%	219	18,2%	-	34,3%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	100	-	-	94	93,9%	94	93,9%	100	29,6%	(6,1%)
Community and Social Services	100	-	-	94	93,9%	94	93,9%	100	29,6%	(6,1%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	36 952	29 333	79,4%	23 056	62,4%	52 389	141,8%	29 767	140,3%	(22,5%)
Planning and Development	100	16 706	16 705,6%	11 183	11 183,4%	27 889	27 889,1%	14 750	27 153,5%	(24,2%)
Road Transport	36 852	12 628	34,3%	11 872	32,2%	24 500	66,5%	15 017	63,4%	(20,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	15 652	3 190	20,4%	5 101	32,6%	8 291	53,0%	4 519	19,2%	12,9%
Energy sources	15 652	3 190	20,4%	5 101	32,6%	8 291	53,0%	4 519	19,2%	12,9%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	670 281	249 138	37,2%	108 530	16,2%	357 668	53,4%	209 020	44,9%	(48,1%)
Property rates	40 569	10 277	25,3%	8 992	22,2%	19 269	47,5%	7 417	12,3%	21,2%
Service charges	286 785	85 580	29,8%	69 588	24,3%	155 168	54,1%	60 958	47,2%	14,2%
Other revenue	27 982	15 203	54,3%	9 240	33,0%	24 442	87,4%	21 601	136,3%	(57,2%)
Transfers and Subsidies - Operational	246 785	105 523	42,8%	-	-	105 523	42,8%	88 044	39,2%	(100,0%)
Transfers and Subsidies - Capital	60 265	29 400	48,8%	18 500	30,7%	47 900	79,5%	31 000	39,5%	(40,3%)
Interest	7 895	3 156	40,0%	2 210	28,0%	5 366	68,0%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(583 796)	(127 098)	21,8%	(135 512)	23,2%	(262 610)	45,0%	(114 455)	25,2%	18,4%
Suppliers and employees	(583 184)	(127 098)	21,8%	(135 512)	23,2%	(262 610)	45,0%	(114 455)	25,3%	18,4%
Finance charges	(512)	-	-	-	-	-	-	-	-	-
Transfers and grants	(100)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	86 485	122 040	141,1%	(26 982)	(31,2%)	95 058	109,9%	94 565	335,0%	(128,5%)
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	(54 004)	(35 564)	65,9%	(30 923)	57,3%	(66 488)	123,1%	(37 974)	78,3%	(18,6%)
Capital assets	(54 004)	(35 564)	65,9%	(30 923)	57,3%	(66 488)	123,1%	(37 974)	78,3%	(18,6%)
Net Cash from/(used) Investing Activities	(54 004)	(35 564)	65,9%	(30 923)	57,3%	(66 488)	123,1%	(37 974)	78,3%	(18,6%)
Cash Flow from Financing Activities										
Receipts	-	-	-	(0)	-	(0)	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	(0)	-	(0)	-	-	-	(100,0%)
Payments	(152)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(152)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(152)	-	-	(0)	,2%	(0)	,2%	-	3,0%	(100,0%)
Net Increase/(Decrease) in cash held	32 329	86 475	267,5%	(57 906)	(179,1%)	28 570	88,4%	56 592	(217,5%)	(202,3%)
Cash/cash equivalents at the year begin:	93 354	79 313	85,0%	180 881	193,8%	79 313	85,0%	26 374	19,3%	585,8%
Cash/cash equivalents at the year end:	125 683	180 881	143,9%	153 922	122,5%	153 922	122,5%	82 965	13 137,7%	85,5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	41 671	26,3%	8 496	5,4%	6 492	4,1%	101 953	64,3%	158 612	30,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 460	3,3%	4 558	2,3%	4 180	2,1%	181 016	92,3%	196 213	37,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1	100,0%	-	-	-	-	-	-	1	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	910	2,5%	728	2,0%	660	1,8%	34 065	93,7%	36 364	6,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 217	3,9%	4 821	3,6%	4 818	3,6%	120 482	89,0%	135 338	25,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	0	-	1	,2%	532	99,8%	533	,1%	-	-	-	-
Total By Income Source	54 259	10,3%	18 603	3,5%	16 151	3,1%	438 048	83,1%	527 061	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 042	3,5%	3 280	3,8%	2 689	3,1%	77 851	89,6%	86 863	16,5%	-	-	-	-
Commercial	44 630	17,4%	9 863	3,8%	6 896	2,7%	195 439	76,1%	256 827	48,7%	-	-	-	-
Households	6 587	3,6%	5 460	3,0%	6 565	3,6%	164 758	89,8%	183 371	34,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	54 259	10,3%	18 603	3,5%	16 151	3,1%	438 048	83,1%	527 061	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6	17,9%	25	82,1%	-	-	-	-	31	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	6	17,9%	25	82,1%	-	-	-	-	31	100,0%

Contact Details

Municipal Manager	Mr Sithembiso Blessing Mthembu	036 342 7801
Financial Manager	Mr Radebe Sibusiso	036 342 7805

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ALFRED DUMA (KZN238)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 289 873	414 585	32,1%	364 410	28,3%	778 996	60,4%	302 124	59,3%	20,6%
Exchange Revenue										
Service charges - Electricity	520 081	135 993	26,1%	129 221	24,8%	265 214	51,0%	104 083	50,3%	24,2%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	32 151	10 677	33,2%	8 789	27,3%	19 466	60,5%	8 257	59,5%	6,4%
Sale of Goods and Rendering of Services	1 621	480	29,6%	405	25,0%	886	54,6%	403	37,2%	,5%
Agency services	3 532	1 009	28,6%	865	24,5%	1 874	53,1%	982	43,0%	(11,9%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 898	2 919	26,8%	3 075	28,2%	5 993	55,0%	2 587	55,6%	18,9%
Interest earned from Current and Non Current Assets	27 296	8 815	32,3%	6 976	25,6%	15 791	57,8%	5 807	75,7%	20,1%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 556	550	21,5%	660	25,8%	1 210	47,3%	1 030	81,6%	(35,9%)
Licence and permits	3 137	902	28,8%	697	22,2%	1 599	51,0%	806	55,7%	(13,6%)
Operational Revenue	2 919	1 039	35,6%	928	31,8%	1 967	67,4%	994	161,2%	(6,6%)
Non-Exchange Revenue										
Property rates	288 299	106 539	37,0%	82 490	28,6%	189 029	65,6%	60 234	60,8%	36,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	58 191	13 952	24,0%	14 905	25,6%	28 856	49,6%	14 406	52,8%	3,5%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	328 677	130 803	39,8%	114 576	34,9%	245 379	74,7%	103 469	72,6%	10,7%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 141	908	28,9%	823	26,2%	1 732	55,1%	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	7 375	-	-	-	-	-	-	(933)	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 369 887	288 637	21,1%	249 885	18,2%	538 523	39,3%	257 125	41,8%	(2,8%)
Employee related costs	424 204	95 122	22,4%	98 833	23,3%	193 955	45,7%	91 657	45,4%	7,8%
Remuneration of councillors	32 347	8 616	26,6%	7 123	22,0%	15 739	48,7%	6 744	48,0%	5,6%
Bulk purchases - electricity	433 733	110 331	25,4%	92 055	21,2%	202 386	46,7%	78 096	47,4%	17,9%
Inventory consumed	38 259	5 244	13,7%	8 012	20,9%	13 256	34,6%	9 696	47,5%	(17,4%)
Debt impairment	98 700	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	121 889	18 373	15,1%	-	-	18 373	15,1%	25 556	22,1%	(100,0%)
Interest	8 772	89	1,0%	43	,5%	132	1,5%	57	44,5%	(23,9%)
Contracted services	61 858	18 034	29,2%	19 014	30,7%	37 048	59,9%	20 237	61,3%	(6,0%)
Transfers and subsidies	3 602	-	-	-	-	-	-	2 888	57,5%	(100,0%)
Irrecoverable debts written off	19 778	-	-	-	-	-	-	-	-	-
Operational costs	121 215	32 829	27,1%	24 805	20,5%	57 634	47,5%	22 193	50,5%	11,8%
Losses on disposal of Assets	3 900	-	-	-	-	-	-	-	-	-
Other Losses	1 631	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(80 014)	125 948		114 525		240 473		44 999		
Transfers and subsidies - capital (monetary allocations)	84 711	27 264	32,2%	23 360	27,6%	50 624	59,8%	36 849	46,3%	(36,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 698	153 212		137 885		291 097		81 848		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	4 698	153 212		137 885		291 097		81 848		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 698	153 212		137 885		291 097		81 848		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 698	153 212		137 885		291 097		81 848		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	131 661	20 031	15,2%	24 374	18,5%	44 405	33,7%	46 832	39,7%	(48,0%)
National Government	71 714	19 071	26,6%	19 676	27,4%	38 747	54,0%	28 381	44,0%	(30,7%)
Provincial Government	12 997	220	1,7%	808	6,2%	1 028	7,9%	3 524	25,4%	(77,1%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	84 711	19 291	22,8%	20 484	24,2%	39 775	47,0%	31 905	41,0%	(35,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	46 950	740	1,6%	3 890	8,3%	4 630	9,9%	14 927	37,5%	(73,9%)
Capital Expenditure Functional	131 661	20 031	15,2%	24 374	18,5%	44 405	33,7%	46 832	39,7%	(48,0%)
Municipal governance and administration	26 495	75	,3%	3 258	12,3%	3 333	12,6%	10 040	31,7%	(67,6%)
Executive and Council	125	15	11,6%	-	-	15	11,6%	2 170	85,9%	(100,0%)
Finance and administration	26 370	60	,2%	3 258	12,4%	3 318	12,6%	7 870	27,0%	(58,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	56 346	12 594	22,4%	9 139	16,2%	21 733	38,6%	(1 383)	17,0%	(760,9%)
Community and Social Services	43 821	12 573	28,7%	8 838	20,2%	21 412	48,9%	61	11,6%	14 500,0%
Sport And Recreation	10 000	-	-	-	-	-	-	51	6,1%	(100,0%)
Public Safety	2 225	20	,9%	301	13,5%	321	14,4%	(1 632)	20,4%	(118,5%)
Housing	300	-	-	-	-	-	-	138	46,5%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 100	3 277	18,1%	2 354	13,0%	5 631	31,1%	31 806	45,5%	(92,6%)
Planning and Development	600	2 518	419,6%	(2 344)	(390,6%)	174	29,0%	31 806	45,5%	(107,4%)
Road Transport	17 500	760	4,3%	4 697	26,8%	5 457	31,2%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	30 621	4 085	13,3%	9 603	31,4%	13 688	44,7%	6 311	37,6%	52,2%
Energy sources	13 621	3 287	24,1%	3 865	28,4%	7 152	52,5%	6 311	66,6%	(38,8%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	15 000	798	5,3%	5 738	38,3%	6 535	43,6%	-	-	(100,0%)
Waste Management	2 000	-	-	-	-	-	-	-	-	-
Other	100	-	-	21	20,9%	21	20,9%	58	58,3%	(64,2%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 253 544	344 881	27,5%	387 770	30,9%	732 651	58,4%	335 349	72,1%	15,6%
Property rates	172 979	58 510	33,8%	37 853	21,9%	96 363	55,7%	36 292	55,4%	4,3%
Service charges	557 519	203 130	36,4%	183 048	32,8%	386 178	69,3%	166 410	75,4%	10,0%
Other revenue	81 118	(115 453)	(142,3%)	14 868	18,3%	(100 585)	(124,0%)	(3 330)	53,4%	(546,5%)
Transfers and Subsidies - Operational	329 921	142 065	43,1%	129 034	39,1%	271 099	82,2%	103 375	80,2%	24,8%
Transfers and Subsidies - Capital	84 711	49 059	57,9%	15 992	18,9%	65 051	76,8%	28 000	58,9%	(42,9%)
Interest	27 296	7 570	27,7%	6 976	25,6%	14 545	53,3%	4 602	58,3%	51,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 200 434)	(186 027)	15,5%	(168 120)	14,0%	(354 147)	29,5%	(173 043)	35,0%	(2,8%)
Suppliers and employees	(1 196 602)	(186 027)	15,5%	(168 120)	14,0%	(354 147)	29,6%	(173 043)	35,0%	(2,8%)
Finance charges	(230)	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 602)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	53 110	158 854	299,1%	219 649	413,6%	378 504	712,7%	162 306	769,5%	35,3%
Cash Flow from Investing Activities										
Receipts	-	-	-	822	-	822	-	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	822	-	822	-	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(146 083)	(29 367)	20,1%	(25 119)	17,2%	(54 486)	37,3%	(46 722)	46,9%	(46,2%)
Capital assets	(146 083)	(29 367)	20,1%	(25 119)	17,2%	(54 486)	37,3%	(46 722)	46,9%	(46,2%)
Net Cash from/(used) Investing Activities	(146 083)	(29 367)	20,1%	(24 297)	16,6%	(53 664)	36,7%	(46 722)	46,9%	(48,0%)
Cash Flow from Financing Activities										
Receipts	976	(55)	(5,6%)	195	20,0%	140	14,4%	-	10,3%	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	976	(55)	(5,6%)	195	20,0%	140	14,4%	-	10,3%	(100,0%)
Payments	(1 770)	(333)	18,8%	(299)	16,9%	(632)	35,7%	(81)	-	267,5%
Repayment of borrowing	(1 770)	(333)	18,8%	(299)	16,9%	(632)	35,7%	(81)	-	267,5%
Net Cash from/(used) Financing Activities	(794)	(388)	48,9%	(104)	13,1%	(492)	61,9%	(81)	96,0%	27,3%
Net Increase/(Decrease) in cash held	(93 767)	129 099	(137,7%)	195 249	(208,2%)	324 348	(345,9%)	115 503	(420,7%)	69,0%
Cash/cash equivalents at the year begin:	426 328	526 001	123,4%	657 785	154,3%	526 001	123,4%	726 578	129,4%	(9,5%)
Cash/cash equivalents at the year end:	332 561	657 785	197,8%	852 901	256,5%	852 901	256,5%	842 633	276,9%	1,2%

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 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	26 182	36,3%	6 419	8,9%	3 506	4,9%	36 085	50,0%	72 193	7,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23 259	4,3%	17 530	3,2%	20 061	3,7%	479 977	88,7%	540 827	55,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 030	2,6%	2 522	2,2%	2 298	2,0%	107 644	93,2%	115 494	11,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 203	2,3%	5 040	2,3%	4 975	2,2%	208 042	93,2%	223 260	23,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	48	,3%	43	,3%	994	6,1%	15 318	93,4%	16 403	1,7%	-	-	-	-
Total By Income Source	57 722	6,0%	31 554	3,3%	31 834	3,3%	847 067	87,5%	968 176	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	17 375	5,6%	12 323	4,0%	15 967	5,1%	265 531	85,3%	311 196	32,1%	-	-	-	-
Commercial	23 444	11,4%	8 590	4,2%	6 633	3,2%	167 281	81,2%	205 948	21,3%	-	-	-	-
Households	16 903	3,7%	10 640	2,4%	9 235	2,0%	414 254	91,8%	451 032	46,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	57 722	6,0%	31 554	3,3%	31 834	3,3%	847 067	87,5%	968 176	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	617	66,1%	165	17,7%	-	-	152	16,3%	934	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	617	66,1%	165	17,7%	-	-	152	16,3%	934	100,0%

Contact Details

Municipal Manager	Ms Sibusiswe Sixolile Ngiba	036 637 2231
Financial Manager	Mr Monde Thulasizwe Nkosi	036 637 2231

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UTHUKELA (DC23)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	882 331	325 067	36,8%	272 588	30,9%	597 656	67,7%	237 586	59,3%	14,7%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	212 742	61 120	28,7%	62 347	29,3%	123 466	58,0%	60 092	45,2%	3,8%
Service charges - Waste Water Management	17 412	4 265	24,5%	4 337	24,9%	8 602	49,4%	(10 607)	(34,0%)	(140,9%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	6 575	110	1,7%	113	1,7%	223	3,4%	116	493,3%	(2,6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	51 112	14 618	28,6%	15 281	29,9%	29 899	58,5%	11 083	59,1%	37,9%
Interest earned from Current and Non Current Assets	6 289	2 561	40,7%	2 082	33,1%	4 643	73,8%	1 495	47,5%	39,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 384	1 051	44,1%	(875)	(36,7%)	176	7,4%	7 412	2 761,5%	(111,8%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	39	14	37,5%	40	104,5%	55	142,0%	-	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	585 779	241 329	41,2%	189 264	32,3%	430 593	73,5%	167 995	65,7%	12,7%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 050 536	141 746	13,5%	217 856	20,7%	359 602	34,2%	214 105	35,0%	1,8%
Employee related costs	371 090	85 038	22,9%	104 682	28,2%	189 720	51,1%	112 159	53,4%	(6,7%)
Remuneration of councillors	6 709	1 544	23,0%	1 538	22,9%	3 082	45,9%	1 652	52,1%	(6,9%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	44 822	3 420	7,6%	16 082	35,9%	19 501	43,5%	7 607	7,7%	111,4%
Debt impairment	156 966	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	95 609	22 936	24,0%	21 145	22,1%	44 080	46,1%	6 808	34,8%	210,6%
Interest	-	-	-	-	-	-	-	-	2%	-
Contracted services	198 197	10 925	5,5%	33 856	17,1%	44 782	22,6%	38 616	37,4%	(12,3%)
Transfers and subsidies	3 285	-	-	1 000	30,4%	1 000	30,4%	2 000	64,1%	(50,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	173 857	17 883	10,3%	39 554	22,8%	57 436	33,0%	45 263	34,5%	(12,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(168 205)	183 322		54 732		238 054		23 481		
Transfers and subsidies - capital (monetary allocations)	306 342	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	138 137	183 322		54 732		238 054		23 481		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	138 137	183 322		54 732		238 054		23 481		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	138 137	183 322		54 732		238 054		23 481		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	138 137	183 322		54 732		238 054		23 481		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	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	308 395	25 018	8,1%	89 250	28,9%	114 268	37,1%	16 031	8,2%	456,7%
National Government	306 342	25 018	8,2%	89 250	29,1%	114 268	37,3%	16 031	8,3%	456,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agents)	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	306 342	25 018	8,2%	89 250	29,1%	114 268	37,3%	16 031	8,3%	456,7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 053	-	-	-	-	-	-	0	,2%	(100,0%)
Capital Expenditure Functional	308 395	25 018	8,1%	92 472	30,0%	117 490	38,1%	16 031	8,2%	476,8%
Municipal governance and administration	1 211	-	-	3	,3%	3	,3%	0	,2%	3 047,0%
Executive and Council	-	-	-	3	-	3	-	-	-	(100,0%)
Finance and administration	1 211	-	-	-	-	-	-	0	,2%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	(100,0%)
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	307 184	25 018	8,1%	92 469	30,1%	117 486	38,2%	16 031	8,3%	476,8%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	245 763	22 857	9,3%	79 016	32,2%	101 874	41,5%	16 031	8,3%	392,9%
Waste Water Management	61 421	2 161	3,5%	13 452	21,9%	15 613	25,4%	-	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 181 608	382 688	32,4%	328 957	27,8%	711 645	60,2%	250 857	60,3%	31,1%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	100 995	28 481	28,2%	28 901	28,6%	57 382	56,8%	32 999	46,6%	(12,4%)
Other revenue	180 203	7 360	4,1%	7 489	4,2%	14 849	8,2%	8 368	1 345,6%	(10,5%)
Transfers and Subsidies - Operational	587 779	243 883	41,5%	190 082	32,3%	433 965	73,8%	167 995	66,3%	13,1%
Transfers and Subsidies - Capital	306 342	100 403	32,8%	100 403	32,8%	200 806	65,5%	40 000	48,1%	151,0%
Interest	6 289	2 561	40,7%	2 082	33,1%	4 643	73,8%	1 495	47,5%	39,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(802 889)	(30 385)	3,8%	(71 833)	8,9%	(102 218)	12,7%	(31 115)	6,6%	130,9%
Suppliers and employees	(799 604)	(30 385)	3,8%	(71 833)	9,0%	(102 218)	12,8%	(31 115)	6,6%	130,9%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 285)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	378 719	352 303	93,0%	257 124	67,9%	609 427	160,9%	219 742	1 627,3%	17,0%
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	(308 395)	(15 921)	5,2%	(99 160)	32,2%	(115 081)	37,3%	(18 112)	9,3%	447,5%
Capital assets	(308 395)	(15 921)	5,2%	(99 160)	32,2%	(115 081)	37,3%	(18 112)	9,3%	447,5%
Net Cash from/(used) Investing Activities	(308 395)	(15 921)	5,2%	(99 160)	32,2%	(115 081)	37,3%	(18 112)	9,9%	447,5%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	70 323	336 382	478,3%	157 963	224,6%	494 346	703,0%	201 630	(232,4%)	(21,7%)
Cash/cash equivalents at the year begin:	(29 942)	13 689	(45,7%)	350 071	(1 169,2%)	13 689	(45,7%)	316 371	56,6%	10,7%
Cash/cash equivalents at the year end:	40 381	350 071	866,9%	508 034	1 258,1%	508 034	1 258,1%	518 001	(270,8%)	(1,9%)

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	31 552	4,0%	19 602	2,5%	15 108	1,9%	722 444	91,6%	788 706	72,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 576	3,3%	1 050	2,2%	974	2,0%	44 149	92,5%	47 749	4,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 180	2,1%	5 047	2,1%	5 069	2,1%	226 152	93,7%	241 449	22,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	254	1,6%	387	2,4%	295	1,8%	15 329	94,2%	16 266	1,5%	-	-	-	-
Total By Income Source	38 562	3,5%	26 086	2,4%	21 447	2,0%	1 008 075	92,1%	1 094 169	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 282	16,7%	2 742	4,9%	1 282	2,3%	42 397	76,1%	55 703	5,1%	-	-	-	-
Commercial	5 571	7,9%	2 963	4,2%	1 484	2,1%	60 140	85,7%	70 158	6,4%	-	-	-	-
Households	23 709	2,4%	20 381	2,1%	18 681	1,9%	905 538	93,5%	968 309	88,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	38 562	3,5%	26 086	2,4%	21 447	2,0%	1 008 075	92,1%	1 094 169	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 905	60,2%	2 831	7,8%	1 741	4,8%	9 904	27,2%	36 382	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	21 905	60,2%	2 831	7,8%	1 741	4,8%	9 904	27,2%	36 382	100,0%

Contact Details

Municipal Manager	Mr Mpumelelo Mnguni	036 638 5100
Financial Manager	Mr Bongumusa Benedict Sithole	036 638 5100

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ENDUMENI (KZN241)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	435 205	113 754	26,1%	93 897	21,6%	207 651	47,7%	82 226	44,6%	14,2%
Exchange Revenue										
Service charges - Electricity	182 816	31 499	17,2%	32 964	18,0%	64 463	35,3%	26 212	37,4%	25,8%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	24 105	6 748	28,0%	6 731	27,9%	13 479	55,9%	5 632	47,4%	19,5%
Sale of Goods and Rendering of Services	640	188	29,4%	100	15,6%	288	45,0%	97	37,8%	3,1%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 211	124	2,4%	1 058	20,3%	1 182	22,7%	715	16,4%	48,1%
Interest earned from Current and Non Current Assets	2 000	446	22,3%	479	24,0%	926	46,3%	519	31,2%	(7,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 305	145	11,1%	185	14,1%	329	25,2%	264	41,1%	(30,0%)
Licence and permits	400	65	16,3%	60	15,1%	126	31,4%	64	33,8%	(6,0%)
Operational Revenue	789	105	13,2%	193	24,4%	297	37,7%	366	(51,5%)	(47,3%)
Non-Exchange Revenue										
Property rates	106 712	43 209	40,5%	20 814	19,5%	64 024	60,0%	19 557	58,8%	6,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	25 601	2 632	10,3%	6 068	23,7%	8 700	34,0%	83	2,8%	7 252,7%
Licences or permits	4 058	423	10,4%	1 570	38,7%	1 992	49,1%	849	57,5%	85,0%
Transfer and subsidies - Operational	76 568	28 170	36,8%	23 675	30,9%	51 846	67,7%	26 598	56,4%	(11,0%)
Interest	-	-	-	-	-	-	-	1 272	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	5 000	-	-	-	-	-	-	-	1,8%	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	452 596	64 058	14,2%	132 137	29,2%	196 195	43,3%	56 740	26,5%	132,9%
Employee related costs	159 359	36 944	23,2%	37 031	23,2%	73 975	46,4%	35 178	48,6%	5,3%
Remuneration of councillors	6 413	1 161	18,1%	1 339	20,9%	2 500	39,0%	1 161	37,3%	15,3%
Bulk purchases - electricity	175 126	7 077	4,0%	70 635	40,3%	77 712	44,4%	5 561	3,5%	1 170,1%
Inventory consumed	3 478	997	28,7%	356	10,3%	1 354	38,9%	655	72,2%	(45,6%)
Debt impairment	17 547	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	16 705	-	-	-	-	-	-	-	-	-
Interest	-	1 862	-	4 748	-	6 609	-	105	-	4 433,4%
Contracted services	41 367	9 370	22,7%	11 066	26,8%	20 437	49,4%	7 617	35,2%	45,3%
Transfers and subsidies	310	137	44,1%	89	28,8%	226	72,9%	356	73,1%	(74,9%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	32 293	6 511	20,2%	6 872	21,3%	13 383	41,4%	6 108	50,8%	12,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(17 391)	49 696		(38 240)		11 456		25 487		
Transfers and subsidies - capital (monetary allocations)	25 669	2 010	7,8%	2 444	9,5%	4 454	17,4%	4 607	30,8%	(46,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 278	51 706		(35 796)		15 910		30 093		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	8 278	51 706		(35 796)		15 910		30 093		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 278	51 706		(35 796)		15 910		30 093		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 278	51 706		(35 796)		15 910		30 093		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	25 669	1 787	7,0%	2 217	8,6%	4 004	15,6%	(2 592)	51,7%	(185,5%)
National Government	25 669	1 787	7,0%	2 217	8,6%	4 004	15,6%	(536)	45,4%	(513,5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	25 669	1 787	7,0%	2 217	8,6%	4 004	15,6%	(536)	45,4%	(513,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	(2 056)	119,5%	(100,0%)
Capital Expenditure Functional	25 669	1 787	7,0%	2 217	8,6%	4 004	15,6%	(2 592)	51,7%	(185,5%)
Municipal governance and administration	-	-	-	81	-	81	-	42	348,2%	93,4%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	81	-	81	-	42	348,2%	93,4%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	15 314	745	4,9%	-	-	745	4,9%	(2 228)	-	(100,0%)
Community and Social Services	11 314	492	4,4%	-	-	492	4,4%	-	-	-
Sport And Recreation	4 000	253	6,3%	-	-	253	6,3%	(2 228)	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 355	1 042	19,5%	2 136	39,9%	3 178	59,4%	3 508	45,4%	(39,1%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	5 355	1 042	19,5%	2 136	39,9%	3 178	59,4%	3 508	45,4%	(39,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	5 000	-	-	-	-	-	-	(3 913)	109,0%	(100,0%)
Energy sources	5 000	-	-	-	-	-	-	(3 913)	109,0%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	438 432	140 378	32,0%	99 357	22,7%	239 734	54,7%	-	-	(100,0%)
Property rates	90 705	33 080	36,5%	20 641	22,8%	53 721	59,2%	-	-	(100,0%)
Service charges	199 404	40 025	20,1%	38 719	19,4%	78 744	39,5%	-	-	(100,0%)
Other revenue	44 085	29 560	67,1%	4 940	11,2%	34 500	78,3%	-	-	(100,0%)
Transfers and Subsidies - Operational	76 568	30 672	40,1%	23 932	31,3%	54 604	71,3%	-	-	(100,0%)
Transfers and Subsidies - Capital	25 669	7 040	27,4%	11 125	43,3%	18 165	70,8%	-	-	(100,0%)
Interest	2 000	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(443 649)	(10 970)	2,5%	(44 862)	10,1%	(55 832)	12,6%	(4 525)	2,5%	891,5%
Suppliers and employees	(443 339)	(10 970)	2,5%	(44 862)	10,1%	(55 832)	12,6%	(4 525)	2,5%	891,5%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(310)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(5 217)	129 407	(2 480,3%)	54 495	(1 044,5%)	183 902	(3 524,8%)	(4 525)	(15,1%)	(1 304,4%)
Cash Flow from Investing Activities										
Receipts	41 703	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	5 000	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	5 710	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	30 994	-	-	-	-	-	-	-	-	-
Payments	(25 669)	(1 969)	7,7%	(2 495)	9,7%	(4 464)	17,4%	-	-	(100,0%)
Capital assets	(25 669)	(1 969)	7,7%	(2 495)	9,7%	(4 464)	17,4%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	16 034	(1 969)	(12,3%)	(2 495)	(15,6%)	(4 464)	(27,8%)	-	-	(100,0%)
Cash Flow from Financing Activities										
Receipts	-	(168)	-	(69)	-	(237)	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(168)	-	(69)	-	(237)	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(168)	-	(69)	-	(237)	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	10 817	127 270	1 176,6%	51 931	480,1%	179 201	1 656,7%	(4 525)	(10,8%)	(1 247,7%)
Cash/cash equivalents at the year begin:	26 114	9 781	37,5%	141 543	542,0%	9 781	37,5%	(4 690)	-	(3 118,3%)
Cash/cash equivalents at the year end:	36 931	141 543	383,3%	180 773	489,5%	180 773	489,5%	(9 214)	(9,3%)	(2 061,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 196	40,3%	4 272	21,0%	1 471	7,2%	6 387	31,4%	20 326	10,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 330	6,5%	4 827	4,3%	4 885	4,3%	95 347	84,8%	112 389	56,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 321	6,5%	1 719	4,8%	1 339	3,7%	30 481	85,0%	35 861	18,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	331	29,4%	365	32,4%	340	30,2%	89	7,9%	1 126	,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	-	803	2,8%	7	-	27 498	97,1%	28 309	14,3%	-	-	-	-
Total By Income Source	18 179	9,2%	11 987	6,1%	8 042	4,1%	159 803	80,7%	198 010	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 002	9,7%	1 642	7,9%	2 165	10,5%	14 855	71,9%	20 665	10,4%	-	-	-	-
Commercial	9 709	21,2%	5 541	12,1%	2 115	4,6%	28 501	62,1%	45 865	23,2%	-	-	-	-
Households	6 467	4,9%	4 804	3,7%	3 763	2,9%	116 447	88,6%	131 480	66,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	18 179	9,2%	11 987	6,1%	8 042	4,1%	159 803	80,7%	198 010	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	13 114	10,7%	109 573	89,3%	26	-	-	-	122 712	85,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	289	1,4%	5 109	24,2%	15 682	74,4%	-	-	21 080	14,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	13 403	9,3%	114 682	79,8%	15 708	10,9%	-	-	143 793	100,0%

Contact Details

Municipal Manager	Mr Sithembiso Ntombela	034 212 2121
Financial Manager	Mrs Bonga Mkhize	034 212 2121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NQUTHU (KZN242)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2023/24 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	282 002	92 571	32,8%	85 920	30,5%	178 491	63,3%	76 819	33,5%	11,8%
Exchange Revenue										
Service charges - Electricity	34 732	4 657	13,4%	6 648	19,1%	11 305	32,6%	5 941	24,8%	11,9%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 410	286	20,3%	427	30,3%	713	50,6%	426	21,7%	,4%
Sale of Goods and Rendering of Services	246	103	41,6%	14	5,8%	117	47,4%	72	40,0%	(80,2%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	11	-	17	-	28	-	17	-	2,6%
Interest earned from Receivables	377	108	28,7%	174	46,1%	282	74,9%	138	457,7%	25,7%
Interest earned from Current and Non Current Assets	2 379	479	20,2%	187	7,9%	667	28,0%	269	19,6%	(30,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	885	112	12,7%	415	46,9%	527	59,6%	350	75,9%	18,7%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	190	27	14,0%	82	42,9%	108	56,9%	96	63,9%	(15,1%)
Non-Exchange Revenue										
Property rates	52 033	9 094	17,5%	14 442	27,8%	23 536	45,2%	10 205	41,4%	41,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 277	139	6,1%	658	28,9%	797	35,0%	132	6,2%	397,5%
Licences or permits	931	256	27,5%	210	22,5%	466	50,0%	223	41,6%	(6,2%)
Transfer and subsidies - Operational	186 543	76 892	41,2%	61 931	33,2%	138 823	74,4%	58 520	33,9%	5,8%
Interest	-	407	-	715	-	1 122	-	429	-	66,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	284 119	21 423	7,5%	45 729	16,1%	67 152	23,6%	34 231	18,6%	33,6%
Employee related costs	114 465	-	-	97	,1%	97	,1%	1 040	7,0%	(90,6%)
Remuneration of councillors	16 899	-	-	-	-	-	-	-	-	5,6%
Bulk purchases - electricity	34 783	8 855	25,5%	9 301	26,7%	18 156	52,2%	7 069	34,0%	31,6%
Inventory consumed	12 851	2 692	21,0%	5 711	44,4%	8 403	65,4%	6 082	35,1%	(6,1%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	23 890	-	-	-	-	-	-	-	-	-
Interest	0	-	-	-	-	-	-	-	-	-
Contracted services	32 464	5 145	15,8%	10 331	31,8%	15 476	47,7%	9 554	39,8%	8,1%
Transfers and subsidies	3 719	629	16,9%	2 415	64,9%	3 044	81,8%	1 945	30,9%	24,1%
Irrecoverable debts written off	6 900	13	,2%	9	,1%	22	,3%	17	,6%	(44,8%)
Operational costs	38 148	4 088	10,7%	17 866	46,8%	21 954	57,5%	8 524	28,2%	109,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(2 116)	71 148		40 191		111 339		42 588		
Transfers and subsidies - capital (monetary allocations)	46 675	10 689	22,9%	21 557	46,2%	32 246	69,1%	9 586	29,6%	124,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	44 559	81 837		61 748		143 585		52 174		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	44 559	81 837		61 748		143 585		52 174		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	44 559	81 837		61 748		143 585		52 174		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	44 559	81 837		61 748		143 585		52 174		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	60 608	13 599	22,4%	20 389	33,6%	33 988	56,1%	19 933	60,6%	2,3%
National Government	31 891	9 295	29,1%	13 872	43,5%	23 166	72,6%	7 945	39,2%	74,6%
Provincial Government	-	102	-	1 606	-	1 708	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agent	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 891	9 396	29,5%	15 478	48,5%	24 875	78,0%	7 945	39,2%	94,8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 716	4 203	14,6%	4 911	17,1%	9 114	31,7%	11 987	101,4%	(59,0%)
Capital Expenditure Functional	60 608	13 599	22,4%	20 389	33,6%	33 988	56,1%	19 933	60,6%	2,3%
Municipal governance and administration	-	-	-	608	-	608	-	448	-	35,8%
Executive and Council	-	-	-	608	-	608	-	-	-	(100,0%)
Finance and administration	-	-	-	-	-	-	-	448	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	53 321	11 773	22,1%	14 289	26,8%	26 062	48,9%	4 880	74,1%	192,8%
Community and Social Services	53 321	11 773	22,1%	14 289	26,8%	26 062	48,9%	4 880	74,1%	192,8%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 287	1 826	25,1%	5 493	75,4%	7 318	100,4%	14 605	56,2%	(62,4%)
Planning and Development	0	-	-	957	95 682 000,0%	957	95 682 000,0%	421	13,8%	127,1%
Road Transport	7 287	1 826	25,1%	4 536	62,2%	6 362	87,3%	14 184	60,1%	(68,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	0	-	-	-	-	-	-	-	-	-
Energy sources	0	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	0	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	316 376	1 558	,5%	1 436	,5%	2 994	,9%	91 274	43,0%	(98,4%)
Property rates	39 839	7 864	19,7%	20 914	52,5%	28 778	72,2%	8 330	50,7%	151,1%
Service charges	36 691	(560 932)	(1 501,6%)	(548 207)	(1 494,1%)	(1 099 139)	(2 995,7%)	(18 601)	(54,4%)	2 847,2%
Other revenue	2 648	3 307	124,9%	8 314	313,9%	11 620	438,8%	736	66,2%	1 029,9%
Transfers and Subsidies - Operational	186 543	461 640	247,5%	382 228	204,9%	843 868	452,4%	85 990	58,6%	344,5%
Transfers and Subsidies - Capital	46 376	79 200	170,8%	138 000	297,6%	217 200	468,3%	14 549	43,5%	848,5%
Interest	4 280	479	11,2%	187	4,4%	667	15,6%	269	21,1%	(30,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(307 810)	(47 064)	15,3%	(79 574)	25,9%	(126 638)	41,1%	(84 809)	71,5%	(6,2%)
Suppliers and employees	(307 810)	(47 064)	15,3%	(79 574)	25,9%	(126 638)	41,1%	(84 809)	71,5%	(6,2%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	8 566	(45 506)	(531,2%)	(78 137)	(912,1%)	(123 644)	(1 443,4%)	6 465	3,4%	(1 308,7%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(69 319)	-	-	(2 231)	3,2%	(2 231)	3,2%	(512)	1,1%	336,0%
Capital assets	(69 319)	-	-	(2 231)	3,2%	(2 231)	3,2%	(512)	1,1%	336,0%
Net Cash from/(used) Investing Activities	(69 319)	-	-	(2 231)	3,2%	(2 231)	3,2%	(512)	1,1%	336,0%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	(7)	816 500,0%	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	(7)	816 500,0%	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	(7)	816 500,0%	(100,0%)
Net Increase/(Decrease) in cash held	(60 753)	(45 506)	74,9%	(80 368)	132,3%	(125 875)	207,2%	5 946	4,7%	(1 451,6%)
Cash/cash equivalents at the year begin:	130 024	-	-	(45 506)	(35,0%)	-	-	-	-	1 853,6%
Cash/cash equivalents at the year end:	69 272	(45 506)	(65,7%)	(125 875)	(181,7%)	(125 875)	(181,7%)	3 617	1,5%	(3 580,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	88	2,5%	529	15,3%	495	14,3%	2 350	67,9%	3 463	20,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	60	1,0%	103	1,6%	93	1,5%	6 104	96,0%	6 361	37,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	70	4,0%	52	3,0%	41	2,3%	1 590	90,7%	1 753	10,3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	273	5,1%	201	3,7%	90	1,7%	4 829	89,5%	5 394	31,8%	-	-	-	-
Total By Income Source	491	2,9%	886	5,2%	719	4,2%	14 874	87,6%	16 970	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	544	8,2%	513	7,7%	470	7,1%	5 124	77,0%	6 651	39,2%	-	-	-	-
Commercial	(236)	(3,3%)	235	3,2%	185	2,5%	7 114	97,5%	7 297	43,0%	-	-	-	-
Households	184	6,1%	138	4,6%	64	2,1%	2 636	87,2%	3 022	17,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	491	2,9%	886	5,2%	719	4,2%	14 874	87,6%	16 970	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8	,1%	99	1,7%	6	,1%	5 747	98,1%	5 861	86,2%
Auditor-General	-	-	-	-	-	-	10	100,0%	10	,1%
Other	196	21,1%	215	23,2%	168	18,1%	348	37,6%	927	13,6%
Total	204	3,0%	314	4,6%	174	2,6%	6 105	89,8%	6 797	100,0%

Contact Details

Municipal Manager	Mr Mpumelelo Jiyane	034 271 6112
Financial Manager	Mr Bafana Hendry Bhengu	034 271 6121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSINGA (KZN244)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

Operating Revenue and Expenditure	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	281 928	103 726	36,8%	96 803	34,3%	200 528	71,1%	157 000	56,8%	(38,3%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	600	237	39,4%	413	68,8%	649	108,2%	287	86,7%	43,6%
Sale of Goods and Rendering of Services	539	38	7,1%	46	8,5%	84	15,6%	252	46,8%	(81,8%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	4 500	2 789	62,0%	4 206	93,5%	6 995	155,5%	69	1,7%	5 964,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	664	142	21,4%	294	44,3%	436	65,7%	145	38,5%	102,8%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	18	-	(24)	-	(6)	-	-	-	(100,0%)
Non-Exchange Revenue										
Property rates	22 000	4 072	18,5%	3 901	17,7%	7 973	36,2%	6 788	71,0%	(42,5%)
Surcharges and Taxes	-	2 729	-	3 205	-	5 934	-	66	,3%	4 730,4%
Fines, penalties and forfeits	400	5	1,2%	30	7,4%	35	8,6%	-	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	253 224	93 696	37,0%	84 731	33,5%	178 427	70,5%	149 391	64,0%	(43,3%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	323 196	28 783	8,9%	88 115	27,3%	116 898	36,2%	73 493	32,5%	19,9%
Employee related costs	93 854	12 534	13,4%	22 775	24,3%	35 309	37,6%	833	1,2%	2 635,1%
Remuneration of councillors	16 000	1 804	11,3%	3 485	21,8%	5 290	33,1%	-	-	(100,0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	14 586	238	1,6%	936	6,4%	1 174	8,0%	3 469	13,4%	(73,0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	40 000	-	-	-	-	-	-	-	-	-
Interest	625	-	-	-	-	-	-	-	-	-
Contracted services	87 057	6 008	6,9%	32 425	37,2%	38 432	44,1%	56 578	97,6%	(42,7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 000	1 465	29,3%	19 270	385,4%	20 735	414,7%	-	-	(100,0%)
Operational costs	66 074	6 733	10,2%	9 224	14,0%	15 958	24,2%	12 613	25,9%	(26,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(41 268)	74 943		8 688		83 630		83 507		
Transfers and subsidies - capital (monetary allocations)	43 990	-	-	15 884	36,1%	15 884	36,1%	13 064	32,4%	21,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 722	74 943		24 572		99 514		96 571		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	2 722	74 943		24 572		99 514		96 571		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 722	74 943		24 572		99 514		96 571		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 722	74 943		24 572		99 514		96 571		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	57 968	9 735	16,8%	16 779	28,9%	26 514	45,7%	18 278	43,3%	(8,2%)
National Government	4 373	7 122	162,9%	14 446	330,3%	21 568	493,2%	12 176	50,0%	18,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4 373	7 122	162,9%	14 446	330,3%	21 568	493,2%	12 176	50,0%	18,6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	53 595	2 614	4,9%	2 333	4,4%	4 946	9,2%	6 102	34,7%	(61,8%)
Capital Expenditure Functional	57 968	9 735	16,8%	16 779	28,9%	26 514	45,7%	18 278	43,3%	(8,2%)
Municipal governance and administration	2 473	487	19,7%	170	6,9%	656	26,5%	2 200	41,9%	(92,3%)
Executive and Council	100	11	10,8%	-	-	11	10,8%	107	68,5%	(100,0%)
Finance and administration	2 373	476	20,1%	170	7,2%	646	27,2%	2 093	41,4%	(91,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 072	1 208	10,9%	1 571	14,2%	2 779	25,1%	5 117	24,0%	(69,3%)
Community and Social Services	1 950	-	-	204	10,5%	204	10,5%	-	-	(100,0%)
Sport And Recreation	4 702	1 208	25,7%	1 112	23,6%	2 320	49,3%	4 775	47,9%	(76,7%)
Public Safety	4 420	-	-	172	3,9%	172	3,9%	342	6,0%	(49,9%)
Housing	-	-	-	84	-	84	-	-	-	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	42 923	-	-	1 350	3,1%	1 350	3,1%	10 946	56,3%	(87,7%)
Planning and Development	4 000	-	-	1 350	33,7%	1 350	33,7%	2 333	53,2%	(42,1%)
Road Transport	38 923	-	-	-	-	-	-	8 613	56,7%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	1 500	8 041	536,1%	13 688	912,5%	21 729	1 448,6%	15	,9%	90 851,2%
Energy sources	-	8 041	-	13 688	-	21 729	-	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 500	-	-	-	-	-	-	15	,9%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	333 512	180 372	54,1%	190 263	57,0%	370 635	111,1%	207 361	67,6%	(8,2%)
Property rates	15 000	-	-	-	-	-	-	218	-	(100,0%)
Service charges	400	-	-	-	-	-	-	-	-	-
Other revenue	16 398	3 343	20,4%	16 883	103,0%	20 225	123,3%	4 931	21,7%	242,4%
Transfers and Subsidies - Operational	230 224	164 029	71,2%	167 180	72,6%	331 209	143,9%	156 143	66,8%	7,1%
Transfers and Subsidies - Capital	66 990	13 000	19,4%	6 200	9,3%	19 200	28,7%	46 000	114,2%	(86,5%)
Interest	4 500	-	-	-	-	-	-	69	1,7%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	5 090	(9 546)	(187,5%)	(34 055)	(669,1%)	(43 601)	(856,6%)	1 833	1,5%	(1 958,1%)
Suppliers and employees	5 090	(9 546)	(187,5%)	(34 055)	(669,1%)	(43 601)	(856,6%)	1 833	1,5%	(1 958,1%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	338 602	170 826	50,5%	156 208	46,1%	327 034	96,6%	209 194	36,1%	(25,3%)
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	(52 788)	(90 729)	171,9%	(14 570)	27,6%	(105 299)	199,5%	(28 559)	55,7%	(49,0%)
Capital assets	(52 788)	(90 729)	171,9%	(14 570)	27,6%	(105 299)	199,5%	(28 559)	55,7%	(49,0%)
Net Cash from/(used) Investing Activities	(52 788)	(90 729)	171,9%	(14 570)	27,6%	(105 299)	199,5%	(28 559)	55,7%	(49,0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	285 814	80 097	28,0%	141 638	49,6%	221 735	77,6%	180 635	33,4%	(21,6%)
Cash/cash equivalents at the year begin:	42 157	-	-	80 097	190,0%	-	-	(6 982)	-	(1 247,2%)
Cash/cash equivalents at the year end:	327 970	80 097	24,4%	221 735	67,6%	221 735	67,6%	173 652	28,7%	27,7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 163	6,1%	2 156	6,1%	1 970	5,6%	29 152	82,3%	35 440	153,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(5 042)	38,4%	97	(,7%)	(6 831)	52,0%	(1 367)	10,4%	(13 143)	(56,9%)	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	79	10,0%	83	10,6%	83	10,6%	543	68,9%	789	3,4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	(2 801)	(12,1%)	2 336	10,1%	(4 777)	(20,7%)	28 328	122,7%	23 086	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	30	2,3%	30	2,3%	30	2,3%	1 220	93,2%	1 309	5,7%	-	-	-	-
Commercial	90	5,3%	90	5,3%	90	5,3%	1 436	84,1%	1 707	7,4%	-	-	-	-
Households	6	4,0%	6	4,0%	6	4,0%	135	87,9%	154	,7%	-	-	-	-
Other	(2 927)	(14,7%)	2 210	11,1%	(4 904)	(24,6%)	25 537	128,2%	19 915	86,3%	-	-	-	-
Total By Customer Group	(2 801)	(12,1%)	2 336	10,1%	(4 777)	(20,7%)	28 328	122,7%	23 086	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	1	46,5%	2	53,5%	3	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	1	46,5%	2	53,5%	3	100,0%

Contact Details

Municipal Manager	Mr Senzo Lieughtenent Sokhela	033 493 0762
Financial Manager	Mr Nhlakanipho Goodman Mvelase	033 493 0762

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMVOTI (KZN245)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	380 694	116 106	30,5%	103 599	27,2%	219 705	57,7%	98 619	58,9%	5,0%
Exchange Revenue										
Service charges - Electricity	118 745	23 305	19,6%	25 315	21,3%	48 620	40,9%	22 248	42,5%	13,8%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	11 130	3 419	30,7%	3 442	30,9%	6 862	61,6%	2 646	50,3%	30,1%
Sale of Goods and Rendering of Services	8 745	187	2,1%	133	1,5%	321	3,7%	3 740	68,8%	(96,4%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	3 437	1 233	35,9%	1 473	42,9%	2 706	78,7%	559	73,0%	163,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	353	95	26,8%	94	26,5%	188	53,3%	83	38,4%	12,2%
Licence and permits	1 960	663	33,8%	828	42,3%	1 491	76,1%	668	49,6%	24,0%
Operational Revenue	865	(74)	(8,6%)	37	4,2%	(38)	(4,3%)	137	1 085,6%	(73,3%)
Non-Exchange Revenue										
Property rates	50 935	11 837	23,2%	11 469	22,5%	23 306	45,8%	12 724	50,9%	(9,9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	109	9	7,8%	8	7,4%	17	15,2%	58	206,1%	(86,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	184 413	75 433	40,9%	60 800	33,0%	136 233	73,9%	55 756	71,1%	9,0%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	412 010	102 781	24,9%	92 325	22,4%	195 107	47,4%	89 447	51,9%	3,2%
Employee related costs	162 630	34 845	21,4%	35 926	22,1%	70 771	43,5%	42 298	55,5%	(15,1%)
Remuneration of councillors	11 340	2 667	23,5%	3 367	29,7%	6 034	53,2%	2 646	48,5%	27,3%
Bulk purchases - electricity	88 478	25 132	28,4%	17 582	19,9%	42 714	48,3%	15 101	45,6%	16,4%
Inventory consumed	8 508	1 774	20,9%	1 894	22,3%	3 668	43,1%	1 059	62,0%	78,9%
Debt impairment	19 890	1 371	6,9%	2 293	11,5%	3 664	18,4%	(1 520)	(17,9%)	(250,8%)
Depreciation and amortisation	36 077	10 980	30,4%	6 535	18,1%	17 515	48,5%	8 143	52,9%	(19,8%)
Interest	-	-	-	0	-	0	-	193	61,4%	(99,9%)
Contracted services	44 616	14 628	32,8%	12 856	28,8%	27 484	61,6%	10 803	46,9%	19,0%
Transfers and subsidies	1 250	212	17,0%	94	7,5%	306	24,5%	288	24,6%	(67,4%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	39 221	11 171	28,5%	11 778	30,0%	22 949	58,5%	10 436	74,3%	12,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(31 317)	13 325		11 273		24 599		9 172		
Transfers and subsidies - capital (monetary allocations)	50 139	14 512	28,9%	13 915	27,8%	28 427	56,7%	6 485	56,2%	114,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	18 822	27 837		25 188		53 025		15 657		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	18 822	27 837		25 188		53 025		15 657		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	18 822	27 837		25 188		53 025		15 657		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	18 822	27 837		25 188		53 025		15 657		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	39 698	11 066	27,9%	9 961	25,1%	21 027	53,0%	8 478	65,0%	17,5%
National Government	28 902	10 252	35,5%	9 212	31,9%	19 464	67,3%	5 639	59,6%	63,4%
Provincial Government	-	-	-	-	-	-	-	554	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	28 902	10 252	35,5%	9 212	31,9%	19 464	67,3%	6 193	61,6%	48,8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 796	813	7,5%	749	6,9%	1 562	14,5%	2 285	85,6%	(67,2%)
Capital Expenditure Functional	39 698	11 066	27,9%	9 961	25,1%	21 027	53,0%	8 478	65,0%	17,5%
Municipal governance and administration	7 966	813	10,2%	243	3,0%	1 056	13,3%	1 546	87,4%	(84,3%)
Executive and Council	1 850	-	-	82	4,4%	82	4,4%	1 492	86,3%	(94,5%)
Finance and administration	6 116	813	13,3%	161	2,6%	975	15,9%	54	93,7%	199,4%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	26 730	6 864	25,7%	6 811	25,5%	13 675	51,2%	2 134	31,1%	219,1%
Community and Social Services	-	6 864	-	-	-	6 864	-	-	-	-
Sport And Recreation	25 900	-	-	6 811	26,3%	6 811	26,3%	2 134	31,1%	219,1%
Public Safety	830	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 003	3 388	112,8%	2 400	79,9%	5 789	192,8%	4 058	74,0%	(40,9%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	3 003	3 388	112,8%	2 400	79,9%	5 789	192,8%	4 058	74,4%	(40,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	2 000	-	-	506	25,3%	506	25,3%	740	123,3%	(31,6%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	2 000	-	-	506	25,3%	506	25,3%	740	123,3%	(31,6%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	421 404	293 783	69,7%	192 948	45,8%	486 731	115,5%	206 574	116,5%	(6,6%)
Property rates	51 462	-	-	2 368	4,6%	2 368	4,6%	-	-	(100,0%)
Service charges	123 335	-	-	4 226	3,4%	4 226	3,4%	-	-	(100,0%)
Other revenue	9 033	10 469	115,9%	35 826	396,6%	46 295	512,5%	15 000	138,4%	138,8%
Transfers and Subsidies - Operational	184 413	271 414	147,2%	149 055	80,8%	420 469	228,0%	187 574	231,0%	(20,5%)
Transfers and Subsidies - Capital	49 724	11 900	23,9%	-	-	11 900	23,9%	4 000	59,2%	(100,0%)
Interest	3 437	-	-	1 473	42,9%	1 473	42,9%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(380 696)	(90 434)	23,8%	(63 353)	16,6%	(153 787)	40,4%	(44 751)	39,6%	41,6%
Suppliers and employees	(380 696)	(90 434)	23,8%	(63 353)	16,6%	(153 787)	40,4%	(44 751)	39,6%	41,6%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	40 708	203 349	499,5%	129 595	318,4%	332 944	817,9%	161 823	518,4%	(19,9%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(45 652)	(2 072)	4,5%	-	-	(2 072)	4,5%	(6 133)	51,3%	(100,0%)
Capital assets	(45 652)	(2 072)	4,5%	-	-	(2 072)	4,5%	(6 133)	51,3%	(100,0%)
Net Cash from/(used) Investing Activities	(45 652)	(2 072)	4,5%	-	-	(2 072)	4,5%	(6 133)	51,3%	(100,0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(4 944)	201 277	(4 071,0%)	129 595	(2 621,2%)	330 872	(6 692,2%)	155 690	1 038,0%	(16,8%)
Cash/cash equivalents at the year begin:	44 118	-	-	201 277	456,2%	-	-	146 789	-	37,1%
Cash/cash equivalents at the year end:	39 174	201 277	513,8%	330 872	844,6%	330 872	844,6%	302 479	358,6%	9,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 823	32,2%	2 983	14,1%	2 308	10,9%	9 083	42,9%	21 198	33,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 779	11,0%	1 856	5,4%	1 250	3,7%	27 337	79,9%	34 221	54,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	913	10,6%	495	5,8%	367	4,3%	6 813	79,3%	8 587	13,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	19	29,2%	5	8,1%	2	2,3%	40	60,4%	66	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 980)	307,4%	(768)	119,2%	(52)	8,1%	2 155	(334,7%)	(644)	(1,0%)	-	-	-	-
Total By Income Source	9 554	15,1%	4 571	7,2%	3 874	6,1%	45 429	71,6%	63 428	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 525	14,0%	689	6,3%	578	5,3%	8 069	74,3%	10 862	17,1%	-	-	-	-
Commercial	5 220	33,0%	2 034	12,9%	2 084	13,2%	6 466	40,9%	15 804	24,9%	-	-	-	-
Households	2 316	8,9%	1 537	5,9%	968	3,7%	21 293	81,5%	26 114	41,2%	-	-	-	-
Other	494	4,6%	311	2,9%	244	2,3%	9 601	90,2%	10 649	16,8%	-	-	-	-
Total By Customer Group	9 554	15,1%	4 571	7,2%	3 874	6,1%	45 429	71,6%	63 428	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	384	100,0%	-	-	-	-	-	-	384	12,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	603	72,2%	(29)	(3,4%)	29	3,4%	232	27,8%	835	28,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	724	41,3%	-	-	289	16,5%	741	42,2%	1 754	59,0%
Total	1 711	57,5%	(29)	(1,0%)	318	10,7%	973	32,7%	2 973	100,0%

Contact Details

Municipal Manager	Ms Noxolo Ndaba	033 413 9101
Financial Manager	Mrs Bonga Mkhize	033 413 9158

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZINYATHI (DC24)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	665 972	237 695	35,7%	194 774	29,2%	432 470	64,9%	128 236	57,3%	51,9%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	142 300	16 155	11,4%	12 839	9,0%	28 995	20,4%	17 730	47,0%	(27,6%)
Service charges - Waste Water Management	29 122	3 475	11,9%	3 470	11,9%	6 945	23,8%	3 471	57,7%	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	108	212	196,2%	0	,2%	212	196,3%	67	53,8%	(99,7%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	33 223	10 221	30,8%	10 245	30,8%	20 467	61,6%	8 444	52,6%	21,3%
Interest earned from Current and Non Current Assets	8 680	2 366	27,3%	1 282	14,8%	3 648	42,0%	306	56,3%	318,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	599	108	18,1%	123	20,5%	231	38,6%	117	38,7%	4,8%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	131	24	18,0%	-	-	24	18,0%	11	96,7%	(100,0%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	451 809	205 135	45,4%	166 814	36,9%	371 949	82,3%	98 090	58,9%	70,1%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	595 164	116 427	19,6%	148 630	25,0%	265 057	44,5%	139 866	44,7%	6,3%
Employee related costs	249 820	55 442	22,2%	49 251	19,7%	104 692	41,9%	59 471	48,1%	(17,2%)
Remuneration of councillors	5 907	1 514	25,6%	1 042	17,6%	2 556	43,3%	1 487	37,0%	(29,9%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	37 790	11 284	29,9%	12 507	33,1%	23 792	63,0%	17 534	66,1%	(28,7%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	111 496	13 500	12,1%	20 250	18,2%	33 751	30,3%	22 400	42,2%	(9,6%)
Interest	5 000	28	,6%	124	2,5%	151	3,0%	5 077	-	(97,6%)
Contracted services	73 560	19 116	26,0%	38 831	52,8%	57 947	78,8%	20 470	61,7%	89,7%
Transfers and subsidies	15 000	-	-	2 000	13,3%	2 000	13,3%	-	7,5%	(100,0%)
Irrecoverable debts written off	26 625	-	-	-	-	-	-	-	-	-
Operational costs	69 966	15 543	22,2%	24 624	35,2%	40 168	57,4%	13 426	42,2%	83,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	70 808	121 268		46 144		167 412		(11 630)		
Transfers and subsidies - capital (monetary allocations)	276 845	53 494	19,3%	70 034	25,3%	123 528	44,6%	61 207	35,5%	14,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	347 653	174 762		116 178		290 940		49 577		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	347 653	174 762		116 178		290 940		49 577		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	347 653	174 762		116 178		290 940		49 577		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	347 653	174 762		116 178		290 940		49 577		

Part 2: Capital Revenue and Expenditure

Capital Revenue and Expenditure	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	371 253	43 202	11,6%	69 419	18,7%	112 620	30,3%	47 256	38,7%	46,9%
National Government	235 962	43 022	18,2%	66 613	28,2%	109 635	46,5%	46 682	39,6%	42,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agent	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	235 962	43 022	18,2%	66 613	28,2%	109 635	46,5%	46 682	38,9%	42,7%
Borrowing	133 913	-	-	-	-	-	-	-	-	-
Internally generated funds	1 378	180	13,1%	2 806	203,6%	2 986	216,7%	573	26,9%	389,3%
Capital Expenditure Functional	371 253	43 202	11,6%	69 419	18,7%	112 620	30,3%	47 256	38,7%	46,9%
Municipal governance and administration	626	173	27,7%	430	68,6%	603	96,3%	395	10,7%	8,8%
Executive and Council	87	47	54,0%	70	80,5%	117	134,5%	15	,5%	366,7%
Finance and administration	539	126	23,5%	360	66,7%	486	90,2%	380	54,2%	(5,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	435	-	-	-	-	-	-	179	4,0%	(100,0%)
Community and Social Services	435	-	-	-	-	-	-	179	4,0%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	328	62	19,0%	-	-	62	19,0%	-	-	-
Planning and Development	328	62	19,0%	-	-	62	19,0%	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	369 863	42 966	11,6%	68 989	18,7%	111 955	30,3%	46 682	39,8%	47,8%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	352 679	36 955	10,5%	66 138	18,8%	103 093	29,2%	43 924	43,2%	50,6%
Waste Water Management	17 184	6 011	35,0%	2 851	16,6%	8 862	51,6%	2 758	11,9%	3,4%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	789 553	344 345	43,6%	494 032	62,6%	838 377	106,2%	269 587	71,7%	83,3%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	51 255	2 392	4,7%	2 602	5,1%	4 994	9,7%	7 477	25,9%	(65,2%)
Other revenue	963	-	-	123	12,8%	123	12,8%	1 250	191,2%	(90,2%)
Transfers and Subsidies - Operational	451 809	304 387	67,4%	305 077	67,5%	609 464	134,9%	260 860	123,8%	17,0%
Transfers and Subsidies - Capital	276 845	37 566	13,6%	174 638	63,1%	212 204	76,7%	-	-	(100,0%)
Interest	8 680	-	-	11 592	133,5%	11 592	133,5%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(475 736)	(60 209)	12,7%	(22 897)	4,8%	(83 107)	17,5%	1 217	(30,6%)	(1 981,2%)
Suppliers and employees	(455 736)	(60 209)	13,2%	(22 897)	5,0%	(83 107)	18,2%	1 217	(31,8%)	(1 981,2%)
Finance charges	(5 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	(15 000)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	313 816	284 136	90,5%	471 134	150,1%	755 270	240,7%	270 805	250,2%	74,0%
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	(486 925)	-	-	-	-	-	-	(3)	-	(100,0%)
Capital assets	(486 925)	-	-	-	-	-	-	(3)	-	(100,0%)
Net Cash from/(used) Investing Activities	(486 925)	-	-	-	-	-	-	(3)	-	(100,0%)
Cash Flow from Financing Activities										
Receipts	348 200	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	348 200	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(116 067)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(116 067)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	232 133	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	59 024	284 136	481,4%	471 134	798,2%	755 270	1 279,6%	270 802	18 135,4%	74,0%
Cash/cash equivalents at the year begin:	61 446	-	-	284 136	462,4%	-	-	485 613	-	(41,5%)
Cash/cash equivalents at the year end:	120 471	284 136	235,9%	755 270	626,9%	755 270	626,9%	756 415	7 379,3%	(,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	6 957	2,0%	6 060	1,7%	4 714	1,3%	337 667	95,0%	355 397	58,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 514	1,9%	1 256	1,6%	1 252	1,6%	75 948	95,0%	79 970	13,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	28	2,9%	28	2,9%	28	2,9%	891	91,3%	977	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	3 815	2,9%	3 569	2,7%	3 643	2,7%	121 933	91,7%	132 960	22,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(382)	(1,1%)	(253)	(,8%)	(496)	(1,5%)	34 820	103,4%	33 689	5,6%	-	-	-	-
Total By Income Source	11 932	2,0%	10 660	1,8%	9 141	1,5%	571 259	94,7%	602 993	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 206	3,7%	1 757	2,9%	559	,9%	55 167	92,4%	59 689	9,9%	-	-	-	-
Commercial	1 740	3,2%	1 382	2,5%	717	1,3%	50 760	93,0%	54 598	9,1%	-	-	-	-
Households	7 782	1,6%	7 163	1,5%	7 519	1,6%	459 698	95,3%	482 152	80,0%	-	-	-	-
Other	204	3,1%	359	5,5%	346	5,3%	5 644	86,1%	6 554	1,1%	-	-	-	-
Total By Customer Group	11 932	2,0%	10 660	1,8%	9 141	1,5%	571 259	94,7%	602 993	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	-	-	-	-	-	-	157	100,0%	157	,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 714	18,1%	16	,2%	2	-	7 759	81,8%	9 491	4,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	10 728	5,1%	8 366	4,0%	3 273	1,6%	186 547	89,3%	208 913	95,6%
Total	12 442	5,7%	8 382	3,8%	3 275	1,5%	194 463	89,0%	218 561	100,0%

Contact Details

Municipal Manager	Mr Edward Bonga	034 219 1577
Financial Manager	Mrs Ntombenhle Mkhwanazi	034 219 1510

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NEWCASTLE (KZN252)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2 355 468	690 716	29,3%	617 593	26,2%	1 308 309	55,5%	430 998	39,3%	43,3%
Exchange Revenue										
Service charges - Electricity	882 022	228 591	25,9%	197 392	22,4%	425 983	48,3%	181 158	52,0%	9,0%
Service charges - Water	219 986	56 178	25,5%	55 323	25,1%	111 501	50,7%	56 673	54,2%	(2,4%)
Service charges - Waste Water Management	133 580	33 857	25,3%	33 728	25,2%	67 585	50,6%	33 671	52,8%	,2%
Service charges - Waste Management	110 148	27 323	24,8%	27 099	24,6%	54 422	49,4%	27 280	52,5%	(,7%)
Sale of Goods and Rendering of Services	7 199	936	13,0%	1 925	26,7%	2 861	39,7%	2 162	23,7%	(10,9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 877	1 020	17,4%	918	15,6%	1 938	33,0%	1 595	75,4%	(42,4%)
Interest earned from Current and Non Current Assets	5 330	562	10,5%	72	1,4%	634	11,9%	1 526	98,0%	(95,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	8 804	2 712	30,8%	2 838	32,2%	5 550	63,0%	2 163	44,4%	31,2%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 292	502	38,9%	120	9,3%	622	48,2%	313	51,4%	(61,7%)
Non-Exchange Revenue										
Property rates	396 741	106 939	27,0%	97 030	24,5%	203 969	51,4%	92 361	52,9%	5,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 831	1 372	28,4%	2 504	51,8%	3 876	80,2%	1 629	62,0%	53,7%
Licences or permits	34	13	39,3%	5	13,9%	18	53,2%	7	29,1%	(29,3%)
Transfer and subsidies - Operational	577 623	228 750	39,6%	192 868	33,4%	421 618	73,0%	30 017	20,6%	542,5%
Interest	-	1 057	-	1 118	-	2 175	-	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 000	904	45,2%	4 653	232,6%	5 557	277,9%	443	-	951,3%
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 724 589	552 983	20,3%	546 425	20,1%	1 099 408	40,4%	672 080	37,4%	(18,7%)
Employee related costs	724 536	157 375	21,7%	164 354	22,7%	321 729	44,4%	174 643	53,5%	(5,9%)
Remuneration of councillors	28 443	6 347	22,3%	6 418	22,6%	12 765	44,9%	6 383	49,3%	,6%
Bulk purchases - electricity	660 933	150 397	22,8%	136 198	20,6%	286 594	43,4%	124 546	47,3%	9,4%
Inventory consumed	159 854	45 176	28,3%	30 118	18,8%	75 293	47,1%	53 149	54,0%	(43,3%)
Debt impairment	308 145	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	379 139	89 112	23,5%	97 108	25,6%	186 220	49,1%	172 053	47,4%	(43,6%)
Interest	32 205	8 200	25,5%	8 517	26,4%	16 717	51,9%	(192)	9,8%	(4 525,8%)
Contracted services	207 716	52 134	25,1%	56 678	27,3%	108 812	52,4%	89 808	18,6%	(36,9%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	89 312	19 544	21,9%	21 152	23,7%	40 696	45,6%	33 775	16,7%	(37,4%)
Operational costs	134 307	24 699	18,4%	25 882	19,3%	50 581	37,7%	17 915	39,6%	44,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(369 121)	137 733		71 168		208 901		(241 082)		
Transfers and subsidies - capital (monetary allocations)	240 770	16 461	6,8%	76 964	32,0%	93 425	38,8%	47 713	44,8%	61,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(128 351)	154 193		148 133		302 326		(193 369)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(128 351)	154 193		148 133		302 326		(193 369)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(128 351)	154 193		148 133		302 326		(193 369)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(128 351)	154 193		148 133		302 326		(193 369)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	255 338	26 731	10,5%	82 689	32,4%	109 420	42,9%	36 619	34,5%	125,8%
National Government	228 012	27 071	11,9%	59 799	26,2%	86 870	38,1%	35 549	40,3%	68,2%
Provincial Government	12 758	886	6,9%	-	-	886	6,9%	43	,5%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm A	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	240 770	27 957	11,6%	59 799	24,8%	87 757	36,4%	35 592	36,9%	68,0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 568	(1 226)	(8,4%)	22 889	157,1%	21 663	148,7%	1 028	9,1%	2 127,4%
Capital Expenditure Functional	255 338	26 731	10,5%	82 890	32,5%	109 621	42,9%	36 619	34,5%	126,4%
Municipal governance and administration	4 700	(1 448)	(30,8%)	20 100	427,7%	18 651	396,8%	535	30,3%	3 655,2%
Executive and Council	-	-	-	19 226	-	19 226	-	-	-	(100,0%)
Finance and administration	4 700	(1 448)	(30,8%)	874	18,6%	(574)	(12,2%)	535	30,3%	63,3%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	35 376	5 752	16,3%	11 950	33,8%	17 702	50,0%	43	,4%	27 635,4%
Community and Social Services	938	-	-	358	38,2%	358	38,2%	43	6,3%	731,3%
Sport And Recreation	33 938	5 752	16,9%	11 591	34,2%	17 344	51,1%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	500	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	60 258	6 188	10,3%	19 329	32,1%	25 518	42,3%	15 901	47,2%	21,6%
Planning and Development	191	-	-	207	108,5%	207	108,5%	8 688	51,0%	(97,6%)
Road Transport	60 067	6 188	10,3%	19 122	31,8%	25 311	42,1%	7 213	44,7%	165,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	154 204	16 239	10,5%	31 511	20,4%	47 750	31,0%	20 140	31,5%	56,5%
Energy sources	21 550	804	3,7%	5 364	24,9%	6 168	28,6%	-	-	(100,0%)
Water Management	116 407	14 900	12,8%	25 366	21,8%	40 266	34,6%	16 221	25,0%	56,4%
Waste Water Management	15 797	536	3,4%	781	4,9%	1 317	8,3%	3 919	54,7%	(80,1%)
Waste Management	450	-	-	-	-	-	-	-	-	-
Other	800	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	2 266 401	1 232 484	54,4%	1 125 444	49,7%	2 357 928	104,0%	1 001 522	78,9%	12,4%
Property rates	278 786	104 801	37,6%	93 715	33,6%	198 516	71,2%	114 811	72,3%	(18,4%)
Service charges	1 145 598	272 889	23,8%	274 901	24,0%	547 789	47,8%	232 231	49,9%	18,4%
Other revenue	18 295	413 047	2 257,7%	461 603	2 523,1%	874 651	4 780,8%	585 247	3 335,6%	(21,1%)
Transfers and Subsidies - Operational	577 623	374 322	64,8%	213 730	37,0%	588 052	101,8%	17 034	18,5%	1 154,7%
Transfers and Subsidies - Capital	240 770	67 206	27,9%	81 476	33,8%	148 682	61,8%	51 783	84,3%	57,3%
Interest	5 330	220	4,1%	18	,3%	238	4,5%	415	27,4%	(95,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 935 634)	(534 487)	27,6%	(533 476)	27,6%	(1 067 963)	55,2%	(354 535)	29,7%	50,5%
Suppliers and employees	(1 903 429)	(517 385)	27,2%	(517 400)	27,2%	(1 034 785)	54,4%	(354 606)	30,2%	45,9%
Finance charges	(32 205)	(17 101)	53,1%	(16 076)	49,9%	(33 177)	103,0%	71	-	(22 777,5%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	330 767	697 998	211,0%	591 967	179,0%	1 289 965	390,0%	646 987	551,6%	(8,5%)
Cash Flow from Investing Activities										
Receipts	-	1 409	-	5 693	-	7 102	-	8	,4%	70 018,0%
Proceeds on disposal of PPE	-	1 409	-	5 693	-	7 102	-	8	-	70 018,0%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(255 338)	(39 063)	15,3%	(89 073)	34,9%	(128 136)	50,2%	(39 792)	40,4%	123,8%
Capital assets	(255 338)	(39 063)	15,3%	(89 073)	34,9%	(128 136)	50,2%	(39 792)	40,4%	123,8%
Net Cash from/(used) Investing Activities	(255 338)	(37 654)	14,7%	(83 380)	32,7%	(121 034)	47,4%	(39 783)	40,8%	109,6%
Cash Flow from Financing Activities										
Receipts	-	719	-	820	-	1 539	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	719	-	820	-	1 539	-	-	-	(100,0%)
Payments	(34 082)	(2 257)	6,6%	(15 148)	44,4%	(17 406)	51,1%	1 511	6,4%	(1 102,2%)
Repayment of borrowing	(34 082)	(2 257)	6,6%	(15 148)	44,4%	(17 406)	51,1%	1 511	6,4%	(1 102,2%)
Net Cash from/(used) Financing Activities	(34 082)	(1 538)	4,5%	(14 329)	42,0%	(15 867)	46,6%	1 511	6,4%	(1 048,0%)
Net Increase/(Decrease) in cash held	41 348	658 806	1 593,3%	494 258	1 195,4%	1 153 064	2 788,7%	608 715	21 317,1%	(18,8%)
Cash/cash equivalents at the year begin:	169 474	12 270	7,2%	671 024	395,9%	12 270	7,2%	703 167	94,1%	(4,6%)
Cash/cash equivalents at the year end:	210 822	670 876	318,2%	1 165 282	552,7%	1 165 282	552,7%	1 314 732	2 461,9%	(11,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	19 017	3,3%	11 623	2,0%	11 544	2,0%	542 105	92,8%	584 289	33,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	41 596	61,4%	2 897	4,3%	1 482	2,2%	21 766	32,1%	67 741	3,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	26 308	10,6%	7 486	3,0%	6 750	2,7%	207 594	83,7%	248 138	14,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	11 716	2,2%	8 338	1,6%	8 084	1,5%	508 160	94,8%	536 299	31,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 205	3,5%	6 090	2,3%	6 161	2,3%	245 035	91,9%	266 491	15,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	419	7,9%	242	4,5%	175	3,3%	4 487	84,3%	5 323	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	750	3,3%	705	3,1%	679	3,0%	20 285	90,5%	22 418	1,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(60 058)	1 013,6%	948	(16,0%)	3 098	(52,3%)	50 087	(845,3%)	(5 925)	(,3%)	-	-	-	-
Total By Income Source	48 953	2,8%	38 329	2,2%	37 973	2,2%	1 599 519	92,7%	1 724 773	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(42 167)	210,5%	952	(4,8%)	3 283	(16,4%)	17 901	(89,4%)	(20 032)	(1,2%)	-	-	-	-
Commercial	38 398	28,9%	5 918	4,5%	4 503	3,4%	83 979	63,2%	132 798	7,7%	-	-	-	-
Households	52 726	3,3%	31 455	2,0%	30 186	1,9%	1 497 573	92,9%	1 611 940	93,5%	-	-	-	-
Other	(4)	(5,7%)	4	5,4%	0	,7%	67	99,6%	68	-	-	-	-	-
Total By Customer Group	48 953	2,8%	38 329	2,2%	37 973	2,2%	1 599 519	92,7%	1 724 773	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	51 399	46,5%	2 000	1,8%	57 051	51,6%	32	-	110 481	34,2%
Bulk Water	-	-	17 952	8,5%	1 162	,6%	190 920	90,9%	210 035	65,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	96	7,7%	-	-	498	39,7%	660	52,6%	1 254	,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 066	100,0%	1 066	,3%
Total	51 495	16,0%	19 952	6,2%	58 711	18,2%	192 678	59,7%	322 836	100,0%

Contact Details

Municipal Manager	Mr Zamokwakhe Wesley Mcineka	034 328 7750
Financial Manager	Mrs Pearl Hlangiwe Zanele Kubheka	034 328 7655

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EMADLANGENI (KZN253)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	124 667	49 758	39,9%	39 905	32,0%	89 663	71,9%	31 899	56,2%	25,1%
Exchange Revenue										
Service charges - Electricity	19 227	13 094	68,1%	4 187	21,8%	17 281	89,9%	3 707	37,1%	13,0%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 434	505	20,7%	503	20,7%	1 008	41,4%	479	49,5%	5,0%
Sale of Goods and Rendering of Services	527	100	19,1%	53	10,0%	153	29,1%	58	37,3%	(8,8%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	0	-	0	-	-	-	(100,0%)
Interest earned from Current and Non Current Assets	493	202	40,9%	210	42,6%	411	83,4%	96	25,6%	118,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 082	418	38,6%	431	39,9%	849	78,5%	358	64,1%	20,4%
Licence and permits	1 673	358	21,4%	409	24,5%	768	45,9%	434	47,7%	(5,7%)
Operational Revenue	142	16	11,3%	3	2,1%	19	13,4%	15	4,0%	(80,5%)
Non-Exchange Revenue										
Property rates	45 345	9 694	21,4%	9 347	20,6%	19 041	42,0%	6 421	34,5%	45,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6 275	152	2,4%	300	4,8%	452	7,2%	-	-	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	47 469	25 170	53,0%	21 818	46,0%	46 988	99,0%	19 759	91,6%	10,4%
Interest	-	50	-	2 644	-	2 694	-	572	-	361,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	130 136	20 194	15,5%	29 516	22,7%	49 709	38,2%	21 665	42,4%	36,2%
Employee related costs	47 879	8 869	18,5%	14 559	30,4%	23 428	48,9%	12 673	53,1%	14,9%
Remuneration of councillors	4 858	775	15,9%	1 162	23,9%	1 936	39,9%	1 153	48,4%	,8%
Bulk purchases - electricity	20 301	4 966	24,5%	5 494	27,1%	10 460	51,5%	2 310	43,2%	137,8%
Inventory consumed	6 029	379	6,3%	636	10,6%	1 016	16,8%	1 228	49,6%	(48,2%)
Debt impairment	10 400	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	9 864	-	-	-	-	-	-	-	-	-
Interest	300	17	5,7%	146	48,7%	163	54,4%	248	192,1%	(41,1%)
Contracted services	18 485	3 809	20,6%	4 330	23,4%	8 139	44,0%	2 424	46,2%	78,7%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	12 019	1 379	11,5%	3 188	26,5%	4 567	38,0%	1 629	29,7%	95,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(5 469)	29 564		10 390		39 954		10 235		
Transfers and subsidies - capital (monetary allocations)	42 737	1 101	2,6%	2 435	5,7%	3 536	8,3%	350	16,7%	596,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	37 268	30 666		12 824		43 490		10 584		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	37 268	30 666		12 824		43 490		10 584		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	37 268	30 666		12 824		43 490		10 584		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	37 268	30 666		12 824		43 490		10 584		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	39 051	9 067	23,2%	8 859	22,7%	17 926	45,9%	5 889	46,0%	50,4%
National Government	37 163	8 933	24,0%	7 681	20,7%	16 614	44,7%	5 111	38,2%	50,3%
Provincial Government	-	-	-	-	-	-	-	478	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm A	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 163	8 933	24,0%	7 681	20,7%	16 614	44,7%	5 589	40,0%	37,4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 888	135	7,1%	1 177	62,4%	1 312	69,5%	300	145,0%	292,9%
Capital Expenditure Functional	39 051	9 067	23,2%	8 859	22,7%	17 926	45,9%	5 889	46,0%	50,4%
Municipal governance and administration	512	-	-	-	-	-	-	48	7,6%	(100,0%)
Executive and Council	43	-	-	-	-	-	-	-	-	-
Finance and administration	469	-	-	-	-	-	-	48	8,6%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	526	451	85,8%	-	-	451	85,8%	478	227,6%	(100,0%)
Community and Social Services	526	-	-	-	-	-	-	478	227,6%	(100,0%)
Sport And Recreation	-	451	-	-	-	451	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 294	592	2,8%	1 977	9,3%	2 569	12,1%	304	27,3%	550,5%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	21 294	592	2,8%	1 977	9,3%	2 569	12,1%	304	27,3%	550,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	16 719	8 024	48,0%	6 482	38,8%	14 506	86,8%	5 001	43,8%	29,6%
Energy sources	16 719	8 024	48,0%	6 482	38,8%	14 506	86,8%	5 001	43,8%	29,6%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	399	-	399	-	58	-	584,9%

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	160 174	4 396	2,7%	(7 739)	(4,8%)	(3 342)	(2,1%)	5 801	(1,4%)	(233,4%)
Property rates	34 009	-	-	(8 162)	(24,0%)	(8 162)	(24,0%)	-	-	(100,0%)
Service charges	18 789	193	1,0%	(2 193)	(11,7%)	(2 000)	(10,6%)	1 220	(66,5%)	(279,8%)
Other revenue	16 678	0	-	(1 356)	(8,1%)	(1 355)	(8,1%)	0	-	(1 882 851,4%)
Transfers and Subsidies - Operational	47 469	4 204	8,9%	6 826	14,4%	11 030	23,2%	4 581	22,8%	49,0%
Transfers and Subsidies - Capital	42 737	-	-	-	-	-	-	-	-	-
Interest	493	-	-	(2 854)	(578,8%)	(2 854)	(578,8%)	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(109 872)	(36)	-	(54)	-	(90)	,1%	(51)	,1%	5,3%
Suppliers and employees	(109 572)	(36)	-	(54)	-	(90)	,1%	(51)	,1%	5,3%
Finance charges	(300)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	50 303	4 360	8,7%	(7 793)	(15,5%)	(3 432)	(6,8%)	5 749	(6,2%)	(235,5%)
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	(44 908)	-	-	-	-	-	-	26	(,1%)	(100,0%)
Capital assets	(44 908)	-	-	-	-	-	-	26	(,1%)	(100,0%)
Net Cash from/(used) Investing Activities	(44 908)	-	-	-	-	-	-	26	(,1%)	(100,0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	5 394	4 360	80,8%	(7 793)	(144,5%)	(3 432)	(63,6%)	5 775	(131,3%)	(234,9%)
Cash/cash equivalents at the year begin:	3 408	22	,7%	7 084	207,9%	22	,7%	(7 114)	(6%)	(199,6%)
Cash/cash equivalents at the year end:	8 802	7 086	80,5%	(975)	(11,1%)	(975)	(11,1%)	(1 415)	(22,4%)	(31,1%)

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	-	-	-	-	(0)	100,0%	-	-	(0)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	887	7,9%	908	8,1%	670	6,0%	8 757	78,0%	11 223	13,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 184	7,5%	2 671	6,3%	2 261	5,3%	34 363	80,9%	42 479	52,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	184	4,0%	137	3,0%	111	2,4%	4 132	90,5%	4 565	5,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	68	(3,0%)	(786)	35,4%	(2 859)	128,7%	1 355	(61,0%)	(2 222)	(2,8%)	-	-	-	-
Interest on Arrear Debtor Accounts	913	3,8%	878	3,7%	833	3,5%	21 241	89,0%	23 865	29,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	,4%	7	1,1%	1	,1%	670	98,5%	681	,8%	-	-	-	-
Total By Income Source	5 239	6,5%	3 816	4,7%	1 015	1,3%	70 518	87,5%	80 589	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 488	8,3%	1 524	5,1%	(925)	(3,1%)	26 796	89,7%	29 884	37,1%	-	-	-	-
Commercial	571	14,8%	102	2,6%	159	4,1%	3 030	78,4%	3 862	4,8%	-	-	-	-
Households	913	5,0%	1 000	5,5%	642	3,5%	15 564	85,9%	18 119	22,5%	-	-	-	-
Other	1 267	4,4%	1 191	4,1%	1 139	4,0%	25 128	87,5%	28 724	35,6%	-	-	-	-
Total By Customer Group	5 239	6,5%	3 816	4,7%	1 015	1,3%	70 518	87,5%	80 589	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	(711)	(54,1%)	7	,5%	2 018	153,6%	-	-	1 314	34,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(104)	(5,3%)	141	7,2%	31	1,6%	1 878	96,5%	1 947	51,7%
Auditor-General	(825)	(163,1%)	1 330	263,1%	-	-	-	-	506	13,4%
Other	(79)	(7 884 900,0%)	-	-	-	-	79	7 885 000,0%	0	-
Total	(1 719)	(45,6%)	1 478	39,2%	2 050	54,4%	1 957	52,0%	3 766	100,0%

Contact Details

Municipal Manager	Mrs Grace Mavundla	034 331 3041
Financial Manager	Mrs Philiwe Sithole	034 331 3041

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DANNHAUSER (KZN254)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

Operating Revenue and Expenditure	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	199 869	60 954	30,5%	51 081	25,6%	112 035	56,1%	58 092	62,6%	(12,1%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 967	317	16,1%	349	17,8%	666	33,9%	340	31,3%	2,7%
Sale of Goods and Rendering of Services	3 510	103	2,9%	45	1,3%	147	4,2%	701	62,4%	(93,6%)
Agency services	-	395	-	260	-	654	-	415	510,8%	(37,5%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 848	393	21,2%	438	23,7%	831	45,0%	306	169,7%	43,1%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	12	9	79,2%	1 582	13 626,9%	1 591	13 706,0%	4	8,1%	44 587,7%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	36	-	(100,0%)
Non-Exchange Revenue										
Property rates	42 228	11 335	26,8%	10 806	25,6%	22 141	52,4%	7 442	48,6%	45,2%
Surcharges and Taxes	20 643	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	425	3	,7%	1	,2%	4	,9%	12	6,4%	(93,0%)
Licences or permits	2 402	127	5,3%	92	3,8%	220	9,1%	138	33,5%	(33,3%)
Transfer and subsidies - Operational	126 835	48 273	38,1%	37 508	29,6%	85 780	67,6%	48 696	75,4%	(23,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	179 073	38 136	21,3%	36 197	20,2%	74 333	41,5%	56 741	75,1%	(36,2%)
Employee related costs	49 638	14 264	28,7%	11 031	22,2%	25 295	51,0%	7 855	38,2%	40,4%
Remuneration of councillors	11 360	3 839	33,8%	2 943	25,9%	6 782	59,7%	2 845	49,8%	3,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	500	-	-	17	3,4%	17	3,4%	41	19,2%	(58,4%)
Debt impairment	3 500	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	37 760	6 206	16,4%	6 200	16,4%	12 406	32,9%	15 734	71,5%	(60,6%)
Interest	3 500	623	17,8%	401	11,5%	1 024	29,2%	727	40,0%	(44,8%)
Contracted services	44 342	8 629	19,5%	9 793	22,1%	18 421	41,5%	22 345	174,8%	(56,2%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	28 473	4 574	16,1%	5 813	20,4%	10 387	36,5%	7 194	47,1%	(19,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	20 796	22 818		14 883		37 702		1 351		
Transfers and subsidies - capital (monetary allocations)	27 617	8 000	29,0%	1 588	5,7%	9 588	34,7%	2 732	17,3%	(41,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	48 413	30 818		16 471		47 290		4 083		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	48 413	30 818		16 471		47 290		4 083		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	48 413	30 818		16 471		47 290		4 083		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	48 413	30 818		16 471		47 290		4 083		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	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	52 996	5 326	10,1%	9 890	18,7%	15 217	28,7%	6 539	22,3%	51,3%
National Government	30 846	2 009	6,5%	9 844	31,9%	11 854	38,4%	(58)	8,6%	(17 020,3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 846	2 009	6,5%	9 844	31,9%	11 854	38,4%	(58)	8,6%	(17 020,3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	22 150	3 317	15,0%	46	,2%	3 363	15,2%	6 597	50,3%	(99,3%)
Capital Expenditure Functional	74 656	5 567	7,5%	10 290	13,8%	15 857	21,2%	5 338	22,3%	92,8%
Municipal governance and administration	10 596	270	2,5%	45	,4%	315	3,0%	(4 004)	(104,2%)	(101,1%)
Executive and Council	-	-	-	0	-	0	-	16	2,8%	(97,6%)
Finance and administration	10 596	270	2,5%	45	,4%	315	3,0%	(4 019)	(148,8%)	(101,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	59 200	5 297	8,9%	9 972	16,8%	15 269	25,8%	9 342	27,2%	6,8%
Planning and Development	59 200	5 297	8,9%	9 972	16,8%	15 269	25,8%	9 342	27,2%	6,8%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	4 860	-	-	272	5,6%	272	5,6%	-	7,7%	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	4 860	-	-	272	5,6%	272	5,6%	-	7,7%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	267 675	2 798	1,0%	2 855	1,1%	5 653	2,1%	52 273	67,0%	(94,5%)
Property rates	84 456	492	.6%	1 879	2,2%	2 372	2,8%	5 164	34,0%	(63,6%)
Service charges	1 967	109	5,5%	68	3,5%	177	9,0%	411	-	(83,5%)
Other revenue	26 951	(189)	(,7%)	316	1,2%	127	,5%	(1 346)	29,1%	(123,5%)
Transfers and Subsidies - Operational	119 137	2 188	1,8%	191	,2%	2 379	2,0%	47 885	92,2%	(99,6%)
Transfers and Subsidies - Capital	33 317	-	-	12	-	12	-	-	32,9%	(100,0%)
Interest	1 848	199	10,7%	389	21,0%	587	31,8%	159	-	144,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(141 016)	(9 073)	6,4%	(3 165)	2,2%	(12 238)	8,7%	(3 357)	8,7%	(5,7%)
Suppliers and employees	(137 516)	(7 827)	5,7%	(3 165)	2,3%	(10 993)	8,0%	(2 630)	6,6%	20,3%
Finance charges	(3 500)	(1 246)	35,6%	-	-	(1 246)	35,6%	(727)	-	(100,0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	126 659	(6 275)	(5,0%)	(310)	(,2%)	(6 585)	(5,2%)	48 916	100,9%	(100,6%)
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	(52 996)	(6 487)	12,2%	(11 655)	22,0%	(18 141)	34,2%	(9 584)	-	21,6%
Capital assets	(52 996)	(6 487)	12,2%	(11 655)	22,0%	(18 141)	34,2%	(9 584)	-	21,6%
Net Cash from/(used) Investing Activities	(52 996)	(6 487)	12,2%	(11 655)	22,0%	(18 141)	34,2%	(9 584)	-	21,6%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	(1 299)	-	-	-	(1 299)	-	-	-	-
Repayment of borrowing	-	(1 299)	-	-	-	(1 299)	-	-	-	-
Net Cash from/(used) Financing Activities	-	(1 299)	-	-	-	(1 299)	-	-	-	-
Net Increase/(Decrease) in cash held	73 663	(14 060)	(19,1%)	(11 965)	(16,2%)	(26 025)	(35,3%)	39 332	83,1%	(130,4%)
Cash/cash equivalents at the year begin:	36 586	7 857	21,5%	(6 272)	(17,1%)	7 857	21,5%	75 566	28,0%	(108,3%)
Cash/cash equivalents at the year end:	110 249	(6 272)	(5,7%)	(18 237)	(16,5%)	(18 237)	(16,5%)	115 272	73,3%	(115,8%)

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	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 041	5,4%	2 823	5,0%	2 749	4,9%	47 690	84,7%	56 303	69,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	130	1,9%	121	1,8%	115	1,7%	6 528	94,7%	6 894	8,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	581	3,4%	578	3,4%	504	2,9%	15 472	90,3%	17 136	21,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	0	-	294	100,0%	294	,4%	-	-	-	-
Total By Income Source	3 752	4,7%	3 522	4,4%	3 368	4,2%	69 984	86,8%	80 627	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 932	6,2%	1 878	6,0%	1 843	5,9%	25 692	82,0%	31 345	38,9%	-	-	-	-
Commercial	940	5,4%	775	4,5%	728	4,2%	14 822	85,9%	17 265	21,4%	-	-	-	-
Households	880	2,7%	869	2,7%	797	2,5%	29 470	92,0%	32 017	39,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 752	4,7%	3 522	4,4%	3 368	4,2%	69 984	86,8%	80 627	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5	,6%	464	64,4%	85	11,8%	167	23,2%	721	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	5	,6%	464	64,4%	85	11,8%	167	23,2%	721	100,0%

Contact Details

Municipal Manager	Mr Shaka Cele	034 621 2666
Financial Manager	Ms Sborgile P Hlatshwayo	034 621 2666

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: AMAJUBA (DC25)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	284 392	109 247	38,4%	84 312	29,6%	193 560	68,1%	69 331	61,9%	21,6%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	33 515	8 616	25,7%	5 562	16,6%	14 178	42,3%	10 120	63,4%	(45,0%)
Service charges - Waste Water Management	9 394	2 716	28,9%	1 532	16,3%	4 247	45,2%	2 905	60,7%	(47,3%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	216	98	45,4%	94	43,6%	192	89,0%	62	54,5%	53,1%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 708	5 157	53,1%	8 282	85,3%	13 438	138,4%	3 864	96,7%	114,3%
Interest earned from Current and Non Current Assets	5 338	2 189	41,0%	2 050	38,4%	4 238	79,4%	1 494	65,3%	37,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	55	6	10,2%	6	11,3%	12	21,5%	8	43,1%	(26,6%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	822	0	-	7 373	897,0%	7 374	897,0%	1 241	166,7%	494,2%
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	225 344	90 466	40,1%	59 414	26,4%	149 879	66,5%	49 637	60,1%	19,7%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	244 217	63 087	25,8%	69 504	28,5%	132 591	54,3%	63 787	56,2%	9,0%
Employee related costs	125 546	33 943	27,0%	34 434	27,4%	68 377	54,5%	32 252	57,4%	6,8%
Remuneration of councillors	9 441	2 849	30,2%	3 321	35,2%	6 170	65,4%	2 839	70,0%	17,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	20 842	4 054	19,5%	4 164	20,0%	8 218	39,4%	1 440	16,3%	189,2%
Debt impairment	4 027	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	17 759	4 156	23,4%	4 264	24,0%	8 420	47,4%	3 933	47,7%	8,4%
Interest	218	43	19,7%	113	52,0%	156	71,7%	120	23,5%	(5,4%)
Contracted services	33 044	11 104	33,6%	13 171	39,9%	24 275	73,5%	11 370	98,2%	15,8%
Transfers and subsidies	-	6	-	-	-	6	-	-	-	-
Irrecoverable debts written off	-	105	-	42	-	146	-	2	2%	2 144,7%
Operational costs	33 339	6 827	20,5%	9 995	30,0%	16 823	50,5%	11 832	54,5%	(15,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	40 175	46 161		14 808		60 969		5 544		
Transfers and subsidies - capital (monetary allocations)	96 247	7 187	7,5%	-	-	7 187	7,5%	17 975	25,6%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	136 422	53 348		14 808		68 156		23 519		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	136 422	53 348		14 808		68 156		23 519		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	136 422	53 348		14 808		68 156		23 519		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	136 422	53 348		14 808		68 156		23 519		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	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	83 693	7 985	9,5%	21 457	25,6%	29 442	35,2%	16 574	27,5%	29,5%
National Government	83 693	7 880	9,4%	20 860	24,9%	28 740	34,3%	16 258	28,4%	28,3%
Provincial Government	-	-	-	272	-	272	-	219	-	24,4%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agenc	-	-	-	316	-	316	-	-	-	(100,0%)
Transfers recognised - capital	83 693	7 880	9,4%	21 448	25,6%	29 328	35,0%	16 477	28,7%	30,2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	105	-	9	-	114	-	97	12,4%	(90,7%)
Capital Expenditure Functional	83 693	7 985	9,5%	21 457	25,6%	29 442	35,2%	16 574	27,5%	29,5%
Municipal governance and administration	617	105	17,0%	9	1,5%	114	18,4%	97	9,2%	(90,7%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	617	105	17,0%	9	1,5%	114	18,4%	97	9,2%	(90,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 739	-	-	5 498	316,1%	5 498	316,1%	219	16,0%	2 412,1%
Community and Social Services	1 739	-	-	5 498	316,1%	5 498	316,1%	219	16,0%	2 412,1%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 696	365	4,2%	1 309	15,1%	1 673	19,2%	5 512	64,3%	(76,3%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	8 696	365	4,2%	1 309	15,1%	1 673	19,2%	5 512	75,1%	(76,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	72 642	7 515	10,3%	14 642	20,2%	22 157	30,5%	10 746	23,3%	36,2%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	44 535	5 890	13,2%	11 655	26,2%	17 545	39,4%	10 089	25,0%	15,5%
Waste Water Management	28 107	1 626	5,8%	2 986	10,6%	4 612	16,4%	657	13,0%	354,7%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	378 634	59 150	15,6%	68 311	18,0%	127 461	33,7%	25 800	25,3%	164,8%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	26 809	-	-	1 979	7,4%	1 979	7,4%	-	-	(100,0%)
Other revenue	1 127	-	-	7 474	663,4%	7 474	663,4%	-	-	(100,0%)
Transfers and Subsidies - Operational	249 113	59 150	23,7%	48 500	19,5%	107 650	43,2%	25 800	43,6%	88,0%
Transfers and Subsidies - Capital	96 247	-	-	-	-	-	-	-	-	-
Interest	5 338	-	-	10 358	194,1%	10 358	194,1%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(232 676)	(26 245)	11,3%	(36 518)	15,7%	(62 763)	27,0%	(31 472)	28,1%	16,0%
Suppliers and employees	(232 458)	(26 245)	11,3%	(36 518)	15,7%	(62 763)	27,0%	(31 472)	28,1%	16,0%
Finance charges	(218)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	145 958	32 905	22,5%	31 793	21,8%	64 698	44,3%	(5 672)	21,0%	(660,5%)
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	(96 247)	-	-	-	-	-	-	-	-	-
Capital assets	(96 247)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(96 247)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	1,9%	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	1,9%	-
Payments	(1 529)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 529)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 529)	-	-	-	-	-	-	-	2%	-
Net Increase/(Decrease) in cash held	48 183	32 905	68,3%	31 793	66,0%	64 698	134,3%	(5 672)	118,0%	(660,5%)
Cash/cash equivalents at the year begin:	71 223	-	-	32 905	46,2%	-	-	35 770	-	(8,0%)
Cash/cash equivalents at the year end:	119 406	32 905	27,6%	64 698	54,2%	64 698	54,2%	30 098	42,9%	115,0%

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	3 127	2,5%	3 342	2,7%	3 138	2,5%	114 484	92,3%	124 091	53,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 069	2,2%	950	2,0%	1 045	2,2%	44 531	93,6%	47 595	20,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 820	3,0%	1 759	2,9%	1 777	2,9%	56 122	91,3%	61 478	26,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(32)	82,5%	(31)	81,8%	(25)	65,6%	50	(129,8%)	(38)	-	-	-	-	-
Total By Income Source	5 984	2,6%	6 019	2,6%	5 935	2,5%	215 188	92,3%	233 125	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	239	2,0%	410	3,5%	368	3,1%	10 744	91,4%	11 760	5,0%	-	-	-	-
Commercial	333	2,5%	443	3,4%	351	2,7%	12 018	91,4%	13 145	5,6%	-	-	-	-
Households	4 472	2,2%	4 667	2,3%	4 395	2,2%	189 581	93,3%	203 114	87,1%	-	-	-	-
Other	941	18,4%	499	9,8%	821	16,1%	2 845	55,7%	5 106	2,2%	-	-	-	-
Total By Customer Group	5 984	2,6%	6 019	2,6%	5 935	2,5%	215 188	92,3%	233 125	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	2 344	5,7%	1 962	4,8%	36 588	89,5%	40 893	56,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 254	14,9%	(469)	(5,6%)	1 100	13,1%	6 532	77,6%	8 418	11,7%
Auditor-General	28	100,0%	-	-	-	-	-	-	28	-
Other	3 394	14,8%	(1 946)	(8,5%)	402	1,8%	21 059	91,9%	22 909	31,7%
Total	4 676	6,5%	(71)	(,1%)	3 464	4,8%	64 179	88,8%	72 248	100,0%

Contact Details		
Municipal Manager	Mr Phindithemba Mpumelelo Manqele	034 329 7287
Financial Manager	Ms Zafika Maduna	034 329 7200

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EDUMBE (KZN261)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24								2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	210 761	94 614	44,9%	74 560	35,4%	169 173	80,3%	52 153	52,6%	43,0%	
Exchange Revenue											
Service charges - Electricity	53 445	8 880	16,6%	8 651	16,2%	17 531	32,8%	7 874	24,1%	9,9%	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	1 468	437	29,8%	721	49,1%	1 158	78,9%	409	23,4%	76,1%	
Sale of Goods and Rendering of Services	272	25	9,2%	13	5,0%	39	14,2%	12	10,1%	14,4%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	6 235	1 367	21,9%	1 379	22,1%	2 746	44,0%	890	35,7%	55,0%	
Interest earned from Current and Non Current Assets	1 249	584	46,7%	331	26,5%	914	73,2%	170	35,4%	94,2%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	1 522	296	19,5%	416	27,3%	713	46,8%	416	33,9%	,1%	
Licence and permits	734	83	11,3%	41	5,6%	124	16,9%	81	22,1%	(49,6%)	
Operational Revenue	980	108	11,0%	204	20,8%	312	31,9%	86	11,3%	136,5%	
Non-Exchange Revenue											
Property rates	32 541	18 141	55,7%	4 418	13,6%	22 560	69,3%	7 524	40,8%	(41,3%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	3 244	399	12,3%	423	13,0%	822	25,3%	361	11,7%	17,3%	
Licences or permits	1 248	183	14,7%	152	12,2%	335	26,9%	270	37,7%	(43,5%)	
Transfer and subsidies - Operational	107 057	61 691	57,6%	56 666	52,9%	118 356	110,6%	33 519	73,8%	69,1%	
Interest	767	886	115,5%	1 004	130,9%	1 889	246,5%	541	53,4%	85,5%	
Fuel Levy	-	1 539	-	-	-	1 539	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	(4)	-	139	-	135	-	-	-	(100,0%)	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	209 180	44 908	21,5%	46 243	22,1%	91 150	43,6%	38 212	41,0%	21,0%	
Employee related costs	78 210	20 212	25,8%	21 255	27,2%	41 466	53,0%	19 496	53,3%	9,0%	
Remuneration of councillors	8 533	1 959	23,0%	2 536	29,7%	4 495	52,7%	2 104	53,8%	20,5%	
Bulk purchases - electricity	48 090	14 230	29,6%	8 663	18,0%	22 893	47,6%	7 153	36,7%	21,1%	
Inventory consumed	-	-	-	-	-	-	-	-	-	-	
Debt impairment	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	12 642	-	-	-	-	-	-	-	-	-	
Interest	1 282	0	-	1	,1%	1	,1%	-	-	(100,0%)	
Contracted services	34 224	5 396	15,8%	7 840	22,9%	13 235	38,7%	5 741	41,3%	36,5%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	7 099	-	-	606	8,5%	606	8,5%	-	-	(100,0%)	
Operational costs	19 101	3 111	16,3%	5 343	28,0%	8 454	44,3%	3 717	41,0%	43,7%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	1 581	49 706		28 317		78 023		13 941			
Transfers and subsidies - capital (monetary allocations)	42 079	5 861	13,9%	15 036	35,7%	20 898	49,7%	9 225	36,3%	63,0%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	43 660	55 568		43 353		98 921		23 167			
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	43 660	55 568		43 353		98 921		23 167			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	43 660	55 568		43 353		98 921		23 167			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	43 660	55 568		43 353		98 921		23 167			

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	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	36 938	15 781	42,7%	34 318	92,9%	50 100	135,6%	11 054	49,9%	210,5%
National Government	35 570	6 673	18,8%	13 700	38,5%	20 373	57,3%	9 911	73,1%	38,2%
Provincial Government	-	9 108	-	18 953	-	28 061	-	1 117	27,0%	1 596,3%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agent	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 570	15 781	44,4%	32 653	91,8%	48 434	136,2%	11 028	47,1%	196,1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 369	-	-	1 665	121,7%	1 665	121,7%	25	201,6%	6 480,4%
Capital Expenditure Functional	36 938	15 781	42,7%	34 318	92,9%	50 100	135,6%	11 054	49,9%	210,5%
Municipal governance and administration	1 369	-	-	1 665	121,7%	1 665	121,7%	25	201,6%	6 480,4%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 369	-	-	1 665	121,7%	1 665	121,7%	25	221,8%	6 480,4%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	152	1,6%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	152	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	25 043	12 051	48,1%	28 122	112,3%	40 172	160,4%	10 042	97,0%	180,0%
Planning and Development	16 957	2 943	17,4%	9 169	54,1%	12 111	71,4%	9 176	66,1%	(,1%)
Road Transport	8 087	9 108	112,6%	18 953	234,4%	28 061	347,0%	866	-	2 089,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	10 526	3 731	35,4%	4 531	43,0%	8 262	78,5%	834	45,5%	443,1%
Energy sources	10 526	3 731	35,4%	4 531	43,0%	8 262	78,5%	834	45,5%	443,1%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	240 213	-	-	-	-	-	-	-	-	-
Property rates	26 098	-	-	-	-	-	-	-	-	-
Service charges	37 968	-	-	-	-	-	-	-	-	-
Other revenue	25 303	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	107 516	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	42 079	-	-	-	-	-	-	-	-	-
Interest	1 249	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(201 396)	(70 140)	34,8%	(76 650)	38,1%	(146 790)	72,9%	(46 218)	57,8%	65,8%
Suppliers and employees	(201 376)	(70 140)	34,8%	(76 650)	38,1%	(146 790)	72,9%	(46 218)	57,8%	65,8%
Finance charges	(20)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	38 817	(70 140)	(180,7%)	(76 650)	(197,5%)	(146 790)	(378,2%)	(46 218)	(109,2%)	65,8%
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	(42 479)	-	-	-	-	-	-	-	-	-
Capital assets	(42 479)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(42 479)	-	-	-	-	-	-	-	-	-
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	(3 661)	(70 140)	1 915,7%	(76 650)	2 093,5%	(146 790)	4 009,2%	(46 218)	(342,4%)	65,8%
Cash/cash equivalents at the year begin:	24 700	14	,1%	(70 118)	(283,9%)	14	,1%	(50 358)	5,1%	39,2%
Cash/cash equivalents at the year end:	21 039	(70 118)	(333,3%)	(146 768)	(697,6%)	(146 768)	(697,6%)	(99 225)	(298,5%)	47,9%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 065	26.2%	720	6.2%	540	4.6%	7 361	63.0%	11 685	5.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 420	2.0%	1 112	1.6%	1 054	1.5%	65 672	94.8%	69 257	33.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	267	3%	231	3%	337	4%	84 268	99.0%	85 102	40.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	7	5.6%	5	4.3%	5	4.3%	100	85.9%	117	1%	-	-	-	-
Interest on Arrear Debtor Accounts	787	1.8%	783	1.8%	791	1.8%	40 750	94.5%	43 112	20.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	11.0%	-	-	-	-	11	89.0%	12	-	-	-	-	-
Total By Income Source	5 547	2.7%	2 850	1.4%	2 726	1.3%	198 162	94.7%	209 285	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	786	2.5%	802	2.5%	848	2.7%	29 136	92.3%	31 572	15.1%	-	-	-	-
Commercial	1 904	5.5%	824	2.4%	601	1.7%	31 380	90.4%	34 710	16.6%	-	-	-	-
Households	1 134	.9%	984	.8%	1 045	.8%	125 753	97.5%	128 917	61.6%	-	-	-	-
Other	1 721	12.2%	240	1.7%	232	1.6%	11 892	84.4%	14 086	6.7%	-	-	-	-
Total By Customer Group	5 547	2.7%	2 850	1.4%	2 726	1.3%	198 162	94.7%	209 285	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	11	5,6%	183	94,4%	-	-	-	-	193	4,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	591	58,3%	166	16,4%	-	-	256	25,3%	1 013	22,4%
Auditor-General	-	-	-	-	-	-	0	100,0%	0	-
Other	3 321	100,2%	2	-	-	-	(10)	(,3%)	3 312	73,3%
Total	3 922	86,8%	351	7,8%	-	-	246	5,5%	4 519	100,0%

Contact Details

Municipal Manager	Mr J. F. K Khumalo	034 995 1650
Financial Manager	Mr Z. Thusi	034 995 1650

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UPHONGOLO (KZN262)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter		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	314 936	104 494	33,2%	97 934	31,1%	202 428	64,3%	93 271	61,7%	5,0%
Exchange Revenue										
Service charges - Electricity	55 839	11 944	21,4%	14 050	25,2%	25 994	46,6%	12 131	47,0%	15,8%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	8 926	2 850	31,9%	2 850	31,9%	5 701	63,9%	3 198	58,9%	(10,9%)
Sale of Goods and Rendering of Services	393	85	21,6%	61	15,4%	145	37,0%	81	42,5%	(25,0%)
Agency services	1 422	311	21,8%	296	20,9%	607	42,7%	262	38,5%	13,0%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 160	(7)	(6%)	(8)	(7%)	(16)	(1,4%)	24	6%	(135,6%)
Interest earned from Current and Non Current Assets	1 707	1 279	75,0%	913	53,5%	2 192	128,4%	701	59,1%	30,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	695	123	17,7%	122	17,5%	245	35,2%	148	46,0%	(17,8%)
Licence and permits	2 124	436	20,5%	365	17,2%	801	37,7%	442	43,8%	(17,3%)
Operational Revenue	1 346	1 474	109,5%	1 109	82,4%	2 583	191,9%	140	34,4%	691,3%
Non-Exchange Revenue										
Property rates	45 254	4 808	10,6%	14 424	31,9%	19 232	42,5%	13 662	40,0%	5,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 151	416	13,2%	399	12,7%	816	25,9%	459	27,1%	(13,1%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	191 718	80 547	42,0%	63 097	32,9%	143 645	74,9%	61 872	73,3%	2,0%
Interest	1 200	229	19,1%	255	21,3%	484	40,3%	151	28,6%	69,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	296 245	66 644	22,5%	79 218	26,7%	145 863	49,2%	72 182	52,5%	9,7%
Employee related costs	127 585	32 111	25,2%	31 236	24,5%	63 347	49,7%	29 341	53,1%	6,5%
Remuneration of councillors	11 236	2 747	24,4%	3 305	29,4%	6 052	53,9%	3 076	54,3%	7,4%
Bulk purchases - electricity	41 764	4 106	9,8%	15 121	36,2%	19 228	46,0%	9 268	44,1%	63,2%
Inventory consumed	15 903	1 924	12,1%	5 116	32,2%	7 040	44,3%	4 445	86,8%	15,1%
Debt impairment	4 452	1 113	25,0%	1 113	25,0%	2 226	50,0%	-	-	(100,0%)
Depreciation and amortisation	24 791	4 950	20,0%	4 964	20,0%	9 914	40,0%	6 419	41,7%	(22,7%)
Interest	1 555	1	1%	4	2%	5	3%	47	6,2%	(92,6%)
Contracted services	31 473	10 514	33,4%	8 300	26,4%	18 814	59,8%	9 225	76,9%	(10,0%)
Transfers and subsidies	-	-	-	-	-	-	-	426	-	(100,0%)
Irrecoverable debts written off	-	-	-	226	-	226	-	2 427	50,0%	(90,7%)
Operational costs	37 486	9 178	24,5%	9 833	26,2%	19 012	50,7%	7 507	44,5%	31,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	18 691	37 850		18 716		56 566		21 090		
Transfers and subsidies - capital (monetary allocations)	47 114	7 844	16,6%	3 998	8,5%	11 842	25,1%	9 947	64,2%	(59,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	65 805	45 694		22 714		68 407		31 037		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	65 805	45 694		22 714		68 407		31 037		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	65 805	45 694		22 714		68 407		31 037		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	65 805	45 694		22 714		68 407		31 037		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	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	43 124	6 214	14,4%	4 117	9,5%	10 331	24,0%	9 368	63,5%	(56,0%)
National Government	40 969	4 093	10,0%	3 368	8,2%	7 461	18,2%	6 328	48,4%	(46,8%)
Provincial Government	-	-	-	-	-	-	-	1 802	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	40 969	4 093	10,0%	3 368	8,2%	7 461	18,2%	8 130	55,3%	(58,6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 155	2 121	98,4%	750	34,8%	2 870	133,2%	1 238	151,6%	(39,4%)
Capital Expenditure Functional	43 124	6 214	14,4%	4 117	9,5%	10 331	24,0%	9 368	63,5%	(56,0%)
Municipal governance and administration	527	1 865	353,9%	-	-	1 865	353,9%	1 238	590,6%	(100,0%)
Executive and Council	-	1 865	-	-	-	1 865	-	870	-	(100,0%)
Finance and administration	527	-	-	-	-	-	-	368	440,1%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	16 719	1 417	8,5%	911	5,4%	2 328	13,9%	2 799	43,6%	(67,5%)
Community and Social Services	6 635	849	12,8%	528	8,0%	1 377	20,8%	997	38,0%	(47,1%)
Sport And Recreation	8 884	561	6,3%	383	4,3%	943	10,6%	1 802	122,0%	(78,8%)
Public Safety	1 200	8	6%	-	-	8	6%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 313	2 931	23,8%	3 207	26,0%	6 138	49,9%	5 330	60,2%	(39,8%)
Planning and Development	12 313	2 683	21,8%	2 647	21,5%	5 331	43,3%	-	-	(100,0%)
Road Transport	-	248	-	559	-	808	-	5 330	125,7%	(89,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	13 565	-	-	-	-	-	-	-	-	-
Energy sources	13 565	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	334 754	-	-	124 134	37,1%	124 134	37,1%	-	8,4%	(100,0%)
Property rates	31 689	-	-	7 614	24,0%	7 614	24,0%	-	-	(100,0%)
Service charges	55 237	-	-	17 770	32,2%	17 770	32,2%	-	-	(100,0%)
Other revenue	7 289	-	-	7 468	102,5%	7 468	102,5%	-	-	(100,0%)
Transfers and Subsidies - Operational	191 718	-	-	79 529	41,5%	79 529	41,5%	-	13,9%	(100,0%)
Transfers and Subsidies - Capital	47 114	-	-	10 240	21,7%	10 240	21,7%	-	-	(100,0%)
Interest	1 707	-	-	1 512	88,6%	1 512	88,6%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(283 383)	(36 600)	12,9%	(45 009)	15,9%	(81 608)	28,8%	(48 886)	42,8%	(7,9%)
Suppliers and employees	(283 141)	(36 600)	12,9%	(45 009)	15,9%	(81 608)	28,8%	(46 814)	41,6%	(3,9%)
Finance charges	(242)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	(2 072)	-	(100,0%)
Net Cash from/(used) Operating Activities	51 371	(36 600)	(71,2%)	79 125	154,0%	42 525	82,8%	(48 886)	(169,2%)	(261,9%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(49 593)	-	-	-	-	-	-	-	-	-
Capital assets	(49 593)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(49 593)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(965)	-	-	-	-	-	-	(606)	15,8%	(100,0%)
Repayment of borrowing	(965)	-	-	-	-	-	-	(606)	15,8%	(100,0%)
Net Cash from/(used) Financing Activities	(965)	-	-	-	-	-	-	(606)	15,8%	(100,0%)
Net Increase/(Decrease) in cash held	814	(36 600)	(4 498,9%)	79 125	9 726,1%	42 525	5 227,2%	(49 492)	(1 079,5%)	(259,9%)
Cash/cash equivalents at the year begin:	2 800	-	-	(30 736)	(1 097,8%)	-	-	(32 650)	-	(5,9%)
Cash/cash equivalents at the year end:	3 613	(30 736)	(850,6%)	48 390	1 339,2%	48 390	1 339,2%	(71 710)	(675,9%)	(167,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 353	49,9%	1 436	16,4%	568	6,5%	2 370	27,2%	8 727	3,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 865	3,6%	2 390	2,2%	1 589	1,5%	98 976	92,7%	106 820	36,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 077	1,3%	801	,9%	747	,9%	83 061	96,9%	85 686	29,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	41	2,6%	35	2,2%	32	2,0%	1 489	93,2%	1 597	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	91	,1%	83	,1%	76	,1%	88 710	99,7%	88 960	30,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 075	36,6%	(47)	(1,6%)	94	3,2%	1 811	61,7%	2 934	1,0%	-	-	-	-
Total By Income Source	10 502	3,6%	4 699	1,6%	3 107	1,1%	276 417	93,8%	294 724	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	34	1,4%	33	1,4%	29	1,2%	2 332	96,1%	2 428	,8%	-	-	-	-
Commercial	4 803	6,9%	2 196	3,1%	1 441	2,1%	61 376	87,9%	69 816	23,7%	-	-	-	-
Households	5 219	2,4%	2 295	1,0%	1 569	,7%	212 191	95,9%	221 274	75,1%	-	-	-	-
Other	446	37,0%	175	14,5%	67	5,6%	518	43,0%	1 206	,4%	-	-	-	-
Total By Customer Group	10 502	3,6%	4 699	1,6%	3 107	1,1%	276 417	93,8%	294 724	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	1 029	100,0%	1 029	94,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	56	100,0%	-	-	-	-	-	-	56	5,2%
Total	56	5,2%	-	-	-	-	1 029	94,8%	1 086	100,0%

Contact Details

Municipal Manager	Mr Mtonjani Bethuel Khali	034 413 1223
Financial Manager	Mr Khulekani Wesley Grant Ngcobo	034 413 1223

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ABAQULUSI (KZN263)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	786 412	220 400	28,0%	214 689	27,3%	435 090	55,3%	182 881	53,0%	17,4%
Exchange Revenue										
Service charges - Electricity	266 529	54 190	20,3%	57 746	21,7%	111 937	42,0%	50 778	48,6%	13,7%
Service charges - Water	62 253	16 539	26,6%	15 136	24,3%	31 675	50,9%	12 338	35,7%	22,7%
Service charges - Waste Water Management	36 734	9 656	26,3%	9 715	26,4%	19 371	52,7%	9 155	51,9%	6,1%
Service charges - Waste Management	28 588	7 822	27,4%	6 781	23,7%	14 603	51,1%	5 486	43,5%	23,6%
Sale of Goods and Rendering of Services	513	334	65,2%	547	106,7%	881	171,9%	213	84,0%	157,3%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	35 088	3 650	10,4%	3 753	10,7%	7 402	21,1%	3 249	10,1%	15,5%
Interest earned from Current and Non Current Assets	1 706	837	49,1%	690	40,5%	1 527	89,5%	133	32,6%	419,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 667	229	13,8%	240	14,4%	469	28,2%	232	6,2%	3,6%
Licence and permits	2 643	669	25,3%	2 049	77,5%	2 719	102,9%	667	19,3%	207,4%
Operational Revenue	-	377	-	5 423	-	5 801	-	1 647	164,9%	229,4%
Non-Exchange Revenue										
Property rates	120 645	30 074	24,9%	29 897	24,8%	59 971	49,7%	25 032	50,7%	19,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 531	9 229	166,8%	7 829	141,5%	17 058	308,4%	5 344	193,2%	46,5%
Licences or permits	4 844	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	219 671	86 794	39,5%	74 882	34,1%	161 675	73,6%	68 608	78,2%	9,1%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	720 495	159 919	22,2%	246 154	34,2%	406 073	56,4%	160 256	43,5%	53,6%
Employee related costs	188 376	47 078	25,0%	58 124	30,9%	105 202	55,8%	54 567	51,2%	6,5%
Remuneration of councillors	19 305	4 266	22,1%	4 231	21,9%	8 497	44,0%	4 438	44,8%	(4,7%)
Bulk purchases - electricity	263 142	33 862	12,9%	89 018	33,8%	122 881	46,7%	54 324	43,5%	63,9%
Inventory consumed	40 210	11 436	28,4%	16 297	40,5%	27 733	69,0%	6 006	40,9%	171,3%
Debt impairment	7 363	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	42 503	27 484	64,7%	27 480	64,7%	54 964	129,3%	-	-	(100,0%)
Interest	-	329	-	3 054	-	3 383	-	1 304	-	134,1%
Contracted services	95 641	23 089	24,1%	27 939	29,2%	51 029	53,4%	30 780	42,9%	(9,2%)
Transfers and subsidies	-	-	-	-	-	-	-	(378)	-	(100,0%)
Irrecoverable debts written off	-	(20)	-	(39)	-	(59)	-	-	-	(100,0%)
Operational costs	63 954	12 394	19,4%	20 049	31,3%	32 443	50,7%	9 215	47,3%	117,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	65 917	60 482		(31 465)		29 017		22 625		
Transfers and subsidies - capital (monetary allocations)	76 440	2 706	3,5%	6 989	9,1%	9 695	12,7%	12 427	41,9%	(43,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	0	-	0	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	142 357	63 188		(24 477)		38 712		35 052		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	142 357	63 188		(24 477)		38 712		35 052		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	142 357	63 188		(24 477)		38 712		35 052		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	142 357	63 188		(24 477)		38 712		35 052		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	83 440	5 510	6,6%	11 085	13,3%	16 594	19,9%	12 310	35,2%	(10,0%)
National Government	65 940	2 353	3,6%	10 908	16,5%	13 261	20,1%	12 184	42,7%	(10,5%)
Provincial Government	10 500	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	76 440	2 353	3,1%	10 908	14,3%	13 261	17,3%	12 184	42,7%	(10,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 000	3 156	45,1%	177	2,5%	3 333	47,6%	126	14,5%	40,5%
Capital Expenditure Functional	83 440	5 510	6,6%	11 085	13,3%	16 594	19,9%	12 310	35,2%	(10,0%)
Municipal governance and administration	1 000	675	67,5%	159	15,9%	835	83,5%	126	29,0%	26,5%
Executive and Council	-	-	-	-	-	-	-	23	407,5%	(100,0%)
Finance and administration	1 000	675	67,5%	159	15,9%	835	83,5%	104	2,0%	54,0%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	32 417	564	1,7%	1 652	5,1%	2 216	6,8%	48	-	3 350,1%
Community and Social Services	15 917	564	3,5%	1 652	10,4%	2 216	13,9%	48	-	3 350,1%
Sport And Recreation	16 500	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	32 343	4 270	13,2%	5 307	16,4%	9 578	29,6%	11 613	34,8%	(54,3%)
Planning and Development	2 000	-	-	-	-	-	-	-	-	-
Road Transport	30 343	4 270	14,1%	5 307	17,5%	9 578	31,6%	11 613	34,8%	(54,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	17 680	-	-	3 966	22,4%	3 966	22,4%	523	30,8%	658,0%
Energy sources	17 680	-	-	3 966	22,4%	3 966	22,4%	523	30,8%	658,0%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	786 833	209 865	26,7%	202 734	25,8%	412 599	52,4%	175 903	52,5%	15,3%
Property rates	115 013	21 312	18,5%	29 220	25,4%	50 532	43,9%	21 711	54,1%	34,6%
Service charges	365 334	72 447	19,8%	82 012	22,4%	154 460	42,3%	71 754	39,5%	14,3%
Other revenue	8 670	13 826	159,5%	4 567	52,7%	18 393	212,2%	1 081	94,4%	322,7%
Transfers and Subsidies - Operational	219 671	87 775	40,0%	80 475	36,6%	168 251	76,6%	63 501	75,8%	26,7%
Transfers and Subsidies - Capital	76 440	14 000	18,3%	6 000	7,8%	20 000	26,2%	17 856	42,7%	(66,4%)
Interest	1 706	505	29,6%	460	26,9%	964	56,5%	-	17,9%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(672 629)	(145 438)	21,6%	(131 164)	19,5%	(276 602)	41,1%	(135 597)	43,1%	(3,3%)
Suppliers and employees	(672 629)	(145 438)	21,6%	(131 164)	19,5%	(276 602)	41,1%	(135 597)	43,1%	(3,3%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	114 205	64 427	56,4%	71 570	62,7%	135 997	119,1%	40 306	165,9%	77,6%
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	(83 440)	(7 728)	9,3%	(14 137)	16,9%	(21 864)	26,2%	(12 903)	32,0%	9,6%
Capital assets	(83 440)	(7 728)	9,3%	(14 137)	16,9%	(21 864)	26,2%	(12 903)	32,0%	9,6%
Net Cash from/(used) Investing Activities	(83 440)	(7 728)	9,3%	(14 137)	16,9%	(21 864)	26,2%	(12 903)	32,4%	9,6%
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	30 765	56 700	184,3%	57 433	186,7%	114 133	371,0%	27 403	(386,0%)	109,6%
Cash/cash equivalents at the year begin:	29 031	21 365	73,6%	76 810	264,6%	21 365	73,6%	69 265	81,1%	10,9%
Cash/cash equivalents at the year end:	59 796	76 813	128,5%	134 243	224,5%	134 243	224,5%	96 668	492,1%	38,9%

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	6 003	9,8%	4 138	6,7%	3 746	6,1%	47 564	77,4%	61 451	15,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 941	32,4%	6 152	11,8%	3 076	5,9%	26 079	49,9%	52 247	13,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 272	7,0%	3 278	3,2%	2 481	2,4%	90 667	87,4%	103 698	26,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 205	5,9%	2 018	3,7%	1 706	3,1%	47 574	87,3%	54 503	13,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 136	7,4%	1 904	4,5%	1 669	4,0%	35 498	84,1%	42 207	10,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 918	3,5%	1 852	3,4%	1 813	3,4%	48 507	89,7%	54 090	13,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	481	2,0%	2 054	8,5%	1 773	7,3%	19 862	82,2%	24 170	6,2%	40	2%	-	-
Total By Income Source	38 956	9,9%	21 395	5,5%	16 263	4,1%	315 751	80,5%	392 366	100,0%	40	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 192	6,5%	3 569	4,5%	2 109	2,7%	68 436	86,3%	79 306	20,2%	-	-	-	-
Commercial	17 813	23,1%	7 837	10,2%	5 176	6,7%	46 367	60,1%	77 193	19,7%	-	-	-	-
Households	15 951	6,8%	9 989	4,2%	8 979	3,8%	200 948	85,2%	235 867	60,1%	40	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	38 956	9,9%	21 395	5,5%	16 263	4,1%	315 751	80,5%	392 366	100,0%	40	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	21 133	28,2%	-	-	38 522	51,3%	15 412	20,5%	75 068	86,7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 276	63,4%	2 384	20,8%	798	7,0%	1 022	8,9%	11 481	13,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	28 410	32,8%	2 384	2,8%	39 320	45,4%	16 434	19,0%	86 549	100,0%

Contact Details

Municipal Manager	Mr ZG Dhlamini	034 982 2133
Financial Manager	Mr MPE Mthembu	034 982 2133

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NONGOMA (KZN265)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	245 247	108 095	44,1%	77 124	31,4%	185 219	75,5%	71 642	70,9%	7,7%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 786	552	30,9%	551	30,9%	1 103	61,8%	526	60,7%	4,7%
Sale of Goods and Rendering of Services	254	13	5,2%	4	1,4%	17	6,6%	3	1,6%	30,0%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	388	42,7%	(100,0%)
Interest earned from Current and Non Current Assets	455	275	60,4%	126	27,8%	401	88,2%	96	47,3%	31,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	150	64	42,6%	60	39,7%	124	82,3%	59	71,1%	,1%
Licence and permits	927	313	33,7%	245	26,5%	558	60,2%	31	1 034,1%	690,8%
Operational Revenue	43	6	13,8%	(0)	(,2%)	6	13,7%	3	,3%	(102,3%)
Non-Exchange Revenue										
Property rates	30 712	20 090	65,4%	3 856	12,6%	23 945	78,0%	3 700	75,9%	4,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	821	35	4,3%	143	17,4%	178	21,7%	385	113,8%	(62,9%)
Licences or permits	567	198	34,8%	205	36,2%	403	71,0%	227	11,9%	(9,5%)
Transfer and subsidies - Operational	208 295	85 933	41,3%	71 302	34,2%	157 236	75,5%	66 223	72,2%	7,7%
Interest	1 237	617	49,9%	633	51,2%	1 250	101,0%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	228 435	69 753	30,5%	73 301	32,1%	143 054	62,6%	68 067	63,3%	7,7%
Employee related costs	120 539	28 793	23,9%	28 802	23,9%	57 596	47,8%	28 207	52,2%	2,1%
Remuneration of councillors	18 499	4 206	22,7%	5 244	28,3%	9 450	51,1%	4 147	61,8%	26,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 652	1 738	47,6%	3 121	85,5%	4 859	133,1%	1 701	145,4%	83,5%
Debt impairment	2 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	15 000	6 532	43,5%	3 792	25,3%	10 324	68,8%	6 128	56,4%	(38,1%)
Interest	900	5 706	634,0%	609	67,7%	6 315	701,6%	590	75,9%	3,3%
Contracted services	26 093	10 139	38,9%	18 589	71,2%	28 728	110,1%	13 284	85,9%	39,9%
Transfers and subsidies	870	1 233	141,8%	1 434	164,9%	2 667	306,8%	529	212,3%	171,1%
Irrecoverable debts written off	-	188	-	-	-	188	-	-	-	-
Operational costs	40 882	11 217	27,4%	11 709	28,6%	22 927	56,1%	13 482	81,1%	(13,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	16 812	38 341		3 823		42 165		3 575		
Transfers and subsidies - capital (monetary allocations)	46 490	9 189	19,8%	3 552	7,6%	12 741	27,4%	12 006	88,0%	(70,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	63 302	47 531		7 375		54 906		15 581		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	63 302	47 531		7 375		54 906		15 581		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	63 302	47 531		7 375		54 906		15 581		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	63 302	47 531		7 375		54 906		15 581		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	49 623	9 295	18,7%	12 831	25,9%	22 126	44,6%	15 288	98,2%	(16,1%)
National Government	38 620	8 748	22,7%	10 609	27,5%	19 357	50,1%	12 204	93,9%	(13,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	38 620	8 748	22,7%	10 609	27,5%	19 357	50,1%	12 204	93,9%	(13,1%)
Borrowing	4 174	-	-	-	-	-	-	-	-	-
Internally generated funds	6 830	547	8,0%	2 222	32,5%	2 769	40,5%	3 085	140,0%	(28,0%)
Capital Expenditure Functional	49 623	9 295	18,7%	12 831	25,9%	22 126	44,6%	15 288	98,2%	(16,1%)
Municipal governance and administration	3 464	367	10,6%	1 219	35,2%	1 586	45,8%	318	135,4%	283,9%
Executive and Council	26	-	-	13	51,3%	13	51,3%	-	-	(100,0%)
Finance and administration	3 438	367	10,7%	1 206	35,1%	1 572	45,7%	318	135,4%	279,7%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 226	181	5,6%	856	26,5%	1 036	32,1%	2 767	140,5%	(69,1%)
Community and Social Services	965	-	-	437	45,2%	437	45,2%	2 767	146,8%	(84,2%)
Sport And Recreation	87	-	-	-	-	-	-	-	-	-
Public Safety	2 174	181	8,3%	419	19,3%	600	27,6%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	35 283	8 748	24,8%	9 183	26,0%	17 930	50,8%	12 204	103,4%	(24,8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	35 283	8 748	24,8%	9 183	26,0%	17 930	50,8%	12 204	103,4%	(24,8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	7 650	-	-	1 573	20,6%	1 573	20,6%	-	-	(100,0%)
Energy sources	7 650	-	-	1 573	20,6%	1 573	20,6%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	310 581	15 564	5,0%	20 015	6,4%	35 579	11,5%	-	-	(100,0%)
Property rates	24 569	-	-	-	-	-	-	-	-	-
Service charges	1 643	-	-	-	-	-	-	-	-	-
Other revenue	29 129	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	208 295	2 564	1,2%	1 015	,5%	3 579	1,7%	-	-	(100,0%)
Transfers and Subsidies - Capital	46 490	13 000	28,0%	19 000	40,9%	32 000	68,8%	-	-	(100,0%)
Interest	455	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(213 259)	(80)	-	(62)	-	(142)	,1%	(77)	,1%	(18,9%)
Suppliers and employees	(212 389)	(80)	-	(62)	-	(142)	,1%	(77)	,1%	(18,9%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(870)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	97 322	15 484	15,9%	19 953	20,5%	35 437	36,4%	(77)	(,2%)	(26 080,5%)
Cash Flow from Investing Activities										
Receipts	-	(209)	-	(5)	-	(215)	-	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	(209)	-	(5)	-	(215)	-	-	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(50 614)	-	-	-	-	-	-	-	-	-
Capital assets	(50 614)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(50 614)	(209)	,4%	(5)	-	(215)	,4%	-	-	(100,0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(822)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(822)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(822)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	45 886	15 275	33,3%	19 947	43,5%	35 222	76,8%	(77)	(,5%)	(26 073,4%)
Cash/cash equivalents at the year begin:	5 142	(29)	(,6%)	15 239	296,4%	(29)	(,6%)	(142)	-	(10 860,8%)
Cash/cash equivalents at the year end:	51 028	15 247	29,9%	35 173	68,9%	35 173	68,9%	(224)	(,4%)	(15 827,3%)

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	981	2,9%	691	2,0%	300	,9%	32 437	94,3%	34 409	50,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	195	1,1%	198	1,1%	157	,9%	16 915	96,8%	17 465	25,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	13	7,1%	13	7,1%	3	1,6%	149	84,1%	177	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	216	1,4%	208	1,3%	208	1,3%	14 962	95,9%	15 594	23,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 405	2,1%	1 110	1,6%	669	1,0%	64 463	95,3%	67 646	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	89	,3%	188	,7%	83	,3%	25 125	98,6%	25 484	37,7%	-	-	-	-
Commercial	1 065	4,1%	700	2,7%	377	1,5%	23 724	91,7%	25 866	38,2%	-	-	-	-
Households	251	1,5%	217	1,3%	210	1,3%	15 615	95,8%	16 292	24,1%	-	-	-	-
Other	-	-	5	122,9%	(0)	(7,4%)	(1)	(15,5%)	4	-	-	-	-	-
Total By Customer Group	1 405	2,1%	1 110	1,6%	669	1,0%	64 463	95,3%	67 646	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 218	33,6%	378	4,0%	268	2,8%	5 705	59,6%	9 569	43,0%
Auditor-General	17	100,0%	-	-	-	-	-	-	17	,1%
Other	2 236	17,6%	372	2,9%	429	3,4%	9 647	76,1%	12 684	57,0%
Total	5 470	24,6%	750	3,4%	697	3,1%	15 352	68,9%	22 269	100,0%

Contact Details

Municipal Manager	Mr Mthandeni Zungu	035 831 7519
Financial Manager	Mr Njabulo Dlusla	035 831 7519

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ULUNDI (KZN266)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	466 129	178 705	38,3%	117 247	25,2%	295 952	63,5%	109 120	70,8%	7,4%
Exchange Revenue										
Service charges - Electricity	93 467	16 708	17,9%	20 870	22,3%	37 579	40,2%	17 888	41,4%	16,7%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	10 051	2 538	25,2%	2 521	25,1%	5 059	50,3%	2 377	53,9%	6,1%
Sale of Goods and Rendering of Services	694	177	25,5%	124	17,8%	301	43,3%	183	12,4%	(32,5%)
Agency services	1 895	473	25,0%	402	21,2%	875	46,2%	425	40,6%	(5,4%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 991	5	2%	7	2%	12	4%	1 675	-	(99,6%)
Interest earned from Current and Non Current Assets	1 258	894	71,1%	510	40,6%	1 404	111,6%	419	65,8%	21,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 134	231	20,4%	359	31,7%	590	52,1%	287	33,3%	25,0%
Licence and permits	-	39	-	19	-	58	-	22	-	(10,4%)
Operational Revenue	18 120	28	2%	1 030	5,7%	1 058	5,8%	30	-	3 358,5%
Non-Exchange Revenue										
Property rates	115 343	68 698	59,6%	15 163	13,1%	83 861	72,7%	12 343	81,2%	22,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	105	71	67,4%	84	79,5%	154	146,9%	14	26,0%	483,0%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	221 071	88 453	40,0%	75 540	34,2%	163 992	74,2%	72 930	77,3%	3,6%
Interest	-	388	-	617	-	1 005	-	529	-	16,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	2	-	1	-	3	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	427 832	112 623	26,3%	132 391	30,9%	245 014	57,3%	111 073	56,4%	19,2%
Employee related costs	171 262	41 566	24,3%	41 766	24,4%	83 333	48,7%	38 394	49,6%	8,8%
Remuneration of councillors	17 615	4 263	24,2%	4 695	26,7%	8 958	50,9%	4 241	48,4%	10,7%
Bulk purchases - electricity	136 275	34 270	25,1%	31 041	22,8%	65 311	47,9%	25 262	67,0%	22,9%
Inventory consumed	(9 757)	1 310	(13,4%)	2 556	(26,2%)	3 867	(39,6%)	754	40,8%	238,8%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	21 425	5 548	25,9%	4 144	19,3%	9 692	45,2%	5 094	27,6%	(18,7%)
Interest	1 000	0	-	574	57,4%	574	57,4%	2 502	-	(77,1%)
Contracted services	40 965	11 844	28,9%	27 075	66,1%	38 919	95,0%	24 821	104,7%	9,1%
Transfers and subsidies	-	-	-	-	-	-	-	217	22,6%	(100,0%)
Irrecoverable debts written off	-	1 689	-	-	-	1 689	-	440	7,5%	(100,0%)
Operational costs	49 047	12 134	24,7%	20 539	41,9%	32 673	66,6%	9 347	51,4%	119,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	38 296	66 082		(15 144)		50 938		(1 952)		
Transfers and subsidies - capital (monetary allocations)	36 314	13 231	36,4%	11 150	30,7%	24 381	67,1%	16 034	89,3%	(30,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	74 610	79 313		(3 993)		75 319		14 081		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	74 610	79 313		(3 993)		75 319		14 081		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	74 610	79 313		(3 993)		75 319		14 081		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	74 610	79 313		(3 993)		75 319		14 081		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	40 776	13 841	33,9%	8 335	20,4%	22 177	54,4%	9 656	79,5%	(13,7%)
National Government	29 999	12 841	42,8%	7 448	24,8%	20 289	67,6%	9 656	80,6%	(22,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 999	12 841	42,8%	7 448	24,8%	20 289	67,6%	9 656	80,6%	(22,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 777	1 000	9,3%	887	8,2%	1 888	17,5%	-	21,1%	(100,0%)
Capital Expenditure Functional	40 776	13 841	33,9%	8 335	20,4%	22 177	54,4%	9 656	79,5%	(13,7%)
Municipal governance and administration	1 840	238	13,0%	737	40,1%	975	53,0%	-	-	(100,0%)
Executive and Council	500	179	35,9%	55	11,1%	235	47,0%	-	-	(100,0%)
Finance and administration	1 250	59	4,7%	682	54,5%	741	59,2%	-	-	(100,0%)
Internal audit	90	-	-	-	-	-	-	-	-	-
Community and Public Safety	27 830	12 652	45,5%	7 492	26,9%	20 144	72,4%	8 105	77,5%	(7,6%)
Community and Social Services	12 647	9 900	78,3%	2 275	18,0%	12 175	96,3%	8 105	78,3%	(71,9%)
Sport And Recreation	14 576	2 585	17,7%	5 067	34,8%	7 652	52,5%	-	-	(100,0%)
Public Safety	607	167	27,5%	150	24,7%	317	52,2%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 776	355	12,8%	107	3,8%	462	16,6%	1 551	103,7%	(93,1%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	2 776	355	12,8%	107	3,8%	462	16,6%	1 551	103,7%	(93,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	8 331	595	7,1%	-	-	595	7,1%	-	1,1%	-
Energy sources	8 331	595	7,1%	-	-	595	7,1%	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	7,1%	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	489 519	107 582	22,0%	204 451	41,8%	312 033	63,7%	105 153	56,8%	94,4%
Property rates	109 576	-	-	53 072	48,4%	53 072	48,4%	-	-	(100,0%)
Service charges	97 510	-	-	16 765	17,2%	16 765	17,2%	-	-	(100,0%)
Other revenue	25 224	-	-	2 106	8,4%	2 106	8,4%	-	-	(100,0%)
Transfers and Subsidies - Operational	221 071	91 582	41,4%	115 318	52,2%	206 899	93,6%	95 265	106,6%	21,0%
Transfers and Subsidies - Capital	36 314	16 000	44,1%	16 000	44,1%	32 000	88,1%	9 888	93,3%	61,8%
Interest	1 258	-	-	1 190	94,6%	1 190	94,6%	-	-	(100,0%)
Dividends	(1 434)	-	-	-	-	-	-	-	-	-
Payments	(439 789)	(36 758)	8,4%	(58 151)	13,2%	(94 910)	21,6%	(45 765)	12,9%	27,1%
Suppliers and employees	(438 789)	(36 758)	8,4%	(58 151)	13,3%	(94 910)	21,6%	(45 765)	12,9%	27,1%
Finance charges	(1 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	49 730	70 823	142,4%	146 300	294,2%	217 123	436,6%	59 388	456,4%	146,3%
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	(46 892)	-	-	-	-	-	-	-	-	-
Capital assets	(46 892)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(46 892)	-	-	-	-	-	-	-	-	-
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	2 838	70 823	2 495,4%	146 300	5 154,7%	217 123	7 650,1%	59 388	2 992,0%	146,3%
Cash/cash equivalents at the year begin:	5 996	8 582	143,1%	79 406	1 324,3%	8 582	143,1%	140 201	-	(43,4%)
Cash/cash equivalents at the year end:	8 834	79 406	898,8%	225 706	2 554,8%	225 706	2 554,8%	199 590	1 432,6%	13,1%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 067	20,8%	1 797	9,2%	1 950	10,0%	11 706	60,0%	19 520	11,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 822	3,8%	(5 643)	(4,5%)	1 667	1,3%	124 587	99,3%	125 433	71,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	531	4,9%	551	5,1%	338	3,1%	9 375	86,8%	10 796	6,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	47	9,9%	28	5,8%	26	5,5%	375	78,8%	476	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	216	1,1%	316	1,7%	268	1,4%	18 316	95,8%	19 116	10,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	9 683	5,5%	(2 951)	(1,7%)	4 250	2,4%	164 359	93,7%	175 341	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 403	7,7%	(3 569)	(5,1%)	2 455	3,5%	66 148	93,9%	70 438	40,2%	-	-	-	-
Commercial	2 076	10,1%	608	2,9%	229	1,1%	17 697	85,9%	20 599	11,7%	-	-	-	-
Households	1 484	5,2%	(275)	(1,0%)	910	3,2%	26 642	92,6%	28 761	16,4%	-	-	-	-
Other	720	1,3%	284	,5%	656	1,2%	53 882	97,0%	55 542	31,7%	-	-	-	-
Total By Customer Group	9 683	5,5%	(2 951)	(1,7%)	4 250	2,4%	164 359	93,7%	175 341	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	12 001	8,2%	36 850	25,1%	-	-	98 088	66,8%	146 940	104,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	29	9,4%	-	-	(29)	(9,4%)	306	100,0%	306	,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(5 461)	89,9%	-	-	(2)	-	(612)	10,1%	(6 076)	(4,3%)
Total	6 569	4,7%	36 850	26,1%	(31)	-	97 783	69,3%	141 171	100,0%

Contact Details

Municipal Manager	Mr Sandile Martin Khomo	035 874 5807
Financial Manager	Mr Jabulani Hendry Mkhongo	035 874 5102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ZULULAND (DC26)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	718 248	333 112	46,4%	231 293	32,2%	564 405	78,6%	215 674	66,7%	7,2%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	51 532	15 048	29,2%	10 477	20,3%	25 525	49,5%	9 904	29,3%	5,8%
Service charges - Waste Water Management	16 406	3 861	23,5%	2 653	16,2%	6 514	39,7%	3 687	61,5%	(28,0%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	1 001	179	17,9%	343	34,3%	522	52,2%	340	152,2%	1,0%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	521	77	14,7%	325	62,3%	401	77,0%	55	111,1%	487,3%
Interest earned from Current and Non Current Assets	3 000	875	29,2%	3 283	109,4%	4 157	138,6%	648	24,8%	406,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	500	124	24,9%	71	14,3%	196	39,2%	54	57,0%	33,2%
Licence and permits	60	25	41,2%	27	44,4%	51	85,5%	14	-	96,2%
Operational Revenue	369	24	6,5%	52	14,1%	76	20,6%	75	21,8%	(30,3%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 000	163	16,3%	38	3,8%	200	20,0%	20	20,5%	89,9%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	643 859	312 737	48,6%	214 024	33,2%	526 761	81,8%	200 879	71,4%	6,5%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	722 102	203 039	28,1%	237 337	32,9%	440 376	61,0%	198 521	57,2%	19,6%
Employee related costs	290 728	74 984	25,8%	74 829	25,7%	149 814	51,5%	68 428	50,8%	9,4%
Remuneration of councillors	9 486	2 271	23,9%	2 694	28,4%	4 965	52,3%	2 181	51,6%	23,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	42 130	277	7%	3 608	8,6%	3 885	9,2%	9 866	29,9%	(63,4%)
Debt impairment	10 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	90 000	20 000	22,2%	13 181	14,6%	33 181	36,9%	27 585	59,5%	(52,2%)
Interest	1 000	156	15,6%	52	5,2%	208	20,8%	88	-	(40,3%)
Contracted services	128 719	65 749	51,1%	83 085	64,5%	148 834	115,6%	45 428	69,0%	82,9%
Transfers and subsidies	6 000	50	8%	2 123	35,4%	2 173	36,2%	2 126	81,6%	(,1%)
Irrecoverable debts written off	-	28	-	-	-	28	-	-	-	-
Operational costs	144 039	39 525	27,4%	57 763	40,1%	97 288	67,5%	42 820	75,0%	34,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 855)	130 073		(6 044)		124 029		17 153		
Transfers and subsidies - capital (monetary allocations)	805 127	122 373	15,2%	233 010	28,9%	355 383	44,1%	104 236	42,8%	123,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	801 272	252 446		226 966		479 412		121 388		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	801 272	252 446		226 966		479 412		121 388		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	801 272	252 446		226 966		479 412		121 388		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	801 272	252 446		226 966		479 412		121 388		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	790 424	107 188	13,6%	305 378	38,6%	412 566	52,2%	92 336	43,7%	230,7%
National Government	700 110	107 102	15,3%	304 796	43,5%	411 897	58,8%	89 531	42,8%	240,4%
Provincial Government	457	-	-	-	-	-	-	1 303	4 994,7%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	700 568	107 102	15,3%	304 796	43,5%	411 897	58,8%	90 834	43,2%	235,6%
Borrowing	86 957	-	-	-	-	-	-	-	-	-
Internally generated funds	2 900	86	3,0%	583	20,1%	669	23,1%	1 502	61,2%	(61,2%)
Capital Expenditure Functional	790 424	107 188	13,6%	305 378	38,6%	412 566	52,2%	92 336	43,7%	230,7%
Municipal governance and administration	2 900	86	3,0%	583	20,1%	669	23,1%	109	3,0%	436,9%
Executive and Council	-	-	-	7	-	7	-	-	-	(100,0%)
Finance and administration	2 900	86	3,0%	575	19,8%	661	22,8%	109	3,0%	430,1%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	457	-	-	-	-	-	-	1 222	1 756,2%	(100,0%)
Community and Social Services	457	-	-	-	-	-	-	1 222	1 756,2%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 208	-	-	968	43,8%	968	43,8%	1 303	80,8%	(25,7%)
Planning and Development	2 208	-	-	968	43,8%	968	43,8%	1 303	80,8%	(25,7%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	784 859	107 102	13,6%	303 828	38,7%	410 929	52,4%	89 703	43,1%	238,7%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	784 859	107 102	13,6%	303 828	38,7%	410 929	52,4%	89 703	43,1%	238,7%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 665 772	1 229 628	73,8%	1 220 274	73,3%	2 449 902	147,1%	612 890	110,9%	99,1%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	51 642	6 607	12,8%	7 366	14,3%	13 973	27,1%	5 242	20,6%	40,5%
Other revenue	162 144	563 944	347,8%	679 982	419,4%	1 243 925	767,2%	322 956	632,7%	110,5%
Transfers and Subsidies - Operational	643 859	317 403	49,3%	243 867	37,9%	561 269	87,2%	199 208	71,7%	22,4%
Transfers and Subsidies - Capital	805 127	340 800	42,3%	285 777	35,5%	626 577	77,8%	85 247	77,1%	235,2%
Interest	3 000	875	29,2%	3 283	109,4%	4 157	138,6%	236	10,0%	1 290,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(672 640)	(503 397)	74,8%	(373 530)	55,5%	(876 927)	130,4%	(304 735)	142,6%	22,6%
Suppliers and employees	(672 640)	(503 397)	74,8%	(373 530)	55,5%	(876 927)	130,4%	(304 735)	142,6%	22,6%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	993 132	726 231	73,1%	846 744	85,3%	1 572 975	158,4%	308 155	77,9%	174,8%
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	(789 967)	(107 188)	13,6%	(305 378)	38,7%	(412 566)	52,2%	(92 336)	43,7%	230,7%
Capital assets	(789 967)	(107 188)	13,6%	(305 378)	38,7%	(412 566)	52,2%	(92 336)	43,7%	230,7%
Net Cash from/(used) Investing Activities	(789 967)	(107 188)	13,6%	(305 378)	38,7%	(412 566)	52,2%	(92 336)	43,7%	230,7%
Cash Flow from Financing Activities										
Receipts	100 000	1	-	100 000	100,0%	100 001	100,0%	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	100 000	-	-	100 000	100,0%	100 000	100,0%	-	-	(100,0%)
Increase (decrease) in consumer deposits	-	1	-	0	-	1	-	-	-	(100,0%)
Payments	(10 000)	-	-	(173)	1,7%	(173)	1,7%	(173)	-	-
Repayment of borrowing	(10 000)	-	-	(173)	1,7%	(173)	1,7%	(173)	-	-
Net Cash from/(used) Financing Activities	90 000	1	-	99 827	110,9%	99 828	110,9%	(173)	-	(57 857,1%)
Net Increase/(Decrease) in cash held	293 165	619 044	211,2%	641 193	218,7%	1 260 238	429,9%	215 646	130,1%	197,3%
Cash/cash equivalents at the year begin:	173 117	27 427	15,8%	646 471	373,4%	27 427	15,8%	87 689	28,2%	637,2%
Cash/cash equivalents at the year end:	466 282	646 471	138,6%	1 287 664	276,2%	1 287 664	276,2%	303 334	104,5%	324,5%

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	10 155	6,0%	4 459	2,6%	3 623	2,1%	151 637	89,3%	169 874	76,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 464	5,4%	970	2,1%	742	1,6%	41 255	90,8%	45 431	20,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	289	32,4%	34	3,8%	34	3,8%	535	59,9%	893	4,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23	,5%	13	,2%	22	,4%	5 122	98,9%	5 180	2,3%	-	-	-	-
Total By Income Source	12 931	5,8%	5 476	2,5%	4 421	2,0%	198 549	89,7%	221 377	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 663	17,8%	1 584	6,1%	883	3,4%	19 033	72,7%	26 163	11,8%	-	-	-	-
Commercial	1 806	12,2%	542	3,7%	487	3,3%	12 023	80,9%	14 859	6,7%	-	-	-	-
Households	6 462	3,6%	3 349	1,9%	3 051	1,7%	167 492	92,9%	180 355	81,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	12 931	5,8%	5 476	2,5%	4 421	2,0%	198 549	89,7%	221 377	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	16	100,0%	-	-	-	-	-	-	16	100,0%
Total	16	100,0%	-	-	-	-	-	-	16	100,0%

Contact Details

Municipal Manager	Mr Ronald Ntokozo Hlongwa	035 874 5506
Financial Manager	Ms Sthemble Malibi	035 874 5641

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLABUYALINGANA (KZN271)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	276 689	109 034	39,4%	88 535	32,0%	197 569	71,4%	80 437	68,8%	10,1%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	470	117	25,0%	117	25,0%	235	50,0%	117	53,8%	-
Sale of Goods and Rendering of Services	342	2	5%	10	2,8%	11	3,3%	15	19,5%	(37,1%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	7 784	2 654	34,1%	2 346	30,1%	4 999	64,2%	1 645	134,3%	42,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	433	118	27,3%	113	26,2%	231	53,4%	106	51,6%	6,5%
Licence and permits	2 702	726	26,9%	623	23,1%	1 349	49,9%	596	46,3%	4,6%
Operational Revenue	688	299	43,4%	150	21,8%	449	65,2%	121	129,4%	23,6%
Non-Exchange Revenue										
Property rates	25 102	5 977	23,8%	5 977	23,8%	11 954	47,6%	5 733	54,6%	4,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	808	318	39,3%	350	43,3%	667	82,6%	60	4,7%	480,5%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	238 168	98 824	41,5%	78 849	33,1%	177 673	74,6%	72 042	70,2%	9,4%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	193	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	245 314	48 985	20,0%	53 609	21,9%	102 594	41,8%	55 999	40,5%	(4,3%)
Employee related costs	95 594	20 499	21,4%	22 737	23,8%	43 236	45,2%	21 551	46,2%	5,5%
Remuneration of councillors	15 449	3 577	23,2%	4 650	30,1%	8 227	53,3%	3 967	46,4%	17,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 111	-	-	192	6,2%	192	6,2%	20	2,7%	848,8%
Debt impairment	4 339	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	21 532	7 309	33,9%	7 261	33,7%	14 571	67,7%	5 408	24,0%	34,3%
Interest	995	0	-	1	1%	1	1%	2	2%	(46,2%)
Contracted services	48 266	9 811	20,3%	6 437	13,3%	16 248	33,7%	9 280	37,4%	(30,6%)
Transfers and subsidies	17 839	325	1,8%	2 392	13,4%	2 717	15,2%	2 113	49,4%	13,2%
Irrecoverable debts written off	(4 339)	-	-	34	(,8%)	34	(,8%)	15	-	127,6%
Operational costs	42 528	7 464	17,5%	9 904	23,3%	17 368	40,8%	13 645	45,7%	(27,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	31 375	60 049		34 926		94 975		24 437		
Transfers and subsidies - capital (monetary allocations)	52 375	10 476	20,0%	15 060	28,8%	25 536	48,8%	5 673	22,5%	165,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	83 750	70 525		49 987		120 511		30 110		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	83 750	70 525		49 987		120 511		30 110		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	83 750	70 525		49 987		120 511		30 110		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	83 750	70 525		49 987		120 511		30 110		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	58 829	3 639	6,2%	5 598	9,5%	9 238	15,7%	(38 445)	(49,8%)	(114,6%)
National Government	41 630	3 307	7,9%	4 508	10,8%	7 815	18,8%	(33 365)	(66,2%)	(113,5%)
Provincial Government	3 913	-	-	-	-	-	-	938	46,9%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Deparmt Agem	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 543	3 307	7,3%	4 508	9,9%	7 815	17,2%	(32 427)	(52,0%)	(113,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 286	332	2,5%	1 091	8,2%	1 423	10,7%	(6 018)	(43,4%)	(118,1%)
Capital Expenditure Functional	58 959	3 639	6,2%	7 982	13,5%	11 622	19,7%	(38 445)	(49,8%)	(120,8%)
Municipal governance and administration	12 756	332	2,6%	1 255	9,8%	1 587	12,4%	(5 704)	(58,0%)	(122,0%)
Executive and Council	-	-	-	-	-	-	-	(6)	-	(100,0%)
Finance and administration	12 756	332	2,6%	1 255	9,8%	1 587	12,4%	(5 698)	(57,9%)	(122,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 261	-	-	550	7,6%	550	7,6%	84	9,5%	551,2%
Community and Social Services	-	-	-	-	-	-	-	(111)	8,3%	(100,0%)
Sport And Recreation	6 957	-	-	550	7,9%	550	7,9%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	196	19,6%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	304	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 674	3 307	9,5%	6 178	17,8%	9 486	27,4%	(33 420)	(72,6%)	(118,5%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	34 674	3 307	9,5%	6 178	17,8%	9 486	27,4%	(33 420)	(72,6%)	(118,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	356	-	-	-	-	-	-	(343)	(62,3%)	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	356	-	-	-	-	-	-	(343)	(62,3%)	(100,0%)
Other	3 913	-	-	-	-	-	-	938	344,9%	(100,0%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	324 033	138 848	42,9%	120 206	37,1%	259 055	79,9%	93 018	72,6%	29,2%
Property rates	20 117	493	2,5%	(759)	(3,8%)	(266)	(1,3%)	9 333	66,8%	(108,1%)
Service charges	470	49	10,5%	6	1,2%	55	11,7%	96	64,0%	(94,0%)
Other revenue	5 120	117 034	2 285,9%	96 843	1 891,5%	213 877	4 177,4%	72 162	3 281,5%	34,2%
Transfers and Subsidies - Operational	238 168	2 359	1,0%	917	4%	3 276	1,4%	3 822	3,2%	(76,0%)
Transfers and Subsidies - Capital	52 375	17 900	34,2%	23 200	44,3%	41 100	78,5%	8 000	73,1%	190,0%
Interest	7 784	1 013	13,0%	(0)	-	1 013	13,0%	(396)	(11,5%)	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(215 131)	(42 404)	19,7%	(46 539)	21,6%	(88 943)	41,3%	141 654	(37,7%)	(132,9%)
Suppliers and employees	(214 125)	(42 404)	19,8%	(46 539)	21,7%	(88 943)	41,5%	140 483	(37,3%)	(133,1%)
Finance charges	(6)	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 000)	-	-	-	-	-	-	1 171	-	(100,0%)
Net Cash from/(used) Operating Activities	108 902	96 444	88,6%	73 668	67,6%	170 112	156,2%	234 672	330,9%	(68,6%)
Cash Flow from Investing Activities										
Receipts	683	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	683	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(67 653)	-	-	(12 792)	18,9%	(12 792)	18,9%	-	-	(100,0%)
Capital assets	(67 653)	-	-	(12 792)	18,9%	(12 792)	18,9%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(66 970)	-	-	(12 792)	19,1%	(12 792)	19,1%	-	-	(100,0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	(7)	-	(7)	-	(1)	-	550,0%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	(7)	-	(7)	-	(1)	-	550,0%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	(7)	-	(7)	-	(1)	-	550,0%
Net Increase/(Decrease) in cash held	41 932	96 444	230,0%	60 869	145,2%	157 313	375,2%	234 671	706,2%	(74,1%)
Cash/cash equivalents at the year begin:	119 906	(11)	-	96 459	80,4%	(11)	-	56 043	72,1%	-
Cash/cash equivalents at the year end:	161 838	96 459	59,6%	157 439	97,3%	157 439	97,3%	286 354	199,2%	(45,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 991	2,9%	(2 547)	(3,7%)	1 211	1,8%	67 780	99,0%	68 435	108,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	45	9,6%	33	7,0%	11	2,4%	380	81,1%	469	,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	26	3,2%	40	4,9%	38	4,7%	712	87,2%	816	1,3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	6 610	100,0%	6 610	10,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(13 195)	100,0%	(13 195)	(20,9%)	-	-	-	-
Total By Income Source	2 063	3,3%	(2 475)	(3,9%)	1 260	2,0%	62 287	98,7%	63 136	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 369	4,8%	(3 083)	(10,7%)	831	2,9%	29 678	103,1%	28 795	45,6%	-	-	-	-
Commercial	651	1,9%	566	1,7%	387	1,2%	31 892	95,2%	33 495	53,1%	-	-	-	-
Households	4	2,3%	4	2,3%	4	2,3%	164	93,2%	176	,3%	-	-	-	-
Other	39	5,8%	38	5,7%	38	5,7%	553	82,7%	669	1,1%	-	-	-	-
Total By Customer Group	2 063	3,3%	(2 475)	(3,9%)	1 260	2,0%	62 287	98,7%	63 136	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	-	-	-	-	-	-	(0)	100,0%	(0)	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	36	100,0%	-	-	-	-	-	-	36	,8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 091	(55,8%)	647	(17,3%)	(1 235)	33,0%	(5 251)	140,1%	(3 748)	(79,8%)
Auditor-General	-	-	404	78,3%	-	-	112	21,7%	517	11,0%
Other	7 579	96,0%	8 049	102,0%	1 429	18,1%	(9 165)	(116,1%)	7 892	168,0%
Total	9 706	206,7%	9 101	193,8%	194	4,1%	(14 304)	(304,6%)	4 696	100,0%

Contact Details

Municipal Manager	Mr Nkositathi Phumani Emmuel Myeni	035 592 0680
Financial Manager	Mrs Nozipho Princess Mkhabela	035 592 0680

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: JOZINI (KZN272)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	318 514	123 222	38,7%	98 927	31,1%	222 149	69,7%	94 453	68,3%	4,7%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 168	1 058	25,4%	1 063	25,5%	2 121	50,9%	992	56,0%	7,1%
Sale of Goods and Rendering of Services	286	71	24,7%	117	41,0%	188	65,7%	141	89,6%	(16,7%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 100	433	8,5%	442	8,7%	875	17,2%	398	-	11,0%
Interest earned from Current and Non Current Assets	3 693	1 428	38,7%	549	14,9%	1 977	53,5%	1 005	67,7%	(45,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 383	881	26,0%	895	26,5%	1 776	52,5%	847	47,9%	5,7%
Licence and permits	2 030	62	3,1%	49	2,4%	111	5,4%	41	7,8%	17,4%
Operational Revenue	430	243	56,5%	187	43,5%	430	99,9%	46	20,9%	303,3%
Non-Exchange Revenue										
Property rates	38 855	9 688	24,9%	9 649	24,8%	19 336	49,8%	8 105	48,7%	19,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	600	229	38,2%	149	24,9%	378	63,1%	179	211,2%	(16,9%)
Licences or permits	-	273	-	242	-	515	-	210	-	15,1%
Transfer and subsidies - Operational	259 969	108 236	41,6%	84 956	32,7%	193 192	74,3%	81 731	72,7%	3,9%
Interest	-	620	-	630	-	1 250	-	757	20,0%	(16,8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	310 512	91 510	29,5%	106 129	34,2%	197 639	63,6%	99 501	61,3%	6,7%
Employee related costs	135 435	36 230	26,8%	36 123	26,7%	72 353	53,4%	30 170	47,2%	19,7%
Remuneration of councillors	17 997	4 324	24,0%	4 359	24,2%	8 683	48,2%	4 334	49,6%	,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	300	81	27,1%	199	66,3%	280	93,4%	276	324,3%	(27,8%)
Debt impairment	18 539	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	26 000	8 369	32,2%	9 991	38,4%	18 360	70,6%	6 348	62,4%	57,4%
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	29 247	8 052	27,5%	15 653	53,5%	23 705	81,0%	14 776	75,5%	5,9%
Transfers and subsidies	10 380	6 206	59,8%	9 626	92,7%	15 833	152,5%	9 994	57,6%	(3,7%)
Irrecoverable debts written off	5 100	2 578	50,6%	6 534	128,1%	9 113	178,7%	3 032	26,4%	115,5%
Operational costs	67 513	25 669	38,0%	24 041	35,6%	49 710	73,6%	30 571	111,7%	(21,4%)
Losses on disposal of Assets	-	-	-	(397)	-	(397)	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 002	31 712		(7 202)		24 511		(5 048)		
Transfers and subsidies - capital (monetary allocations)	44 165	17 805	40,3%	22 570	51,1%	40 375	91,4%	16 887	69,0%	33,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	52 167	49 517		15 368		64 886		11 839		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	52 167	49 517		15 368		64 886		11 839		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	52 167	49 517		15 368		64 886		11 839		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	52 167	49 517		15 368		64 886		11 839		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	44 865	12 195	27.2%	20 831	46.4%	33 026	73.6%	13 545	66.2%	53.8%
National Government	36 484	11 808	32.4%	14 903	40.8%	26 710	73.2%	12 171	67.0%	22.4%
Provincial Government	-	170	-	56	-	226	-	85	-	(34.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 484	11 978	32.8%	14 959	41.0%	26 936	73.8%	12 257	67.3%	22.0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 381	217	2.6%	5 872	70.1%	6 089	72.7%	1 289	58.3%	355.6%
Capital Expenditure Functional	44 865	12 195	27.2%	20 350	45.4%	32 544	72.5%	12 661	64.1%	60.7%
Municipal governance and administration	2 174	29	1.3%	1 055	48.5%	1 084	49.9%	34	8.8%	2 958.1%
Executive and Council	-	-	-	31	-	31	-	-	-	(100.0%)
Finance and administration	2 174	29	1.3%	1 024	47.1%	1 053	48.4%	34	8.8%	2 868.9%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 786	3 311	30.7%	4 639	43.0%	7 950	73.7%	7 174	100.2%	(35.3%)
Community and Social Services	870	67	7.7%	-	-	67	7.7%	(889)	86.3%	(100.0%)
Sport And Recreation	9 619	3 244	33.7%	4 615	48.0%	7 859	81.7%	8 063	103.3%	(42.8%)
Public Safety	298	-	-	24	8.0%	24	8.0%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 523	8 157	36.2%	11 110	49.3%	19 267	85.5%	5 452	43.6%	103.8%
Planning and Development	9 240	2 122	23.0%	5 788	62.6%	7 910	85.6%	3 657	30.3%	58.3%
Road Transport	13 283	6 035	45.4%	5 322	40.1%	11 357	85.5%	1 795	81.2%	196.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	9 330	528	5.7%	3 546	38.0%	4 074	43.7%	-	-	(100.0%)
Energy sources	870	188	21.6%	-	-	188	21.6%	-	-	-
Water Management	7 821	340	4.3%	3 546	45.3%	3 886	49.7%	-	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	640	-	-	-	-	-	-	-	-	-
Other	52	170	326.1%	-	-	170	326.1%	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	377 449	33 041	8,8%	286 730	76,0%	319 771	84,7%	58 754	37,6%	388,0%
Property rates	29 060	(10 127)	(34,8%)	33 518	115,3%	23 391	80,5%	-	-	(100,0%)
Service charges	2 000	(330)	(16,5%)	1 466	73,3%	1 136	56,8%	-	-	(100,0%)
Other revenue	20 734	(1 371)	(6,6%)	8 696	41,9%	7 325	35,3%	-	-	(100,0%)
Transfers and Subsidies - Operational	260 069	45 814	17,6%	193 094	74,2%	238 908	91,9%	58 751	48,8%	228,7%
Transfers and Subsidies - Capital	61 894	-	-	48 749	78,8%	48 749	78,8%	-	-	(100,0%)
Interest	3 693	(945)	(25,6%)	1 207	32,7%	262	7,1%	3	,1%	36 875,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(274 277)	(78 208)	28,5%	(4 512)	1,6%	(82 720)	30,2%	(72 272)	52,0%	(93,8%)
Suppliers and employees	(273 027)	(78 208)	28,6%	(4 512)	1,7%	(82 720)	30,3%	(72 272)	52,0%	(93,8%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 250)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	103 171	(45 166)	(43,8%)	282 218	273,5%	237 052	229,8%	(13 518)	(11,7%)	(2 187,7%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(51 595)	-	-	-	-	-	-	-	-	-
Capital assets	(51 595)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(51 595)	-	-	-	-	-	-	-	-	-
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	51 576	(45 166)	(87,6%)	282 218	547,2%	237 052	459,6%	(13 518)	(25,1%)	(2 187,7%)
Cash/cash equivalents at the year begin:	48 025	-	-	(37 308)	(77,7%)	-	-	4 921	-	(858,1%)
Cash/cash equivalents at the year end:	99 602	(37 308)	(37,5%)	244 910	245,9%	244 910	245,9%	(8 597)	(8,5%)	(2 948,8%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 977	3,3%	(2 889)	(4,8%)	924	1,5%	59 749	100,0%	59 761	47,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	407	2,2%	279	1,5%	255	1,4%	17 209	94,8%	18 150	14,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	47	13,9%	38	11,1%	35	10,3%	220	64,7%	339	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	(1)	(,1%)	-	-	-	-	702	100,1%	702	,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	362	,8%	194	,4%	349	,7%	45 870	98,1%	46 775	37,2%	-	-	-	-
Total By Income Source	2 793	2,2%	(2 378)	(1,9%)	1 563	1,2%	123 750	98,4%	125 727	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	608	1,6%	(3 695)	(9,5%)	425	1,1%	41 434	106,9%	38 772	30,8%	-	-	-	-
Commercial	1 529	5,4%	676	2,4%	519	1,8%	25 836	90,5%	28 560	22,7%	-	-	-	-
Households	404	,8%	407	,8%	398	,7%	51 878	97,7%	53 086	42,2%	-	-	-	-
Other	251	4,7%	234	4,4%	222	4,2%	4 602	86,7%	5 309	4,2%	-	-	-	-
Total By Customer Group	2 793	2,2%	(2 378)	(1,9%)	1 563	1,2%	123 750	98,4%	125 727	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	47	158,7%	-	-	62	208,9%	(80)	(267,6%)	30	6,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	220	46,8%	-	-	208	44,2%	42	9,0%	470	94,0%
Total	267	53,5%	-	-	270	54,1%	(38)	(7,5%)	500	100,0%

Contact Details

Municipal Manager	Mr Joconia Agripa Mngomezulu	035 572 1292
Financial Manager	Mr Vusi Innocent Gumede	035 572 1292

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTUBATUBA (KZN275)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24								2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure											
Operating Revenue	337 008	133 552	39,6%	101 799	30,2%	235 351	69,8%	92 362	63,5%	10,2%	
Exchange Revenue											
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	7 999	1 433	17,9%	1 393	17,4%	2 825	35,3%	1 426	50,1%	(2,3%)	
Sale of Goods and Rendering of Services	472	63	13,3%	203	42,9%	265	56,2%	215	52,0%	(5,7%)	
Agency services	-	48	-	110	-	158	-	-	-	(100,0%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	3 854	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	1 600	857	53,5%	444	27,7%	1 301	81,3%	263	40,5%	69,0%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	350	51	14,6%	26	7,4%	77	22,0%	74	26,3%	(65,2%)	
Licence and permits	3 323	699	21,0%	636	19,1%	1 336	40,2%	587	31,3%	8,5%	
Operational Revenue	67	-	-	818	1 226,2%	818	1 226,2%	667	-	22,6%	
Non-Exchange Revenue											
Property rates	52 205	23 479	45,0%	11 678	22,4%	35 157	67,3%	11 620	50,9%	,5%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	1 545	394	25,5%	317	20,5%	711	46,0%	103	17,4%	207,7%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	245 459	101 514	41,4%	79 570	32,4%	181 084	73,8%	74 038	70,1%	7,5%	
Interest	20 133	5 014	24,9%	6 604	32,8%	11 618	57,7%	3 368	40,5%	96,1%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	291 382	62 956	21,6%	67 586	23,2%	130 541	44,8%	74 249	47,7%	(9,0%)	
Employee related costs	124 684	31 579	25,3%	37 572	30,1%	69 151	55,5%	33 597	59,7%	11,8%	
Remuneration of councillors	18 524	4 308	23,3%	4 289	23,2%	8 597	46,4%	4 218	44,9%	1,7%	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	17 450	459	2,6%	42	,2%	500	2,9%	1 465	22,8%	(97,2%)	
Debt impairment	11 411	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	29 823	7 400	24,8%	6 914	23,2%	14 314	48,0%	4 597	31,3%	50,4%	
Interest	1 000	-	-	-	-	-	-	-	-	-	
Contracted services	59 699	9 276	15,5%	14 645	24,5%	23 921	40,1%	16 404	44,6%	(10,7%)	
Transfers and subsidies	80	-	-	-	-	-	-	26	17,2%	(100,0%)	
Irrecoverable debts written off	1 268	2 627	207,2%	-	-	2 627	207,2%	5 838	53,2%	(100,0%)	
Operational costs	27 443	7 307	26,6%	4 124	15,0%	11 431	41,7%	8 106	47,9%	(49,1%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	45 626	70 597		34 213		104 810		18 113			
Transfers and subsidies - capital (monetary allocations)	47 975	16 027	33,4%	11 730	24,5%	27 757	57,9%	6 134	62,8%	91,2%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	93 601	86 623		45 943		132 567		24 247			
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	93 601	86 623		45 943		132 567		24 247			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	93 601	86 623		45 943		132 567		24 247			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	93 601	86 623		45 943		132 567		24 247			

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	47 556	8 326	17,5%	7 775	16,3%	16 102	33,9%	919	26,1%	746,2%
National Government	37 456	7 424	19,8%	7 797	20,8%	15 221	40,6%	919	21,7%	748,6%
Provincial Government	4 261	539	12,7%	-	-	539	12,7%	-	101,2%	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	41 717	7 963	19,1%	7 797	18,7%	15 760	37,8%	919	34,4%	748,6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 839	363	6,2%	(22)	(,4%)	341	5,8%	-	1,4%	(100,0%)
Capital Expenditure Functional	47 556	8 326	17,5%	7 775	16,3%	16 102	33,9%	919	26,1%	746,2%
Municipal governance and administration	2 572	363	14,1%	(22)	(,8%)	341	13,3%	-	2,5%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 572	363	14,1%	(22)	(,8%)	341	13,3%	-	2,7%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	14 300	4 086	28,6%	-	-	4 086	28,6%	-	13,3%	-
Community and Social Services	13 635	4 086	30,0%	-	-	4 086	30,0%	-	15,2%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	665	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 582	3 877	12,7%	7 797	25,5%	11 674	38,2%	919	46,4%	748,6%
Planning and Development	5 109	340	6,7%	-	-	340	6,7%	-	54,6%	-
Road Transport	25 474	3 538	13,9%	7 797	30,6%	11 335	44,5%	919	42,9%	748,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	102	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	102	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	369 008	48	-	62	-	110	-	-	-	(100,0%)
Property rates	44 281	-	-	-	-	-	-	-	-	-
Service charges	7 359	-	-	-	-	-	-	-	-	-
Other revenue	21 205	48	2%	62	3%	110	5%	-	-	(100,0%)
Transfers and Subsidies - Operational	246 589	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	47 975	-	-	-	-	-	-	-	-	-
Interest	1 600	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(255 261)	-	-	-	-	-	-	1 238	1,8%	(100,0%)
Suppliers and employees	(255 182)	-	-	-	-	-	-	1 238	1,8%	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(80)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	113 747	48	-	62	,1%	110	,1%	1 238	(5,6%)	(95,0%)
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	(54 690)	-	-	-	-	-	-	-	-	-
Capital assets	(54 690)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(54 690)	-	-	-	-	-	-	-	-	-
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	59 057	48	,1%	62	,1%	110	,2%	1 238	(15,6%)	(95,0%)
Cash/cash equivalents at the year begin:	6 642	(314)	(4,7%)	(1 395)	(21,0%)	(314)	(4,7%)	(2 521)	10,9%	(44,7%)
Cash/cash equivalents at the year end:	65 699	(1 033)	(1,6%)	(2 082)	(3,2%)	(2 082)	(3,2%)	(2 161)	(2,9%)	(3,6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 770	2,9%	2 119	1,6%	2 253	1,7%	121 645	93,7%	129 787	51,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	553	2,6%	449	2,1%	396	1,9%	19 942	93,4%	21 340	8,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	(1)	33,3%	(2)	66,7%	(3)	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 234	2,3%	2 206	2,2%	2 241	2,3%	91 399	93,2%	98 080	39,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6)	(,3%)	(6)	(,3%)	(5)	(,3%)	1 762	100,9%	1 746	,7%	-	-	-	-
Total By Income Source	6 551	2,6%	4 768	1,9%	4 884	1,9%	234 747	93,5%	250 950	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	795	2,0%	125	,3%	568	1,4%	38 763	96,3%	40 250	16,0%	-	-	-	-
Commercial	1 744	4,7%	1 039	2,8%	1 135	3,1%	32 800	89,3%	36 718	14,6%	-	-	-	-
Households	3 078	2,2%	2 716	1,9%	2 206	1,6%	134 338	94,4%	142 339	56,7%	-	-	-	-
Other	934	3,0%	889	2,8%	975	3,1%	28 646	91,2%	31 644	12,6%	-	-	-	-
Total By Customer Group	6 551	2,6%	4 768	1,9%	4 884	1,9%	234 747	93,5%	250 950	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(11 726)	324,2%	950	(26,3%)	(329)	9,1%	7 488	(207,0%)	(3 617)	37,0%
Auditor-General	-	-	-	-	(643)	(1 062,3%)	703	1 162,3%	61	(6%)
Other	(16 813)	269,9%	(1 197)	19,2%	672	(10,8%)	11 107	(178,3%)	(6 230)	63,7%
Total	(28 539)	291,6%	(247)	2,5%	(300)	3,1%	19 298	(197,2%)	(9 787)	100,0%

Contact Details

Municipal Manager	Mr Thamsanqa V. Xulu	035 550 0069
Financial Manager	Ms Babazile Shandu	035 550 0069

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HLABISA BIG FIVE (KZN276)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24								2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure											
Operating Revenue	196 504	81 240	41,3%	59 840	30,5%	141 080	71,8%	53 932	60,2%	11,0%	
Exchange Revenue											
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	2	-	1	-	3	-	-	-	(100,0%)	
Service charges - Waste Management	1 890	532	28,2%	543	28,7%	1 075	56,9%	532	58,7%	2,1%	
Sale of Goods and Rendering of Services	753	71	9,4%	49	6,4%	120	15,9%	26	10,2%	87,1%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	2 100	2 497	118,9%	2 263	107,8%	4 760	226,7%	1 375	166,6%	64,6%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	592	73	12,4%	91	15,4%	165	27,8%	85	26,0%	7,1%	
Licence and permits	2 750	391	14,2%	357	13,0%	749	27,2%	303	29,8%	18,1%	
Operational Revenue	-	18	-	30	-	48	-	18	-	68,2%	
Non-Exchange Revenue											
Property rates	29 438	14 014	47,6%	4 511	15,3%	18 525	62,9%	2 791	64,9%	61,6%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	400	22	5,4%	22	5,4%	43	10,8%	21	10,4%	4,0%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	158 381	63 620	40,2%	51 972	32,8%	115 592	73,0%	48 782	59,1%	6,5%	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	200	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	211 946	41 423	19,5%	55 762	26,3%	97 185	45,9%	46 604	41,1%	19,6%	
Employee related costs	92 653	20 517	22,1%	25 093	27,1%	45 610	49,2%	24 872	55,6%	,9%	
Remuneration of councillors	11 164	2 171	19,4%	2 746	24,6%	4 917	44,0%	2 172	60,8%	26,4%	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	-	-	-	-	-	-	-	-	-	-	
Debt impairment	8 127	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	20 600	-	-	8 732	42,4%	8 732	42,4%	3 649	16,7%	139,3%	
Interest	1 000	-	-	-	-	-	-	0	-	(100,0%)	
Contracted services	36 705	6 418	17,5%	7 603	20,7%	14 021	38,2%	4 960	40,4%	53,3%	
Transfers and subsidies	3 147	298	9,5%	530	16,8%	828	26,3%	345	23,3%	53,6%	
Irrecoverable debts written off	-	6	-	188	-	194	-	-	-	(100,0%)	
Operational costs	38 550	12 012	31,2%	10 871	28,2%	22 883	59,4%	10 607	37,9%	2,5%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(15 442)	39 817		4 079		43 895		7 328			
Transfers and subsidies - capital (monetary allocations)	31 137	4 222	13,6%	10 212	32,8%	14 434	46,4%	6 661	43,6%	53,3%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	15 695	44 039		14 290		58 329		13 989			
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	15 695	44 039		14 290		58 329		13 989			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	15 695	44 039		14 290		58 329		13 989			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	15 695	44 039		14 290		58 329		13 989			

Part 2: Capital Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	35 190	4 555	12,9%	10 553	30,0%	15 108	42,9%	2 490	17,6%	323,9%
National Government	26 668	4 154	15,6%	7 652	28,7%	11 806	44,3%	(1 186)	4,5%	(745,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	26 668	4 154	15,6%	7 652	28,7%	11 806	44,3%	(1 186)	6,4%	(745,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 522	401	4,7%	2 901	34,0%	3 303	38,8%	3 676	45,6%	(21,1%)
Capital Expenditure Functional	35 190	4 555	12,9%	10 553	30,0%	15 108	42,9%	3 313	20,5%	218,5%
Municipal governance and administration	7 304	-	-	2 901	39,7%	2 901	39,7%	1 090	36,2%	166,3%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	7 304	-	-	2 901	39,7%	2 901	39,7%	1 090	36,2%	166,3%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	22 884	3 366	14,7%	5 038	22,0%	8 405	36,7%	2 020	50,1%	149,4%
Community and Social Services	11 279	2 838	25,2%	4 339	38,5%	7 178	63,6%	1 663	38,4%	160,9%
Sport And Recreation	9 144	120	1,3%	623	6,8%	743	8,1%	357	-	74,4%
Public Safety	2 461	408	16,6%	76	3,1%	485	19,7%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 828	1 106	22,9%	2 613	54,1%	3 719	77,0%	203	4,9%	1 186,6%
Planning and Development	1 739	862	49,6%	2 768	159,1%	3 630	208,7%	203	4,9%	1 262,7%
Road Transport	3 089	244	7,9%	(155)	(5,0%)	89	2,9%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	174	83	47,7%	-	-	83	47,7%	-	6,3%	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	174	83	47,7%	-	-	83	47,7%	-	6,3%	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	220 476	41 368	18,8%	115 405	52,3%	156 773	71,1%	54 910	36,8%	110,2%
Property rates	20 607	(925)	(4,5%)	14 175	68,8%	13 250	64,3%	-	-	(100,0%)
Service charges	1 323	(41)	(3,1%)	609	46,0%	568	42,9%	-	-	(100,0%)
Other revenue	4 329	(53 159)	(1 228,1%)	55 384	1 279,5%	2 225	51,4%	-	1 214,5%	(100,0%)
Transfers and Subsidies - Operational	160 981	54 945	34,1%	60 296	37,5%	115 240	71,6%	167	2%	36 019,5%
Transfers and Subsidies - Capital	31 137	41 500	133,3%	(20 800)	(66,8%)	20 700	66,5%	54 743	132,1%	(138,0%)
Interest	2 100	(951)	(45,3%)	5 741	273,4%	4 790	228,1%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(195 451)	(21 588)	11,0%	(54 170)	27,7%	(75 758)	38,8%	223	(,7%)	(24 358,5%)
Suppliers and employees	(189 505)	(21 588)	11,4%	(54 170)	28,6%	(75 758)	40,0%	1 477	(2,0%)	(3 768,4%)
Finance charges	(200)	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 747)	-	-	-	-	-	-	(1 253)	22,9%	(100,0%)
Net Cash from/(used) Operating Activities	25 024	19 780	79,0%	61 235	244,7%	81 015	323,7%	55 133	232,5%	11,1%
Cash Flow from Investing Activities										
Receipts	(17 107)	20 107	(117,5%)	(20 107)	117,5%	-	-	-	-	(100,0%)
Proceeds on disposal of PPE	3 000	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(20 107)	20 107	(100,0%)	(20 107)	100,0%	-	-	-	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(40 469)	-	-	-	-	-	-	-	-	-
Capital assets	(40 469)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(57 576)	20 107	(34,9%)	(20 107)	34,9%	-	-	-	-	(100,0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(32 551)	39 887	(122,5%)	41 127	(126,3%)	81 015	(248,9%)	55 133	(650,7%)	(25,4%)
Cash/cash equivalents at the year begin:	69 141	-	-	137 006	198,2%	-	-	31 919	-	329,2%
Cash/cash equivalents at the year end:	36 590	137 006	374,4%	178 133	486,8%	178 133	486,8%	87 052	222,5%	104,6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	996	2,5%	(773)	(2,0%)	632	1,6%	38 416	97,8%	39 271	64,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	191	1,2%	193	1,2%	169	1,0%	15 793	96,6%	16 345	26,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	39	100,0%	39	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	5 494	100,0%	5 494	9,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	1	244,9%	-	-	(1)	(144,9%)	0	-	-	-	-	-
Total By Income Source	1 187	1,9%	(579)	(,9%)	800	1,3%	59 742	97,7%	61 150	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	699	4,3%	(1 127)	(6,9%)	326	2,0%	16 475	100,6%	16 373	26,8%	-	-	-	-
Commercial	391	2,6%	216	1,5%	227	1,5%	13 963	94,4%	14 797	24,2%	-	-	-	-
Households	62	,2%	298	1,1%	214	,8%	27 471	98,0%	28 045	45,9%	-	-	-	-
Other	35	1,8%	35	1,8%	34	1,7%	1 833	94,7%	1 936	3,2%	-	-	-	-
Total By Customer Group	1 187	1,9%	(579)	(,9%)	800	1,3%	59 742	97,7%	61 150	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	641	43,4%	700	47,4%	(3)	(,2%)	140	9,5%	1 478	100,0%
Auditor-General	(789)	(466,4%)	958	566,4%	-	-	-	-	169	11,4%
Other	-	-	-	-	-	-	(170)	100,0%	(170)	(11,5%)
Total	(148)	(10,0%)	1 657	112,2%	(3)	(,2%)	(29)	(2,0%)	1 478	100,0%

Contact Details

Municipal Manager	Dr Vusumuzi Joseph Mthembu	035 838 8500
Financial Manager	Mr Jabulani Million Nikosi	035 838 8510

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMKHANYAKUDE (DC27)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter		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	671 896	273 393	40,7%	182 819	27,2%	456 213	67,9%	209 556	73,3%	(12,8%)
Exchange Revenue										
Service charges - Electricity	6 409	1 064	16,6%	1 076	16,8%	2 141	33,4%	880	33,9%	22,3%
Service charges - Water	34 886	10 452	30,0%	10 038	28,8%	20 489	58,7%	8 108	46,0%	23,8%
Service charges - Waste Water Management	455	120	26,3%	95	20,8%	214	47,1%	126	43,7%	(25,1%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	189	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	15 760	4 503	28,6%	4 455	28,3%	8 958	56,8%	2 824	18,1%	57,7%
Interest earned from Current and Non Current Assets	7 363	6 796	92,3%	5 411	73,5%	12 206	165,8%	3 383	78,6%	59,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	264	44	16,9%	53	19,9%	97	36,8%	41	21,8%	29,6%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	(392)	-	(392)	-	-	-	(100,0%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	606 570	248 014	40,9%	162 085	26,7%	410 099	67,6%	194 194	76,6%	(16,5%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	2 400	-	-	-	2 400	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	675 136	130 645	19,4%	149 424	22,1%	280 069	41,5%	218 865	43,4%	(31,7%)
Employee related costs	219 697	59 470	27,1%	54 134	24,6%	113 604	51,7%	67 794	45,7%	(20,1%)
Remuneration of councillors	9 944	2 785	28,0%	3 280	33,0%	6 065	61,0%	3 418	48,3%	(4,0%)
Bulk purchases - electricity	30 055	8 703	29,0%	3 750	12,5%	12 454	41,4%	3 485	17,2%	7,6%
Inventory consumed	106 173	11 023	10,4%	806	,8%	11 829	11,1%	57 004	60,1%	(98,6%)
Debt impairment	30 859	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	53 922	-	-	-	-	-	-	26 536	43,1%	(100,0%)
Interest	1 743	-	-	88	5,1%	88	5,1%	796	206,6%	(88,9%)
Contracted services	100 007	15 694	15,7%	51 061	51,1%	66 755	66,8%	18 383	23,2%	177,8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	122 736	32 970	26,9%	36 304	29,6%	69 274	56,4%	41 449	60,0%	(12,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 240)	142 748		33 395		176 143		(9 309)		
Transfers and subsidies - capital (monetary allocations)	247 722	42 891	17,3%	116 654	47,1%	159 545	64,4%	38 065	21,3%	206,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	244 482	185 639		150 049		335 688		28 756		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	244 482	185 639		150 049		335 688		28 756		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	244 482	185 639		150 049		335 688		28 756		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	3 240	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	247 722	185 639		150 049		335 688		28 756		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	233 671	40 602	17,4%	67 310	28,8%	107 912	46,2%	19 408	12,4%	246,8%
National Government	232 802	40 602	17,4%	67 310	28,9%	107 912	46,4%	19 408	13,1%	246,8%
Provincial Government	870	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparmt Agency)	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	233 671	40 602	17,4%	67 310	28,8%	107 912	46,2%	19 408	12,4%	246,8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	233 671	40 602	17,4%	67 310	28,8%	107 912	46,2%	19 408	12,4%	246,8%
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	870	-	-	-	-	-	-	-	-	-
Planning and Development	870	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	232 802	40 602	17,4%	67 310	28,9%	107 912	46,4%	19 408	13,1%	246,8%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	173 300	37 425	21,6%	59 307	34,2%	96 732	55,8%	16 365	12,3%	262,4%
Waste Water Management	59 502	3 177	5,3%	8 003	13,4%	11 180	18,8%	3 043	14,5%	163,0%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	963 463	43 755	4,5%	593 814	61,6%	637 570	66,2%	228 589	48,8%	159,8%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	19 487	6 462	33,2%	7 661	39,3%	14 123	72,5%	12 484	56,4%	(38,6%)
Other revenue	82 321	31 469	38,2%	24 462	29,7%	55 931	67,9%	23 093	635,6%	5,9%
Transfers and Subsidies - Operational	606 570	5 518	,9%	441 502	72,8%	447 020	73,7%	191 050	71,7%	131,1%
Transfers and Subsidies - Capital	247 722	-	-	120 000	48,4%	120 000	48,4%	1 627	,5%	7 275,5%
Interest	7 363	306	4,2%	189	2,6%	495	6,7%	335	19,0%	(43,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(639 339)	(140 947)	22,0%	(227 023)	35,5%	(367 970)	57,6%	(128 991)	45,3%	76,0%
Suppliers and employees	(639 339)	(140 947)	22,0%	(227 023)	35,5%	(367 970)	57,6%	(128 991)	45,3%	76,0%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	324 124	(97 192)	(30,0%)	366 792	113,2%	269 600	83,2%	99 599	55,9%	268,3%
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	(268 722)	-	-	-	-	-	-	-	-	-
Capital assets	(268 722)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(268 722)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	55 403	(97 192)	(175,4%)	366 792	662,0%	269 600	486,6%	99 599	(1 617,2%)	268,3%
Cash/cash equivalents at the year begin:	174 618	-	-	43 549	24,9%	-	-	69 570	-	(37,4%)
Cash/cash equivalents at the year end:	230 020	43 549	18,9%	410 341	178,4%	410 341	178,4%	169 168	90,5%	142,6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 485	2,3%	3 933	2,6%	2 698	1,8%	143 440	93,4%	153 555	61,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	232	1,8%	295	2,1%	213	1,6%	12 330	94,5%	13 050	5,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	32	,1%	26	,1%	(5)	-	29 117	99,8%	29 171	11,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 540	2,9%	1 448	2,7%	1 491	2,8%	49 412	91,7%	53 890	21,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(244)	100,0%	(244)	(,1%)	-	-	-	-
Total By Income Source	5 289	2,1%	5 682	2,3%	4 398	1,8%	234 054	93,8%	249 422	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 161	4,2%	1 159	4,2%	901	3,3%	24 372	86,3%	27 594	11,1%	-	-	-	-
Commercial	1 878	2,4%	2 118	2,7%	1 233	1,6%	72 470	93,3%	77 700	31,2%	-	-	-	-
Households	2 187	1,6%	2 312	1,7%	2 212	1,6%	132 594	95,2%	139 305	55,9%	-	-	-	-
Other	63	1,3%	92	1,9%	50	1,0%	4 618	95,7%	4 823	1,9%	-	-	-	-
Total By Customer Group	5 289	2,1%	5 682	2,3%	4 398	1,8%	234 054	93,8%	249 422	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	-	-	-	-	-	-	17 525	100,0%	17 525	15,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	(1 731)	72,4%	(659)	27,6%	-	-	-	-	(2 390)	(2,2%)
Trade Creditors	(22 878)	(22,5%)	(34)	-	362	,4%	124 031	122,2%	101 481	92,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(23 316)	367,9%	9 798	(154,6%)	1 435	(22,6%)	5 747	(90,7%)	(6 337)	(5,7%)
Total	(47 925)	(43,5%)	9 105	8,3%	1 796	1,6%	147 303	133,6%	110 279	100,0%

Contact Details

Municipal Manager	Mr Wilfred Musakwukhethi Nxumalo	035 573 8615
Financial Manager	Mr Sigho Ndiabandaba	035 573 8696

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MFOLOZI (KZN281)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	223 196	83 924	37,6%	67 169	30,1%	151 094	67,7%	62 418	63,5%	7,6%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	707	165	23,4%	117	16,6%	282	39,9%	166	43,1%	(29,4%)
Sale of Goods and Rendering of Services	83	13	15,0%	25	30,6%	38	45,6%	10	46,8%	158,5%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 327	1 597	68,6%	562	24,2%	2 159	92,8%	700	68,0%	(19,7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	711	48	6,7%	98	13,7%	145	20,4%	84	18,8%	16,1%
Licence and permits	-	0	-	1	-	1	-	1	-	(20,8%)
Operational Revenue	146	-	-	-	-	-	-	10	7,4%	(100,0%)
Non-Exchange Revenue										
Property rates	30 098	4 455	14,8%	5 527	18,4%	9 982	33,2%	3 303	22,1%	67,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	480	21	4,5%	15	3,0%	36	7,5%	9	4,0%	63,5%
Licences or permits	451	59	13,2%	38	8,4%	97	21,6%	208	98,1%	(81,9%)
Transfer and subsidies - Operational	186 846	77 281	41,4%	60 467	32,4%	137 748	73,7%	57 913	71,3%	4,4%
Interest	1 348	284	21,1%	320	23,8%	605	44,8%	15	-	2 055,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	222 246	51 113	23,0%	56 976	25,6%	108 089	48,6%	54 910	50,6%	3,8%
Employee related costs	90 855	19 789	21,8%	22 255	24,5%	42 044	46,3%	21 700	49,3%	2,6%
Remuneration of councillors	13 457	3 272	24,3%	4 311	32,0%	7 583	56,3%	3 492	51,8%	23,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 099	445	40,5%	723	65,8%	1 168	106,2%	378	28,3%	91,1%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	23 603	-	-	-	-	-	-	4 086	44,4%	(100,0%)
Interest	357	-	-	2	4%	2	4%	-	-	(100,0%)
Contracted services	47 430	13 251	27,9%	12 847	27,1%	26 097	55,0%	12 461	55,2%	3,1%
Transfers and subsidies	2 420	806	33,3%	1 673	69,1%	2 479	102,4%	923	56,8%	81,2%
Irrecoverable debts written off	1 577	-	-	-	-	-	-	-	-	-
Operational costs	41 446	13 551	32,7%	15 166	36,6%	28 716	69,3%	11 869	54,3%	27,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	950	32 811		10 194		43 004		7 508		
Transfers and subsidies - capital (monetary allocations)	32 127	6 997	21,8%	19 060	59,3%	26 057	81,1%	12 916	89,3%	47,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	33 077	39 808		29 254		69 062		20 424		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	33 077	39 808		29 254		69 062		20 424		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	33 077	39 808		29 254		69 062		20 424		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	33 077	39 808		29 254		69 062		20 424		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	40 311	10 495	26,0%	24 629	61,1%	35 124	87,1%	11 429	67,7%	115,5%
National Government	25 328	9 519	37,6%	15 357	60,6%	24 876	98,2%	11 261	83,4%	36,4%
Provincial Government	2 609	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 937	9 519	34,1%	15 357	55,0%	24 876	89,0%	11 261	83,4%	36,4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 374	975	7,9%	9 272	74,9%	10 248	82,8%	168	20,4%	5 423,2%
Capital Expenditure Functional	40 311	10 495	26,0%	24 629	61,1%	35 124	87,1%	11 429	67,7%	115,5%
Municipal governance and administration	9 035	821	9,1%	8 860	98,1%	9 681	107,1%	177	26,5%	4 908,1%
Executive and Council	160	44	27,5%	-	-	44	27,5%	-	6,4%	-
Finance and administration	8 875	777	8,8%	8 860	99,8%	9 637	108,6%	177	27,5%	4 908,1%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 807	1 700	12,3%	5 595	40,5%	7 296	52,8%	2 360	112,9%	137,1%
Community and Social Services	12 989	1 427	11,0%	3 848	29,6%	5 275	40,6%	2 360	135,7%	63,1%
Sport And Recreation	435	273	62,8%	1 667	383,3%	1 940	446,1%	-	-	(100,0%)
Public Safety	383	-	-	81	21,2%	81	21,2%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 978	7 915	46,6%	9 866	58,1%	17 781	104,7%	8 889	73,5%	11,0%
Planning and Development	2 087	643	30,8%	856	41,0%	1 499	71,8%	36	-	2 305,4%
Road Transport	14 891	7 272	48,8%	9 010	60,5%	16 282	109,3%	8 853	73,3%	1,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	491	59	12,0%	308	62,7%	366	74,7%	4	6,8%	8 284,3%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	491	59	12,0%	308	62,7%	366	74,7%	4	6,8%	8 284,3%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	263 255	(17 288)	(6,6%)	187 474	71,2%	170 186	64,6%	3 721	1,5%	4 938,0%
Property rates	24 621	(2 711)	(11,0%)	7 550	30,7%	4 840	19,7%	-	-	(100,0%)
Service charges	488	(54)	(11,1%)	28	5,7%	(26)	(5,4%)	-	-	(100,0%)
Other revenue	9 674	(72)	(,7%)	17 263	178,4%	17 190	177,7%	3 721	20,6%	363,9%
Transfers and Subsidies - Operational	196 346	(2 312)	(1,2%)	136 180	69,4%	133 868	68,2%	-	-	(100,0%)
Transfers and Subsidies - Capital	32 127	(11 000)	(34,2%)	26 000	80,9%	15 000	46,7%	-	-	(100,0%)
Interest	-	(1 139)	-	454	-	(685)	-	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(217 069)	1 681	(,8%)	(1 683)	,8%	(2)	-	(95)	-	1 678,0%
Suppliers and employees	(205 149)	1 681	(,8%)	(1 683)	,8%	(2)	-	(95)	-	1 678,0%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(11 920)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	46 186	(15 607)	(33,8%)	185 791	402,3%	170 184	368,5%	3 627	8,1%	5 023,1%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(43 445)	-	-	-	-	-	-	-	-	-
Capital assets	(43 445)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(43 445)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 224)	(612)	50,0%	-	-	(612)	50,0%	-	78,6%	-
Repayment of borrowing	(1 224)	(612)	50,0%	-	-	(612)	50,0%	-	78,6%	-
Net Cash from/(used) Financing Activities	(1 224)	(612)	50,0%	-	-	(612)	50,0%	-	78,6%	-
Net Increase/(Decrease) in cash held	1 517	(16 219)	(1 068,9%)	185 791	12 244,4%	169 572	11 175,5%	3 627	35,4%	5 023,1%
Cash/cash equivalents at the year begin:	21 761	-	-	(16 219)	(74,5%)	-	-	(556)	-	2 818,9%
Cash/cash equivalents at the year end:	23 278	(16 219)	(69,7%)	169 572	728,5%	169 572	728,5%	3 071	10,7%	5 421,9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 806	10,1%	1 609	9,0%	1 487	8,3%	12 939	72,5%	17 841	76,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	45	5,1%	28	3,1%	808	91,8%	881	3,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	144	100,0%	144	,6%	-	-	-	-
Interest on Arrear Debtor Accounts	105	2,3%	98	2,1%	91	1,9%	4 368	93,7%	4 661	19,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2)	4,7%	(1)	3,1%	(24)	52,1%	(18)	40,1%	(45)	(2%)	-	-	-	-
Total By Income Source	1 909	8,1%	1 751	7,5%	1 582	6,7%	18 241	77,7%	23 482	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	632	9,1%	607	8,7%	533	7,6%	5 200	74,6%	6 973	29,7%	-	-	-	-
Commercial	843	8,3%	810	8,0%	733	7,2%	7 738	76,4%	10 124	43,1%	-	-	-	-
Households	141	3,8%	96	2,5%	85	2,3%	3 437	91,4%	3 759	16,0%	-	-	-	-
Other	292	11,1%	237	9,0%	231	8,8%	1 866	71,0%	2 626	11,2%	-	-	-	-
Total By Customer Group	1 909	8,1%	1 751	7,5%	1 582	6,7%	18 241	77,7%	23 482	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(625)	(1 215,9%)	448	872,2%	(68)	(132,1%)	296	575,8%	51	7,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(1 467)	(231,9%)	957	151,3%	534	84,5%	608	96,2%	632	92,5%
Total	(2 092)	(305,9%)	1 405	205,5%	467	68,2%	904	132,2%	684	100,0%

Contact Details

Municipal Manager	Mr Langelihle Sphiwekuhle	035 580 1421
Financial Manager	Mr Zakhele Jeffrey Ndlovu	035 580 1421

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLATHUZE (KZN282)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	4 931 451	1 479 474	30,0%	1 133 786	23,0%	2 613 260	53,0%	970 247	51,1%	16,9%
Exchange Revenue										
Service charges - Electricity	2 150 331	599 679	27,9%	421 489	19,6%	1 021 168	47,5%	357 634	50,7%	17,9%
Service charges - Water	588 970	156 932	26,6%	130 579	22,2%	287 511	48,8%	111 510	51,7%	17,1%
Service charges - Waste Water Management	119 676	30 376	25,4%	30 252	25,3%	60 628	50,7%	30 260	52,6%	-
Service charges - Waste Management	114 792	29 298	25,5%	29 380	25,6%	58 678	51,1%	26 835	46,7%	9,5%
Sale of Goods and Rendering of Services	12 366	31 989	258,7%	30 064	243,1%	62 053	501,8%	2 541	37,4%	1 083,3%
Agency services	6 365	1 620	25,5%	2 650	41,6%	4 270	67,1%	785	33,1%	237,8%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	29	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	64 500	2 709	4,2%	14 962	23,2%	17 671	27,4%	9 072	25,5%	64,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	850	492	57,9%	490	57,6%	982	115,5%	465	113,7%	5,4%
Rental from Fixed Assets	16 074	2 750	17,1%	2 339	14,6%	5 090	31,7%	2 121	76,6%	10,3%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	8 625	1 766	20,5%	1 848	21,4%	3 614	41,9%	3 799	159,1%	(51,3%)
Non-Exchange Revenue										
Property rates	736 829	230 722	31,3%	131 887	17,9%	362 609	49,2%	138 633	49,3%	(4,9%)
Surcharges and Taxes	6 332	745	11,8%	1 978	31,2%	2 723	43,0%	-	-	(100,0%)
Fines, penalties and forfeits	15 754	504	3,2%	931	5,9%	1 436	9,1%	529	3,6%	76,1%
Licences or permits	3 632	557	15,3%	1 066	29,3%	1 623	44,7%	757	39,0%	40,8%
Transfer and subsidies - Operational	551 827	230 360	41,7%	189 259	34,3%	419 619	76,0%	159 542	69,0%	18,6%
Interest	-	562	-	237	-	799	-	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	534 500	158 412	29,6%	144 373	27,0%	302 785	56,6%	125 765	46,9%	14,8%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	4 937 024	1 313 913	26,6%	1 249 790	25,3%	2 563 703	51,9%	1 093 900	49,4%	14,3%
Employee related costs	1 212 559	284 541	23,5%	291 623	24,1%	576 164	47,5%	266 718	44,7%	9,3%
Remuneration of councillors	35 510	7 292	20,5%	8 118	22,9%	15 410	43,4%	8 500	44,2%	(4,5%)
Bulk purchases - electricity	1 492 128	408 692	27,4%	323 246	21,7%	731 938	49,1%	253 948	51,2%	27,3%
Inventory consumed	460 979	154 989	33,6%	126 190	27,4%	281 179	61,0%	123 006	44,3%	2,6%
Debt impairment	173 883	41 401	23,8%	41 420	23,8%	82 821	47,6%	43 128	50,0%	(4,0%)
Depreciation and amortisation	320 160	77 893	24,3%	78 144	24,4%	156 037	48,7%	83 496	51,1%	(6,4%)
Interest	130 491	34 340	26,3%	43 565	33,4%	77 905	59,7%	18 857	51,1%	131,0%
Contracted services	409 217	127 255	31,1%	136 665	33,4%	263 920	64,5%	110 994	43,7%	23,1%
Transfers and subsidies	14 759	1 782	12,1%	1 457	9,9%	3 239	21,9%	3 955	39,9%	(63,1%)
Irrecoverable debts written off	-	9 489	-	2 121	-	11 610	-	758	-	179,7%
Operational costs	343 730	82 277	23,9%	88 591	25,8%	170 867	49,7%	86 804	52,3%	2,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	495	-	(100,0%)
Other Losses	343 610	83 962	24,4%	108 651	31,6%	192 612	56,1%	93 240	80,0%	16,5%
Surplus/(Deficit)	(5 573)	165 561		(116 004)		49 557		(123 653)		
Transfers and subsidies - capital (monetary allocations)	218 836	71 801	32,8%	23 549	10,8%	95 350	43,6%	8 319	15,1%	183,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	213 263	237 362		(92 455)		144 907		(115 334)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	213 263	237 362		(92 455)		144 907		(115 334)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	213 263	237 362		(92 455)		144 907		(115 334)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	213 263	237 362		(92 455)		144 907		(115 334)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	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	802 941	193 901	24,1%	266 757	33,2%	460 658	57,4%	283 204	58,9%	(5,8%)
National Government	218 836	60 911	27,8%	62 630	28,6%	123 541	56,5%	51 891	52,1%	20,7%
Provincial Government	-	-	-	-	-	-	-	664	6,1%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agenc	-	2 194	-	-	-	2 194	-	-	-	-
Transfers recognised - capital	218 836	63 105	28,8%	62 630	28,6%	125 735	57,5%	52 555	49,7%	19,2%
Borrowing	406 569	89 425	22,0%	150 627	37,0%	240 051	59,0%	167 081	71,3%	(9,8%)
Internally generated funds	177 536	41 372	23,3%	53 501	30,1%	94 872	53,4%	63 567	46,7%	(15,8%)
Capital Expenditure Functional	802 941	193 901	24,1%	266 757	33,2%	460 658	57,4%	283 204	58,9%	(5,8%)
Municipal governance and administration	68 791	14 850	21,6%	801	1,2%	15 652	22,8%	16 215	102,5%	(95,1%)
Executive and Council	118	-	-	34	28,6%	34	28,6%	29	20,4%	17,4%
Finance and administration	68 673	14 850	21,6%	768	1,1%	15 618	22,7%	16 186	102,7%	(95,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	107 478	18 850	17,5%	63 927	59,5%	82 777	77,0%	45 898	80,9%	39,3%
Community and Social Services	71 074	2 301	3,2%	23 083	32,5%	25 384	35,7%	5 983	12,6%	285,8%
Sport And Recreation	34 620	16 538	47,8%	40 633	117,4%	57 171	165,1%	39 557	162,3%	2,7%
Public Safety	1 785	11	,6%	211	11,8%	222	12,4%	359	15,3%	(41,2%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	155 315	14 373	9,3%	32 785	21,1%	47 159	30,4%	13 106	12,0%	150,2%
Planning and Development	22 127	1 506	6,8%	1 251	5,7%	2 757	12,5%	274	,6%	356,6%
Road Transport	131 940	12 729	9,6%	31 523	23,9%	44 252	33,5%	12 451	16,1%	153,2%
Environmental Protection	1 248	138	11,1%	12	1,0%	150	12,0%	382	15,3%	(96,8%)
Trading Services	465 913	145 386	31,2%	165 814	35,6%	311 200	66,8%	205 322	68,4%	(19,2%)
Energy sources	125 935	1	-	45 898	36,4%	45 899	36,4%	35 650	75,4%	28,7%
Water Management	202 482	118 165	58,4%	84 629	41,8%	202 795	100,2%	145 362	79,9%	(41,8%)
Waste Water Management	125 266	25 284	20,2%	35 287	28,2%	60 570	48,4%	24 311	42,6%	45,1%
Waste Management	12 230	1 936	15,8%	-	-	1 936	15,8%	-	2,0%	-
Other	5 444	442	8,1%	3 429	63,0%	3 871	71,1%	2 663	23,2%	28,8%

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	4 897 626	1 305 523	26,7%	1 197 331	24,4%	2 502 854	51,1%	974 237	49,3%	22,9%
Property rates	705 882	149 404	21,2%	143 810	20,4%	293 214	41,5%	166 944	47,3%	(13,9%)
Service charges	3 265 019	649 385	19,9%	690 320	21,1%	1 339 705	41,0%	591 049	54,6%	16,8%
Other revenue	91 561	188 408	205,8%	148 167	161,8%	336 575	367,6%	22 919	11,3%	546,5%
Transfers and Subsidies - Operational	551 827	224 154	40,6%	175 259	31,8%	399 413	72,4%	158 283	69,2%	10,7%
Transfers and Subsidies - Capital	218 836	88 000	40,2%	32 000	14,6%	120 000	54,8%	29 434	48,9%	8,7%
Interest	64 500	6 172	9,6%	7 776	12,1%	13 948	21,6%	5 609	8,4%	38,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(4 111 053)	(1 174 551)	28,6%	(1 056 602)	25,7%	(2 231 153)	54,3%	(954 281)	54,9%	10,7%
Suppliers and employees	(3 965 804)	(1 174 551)	29,6%	(976 221)	24,6%	(2 150 773)	54,2%	(913 020)	54,9%	6,9%
Finance charges	(130 491)	-	-	(80 381)	61,6%	(80 381)	61,6%	(41 261)	56,6%	94,8%
Transfers and grants	(14 759)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	786 573	130 972	16,7%	140 729	17,9%	271 701	34,5%	19 957	14,7%	605,2%
Cash Flow from Investing Activities										
Receipts	-	55 710	-	-	-	55 710	-	-	-	-
Proceeds on disposal of PPE	-	55 710	-	-	-	55 710	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(923 382)	(301 165)	32,6%	(250 470)	27,1%	(551 635)	59,7%	(310 971)	72,1%	(19,5%)
Capital assets	(923 382)	(301 165)	32,6%	(250 470)	27,1%	(551 635)	59,7%	(310 971)	72,1%	(19,5%)
Net Cash from/(used) Investing Activities	(923 382)	(245 455)	26,6%	(250 470)	27,1%	(495 925)	53,7%	(310 971)	72,1%	(19,5%)
Cash Flow from Financing Activities										
Receipts	406 569	(1 396)	(,3%)	(624)	(,2%)	(2 020)	(,5%)	(1 763)	(,5%)	(64,6%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	406 569	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(1 396)	-	(624)	-	(2 020)	-	(1 763)	-	(64,6%)
Payments	(148 933)	-	-	-	-	-	-	(53 305)	42,0%	(100,0%)
Repayment of borrowing	(148 933)	-	-	-	-	-	-	(53 305)	42,0%	(100,0%)
Net Cash from/(used) Financing Activities	257 637	(1 396)	(,5%)	(624)	(,2%)	(2 020)	(,8%)	(55 067)	(21,0%)	(98,9%)
Net Increase/(Decrease) in cash held	120 827	(115 879)	(95,9%)	(110 365)	(91,3%)	(226 245)	(187,2%)	(346 081)	(1 151,3%)	(68,1%)
Cash/cash equivalents at the year begin:	536 117	486 441	90,7%	379 230	70,7%	486 441	90,7%	464 642	-	(18,4%)
Cash/cash equivalents at the year end:	656 944	379 230	57,7%	268 864	40,9%	268 864	40,9%	118 560	15,5%	126,8%

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	94 624	29,7%	13 560	4,3%	6 272	2,0%	203 688	64,0%	318 144	40,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	208 891	94,0%	4 422	2,0%	3 068	1,4%	5 859	2,6%	222 240	28,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	54 968	37,9%	5 092	3,5%	6 054	4,2%	78 863	54,4%	144 977	18,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 338	31,8%	1 656	5,6%	1 125	3,8%	17 275	58,8%	29 393	3,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 143	39,7%	1 733	7,5%	881	3,8%	11 290	49,0%	23 048	3,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 191	3,7%	2 861	8,9%	1 362	4,2%	26 659	83,1%	32 073	4,1%	-	-	-	-
Interest on Arrear Debtor Accounts	64	3,0%	18	,9%	9	,4%	2 066	95,8%	2 158	,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 597)	(20,5%)	(12 904)	(165,9%)	(902)	(11,6%)	23 182	298,0%	7 779	1,0%	-	-	-	-
Total By Income Source	376 623	48,3%	16 438	2,1%	17 868	2,3%	368 883	47,3%	779 812	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	156 710	64,7%	(1 081)	(,4%)	2 569	1,1%	84 117	34,7%	242 314	31,1%	-	-	-	-
Commercial	159 634	60,8%	7 357	2,8%	7 500	2,9%	87 955	33,5%	262 445	33,7%	-	-	-	-
Households	59 967	22,5%	8 992	3,4%	7 652	2,9%	188 826	71,2%	265 038	34,0%	-	-	-	-
Other	712	7,1%	1 170	11,7%	148	1,5%	7 986	79,7%	10 016	1,3%	-	-	-	-
Total By Customer Group	376 623	48,3%	16 438	2,1%	17 868	2,3%	368 883	47,3%	779 812	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	120 967	100,0%	-	-	-	-	-	-	120 967	67,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	17 057	100,0%	-	-	-	-	-	-	17 057	9,6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	13 997	100,0%	-	-	-	-	-	-	13 997	7,9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26 101	100,0%	-	-	-	-	-	-	26 101	14,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	26	100,0%	-	-	-	-	-	-	26	-
Total	178 147	100,0%	-	-	-	-	-	-	178 147	100,0%

Contact Details

Municipal Manager	Mr Nkosenye Godfrey Zulu	035 907 5100
Financial Manager	Mr Mxolisi Kunene	035 907 5090

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMLALAZI (KZN284)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	472 479	183 126	38,8%	132 764	28,1%	315 891	66,9%	147 665	78,9%	(10,1%)
Exchange Revenue										
Service charges - Electricity	92 780	20 687	22,3%	25 263	27,2%	45 951	49,5%	20 005	55,0%	26,3%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	15 210	3 923	25,8%	3 940	25,9%	7 864	51,7%	4 117	56,5%	(4,3%)
Sale of Goods and Rendering of Services	1 656	458	27,7%	237	14,3%	695	42,0%	352	37,7%	(32,8%)
Agency services	2 764	660	23,9%	478	17,3%	1 138	41,2%	553	68,3%	(13,6%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	678	-	650	-	1 328	-	-	-	(100,0%)
Interest earned from Current and Non Current Assets	7 817	3 123	39,9%	1 981	25,3%	5 103	65,3%	1 704	53,2%	16,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 627	837	51,4%	59	3,6%	896	55,0%	57	31,8%	2,6%
Licence and permits	2 535	605	23,9%	592	23,3%	1 197	47,2%	552	74,3%	7,2%
Operational Revenue	263	43	16,4%	-	-	43	16,4%	144	50,5%	(100,0%)
Non-Exchange Revenue										
Property rates	74 461	47 946	64,4%	6 796	9,1%	54 742	73,5%	5 973	128,8%	13,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	7 388	0	-	940	12,7%	940	12,7%	480	10,3%	95,7%
Licences or permits	15	1	7,2%	0	2,6%	2	9,8%	0	3,7%	183,7%
Transfer and subsidies - Operational	255 964	102 266	40,0%	89 775	35,1%	192 041	75,0%	113 726	84,9%	(21,1%)
Interest	-	1 774	-	1 498	-	3 273	-	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	124	-	367	-	491	-	-	-	(100,0%)
Gains on disposal of Assets	3 000	-	-	190	6,3%	190	6,3%	-	-	(100,0%)
Other Gains	7 000	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	521 063	125 544	24,1%	130 738	25,1%	256 282	49,2%	124 206	55,3%	5,3%
Employee related costs	186 228	42 727	22,9%	49 519	26,6%	92 246	49,5%	45 429	48,0%	9,0%
Remuneration of councillors	23 930	5 743	24,0%	7 377	30,8%	13 120	54,8%	5 752	51,4%	28,2%
Bulk purchases - electricity	87 414	22 547	25,8%	18 767	21,5%	41 314	47,3%	15 421	48,9%	21,7%
Inventory consumed	20 758	3 013	14,5%	3 958	19,1%	6 972	33,6%	4 155	53,7%	(4,7%)
Debt impairment	8 100	2 025	25,0%	2 025	25,0%	4 050	50,0%	3 798	50,0%	(46,7%)
Depreciation and amortisation	53 630	13 697	25,5%	13 772	25,7%	27 470	51,2%	13 275	50,0%	3,7%
Interest	3 756	64	1,7%	1 258	33,5%	1 321	35,2%	-	25,7%	(100,0%)
Contracted services	74 186	17 786	24,0%	20 196	27,2%	37 982	51,2%	20 356	38,7%	(8%)
Transfers and subsidies	7 673	1 970	25,7%	2 669	34,8%	4 639	60,5%	1 565	29,0%	70,6%
Irrecoverable debts written off	-	-	-	-	-	-	-	377	-	(100,0%)
Operational costs	55 389	15 971	28,8%	11 197	20,2%	27 169	49,1%	14 078	52,6%	(20,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(48 584)	57 582		2 026		59 609		23 459		
Transfers and subsidies - capital (monetary allocations)	66 136	6 079	9,2%	30 828	46,6%	36 907	55,8%	19 544	59,6%	57,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	17 553	63 661		32 854		96 515		43 003		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	17 553	63 661		32 854		96 515		43 003		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 553	63 661		32 854		96 515		43 003		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 553	63 661		32 854		96 515		43 003		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	110 155	6 467	5,9%	48 897	44,4%	55 364	50,3%	20 302	38,1%	140,9%
National Government	63 116	5 244	8,3%	27 600	43,7%	32 845	52,0%	17 623	54,1%	56,6%
Provincial Government	3 000	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	66 116	5 244	7,9%	27 600	41,7%	32 845	49,7%	17 623	54,1%	56,6%
Borrowing	30 000	-	-	19 743	65,8%	19 743	65,8%	-	-	(100,0%)
Internally generated funds	14 038	1 222	8,7%	1 554	11,1%	2 776	19,8%	2 678	11,4%	(42,0%)
Capital Expenditure Functional	110 155	6 467	5,9%	48 897	44,4%	55 364	50,3%	20 302	38,1%	140,9%
Municipal governance and administration	800	59	7,4%	(1)	(,1%)	58	7,3%	29	7,9%	(104,2%)
Executive and Council	400	9	2,2%	(0)	(,1%)	8	2,1%	-	2,0%	(100,0%)
Finance and administration	400	51	12,7%	(1)	(,2%)	50	12,5%	29	8,5%	(102,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	38 535	3 864	10,0%	8 392	21,8%	12 256	31,8%	6 009	24,2%	39,7%
Community and Social Services	13 983	2 384	17,0%	2 571	18,4%	4 955	35,4%	356	2,6%	621,6%
Sport And Recreation	24 453	1 480	6,1%	5 821	23,8%	7 301	29,9%	5 653	45,1%	3,0%
Public Safety	100	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	66 669	1 792	2,7%	39 545	59,3%	41 337	62,0%	13 604	71,6%	190,7%
Planning and Development	4 388	-	-	-	-	-	-	65	9,2%	(100,0%)
Road Transport	62 281	1 792	2,9%	39 545	63,5%	41 337	66,4%	13 539	73,5%	192,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	4 150	751	18,1%	962	23,2%	1 713	41,3%	660	10,2%	45,7%
Energy sources	3 500	751	21,5%	962	27,5%	1 713	48,9%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	650	-	-	-	-	-	-	660	20,6%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	516 177	178 322	34,5%	172 508	33,4%	350 830	68,0%	3 754	1,1%	4 495,1%
Property rates	69 759	16 310	23,4%	19 036	27,3%	35 346	50,7%	1 880	2,9%	912,5%
Service charges	104 031	22 437	21,6%	27 944	26,9%	50 381	48,4%	1 647	2,3%	1 596,3%
Other revenue	12 848	9 747	75,9%	2 895	22,5%	12 642	98,4%	227	2,9%	1 177,9%
Transfers and Subsidies - Operational	255 964	103 078	40,3%	88 432	34,5%	191 510	74,8%	-	-	(100,0%)
Transfers and Subsidies - Capital	66 136	26 750	40,4%	34 200	51,7%	60 950	92,2%	-	-	(100,0%)
Interest	7 440	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(459 333)	(137 026)	29,8%	(143 874)	31,3%	(280 900)	61,2%	(131 241)	65,8%	9,6%
Suppliers and employees	(447 905)	(137 026)	30,6%	(143 874)	32,1%	(280 900)	62,7%	(131 241)	65,9%	9,6%
Finance charges	(3 756)	-	-	-	-	-	-	-	-	-
Transfers and grants	(7 673)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	56 844	41 296	72,6%	28 634	50,4%	69 930	123,0%	(127 487)	(442,0%)	(122,5%)
Cash Flow from Investing Activities										
Receipts	4 000	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	4 000	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(110 155)	(7 405)	6,7%	(58 285)	52,9%	(65 689)	59,6%	(22 219)	33,9%	162,3%
Capital assets	(110 155)	(7 405)	6,7%	(58 285)	52,9%	(65 689)	59,6%	(22 219)	33,9%	162,3%
Net Cash from/(used) Investing Activities	(106 155)	(7 405)	7,0%	(58 285)	54,9%	(65 689)	61,9%	(22 219)	33,9%	162,3%
Cash Flow from Financing Activities										
Receipts	30 000	26 064	86,9%	(21)	(,1%)	26 043	86,8%	-	-	(100,0%)
Short term loans	30 000	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	26 087	-	-	-	26 087	-	-	-	-
Increase (decrease) in consumer deposits	-	(23)	-	(21)	-	(44)	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	30 000	26 064	86,9%	(21)	(,1%)	26 043	86,8%	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(19 311)	59 956	(310,5%)	(29 672)	153,7%	30 284	(156,8%)	(149 706)	3 740,6%	(80,2%)
Cash/cash equivalents at the year begin:	83 780	73 565	87,8%	133 610	159,5%	73 565	87,8%	(148 130)	-	(190,2%)
Cash/cash equivalents at the year end:	64 469	133 610	207,2%	103 933	161,2%	103 933	161,2%	(297 836)	(214,9%)	(134,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 947	35,1%	2 800	11,0%	1 340	5,3%	12 390	48,6%	25 477	19,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 486	2,2%	1 560	2,3%	1 472	2,2%	62 496	93,3%	67 013	51,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	(0)	100,0%	-	-	-	-	-	-	(0)	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 179	8,7%	789	5,8%	555	4,1%	11 091	81,5%	13 614	10,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	11	,3%	10	,2%	9	,2%	4 087	99,3%	4 118	3,2%	-	-	-	-
Interest on Arrear Debtor Accounts	673	3,4%	720	3,6%	722	3,6%	17 880	89,4%	19 995	15,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 132)	366,3%	219	(25,6%)	22	(2,6%)	2 036	(238,1%)	(855)	(,7%)	-	-	-	-
Total By Income Source	9 164	7,1%	6 097	4,7%	4 121	3,2%	109 980	85,0%	129 363	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 587	4,6%	1 716	5,0%	741	2,2%	30 095	88,2%	34 141	26,4%	-	-	-	-
Commercial	7 288	27,4%	1 889	7,1%	1 166	4,4%	16 259	61,1%	26 602	20,6%	-	-	-	-
Households	(551)	(1,0%)	1 682	3,1%	1 616	3,0%	50 891	94,9%	53 627	41,5%	-	-	-	-
Other	840	5,6%	811	5,4%	598	4,0%	12 745	85,0%	14 994	11,6%	-	-	-	-
Total By Customer Group	9 164	7,1%	6 097	4,7%	4 121	3,2%	109 980	85,0%	129 363	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	235	98,3%	3	1,2%	1	,5%	-	-	239	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	235	98,3%	3	1,2%	1	,5%	-	-	239	100,0%

Contact Details

Municipal Manager	Mr Njabulo Shandu	035 473 3338
Financial Manager	Ms Ntombikhona Mgobhozi	035 473 3338

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTHONJANENI (KZN285)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	191 860	65 101	33,9%	52 833	27,5%	117 934	61,5%	43 826	54,1%	20,6%
Exchange Revenue										
Service charges - Electricity	33 733	6 966	20,7%	7 257	21,5%	14 223	42,2%	6 419	36,7%	13,1%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2 061	499	24,2%	503	24,4%	1 002	48,6%	477	42,3%	5,5%
Sale of Goods and Rendering of Services	339	102	30,2%	10	3,0%	112	33,2%	74	23,1%	(86,1%)
Agency services	-	399	-	278	-	676	-	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 991	199	10,0%	195	9,8%	394	19,8%	197	-	(1,0%)
Interest earned from Current and Non Current Assets	1 458	483	33,1%	384	26,3%	866	59,4%	358	60,5%	7,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	2	-	2	-	4	-	1	-	100,0%
Rental from Fixed Assets	410	11	2,7%	15	3,5%	26	6,2%	10	4,1%	42,4%
Licence and permits	2 304	215	9,3%	245	10,7%	460	20,0%	474	37,8%	(48,2%)
Operational Revenue	2 063	13	7%	4 876	236,4%	4 890	237,0%	10	56,0%	50 016,8%
Non-Exchange Revenue										
Property rates	34 171	11 937	34,9%	3 517	10,3%	15 454	45,2%	2 619	41,5%	34,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	7 604	191	2,5%	585	7,7%	776	10,2%	122	4,0%	380,8%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	104 727	44 082	42,1%	34 963	33,4%	79 044	75,5%	33 062	70,9%	5,7%
Interest	-	2	-	2	-	5	-	3	3%	(14,3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 000	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	176 682	54 081	30,6%	54 218	30,7%	108 299	61,3%	48 169	54,0%	12,6%
Employee related costs	66 795	16 841	25,2%	19 908	29,8%	36 748	55,0%	17 741	47,9%	12,2%
Remuneration of councillors	9 681	2 384	24,6%	2 930	30,3%	5 314	54,9%	2 304	49,8%	27,1%
Bulk purchases - electricity	24 749	3 484	14,1%	6 713	27,1%	10 197	41,2%	5 270	36,6%	27,4%
Inventory consumed	4 566	860	18,8%	158	3,5%	1 018	22,3%	946	34,6%	(83,3%)
Debt impairment	2 600	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	16 830	6 141	36,5%	6 134	36,4%	12 275	72,9%	6 183	80,4%	(8%)
Interest	-	167	-	672	-	839	-	5	-	13 511,2%
Contracted services	25 410	14 748	58,0%	7 942	31,3%	22 690	89,3%	7 700	66,6%	3,2%
Transfers and subsidies	100	-	-	2 283	2 283,2%	2 283	2 283,2%	-	-	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	25 951	9 456	36,4%	7 478	28,8%	16 933	65,2%	8 021	66,9%	(6,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	15 178	11 020		(1 385)		9 635		(4 343)		
Transfers and subsidies - capital (monetary allocations)	34 458	9 920	28,8%	7 348	21,3%	17 268	50,1%	16 139	78,6%	(54,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	49 636	20 940		5 963		26 903		11 796		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	49 636	20 940		5 963		26 903		11 796		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	49 636	20 940		5 963		26 903		11 796		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	49 636	20 940		5 963		26 903		11 796		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	35 933	9 969	27.7%	6 567	18,3%	16 536	46,0%	10 338	54,1%	(36,5%)
National Government	29 924	9 597	32.1%	5 869	19,6%	15 466	51,7%	10 338	67,6%	(43,2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agem	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	29 924	9 597	32.1%	5 869	19,6%	15 466	51,7%	10 338	67,6%	(43,2%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 009	372	6,2%	698	11,6%	1 070	17,8%	-	13,7%	(100,0%)
Capital Expenditure Functional	35 933	9 969	27,7%	6 567	18,3%	16 536	46,0%	10 338	54,1%	(36,5%)
Municipal governance and administration	817	-	-	-	-	-	-	-	-	-
Executive and Council	87	-	-	-	-	-	-	-	-	-
Finance and administration	730	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	583	14	2,3%	351	60,2%	364	62,5%	738	101,1%	(52,5%)
Community and Social Services	513	14	2,7%	351	68,4%	364	71,0%	738	123,0%	(52,5%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	70	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 485	6 505	31,8%	6 217	30,3%	12 721	62,1%	5 253	47,3%	18,4%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	20 485	6 505	31,8%	6 217	30,3%	12 721	62,1%	5 253	47,3%	18,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	14 048	3 450	24,6%	-	-	3 450	24,6%	4 347	79,2%	(100,0%)
Energy sources	12 743	3 450	27,1%	-	-	3 450	27,1%	4 347	88,7%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 304	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	219 023	735	,3%	129 617	59,2%	130 352	59,5%	(221)	(,2%)	(58 667,7%)
Property rates	32 283	-	-	15 502	48,0%	15 502	48,0%	-	-	(100,0%)
Service charges	35 861	-	-	10 009	27,9%	10 009	27,9%	-	-	(100,0%)
Other revenue	10 236	14	,1%	2 310	22,6%	2 324	22,7%	(97)	(,4%)	(2 484,0%)
Transfers and Subsidies - Operational	104 727	(1)	-	79 455	75,9%	79 455	75,9%	-	-	(100,0%)
Transfers and Subsidies - Capital	34 458	719	2,1%	22 237	64,5%	22 957	66,6%	(124)	(1,1%)	(17 973,9%)
Interest	1 458	2	,1%	103	7,1%	105	7,2%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(163 697)	(0)	-	(117 918)	72,0%	(117 919)	72,0%	-	-	(100,0%)
Suppliers and employees	(163 597)	(0)	-	(117 918)	72,1%	(117 919)	72,1%	-	-	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(100)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	55 326	735	1,3%	11 699	21,1%	12 433	22,5%	(221)	(,9%)	(5 386,1%)
Cash Flow from Investing Activities										
Receipts	1 500	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 500	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(41 323)	89	(,2%)	16	-	105	(,3%)	1	-	1 313,7%
Capital assets	(41 323)	89	(,2%)	16	-	105	(,3%)	1	-	1 313,7%
Net Cash from/(used) Investing Activities	(39 823)	89	(,2%)	16	-	105	(,3%)	1	-	1 313,7%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	15 503	824	5,3%	11 715	75,6%	12 538	80,9%	(220)	(4,0%)	(5 420,5%)
Cash/cash equivalents at the year begin:	9 332	-	-	824	8,8%	-	-	(304)	-	(371,0%)
Cash/cash equivalents at the year end:	24 835	824	3,3%	12 538	50,5%	12 538	50,5%	879	5,0%	1 326,2%

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	1 672	27,3%	611	10,0%	428	7,0%	3 416	55,8%	6 126	15,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	718	3,2%	580	2,6%	429	1,9%	20 902	92,4%	22 630	57,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	183	4,4%	147	3,5%	137	3,3%	3 677	88,7%	4 145	10,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	20	6,1%	20	6,1%	14	4,2%	279	83,7%	333	,8%	-	-	-	-
Interest on Arrear Debtor Accounts	123	2,0%	126	2,0%	113	1,8%	5 822	94,1%	6 185	15,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 717	6,9%	1 484	3,8%	1 121	2,8%	34 096	86,5%	39 418	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	537	3,8%	345	2,4%	257	1,8%	12 977	91,9%	14 116	35,8%	-	-	-	-
Commercial	1 383	15,5%	597	6,7%	479	5,3%	6 493	72,5%	8 953	22,7%	-	-	-	-
Households	768	4,9%	483	3,1%	379	2,4%	13 940	89,5%	15 570	39,5%	-	-	-	-
Other	28	3,6%	59	7,6%	7	,9%	686	87,9%	780	2,0%	-	-	-	-
Total By Customer Group	2 717	6,9%	1 484	3,8%	1 121	2,8%	34 096	86,5%	39 418	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	(1 236)	(7,2%)	1 832	10,6%	3 470	20,1%	13 176	76,4%	17 241	64,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	286	4,0%	1 518	21,4%	925	13,0%	4 363	61,5%	7 093	26,7%
Auditor-General	-	-	703	100,0%	-	-	-	-	703	2,6%
Other	143	9,5%	1 129	74,7%	39	2,6%	200	13,3%	1 511	5,7%
Total	(807)	(3,0%)	5 182	19,5%	4 434	16,7%	17 740	66,8%	26 548	100,0%

Contact Details

Municipal Manager	Mr Z S Mthethwa	035 450 2082
Financial Manager	Mr Mr N.M Myeni	035 450 2082

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NKANDLA (KZN286)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter		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	237 575	72 631	30,6%	65 383	27,5%	138 014	58,1%	23 629	45,2%	176,7%
Exchange Revenue										
Service charges - Electricity	15 613	2 091	13,4%	2 262	14,5%	4 353	27,9%	2 140	34,9%	5,7%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	1 418	542	38,2%	389	27,4%	931	65,7%	329	40,8%	18,2%
Sale of Goods and Rendering of Services	361	42	11,5%	9	2,5%	51	14,0%	63	14,0%	(85,8%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	976	215	22,1%	211	21,6%	426	43,6%	508	-	(58,6%)
Interest earned from Current and Non Current Assets	3 001	306	10,2%	647	21,6%	953	31,7%	286	167,2%	126,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 336	260	19,5%	303	22,7%	563	42,2%	339	60,9%	(10,4%)
Licence and permits	221	57	25,8%	46	20,8%	103	46,5%	42	34,9%	10,4%
Operational Revenue	70	20	28,4%	97	138,1%	117	166,5%	4	-	2 134,0%
Non-Exchange Revenue										
Property rates	62 672	15 682	25,0%	15 683	25,0%	31 365	50,0%	14 609	49,1%	7,4%
Surcharges and Taxes	14 050	2 086	14,8%	2 943	20,9%	5 029	35,8%	4 338	-	(32,2%)
Fines, penalties and forfeits	73	1	1,2%	2	2,2%	2	3,4%	6	155,0%	(74,5%)
Licences or permits	92	28	30,0%	23	24,9%	51	54,9%	17	-	35,8%
Transfer and subsidies - Operational	137 692	51 301	37,3%	42 769	31,1%	94 070	68,3%	948	36,3%	4 413,3%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	237 281	43 230	18,2%	54 476	23,0%	97 706	41,2%	49 736	35,4%	9,5%
Employee related costs	75 951	17 423	22,9%	17 533	23,1%	34 956	46,0%	17 413	(7,9%)	-7%
Remuneration of councillors	10 470	2 595	24,8%	3 325	31,8%	5 920	56,5%	2 545	48,6%	30,7%
Bulk purchases - electricity	18 042	5 399	29,9%	6 396	35,5%	11 795	65,4%	6 004	56,4%	6,5%
Inventory consumed	11 100	1 622	14,6%	696	6,3%	2 318	20,9%	732	44,4%	(4,9%)
Debt impairment	3 907	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	17 812	-	-	9 362	52,6%	9 362	52,6%	-	-	(100,0%)
Interest	60	26	43,4%	49	81,4%	75	124,8%	36	-	37,2%
Contracted services	53 379	5 430	10,2%	10 543	19,8%	15 973	29,9%	9 685	72,8%	8,9%
Transfers and subsidies	1 320	187	14,2%	389	29,5%	577	43,7%	23	-	1 622,5%
Irrecoverable debts written off	446	8	1,7%	-	-	8	1,7%	-	-	-
Operational costs	44 794	10 540	23,5%	6 183	13,8%	16 724	37,3%	13 299	73,6%	(53,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	295	29 401		10 907		40 308		(26 106)		
Transfers and subsidies - capital (monetary allocations)	42 234	10 395	24,6%	11 234	26,6%	21 629	51,2%	3 833	16,6%	193,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	42 529	39 796		22 141		61 938		(22 274)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	42 529	39 796		22 141		61 938		(22 274)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	42 529	39 796		22 141		61 938		(22 274)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	42 529	39 796		22 141		61 938		(22 274)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	43 469	8 846	20,3%	10 009	23,0%	18 855	43,4%	7 858	29,1%	27,4%
National Government	35 570	8 846	24,9%	9 479	26,6%	18 325	51,5%	7 776	37,3%	21,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 570	8 846	24,9%	9 479	26,6%	18 325	51,5%	7 776	37,3%	21,9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 899	0	-	530	6,7%	530	6,7%	82	9,5%	548,7%
Capital Expenditure Functional	43 469	8 846	20,3%	10 009	23,0%	18 855	43,4%	7 858	29,1%	27,4%
Municipal governance and administration	4 449	0	-	421	9,5%	421	9,5%	(289)	6,2%	(245,3%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 449	0	-	421	9,5%	421	9,5%	(289)	6,2%	(245,3%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 993	802	20,1%	646	16,2%	1 447	36,2%	2 616	34,8%	(75,3%)
Community and Social Services	3 993	647	16,2%	646	16,2%	1 293	32,4%	998	30,1%	(35,3%)
Sport And Recreation	-	155	-	-	-	155	-	1 618	42,7%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 244	6 458	31,9%	3 575	17,7%	10 033	49,6%	5 531	38,6%	(35,4%)
Planning and Development	14 027	3 527	25,1%	2 039	14,5%	5 565	39,7%	211	-	865,0%
Road Transport	6 217	2 931	47,1%	1 536	24,7%	4 468	71,9%	5 319	37,2%	(71,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	14 783	1 586	10,7%	5 368	36,3%	6 954	47,0%	-	-	(100,0%)
Energy sources	14 783	1 586	10,7%	5 368	36,3%	6 954	47,0%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	272 466	97 298	35,7%	85 095	31,2%	182 394	66,9%	79	-	108 031,5%
Property rates	53 271	17 292	32,5%	26 145	49,1%	43 437	81,5%	-	-	(100,0%)
Service charges	16 974	3 112	18,3%	4 482	26,4%	7 594	44,7%	-	-	(100,0%)
Other revenue	19 293	2 372	12,3%	3 052	15,8%	5 424	28,1%	-	-	(100,0%)
Transfers and Subsidies - Operational	137 692	53 721	39,0%	41 708	30,3%	95 429	69,3%	79	,1%	52 898,9%
Transfers and Subsidies - Capital	42 234	20 500	48,5%	9 062	21,5%	29 562	70,0%	-	-	(100,0%)
Interest	3 001	302	10,1%	646	21,5%	947	31,6%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(230 780)	(70 280)	30,5%	(49 749)	21,6%	(120 029)	52,0%	(3 033)	(1,8%)	1 540,4%
Suppliers and employees	(229 400)	(70 280)	30,6%	(49 749)	21,7%	(120 029)	52,3%	(3 033)	(1,8%)	1 540,4%
Finance charges	(60)	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 320)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	41 686	27 018	64,8%	35 346	84,8%	62 364	149,6%	(2 954)	8,6%	(1 296,5%)
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	(49 990)	(10 173)	20,3%	(11 361)	22,7%	(21 534)	43,1%	(6 947)	12,6%	63,5%
Capital assets	(49 990)	(10 173)	20,3%	(11 361)	22,7%	(21 534)	43,1%	(6 947)	12,6%	63,5%
Net Cash from/(used) Investing Activities	(49 990)	(10 173)	20,3%	(11 361)	22,7%	(21 534)	43,1%	(6 947)	12,6%	63,5%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(8 304)	16 845	(202,9%)	23 985	(288,8%)	40 831	(491,7%)	(9 901)	(2,9%)	(342,3%)
Cash/cash equivalents at the year begin:	9 563	-	-	17 796	186,1%	-	-	12 086	9,3%	47,2%
Cash/cash equivalents at the year end:	1 259	17 796	1 413,1%	41 781	3 317,6%	41 781	3 317,6%	2 186	5,4%	1 811,6%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	646	8.9%	375	5.2%	310	4.3%	5 913	81.6%	7 244	12.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 863	8.0%	(11 025)	(47.4%)	1 680	7.2%	30 717	132.2%	23 236	38.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	112	1.3%	116	1.4%	113	1.4%	8 014	95.9%	8 355	13.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	109	4.4%	93	3.8%	64	2.6%	2 194	89.2%	2 461	4.1%	-	-	-	-
Interest on Arrear Debtor Accounts	172	.9%	167	.9%	164	.9%	18 675	97.4%	19 177	31.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	75	100.0%	75	.1%	-	-	-	-
Total By Income Source	2 902	4.8%	(10 274)	(17.0%)	2 332	3.9%	65 589	108.3%	60 548	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 360	10.3%	(10 904)	(82.3%)	1 284	9.7%	21 505	162.4%	13 245	21.9%	-	-	-	-
Commercial	694	9.0%	437	5.7%	252	3.3%	6 283	82.0%	7 666	12.7%	-	-	-	-
Households	342	1.7%	333	1.6%	329	1.6%	19 518	95.1%	20 522	33.9%	-	-	-	-
Other	507	2.7%	(141)	(7.7%)	467	2.4%	18 282	95.6%	19 115	31.6%	-	-	-	-
Total By Customer Group	2 902	4.8%	(10 274)	(17.0%)	2 332	3.9%	65 589	108.3%	60 548	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(1 920)	(279,4%)	926	134,8%	(72)	(10,6%)	1 753	255,2%	687	16,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 618	75,2%	820	23,5%	(121)	(3,5%)	167	4,8%	3 483	83,5%
Total	699	16,7%	1 746	41,9%	(194)	(4,6%)	1 920	46,0%	4 170	100,0%

Contact Details

Municipal Manager	Ms Nomfundo Phumzile Dlamini	035 833 2006
Financial Manager	Mr Mtshiseni Eugen Oscar Mkhize	035 833 2009

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KING CETSHWAYO (DC28)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	875 157	338 565	38,7%	280 933	32,1%	619 499	70,8%	269 297	67,9%	4,3%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	74 388	14 790	19,9%	17 099	23,0%	31 889	42,9%	16 879	50,2%	1,3%
Service charges - Waste Water Management	10 007	2 393	23,9%	2 417	24,2%	4 810	48,1%	2 280	49,3%	6,0%
Service charges - Waste Management	41 675	8 107	19,5%	7 532	18,1%	15 639	37,5%	9 318	51,3%	(19,2%)
Sale of Goods and Rendering of Services	784	118	15,0%	130	16,6%	248	31,6%	93	5,1%	39,2%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 603	1 110	69,2%	1 009	63,0%	2 119	132,2%	863	67,0%	16,9%
Interest earned from Current and Non Current Assets	20 679	9 059	43,8%	6 102	29,5%	15 161	73,3%	5 311	51,4%	14,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	229	283	123,6%	57	24,9%	340	148,4%	243	118,8%	(76,5%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	715	4 299	601,5%	513	71,7%	4 811	673,3%	56	78,4%	822,6%
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12	835	7 031,7%	508	4 276,7%	1 343	11 308,5%	3	92,4%	15 871,9%
Licences or permits	50	64	128,4%	35	70,1%	99	198,5%	10	934,3%	243,1%
Transfer and subsidies - Operational	725 015	297 507	41,0%	245 532	33,9%	543 039	74,9%	234 242	71,5%	4,8%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	0	-	0	-	(0)	-	(143,7%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 031 642	253 892	24,6%	246 646	23,9%	500 537	48,5%	278 457	50,7%	(11,4%)
Employee related costs	360 604	78 489	21,8%	81 557	22,6%	160 046	44,4%	86 553	45,3%	(5,8%)
Remuneration of councillors	17 097	3 486	20,4%	6 090	35,6%	9 576	56,0%	3 707	43,9%	64,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	218 845	59 531	27,2%	64 281	29,4%	123 812	56,6%	65 271	84,4%	(1,5%)
Debt impairment	9 310	38	4%	-	-	38	4%	-	-	-
Depreciation and amortisation	145 688	33 769	23,2%	16 837	11,6%	50 607	34,7%	18 299	34,7%	(8,0%)
Interest	2 214	-	-	397	17,9%	397	17,9%	990	30,8%	(59,9%)
Contracted services	148 847	46 772	31,4%	43 119	29,0%	89 891	60,4%	79 790	52,3%	(46,0%)
Transfers and subsidies	5 000	250	5,0%	3 150	63,0%	3 400	68,0%	150	7,4%	2 000,0%
Irrecoverable debts written off	-	-	-	-	-	-	-	70	8%	(100,0%)
Operational costs	124 036	31 557	25,4%	31 213	25,2%	62 770	50,6%	23 627	49,2%	32,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(156 485)	84 674		34 288		118 961		(9 159)		
Transfers and subsidies - capital (monetary allocations)	481 637	92 442	19,2%	173 091	35,9%	265 533	55,1%	118 063	36,8%	46,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	325 152	177 116		207 379		384 495		108 904		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	325 152	177 116		207 379		384 495		108 904		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	325 152	177 116		207 379		384 495		108 904		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	325 152	177 116		207 379		384 495		108 904		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	452 538	91 784	20,3%	152 308	33,7%	244 092	53,9%	107 696	32,8%	41,4%
National Government	418 815	80 384	19,2%	150 517	35,9%	230 902	55,1%	107 838	33,2%	39,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	418 815	80 384	19,2%	150 517	35,9%	230 902	55,1%	107 838	33,2%	39,6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	33 723	11 399	33,8%	1 790	5,3%	13 190	39,1%	(142)	29,6%	(1 364,9%)
Capital Expenditure Functional	452 538	91 784	20,3%	152 308	33,7%	244 092	53,9%	107 696	32,8%	41,4%
Municipal governance and administration	5 750	514	8,9%	293	5,1%	807	14,0%	386	6,3%	(24,0%)
Executive and Council	1 050	16	1,5%	41	3,9%	57	5,4%	12	4%	247,2%
Finance and administration	4 700	498	10,6%	252	5,4%	750	16,0%	371	9,7%	(32,1%)
Internal audit	-	-	-	-	-	-	-	3	13,5%	(100,0%)
Community and Public Safety	-	-	-	-	-	-	-	40	6,1%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	40	16,0%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	2,3%	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 673	-	-	27	1,0%	27	1,0%	45	,9%	(40,8%)
Planning and Development	2 623	-	-	8	,3%	8	,3%	-	-	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	50	-	-	19	37,0%	19	37,0%	45	30,9%	(58,7%)
Trading Services	444 115	91 270	20,6%	151 988	34,2%	243 258	54,8%	107 226	33,7%	41,7%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	403 245	81 095	20,1%	142 415	35,3%	223 510	55,4%	91 773	33,7%	55,2%
Waste Water Management	23 478	1 758	7,5%	2 793	11,9%	4 551	19,4%	7 281	34,2%	(61,6%)
Waste Management	17 391	8 416	48,4%	6 781	39,0%	15 197	87,4%	8 171	32,8%	(17,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 453 732	884 100	60,8%	899 946	61,9%	1 784 046	122,7%	356 047	71,8%	152,8%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	113 463	51 867	45,7%	32 330	28,5%	84 197	74,2%	35 534	62,4%	(9,0%)
Other revenue	111 336	354 614	318,5%	421 620	378,7%	776 233	697,2%	(12 557)	7 511,2%	(3 457,7%)
Transfers and Subsidies - Operational	698 145	290 618	41,6%	233 027	33,4%	523 645	75,0%	217 866	33,7%	7,0%
Transfers and Subsidies - Capital	508 507	180 000	35,4%	205 900	40,5%	385 900	75,9%	109 893	53,2%	87,4%
Interest	22 282	7 002	31,4%	7 069	31,7%	14 071	63,1%	5 311	51,1%	33,1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(922 163)	(476 344)	51,7%	(436 713)	47,4%	(913 057)	99,0%	(362 358)	105,7%	20,5%
Suppliers and employees	(919 948)	(476 344)	51,8%	(436 713)	47,5%	(913 057)	99,3%	(362 358)	106,1%	20,5%
Finance charges	(2 214)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	531 570	407 756	76,7%	463 233	87,1%	870 989	163,9%	(6 312)	4,3%	(7 439,3%)
Cash Flow from Investing Activities										
Receipts	122	-	-	-	-	-	-	-	6%	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	122	-	-	-	-	-	-	-	6%	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(452 538)	(91 784)	20,3%	(152 308)	33,7%	(244 092)	53,9%	(107 696)	32,8%	41,4%
Capital assets	(452 538)	(91 784)	20,3%	(152 308)	33,7%	(244 092)	53,9%	(107 696)	32,8%	41,4%
Net Cash from/(used) Investing Activities	(452 415)	(91 784)	20,3%	(152 308)	33,7%	(244 092)	54,0%	(107 696)	32,8%	41,4%
Cash Flow from Financing Activities										
Receipts	18	526	2 956,9%	(84)	(471,4%)	442	2 485,5%	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	18	526	2 956,9%	(84)	(471,4%)	442	2 485,5%	-	-	(100,0%)
Payments	(6 286)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(6 286)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(6 268)	526	(8,4%)	(84)	1,3%	442	(7,1%)	-	-	(100,0%)
Net Increase/(Decrease) in cash held	72 887	316 499	434,2%	310 841	426,5%	627 340	860,7%	(114 008)	226,8%	(372,6%)
Cash/cash equivalents at the year begin:	374 115	134 828	36,0%	451 524	120,7%	134 828	36,0%	345 643	105,6%	30,6%
Cash/cash equivalents at the year end:	447 001	451 524	101,0%	761 715	170,4%	761 715	170,4%	231 635	79,8%	228,8%

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	6 489	9,8%	3 546	5,4%	2 506	3,8%	53 634	81,1%	66 174	58,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	42 174	-
Receivables from Exchange Transactions - Waste Water Management	781	4,4%	585	3,3%	463	2,6%	15 904	89,7%	17 732	15,7%	-	-	19 470	109,8%
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	441	2,5%	333	1,9%	328	1,9%	16 480	93,7%	17 581	15,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 246	11,0%	736	6,5%	383	3,4%	8 958	79,1%	11 323	10,0%	-	-	88 502	781,6%
Total By Income Source	8 956	7,9%	5 198	4,6%	3 679	3,3%	94 976	84,2%	112 810	100,0%	-	-	150 146	133,1%
Debtors Age Analysis By Customer Group														
Organs of State	2 785	16,7%	2 403	14,4%	1 493	9,0%	9 989	59,9%	16 670	14,8%	-	-	9 259	55,5%
Commercial	2 304	14,2%	1 201	7,4%	713	4,4%	12 051	74,1%	16 269	14,4%	-	-	85 733	527,0%
Households	3 868	4,8%	1 594	2,0%	1 472	1,8%	72 936	91,3%	79 871	70,8%	-	-	55 154	69,1%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	8 956	7,9%	5 198	4,6%	3 679	3,3%	94 976	84,2%	112 810	100,0%	-	-	150 146	133,1%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	13 757	100,0%	-	-	-	-	-	-	13 757	71,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 324	96,6%	190	3,4%	-	-	-	-	5 514	28,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	19 081	99,0%	190	1,0%	-	-	-	-	19 271	100,0%

Contact Details

Municipal Manager	Mr Philemon Philani Sibya	035 799 2501
Financial Manager	Mrs Cheryl Reddy	035 799 2508

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MANDENI (KZN291)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	382 369	142 573	37,3%	117 457	30,7%	260 030	68,0%	107 761	74,9%	9,0%
Exchange Revenue										
Service charges - Electricity	52 613	22 309	42,4%	13 171	25,0%	35 480	67,4%	12 188	75,6%	8,1%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	11 044	2 957	26,8%	3 204	29,0%	6 162	55,8%	2 862	67,7%	12,0%
Sale of Goods and Rendering of Services	618	205	33,1%	149	24,1%	353	57,2%	169	70,0%	(11,8%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	918	324	35,3%	446	48,6%	770	83,9%	306	54,8%	45,6%
Interest earned from Current and Non Current Assets	10 500	7 181	68,4%	6 889	65,6%	14 070	134,0%	8 186	189,1%	(15,8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	19	-	(23)	-	(4)	-	(10)	-	123,3%
Rental from Fixed Assets	192	52	27,0%	59	30,9%	111	57,9%	67	64,4%	(11,1%)
Licence and permits	-	4	-	(4)	-	-	-	5	68,9%	(184,9%)
Operational Revenue	396	828	209,2%	537	135,8%	1 365	345,0%	1 473	753,2%	(63,5%)
Non-Exchange Revenue										
Property rates	59 329	8 659	14,6%	12 951	21,8%	21 609	36,4%	8 150	79,7%	58,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 210	42	3,4%	30	2,5%	71	5,9%	36	23,0%	(16,4%)
Licences or permits	737	189	25,7%	296	40,2%	485	65,8%	210	38,9%	41,0%
Transfer and subsidies - Operational	241 975	99 552	41,1%	78 837	32,6%	178 390	73,7%	73 403	71,0%	7,4%
Interest	2 837	252	8,9%	914	32,2%	1 166	41,1%	717	39,9%	27,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	402 121	77 337	19,2%	113 754	28,3%	191 090	47,5%	112 985	49,4%	,7%
Employee related costs	141 420	29 609	20,9%	31 205	22,1%	60 814	43,0%	27 941	46,3%	11,7%
Remuneration of councillors	15 460	4 200	27,2%	3 641	23,6%	7 841	50,7%	3 486	46,6%	4,5%
Bulk purchases - electricity	43 603	11 631	26,7%	13 100	30,0%	24 730	56,7%	14 425	72,6%	(9,2%)
Inventory consumed	7 411	346	4,7%	1 117	15,1%	1 463	19,7%	546	22,0%	104,7%
Debt impairment	37 303	-	-	18 652	50,0%	18 652	50,0%	-	-	(100,0%)
Depreciation and amortisation	35 534	8 198	23,1%	8 284	23,3%	16 482	46,4%	16 372	48,5%	(49,4%)
Interest	100	-	-	31	31,3%	31	31,3%	-	63,5%	(100,0%)
Contracted services	64 092	12 592	19,6%	18 126	28,3%	30 719	47,9%	16 818	43,7%	7,8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	7 500	-	-	3 750	50,0%	3 750	50,0%	21 000	311,1%	(82,1%)
Operational costs	48 198	10 701	22,2%	15 847	32,9%	26 548	55,1%	12 399	52,2%	27,8%
Losses on disposal of Assets	1 500	-	-	-	-	-	-	-	-	-
Other Losses	-	60	-	-	-	60	-	-	-	-
Surplus/(Deficit)	(19 752)	65 237		3 703		68 940		(5 224)		
Transfers and subsidies - capital (monetary allocations)	48 381	4 026	8,3%	12 442	25,7%	16 468	34,0%	11 614	57,0%	7,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 629	69 262		16 145		85 407		6 390		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	28 629	69 262		16 145		85 407		6 390		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 629	69 262		16 145		85 407		6 390		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 629	69 262		16 145		85 407		6 390		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	143 945	15 263	10,6%	25 999	18,1%	41 262	28,7%	21 662	41,3%	20,0%
National Government	55 119	3 802	6,9%	15 667	28,4%	19 469	35,3%	11 134	62,8%	40,7%
Provincial Government	478	-	-	91	19,0%	91	19,0%	-	4,4%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	55 598	3 802	6,8%	15 758	28,3%	19 560	35,2%	11 134	62,3%	41,5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	88 347	11 461	13,0%	10 241	11,6%	21 702	24,6%	10 529	26,3%	(2,7%)
Capital Expenditure Functional	143 945	15 263	10,6%	25 999	18,1%	41 262	28,7%	21 662	41,3%	20,0%
Municipal governance and administration	23 069	2 450	10,6%	3 640	15,8%	6 090	26,4%	4 801	61,1%	(24,2%)
Executive and Council	1 843	-	-	93	5,0%	93	5,0%	418	79,4%	(77,8%)
Finance and administration	21 225	2 450	11,5%	3 547	16,7%	5 997	28,3%	4 382	59,8%	(19,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	17 509	1 457	8,3%	412	2,4%	1 870	10,7%	3 069	31,4%	(86,6%)
Community and Social Services	2 304	372	16,1%	134	5,8%	506	21,9%	884	38,4%	(84,8%)
Sport And Recreation	15 205	1 086	7,1%	278	1,8%	1 364	9,0%	2 185	27,9%	(87,3%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	95 809	10 556	11,0%	17 290	18,0%	27 846	29,1%	10 213	37,5%	69,3%
Planning and Development	16 435	1 835	11,2%	4 682	28,5%	6 517	39,7%	1 811	12,4%	158,6%
Road Transport	79 374	8 721	11,0%	12 608	15,9%	21 328	26,9%	8 402	60,2%	50,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	7 558	799	10,6%	4 657	61,6%	5 457	72,2%	3 580	58,6%	30,1%
Energy sources	2 957	79	2,7%	513	17,4%	593	20,0%	550	9,2%	(6,7%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	4 602	720	15,6%	4 144	90,1%	4 864	105,7%	3 030	116,5%	36,8%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	416 376	230 280	55,3%	212 306	51,0%	442 586	106,3%	84 512	51,4%	151,2%
Property rates	26 698	85	.3%	9 287	34,8%	9 372	35,1%	-	.4%	(100,0%)
Service charges	62 465	50 000	80,0%	14 972	24,0%	64 972	104,0%	-	-	(100,0%)
Other revenue	18 972	33	.2%	1 117	5,9%	1 151	6,1%	-	-	(100,0%)
Transfers and Subsidies - Operational	249 359	147 209	59,0%	177 142	71,0%	324 351	130,1%	77 939	68,6%	127,3%
Transfers and Subsidies - Capital	48 381	31 000	64,1%	-	-	31 000	64,1%	5 725	82,5%	(100,0%)
Interest	10 500	1 952	18,6%	9 789	93,2%	11 741	111,8%	848	30,6%	1 054,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(342 029)	(94 917)	27,8%	(29 084)	8,5%	(124 001)	36,3%	(67 950)	25,6%	(57,2%)
Suppliers and employees	(341 929)	(94 917)	27,8%	(29 084)	8,5%	(124 001)	36,3%	(67 950)	25,6%	(57,2%)
Finance charges	(100)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	74 346	135 363	182,1%	183 222	246,4%	318 585	428,5%	16 562	119,2%	1 006,3%
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	(165 536)	-	-	-	-	-	-	-	-	-
Capital assets	(165 536)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(165 536)	-	-	-	-	-	-	-	-	-
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	(91 190)	135 363	(148,4%)	183 222	(200,9%)	318 585	(349,4%)	16 562	362,6%	1 006,3%
Cash/cash equivalents at the year begin:	207 979	253 744	122,0%	643 719	309,5%	253 744	122,0%	132 829	12,6%	384,6%
Cash/cash equivalents at the year end:	116 789	643 719	551,2%	826 941	708,1%	826 941	708,1%	152 378	78,5%	442,7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 031	48,3%	787	9,4%	392	4,7%	3 141	37,6%	8 351	4,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 921	4,9%	3 002	3,8%	3 186	4,0%	69 213	87,3%	79 322	38,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 139	1,8%	959	1,5%	886	1,4%	60 295	95,3%	63 279	30,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	8	2,3%	4	1,2%	4	1,2%	320	95,3%	336	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	453	1,3%	838	2,4%	314	.9%	33 180	95,4%	34 785	16,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	21 514	100,0%	21 514	10,4%	-	-	-	-
Total By Income Source	9 552	4,6%	5 591	2,7%	4 783	2,3%	187 662	90,4%	207 588	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	510	2,3%	275	1,2%	258	1,2%	21 201	95,3%	22 245	10,7%	-	-	-	-
Commercial	5 999	18,8%	2 407	7,5%	1 542	4,8%	21 957	68,8%	31 904	15,4%	-	-	-	-
Households	2 921	2,0%	2 786	1,9%	2 866	1,9%	140 942	94,3%	149 515	72,0%	-	-	-	-
Other	122	3,1%	124	3,2%	116	3,0%	3 562	90,8%	3 923	1,9%	-	-	-	-
Total By Customer Group	9 552	4,6%	5 591	2,7%	4 783	2,3%	187 662	90,4%	207 588	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	123	100,0%	-	-	-	-	-	-	123	98,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2	100,0%	2	2,0%
Total	123	98,0%	-	-	-	-	2	2,0%	125	100,0%

Contact Details

Municipal Manager	Mr Sizwe Khuzwayo	032 456 8201
Financial Manager	Ms Nozipho Mngomezulu	032 456 8207

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KWADUKUZA (KZN292)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2 573 014	562 643	21,9%	661 469	25,7%	1 224 112	47,6%	551 615	48,2%	19,9%
Exchange Revenue										
Service charges - Electricity	1 234 386	234 254	19,0%	293 181	23,8%	527 435	42,7%	248 627	42,9%	17,9%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	99 660	25 785	25,9%	27 594	27,7%	53 379	53,6%	22 611	54,9%	22,0%
Sale of Goods and Rendering of Services	89 360	5 100	5,7%	12 025	13,5%	17 124	19,2%	5 968	49,4%	101,5%
Agency services	14 124	3 006	21,3%	3 452	24,4%	6 458	45,7%	2 834	42,1%	21,8%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 120	2 237	22,1%	2 678	26,5%	4 915	48,6%	1 725	34,4%	55,2%
Interest earned from Current and Non Current Assets	79 539	25 332	31,8%	37 903	47,7%	63 235	79,5%	12 241	79,9%	209,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 333	610	18,3%	837	25,1%	1 447	43,4%	589	40,8%	42,0%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	32 572	10 348	31,8%	2 539	7,8%	12 887	39,6%	3 356	60,1%	(24,4%)
Non-Exchange Revenue										
Property rates	688 866	135 723	19,7%	183 207	26,6%	318 931	46,3%	162 372	47,3%	12,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	33 465	7 321	21,9%	8 846	26,4%	16 166	48,3%	5 480	31,4%	61,4%
Licences or permits	834	448	53,8%	84	10,1%	533	63,9%	153	46,6%	(44,9%)
Transfer and subsidies - Operational	281 754	112 479	39,9%	89 123	31,6%	201 602	71,6%	85 658	68,9%	4,0%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	5 000	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 572 794	550 173	21,4%	597 558	23,2%	1 147 731	44,6%	496 182	45,3%	20,4%
Employee related costs	585 513	129 284	22,1%	137 066	23,4%	266 350	45,5%	123 037	44,3%	11,4%
Remuneration of councillors	35 392	7 066	20,0%	7 178	20,3%	14 244	40,2%	7 210	68,1%	(4%)
Bulk purchases - electricity	1 116 231	286 964	25,7%	267 726	24,0%	554 690	49,7%	218 576	49,6%	22,5%
Inventory consumed	26 528	5 331	20,1%	5 906	22,3%	11 236	42,4%	6 351	39,5%	(7,0%)
Debt impairment	7 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	164 407	27 787	16,9%	28 450	17,3%	56 236	34,2%	22 708	45,1%	25,3%
Interest	22 047	339	1,5%	8 240	37,4%	8 580	38,9%	8 798	36,4%	(6,3%)
Contracted services	357 546	69 695	19,5%	101 295	28,3%	170 991	47,8%	76 984	44,2%	31,6%
Transfers and subsidies	71 506	2 165	3,0%	6 374	8,9%	8 539	11,9%	2 742	30,4%	132,5%
Irrecoverable debts written off	9 340	57	0,6%	190	2,0%	246	2,6%	232	6,0%	(18,2%)
Operational costs	152 480	21 485	14,1%	35 132	23,0%	56 618	37,1%	29 544	36,5%	18,9%
Losses on disposal of Assets	10 250	-	-	-	-	-	-	-	-	-
Other Losses	14 553	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	220	12 470		63 911		76 381		55 433		
Transfers and subsidies - capital (monetary allocations)	803 478	25 096	3,1%	196 397	24,4%	221 492	27,6%	37 893	33,0%	418,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	803 698	37 566		260 307		297 874		93 325		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	803 698	37 566		260 307		297 874		93 325		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	803 698	37 566		260 307		297 874		93 325		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	803 698	37 566		260 307		297 874		93 325		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	950 898	61 770	6,5%	248 110	26,1%	309 880	32,6%	81 913	28,5%	202,9%
National Government	700 233	30 502	4,4%	183 274	26,2%	213 776	30,5%	43 264	42,4%	323,6%
Provincial Government	200	-	-	7	3,7%	7	3,7%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	700 433	30 502	4,4%	183 281	26,2%	213 783	30,5%	43 264	35,7%	323,6%
Borrowing	30 000	-	-	-	-	-	-	-	-	-
Internally generated funds	220 465	31 268	14,2%	64 829	29,4%	96 097	43,6%	38 649	25,2%	67,7%
Capital Expenditure Functional	950 898	61 770	6,5%	248 110	26,1%	309 880	32,6%	81 913	28,5%	202,9%
Municipal governance and administration	27 313	2 656	9,7%	6 505	23,8%	9 161	33,5%	3 094	7,4%	110,3%
Executive and Council	10 400	-	-	402	3,9%	402	3,9%	-	-	(100,0%)
Finance and administration	16 913	2 656	15,7%	6 103	36,1%	8 759	51,8%	3 094	7,4%	97,3%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	60 624	3 084	5,1%	12 863	21,2%	15 947	26,3%	10 466	20,6%	22,9%
Community and Social Services	11 649	997	8,6%	3 083	26,5%	4 080	35,0%	4 599	27,1%	(33,0%)
Sport And Recreation	23 931	1 860	7,8%	9 108	38,1%	10 968	45,8%	4 710	17,4%	93,4%
Public Safety	20 343	226	1,1%	666	3,3%	892	4,4%	1 157	12,5%	(42,5%)
Housing	4 700	0	-	7	,2%	8	,2%	-	-	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	706 777	32 277	4,6%	179 763	25,4%	212 040	30,0%	46 055	52,2%	290,3%
Planning and Development	4 186	35	,8%	203	4,9%	239	5,7%	306	4,7%	(33,4%)
Road Transport	702 591	32 242	4,6%	179 559	25,6%	211 802	30,1%	45 749	54,3%	292,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	156 184	23 752	15,2%	48 979	31,4%	72 731	46,6%	22 299	19,3%	119,6%
Energy sources	149 643	21 540	14,4%	46 037	30,8%	67 576	45,2%	22 299	20,0%	106,4%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	6 541	2 212	33,8%	2 943	45,0%	5 155	78,8%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	3 673 175	734 598	20,0%	831 538	22,6%	1 566 136	42,6%	829 272	60,6%	,3%
Property rates	648 295	121 194	18,7%	190 336	29,4%	311 530	48,1%	175 028	49,7%	8,7%
Service charges	1 442 130	346 091	24,0%	400 979	27,8%	747 070	51,8%	358 154	61,2%	12,0%
Other revenue	287 986	86 340	30,0%	60 088	20,9%	146 428	50,8%	40 781	39,1%	47,3%
Transfers and Subsidies - Operational	342 569	113 719	33,2%	118 319	34,5%	232 038	67,7%	78 358	74,5%	51,0%
Transfers and Subsidies - Capital	872 655	33 836	3,9%	26 931	3,1%	60 766	7,0%	165 043	94,3%	(83,7%)
Interest	79 539	33 418	42,0%	34 884	43,9%	68 303	85,9%	11 907	75,3%	193,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(2 308 458)	(25 996)	1,1%	(2 910 623)	126,1%	(2 936 619)	127,2%	(920 310)	50,4%	216,3%
Suppliers and employees	(2 268 575)	(25 656)	1,1%	(2 902 383)	127,9%	(2 928 039)	129,1%	(911 512)	50,9%	218,4%
Finance charges	(22 047)	(339)	1,5%	(8 240)	37,4%	(8 580)	38,9%	(8 798)	36,4%	(6,3%)
Transfers and grants	(17 837)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 364 716	708 602	51,9%	(2 079 085)	(152,3%)	(1 370 483)	(100,4%)	(91 038)	109,0%	2 183,8%
Cash Flow from Investing Activities										
Receipts	(348)	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(348)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(950 898)	(80 527)	8,5%	(266 916)	28,1%	(347 443)	36,5%	(97 087)	33,0%	174,9%
Capital assets	(950 898)	(80 527)	8,5%	(266 916)	28,1%	(347 443)	36,5%	(97 087)	33,0%	174,9%
Net Cash from/(used) Investing Activities	(951 246)	(80 527)	8,5%	(266 916)	28,1%	(347 443)	36,5%	(97 087)	33,0%	174,9%
Cash Flow from Financing Activities										
Receipts	30 314	16	,1%	11	-	27	,1%	(25)	(3,3%)	(142,2%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	30 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	314	16	5,2%	11	3,4%	27	8,6%	(25)	17,1%	(142,2%)
Payments	-	-	-	-	-	-	-	0	,4%	(100,0%)
Repayment of borrowing	-	-	-	-	-	-	-	0	,4%	(100,0%)
Net Cash from/(used) Financing Activities	30 314	16	,1%	11	-	27	,1%	(25)	7,1%	(142,2%)
Net Increase/(Decrease) in cash held	443 784	628 092	141,5%	(2 345 991)	(528,6%)	(1 717 899)	(387,1%)	(188 151)	(246,3%)	1 146,9%
Cash/cash equivalents at the year begin:	821 167	1 883 847	229,4%	2 496 451	304,0%	1 883 847	229,4%	1 392 875	112,8%	79,2%
Cash/cash equivalents at the year end:	1 264 951	2 496 451	197,4%	150 460	11,9%	150 460	11,9%	1 204 724	167,9%	(87,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	63 315	46,8%	10 347	7,7%	3 549	2,6%	58 041	42,9%	135 252	29,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	31 857	15,0%	13 906	6,5%	10 047	4,7%	156 614	73,7%	212 424	46,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 023	13,9%	9 382	25,9%	1 247	3,4%	20 595	56,8%	36 247	7,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	56	2,1%	24	,9%	23	,9%	2 518	96,1%	2 621	,6%	-	-	-	-
Interest on Arrear Debtor Accounts	890	3,6%	738	3,0%	636	2,6%	22 447	90,8%	24 711	5,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 137	2,4%	215	,5%	104	,2%	45 388	96,9%	46 845	10,2%	-	-	-	-
Total By Income Source	102 278	22,3%	34 614	7,6%	15 605	3,4%	305 603	66,7%	458 100	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 976	8,2%	766	3,2%	291	1,2%	21 004	87,4%	24 038	5,2%	-	-	-	-
Commercial	42 325	33,4%	5 259	4,2%	2 698	2,1%	76 365	60,3%	126 648	27,6%	-	-	-	-
Households	57 977	18,9%	28 588	9,3%	12 616	4,1%	208 233	67,7%	307 414	67,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	102 278	22,3%	34 614	7,6%	15 605	3,4%	305 603	66,7%	458 100	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	219	74,3%	-	-	14	4,9%	61	20,8%	295	2,3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 978	86,6%	841	6,6%	81	,6%	778	6,1%	12 679	97,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	11 198	86,3%	841	6,5%	96	,7%	840	6,5%	12 974	100,0%

Contact Details

Municipal Manager	Mr Nhlanhla Mdakane	032 437 5015
Financial Manager	Mr Mthandeni Nene	032 437 5501

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NDWEDWE (KZN293)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	232 076	105 538	45,5%	70 575	30,4%	176 112	75,9%	65 964	72,8%	7,0%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	685	149	21,7%	149	21,7%	297	43,4%	142	28,2%	4,7%
Sale of Goods and Rendering of Services	173	222	128,2%	42	24,2%	264	152,4%	49	25,1%	(14,3%)
Agency services	160	34	21,1%	54	33,5%	87	54,6%	56	78,2%	(4,6%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	307	-	176	-	483	-	212	-	(17,1%)
Interest earned from Current and Non Current Assets	8 418	2 060	24,5%	2 293	27,2%	4 353	51,7%	1 597	76,1%	43,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	707	157	22,2%	162	22,9%	319	45,1%	201	26,5%	(19,6%)
Licence and permits	2	4	176,9%	2	76,5%	5	253,4%	1	131,8%	6,5%
Operational Revenue	450	1 727	383,8%	892	198,3%	2 619	582,1%	145	39,7%	513,4%
Non-Exchange Revenue										
Property rates	19 471	16 348	84,0%	(83)	(,4%)	16 265	83,5%	900	89,0%	(109,3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	200 980	84 453	42,0%	66 918	33,3%	151 372	75,3%	62 601	71,9%	6,9%
Interest	1 030	78	7,6%	(29)	(2,8%)	49	4,8%	59	11,9%	(148,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	232 008	62 350	26,9%	69 386	29,9%	131 737	56,8%	56 686	51,7%	22,4%
Employee related costs	82 581	18 529	22,4%	21 244	25,7%	39 773	48,2%	18 507	45,1%	14,8%
Remuneration of councillors	16 367	3 804	23,2%	4 509	27,5%	8 313	50,8%	3 909	52,2%	15,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 745	249	14,3%	765	43,8%	1 014	58,1%	(244)	5,7%	(412,7%)
Debt impairment	1 000	25	2,5%	6	,6%	31	3,1%	24	17,0%	(72,7%)
Depreciation and amortisation	25 269	7 830	31,0%	8 286	32,8%	16 116	63,8%	5 716	47,4%	45,0%
Interest	-	0	-	3	-	3	-	1	-	119,6%
Contracted services	57 795	19 074	33,0%	19 764	34,2%	38 838	67,2%	17 199	62,2%	14,9%
Transfers and subsidies	4 200	737	17,5%	1 189	28,3%	1 925	45,8%	779	38,1%	52,5%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	43 051	12 103	28,1%	13 621	31,6%	25 725	59,8%	10 795	57,7%	26,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	68	43 187		1 188		44 376		9 278		
Transfers and subsidies - capital (monetary allocations)	34 995	13 849	39,6%	13 539	38,7%	27 388	78,3%	10 914	65,3%	24,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	35 063	57 037		14 727		71 764		20 192		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	35 063	57 037		14 727		71 764		20 192		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	35 063	57 037		14 727		71 764		20 192		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	35 063	57 037		14 727		71 764		20 192		

Part 2: Capital Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	74 985	27 828	37,1%	23 253	31,0%	51 081	68,1%	19 615	51,2%	18,5%
National Government	30 430	12 144	39,9%	11 929	39,2%	24 073	79,1%	9 680	72,3%	23,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc) Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 430	12 144	39,9%	11 929	39,2%	24 073	79,1%	9 680	65,6%	23,2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	44 554	15 684	35,2%	11 324	25,4%	27 008	60,6%	9 934	41,2%	14,0%
Capital Expenditure Functional	74 985	27 828	37,1%	23 253	31,0%	51 081	68,1%	19 615	51,2%	18,5%
Municipal governance and administration	13 396	5 674	42,4%	2 621	19,6%	8 295	61,9%	509	69,9%	415,4%
Executive and Council	3 685	120	3,3%	2 611	70,9%	2 731	74,1%	66	20,5%	3 862,3%
Finance and administration	9 712	5 554	57,2%	10	,1%	5 564	57,3%	443	75,3%	(97,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 391	-	-	-	-	-	-	3 493	20,8%	(100,0%)
Community and Social Services	2 391	-	-	-	-	-	-	3 493	20,8%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	59 197	22 154	37,4%	20 632	34,9%	42 786	72,3%	15 613	61,1%	32,1%
Planning and Development	54 562	22 154	40,6%	13 425	24,6%	35 579	65,2%	14 817	66,7%	(9,4%)
Road Transport	4 635	-	-	7 207	155,5%	7 207	155,5%	796	13,6%	805,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	292 943	86 285	29,5%	107 022	36,5%	193 308	66,0%	139 930	89,3%	(23,5%)
Property rates	12 656	-	-	9 409	74,3%	9 409	74,3%	-	-	(100,0%)
Service charges	512	-	-	153	29,8%	153	29,8%	-	-	(100,0%)
Other revenue	25 382	-	-	1 274	5,0%	1 274	5,0%	-	-	(100,0%)
Transfers and Subsidies - Operational	200 980	86 285	42,9%	93 926	46,7%	180 211	89,7%	139 930	149,8%	(32,9%)
Transfers and Subsidies - Capital	44 995	-	-	(33)	(,1%)	(33)	(,1%)	-	-	(100,0%)
Interest	8 418	-	-	2 293	27,2%	2 293	27,2%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(219 287)	(8)	-	(11)	-	(18)	-	(9)	-	16,1%
Suppliers and employees	(215 087)	(8)	-	(11)	-	(18)	-	(9)	-	16,1%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 200)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	73 656	86 278	117,1%	107 011	145,3%	193 289	262,4%	139 921	460,8%	(23,5%)
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	(86 233)	-	-	-	-	-	-	-	-	-
Capital assets	(86 233)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(86 233)	-	-	-	-	-	-	-	-	-
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	(12 576)	86 278	(686,0%)	107 011	(850,9%)	193 289	(1 536,9%)	139 921	(1 289,7%)	(23,5%)
Cash/cash equivalents at the year begin:	77 258	-	-	166 635	215,7%	-	-	144 728	-	15,1%
Cash/cash equivalents at the year end:	64 682	166 635	257,6%	273 647	423,1%	273 647	423,1%	388 315	677,6%	(29,5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	302	1,1%	(140)	(,5%)	244	,9%	28 007	98,6%	28 413	81,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	(2)	100,0%	(2)	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	28	10,6%	27	10,3%	27	10,2%	180	68,8%	261	,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	51	8,2%	42	6,7%	39	6,2%	494	78,9%	626	1,8%	-	-	-	-
Interest on Arrear Debtor Accounts	99	2,0%	98	1,9%	104	2,1%	4 743	94,0%	5 044	14,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	,3%	0	-	-	-	407	99,7%	408	1,2%	-	-	-	-
Total By Income Source	481	1,4%	27	,1%	414	1,2%	33 829	97,3%	34 751	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	27	,2%	(370)	(3,1%)	25	,2%	12 357	102,6%	12 039	34,6%	-	-	-	-
Commercial	247	2,1%	204	1,7%	199	1,7%	11 363	94,6%	12 013	34,6%	-	-	-	-
Households	13	,5%	13	,5%	15	,6%	2 459	98,4%	2 500	7,2%	-	-	-	-
Other	195	2,4%	180	2,2%	175	2,1%	7 650	93,3%	8 199	23,6%	-	-	-	-
Total By Customer Group	481	1,4%	27	,1%	414	1,2%	33 829	97,3%	34 751	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	32	23,7%	16	11,9%	(213)	(158,5%)	299	222,9%	134	75,0%
Auditor-General	0	100,0%	-	-	-	-	-	-	0	-
Other	64	142,2%	-	-	(19)	(42,2%)	0	-	45	25,0%
Total	95	53,3%	16	8,9%	(232)	(129,5%)	299	167,2%	179	100,0%

Contact Details

Municipal Manager	Mr Disco Setherijwa Goodman Khuzwayo	032 532 5000
Financial Manager	Mr Xolari Hlekwane	032 532 5000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MAPHUMULO (KZN294)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	145 398	59 975	41,2%	41 344	28,4%	101 319	69,7%	38 827	74,2%	6,5%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	284	63	22,2%	63	22,0%	126	44,2%	57	53,6%	9,4%
Sale of Goods and Rendering of Services	282	111	39,2%	12	4,4%	123	43,6%	12	29,8%	5,8%
Agency services	118	53	44,9%	62	52,1%	114	97,0%	56	60,9%	10,6%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9	2	22,0%	-	-	2	22,0%	-	-	-
Interest earned from Current and Non Current Assets	596	829	139,1%	813	136,4%	1 642	275,5%	140	100,5%	478,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	932	209	22,4%	221	23,7%	429	46,0%	240	51,2%	(8,1%)
Licence and permits	-	-	-	3	-	3	-	2	-	100,0%
Operational Revenue	69	5	7,1%	3	4,7%	8	11,8%	66	106,7%	(95,0%)
Non-Exchange Revenue										
Property rates	22 775	8 637	37,9%	770	3,4%	9 408	41,3%	258	90,6%	199,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	9	1	8,2%	1	12,9%	2	21,2%	1	50,7%	59,7%
Transfer and subsidies - Operational	120 139	50 065	41,7%	39 396	32,8%	89 462	74,5%	37 997	71,2%	3,7%
Interest	184	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	145 289	35 028	24,1%	31 861	21,9%	66 889	46,0%	34 975	48,0%	(8,9%)
Employee related costs	56 708	14 662	25,9%	12 700	22,4%	27 362	48,3%	12 906	48,6%	(1,6%)
Remuneration of councillors	9 696	2 316	23,9%	2 702	27,9%	5 018	51,8%	2 243	50,7%	20,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 310	368	28,1%	459	35,0%	826	63,1%	390	48,9%	17,6%
Debt impairment	1 881	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	16 536	1 508	9,1%	1 989	12,0%	3 497	21,1%	2 779	32,1%	(28,4%)
Interest	10	0	4,6%	9	89,2%	9	93,8%	1	32,3%	549,6%
Contracted services	33 330	8 932	26,8%	7 975	23,9%	16 907	50,7%	9 496	53,9%	(16,0%)
Transfers and subsidies	3 921	556	14,2%	600	15,3%	1 156	29,5%	1 348	48,6%	(55,5%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	21 897	6 686	30,5%	5 427	24,8%	12 113	55,3%	5 811	56,9%	(6,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	109	24 947		9 483		34 430		3 852		
Transfers and subsidies - capital (monetary allocations)	25 940	2 180	8,4%	7 795	30,1%	9 975	38,5%	8 078	54,9%	(3,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 049	27 127		17 279		44 405		11 930		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	26 049	27 127		17 279		44 405		11 930		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 049	27 127		17 279		44 405		11 930		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26 049	27 127		17 279		44 405		11 930		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	26 315	4 554	17,3%	6 995	26,6%	11 549	43,9%	6 087	50,6%	14,9%
National Government	22 895	1 925	8,4%	6 818	29,8%	8 743	38,2%	5 234	54,5%	30,3%
Provincial Government	-	199	-	(397)	-	(198)	-	46	-	(960,8%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparmt Agency)	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 895	2 124	9,3%	6 422	28,0%	8 545	37,3%	5 280	54,6%	21,6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 420	2 431	71,1%	573	16,8%	3 004	87,8%	807	27,1%	(29,0%)
Capital Expenditure Functional	26 315	4 554	17,3%	6 995	26,6%	11 549	43,9%	6 087	50,6%	14,9%
Municipal governance and administration	2 680	2 629	98,1%	78	2,9%	2 707	101,0%	68	14,0%	14,9%
Executive and Council	20	-	-	-	-	-	-	-	-	-
Finance and administration	2 660	2 629	98,8%	78	2,9%	2 707	101,8%	68	14,0%	14,9%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 624	1 308	36,1%	1 202	33,2%	2 510	69,3%	791	11,2%	52,0%
Community and Social Services	530	-	-	-	-	-	-	662	18,6%	(100,0%)
Sport And Recreation	3 094	1 308	42,3%	1 202	38,9%	2 510	81,1%	129	8,0%	831,5%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 011	617	3,1%	5 715	28,6%	6 331	31,6%	5 229	84,9%	9,3%
Planning and Development	180	-	-	99	54,9%	99	54,9%	-	-	(100,0%)
Road Transport	19 831	617	3,1%	5 616	28,3%	6 233	31,4%	5 229	87,9%	7,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	172 248	100 059	58,1%	94 273	54,7%	194 332	112,8%	115 823	121,3%	(18,6%)
Property rates	23 699	207	9%	576	2,4%	783	3,3%	19 792	101,0%	(97,1%)
Service charges	261	16	6,2%	96	36,7%	112	42,8%	54	51,1%	77,2%
Other revenue	1 612	3 909	242,5%	6 870	426,1%	10 779	668,6%	271	8,5%	2 439,1%
Transfers and Subsidies - Operational	120 074	85 927	71,6%	76 918	64,1%	162 844	135,6%	80 720	141,0%	(4,7%)
Transfers and Subsidies - Capital	26 005	10 000	38,5%	9 000	34,6%	19 000	73,1%	14 986	78,1%	(39,9%)
Interest	596	-	-	813	136,4%	813	136,4%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(158 191)	(35 638)	22,5%	(51 120)	32,3%	(86 758)	54,8%	(42 626)	61,0%	19,9%
Suppliers and employees	(158 181)	(35 638)	22,5%	(4 292)	14,2%	(6 245)	20,6%	(42 626)	50,9%	(38,9%)
Finance charges	(10)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	14 057	64 421	458,3%	43 153	307,0%	107 574	765,3%	73 197	306,7%	(41,0%)
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	(30 262)	(1 954)	6,5%	(4 292)	14,2%	(6 246)	20,6%	(7 028)	50,9%	(38,9%)
Capital assets	(30 262)	(1 954)	6,5%	(4 292)	14,2%	(6 246)	20,6%	(7 028)	50,9%	(38,9%)
Net Cash from/(used) Investing Activities	(30 262)	(1 954)	6,5%	(4 292)	14,2%	(6 246)	20,6%	(7 028)	50,9%	(38,9%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(16 205)	62 468	(385,5%)	38 861	(239,8%)	101 328	(625,3%)	66 169	849,8%	(41,3%)
Cash/cash equivalents at the year begin:	15 886	-	-	79 549	500,7%	-	-	73 016	-	8,9%
Cash/cash equivalents at the year end:	(319)	79 549	(24 975,2%)	118 410	(37 175,9%)	118 410	(37 175,9%)	139 185	738,1%	(14,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	199	8%	196	8%	195	8%	23 418	97,5%	24 008	99,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	16	39,5%	16	39,5%	9	21,0%	-	-	41	2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	16	7,9%	15	7,2%	25	12,3%	149	72,5%	206	9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	179	100,0%	179	7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(18)	5,7%	(16)	5,1%	(64)	19,6%	(225)	69,6%	(324)	(1,3%)	-	-	-	-
Total By Income Source	213	9%	210	9%	165	7%	23 521	97,6%	24 110	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	20 933	100,0%	20 933	86,8%	-	-	-	-
Commercial	184	16,1%	181	15,8%	180	15,8%	598	52,3%	1 143	4,7%	-	-	-	-
Households	9	1,2%	9	1,2%	9	1,2%	759	96,5%	786	3,3%	-	-	-	-
Other	20	1,6%	21	1,6%	(24)	(1,9%)	1 231	98,6%	1 248	5,2%	-	-	-	-
Total By Customer Group	213	9%	210	9%	165	7%	23 521	97,6%	24 110	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	71	64,5%	-	-	-	-	39	35,5%	109	(64,6%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(274)	98,2%	-	-	-	-	(5)	1,8%	(279)	164,6%
Total	(203)	119,9%	-	-	-	-	34	(19,9%)	(169)	100,0%

Contact Details

Municipal Manager	Mr Thulani Khuluse	032 481 4500
Financial Manager	Ms Lungile Jali	032 481 4500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ILEMBE (DC29)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 518 509	447 620	29,5%	216 545	14,3%	664 165	43,7%	374 824	60,4%	(42,2%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	299 943	68 868	23,0%	71 792	23,9%	140 660	46,9%	68 614	60,8%	4,6%
Service charges - Waste Water Management	76 772	20 602	26,8%	19 472	25,4%	40 074	52,2%	15 949	46,0%	22,1%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	147 424	2 454	1,7%	41 513	28,2%	43 967	29,8%	967	60,0%	4 193,7%
Agency services	2 238	-	-	-	-	-	-	603	58,6%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	59 466	22 157	37,3%	23 410	39,4%	45 567	76,6%	15 441	139,0%	51,6%
Interest earned from Current and Non Current Assets	15 910	11 474	72,1%	9 053	56,9%	20 527	129,0%	4 132	57,3%	119,1%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 360	1 146	18,0%	89	1,4%	1 235	19,4%	911	31,0%	(90,3%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	795	(10)	(1,2%)	11	1,4%	1	,1%	216	198,4%	(95,0%)
Licences or permits	44	18	40,0%	6	13,7%	24	53,7%	4	10,3%	46,0%
Transfer and subsidies - Operational	832 052	320 911	38,6%	40 020	4,8%	360 932	43,4%	267 830	69,3%	(85,1%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	77 505	-	-	11 178	14,4%	11 178	14,4%	158	,1%	6 993,4%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 493 069	207 744	13,9%	412 487	27,6%	620 230	41,5%	323 945	42,8%	27,3%
Employee related costs	312 628	72 186	23,1%	69 230	22,1%	141 417	45,2%	68 707	45,7%	,8%
Remuneration of councillors	11 842	2 560	21,6%	2 954	24,9%	5 514	46,6%	2 560	37,9%	15,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	264 146	4 477	1,7%	125 866	47,7%	130 343	49,3%	96 022	42,7%	31,1%
Debt impairment	60 197	-	-	30 014	49,9%	30 014	49,9%	-	-	(100,0%)
Depreciation and amortisation	154 080	31 185	20,2%	31 197	20,2%	62 382	40,5%	33 903	58,6%	(8,0%)
Interest	10 942	472	4,3%	504	4,6%	976	8,9%	1 082	39,4%	(53,4%)
Contracted services	201 669	39 816	19,7%	75 375	37,4%	115 190	57,1%	73 533	55,1%	2,5%
Transfers and subsidies	41 432	10 080	24,3%	10 328	24,9%	20 408	49,3%	9 572	50,0%	7,9%
Irrecoverable debts written off	8	-	-	2 517	30 108,7%	2 517	30 108,7%	-	-	(100,0%)
Operational costs	329 967	46 968	14,2%	61 590	18,7%	108 559	32,9%	38 057	45,0%	61,8%
Losses on disposal of Assets	5 277	-	-	31	,6%	31	,6%	-	-	(100,0%)
Other Losses	100 882	-	-	2 880	2,9%	2 880	2,9%	510	,5%	464,5%
Surplus/(Deficit)	25 440	239 876		(195 942)		43 935		50 880		
Transfers and subsidies - capital (monetary allocations)	337 294	21 866	6,5%	45 542	13,5%	67 408	20,0%	175 039	63,1%	(74,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	362 734	261 742		(150 399)		111 342		225 919		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	362 734	261 742		(150 399)		111 342		225 919		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	362 734	261 742		(150 399)		111 342		225 919		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	362 734	261 742		(150 399)		111 342		225 919		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	452 465	21 831	4,8%	47 900	10,6%	69 731	15,4%	84 547	46,5%	(43,3%)
National Government	293 299	14 654	5,0%	39 602	13,5%	54 256	18,5%	72 006	57,9%	(45,0%)
Provincial Government	-	4 360	-	-	-	4 360	-	13 285	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	293 299	19 014	6,5%	39 602	13,5%	58 616	20,0%	85 291	63,4%	(53,6%)
Borrowing	58 000	-	-	-	-	-	-	-	-	-
Internally generated funds	101 166	2 818	2,8%	8 298	8,2%	11 116	11,0%	(744)	15,6%	(1 215,3%)
Capital Expenditure Functional	452 465	21 831	4,8%	47 900	10,6%	69 731	15,4%	84 547	46,5%	(43,3%)
Municipal governance and administration	114 959	1 335	1,2%	3 195	2,8%	4 529	3,9%	1 044	1,5%	206,1%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	114 959	1 335	1,2%	3 195	2,8%	4 529	3,9%	1 044	1,5%	206,1%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	350	582	166,2%	64	18,3%	646	184,5%	702	14,2%	(90,9%)
Planning and Development	350	582	166,2%	64	18,3%	646	184,5%	702	14,2%	(90,9%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	337 156	19 915	5,9%	44 641	13,2%	64 556	19,1%	82 801	59,8%	(46,1%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	224 024	12 798	5,7%	26 828	12,0%	39 626	17,7%	57 973	60,6%	(53,7%)
Waste Water Management	113 132	7 117	6,3%	17 813	15,7%	24 930	22,0%	24 828	58,0%	(28,3%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 569 603	551 017	35,1%	166 884	10,6%	717 901	45,7%	411 338	61,9%	(59,4%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	248 860	64 270	25,8%	77 836	31,3%	142 106	57,1%	52 929	55,7%	47,1%
Other revenue	135 488	24 566	18,1%	60 119	44,4%	84 686	62,5%	19 048	23,2%	215,6%
Transfers and Subsidies - Operational	832 052	321 763	38,7%	20 098	2,4%	341 862	41,1%	247 257	64,3%	(91,9%)
Transfers and Subsidies - Capital	337 294	129 000	38,2%	-	-	129 000	38,2%	88 000	83,2%	(100,0%)
Interest	15 910	11 417	71,8%	8 831	55,5%	20 248	127,3%	4 104	57,4%	115,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 097 144)	(319 360)	29,1%	(342 170)	31,2%	(661 531)	60,3%	(314 072)	52,1%	8,9%
Suppliers and employees	(1 085 201)	(318 219)	29,3%	(341 476)	31,5%	(659 695)	60,8%	(313 122)	54,0%	9,1%
Finance charges	(10 830)	(1 141)	10,5%	(694)	6,4%	(1 835)	16,9%	(950)	49,9%	(26,9%)
Transfers and grants	(1 113)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	472 459	231 657	49,0%	(175 286)	(37,1%)	56 370	11,9%	97 266	87,4%	(280,2%)
Cash Flow from Investing Activities										
Receipts	52	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	52	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(479 680)	(28 286)	5,9%	(54 360)	11,3%	(82 646)	17,2%	(91 632)	36,6%	(40,7%)
Capital assets	(479 680)	(28 286)	5,9%	(54 360)	11,3%	(82 646)	17,2%	(91 632)	36,6%	(40,7%)
Net Cash from/(used) Investing Activities	(479 628)	(28 286)	5,9%	(54 360)	11,3%	(82 646)	17,2%	(91 632)	36,6%	(40,7%)
Cash Flow from Financing Activities										
Receipts	-	(20)	-	(33)	-	(53)	-	(34)	-	(4,8%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(20)	-	(33)	-	(53)	-	(34)	-	(4,8%)
Payments	(22 695)	(4 831)	21,3%	(7 406)	32,6%	(12 237)	53,9%	(20 283)	72,0%	(63,5%)
Repayment of borrowing	(22 695)	(4 831)	21,3%	(7 406)	32,6%	(12 237)	53,9%	(20 283)	72,0%	(63,5%)
Net Cash from/(used) Financing Activities	(22 695)	(4 851)	21,4%	(7 438)	32,8%	(12 290)	54,2%	(20 318)	72,1%	(63,4%)
Net Increase/(Decrease) in cash held	(29 864)	198 520	(664,7%)	(237 085)	793,9%	(38 565)	129,1%	(14 684)	(147,6%)	1 514,6%
Cash/cash equivalents at the year begin:	333 095	266 913	80,1%	476 897	143,2%	266 913	80,1%	381 689	58,0%	24,9%
Cash/cash equivalents at the year end:	303 231	476 897	157,3%	239 621	79,0%	239 621	79,0%	367 003	133,8%	(34,7%)

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	26 276	4,1%	21 813	3,4%	18 844	3,0%	566 547	89,4%	633 481	65,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	0	-	-	-	999	100,0%	999	,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 478	6,3%	3 703	3,6%	2 976	2,9%	90 107	87,3%	103 265	10,6%	7	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 260	3,7%	7 996	3,6%	7 845	3,5%	199 279	89,2%	223 379	22,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 196	24,5%	5	-	6	-	9 856	75,5%	13 063	1,3%	-	-	-	-
Total By Income Source	44 210	4,5%	33 517	3,4%	29 672	3,0%	866 789	89,0%	974 187	100,0%	7	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 386	18,5%	2 276	5,0%	2 160	4,8%	32 407	71,7%	45 230	4,6%	-	-	-	-
Commercial	5 723	11,4%	3 247	6,5%	2 196	4,4%	39 017	77,7%	50 183	5,2%	-	-	-	-
Households	30 101	3,4%	27 993	3,2%	25 315	2,9%	795 365	90,5%	878 775	90,2%	7	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	44 210	4,5%	33 517	3,4%	29 672	3,0%	866 789	89,0%	974 187	100,0%	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	25 756	100,0%	-	-	-	-	-	-	25 756	59,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 276	59,5%	4 184	24,2%	1 001	5,8%	1 814	10,5%	17 274	40,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	36 032	83,7%	4 184	9,7%	1 001	2,3%	1 814	4,2%	43 030	100,0%

Contact Details

Municipal Manager	Mr Sazi Mbhele	032 551 9501
Financial Manager	Dr Emmanuel Ngizobo	032 437 9503

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: GREATER KOKSTAD (KZN433)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	471 842	172 539	36,6%	116 723	24,7%	289 263	61,3%	103 363	55,0%	12,9%
Exchange Revenue										
Service charges - Electricity	185 555	56 923	30,7%	43 780	23,6%	100 703	54,3%	38 529	45,8%	13,6%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	20 252	8 381	41,4%	6 143	30,3%	14 523	71,7%	4 568	43,7%	34,5%
Sale of Goods and Rendering of Services	11 966	821	6,9%	1 063	8,9%	1 884	15,7%	588	32,8%	80,9%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	1 473	-	1 609	-	3 082	-	1 384	61,1%	16,2%
Interest earned from Current and Non Current Assets	4 778	2 175	45,5%	1 569	32,8%	3 745	78,4%	580	61,4%	170,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 376	605	25,4%	741	31,2%	1 346	56,6%	938	38,1%	(21,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 330	-	-	0	-	0	-	0	6,7%	(82,7%)
Non-Exchange Revenue										
Property rates	141 738	64 715	45,7%	30 251	21,3%	94 967	67,0%	26 678	60,4%	13,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	227	85	37,5%	12	5,3%	97	42,8%	67	88,8%	(81,7%)
Licences or permits	5 182	1 268	24,5%	1 481	28,6%	2 749	53,0%	1 329	61,4%	11,4%
Transfer and subsidies - Operational	89 623	36 093	40,3%	30 074	33,6%	66 167	73,8%	28 702	70,8%	4,8%
Interest	5 814	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	442 228	139 801	31,6%	120 783	27,3%	260 584	58,9%	94 572	50,8%	27,7%
Employee related costs	158 875	37 657	23,7%	39 067	24,6%	76 725	48,3%	36 559	47,7%	6,9%
Remuneration of councillors	8 842	2 363	26,7%	2 057	23,3%	4 420	50,0%	1 978	51,6%	4,0%
Bulk purchases - electricity	142 993	56 242	39,3%	31 541	22,1%	87 783	61,4%	26 460	63,4%	19,2%
Inventory consumed	11 514	1 645	14,3%	3 914	34,0%	5 560	48,3%	2 510	48,4%	55,9%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	30 236	11 644	38,5%	11 625	38,4%	23 269	77,0%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	44 698	12 801	28,6%	15 576	34,8%	28 377	63,5%	15 366	59,8%	1,4%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	8 500	7 049	82,9%	2 016	23,7%	9 064	106,6%	1 574	48,1%	28,1%
Operational costs	36 570	10 399	28,4%	14 988	41,0%	25 387	69,4%	10 125	58,0%	48,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	29 614	32 738		(4 060)		28 679		8 790		
Transfers and subsidies - capital (monetary allocations)	82 290	24 581	29,9%	37 353	45,4%	61 934	75,3%	32 012	41,0%	16,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	111 904	57 319		33 294		90 612		40 802		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	111 904	57 319		33 294		90 612		40 802		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	111 904	57 319		33 294		90 612		40 802		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	111 904	57 319		33 294		90 612		40 802		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	111 109	26 791	24,1%	39 730	35,8%	66 521	59,9%	37 147	36,3%	7,0%
National Government	51 453	12 199	23,7%	17 871	34,7%	30 070	58,4%	21 400	45,2%	(16,5%)
Provincial Government	21 317	10 667	50,0%	15 337	71,9%	26 004	122,0%	10 612	49,6%	44,5%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	72 770	22 866	31,4%	33 208	45,6%	56 074	77,1%	32 012	47,1%	3,7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	38 339	3 924	10,2%	6 522	17,0%	10 446	27,2%	5 135	17,2%	27,0%
Capital Expenditure Functional	111 109	26 791	24,1%	39 730	35,8%	66 521	59,9%	37 147	36,3%	7,0%
Municipal governance and administration	2 100	15	,7%	1 044	49,7%	1 059	50,4%	2 428	56,2%	(57,0%)
Executive and Council	-	-	-	-	-	-	-	1 881	82,7%	(100,0%)
Finance and administration	2 100	15	,7%	1 044	49,7%	1 059	50,4%	547	34,8%	90,9%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 688	10 667	91,3%	4 908	42,0%	15 575	133,3%	10 828	47,4%	(54,7%)
Community and Social Services	788	-	-	-	-	-	-	216	89,8%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	900	-	-	-	-	-	-	-	-	(2,0%)
Housing	10 000	10 667	106,7%	4 908	49,1%	15 575	155,7%	10 612	49,6%	(53,8%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	50 011	8 870	17,7%	18 778	37,5%	27 649	55,3%	3 082	14,5%	509,2%
Planning and Development	17 767	1 398	7,9%	10 489	59,0%	11 887	66,9%	463	4,6%	2 163,7%
Road Transport	32 244	7 472	23,2%	8 289	25,7%	15 761	48,9%	2 619	18,2%	216,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	47 310	7 239	15,3%	15 000	31,7%	22 238	47,0%	20 809	42,4%	(27,9%)
Energy sources	46 910	7 058	15,0%	15 000	32,0%	22 057	47,0%	20 272	43,2%	(26,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	400	181	45,2%	-	-	181	45,2%	537	25,2%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	658 302	180 707	27,5%	160 539	24,4%	341 246	51,8%	170 547	60,0%	(5,9%)
Property rates	177 147	32 618	18,4%	51 833	29,3%	84 451	47,7%	78 128	100,2%	(33,7%)
Service charges	260 451	70 570	27,1%	64 887	24,9%	135 458	52,0%	29 561	29,4%	119,5%
Other revenue	44 012	6 060	13,8%	2 273	5,2%	8 333	18,9%	4 799	85,0%	(52,6%)
Transfers and Subsidies - Operational	89 623	34 466	38,5%	31 692	35,4%	66 158	73,8%	31 271	74,3%	1,3%
Transfers and Subsidies - Capital	82 290	36 267	44,1%	9 468	11,5%	45 735	55,6%	26 562	58,5%	(64,4%)
Interest	4 778	725	15,2%	386	8,1%	1 111	23,3%	227	36,1%	70,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(433 410)	(106 627)	24,6%	(75 625)	17,4%	(182 252)	42,1%	(67 550)	44,0%	12,0%
Suppliers and employees	(433 410)	(106 627)	24,6%	(75 625)	17,4%	(182 252)	42,1%	(67 340)	43,9%	12,3%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	(210)	-	(100,0%)
Net Cash from/(used) Operating Activities	224 892	74 080	32,9%	84 914	37,8%	158 994	70,7%	102 997	98,9%	(17,6%)
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	(127 775)	(35 852)	28,1%	(44 869)	35,1%	(80 721)	63,2%	(37 941)	38,1%	18,3%
Capital assets	(127 775)	(35 852)	28,1%	(44 869)	35,1%	(80 721)	63,2%	(37 941)	38,1%	18,3%
Net Cash from/(used) Investing Activities	(127 775)	(35 852)	28,1%	(44 869)	35,1%	(80 721)	63,2%	(37 941)	38,1%	18,3%
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	97 117	38 228	39,4%	40 045	41,2%	78 273	80,6%	65 056	357,4%	(38,4%)
Cash/cash equivalents at the year begin:	25 588	131 310	513,2%	170 436	666,1%	131 310	513,2%	112 881	278,4%	51,0%
Cash/cash equivalents at the year end:	122 705	170 436	138,9%	210 481	171,5%	210 481	171,5%	177 937	320,6%	18,3%

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	10 148	73,4%	1 369	9,9%	247	1,8%	2 066	14,9%	13 830	17,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 738	18,9%	2 674	8,1%	1 542	4,3%	24 448	68,7%	35 602	44,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 063	13,5%	1 447	9,5%	1 092	7,1%	10 708	69,9%	15 310	19,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	575	4,0%	527	3,7%	520	3,6%	12 780	88,7%	14 403	17,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	447	34,5%	73	5,6%	57	4,4%	717	55,4%	1 294	1,6%	-	-	-	-
Total By Income Source	19 971	24,8%	6 290	7,8%	3 459	4,3%	50 720	63,1%	80 439	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 080	13,1%	904	3,9%	522	2,2%	18 956	80,8%	23 463	29,2%	-	-	-	-
Commercial	11 989	51,0%	2 166	9,2%	600	2,6%	8 753	37,2%	23 509	29,2%	-	-	-	-
Households	4 902	14,6%	3 219	9,6%	2 336	7,0%	23 010	68,8%	33 468	41,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	19 971	24,8%	6 290	7,8%	3 459	4,3%	50 720	63,1%	80 439	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	34	,6%	2 399	38,4%	-	-	3 818	61,1%	6 251	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	34	,6%	2 399	38,4%	-	-	3 818	61,1%	6 251	100,0%

Contact Details

Municipal Manager	Mr Sipho Raynold Zwane	039 797 6603
Financial Manager	Mr Siyabonga Khoza	083 375 9758

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UBUHLEBEZWE (KZN434)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	227 089	90 879	40,0%	81 626	35,9%	172 504	76,0%	57 605	65,8%	41,7%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 507	822	23,4%	909	25,9%	1 731	49,3%	819	44,2%	10,9%
Sale of Goods and Rendering of Services	168	22	13,0%	5 211	3 102,0%	5 233	3 115,0%	12	19,2%	43 252,4%
Agency services	1 300	298	22,9%	377	29,0%	674	51,9%	632	51,2%	(40,3%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	188	-	200	-	388	-	-	-	(100,0%)
Interest earned from Current and Non Current Assets	12 500	5 128	41,0%	4 639	37,1%	9 767	78,1%	2 810	55,6%	65,1%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 859	837	45,0%	723	38,9%	1 560	83,9%	283	68,9%	155,3%
Licence and permits	371	9	2,6%	7	1,9%	17	4,5%	14	27,8%	(49,9%)
Operational Revenue	1 225	219	17,8%	944	77,0%	1 162	94,9%	100	231,3%	847,4%
Non-Exchange Revenue										
Property rates	52 764	13 140	24,9%	12 988	24,6%	26 128	49,5%	6 152	50,0%	111,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	871	204	23,5%	108	12,4%	313	35,9%	254	82,9%	(57,5%)
Licences or permits	2 081	873	41,9%	781	37,5%	1 653	79,5%	563	36,0%	38,7%
Transfer and subsidies - Operational	150 333	67 315	44,8%	52 676	35,0%	119 991	79,8%	45 967	70,7%	14,6%
Interest	110	1 824	1 658,2%	2 064	1 876,0%	3 888	3 534,1%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	213 580	54 696	25,6%	56 853	26,6%	111 549	52,2%	51 430	45,4%	10,5%
Employee related costs	94 410	20 994	22,2%	27 211	28,8%	48 206	51,1%	26 522	51,3%	2,6%
Remuneration of councillors	10 960	2 740	25,0%	3 369	30,7%	6 109	55,7%	2 747	53,8%	22,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 535	53	3,5%	289	18,8%	343	22,3%	328	20,3%	(11,8%)
Debt impairment	1 700	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	36 000	7 161	19,9%	7 218	20,0%	14 379	39,9%	7 667	42,3%	(5,9%)
Interest	5	0	5,4%	0	2%	0	5,6%	-	-	(100,0%)
Contracted services	25 447	15 979	62,8%	9 808	38,5%	25 787	101,3%	6 826	36,6%	43,7%
Transfers and subsidies	9 826	2 195	22,3%	1 696	17,3%	3 891	39,6%	834	23,3%	103,3%
Irrecoverable debts written off	2 378	104	4,4%	(104)	(4,4%)	-	-	-	-	(100,0%)
Operational costs	31 319	5 468	17,5%	7 367	23,5%	12 834	41,0%	6 506	45,9%	13,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	13 509	36 183		24 772		60 955		6 175		
Transfers and subsidies - capital (monetary allocations)	41 499	9 723	23,4%	19 243	46,4%	28 966	69,8%	9 852	37,5%	95,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	2	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	55 008	45 906		44 015		89 921		16 028		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	55 008	45 906		44 015		89 921		16 028		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	55 008	45 906		44 015		89 921		16 028		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	55 008	45 906		44 015		89 921		16 028		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	59 605	10 301	17,3%	19 206	32,2%	29 508	49,5%	11 181	28,2%	71,8%
National Government	39 499	8 503	21,5%	15 626	39,6%	24 129	61,1%	8 617	38,6%	81,4%
Provincial Government	2 000	164	8,2%	943	47,1%	1 107	55,4%	47	,9%	1 898,1%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	41 499	8 667	20,9%	16 569	39,9%	25 236	60,8%	8 664	33,2%	91,2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 106	1 634	9,0%	2 637	14,6%	4 272	23,6%	2 517	16,9%	4,8%
Capital Expenditure Functional	59 605	10 301	17,3%	19 206	32,2%	29 508	49,5%	11 181	28,2%	71,8%
Municipal governance and administration	6 784	211	3,1%	1 534	22,6%	1 745	25,7%	605	12,9%	153,6%
Executive and Council	750	-	-	818	109,1%	818	109,1%	-	-	(100,0%)
Finance and administration	6 034	211	3,5%	716	11,9%	926	15,4%	605	12,9%	18,3%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	25 067	4 020	16,0%	9 789	39,1%	13 809	55,1%	5 430	32,0%	80,3%
Community and Social Services	8 977	2 187	24,4%	4 944	55,1%	7 131	79,4%	1 743	21,5%	183,6%
Sport And Recreation	14 680	1 833	12,5%	4 845	33,0%	6 678	45,5%	3 687	40,5%	31,4%
Public Safety	1 410	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 852	4 461	19,5%	7 644	33,4%	12 105	53,0%	5 081	29,1%	50,5%
Planning and Development	5 630	164	2,9%	1 293	23,0%	1 457	25,9%	1 547	15,3%	(16,4%)
Road Transport	17 222	4 297	24,9%	6 351	36,9%	10 648	61,8%	3 534	39,4%	79,7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	4 852	1 610	33,2%	240	4,9%	1 849	38,1%	65	6,0%	268,5%
Energy sources	4 740	1 599	33,7%	240	5,1%	1 839	38,8%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	112	11	9,4%	-	-	11	9,4%	65	7,3%	(100,0%)
Other	50	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	279 871	96 316	34,4%	119 864	42,8%	216 180	77,2%	78 178	50,1%	53,3%
Property rates	42 213	6 293	14,9%	14 379	34,1%	20 672	49,0%	6 266	43,1%	129,5%
Service charges	3 226	45	1,4%	87	2,7%	132	4,1%	57	4,6%	53,3%
Other revenue	8 237	5 130	62,3%	13 764	167,1%	18 894	229,4%	1 120	28,4%	1 129,2%
Transfers and Subsidies - Operational	172 196	69 486	40,4%	65 470	38,0%	134 956	78,4%	59 909	53,4%	9,3%
Transfers and Subsidies - Capital	41 499	13 000	31,3%	13 000	31,3%	26 000	62,7%	10 000	53,9%	30,0%
Interest	12 500	2 362	18,9%	13 164	105,3%	15 526	124,2%	826	22,0%	1 493,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(202 293)	(55 720)	27,5%	(83 734)	41,4%	(139 454)	68,9%	(67 620)	43,9%	23,8%
Suppliers and employees	(192 462)	(55 720)	29,0%	(83 734)	43,5%	(139 454)	72,5%	(67 620)	45,0%	23,8%
Finance charges	(5)	-	-	-	-	-	-	-	-	-
Transfers and grants	(9 826)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	77 578	40 595	52,3%	36 130	46,6%	76 726	98,9%	10 558	78,2%	242,2%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(67 200)	(12 954)	19,3%	(19 476)	29,0%	(32 430)	48,3%	(9 858)	27,4%	97,6%
Capital assets	(67 200)	(12 954)	19,3%	(19 476)	29,0%	(32 430)	48,3%	(9 858)	27,4%	97,6%
Net Cash from/(used) Investing Activities	(67 200)	(12 954)	19,3%	(19 476)	29,0%	(32 430)	48,3%	(9 858)	27,4%	97,6%
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	10 378	27 642	266,3%	16 654	160,5%	44 296	426,8%	700	498,0%	2 278,7%
Cash/cash equivalents at the year begin:	228 631	-	-	209 932	91,8%	-	-	151 997	22,5%	38,1%
Cash/cash equivalents at the year end:	239 009	209 932	87,8%	249 355	104,3%	249 355	104,3%	197 713	146,5%	26,1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 555	3,8%	3 730	5,6%	3 531	5,3%	57 059	85,3%	66 876	68,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	342	4,1%	309	3,7%	241	2,9%	7 466	89,3%	8 358	8,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	245	46,3%	12	2,2%	8	1,5%	265	50,0%	529	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	780	18,4%	756	17,8%	716	16,9%	1 984	46,8%	4 236	4,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(21)	(,1%)	(25)	(,1%)	(20)	(,1%)	17 598	100,4%	17 531	18,0%	-	-	-	-
Total By Income Source	3 901	4,0%	4 781	4,9%	4 476	4,6%	84 372	86,5%	97 530	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	913	4,4%	998	4,9%	1 222	5,9%	17 416	84,8%	20 549	21,1%	-	-	-	-
Commercial	517	3,0%	720	4,2%	531	3,1%	15 382	89,7%	17 150	17,6%	-	-	-	-
Households	1 144	3,0%	1 314	3,4%	1 219	3,2%	34 835	90,5%	38 512	39,5%	-	-	-	-
Other	1 327	6,2%	1 749	8,2%	1 504	7,1%	16 739	78,5%	21 319	21,9%	-	-	-	-
Total By Customer Group	3 901	4,0%	4 781	4,9%	4 476	4,6%	84 372	86,5%	97 530	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(11)	100,0%	-	-	-	-	-	-	(11)	(,1%)
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15	52,8%	24	82,3%	1	2,4%	(11)	(37,5%)	29	,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	537	7,1%	506	6,7%	1 272	16,9%	5 203	69,2%	7 518	99,8%
Total	542	7,2%	530	7,0%	1 273	16,9%	5 192	68,9%	7 537	100,0%

Contact Details

Municipal Manager	Mr Mlungisi Eleutherus Mkhize	039 834 7700
Financial Manager	Ms Siyasanga Yolani Sityata	039 834 7700

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZIMKHULU (KZN435)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	278 225	116 323	41,8%	92 386	33,2%	208 709	75,0%	47 995	57,2%	92,5%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	3 333	848	25,4%	814	24,4%	1 662	49,9%	793	52,0%	2,7%
Sale of Goods and Rendering of Services	260	67	25,7%	28	10,7%	94	36,4%	33	68,5%	(16,4%)
Agency services	1 300	355	27,3%	387	29,8%	743	57,1%	311	46,3%	24,5%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	498	96	19,3%	74	14,9%	170	34,2%	106	62,0%	(30,2%)
Interest earned from Current and Non Current Assets	8 382	4 071	48,6%	3 643	43,5%	7 714	92,0%	3 376	81,6%	7,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	362	92	25,5%	83	22,9%	175	48,4%	(4)	30,5%	(2 007,9%)
Rental from Fixed Assets	1 234	322	26,1%	374	30,3%	696	56,4%	369	91,7%	1,5%
Licence and permits	50	9	18,8%	3	5,0%	12	23,8%	-	-	(100,0%)
Operational Revenue	46	19	42,4%	243	528,1%	262	570,5%	14	46,7%	1 640,3%
Non-Exchange Revenue										
Property rates	9 634	6 127	63,6%	1 165	12,1%	7 292	75,7%	1 133	75,8%	2,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	450	149	33,0%	101	22,5%	250	55,5%	152	36,4%	(33,4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	252 676	104 168	41,2%	86 470	33,8%	189 638	75,1%	41 712	55,9%	104,9%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	1	-	1	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	347 107	80 298	23,1%	74 654	21,5%	154 952	44,6%	79 488	42,4%	(6,1%)
Employee related costs	134 263	31 772	23,7%	33 086	24,6%	64 858	48,3%	31 779	49,4%	4,1%
Remuneration of councillors	18 980	4 387	23,1%	5 211	27,5%	9 598	50,6%	4 381	48,9%	19,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	7 856	460	5,9%	1 136	14,5%	1 596	20,3%	552	9,9%	105,8%
Debt impairment	1 350	-	-	(2 946)	(218,2%)	(2 946)	(218,2%)	798	114,0%	(469,3%)
Depreciation and amortisation	50 511	11 730	23,2%	11 736	23,2%	23 467	46,5%	11 471	44,1%	2,3%
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	71 617	12 583	17,6%	12 478	17,4%	25 061	35,0%	16 337	27,3%	(23,6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 000	4 574	457,4%	273	27,3%	4 847	484,7%	527	148,6%	(48,1%)
Operational costs	61 530	14 791	24,0%	13 680	22,2%	28 471	46,3%	13 645	50,7%	,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(68 882)	36 025		17 732		53 757		(31 493)		
Transfers and subsidies - capital (monetary allocations)	61 492	10 981	17,9%	12 231	19,9%	23 212	37,7%	9 068	31,5%	34,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(7 390)	47 006		29 963		76 969		(22 425)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(7 390)	47 006		29 963		76 969		(22 425)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(7 390)	47 006		29 963		76 969		(22 425)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(7 390)	47 006		29 963		76 969		(22 425)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	108 906	18 403	16,9%	26 302	24,2%	44 704	41,0%	31 109	38,7%	(15,5%)
National Government	44 691	9 819	22,0%	10 840	24,3%	20 659	46,2%	8 099	39,4%	33,9%
Provincial Government	8 780	4 539	51,7%	7 509	85,5%	12 048	137,2%	8 778	60,9%	(14,5%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	53 471	14 358	26,9%	18 349	34,3%	32 707	61,2%	16 877	45,6%	8,7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	55 435	4 044	7,3%	7 953	14,3%	11 997	21,6%	14 232	30,7%	(44,1%)
Capital Expenditure Functional	108 906	18 879	17,3%	25 825	23,7%	44 704	41,0%	31 109	38,7%	(17,0%)
Municipal governance and administration	8 628	8 -	-	4 537	52,6%	4 537	52,6%	647	11,2%	600,8%
Executive and Council	425	-	-	-	-	-	-	30	16,1%	(100,0%)
Finance and administration	8 203	-	-	4 537	55,3%	4 537	55,3%	617	11,0%	634,8%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 693	5 016	46,9%	7 696	72,0%	12 712	118,9%	8 778	53,0%	(12,3%)
Community and Social Services	1 913	477	24,9%	(477)	(24,9%)	-	-	-	-	(100,0%)
Sport And Recreation	8 780	4 539	51,7%	8 173	93,1%	12 712	144,8%	8 778	60,9%	(6,9%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	59 624	10 115	17,0%	7 451	12,5%	17 566	29,5%	12 661	36,3%	(41,1%)
Planning and Development	1 828	-	-	-	-	-	-	797	21,7%	(100,0%)
Road Transport	57 797	10 115	17,5%	7 451	12,9%	17 566	30,4%	11 863	37,2%	(37,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	29 962	3 748	12,5%	6 141	20,5%	9 890	33,0%	9 023	39,2%	(31,9%)
Energy sources	15 725	62	4%	-	-	62	4%	-	-	-
Water Management	4 038	829	20,5%	1 855	45,9%	2 684	66,5%	362	15,0%	411,7%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	10 200	2 858	28,0%	4 287	42,0%	7 144	70,0%	8 660	70,7%	(50,5%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	354 662	150 108	42,3%	110 913	31,3%	261 021	73,6%	68 098	60,7%	62,9%
Property rates	6 744	1 731	25,7%	2 424	35,9%	4 155	61,6%	4 355	89,5%	(44,3%)
Service charges	2 333	512	21,9%	521	22,3%	1 032	44,2%	576	44,8%	(9,7%)
Other revenue	22 433	5 444	24,3%	2 177	9,7%	7 621	34,0%	4 750	286,1%	(54,2%)
Transfers and Subsidies - Operational	253 277	106 051	41,9%	85 288	33,7%	191 339	75,5%	43 640	54,5%	95,4%
Transfers and Subsidies - Capital	61 492	32 379	52,7%	16 920	27,5%	49 299	80,2%	12 583	68,9%	34,5%
Interest	8 382	3 991	47,6%	3 584	42,8%	7 575	90,4%	2 193	53,6%	63,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(294 846)	(23 938)	8,1%	(24 492)	8,3%	(48 430)	16,4%	(30 099)	16,5%	(18,6%)
Suppliers and employees	(294 846)	(23 938)	8,1%	(24 492)	8,3%	(48 430)	16,4%	(30 099)	16,5%	(18,6%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	59 816	126 170	210,9%	86 421	144,5%	212 591	355,4%	37 999	571,9%	127,4%
Cash Flow from Investing Activities										
Receipts	(32 153)	-	-	667	(2,1%)	667	(2,1%)	(161)	(1,2%)	(513,8%)
Proceeds on disposal of PPE	-	-	-	1	-	1	-	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(32 153)	-	-	667	(2,1%)	667	(2,1%)	(161)	(1,2%)	(513,5%)
Payments	(108 906)	(18 545)	17,0%	(27 418)	25,2%	(45 964)	42,2%	(33 642)	41,6%	(18,5%)
Capital assets	(108 906)	(18 545)	17,0%	(27 418)	25,2%	(45 964)	42,2%	(33 642)	41,6%	(18,5%)
Net Cash from/(used) Investing Activities	(141 059)	(18 545)	13,1%	(26 751)	19,0%	(45 296)	32,1%	(33 803)	63,2%	(20,9%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(81 244)	107 625	(132,5%)	59 670	(73,4%)	167 295	(205,9%)	4 196	(169,2%)	1 322,1%
Cash/cash equivalents at the year begin:	300 334	183 976	61,3%	291 601	97,1%	183 976	61,3%	278 703	86,9%	4,6%
Cash/cash equivalents at the year end:	219 090	291 601	133,1%	351 271	160,3%	351 271	160,3%	282 899	187,0%	24,2%

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	645	9,0%	153	2,1%	137	1,9%	6 245	87,0%	7 181	53,6%	(148)	(2,1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	565	11,4%	190	3,8%	176	3,6%	4 027	81,2%	4 958	37,0%	(39)	(,8%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	50	4,0%	23	1,9%	55	4,4%	1 125	89,7%	1 254	9,4%	2	,2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	(19)	-	-	-
Total By Income Source	1 260	9,4%	366	2,7%	369	2,8%	11 397	85,1%	13 393	100,0%	(204)	(1,5%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	17	,5%	9	,3%	7	,2%	3 259	99,0%	3 291	24,6%	(98)	(3,0%)	-	-
Commercial	646	39,0%	88	5,3%	69	4,2%	851	51,5%	1 654	12,3%	-	-	-	-
Households	597	7,1%	270	3,2%	293	3,5%	7 287	86,3%	8 447	63,1%	(106)	(1,2%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 260	9,4%	366	2,7%	369	2,8%	11 397	85,1%	13 393	100,0%	(204)	(1,5%)	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Christopher Andile Ngooyiya	039 259 5300
Financial Manager	Mrs Thembakazi Ngcemu	039 259 5012

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DR NKOSAZANA DLAMINI ZUMA (KZN436)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	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	244 799	77 135	31,5%	-	-	77 135	31,5%	71 843	67,6%	(100,0%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	4 421	736	16,7%	-	-	736	16,7%	1 049	59,1%	(100,0%)
Sale of Goods and Rendering of Services	603	121	20,0%	-	-	121	20,0%	101	41,0%	(100,0%)
Agency services	688	47	6,9%	-	-	47	6,9%	166	116,3%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	11 491	899	7,8%	-	-	899	7,8%	3 885	95,1%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 509	121	8,0%	-	-	121	8,0%	357	75,6%	(100,0%)
Licence and permits	406	66	16,1%	-	-	66	16,1%	77	54,8%	(100,0%)
Operational Revenue	164	23	13,8%	-	-	23	13,8%	65	44,3%	(100,0%)
Non-Exchange Revenue										
Property rates	45 404	6 996	15,4%	-	-	6 996	15,4%	10 157	54,3%	(100,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	876	116	13,2%	-	-	116	13,2%	115	46,2%	(100,0%)
Licences or permits	18	-	-	-	-	-	-	-	1,4%	-
Transfer and subsidies - Operational	170 568	67 613	39,6%	-	-	67 613	39,6%	54 443	71,7%	(100,0%)
Interest	6 160	397	6,4%	-	-	397	6,4%	1 428	53,1%	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 488	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	264 793	31 410	11,9%	16 285	6,2%	47 696	18,0%	54 146	42,7%	(69,9%)
Employee related costs	92 616	13 048	14,1%	-	-	13 048	14,1%	21 778	46,8%	(100,0%)
Remuneration of councillors	12 484	1 948	15,6%	-	-	1 948	15,6%	2 913	51,2%	(100,0%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	4 817	246	5,1%	653	13,5%	898	18,6%	724	44,2%	(9,9%)
Debt impairment	5 040	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	57 349	6 614	11,5%	-	-	6 614	11,5%	11 036	37,3%	(100,0%)
Interest	1 618	95	5,9%	-	-	95	5,9%	332	250,2%	(100,0%)
Contracted services	49 514	4 090	8,3%	10 094	20,4%	14 184	28,6%	9 996	50,6%	1,0%
Transfers and subsidies	700	114	16,2%	203	29,1%	317	45,3%	72	16,5%	180,8%
Irrecoverable debts written off	3 400	65	1,9%	-	-	65	1,9%	-	4%	-
Operational costs	37 255	5 191	13,9%	5 336	14,3%	10 527	28,3%	7 295	61,0%	(26,9%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(19 994)	45 724		(16 285)		29 439		17 696		
Transfers and subsidies - capital (monetary allocations)	31 779	149	,5%	-	-	149	,5%	2 086	11,0%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	11 785	45 874		(16 285)		29 588		19 782		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	11 785	45 874		(16 285)		29 588		19 782		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	11 785	45 874		(16 285)		29 588		19 782		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	11 785	45 874		(16 285)		29 588		19 782		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	91 794	7 447	8,1%	19 946	21,7%	27 393	29,8%	12 554	22,0%	58,9%
National Government	31 779	2 990	9,4%	13 369	42,1%	16 359	51,5%	1 814	13,6%	637,2%
Provincial Government	-	-	-	-	-	-	-	1 814	34,3%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 779	2 990	9,4%	13 369	42,1%	16 359	51,5%	3 628	19,9%	268,5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	60 015	4 457	7,4%	6 577	11,0%	11 034	18,4%	8 927	23,8%	(26,3%)
Capital Expenditure Functional	91 794	7 447	8,1%	19 946	21,7%	27 393	29,8%	12 554	22,0%	58,9%
Municipal governance and administration	6 450	62	1,0%	681	10,6%	743	11,5%	3 516	42,6%	(80,6%)
Executive and Council	1 070	-	-	20	1,8%	20	1,8%	1 799	3 031,7%	(98,9%)
Finance and administration	5 380	62	1,2%	661	12,3%	724	13,4%	1 716	20,8%	(61,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	14 850	33	,2%	861	5,8%	893	6,0%	2 055	34,4%	(58,1%)
Community and Social Services	5 500	33	,6%	302	5,5%	334	6,1%	198	7,8%	52,3%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	9 350	-	-	559	6,0%	559	6,0%	1 857	41,8%	(69,9%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	69 344	7 352	10,6%	18 404	26,5%	25 756	37,1%	6 807	16,0%	170,4%
Planning and Development	57 144	5 886	10,3%	18 003	31,5%	23 889	41,8%	3 255	12,4%	453,1%
Road Transport	12 200	1 465	12,0%	402	3,3%	1 867	15,3%	3 552	37,0%	(88,7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	1 150	-	-	-	-	-	-	177	9,6%	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	500	-	-	-	-	-	-	-	-	-
Waste Management	650	-	-	-	-	-	-	177	12,5%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	295 196	83 469	28,3%	-	-	83 469	28,3%	(25 275)	31,5%	(100,0%)
Property rates	40 365	5 233	13,0%	-	-	5 233	13,0%	(16 793)	42,6%	(100,0%)
Service charges	3 915	430	11,0%	-	-	430	11,0%	637	18,0%	(100,0%)
Other revenue	29 518	197	7%	-	-	197	7%	435	41,3%	(100,0%)
Transfers and Subsidies - Operational	178 129	72 109	40,5%	-	-	72 109	40,5%	(18 722)	32,1%	(100,0%)
Transfers and Subsidies - Capital	31 779	5 500	17,3%	-	-	5 500	17,3%	9 168	21,0%	(100,0%)
Interest	11 491	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(216 633)	(6 151)	2,8%	(19 877)	9,2%	(26 029)	12,0%	(12 784)	11,8%	55,5%
Suppliers and employees	(214 315)	(6 151)	2,9%	(19 877)	9,3%	(26 029)	12,1%	(12 784)	11,9%	55,5%
Finance charges	(1 618)	-	-	-	-	-	-	-	-	-
Transfers and grants	(700)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	78 563	77 318	98,4%	(19 877)	(25,3%)	57 440	73,1%	(38 058)	73,8%	(47,8%)
Cash Flow from Investing Activities										
Receipts	2 488	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	2 488	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(105 563)	(6 004)	5,7%	(25 176)	23,8%	(31 180)	29,5%	(15 607)	26,2%	61,3%
Capital assets	(105 563)	(6 004)	5,7%	(25 176)	23,8%	(31 180)	29,5%	(15 607)	26,2%	61,3%
Net Cash from/(used) Investing Activities	(103 075)	(6 004)	5,8%	(25 176)	24,4%	(31 180)	30,2%	(15 607)	26,6%	61,3%
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	(24 512)	71 314	(290,9%)	(45 053)	183,8%	26 261	(107,1%)	(53 665)	(738,7%)	(16,0%)
Cash/cash equivalents at the year begin:	113 640	-	-	71 314	62,8%	-	-	274 594	120,0%	(74,0%)
Cash/cash equivalents at the year end:	89 128	71 314	80,0%	185 517	208,1%	185 517	208,1%	220 929	152,2%	(16,0%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	1 764	89,8%	-	-	200	10,2%	1 964	100,0%
Total	-	-	1 764	89,8%	-	-	200	10,2%	1 964	100,0%

Contact Details		
Municipal Manager	Mr Nkosiyezwane Cyprian Veezi	039 833 1038
Financial Manager	Mr Philip Mtungwa	039 833 1038

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HARRY GWALA (DC43)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	588 970	223 084	37,9%	183 764	31,2%	406 847	69,1%	172 639	68,6%	6,4%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	61 123	13 008	21,3%	11 922	19,5%	24 930	40,8%	17 072	59,9%	(30,2%)
Service charges - Waste Water Management	15 069	3 430	22,8%	3 319	22,0%	6 749	44,8%	3 148	48,4%	5,4%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	876	73	8,3%	77	8,8%	150	17,1%	162	97,8%	(52,6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	11 960	4 257	35,6%	4 247	35,5%	8 505	71,1%	3 047	55,5%	39,4%
Interest earned from Current and Non Current Assets	5 713	5 596	97,9%	5 163	90,4%	10 759	188,3%	1 878	77,2%	174,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	388	75	19,2%	204	52,5%	279	71,8%	187	-	8,8%
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	493 840	196 645	39,8%	158 831	32,2%	355 476	72,0%	147 145	70,3%	7,9%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	684 154	121 643	17,8%	134 255	19,6%	255 897	37,4%	158 806	47,7%	(15,5%)
Employee related costs	256 783	61 149	23,8%	62 483	24,3%	123 632	48,1%	58 785	48,1%	6,3%
Remuneration of councillors	8 119	1 597	19,7%	2 582	31,8%	4 179	51,5%	1 764	41,8%	46,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	28 431	6 494	22,8%	8 395	29,5%	14 889	52,4%	11 773	42,8%	(28,7%)
Debt impairment	28 300	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	97 007	-	-	-	-	-	-	40 895	44,5%	(100,0%)
Interest	100	2	2,2%	-	-	2	2,2%	-	-	-
Contracted services	140 220	26 379	18,8%	35 003	25,0%	61 382	43,8%	29 301	62,6%	19,5%
Transfers and subsidies	2 500	-	-	-	-	-	-	-	35,3%	-
Irrecoverable debts written off	30 418	-	-	-	-	-	-	-	-	-
Operational costs	92 277	26 022	28,2%	25 792	28,0%	51 814	56,2%	16 288	51,9%	58,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(95 185)	101 441		49 509		150 950		13 834		
Transfers and subsidies - capital (monetary allocations)	321 352	79 878	24,9%	118 808	37,0%	198 686	61,8%	37 839	20,3%	214,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	226 167	181 319		168 317		349 636		51 672		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	226 167	181 319		168 317		349 636		51 672		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	226 167	181 319		168 317		349 636		51 672		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	17 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	243 167	181 319		168 317		349 636		51 672		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	306 141	78 335	25,6%	103 571	33,8%	181 907	59,4%	90 266	39,8%	14,7%
National Government	277 584	77 786	28,0%	101 073	36,4%	178 858	64,4%	90 234	41,9%	12,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agem	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	277 584	77 786	28,0%	101 073	36,4%	178 858	64,4%	90 234	41,9%	12,0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 557	549	1,9%	2 499	8,7%	3 048	10,7%	32	9,0%	7 703,5%
Capital Expenditure Functional	306 141	78 335	25,6%	103 571	33,8%	181 907	59,4%	90 266	39,8%	14,7%
Municipal governance and administration	10 308	549	5,3%	1 630	15,8%	2 179	21,1%	32	3,5%	4 989,6%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	10 308	549	5,3%	1 630	15,8%	2 179	21,1%	32	3,5%	4 989,6%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 600	-	-	-	-	-	-	-	-	-
Community and Social Services	1 600	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	27 618	22 946	83,1%	19 886	72,0%	42 832	155,1%	4 760	25,0%	317,8%
Planning and Development	27 618	22 946	83,1%	19 886	72,0%	42 832	155,1%	4 760	25,0%	317,8%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	266 615	54 840	20,6%	82 056	30,8%	136 896	51,3%	85 474	42,8%	(4,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	198 174	41 750	21,1%	63 529	32,1%	105 278	53,1%	67 958	40,6%	(6,5%)
Waste Water Management	68 441	13 090	19,1%	18 527	27,1%	31 617	46,2%	17 515	52,5%	5,8%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	935 993	1 026 830	109,7%	869 282	92,9%	1 896 112	202,6%	575 060	142,4%	51,2%
Property rates	-	2	-	2	-	4	-	-	-	(100,0%)
Service charges	61 100	15 542	25,4%	15 081	24,7%	30 622	50,1%	13 132	39,9%	14,8%
Other revenue	53 987	646 095	1 196,8%	571 717	1 059,0%	1 217 812	2 255,7%	111 811	645,3%	411,3%
Transfers and Subsidies - Operational	493 840	197 596	40,0%	157 320	31,9%	354 916	71,9%	320 238	153,8%	(50,9%)
Transfers and Subsidies - Capital	321 352	162 000	50,4%	120 000	37,3%	282 000	87,8%	128 000	58,1%	(6,3%)
Interest	5 713	5 596	97,9%	5 163	90,4%	10 759	188,3%	1 878	77,2%	174,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(611 217)	(237 295)	38,8%	(264 126)	43,2%	(501 421)	82,0%	(244 028)	76,6%	8,2%
Suppliers and employees	(611 117)	(237 295)	38,8%	(264 126)	43,2%	(501 421)	82,1%	(244 028)	76,6%	8,2%
Finance charges	(100)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	324 776	789 535	243,1%	605 156	186,3%	1 394 691	429,4%	331 032	258,2%	82,8%
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	(306 141)	(78 335)	25,6%	(103 571)	33,8%	(181 907)	59,4%	(90 266)	39,8%	14,7%
Capital assets	(306 141)	(78 335)	25,6%	(103 571)	33,8%	(181 907)	59,4%	(90 266)	39,8%	14,7%
Net Cash from/(used) Investing Activities	(306 141)	(78 335)	25,6%	(103 571)	33,8%	(181 907)	59,4%	(90 266)	39,8%	14,7%
Cash Flow from Financing Activities										
Receipts	149	7	4,7%	211	141,9%	218	146,6%	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	149	7	4,7%	211	141,9%	218	146,6%	-	-	(100,0%)
Payments	(2 400)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(2 400)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(2 251)	7	(,3%)	211	(9,4%)	218	(9,7%)	-	-	(100,0%)
Net Increase/(Decrease) in cash held	16 384	711 207	4 340,9%	501 796	3 062,8%	1 213 003	7 403,7%	240 766	3 020,2%	108,4%
Cash/cash equivalents at the year begin:	67 907	124 641	183,5%	835 847	1 230,9%	124 641	183,5%	521 550	182,2%	60,3%
Cash/cash equivalents at the year end:	84 290	835 847	991,6%	1 337 643	1 586,9%	1 337 643	1 586,9%	762 316	1 490,4%	75,5%

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	7 695	2,7%	24 110	8,6%	5 818	2,1%	242 710	86,6%	280 334	64,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 006	2,7%	9 419	8,6%	2 273	2,1%	94 818	86,6%	109 516	25,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 286	2,7%	4 030	8,6%	973	2,1%	40 571	86,6%	46 860	10,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	11 987	2,7%	37 559	8,6%	9 064	2,1%	378 099	86,6%	436 709	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 559	3,9%	34 244	15,8%	5 837	2,7%	168 192	77,6%	216 831	49,7%	-	-	-	-
Commercial	720	4,5%	569	3,5%	430	2,7%	14 369	89,3%	16 088	3,7%	-	-	-	-
Households	2 708	1,3%	2 747	1,3%	2 798	1,4%	195 538	96,0%	203 791	46,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	11 987	2,7%	37 559	8,6%	9 064	2,1%	378 099	86,6%	436 709	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	95	8,5%	74	6,6%	205	18,5%	734	66,3%	1 108	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	95	8,5%	74	6,6%	205	18,5%	734	66,3%	1 108	100,0%

Contact Details

Municipal Manager	Mr Gamakhulu Ma-art Sineke	039 834 8706
Financial Manager	Mr Khumbulani Mthembeni Brian Mzimela	039 834 8702

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER GIYANI (LIM331)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	539 825	41 936	7,8%	48 842	9,0%	90 778	16,8%	165 405	64,5%	(70,5%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	9 424	2 187	23,2%	2 186	23,2%	4 373	46,4%	2 045	36,9%	6,9%
Sale of Goods and Rendering of Services	3 107	495	15,9%	443	14,3%	939	30,2%	290	24,7%	52,7%
Agency services	5 897	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 480	4 475	128,6%	4 556	130,9%	9 031	259,5%	4 038	269,2%	12,8%
Interest earned from Current and Non Current Assets	12 250	4 837	39,5%	6 092	49,7%	10 929	89,2%	3 452	64,6%	76,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	695	84	12,0%	51	7,3%	135	19,4%	275	39,6%	(81,5%)
Licence and permits	8 350	(2 816)	(33,7%)	(2 980)	(35,7%)	(5 796)	(69,4%)	1 796	26,6%	(265,9%)
Operational Revenue	8 300	490	5,9%	863	10,4%	1 352	16,3%	33	1,6%	2 479,7%
Non-Exchange Revenue										
Property rates	79 317	21 097	26,6%	20 852	26,3%	41 949	52,9%	18 001	45,2%	15,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	366	12	3,2%	11	2,9%	22	6,1%	9	3,9%	13,4%
Licences or permits	100	17	17,4%	15	14,6%	32	32,0%	11	4,3%	34,2%
Transfer and subsidies - Operational	385 968	2 139	6%	6 384	1,7%	8 523	2,2%	127 179	70,9%	(95,0%)
Interest	22 570	8 919	39,5%	10 370	45,9%	19 289	85,5%	8 270	82,8%	25,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	4	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	548 344	72 710	13,3%	150 081	27,4%	222 790	40,6%	126 637	37,7%	18,5%
Employee related costs	200 327	41 761	20,8%	42 138	21,0%	83 899	41,9%	40 735	42,2%	3,4%
Remuneration of councillors	24 916	7 256	29,1%	6 331	25,4%	13 587	54,5%	6 454	54,6%	(1,9%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	13 150	1 432	10,9%	2 060	15,7%	3 492	26,6%	1 785	21,0%	15,4%
Debt impairment	29 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	95 000	-	-	55 713	58,6%	55 713	58,6%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	106 317	8 944	8,4%	17 777	16,7%	26 721	25,1%	57 860	59,4%	(69,3%)
Transfers and subsidies	1 500	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	78 134	13 302	17,0%	26 061	33,4%	39 363	50,4%	19 803	45,6%	31,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	15	-	-	-	15	-	-	-	-
Surplus/(Deficit)	(8 519)	(30 774)		(101 239)		(132 013)		38 768		
Transfers and subsidies - capital (monetary allocations)	100 933	24 686	24,5%	37 772	37,4%	62 458	61,9%	5 049	14,1%	648,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	92 414	(6 088)		(63 467)		(69 555)		43 817		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	92 414	(6 088)		(63 467)		(69 555)		43 817		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	92 414	(6 088)		(63 467)		(69 555)		43 817		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	92 414	(6 088)		(63 467)		(69 555)		43 817		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	214 991	53 325	24,8%	55 516	25,8%	108 840	50,6%	27 840	31,0%	99,4%
National Government	102 933	37 786	36,7%	34 999	34,0%	72 785	70,7%	8 288	17,6%	322,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	102 933	37 786	36,7%	34 999	34,0%	72 785	70,7%	8 288	17,6%	322,3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	112 058	15 538	13,9%	20 517	18,3%	36 055	32,2%	19 553	41,7%	4,9%
Capital Expenditure Functional	214 991	53 325	24,8%	55 516	25,8%	108 840	50,6%	27 840	31,0%	99,4%
Municipal governance and administration	22 225	-	-	186	,8%	186	,8%	4 207	29,6%	(95,6%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	21 675	-	-	186	,9%	186	,9%	4 207	29,6%	(95,6%)
Internal audit	550	-	-	-	-	-	-	-	-	-
Community and Public Safety	47 323	20 013	42,3%	10 840	22,9%	30 853	65,2%	15 084	23,7%	(28,1%)
Community and Social Services	15 309	11 523	75,3%	2 757	18,0%	14 280	93,3%	4 875	19,1%	(43,5%)
Sport And Recreation	24 714	2 187	8,9%	3 149	12,7%	5 337	21,6%	5 761	23,4%	(45,3%)
Public Safety	1 300	573	44,1%	-	-	573	44,1%	-	-	-
Housing	6 000	5 730	95,5%	4 934	82,2%	10 664	177,7%	4 448	34,2%	10,9%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	85 639	31 883	37,2%	23 104	27,0%	54 987	64,2%	8 526	50,0%	171,0%
Planning and Development	2 000	-	-	733	36,6%	733	36,6%	-	-	(100,0%)
Road Transport	83 639	31 883	38,1%	22 371	26,7%	54 254	64,9%	8 526	52,0%	162,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	59 803	1 429	2,4%	21 387	35,8%	22 815	38,2%	23	6,8%	92 083,2%
Energy sources	52 503	1 429	2,7%	21 387	40,7%	22 815	43,5%	23	7,5%	92 083,2%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	7 300	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	587 216	32 442	5,5%	23 284	4,0%	55 726	9,5%	181 198	65,1%	(87,1%)
Property rates	63 775	1 734	2,7%	18 427	28,9%	20 161	31,6%	17 007	49,4%	8,3%
Service charges	8 670	380	4,4%	2 475	28,5%	2 856	32,9%	1 782	65,8%	38,9%
Other revenue	27 869	7 547	27,1%	541	1,9%	8 089	29,0%	290	17,1%	86,9%
Transfers and Subsidies - Operational	385 968	3 188	8%	1 841	,5%	5 029	1,3%	123 791	70,3%	(98,5%)
Transfers and Subsidies - Capital	100 933	19 592	19,4%	-	-	19 592	19,4%	38 327	76,0%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(435 757)	(119 347)	27,4%	(141 325)	32,4%	(260 672)	59,8%	(133 850)	60,3%	5,6%
Suppliers and employees	(434 257)	(119 347)	27,5%	(141 325)	32,5%	(260 672)	60,0%	(133 850)	60,5%	5,6%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 500)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	151 459	(86 905)	(57,4%)	(118 041)	(77,9%)	(204 946)	(135,3%)	47 348	83,3%	(349,3%)
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	(247 239)	(53 755)	21,7%	55 516	(22,5%)	1 761	(7%)	-	-	(100,0%)
Capital assets	(247 239)	(53 755)	21,7%	55 516	(22,5%)	1 761	(7%)	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(247 239)	(53 755)	21,7%	55 516	(22,5%)	1 761	(7%)	-	-	(100,0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(95 780)	(140 660)	146,9%	(62 525)	65,3%	(203 185)	212,1%	47 348	(255,9%)	(232,1%)
Cash/cash equivalents at the year begin:	-	-	-	256 251	-	-	-	45 794	-	459,6%
Cash/cash equivalents at the year end:	(95 780)	256 251	(267,5%)	193 726	(202,3%)	193 726	(202,3%)	93 142	98,1%	108,0%

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	830	,7%	856	,7%	747	,6%	119 054	98,0%	121 487	18,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 787	3,4%	4 838	2,4%	818	,4%	186 331	93,7%	198 775	30,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	365	1,2%	341	1,1%	337	1,1%	28 661	96,5%	29 703	4,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	769	2,0%	628	1,6%	611	1,6%	36 484	94,8%	38 491	5,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	,7%	4	,7%	4	,7%	629	98,0%	642	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	5 124	2,0%	5 104	2,0%	5 011	1,9%	242 535	94,1%	257 774	39,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20	1,3%	20	1,3%	20	1,3%	1 431	96,0%	1 490	,2%	-	-	-	-
Total By Income Source	13 899	2,1%	11 791	1,8%	7 547	1,2%	615 125	94,9%	648 362	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 102	3,2%	3 105	2,4%	(345)	(,3%)	121 677	94,7%	128 539	19,8%	-	-	-	-
Commercial	2 529	4,2%	1 517	2,5%	956	1,6%	54 924	91,7%	59 925	9,2%	-	-	-	-
Households	6 611	1,5%	6 523	1,4%	6 296	1,4%	435 163	95,7%	454 593	70,1%	-	-	-	-
Other	658	12,4%	646	12,2%	641	12,1%	3 362	63,4%	5 306	,8%	-	-	-	-
Total By Customer Group	13 899	2,1%	11 791	1,8%	7 547	1,2%	615 125	94,9%	648 362	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	(0)	100,0%	(0)	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	(0)	100,0%	(0)	100,0%

Contact Details

Municipal Manager	Mr Vusi Duncan Khoza	015 811 5541
Financial Manager	Mr Fedium Nkuna	015 811 5554

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER LETABA (LIM332)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2023/24 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	467 049	184 390	39,5%	150 286	32,2%	334 675	71,7%	139 289	62,6%	7,9%
Exchange Revenue										
Service charges - Electricity	22 396	6 951	31,0%	5 419	24,2%	12 370	55,2%	4 121	45,4%	31,5%
Service charges - Water	-	0	-	-	-	0	-	0	-	(100,0%)
Service charges - Waste Water Management	-	-	-	-	-	-	-	1	-	(100,0%)
Service charges - Waste Management	6 059	1 388	22,9%	1 428	23,6%	2 816	46,5%	1 375	51,4%	3,9%
Sale of Goods and Rendering of Services	1 508	370	24,5%	556	36,8%	925	61,4%	339	38,0%	64,0%
Agency services	3 368	-	-	-	-	-	-	-	5,9%	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 751	962	25,6%	956	25,5%	1 918	51,1%	1 011	56,0%	(5,4%)
Interest earned from Current and Non Current Assets	1 377	1 616	117,3%	868	63,0%	2 484	180,4%	339	74,7%	156,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	249	57	22,7%	54	21,5%	110	44,3%	45	39,3%	18,5%
Licence and permits	21 523	5 897	27,4%	6 233	29,0%	12 130	56,4%	5 311	49,4%	17,4%
Operational Revenue	321	17	5,2%	0	,1%	17	5,3%	1 277	8,1%	(100,0%)
Non-Exchange Revenue										
Property rates	13 517	5 571	41,2%	4 930	36,5%	10 501	77,7%	1 959	42,5%	151,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	599	17	2,9%	24	4,0%	41	6,9%	17	20,2%	43,0%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	388 982	161 368	41,5%	129 641	33,3%	291 008	74,8%	123 335	69,2%	5,1%
Interest	2 598	178	6,8%	177	6,8%	355	13,6%	160	12,7%	10,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	800	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	423 398	104 580	24,7%	132 186	31,2%	236 766	55,9%	124 599	54,6%	6,1%
Employee related costs	143 320	34 816	24,3%	37 392	26,1%	72 208	50,4%	33 908	46,8%	10,3%
Remuneration of councillors	29 138	8 439	29,0%	8 110	27,8%	16 549	56,8%	6 908	60,0%	17,4%
Bulk purchases - electricity	21 841	5 397	24,7%	7 705	35,3%	13 101	60,0%	5 125	70,4%	50,3%
Inventory consumed	10 897	2 813	25,8%	2 931	26,9%	5 745	52,7%	2 446	60,7%	19,9%
Debt impairment	-	-	-	-	-	-	-	3	-	(100,0%)
Depreciation and amortisation	21 797	-	-	22 466	103,1%	22 466	103,1%	20 680	103,4%	8,6%
Interest	77	-	-	-	-	-	-	-	-	-
Contracted services	97 990	29 493	30,1%	33 405	34,1%	62 898	64,2%	34 647	63,4%	(3,6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	22 210	-	-	-	-	-	-	-	-	-
Operational costs	76 128	23 621	31,0%	20 177	26,5%	43 798	57,5%	20 882	54,8%	(3,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	43 651	79 810		18 100		97 910		14 691		
Transfers and subsidies - capital (monetary allocations)	69 075	14 451	20,9%	25 648	37,1%	40 099	58,1%	20 909	72,4%	22,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	112 726	94 261		43 748		138 008		35 600		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	112 726	94 261		43 748		138 008		35 600		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	112 726	94 261		43 748		138 008		35 600		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	112 726	94 261		43 748		138 008		35 600		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	110 032	24 124	21,9%	30 794	28,0%	54 918	49,9%	29 158	50,8%	5,6%
National Government	69 075	12 666	18,3%	22 723	32,9%	35 389	51,2%	18 484	63,4%	22,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agem	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	69 075	12 666	18,3%	22 723	32,9%	35 389	51,2%	18 484	63,4%	22,9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	40 958	11 458	28,0%	8 071	19,7%	19 529	47,7%	10 674	40,0%	(24,4%)
Capital Expenditure Functional	110 032	24 124	21,9%	30 794	28,0%	54 918	49,9%	29 158	50,8%	5,6%
Municipal governance and administration	1 604	-	-	-	-	-	-	100	1,8%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 604	-	-	-	-	-	-	100	2,3%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 434	873	8,4%	(5)	-	868	8,3%	2 541	66,5%	(100,2%)
Community and Social Services	530	-	-	-	-	-	-	2 541	77,5%	(100,0%)
Sport And Recreation	9 904	873	8,8%	(5)	(,1%)	868	8,8%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	91 445	22 711	24,8%	29 872	32,7%	52 583	57,5%	25 357	53,0%	17,8%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	91 445	22 711	24,8%	29 872	32,7%	52 583	57,5%	25 357	53,0%	17,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	6 549	540	8,2%	927	14,2%	1 467	22,4%	1 160	44,9%	(20,1%)
Energy sources	5 499	540	9,8%	927	16,9%	1 467	26,7%	1 160	44,9%	(20,1%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 050	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	556 311	195 030	35,1%	35 791	6,4%	230 821	41,5%	152 399	68,3%	(76,5%)
Property rates	5 677	1 362	24,0%	531	9,4%	1 893	33,3%	1 335	87,7%	(60,2%)
Service charges	24 131	5 707	23,7%	3 070	12,7%	8 777	36,4%	5 869	79,6%	(47,7%)
Other revenue	67 069	7 553	11,3%	5 846	8,7%	13 399	20,0%	7 691	29,6%	(24,0%)
Transfers and Subsidies - Operational	388 982	156 888	40,3%	0	-	156 888	40,3%	116 983	67,9%	(100,0%)
Transfers and Subsidies - Capital	69 075	23 520	34,1%	25 864	37,4%	49 384	71,5%	20 182	96,4%	28,2%
Interest	1 377	-	-	480	34,8%	480	34,8%	339	74,7%	41,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(383 848)	(77 843)	20,3%	(81 529)	21,2%	(159 372)	41,5%	(77 436)	44,9%	5,3%
Suppliers and employees	(383 770)	(77 843)	20,3%	(81 529)	21,2%	(159 372)	41,5%	(77 436)	44,9%	5,3%
Finance charges	(77)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	172 463	117 186	67,9%	(45 738)	(26,5%)	71 449	41,4%	74 963	121,1%	(161,0%)
Cash Flow from Investing Activities										
Receipts	676	-	-	-	-	-	-	830	330 657,4%	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	830	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	676	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(126 537)	(25 603)	20,2%	(33 214)	26,2%	(58 817)	46,5%	(32 451)	56,1%	2,4%
Capital assets	(126 537)	(25 603)	20,2%	(33 214)	26,2%	(58 817)	46,5%	(32 451)	56,1%	2,4%
Net Cash from/(used) Investing Activities	(125 862)	(25 603)	20,3%	(33 214)	26,4%	(58 817)	46,7%	(31 621)	55,5%	5,0%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	46 601	91 584	196,5%	(78 952)	(169,4%)	12 631	27,1%	43 342	604,9%	(282,2%)
Cash/cash equivalents at the year begin:	1 468	2 344	159,7%	94 798	6 457,9%	2 344	159,7%	69 798	46,9%	35,8%
Cash/cash equivalents at the year end:	48 069	94 798	197,2%	15 850	33,0%	15 850	33,0%	113 140	499,6%	(86,0%)

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	742	1,6%	481	1,2%	438	1,1%	39 265	95,9%	40 925	11,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 128	4,2%	1 379	5,1%	806	3,0%	23 468	87,6%	26 782	7,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 625	3,2%	1 285	2,5%	1 260	2,5%	47 007	91,9%	51 177	14,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	543	1,3%	528	1,3%	523	1,3%	38 611	96,0%	40 204	11,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	569	,8%	526	,8%	501	,7%	67 089	97,7%	68 685	19,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	536	,4%	527	,4%	524	,4%	117 748	98,7%	119 335	33,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	-	0	-	0	-	15 047	100,0%	15 048	4,2%	-	-	-	-
Total By Income Source	5 143	1,4%	4 725	1,3%	4 051	1,1%	348 236	96,2%	362 156	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	903	5,2%	298	1,7%	243	1,4%	15 775	91,6%	17 220	4,8%	-	-	-	-
Commercial	962	2,4%	1 140	2,8%	988	2,4%	37 326	92,4%	40 416	11,2%	-	-	-	-
Households	3 278	1,1%	3 287	1,1%	2 820	,9%	295 135	96,9%	304 521	84,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 143	1,4%	4 725	1,3%	4 051	1,1%	348 236	96,2%	362 156	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	-	-	-	-	-	-	3 103	100,0%	3 103	50,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	30	100,0%	30	,5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	771	25,4%	148	4,9%	39	1,3%	2 081	68,5%	3 038	49,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	771	12,5%	148	2,4%	39	,6%	5 213	84,5%	6 171	100,0%

Contact Details

Municipal Manager	Mr Sewape MO	015 309 9246
Financial Manager	Ms Sesene AN	015 309 9246

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER TZANEEN (LIM333)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter		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	1 613 783	560 421	34,7%	460 213	28,5%	1 020 634	63,2%	237 882	23,2%	93,5%
Exchange Revenue										
Service charges - Electricity	763 000	225 865	29,6%	182 919	24,0%	408 784	53,6%	55 160	(7,8%)	231,6%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	40 894	10 143	24,8%	10 424	25,5%	20 567	50,3%	4 712	25,9%	121,2%
Sale of Goods and Rendering of Services	2 814	54	1,9%	56	2,0%	111	3,9%	41	3,4%	37,2%
Agency services	15 664	(354)	(2,3%)	(361)	(2,3%)	(715)	(4,6%)	(301)	(5,0%)	19,9%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	39 735	12 706	32,0%	16 204	40,8%	28 911	72,8%	502	8,3%	3 126,3%
Interest earned from Current and Non Current Assets	9 500	6 188	65,1%	5 194	54,7%	11 382	119,8%	2 848	134,3%	82,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 100	321	29,1%	446	40,5%	766	69,6%	145	36,9%	206,3%
Licence and permits	817	64	7,9%	117	14,3%	181	22,2%	81	23,4%	43,9%
Operational Revenue	9 011	555	6,2%	2 649	29,4%	3 204	35,6%	1 169	40,9%	126,7%
Non-Exchange Revenue										
Property rates	150 142	36 618	24,4%	38 117	25,4%	74 734	49,8%	9 717	15,4%	292,3%
Surcharges and Taxes	311	49	15,9%	176	56,6%	226	72,5%	40	37,1%	338,4%
Fines, penalties and forfeits	3 508	177	5,0%	50	1,4%	227	6,5%	190	2,4%	(73,7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	559 238	262 525	46,9%	198 102	35,4%	460 626	82,4%	161 989	68,1%	22,3%
Interest	18 049	5 509	30,5%	6 120	33,9%	11 628	64,4%	1 588	20,3%	285,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 525 703	337 122	22,1%	354 824	23,3%	691 947	45,4%	289 967	42,3%	22,4%
Employee related costs	399 349	100 177	25,1%	92 145	23,1%	192 322	48,2%	88 236	47,2%	4,4%
Remuneration of councillors	29 382	7 055	24,0%	8 734	29,7%	15 789	53,7%	7 079	52,3%	23,4%
Bulk purchases - electricity	508 243	117 796	23,2%	128 876	25,4%	246 672	48,5%	110 733	52,9%	16,4%
Inventory consumed	94 807	20 871	22,0%	25 919	27,3%	46 790	49,4%	22 105	47,0%	17,3%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	115 814	29 053	25,1%	28 972	25,0%	58 026	50,1%	-	-	(100,0%)
Interest	12 645	2 119	16,8%	4 412	34,9%	6 531	51,6%	4 430	48,7%	(4%)
Contracted services	91 720	21 663	23,6%	23 002	25,1%	44 664	48,7%	17 277	46,3%	33,1%
Transfers and subsidies	50 700	12 443	24,5%	10 656	21,0%	23 099	45,6%	8 805	37,8%	21,0%
Irrecoverable debts written off	59 600	-	-	-	-	-	-	-	-	-
Operational costs	163 442	25 946	15,9%	32 108	19,6%	58 055	35,5%	31 303	39,9%	2,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	88 081	223 298		105 389		328 687		(52 086)		
Transfers and subsidies - capital (monetary allocations)	113 275	-	-	800	,7%	800	,7%	39 387	59,8%	(98,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	201 356	223 298		106 189		329 487		(12 699)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	201 356	223 298		106 189		329 487		(12 699)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	201 356	223 298		106 189		329 487		(12 699)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	201 356	223 298		106 189		329 487		(12 699)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	190 705	21 030	11.0%	41 474	21.7%	62 505	32.8%	43 663	21.6%	(5.0%)
National Government	113 275	17 500	15.4%	24 371	21.5%	41 871	37.0%	38 034	26.7%	(35.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agents	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	113 275	17 500	15.4%	24 371	21.5%	41 871	37.0%	38 034	26.7%	(35.9%)
Borrowing	4 000	1 098	27.5%	2 359	59.0%	3 458	86.4%	-	-	(100.0%)
Internally generated funds	73 430	2 432	3.3%	14 744	20.1%	17 176	23.4%	5 629	7.8%	161.9%
Capital Expenditure Functional	190 705	21 030	11.0%	41 474	21.7%	62 505	32.8%	43 663	21.6%	(5.0%)
Municipal governance and administration	21 300	184	.9%	2 507	11.8%	2 691	12.6%	1 542	38.4%	62.6%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	21 300	184	.9%	2 507	11.8%	2 691	12.6%	1 542	38.4%	62.6%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	2 891	-	(100.0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	2 891	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	130 255	19 748	15.2%	33 808	26.0%	53 555	41.1%	38 228	25.0%	(11.6%)
Planning and Development	2 280	-	-	-	-	-	-	195	9.7%	(100.0%)
Road Transport	127 975	19 748	15.4%	33 808	26.4%	53 555	41.8%	38 034	25.1%	(11.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	39 150	1 098	2.8%	5 160	13.2%	6 258	16.0%	1 002	1.7%	415.2%
Energy sources	39 150	1 098	2.8%	5 160	13.2%	6 258	16.0%	1 002	1.7%	415.2%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 657 016	2 275 034	137,3%	1 965 985	118,6%	4 241 019	255,9%	-	-	(100,0%)
Property rates	147 121	401 380	272,8%	327 481	222,6%	728 861	495,4%	-	-	(100,0%)
Service charges	739 582	-	-	-	-	-	-	-	-	-
Other revenue	97 800	200 194	204,7%	220	2%	200 413	204,9%	-	-	(100,0%)
Transfers and Subsidies - Operational	559 238	1 669 760	298,6%	1 609 285	287,8%	3 279 045	586,3%	-	-	(100,0%)
Transfers and Subsidies - Capital	113 275	3 700	3,3%	29 000	25,6%	32 700	28,9%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 383 814)	(359 675)	26,0%	(388 618)	28,1%	(748 292)	54,1%	(333 786)	57,5%	16,4%
Suppliers and employees	(1 358 389)	(359 675)	26,5%	(388 618)	28,6%	(748 292)	55,1%	(333 786)	59,5%	16,4%
Finance charges	(12 645)	-	-	-	-	-	-	-	-	-
Transfers and grants	(12 780)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	273 202	1 915 359	701,1%	1 577 368	577,4%	3 492 727	1 278,4%	(333 786)	(233,0%)	(572,6%)
Cash Flow from Investing Activities										
Receipts	3 553	2 827	79,6%	(7)	(2%)	2 820	79,4%	40 266	-	(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	3 553	2 827	79,6%	(7)	(2%)	2 820	79,4%	40 266	-	(100,0%)
Payments	(190 705)	(29 333)	15,4%	(52 405)	27,5%	(81 738)	42,9%	(49 999)	44,3%	4,8%
Capital assets	(190 705)	(29 333)	15,4%	(52 405)	27,5%	(81 738)	42,9%	(49 999)	44,3%	4,8%
Net Cash from/(used) Investing Activities	(187 152)	(26 506)	14,2%	(52 413)	28,0%	(78 919)	42,2%	(9 733)	44,0%	438,5%
Cash Flow from Financing Activities										
Receipts	(27 157)	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(27 157)	-	-	-	-	-	-	-	-	-
Payments	(16 569)	(2 994)	18,1%	(4 343)	26,2%	(7 337)	44,3%	-	-	(100,0%)
Repayment of borrowing	(16 569)	(2 994)	18,1%	(4 343)	26,2%	(7 337)	44,3%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	(43 727)	(2 994)	6,8%	(4 343)	9,9%	(7 337)	16,8%	-	-	(100,0%)
Net Increase/(Decrease) in cash held	42 323	1 885 859	4 455,8%	1 520 612	3 592,9%	3 406 471	8 048,7%	(343 519)	(580,3%)	(542,7%)
Cash/cash equivalents at the year begin:	142 311	-	-	1 885 859	1 325,2%	-	-	(274 931)	-	(785,9%)
Cash/cash equivalents at the year end:	184 635	1 885 859	1 021,4%	3 583 783	1 941,0%	3 583 783	1 941,0%	(618 450)	(213,9%)	(679,5%)

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	3 572	2,2%	4 178	2,5%	3 331	2,0%	153 734	93,3%	164 816	15,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	26 765	7,9%	18 543	5,4%	14 018	4,1%	281 469	82,6%	340 795	31,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 246	2,1%	6 877	2,0%	6 370	1,8%	327 965	94,1%	348 457	32,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	705	1,9%	769	2,1%	647	1,7%	35 005	94,3%	37 127	3,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 222	2,9%	2 738	1,9%	2 590	1,8%	133 711	93,3%	143 260	13,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	105	1,7%	91	1,5%	90	1,5%	5 715	95,2%	6 000	,6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 211	3,5%	1 831	5,2%	343	1,0%	31 580	90,3%	34 965	3,3%	-	-	-	-
Total By Income Source	43 826	4,1%	35 027	3,3%	27 389	2,5%	969 178	90,1%	1 075 420	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 779	4,5%	1 167	3,0%	1 345	3,4%	34 995	89,1%	39 287	3,7%	-	-	-	-
Commercial	19 142	5,9%	13 795	4,3%	8 746	2,7%	280 520	87,1%	322 203	30,0%	-	-	-	-
Households	22 904	3,2%	20 065	2,8%	17 297	2,4%	653 663	91,6%	713 930	66,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	43 826	4,1%	35 027	3,3%	27 389	2,5%	969 178	90,1%	1 075 420	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	16	42,9%	-	-	-	-	21	57,1%	36	,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 270	41,0%	198	3,6%	1	-	3 063	55,4%	5 532	95,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	184	78,4%	31	13,1%	17	7,1%	3	1,4%	235	4,0%
Total	2 469	42,6%	229	3,9%	17	,3%	3 087	53,2%	5 803	100,0%

Contact Details

Municipal Manager	Mr Mhangwana Donald	015 307 8087
Financial Manager	Mr Mr Arnold Mathebula	015 307 8072

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BA-PHALABORWA (LIM334)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2023/24 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	676 346	170 352	25,2%	203 710	30,1%	374 061	55,3%	95 098	42,5%	114,2%
Exchange Revenue										
Service charges - Electricity	175 582	27 289	15,5%	28 562	16,3%	55 850	31,8%	31 390	33,6%	(9,0%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	20 772	4 940	23,8%	9 901	47,7%	14 841	71,5%	4 506	45,1%	119,7%
Sale of Goods and Rendering of Services	743	258	34,7%	151	20,3%	409	55,0%	130	40,8%	15,6%
Agency services	6 529	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	17 508	1 773	10,1%	2 422	13,8%	4 195	24,0%	1 964	25,5%	23,3%
Interest earned from Current and Non Current Assets	2 613	1 685	64,5%	773	29,6%	2 458	94,1%	729	64,9%	6,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	220	77	35,1%	153	69,4%	230	104,5%	76	106,2%	101,2%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7 759	208	2,7%	1 206	15,5%	1 414	18,2%	(9 340)	(112,5%)	(112,9%)
Non-Exchange Revenue										
Property rates	184 556	38 101	20,6%	81 184	44,0%	119 286	64,6%	48 594	66,4%	67,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 363	-	-	-	-	-	-	15	3,4%	(100,0%)
Licences or permits	6 109	-	-	(0)	-	(0)	-	3 457	37,6%	(100,0%)
Transfer and subsidies - Operational	207 443	86 740	41,8%	70 877	34,2%	157 617	76,0%	2 381	39,5%	2 876,8%
Interest	45 149	9 279	20,6%	8 482	18,8%	17 761	39,3%	11 195	50,9%	(24,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	764 525	130 868	17,1%	134 618	17,6%	265 486	34,7%	122 961	40,3%	9,5%
Employee related costs	199 891	40 630	20,3%	41 656	20,8%	82 287	41,2%	41 246	45,0%	1,0%
Remuneration of councillors	20 101	4 058	20,2%	4 565	22,7%	8 623	42,9%	4 598	48,3%	(7%)
Bulk purchases - electricity	139 479	33 749	24,2%	26 053	18,7%	59 802	42,9%	23 436	58,8%	11,2%
Inventory consumed	25 500	7 210	28,3%	4 196	16,5%	11 407	44,7%	5 283	35,7%	(20,6%)
Debt impairment	100 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	79 285	19 774	24,9%	19 566	24,7%	39 340	49,6%	17 788	31,6%	10,0%
Interest	19 481	-	-	-	-	-	-	3	,1%	(100,0%)
Contracted services	83 158	10 838	13,0%	18 802	22,6%	29 640	35,6%	17 672	43,6%	6,4%
Transfers and subsidies	1 020	107	10,5%	-	-	107	10,5%	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	96 611	14 500	15,0%	19 779	20,5%	34 280	35,5%	12 936	31,2%	52,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(88 180)	39 484		69 091		108 575		(27 864)		
Transfers and subsidies - capital (monetary allocations)	56 586	6 930	12,2%	16 332	28,9%	23 262	41,1%	13 083	41,2%	24,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(31 594)	46 414		85 423		131 837		(14 780)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(31 594)	46 414		85 423		131 837		(14 780)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(31 594)	46 414		85 423		131 837		(14 780)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(31 594)	46 414		85 423		131 837		(14 780)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	64 766	11 286	17,4%	12 166	18,8%	23 452	36,2%	10 279	30,9%	18,4%
National Government	56 586	6 028	10,7%	11 858	21,0%	17 886	31,6%	10 279	32,7%	15,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	56 586	6 028	10,7%	11 858	21,0%	17 886	31,6%	10 279	32,7%	15,4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 180	5 258	64,3%	309	3,8%	5 566	68,0%	-	-	(100,0%)
Capital Expenditure Functional	64 766	11 286	17,4%	12 166	18,8%	23 452	36,2%	10 279	30,9%	18,4%
Municipal governance and administration	1 500	319	21,2%	309	20,6%	627	41,8%	-	-	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 500	319	21,2%	309	20,6%	627	41,8%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	16 000	1 825	11,4%	3 075	19,2%	4 900	30,6%	1 202	69,3%	155,9%
Community and Social Services	1 000	-	-	-	-	-	-	-	-	-
Sport And Recreation	15 000	1 825	12,2%	3 075	20,5%	4 900	32,7%	1 202	69,3%	155,9%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	26 472	9 142	34,5%	5 854	22,1%	14 996	56,6%	6 563	36,1%	(10,8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	26 472	9 142	34,5%	5 854	22,1%	14 996	56,6%	6 563	36,1%	(10,8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	20 794	-	-	2 929	14,1%	2 929	14,1%	2 514	15,9%	16,5%
Energy sources	20 794	-	-	2 929	14,1%	2 929	14,1%	2 514	32,0%	16,5%
Water Management	-	-	-	-	-	-	-	-	4,6%	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	635 539	184 766	29,1%	121 141	19,1%	305 907	48,1%	178 730	57,2%	(32,2%)
Property rates	127 344	19 630	15,4%	18 570	14,6%	38 200	30,0%	21 301	51,6%	(12,8%)
Service charges	155 806	58 170	37,3%	35 037	22,5%	93 207	59,8%	66 891	47,2%	(47,6%)
Other revenue	85 748	5 016	5,8%	(24 015)	(28,0%)	(18 999)	(22,2%)	279	4,6%	(8 709,0%)
Transfers and Subsidies - Operational	207 443	90 036	43,4%	69 075	33,3%	159 111	76,7%	72 076	75,0%	(4,2%)
Transfers and Subsidies - Capital	56 586	11 914	21,1%	20 016	35,4%	31 930	56,4%	16 191	71,5%	23,6%
Interest	2 613	-	-	2 458	94,1%	2 458	94,1%	1 993	119,2%	23,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(681 321)	(139 293)	20,4%	(145 222)	21,3%	(284 515)	41,8%	(116 896)	13,4%	24,2%
Suppliers and employees	(677 821)	(139 293)	20,6%	(145 222)	21,4%	(284 515)	42,0%	(116 896)	13,4%	24,2%
Finance charges	(2 481)	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 020)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(45 782)	45 473	(99,3%)	(24 081)	52,6%	21 392	(46,7%)	61 834	461,3%	(138,9%)
Cash Flow from Investing Activities										
Receipts	-	(4 302)	-	4 302	-	-	-	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	(4 302)	-	4 302	-	-	-	-	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(74 481)	(12 794)	17,2%	(12 109)	16,3%	(24 903)	33,4%	(13 739)	30,6%	(11,9%)
Capital assets	(74 481)	(12 794)	17,2%	(12 109)	16,3%	(24 903)	33,4%	(13 739)	30,6%	(11,9%)
Net Cash from/(used) Investing Activities	(74 481)	(17 096)	23,0%	(7 808)	10,5%	(24 903)	33,4%	(13 739)	30,6%	(43,2%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(20 400)	(3 400)	16,7%	(5 100)	25,0%	(8 500)	41,7%	1 700	-	(400,0%)
Repayment of borrowing	(20 400)	(3 400)	16,7%	(5 100)	25,0%	(8 500)	41,7%	1 700	-	(400,0%)
Net Cash from/(used) Financing Activities	(20 400)	(3 400)	16,7%	(5 100)	25,0%	(8 500)	41,7%	1 700	-	(400,0%)
Net Increase/(Decrease) in cash held	(140 663)	24 978	(17,8%)	(36 989)	26,3%	(12 011)	8,5%	49 796	2 233,5%	(174,3%)
Cash/cash equivalents at the year begin:	58 521	-	-	60 696	103,7%	-	-	193 791	-	(68,7%)
Cash/cash equivalents at the year end:	(82 142)	60 696	(73,9%)	23 707	(28,9%)	23 707	(28,9%)	243 587	281,1%	(90,3%)

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	9 579	,9%	7 049	,7%	6 198	,6%	1 000 956	97,8%	1 023 782	42,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 490	12,2%	7 045	11,5%	3 618	5,9%	43 321	70,5%	61 474	2,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 074	1,6%	7 128	1,3%	6 163	1,1%	528 788	95,9%	551 153	22,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 134	1,2%	1 787	1,0%	1 685	1,0%	165 715	96,7%	171 321	7,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 858	1,2%	1 616	1,1%	1 519	1,0%	146 787	96,7%	151 780	6,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	9,8%	2	4,1%	2	3,9%	47	82,2%	57	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 433	2,2%	10 333	2,2%	10 283	2,2%	445 769	93,5%	476 819	19,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(835)	(37,2%)	(350)	(15,6%)	(173)	(7,7%)	3 606	160,4%	2 248	,1%	-	-	-	-
Total By Income Source	39 739	1,6%	34 610	1,4%	29 296	1,2%	2 334 991	95,7%	2 438 635	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	97	15,7%	(3)	(,4%)	(4)	(,7%)	530	85,4%	620	-	-	-	-	-
Commercial	10 144	2,7%	7 640	2,1%	5 260	1,4%	347 543	93,8%	370 588	15,2%	-	-	-	-
Households	26 322	1,4%	24 897	1,3%	22 155	1,2%	1 816 079	96,1%	1 869 453	77,5%	-	-	-	-
Other	3 175	1,8%	2 076	1,2%	1 885	1,1%	170 838	96,0%	177 973	7,3%	-	-	-	-
Total By Customer Group	39 739	1,6%	34 610	1,4%	29 296	1,2%	2 334 991	95,7%	2 438 635	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	10 126	100,0%	-	-	-	-	-	-	10 126	78,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	837	100,6%	(5)	(,6%)	-	-	-	-	832	6,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 787	95,1%	91	4,8%	1	,1%	-	-	1 879	14,6%
Total	12 750	99,3%	86	,7%	1	-	-	-	12 837	100,0%

Contact Details

Municipal Manager	Dr Kgoshi Lucas K Pilusa	015 780 6302
Financial Manager	Mr Amos Thulani Ndzimande	015 780 6303

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MARULENG (LIM335)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	348 971	123 869	35,5%	108 632	31,1%	232 501	66,6%	95 689	60,9%	13,5%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	819	-	1 008	-	1 827	-	1 027	-	(1,9%)
Service charges - Waste Water Management	-	124	-	141	-	266	-	121	-	16,9%
Service charges - Waste Management	5 200	1 318	25,4%	1 323	25,4%	2 641	50,8%	1 247	52,2%	6,1%
Sale of Goods and Rendering of Services	3 414	952	27,9%	746	21,9%	1 698	49,7%	1 132	55,1%	(34,1%)
Agency services	14 089	-	-	-	-	-	-	(1 150)	(8,6%)	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 940	4 291	86,9%	4 873	98,6%	9 164	185,5%	3 677	83,6%	32,5%
Interest earned from Current and Non Current Assets	7 000	2 424	34,6%	1 818	26,0%	4 242	60,6%	2 007	80,5%	(9,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	468	-	-	-	-	-	-	-	-	-
Licence and permits	2 700	-	-	-	-	-	-	-	-	-
Operational Revenue	483	92	19,1%	70	14,5%	162	33,6%	113	655,5%	(37,8%)
Non-Exchange Revenue										
Property rates	132 444	43 443	32,8%	42 161	31,8%	85 604	64,6%	30 808	49,8%	36,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	759	-	-	156	20,5%	156	20,5%	186	50,4%	(16,0%)
Licences or permits	-	2	-	3	-	5	-	1	-	282,5%
Transfer and subsidies - Operational	168 133	70 405	41,9%	56 330	33,5%	126 735	75,4%	56 521	74,5%	(,3%)
Interest	9 342	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	2	-	2	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	286 339	51 585	18,0%	52 596	18,4%	104 181	36,4%	55 694	37,4%	(5,6%)
Employee related costs	101 015	22 715	22,5%	16 230	16,1%	38 945	38,6%	24 024	41,1%	(32,4%)
Remuneration of councillors	12 246	4 185	34,2%	2 385	19,5%	6 570	53,7%	3 398	51,7%	(29,8%)
Bulk purchases - electricity	1 000	102	10,2%	185	18,5%	287	28,7%	177	25,9%	4,3%
Inventory consumed	5 200	1 324	25,5%	1 594	30,6%	2 918	56,1%	1 583	66,2%	,7%
Debt impairment	24 500	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	32 257	-	-	-	-	-	-	-	-	-
Interest	850	-	-	-	-	-	-	-	-	-
Contracted services	52 110	13 178	25,3%	14 770	28,3%	27 948	53,6%	11 435	59,1%	29,2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	56 412	10 081	17,9%	17 253	30,6%	27 334	48,5%	15 077	47,8%	14,4%
Losses on disposal of Assets	750	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	179	-	179	-	-	-	(100,0%)
Surplus/(Deficit)	62 632	72 284		56 036		128 320		39 995		
Transfers and subsidies - capital (monetary allocations)	31 372	8 041	25,6%	20 334	64,8%	28 375	90,4%	26 693	90,6%	(23,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	94 004	80 325		76 370		156 695		66 688		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	94 004	80 325		76 370		156 695		66 688		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	94 004	80 325		76 370		156 695		66 688		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	94 004	80 325		76 370		156 695		66 688		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	167 916	46 842	27,9%	39 897	23,8%	86 739	51,7%	64 064	61,9%	(37,7%)
National Government	25 916	7 286	28,1%	19 047	73,5%	26 333	101,6%	28 994	132,2%	(34,3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	25 916	7 286	28,1%	19 047	73,5%	26 333	101,6%	28 994	132,2%	(34,3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	142 000	39 556	27,9%	20 850	14,7%	60 406	42,5%	35 070	47,0%	(40,5%)
Capital Expenditure Functional	167 916	46 842	27,9%	39 897	23,8%	86 739	51,7%	64 064	61,9%	(37,7%)
Municipal governance and administration	11 600	990	8,5%	26	,2%	1 016	8,8%	2 885	30,1%	(99,1%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	11 600	990	8,5%	26	,2%	1 016	8,8%	2 885	35,6%	(99,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 450	-	-	-	-	-	-	3 540	35,3%	(100,0%)
Community and Social Services	7 450	-	-	-	-	-	-	3 540	35,3%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	148 866	45 852	30,8%	39 871	26,8%	85 723	57,6%	57 640	69,3%	(30,8%)
Planning and Development	1 600	-	-	-	-	-	-	26	1,1%	(100,0%)
Road Transport	147 266	45 852	31,1%	39 871	27,1%	85 723	58,2%	57 614	70,7%	(30,8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	315 546	135 064	42,8%	117 780	37,3%	252 844	80,1%	101 581	65,9%	15,9%
Property rates	86 089	28 556	33,2%	33 724	39,2%	62 280	72,3%	101	9%	33 158,0%
Service charges	3 640	-	-	-	-	-	-	-	-	-
Other revenue	21 162	18 595	87,9%	19 302	91,2%	37 896	179,1%	45 303	418,3%	(57,4%)
Transfers and Subsidies - Operational	166 283	70 944	42,7%	55 580	33,4%	126 525	76,1%	47 551	69,4%	16,9%
Transfers and Subsidies - Capital	31 372	16 969	54,1%	9 174	29,2%	26 143	83,3%	8 625	49,2%	6,4%
Interest	7 000	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(223 011)	(62 952)	28,2%	(58 444)	26,2%	(121 396)	54,4%	(43 161)	35,2%	35,4%
Suppliers and employees	(223 011)	(62 952)	28,2%	(58 444)	26,2%	(121 396)	54,4%	(43 161)	35,3%	35,4%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	92 535	72 112	77,9%	59 336	64,1%	131 448	142,1%	58 420	161,5%	1,6%
Cash Flow from Investing Activities										
Receipts	(750)	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	(750)	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(167 916)	(51 853)	30,9%	(48 400)	28,8%	(100 252)	59,7%	(64 159)	64,4%	(24,6%)
Capital assets	(167 916)	(51 853)	30,9%	(48 400)	28,8%	(100 252)	59,7%	(64 159)	64,4%	(24,6%)
Net Cash from/(used) Investing Activities	(168 666)	(51 853)	30,7%	(48 400)	28,7%	(100 252)	59,4%	(64 159)	64,1%	(24,6%)
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	(76 131)	20 259	(26,6%)	10 936	(14,4%)	31 195	(41,0%)	(5 739)	(54,5%)	(290,6%)
Cash/cash equivalents at the year begin:	169 810	150 719	88,8%	170 978	100,7%	150 719	88,8%	195 892	79,3%	(12,7%)
Cash/cash equivalents at the year end:	93 679	170 978	182,5%	181 914	194,2%	181 914	194,2%	190 153	146,9%	(4,3%)

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	407	11,4%	285	8,0%	228	6,4%	2 655	74,3%	3 575	1,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 070	7,4%	8 855	4,6%	7 887	4,1%	159 795	83,8%	190 607	76,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	53	7,9%	35	5,3%	20	3,1%	560	83,8%	669	3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	486	14,0%	331	9,5%	94	2,7%	2 574	73,9%	3 485	1,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 624	3,3%	1 581	3,2%	1 516	3,1%	44 553	90,4%	49 274	19,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19	8%	13	6%	10	4%	2 222	98,2%	2 263	9%	-	-	-	-
Total By Income Source	16 659	6,7%	11 100	4,4%	9 755	3,9%	212 359	85,0%	249 874	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 362	4,7%	5 088	3,7%	4 498	3,3%	120 313	86,3%	136 261	54,5%	-	-	-	-
Commercial	1 794	7,3%	1 273	5,2%	1 176	4,8%	20 383	82,8%	24 627	9,9%	-	-	-	-
Households	8 503	9,6%	4 739	5,3%	4 061	4,6%	71 663	80,5%	88 986	35,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	16 659	6,7%	11 100	4,4%	9 755	3,9%	212 359	85,0%	249 874	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15	69,2%	7	30,8%	-	-	-	-	22	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	15	69,2%	7	30,8%	-	-	-	-	22	100,0%

Contact Details

Municipal Manager	Mr Nanki Sedibaneng Hoaseane	015 590 1650
Financial Manager	Mr Sebelebele Tlou Herman	015 590 1650

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOPANI (DC33)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 690 322	535 663	31,7%	483 287	28,6%	1 018 951	60,3%	461 882	61,0%	4,6%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	287 943	8 627	3,0%	25 373	8,8%	34 000	11,8%	65 497	34,4%	(61,3%)
Service charges - Waste Water Management	37 811	2 962	7,8%	913	2,4%	3 876	10,3%	12 901	52,1%	(92,9%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	3 565	603	16,9%	172	4,8%	775	21,7%	4 147	374,6%	(95,9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	79 281	682	,9%	4 951	6,2%	5 633	7,1%	5 197	7,4%	(4,7%)
Interest earned from Current and Non Current Assets	4 000	6 211	155,3%	5 815	145,4%	12 026	300,7%	1 715	42,7%	239,1%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	3 494	-	9 506	-	12 999	-	279	58,5%	3 308,5%
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 277 722	513 084	40,2%	436 557	34,2%	949 641	74,3%	372 146	70,3%	17,3%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 689 403	252 973	15,0%	319 343	18,9%	572 315	33,9%	235 008	34,2%	35,9%
Employee related costs	473 007	104 922	22,2%	119 461	25,3%	224 382	47,4%	123 588	51,4%	(3,3%)
Remuneration of councillors	12 468	3 930	31,5%	4 992	40,0%	8 921	71,6%	4 754	87,2%	5,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	409 898	57 953	14,1%	87 606	21,4%	145 558	35,5%	26 163	22,1%	234,8%
Debt impairment	63 714	-	-	-	-	-	-	122	2%	(100,0%)
Depreciation and amortisation	450 000	-	-	-	-	-	-	-	-	-
Interest	54 828	50	,1%	14	-	63	,1%	1	50,7%	940,9%
Contracted services	115 544	41 006	35,5%	62 623	54,2%	103 630	89,7%	40 380	58,5%	55,1%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	109 096	45 113	41,4%	44 648	40,9%	89 761	82,3%	40 000	46,7%	11,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	850	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	918	282 690		163 945		446 635		226 874		
Transfers and subsidies - capital (monetary allocations)	550 584	42 893	7,8%	273 420	49,7%	316 313	57,5%	35 451	13,6%	671,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	551 502	325 584		437 365		762 948		262 325		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	551 502	325 584		437 365		762 948		262 325		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	551 502	325 584		437 365		762 948		262 325		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	551 502	325 584		437 365		762 948		262 325		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	450 742	91 793	20,4%	100 325	22,3%	192 118	42,6%	73 203	20,7%	37,1%
National Government	450 742	91 793	20,4%	100 325	22,3%	192 118	42,6%	72 995	21,3%	37,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	450 742	91 793	20,4%	100 325	22,3%	192 118	42,6%	72 995	21,3%	37,4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	208	3,8%	(100,0%)
Capital Expenditure Functional	450 742	91 793	20,4%	100 325	22,3%	192 118	42,6%	73 203	20,7%	37,1%
Municipal governance and administration	-	-	-	-	-	-	-	45	,8%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	45	,8%	(100,0%)
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	450 742	91 793	20,4%	100 325	22,3%	192 118	42,6%	73 157	21,2%	37,1%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	450 742	91 793	20,4%	100 325	22,3%	192 118	42,6%	73 157	21,2%	37,1%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	2 185 532	761 870	34,9%	585 533	26,8%	1 347 403	61,7%	621 948	64,7%	(5,9%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	349 726	-	-	-	-	-	-	-	-	-
Other revenue	4 100	693	16,9%	198	4,8%	891	21,7%	5 118	6,7%	(96,1%)
Transfers and Subsidies - Operational	1 277 122	508 144	39,8%	426 000	33,4%	934 144	73,1%	388 887	71,9%	9,5%
Transfers and Subsidies - Capital	550 584	248 655	45,2%	153 520	27,9%	402 175	73,0%	227 259	64,7%	(32,4%)
Interest	4 000	4 378	109,5%	5 815	145,4%	10 193	254,8%	683	15,5%	751,1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 181 032)	(175 774)	14,9%	(114 020)	9,7%	(289 794)	24,5%	(123 740)	19,7%	(7,9%)
Suppliers and employees	(1 181 032)	(175 774)	14,9%	(114 020)	9,7%	(289 794)	24,5%	(123 740)	19,7%	(7,9%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 004 500	586 096	58,3%	471 513	46,9%	1 057 609	105,3%	498 208	161,7%	(5,4%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(447 438)	(147 469)	33,0%	(116 211)	26,0%	(263 680)	58,9%	(73 751)	20,9%	57,6%
Capital assets	(447 438)	(147 469)	33,0%	(116 211)	26,0%	(263 680)	58,9%	(73 751)	20,9%	57,6%
Net Cash from/(used) Investing Activities	(447 438)	(147 469)	33,0%	(116 211)	26,0%	(263 680)	58,9%	(73 751)	20,9%	57,6%
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	557 062	438 627	78,7%	355 302	63,8%	793 929	142,5%	424 457	1 957,7%	(16,3%)
Cash/cash equivalents at the year begin:	169 183	171 211	101,2%	458 149	270,8%	171 211	101,2%	457 731	1 202,2%	,1%
Cash/cash equivalents at the year end:	726 245	458 149	63,1%	813 122	112,0%	813 122	112,0%	891 139	1 363,8%	(8,8%)

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	2 771	20,5%	2 460	18,2%	2 927	21,7%	5 350	39,6%	13 509	100,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 771	20,5%	2 460	18,2%	2 927	21,7%	5 350	39,6%	13 509	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	547	25,0%	547	25,0%	547	25,0%	547	25,0%	2 188	16,2%	-	-	-	-
Commercial	2 224	19,6%	1 913	16,9%	2 380	21,0%	4 803	42,4%	11 321	83,8%	-	-	-	-
Households	0	20,1%	0	20,1%	0	20,1%	0	39,8%	0	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 771	20,5%	2 460	18,2%	2 927	21,7%	5 350	39,6%	13 509	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	-	-	-	-	-	-	97 901	100,0%	97 901	32,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 896	1,4%	1 290	,6%	34	-	197 940	97,9%	202 160	67,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 896	1,0%	1 290	,4%	34	-	295 841	98,6%	300 061	100,0%

Contact Details

Municipal Manager	Mr Mogano Tshepo Jack	015 811 6300
Financial Manager	Ms MathevuLa Sibongile	015 811 6300

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MUSINA (LIM341)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	530 868	175 219	33,0%	139 849	26,3%	315 068	59,3%	118 625	58,9%	17,9%
Exchange Revenue										
Service charges - Electricity	160 630	36 096	22,5%	41 181	25,6%	77 277	48,1%	33 111	41,0%	24,4%
Service charges - Water	-	9 585	-	7 861	-	17 446	-	6 987	-	12,5%
Service charges - Waste Water Management	-	784	-	787	-	1 571	-	525	-	50,0%
Service charges - Waste Management	15 497	5 742	37,1%	5 752	37,1%	11 494	74,2%	4 573	59,0%	25,8%
Sale of Goods and Rendering of Services	1 994	316	15,9%	223	11,2%	539	27,0%	355	49,4%	(37,1%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 767	17 584	304,9%	3 289	57,0%	20 873	361,9%	2 323	395,2%	41,6%
Interest earned from Current and Non Current Assets	555	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	588	5	,9%	6	1,0%	11	1,8%	5	,9%	24,3%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	91 618	79	,1%	885	1,0%	964	1,1%	81	,9%	987,6%
Non-Exchange Revenue										
Property rates	26 950	8 850	32,8%	6 071	22,5%	14 921	55,4%	5 474	53,5%	10,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 075	619	15,2%	718	17,6%	1 337	32,8%	814	38,6%	(11,8%)
Licences or permits	2 565	45	1,8%	73	2,9%	119	4,6%	76	2,1%	(4,0%)
Transfer and subsidies - Operational	220 628	95 514	43,3%	73 003	33,1%	168 517	76,4%	64 301	72,1%	13,5%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	484 868	128 069	26,4%	120 216	24,8%	248 285	51,2%	125 724	41,8%	(4,4%)
Employee related costs	164 268	38 389	23,4%	39 805	24,2%	78 195	47,6%	38 505	46,2%	3,4%
Remuneration of councillors	11 428	3 150	27,6%	2 736	23,9%	5 887	51,5%	2 564	40,1%	6,7%
Bulk purchases - electricity	144 815	70 717	48,8%	50 647	35,0%	121 364	83,8%	56 876	53,5%	(11,0%)
Inventory consumed	4 678	561	12,0%	826	17,7%	1 387	29,7%	791	36,0%	4,4%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	34 000	-	-	-	-	-	-	-	-	-
Interest	525	-	-	-	-	-	-	-	-	-
Contracted services	39 279	5 033	12,8%	9 227	23,5%	14 260	36,3%	10 381	37,3%	(11,1%)
Transfers and subsidies	4 987	1 990	39,9%	2 908	58,3%	4 898	98,2%	1 131	-	157,0%
Irrecoverable debts written off	45 000	-	-	-	-	-	-	-	-	-
Operational costs	35 888	8 229	22,9%	14 066	39,2%	22 295	62,1%	15 476	56,7%	(9,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	46 000	47 150		19 633		66 783		(7 099)		
Transfers and subsidies - capital (monetary allocations)	34 036	15 975	46,9%	14 654	43,1%	30 629	90,0%	17 870	87,1%	(18,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	80 036	63 125		34 287		97 412		10 771		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	80 036	63 125		34 287		97 412		10 771		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	80 036	63 125		34 287		97 412		10 771		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	80 036	63 125		34 287		97 412		10 771		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	80 036	5 723	7,2%	14 277	17,8%	20 001	25,0%	4 894	28,7%	191,7%
National Government	34 036	4 856	14,3%	10 678	31,4%	15 534	45,6%	3 045	23,5%	250,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 036	4 856	14,3%	10 678	31,4%	15 534	45,6%	3 045	23,5%	250,7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	46 000	868	1,9%	3 599	7,8%	4 466	9,7%	1 850	63,1%	94,5%
Capital Expenditure Functional	80 036	5 723	7,2%	14 277	17,8%	20 001	25,0%	5 149	29,8%	177,3%
Municipal governance and administration	4 300	-	-	-	-	-	-	249	16,6%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 300	-	-	-	-	-	-	249	39,8%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 780	-	-	-	-	-	-	778	65,5%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	967	65,4%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	(194)	-	(100,0%)
Public Safety	1 780	-	-	-	-	-	-	5	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	31 456	5 723	18,2%	5 829	18,5%	11 552	36,7%	2 570	19,1%	126,8%
Planning and Development	8 765	3 363	38,4%	4 533	51,7%	7 896	90,1%	1 701	12,2%	166,5%
Road Transport	22 691	2 360	10,4%	1 296	5,7%	3 656	16,1%	870	217,4%	49,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	42 500	-	-	8 449	19,9%	8 449	19,9%	1 552	207,3%	444,5%
Energy sources	35 000	-	-	5 665	16,2%	5 665	16,2%	1 552	207,3%	265,1%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	2 784	-	2 784	-	-	-	(100,0%)
Waste Management	7 500	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	531 194	59 634	11,2%	64 326	12,1%	123 960	23,3%	42 892	22,2%	50,0%
Property rates	25 037	6 503	26,0%	6 262	25,0%	12 765	51,0%	-	-	(100,0%)
Service charges	160 112	20 528	12,8%	25 159	15,7%	45 687	28,5%	19 625	27,3%	28,2%
Other revenue	95 813	36 022	37,6%	26 719	27,9%	62 740	65,5%	22 252	295,4%	20,1%
Transfers and Subsidies - Operational	215 641	(3 420)	(1,6%)	2 287	1,1%	(1 132)	(,5%)	1 015	2,2%	125,3%
Transfers and Subsidies - Capital	34 036	-	-	3 900	11,5%	3 900	11,5%	-	-	(100,0%)
Interest	555	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(405 577)	(29 105)	7,2%	(80 080)	19,7%	(109 185)	26,9%	(1 840)	,5%	4 252,1%
Suppliers and employees	(405 052)	(29 105)	7,2%	(80 080)	19,8%	(109 185)	27,0%	(1 840)	,5%	4 252,1%
Finance charges	(525)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	125 617	30 529	24,3%	(15 754)	(12,5%)	14 775	11,8%	41 052	272,5%	(138,4%)
Cash Flow from Investing Activities										
Receipts	(10 731)	729	(6,8%)	576	(5,4%)	1 305	(12,2%)	749	(10,2%)	(23,1%)
Proceeds on disposal of PPE	-	729	-	576	-	1 305	-	749	-	(23,1%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(10 731)	-	-	-	-	-	-	-	-	-
Payments	(80 036)	(6 483)	8,1%	(16 469)	20,6%	(22 952)	28,7%	(5 986)	34,0%	175,1%
Capital assets	(80 036)	(6 483)	8,1%	(16 469)	20,6%	(22 952)	28,7%	(5 986)	34,0%	175,1%
Net Cash from(used) Investing Activities	(90 767)	(5 754)	6,3%	(15 893)	17,5%	(21 647)	23,8%	(5 237)	24,2%	203,4%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	34 850	24 775	71,1%	(31 647)	(90,8%)	(6 872)	(19,7%)	35 814	(500,1%)	(188,4%)
Cash/cash equivalents at the year begin:	5 715	34 507	603,8%	59 189	1 035,7%	34 507	603,8%	58 885	158,3%	,5%
Cash/cash equivalents at the year end:	40 565	59 189	145,9%	17 433	43,0%	17 433	43,0%	94 700	(3 059,8%)	(81,6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 562	11,1%	1 652	7,1%	992	4,3%	17 948	77,5%	23 154	16,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 763	20,9%	1 402	4,3%	1 898	5,9%	22 243	68,9%	32 305	22,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 976	4,6%	988	2,3%	983	2,3%	38 835	90,8%	42 783	29,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	612	9,3%	364	5,6%	310	4,7%	5 260	80,3%	6 546	4,6%	2	-	-	-
Receivables from Exchange Transactions - Waste Management	2 155	11,8%	1 165	6,4%	967	5,3%	13 969	76,5%	18 257	12,7%	5	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	-	0	-	0	-	136	99,9%	136	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	763	3,8%	719	3,6%	705	3,5%	17 800	89,1%	19 987	13,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	,1%	-	-	-	-	315	99,9%	315	,2%	-	-	-	-
Total By Income Source	14 832	10,3%	6 290	4,4%	5 855	4,1%	116 506	81,2%	143 483	100,0%	7	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 199	7,4%	903	3,0%	631	2,1%	26 051	87,5%	29 784	20,8%	0	-	-	-
Commercial	4 964	12,5%	1 530	3,9%	2 100	5,3%	30 979	78,3%	39 573	27,6%	-	-	-	-
Households	7 669	10,3%	3 857	5,2%	3 124	4,2%	59 476	80,2%	74 126	51,7%	7	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	14 832	10,3%	6 290	4,4%	5 855	4,1%	116 506	81,2%	143 483	100,0%	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)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	149	11,4%	-	-	-	-	1 159	88,6%	1 308	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	149	11,4%	-	-	-	-	1 159	88,6%	1 308	100,0%

Contact Details

Municipal Manager	Mr Thovhedzo Nathaniel Tshiwanambi	015 534 6181
Financial Manager	Mr Mudzungu Liston Murulana	015 534 6188

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THULAMELA (LIM343)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	897 697	321 167	35,8%	283 321	31,6%	604 487	67,3%	253 425	62,6%	11,8%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	25 543	6 316	24,7%	7 638	29,9%	13 955	54,6%	6 366	33,5%	20,0%
Sale of Goods and Rendering of Services	23 437	6 783	28,9%	1 201	5,1%	7 984	34,1%	911	19,1%	31,8%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 168	2 683	29,3%	2 751	30,0%	5 434	59,3%	2 571	23,2%	7,0%
Interest earned from Current and Non Current Assets	60 000	22 280	37,1%	22 493	37,5%	44 773	74,6%	15 429	118,0%	46,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 724	812	21,8%	683	18,3%	1 496	40,2%	512	42,0%	33,3%
Licence and permits	1	-	-	6 092	582 370,6%	6 092	582 370,6%	-	(2,1%)	(100,0%)
Operational Revenue	5 834	808	13,8%	1 892	32,4%	2 700	46,3%	1 403	25,5%	34,8%
Non-Exchange Revenue										
Property rates	97 626	24 745	25,3%	24 803	25,4%	49 548	50,8%	22 927	46,2%	8,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	9 838	3	-	9	,1%	12	,1%	1 499	46,0%	(99,4%)
Licences or permits	12 859	3 826	29,8%	(3 440)	(26,7%)	386	3,0%	3 137	52,2%	(209,7%)
Transfer and subsidies - Operational	634 669	248 469	39,1%	214 558	33,8%	463 027	73,0%	194 580	70,2%	10,3%
Interest	15 000	4 442	29,6%	4 640	30,9%	9 082	60,5%	4 090	55,3%	13,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	919 194	203 391	22,1%	202 145	22,0%	405 536	44,1%	203 673	45,9%	(8%)
Employee related costs	356 567	83 265	23,4%	83 491	23,4%	166 757	46,8%	79 162	47,7%	5,5%
Remuneration of councillors	36 202	9 305	25,7%	8 275	22,9%	17 579	48,6%	7 852	47,4%	5,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	21 801	3 801	17,4%	4 648	21,3%	8 449	38,8%	4 735	41,0%	(1,8%)
Debt impairment	42 500	-	-	-	-	-	-	37 216	36,9%	(100,0%)
Depreciation and amortisation	81 100	20 147	24,8%	17 123	21,1%	37 270	46,0%	17 948	56,2%	(4,6%)
Interest	2 205	0	-	-	-	0	-	-	-	-
Contracted services	218 045	57 310	26,3%	58 843	27,0%	116 153	53,3%	35 073	39,8%	67,8%
Transfers and subsidies	1 850	594	32,1%	587	31,7%	1 181	63,8%	95	24,7%	516,1%
Irrecoverable debts written off	25 000	415	1,7%	4 454	17,8%	4 868	19,5%	3 298	383,5%	35,0%
Operational costs	127 559	28 554	22,4%	24 724	19,4%	53 278	41,8%	18 295	43,9%	35,1%
Losses on disposal of Assets	4 480	-	-	-	-	-	-	-	-	-
Other Losses	1 885	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(21 497)	117 776		81 175		198 951		49 752		
Transfers and subsidies - capital (monetary allocations)	138 777	30 613	22,1%	52 364	37,7%	82 976	59,8%	40 760	58,8%	28,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	117 280	148 389		133 539		281 928		90 512		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	117 280	148 389		133 539		281 928		90 512		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	117 280	148 389		133 539		281 928		90 512		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	117 280	148 389		133 539		281 928		90 512		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	343 558	38 267	11,1%	73 704	21,5%	111 971	32,6%	76 819	33,4%	(4,1%)
National Government	138 777	25 351	18,3%	41 376	29,8%	66 726	48,1%	35 538	49,5%	16,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	138 777	25 351	18,3%	41 376	29,8%	66 726	48,1%	35 538	49,5%	16,4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	204 781	12 917	6,3%	32 329	15,8%	45 245	22,1%	41 280	25,7%	(21,7%)
Capital Expenditure Functional	343 558	38 267	11,1%	73 704	21,5%	111 971	32,6%	76 819	33,4%	(4,1%)
Municipal governance and administration	9 000	-	-	562	6,2%	562	6,2%	3 911	30,2%	(85,6%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	9 000	-	-	562	6,2%	562	6,2%	3 911	30,2%	(85,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	48 099	3 292	6,8%	4 280	8,9%	7 572	15,7%	5 200	13,7%	(17,7%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 650	961	26,3%	46	1,2%	1 006	27,6%	695	9,4%	(93,4%)
Public Safety	-	-	-	-	-	-	-	426	41,5%	(100,0%)
Housing	44 449	2 331	5,2%	4 234	9,5%	6 566	14,8%	4 079	11,6%	3,8%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	235 938	33 444	14,2%	63 319	26,8%	96 763	41,0%	66 682	38,4%	(5,0%)
Planning and Development	2 815	15	,5%	67	2,4%	82	2,9%	3 171	37,3%	(97,9%)
Road Transport	233 123	33 429	14,3%	63 252	27,1%	96 680	41,5%	63 511	38,5%	(4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	50 521	1 532	3,0%	5 543	11,0%	7 075	14,0%	1 025	6,1%	440,9%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	50 521	1 532	3,0%	5 543	11,0%	7 075	14,0%	1 025	6,1%	440,9%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 015 655	414 475	40,8%	320 887	31,6%	735 362	72,4%	306 782	73,9%	4,6%
Property rates	44 602	25 098	56,3%	10 647	23,9%	35 745	80,1%	11 985	63,3%	(11,2%)
Service charges	13 744	2 985	21,7%	3 156	23,0%	6 141	44,7%	2 821	33,4%	11,9%
Other revenue	126 679	29 196	23,0%	40 815	32,2%	70 010	55,3%	32 180	111,5%	26,8%
Transfers and Subsidies - Operational	631 853	260 100	41,2%	198 779	31,5%	458 879	72,6%	188 021	70,4%	5,7%
Transfers and Subsidies - Capital	138 777	74 115	53,4%	44 997	32,4%	119 112	85,8%	56 000	79,7%	(19,6%)
Interest	60 000	22 982	38,3%	22 493	37,5%	45 475	75,8%	15 774	118,8%	42,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(886 038)	(207 745)	23,4%	(192 554)	21,7%	(400 300)	45,2%	(143 922)	45,1%	33,8%
Suppliers and employees	(884 275)	(207 745)	23,5%	(192 554)	21,8%	(400 300)	45,3%	(143 922)	45,2%	33,8%
Finance charges	(5)	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 758)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	129 618	206 729	159,5%	128 333	99,0%	335 062	258,5%	162 860	153,1%	(21,2%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(326 380)	(47 909)	14,7%	(82 226)	25,2%	(130 134)	39,9%	(84 196)	43,9%	(2,3%)
Capital assets	(326 380)	(47 909)	14,7%	(82 226)	25,2%	(130 134)	39,9%	(84 196)	43,9%	(2,3%)
Net Cash from/(used) Investing Activities	(326 380)	(47 909)	14,7%	(82 226)	25,2%	(130 134)	39,9%	(84 196)	43,9%	(2,3%)
Cash Flow from Financing Activities										
Receipts	-	1	-	1	-	2	-	2	-	(75,2%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1	-	1	-	2	-	2	-	(75,2%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	1	-	1	-	2	-	2	-	(75,2%)
Net Increase/(Decrease) in cash held	(196 762)	158 822	(80,7%)	46 107	(23,4%)	204 929	(104,2%)	78 667	(143,4%)	(41,4%)
Cash/cash equivalents at the year begin:	988 403	1 026 519	103,9%	1 185 341	119,9%	1 026 519	103,9%	1 101 894	110,9%	7,6%
Cash/cash equivalents at the year end:	791 641	1 185 341	149,7%	1 231 449	155,6%	1 231 449	155,6%	1 180 561	155,9%	4,3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	2	100,0%	2	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 343	3,0%	6 112	2,2%	5 468	2,0%	258 741	92,9%	278 664	47,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 946	2,3%	2 332	1,8%	2 195	1,7%	123 421	94,3%	130 894	22,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	65	2%	35 669	99,8%	35 735	6,0%	-	-	-	-
Interest on Arrear Debtor Accounts	2 506	2,0%	2 455	1,9%	2 417	1,9%	119 890	94,2%	127 269	21,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	731	3,6%	78	,4%	49	2%	19 551	95,8%	20 409	3,4%	-	-	-	-
Total By Income Source	14 526	2,4%	10 977	1,9%	10 195	1,7%	557 275	94,0%	592 973	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 558	2,6%	2 536	2,6%	2 428	2,5%	91 381	92,4%	98 902	16,7%	-	-	-	-
Commercial	4 583	2,9%	3 119	2,0%	2 597	1,6%	149 399	93,6%	159 698	26,9%	-	-	-	-
Households	7 384	2,2%	5 322	1,6%	5 170	1,5%	316 496	94,7%	334 372	56,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	14 526	2,4%	10 977	1,9%	10 195	1,7%	557 275	94,0%	592 973	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	94	100,0%	-	-	-	-	-	-	94	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	94	100,0%	-	-	-	-	-	-	94	100,0%

Contact Details

Municipal Manager	Mr M T Makumule	015 962 7779
Financial Manager	Mr A C Mufamadi	015 962 7515

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHADO (LIM344)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 395 877	360 094	25,8%	283 738	20,3%	643 832	46,1%	277 341	39,8%	2,3%
Exchange Revenue										
Service charges - Electricity	608 564	104 552	17,2%	75 134	12,3%	179 687	29,5%	84 269	15,3%	(10,8%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	15 004	3 842	25,6%	3 828	25,5%	7 670	51,1%	3 581	49,7%	6,9%
Sale of Goods and Rendering of Services	917	186	20,3%	172	18,8%	359	39,1%	163	39,3%	5,7%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	45 402	9 950	21,9%	10 201	22,5%	20 152	44,4%	9 166	59,4%	11,3%
Interest earned from Current and Non Current Assets	9 536	2 805	29,4%	1 269	13,3%	4 074	42,7%	1 984	67,3%	(36,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	32	-	32	-	65	-	32	-	-
Rental from Fixed Assets	332	76	23,0%	65	19,5%	141	42,4%	58	31,2%	11,8%
Licence and permits	-	62	-	67	-	128	-	83	-	(19,8%)
Operational Revenue	90 878	2 888	3,2%	2 576	2,8%	5 464	6,0%	3 444	8,3%	(25,2%)
Non-Exchange Revenue										
Property rates	122 247	29 720	24,3%	29 547	24,2%	59 267	48,5%	24 679	48,8%	19,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 056	281	5,6%	(2 841)	(56,2%)	(2 561)	(50,6%)	1 767	54,0%	(260,8%)
Licences or permits	4 115	923	22,4%	751	18,3%	1 674	40,7%	972	45,7%	(22,7%)
Transfer and subsidies - Operational	493 825	204 777	41,5%	162 936	33,0%	367 713	74,5%	147 143	68,8%	10,7%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 368 446	286 700	21,0%	328 451	24,0%	615 151	45,0%	301 478	48,6%	8,9%
Employee related costs	349 488	81 437	23,3%	95 680	27,4%	177 117	50,7%	83 776	43,3%	14,2%
Remuneration of councillors	31 004	8 463	27,3%	7 232	23,3%	15 695	50,6%	7 274	48,8%	(6%)
Bulk purchases - electricity	397 742	70 006	17,6%	95 588	24,0%	165 594	41,6%	63 250	41,0%	51,1%
Inventory consumed	36 688	9 603	26,2%	13 737	37,4%	23 340	63,6%	12 412	66,8%	10,7%
Debt impairment	83 677	17 981	21,5%	15 359	18,4%	33 341	39,8%	-	-	(100,0%)
Depreciation and amortisation	147 420	33 969	23,0%	39 867	27,0%	73 835	50,1%	34 317	52,7%	16,2%
Interest	12 762	0	-	-	-	0	-	0	-	(100,0%)
Contracted services	236 753	47 273	20,0%	48 273	20,4%	95 547	40,4%	59 461	67,7%	(18,8%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	(0)	24	(267 155,6%)	55	(611 600,0%)	79	(878 755,6%)	30 543	75,4%	(99,8%)
Operational costs	72 912	17 944	24,6%	12 661	17,4%	30 604	42,0%	10 445	32,3%	21,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	27 430	73 395		(44 714)		28 681		(24 137)		
Transfers and subsidies - capital (monetary allocations)	115 757	34 460	29,8%	47 422	41,0%	81 882	70,7%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	143 187	107 855		2 708		110 563		(24 137)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	143 187	107 855		2 708		110 563		(24 137)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	143 187	107 855		2 708		110 563		(24 137)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	143 187	107 855		2 708		110 563		(24 137)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	503 877	92 491	18,4%	79 520	15,8%	172 011	34,1%	74 351	24,2%	7,0%
National Government	115 757	28 524	24,6%	36 060	31,2%	64 583	55,8%	33 172	42,9%	8,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	115 757	28 524	24,6%	36 060	31,2%	64 583	55,8%	33 172	42,9%	8,7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	388 120	63 968	16,5%	43 460	11,2%	107 428	27,7%	41 178	18,4%	5,5%
Capital Expenditure Functional	503 877	94 248	18,7%	83 151	16,5%	177 398	35,2%	76 313	26,0%	9,0%
Municipal governance and administration	54 052	6 202	11,5%	9 152	16,9%	15 354	28,4%	6 752	56,7%	35,5%
Executive and Council	7 200	2 589	36,0%	1 802	25,0%	4 391	61,0%	1 812	418,9%	(6%)
Finance and administration	46 852	3 614	7,7%	7 350	15,7%	10 964	23,4%	4 940	39,0%	48,8%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 940	1 350	34,3%	12	,3%	1 362	34,6%	5 598	250,2%	(99,8%)
Community and Social Services	1 490	18	1,2%	12	,8%	30	2,0%	-	-	(100,0%)
Sport And Recreation	1 980	1 332	67,3%	-	-	1 332	67,3%	5 598	306,4%	(100,0%)
Public Safety	470	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	360 145	55 125	15,3%	59 447	16,5%	114 571	31,8%	47 035	37,8%	26,4%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	360 145	55 125	15,3%	59 447	16,5%	114 571	31,8%	47 035	37,8%	26,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	85 740	31 571	36,8%	14 540	17,0%	46 111	53,8%	16 928	11,4%	(14,1%)
Energy sources	85 740	28 770	33,6%	12 627	14,7%	41 397	48,3%	16 928	11,3%	(25,4%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	2 801	-	1 913	-	4 714	-	-	19,0%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 543 867	435 002	28,2%	331 589	21,5%	766 591	49,7%	319 756	49,7%	3,7%
Property rates	90 449	35 571	39,3%	48 297	53,4%	83 869	92,7%	38 220	95,4%	26,4%
Service charges	698 761	97 799	14,0%	97 256	13,9%	195 055	27,9%	85 828	33,6%	13,3%
Other revenue	135 540	10 760	7,9%	10 219	7,5%	20 978	15,5%	12 586	17,0%	(18,8%)
Transfers and Subsidies - Operational	493 825	203 494	41,2%	161 967	32,8%	365 461	74,0%	148 611	69,7%	9,0%
Transfers and Subsidies - Capital	115 757	87 378	75,5%	13 850	12,0%	101 228	87,4%	34 510	61,9%	(58,9%)
Interest	9 536	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 032 374)	(364 436)	35,3%	(360 415)	34,9%	(724 851)	70,2%	(233 261)	67,2%	54,5%
Suppliers and employees	(1 032 273)	(364 436)	35,3%	(360 415)	34,9%	(724 851)	70,2%	(233 261)	67,2%	54,5%
Finance charges	(100)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	511 494	70 566	13,8%	(28 825)	(5,6%)	41 740	8,2%	86 494	15,3%	(133,3%)
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	(503 877)	(134 139)	26,6%	(80 138)	15,9%	(214 277)	42,5%	(81 395)	26,7%	(1,5%)
Capital assets	(503 877)	(134 139)	26,6%	(80 138)	15,9%	(214 277)	42,5%	(81 395)	26,7%	(1,5%)
Net Cash from/(used) Investing Activities	(503 877)	(134 139)	26,6%	(80 138)	15,9%	(214 277)	42,5%	(81 395)	26,7%	(1,5%)
Cash Flow from Financing Activities										
Receipts	-	(17)	-	(124)	-	(141)	-	(205)	-	(39,8%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(17)	-	(124)	-	(141)	-	(205)	-	(39,8%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(17)	-	(124)	-	(141)	-	(205)	-	(39,8%)
Net Increase/(Decrease) in cash held	7 617	(63 591)	(834,9%)	(109 087)	(1 432,2%)	(172 677)	(2 267,1%)	4 894	(635,7%)	(2 329,1%)
Cash/cash equivalents at the year begin:	150 567	147 009	97,6%	83 006	55,1%	147 009	97,6%	146 165	141,1%	(43,2%)
Cash/cash equivalents at the year end:	158 184	83 006	52,5%	(26 081)	(16,5%)	(26 081)	(16,5%)	151 059	99,7%	(117,3%)

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	26 435	20,9%	6 750	5,3%	2 827	2,2%	90 178	71,5%	126 191	24,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 045	4,3%	4 424	2,4%	4 072	2,2%	169 420	91,1%	185 961	36,7%	(50)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 225	3,4%	718	2,0%	610	1,7%	33 555	92,9%	36 108	7,1%	(13)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 504	2,2%	3 437	2,2%	3 369	2,1%	147 275	93,5%	157 585	31,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 305	100,0%	1 305	,3%	(2)	(,1%)	-	-
Total By Income Source	39 209	7,7%	15 329	3,0%	10 878	2,1%	441 733	87,1%	507 149	100,0%	(65)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 302	3,8%	2 896	3,4%	1 622	1,9%	78 419	90,9%	86 239	17,0%	-	-	-	-
Commercial	27 649	15,1%	7 311	4,0%	4 653	2,5%	143 900	78,4%	183 513	36,2%	-	-	-	-
Households	8 258	3,5%	5 122	2,2%	4 603	1,9%	219 415	92,4%	237 398	46,8%	(65)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	39 209	7,7%	15 329	3,0%	10 878	2,1%	441 733	87,1%	507 149	100,0%	(65)	-	-	-

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	157	100,0%	-	-	-	-	-	-	157	4,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 774	100,6%	5	,1%	-	-	(27)	(,7%)	3 752	96,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 931	100,6%	5	,1%	-	-	(27)	(,7%)	3 909	100,0%

Contact Details

Municipal Manager	Mr KM Nemaname	015 519 3210
Financial Manager	Mr N G Raliphada	015 519 3056

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: COLLINS CHABANE (LIM345)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	662 484	199 856	30,2%	161 438	24,4%	361 294	54,5%	149 928	58,8%	7,7%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	6 765	1 376	20,3%	1 419	21,0%	2 795	41,3%	1 277	40,2%	11,1%
Sale of Goods and Rendering of Services	80 962	4 016	5,0%	4 951	6,1%	8 967	11,1%	3 948	16,5%	25,4%
Agency services	4 416	835	18,9%	806	18,3%	1 642	37,2%	588	47,1%	37,2%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	896	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	25 538	5 961	23,3%	2 402	9,4%	8 363	32,7%	4 423	53,7%	(45,7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	301	64	21,2%	74	24,4%	137	45,6%	73	63,0%	,7%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	38	-	439	-	477	-	47	21,8%	831,8%
Non-Exchange Revenue										
Property rates	36 621	8 844	24,1%	8 891	24,3%	17 735	48,4%	8 126	47,5%	9,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	606	168	27,7%	380	62,7%	548	90,4%	22	19,1%	1 638,0%
Licences or permits	7 596	1 861	24,5%	1 002	13,2%	2 863	37,7%	1 007	28,3%	(5%)
Transfer and subsidies - Operational	490 896	176 692	36,0%	141 075	28,7%	317 767	64,7%	130 417	67,5%	8,2%
Interest	7 888	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	457 671	132 611	29,0%	115 032	25,1%	247 643	54,1%	121 976	57,4%	(5,7%)
Employee related costs	146 733	35 513	24,2%	36 063	24,6%	71 576	48,8%	32 422	40,8%	11,2%
Remuneration of councillors	30 898	8 269	26,8%	7 001	22,7%	15 270	49,4%	7 117	51,2%	(1,6%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	15 333	3 359	21,9%	3 844	25,1%	7 202	47,0%	2 572	68,1%	49,5%
Debt impairment	5 897	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	51 219	-	-	6 500	12,7%	6 500	12,7%	29 480	66,0%	(78,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	137 227	67 661	49,3%	44 434	32,4%	112 095	81,7%	30 553	95,3%	45,4%
Transfers and subsidies	8 250	1 475	17,9%	2 913	35,3%	4 388	53,2%	627	4,1%	364,4%
Irrecoverable debts written off	-	249	-	168	-	418	-	-	-	(100,0%)
Operational costs	62 115	16 085	25,9%	14 110	22,7%	30 195	48,6%	19 206	66,1%	(26,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	204 813	67 245		46 406		113 651		27 952		
Transfers and subsidies - capital (monetary allocations)	110 637	24 698	22,3%	37 770	34,1%	62 467	56,5%	32 955	66,7%	14,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	315 450	91 943		84 176		176 119		60 906		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	315 450	91 943		84 176		176 119		60 906		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	315 450	91 943		84 176		176 119		60 906		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	315 450	91 943		84 176		176 119		60 906		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	325 650	106 153	32,6%	96 105	29,5%	202 259	62,1%	101 356	61,0%	(5,2%)
National Government	107 650	27 229	25,3%	45 997	42,7%	73 225	68,0%	37 074	78,4%	24,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	107 650	27 229	25,3%	45 997	42,7%	73 225	68,0%	37 074	78,4%	24,1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	218 000	78 925	36,2%	50 109	23,0%	129 033	59,2%	64 282	52,4%	(22,0%)
Capital Expenditure Functional	325 650	106 326	32,7%	96 105	29,5%	202 431	62,2%	101 356	61,0%	(5,2%)
Municipal governance and administration	44 100	9 782	22,2%	10 908	24,7%	20 690	46,9%	14 380	48,2%	(24,1%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	44 100	9 782	22,2%	10 908	24,7%	20 690	46,9%	14 380	48,2%	(24,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	31 446	7 668	24,4%	12 068	38,4%	19 736	62,8%	1 668	61,8%	623,7%
Community and Social Services	9 000	1 165	12,9%	1 486	16,5%	2 652	29,5%	-	7,8%	(100,0%)
Sport And Recreation	22 146	6 502	29,4%	10 582	47,8%	17 084	77,1%	1 668	121,8%	534,6%
Public Safety	300	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	216 600	82 158	37,9%	68 539	31,6%	150 697	69,6%	73 635	65,8%	(6,9%)
Planning and Development	100	24	24,4%	-	-	24	24,4%	453	9,5%	(100,0%)
Road Transport	216 500	82 134	37,9%	68 539	31,7%	150 673	69,6%	73 182	67,4%	(6,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	33 504	6 718	20,0%	4 590	13,7%	11 307	33,7%	11 673	59,8%	(60,7%)
Energy sources	28 504	6 718	23,6%	4 590	16,1%	11 307	39,7%	11 673	67,7%	(60,7%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	5 000	-	-	-	-	-	-	-	34,1%	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	802 044	300 248	37,4%	271 150	33,8%	571 398	71,2%	168 666	62,4%	60,8%
Property rates	16 129	2 850	17,7%	3 410	21,1%	6 259	38,8%	5 342	72,3%	(36,2%)
Service charges	2 977	572	19,2%	613	20,6%	1 185	39,8%	458	53,2%	33,8%
Other revenue	155 868	1 582	1,0%	38 141	24,5%	39 723	25,5%	2 101	26,8%	1 715,2%
Transfers and Subsidies - Operational	490 896	237 339	48,3%	199 596	40,7%	436 934	89,0%	157 764	79,2%	26,5%
Transfers and Subsidies - Capital	110 637	57 906	52,3%	29 290	26,5%	87 196	78,8%	3 000	5,1%	876,3%
Interest	25 538	-	-	101	,4%	101	,4%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(400 555)	(87 329)	21,8%	(92 231)	23,0%	(179 560)	44,8%	(72 126)	43,3%	27,9%
Suppliers and employees	(392 306)	(87 329)	22,3%	(92 231)	23,5%	(179 560)	45,8%	(72 126)	43,3%	27,9%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(8 250)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	401 489	212 919	53,0%	178 919	44,6%	391 839	97,6%	96 539	88,0%	85,3%
Cash Flow from Investing Activities										
Receipts	62 837	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	62 837	-	-	-	-	-	-	-	-	-
Payments	(325 650)	(90 128)	27,7%	(136 739)	42,0%	(226 867)	69,7%	(124 222)	75,0%	10,1%
Capital assets	(325 650)	(90 128)	27,7%	(136 739)	42,0%	(226 867)	69,7%	(124 222)	75,0%	10,1%
Net Cash from/(used) Investing Activities	(262 813)	(90 128)	34,3%	(136 739)	52,0%	(226 867)	86,3%	(124 222)	55,0%	10,1%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	138 676	122 791	88,5%	42 181	30,4%	164 972	119,0%	(27 682)	(11,6%)	(252,4%)
Cash/cash equivalents at the year begin:	296 869	235 147	79,2%	358 557	120,8%	235 147	79,2%	453 559	99,1%	(20,9%)
Cash/cash equivalents at the year end:	435 545	358 557	82,3%	400 737	92,0%	400 737	92,0%	425 876	145,7%	(5,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 791	1,9%	2 472	1,7%	2 393	1,7%	136 618	94,7%	144 274	52,1%	3	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	489	1,7%	441	1,6%	425	1,5%	27 054	95,2%	28 408	10,3%	8	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 425	4,2%	1 399	4,1%	1 372	4,1%	29 624	87,6%	33 820	12,2%	12	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	73	,1%	37	,1%	33	-	70 276	99,8%	70 420	25,4%	-	-	-	-
Total By Income Source	4 778	1,7%	4 348	1,6%	4 222	1,5%	263 572	95,2%	276 921	100,0%	22	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 187	2,3%	2 123	2,3%	2 093	2,2%	87 173	93,2%	93 576	33,8%	1	-	-	-
Commercial	648	2,7%	362	1,5%	320	1,3%	22 782	94,5%	24 112	8,7%	-	-	-	-
Households	1 944	1,2%	1 863	1,2%	1 809	1,1%	153 617	96,5%	159 234	57,5%	21	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 778	1,7%	4 348	1,6%	4 222	1,5%	263 572	95,2%	276 921	100,0%	22	-	-	-

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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	278	2,5%	5 927	53,7%	100	,9%	4 741	42,9%	11 045	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	278	2,5%	5 927	53,7%	100	,9%	4 741	42,9%	11 045	100,0%

Contact Details

Municipal Manager	Mr Risenga Richard Shlenge	015 851 0110
Financial Manager	Ms Nyeleti Maluleke	015 851 0110

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: VHEMBE (DC34)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2 439 118	631 316	25,9%	489 229	20,1%	1 120 545	45,9%	286 910	50,3%	70,5%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	903 773	10 833	1,2%	(12 565)	(1,4%)	(1 731)	(,2%)	261 606	78,0%	(104,8%)
Service charges - Waste Water Management	27 431	2	-	2	-	4	-	11	-	(83,2%)
Service charges - Waste Management	148	113	76,5%	73	49,3%	186	125,9%	41	-	77,2%
Sale of Goods and Rendering of Services	850	280	32,9%	235	27,7%	515	60,6%	155	67,4%	51,7%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	24 308	12 307	50,6%	7 378	30,4%	19 685	81,0%	4 484	65,4%	64,5%
Interest earned from Receivables	78 349	25 287	32,3%	24 267	31,0%	49 554	63,2%	18 559	84,7%	30,8%
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	-	-	-	-	-	-	1	-	(100,0%)
Licence and permits	-	0	-	-	-	0	-	-	-	-
Operational Revenue	126	-	-	-	-	-	-	8	23 590,8%	(100,0%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	6 432	19	3%	171	2,7%	190	3,0%	102	41,2%	67,3%
Transfer and subsidies - Operational	1 397 700	582 475	41,7%	469 667	33,6%	1 052 142	75,3%	1 941	38,1%	24 092,9%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 322 408	820 586	35,3%	67 691	2,9%	888 277	38,2%	329 685	33,4%	(79,5%)
Employee related costs	809 596	189 798	23,4%	186 872	23,1%	376 670	46,5%	160 453	43,2%	16,5%
Remuneration of councillors	20 818	4 233	20,3%	3 996	19,2%	8 229	39,5%	3 563	39,1%	12,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	128 802	32 652	25,4%	38 971	30,3%	71 622	55,6%	33 929	33,7%	14,9%
Debt impairment	620 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	219 958	454 421	206,6%	(260 415)	(118,4%)	194 006	88,2%	19 531	21,9%	(1 433,4%)
Interest	100	1	9%	-	-	1	9%	-	-	-
Contracted services	305 286	89 855	29,4%	58 797	19,3%	148 652	48,7%	73 214	30,9%	(19,7%)
Transfers and subsidies	-	-	-	-	-	-	-	400	100,0%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	217 848	49 627	22,8%	39 471	18,1%	89 097	40,9%	38 596	31,5%	2,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	116 710	(189 270)		421 538		232 268		(42 776)		
Transfers and subsidies - capital (monetary allocations)	700 613	76 829	11,0%	88 537	12,6%	165 366	23,6%	22 545	20,3%	292,7%
Transfers and subsidies - capital (in-kind)	299	509	170,3%	1 438	480,9%	1 947	651,2%	18	9,6%	7 756,7%
Surplus/(Deficit) after capital transfers and contributions	817 622	(111 932)		511 513		399 581		(20 212)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	817 622	(111 932)		511 513		399 581		(20 212)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	817 622	(111 932)		511 513		399 581		(20 212)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	817 622	(111 932)		511 513		399 581		(20 212)		

Part 2: Capital Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	896 189	126 140	14,1%	199 719	22,3%	325 859	36,4%	117 193	35,3%	70,4%
National Government	607 731	109 325	18,0%	162 175	26,7%	271 501	44,7%	78 110	35,3%	107,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	607 731	109 325	18,0%	162 175	26,7%	271 501	44,7%	78 110	35,3%	107,6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	288 458	16 814	5,8%	37 544	13,0%	54 358	18,8%	39 083	35,5%	(3,9%)
Capital Expenditure Functional	896 189	126 140	14,1%	202 781	22,6%	328 921	36,7%	117 252	35,3%	72,9%
Municipal governance and administration	96 316	3 009	3,1%	6 966	7,2%	9 974	10,4%	2 878	8,3%	142,0%
Executive and Council	117	-	-	-	-	-	-	-	-	-
Finance and administration	96 151	3 009	3,1%	6 966	7,2%	9 974	10,4%	2 878	8,3%	142,0%
Internal audit	48	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 478	96	6,5%	469	31,7%	565	38,2%	-	-	(100,0%)
Community and Social Services	1 478	96	6,5%	469	31,7%	565	38,2%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	558 077	102 670	18,4%	156 301	28,0%	258 970	46,4%	83 074	37,0%	88,1%
Planning and Development	558 018	102 670	18,4%	156 301	28,0%	258 970	46,4%	83 015	37,0%	88,3%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	59	-	-	-	-	-	-	59	-	(100,0%)
Trading Services	239 013	20 365	8,5%	39 045	16,3%	59 410	24,9%	29 916	38,9%	30,5%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	172 308	12 630	7,3%	23 714	13,8%	36 344	21,1%	29 916	38,9%	(20,7%)
Waste Water Management	66 704	7 735	11,6%	15 331	23,0%	23 066	34,6%	-	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	1 304	-	-	-	-	-	-	1 384	79,6%	(100,0%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	2 255 000	866 208	38,4%	654 346	29,0%	1 520 555	67,4%	1 156 259	84,0%	(43,4%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	117 756	19 597	16,6%	10 845	9,2%	30 442	25,9%	1 197	1,8%	806,3%
Other revenue	8 606	1 744	20,3%	451	5,2%	2 195	25,5%	(1 947)	(3,3%)	(123,2%)
Transfers and Subsidies - Operational	1 403 709	793 561	56,5%	626 303	44,6%	1 419 864	101,2%	335 270	72,8%	86,8%
Transfers and Subsidies - Capital	700 621	39 000	5,6%	9 368	1,3%	48 368	6,9%	817 255	132,8%	(98,9%)
Interest	24 308	12 307	50,6%	7 378	30,4%	19 685	81,0%	4 484	65,4%	64,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 212 111)	(171 312)	14,1%	(222 226)	18,3%	(393 538)	32,5%	(242 563)	23,6%	(8,4%)
Suppliers and employees	(1 212 026)	(171 312)	14,1%	(222 226)	18,3%	(393 538)	32,5%	(242 563)	23,7%	(8,4%)
Finance charges	(85)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 042 889	694 896	66,6%	432 120	41,4%	1 127 016	108,1%	913 696	208,8%	(52,7%)
Cash Flow from Investing Activities										
Receipts	(305 388)	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(305 388)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(672 193)	(141 602)	21,1%	(225 575)	33,6%	(367 177)	54,6%	(128 113)	42,0%	76,1%
Capital assets	(672 193)	(141 602)	21,1%	(225 575)	33,6%	(367 177)	54,6%	(128 113)	42,0%	76,1%
Net Cash from/(used) Investing Activities	(977 580)	(141 602)	14,5%	(225 575)	23,1%	(367 177)	37,6%	(128 113)	28,5%	76,1%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(36 000)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(36 000)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(36 000)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	29 308	553 294	1 887,8%	206 545	704,7%	759 839	2 592,6%	785 583	(458,9%)	(73,7%)
Cash/cash equivalents at the year begin:	300 862	124 606	41,4%	683 982	227,3%	124 606	41,4%	525 683	35,7%	30,1%
Cash/cash equivalents at the year end:	330 170	683 982	207,2%	890 527	269,7%	890 527	269,7%	1 311 266	2 990,5%	(32,1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15 619	,9%	16 221	,9%	17 704	1,0%	1 698 560	97,2%	1 748 103	85,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 455	1,7%	2 189	2,6%	655	,8%	80 526	94,9%	84 824	4,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 132	4,5%	9 079	4,4%	9 046	4,4%	176 902	86,6%	204 160	9,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	-	0	-	0	-	14 968	100,0%	14 968	,7%	-	-	-	-
Total By Income Source	26 205	1,3%	27 489	1,3%	27 404	1,3%	1 970 957	96,0%	2 052 056	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 722	4,5%	2 880	4,8%	2 046	3,4%	52 681	87,3%	60 329	2,9%	-	-	-	-
Commercial	5 277	2,6%	3 640	1,8%	4 952	2,4%	191 846	93,3%	205 715	10,0%	-	-	-	-
Households	18 206	1,0%	20 969	1,2%	20 406	1,1%	1 726 430	96,7%	1 786 012	87,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	26 205	1,3%	27 489	1,3%	27 404	1,3%	1 970 957	96,0%	2 052 056	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	38 361	67,5%	201	,4%	18 257	32,1%	56 819	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	38 361	67,5%	201	,4%	18 257	32,1%	56 819	100,0%

Contact Details

Municipal Manager	Mr Zwannda Norman Kutama	015 960 2009
Financial Manager	Ms Thangavhualelo Mulatwa	015 960 2046

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BLOUBERG (LIM351)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter		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	352 990	175 064	49,6%	9 844	2,8%	184 908	52,4%	88 039	69,8%	(88,8%)
Exchange Revenue										
Service charges - Electricity	57 971	7 660	13,2%	4 938	8,5%	12 599	21,7%	6 003	29,3%	(17,7%)
Service charges - Water	-	1 002	-	519	-	1 521	-	936	-	(44,6%)
Service charges - Waste Water Management	-	437	-	267	-	703	-	414	-	(35,5%)
Service charges - Waste Management	3 000	517	17,2%	345	11,5%	862	28,7%	462	38,1%	(25,3%)
Sale of Goods and Rendering of Services	496	58	11,8%	66	13,3%	124	25,0%	52	21,9%	27,0%
Agency services	300	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	457	447	97,9%	317	69,3%	764	167,2%	249	86,3%	27,1%
Interest earned from Current and Non Current Assets	3 206	1 041	32,5%	1 711	53,4%	2 753	85,9%	1 096	76,9%	56,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	350	152	43,4%	81	23,2%	233	66,7%	93	24,8%	(12,9%)
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	1 110	257	23,2%	41	3,7%	298	26,9%	265	461,0%	(84,5%)
Operational Revenue	8 442	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue										
Property rates	32 971	63 418	192,3%	1 214	3,7%	64 632	196,0%	1 224	91,7%	(,8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 022	111	5,5%	49	2,4%	160	7,9%	31	4,2%	57,4%
Licences or permits	5 000	484	9,7%	82	1,6%	566	11,3%	466	22,2%	(82,4%)
Transfer and subsidies - Operational	237 377	99 203	41,8%	-	-	99 203	41,8%	76 509	75,4%	(100,0%)
Interest	288	275	95,6%	214	74,3%	489	169,9%	215	31,6%	(,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	25	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	389 072	74 014	19,0%	62 859	16,2%	136 872	35,2%	76 176	42,8%	(17,5%)
Employee related costs	135 979	31 899	23,5%	21 474	15,8%	53 373	39,3%	30 512	48,2%	(29,6%)
Remuneration of councillors	20 753	5 394	26,0%	3 075	14,8%	8 469	40,8%	4 315	45,2%	(28,7%)
Bulk purchases - electricity	60 000	8 449	14,1%	14 989	25,0%	23 438	39,1%	7 876	43,5%	90,3%
Inventory consumed	5 855	266	4,5%	141	2,4%	407	7,0%	50	12,4%	183,9%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	37 668	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	59 971	10 876	18,1%	12 042	20,1%	22 918	38,2%	16 655	56,7%	(27,7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 770	-	-	-	-	-	-	-	-	-
Operational costs	63 077	17 129	27,2%	11 139	17,7%	28 268	44,8%	16 770	56,5%	(33,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(36 082)	101 050		(53 014)		48 036		11 862		
Transfers and subsidies - capital (monetary allocations)	85 575	6 984	8,2%	-	-	6 984	8,2%	51 691	61,1%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	49 493	108 034		(53 014)		55 019		63 553		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	49 493	108 034		(53 014)		55 019		63 553		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	49 493	108 034		(53 014)		55 019		63 553		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	49 493	108 034		(53 014)		55 019		63 553		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	86 892	7 813	9,0%	20 138	23,2%	27 951	32,2%	36 207	52,8%	(44,4%)
National Government	85 575	7 646	8,9%	20 114	23,5%	27 760	32,4%	36 121	53,2%	(44,3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	85 575	7 646	8,9%	20 114	23,5%	27 760	32,4%	36 121	53,2%	(44,3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 317	167	12,7%	24	1,8%	191	14,5%	86	18,0%	(72,0%)
Capital Expenditure Functional	86 892	7 813	9,0%	20 138	23,2%	27 951	32,2%	36 207	52,8%	(44,4%)
Municipal governance and administration	610	93	15,3%	24	3,9%	117	19,2%	86	59,1%	(72,0%)
Executive and Council	300	-	-	-	-	-	-	-	-	-
Finance and administration	310	93	30,0%	24	7,7%	117	37,8%	86	82,7%	(72,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	80 475	7 275	9,0%	20 114	25,0%	27 390	34,0%	24 123	65,4%	(16,6%)
Planning and Development	80 475	7 275	9,0%	20 114	25,0%	27 390	34,0%	24 123	65,4%	(16,6%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	5 807	445	7,7%	-	-	445	7,7%	11 998	34,6%	(100,0%)
Energy sources	5 607	445	7,9%	-	-	445	7,9%	11 998	34,8%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	200	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	434 363	138 505	31,9%	(55 182)	(12,7%)	83 323	19,2%	129 759	67,3%	(142,5%)
Property rates	31 324	661	2,1%	2 014	6,4%	2 676	8,5%	7 792	58,8%	(74,1%)
Service charges	60 047	6 457	10,8%	3 851	6,4%	10 309	17,2%	5 324	26,9%	(27,7%)
Other revenue	16 834	6 251	37,1%	(75 863)	(450,7%)	(69 613)	(413,5%)	78 814	73,5%	(196,3%)
Transfers and Subsidies - Operational	237 377	100 111	42,2%	533	2%	100 644	42,4%	878	86,6%	(39,3%)
Transfers and Subsidies - Capital	85 575	25 025	29,2%	12 750	14,9%	37 775	44,1%	36 950	74,5%	(65,5%)
Interest	3 206	-	-	1 533	47,8%	1 533	47,8%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(345 635)	(136 982)	39,6%	(28 788)	8,3%	(165 770)	48,0%	(156 792)	92,7%	(81,6%)
Suppliers and employees	(345 635)	(136 982)	39,6%	(28 788)	8,3%	(165 770)	48,0%	(156 792)	92,7%	(81,6%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	88 728	1 523	1,7%	(83 970)	(94,6%)	(82 447)	(92,9%)	(27 034)	(24,6%)	210,6%
Cash Flow from Investing Activities										
Receipts	4 865	-	-	-	-	-	-	-	-	-
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	4 865	-	-	-	-	-	-	-	-	-
Payments	(86 892)	(7 813)	9,0%	(20 138)	23,2%	(27 951)	32,2%	(36 207)	52,8%	(44,4%)
Capital assets	(86 892)	(7 813)	9,0%	(20 138)	23,2%	(27 951)	32,2%	(36 207)	52,8%	(44,4%)
Net Cash from/(used) Investing Activities	(82 027)	(7 813)	9,5%	(20 138)	24,6%	(27 951)	34,1%	(36 207)	52,8%	(44,4%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	6 700	(6 290)	(93,9%)	(104 108)	(1 553,8%)	(110 398)	(1 647,6%)	(63 240)	(23 650,1%)	64,6%
Cash/cash equivalents at the year begin:	90 261	106 030	117,5%	95 553	105,9%	106 030	117,5%	86 545	104,9%	10,4%
Cash/cash equivalents at the year end:	96 961	95 553	98,5%	93 287	96,2%	93 287	96,2%	23 304	27,2%	300,3%

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	296	88,5%	-	-	31	9,4%	7	2,1%	334	66,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	69	40,8%	-	-	15	9,2%	84	50,0%	168	33,5%
Total	364	72,6%	-	-	47	9,3%	91	18,1%	502	100,0%

Contact Details		
Municipal Manager	Mr Machaba Mj (Acting)	015 505 7163
Financial Manager	Mr Mabote N.J	015 505 7147

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOLEMOLE (LIM353)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	274 777	89 654	32,6%	78 445	28,5%	168 099	61,2%	145 321	60,5%	(46,0%)
Exchange Revenue										
Service charges - Electricity	12 336	2 231	18,1%	2 231	18,1%	4 462	36,2%	2 217	18,9%	,6%
Service charges - Water	-	-	-	-	-	-	-	(8)	-	(100,0%)
Service charges - Waste Water Management	-	(0)	-	(1)	-	(1)	-	(1)	-	4,8%
Service charges - Waste Management	3 545	753	21,2%	752	21,2%	1 506	42,5%	629	48,5%	19,5%
Sale of Goods and Rendering of Services	1 293	8	,6%	6	,4%	13	1,0%	11	13,3%	(51,0%)
Agency services	1 681	627	37,3%	506	30,1%	1 133	67,4%	7 281	1 044,9%	(93,1%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 129	148	13,1%	156	13,8%	304	26,9%	131	30,8%	19,3%
Interest earned from Current and Non Current Assets	9 600	1 527	15,9%	3 634	37,8%	5 160	53,8%	364	39,5%	899,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	57	10	17,8%	10	17,8%	20	35,6%	10	55,1%	-
Rental from Fixed Assets	248	56	22,7%	55	22,3%	112	45,0%	43	36,1%	29,3%
Licence and permits	13 120	1 391	10,6%	2 908	22,2%	4 299	32,8%	2 359	48,3%	23,3%
Operational Revenue	244	110	45,1%	60	24,5%	170	69,7%	412	176,8%	(85,4%)
Non-Exchange Revenue										
Property rates	46 063	7 137	15,5%	7 334	15,9%	14 471	31,4%	8 140	33,3%	(9,9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	621	12	1,9%	513	82,7%	525	84,6%	(192)	(12,6%)	(368,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	183 701	75 437	41,1%	59 994	32,7%	135 431	73,7%	123 712	71,2%	(51,5%)
Interest	1 140	207	18,2%	286	25,1%	493	43,3%	213	59,1%	34,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	260 945	57 940	22,2%	57 984	22,2%	115 924	44,4%	67 525	48,6%	(14,1%)
Employee related costs	107 287	26 582	24,8%	27 248	25,4%	53 830	50,2%	24 888	47,2%	9,5%
Remuneration of councillors	19 640	3 989	20,3%	3 461	17,6%	7 451	37,9%	3 227	47,9%	7,3%
Bulk purchases - electricity	13 783	4 362	31,6%	3 063	22,2%	7 425	53,9%	2 686	46,0%	14,1%
Inventory consumed	8 246	1 587	19,2%	1 574	19,1%	3 161	38,3%	2 004	44,0%	(21,5%)
Debt impairment	3 488	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	22 082	4 732	21,4%	4 502	20,4%	9 234	41,8%	9 317	47,0%	(51,7%)
Interest	133	5	3,5%	5	4,1%	10	7,5%	7	10,9%	(27,0%)
Contracted services	45 769	9 738	21,3%	9 171	20,0%	18 909	41,3%	12 496	55,4%	(26,6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	500	2	,3%	537	107,3%	538	107,6%	74	12,2%	624,6%
Operational costs	40 017	6 943	17,4%	8 423	21,0%	15 366	38,4%	11 726	48,2%	(28,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	1 102	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	13 832	31 714		20 462		52 175		77 796		
Transfers and subsidies - capital (monetary allocations)	58 548	18 495	31,6%	21 976	37,5%	40 471	69,1%	(11 188)	53,7%	(296,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	72 380	50 209		42 438		92 647		66 608		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	72 380	50 209		42 438		92 647		66 608		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	72 380	50 209		42 438		92 647		66 608		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	72 380	50 209		42 438		92 647		66 608		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	72 380	16 972	23,4%	22 097	30,5%	39 069	54,0%	18 069	42,9%	22,3%
National Government	58 548	16 359	27,9%	19 324	33,0%	35 683	60,9%	10 757	43,0%	79,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	58 548	16 359	27,9%	19 324	33,0%	35 683	60,9%	10 757	43,0%	79,6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 832	613	4,4%	2 773	20,0%	3 386	24,5%	7 312	42,6%	(62,1%)
Capital Expenditure Functional	72 380	16 972	23,4%	22 097	30,5%	39 069	54,0%	18 069	42,9%	22,3%
Municipal governance and administration	6 232	252	4,0%	2 101	33,7%	2 353	37,8%	1 758	37,5%	19,5%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 232	252	4,0%	2 101	33,7%	2 353	37,8%	1 758	37,5%	19,5%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	400	-	-	-	-	-	-	2 170	94,3%	(100,0%)
Community and Social Services	400	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	2 170	98,6%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	44 080	15 249	34,6%	13 740	31,2%	28 989	65,8%	12 491	40,5%	10,0%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	44 080	15 249	34,6%	13 740	31,2%	28 989	65,8%	12 491	40,5%	10,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	21 668	1 472	6,8%	6 256	28,9%	7 728	35,7%	1 650	46,2%	279,1%
Energy sources	19 368	1 472	7,6%	5 749	29,7%	7 221	37,3%	1 650	46,2%	248,4%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	2 300	-	-	507	22,0%	507	22,0%	-	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	323 559	112 905	34,9%	161 582	49,9%	274 487	84,8%	137 688	76,4%	17,4%
Property rates	39 154	2 758	7,0%	438	1,1%	3 196	8,2%	9 802	22,4%	(96,5%)
Service charges	19 547	268	1,4%	114	,6%	382	2,0%	358	4,2%	(68,2%)
Other revenue	13 009	6 513	50,1%	137 821	1 059,4%	144 334	1 109,5%	(15 823)	32,0%	(971,0%)
Transfers and Subsidies - Operational	183 701	76 816	41,8%	549	,3%	77 365	42,1%	121 951	2 187,3%	(99,5%)
Transfers and Subsidies - Capital	58 548	25 023	42,7%	22 384	38,2%	47 407	81,0%	21 400	85,8%	4,6%
Interest	9 600	1 527	15,9%	276	2,9%	1 803	18,8%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(234 742)	(44 103)	18,8%	(136 763)	58,3%	(180 866)	77,0%	(131 104)	77,0%	4,3%
Suppliers and employees	(234 742)	(44 103)	18,8%	(136 763)	58,3%	(180 866)	77,0%	(131 104)	77,0%	4,3%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	88 817	68 802	77,5%	24 819	27,9%	93 621	105,4%	6 584	74,6%	277,0%
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	(72 380)	(16 972)	23,4%	(22 097)	30,5%	(39 069)	54,0%	(18 069)	42,9%	22,3%
Capital assets	(72 380)	(16 972)	23,4%	(22 097)	30,5%	(39 069)	54,0%	(18 069)	42,9%	22,3%
Net Cash from/(used) Investing Activities	(72 380)	(16 972)	23,4%	(22 097)	30,5%	(39 069)	54,0%	(18 069)	42,9%	22,3%
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	16 436	51 830	315,3%	2 722	16,6%	54 552	331,9%	(11 485)	183,1%	(123,7%)
Cash/cash equivalents at the year begin:	118 872	111 992	94,2%	163 977	137,9%	111 992	94,2%	147 876	117,6%	10,9%
Cash/cash equivalents at the year end:	135 308	164 026	121,2%	166 699	123,2%	166 699	123,2%	136 391	128,0%	22,2%

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	48	,8%	48	,8%	48	,8%	5 669	97,5%	5 813	4,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	1 660	100,0%	1 660	1,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	156	1,1%	155	1,1%	155	1,1%	13 762	96,7%	14 228	10,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	77	2,2%	74	2,1%	73	2,1%	3 330	93,7%	3 555	2,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	244	1,5%	241	1,5%	238	1,4%	15 865	95,6%	16 588	12,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 364	2,4%	2 324	2,4%	2 246	2,3%	89 813	92,8%	96 747	69,8%	-	-	-	-
Total By Income Source	2 890	2,1%	2 842	2,1%	2 760	2,0%	130 099	93,9%	138 591	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 890	2,1%	2 842	2,1%	2 760	2,0%	130 099	93,9%	138 591	100,0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 890	2,1%	2 842	2,1%	2 760	2,0%	130 099	93,9%	138 591	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	35	100,0%	-	-	35	100,0%
Total	-	-	-	-	35	100,0%	-	-	35	100,0%

Contact Details

Municipal Manager	Mr Makgatho Kgabo Emmanuel	015 501 2300
Financial Manager	Ms Zulu Khanyisile Cynthia Wendy	015 501 0243

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: POLOKWANE (LIM354)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget Main appropriation	First Quarter		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	4 945 302	1 327 698	26,8%	1 164 563	23,5%	2 492 261	50,4%	1 066 357	51,2%	9,2%
Exchange Revenue										
Service charges - Electricity	1 820 601	350 335	19,2%	313 297	17,2%	663 632	36,5%	292 027	39,0%	7,3%
Service charges - Water	350 836	70 605	20,1%	62 621	17,8%	133 226	38,0%	60 600	39,3%	3,3%
Service charges - Waste Water Management	147 319	44 589	30,3%	39 830	27,0%	84 419	57,3%	37 277	52,9%	6,8%
Service charges - Waste Management	141 640	37 703	26,6%	36 893	26,0%	74 596	52,7%	32 948	49,6%	12,0%
Sale of Goods and Rendering of Services	14 187	4 747	33,5%	7 153	50,4%	11 900	83,9%	5 004	109,9%	42,9%
Agency services	31 874	6 556	20,6%	6 831	21,4%	13 386	42,0%	1 818	16,4%	275,7%
Interest	-	-	-	0	-	0	-	-	-	(100,0%)
Interest earned from Receivables	89 294	37 747	42,3%	37 938	42,5%	75 685	84,8%	30 460	68,2%	24,6%
Interest earned from Current and Non Current Assets	20 940	12 525	59,8%	9 002	43,0%	21 527	102,8%	8 059	68,7%	11,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	12 512	7 459	59,6%	(2 189)	(17,5%)	5 271	42,1%	6 068	91,4%	(136,1%)
Licence and permits	14 098	18 144	128,7%	(710)	(5,0%)	17 433	123,7%	36 942	578,8%	(101,9%)
Operational Revenue	39 041	3 634	9,3%	2 005	5,1%	5 639	14,4%	819	5,1%	144,8%
Non-Exchange Revenue										
Property rates	622 442	147 966	23,8%	147 664	23,7%	295 630	47,5%	141 204	47,5%	4,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	42 049	13 429	31,9%	8 668	20,6%	22 097	52,5%	5 951	32,4%	45,7%
Licences or permits	441	0	1%	-	-	0	1%	-	-	-
Transfer and subsidies - Operational	1 575 705	572 258	36,3%	495 561	31,5%	1 067 819	67,8%	407 181	65,3%	21,7%
Interest	22 323	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	4 550 034	1 463 421	32,2%	1 464 084	32,2%	2 927 505	64,3%	1 102 012	46,8%	32,9%
Employee related costs	1 258 954	271 906	21,6%	266 509	21,2%	538 415	42,8%	256 753	44,3%	3,8%
Remuneration of councillors	43 514	10 075	23,2%	12 541	28,8%	22 616	52,0%	10 374	51,0%	20,9%
Bulk purchases - electricity	1 162 130	322 069	27,7%	219 472	18,9%	541 541	46,6%	185 813	48,8%	18,1%
Inventory consumed	336 483	48 684	14,5%	47 755	14,2%	96 439	28,7%	40 668	28,3%	17,4%
Debt impairment	272 220	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	272 220	526 954	193,6%	527 573	193,8%	1 054 527	387,4%	351 241	160,1%	50,2%
Interest	44 535	(19)	-	-	-	(19)	-	-	2,3%	-
Contracted services	839 992	168 269	20,0%	262 218	31,2%	430 487	51,2%	193 191	35,0%	35,7%
Transfers and subsidies	11 622	5 001	43,0%	3 153	27,1%	8 155	70,2%	1 981	31,2%	59,2%
Irrecoverable debts written off	-	36 606	-	29 077	-	65 683	-	11 486	4,5%	153,2%
Operational costs	308 363	73 875	24,0%	102 786	33,3%	176 661	57,3%	50 505	48,6%	103,5%
Losses on disposal of Assets	-	-	-	(7 000)	-	(7 000)	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	395 269	(135 723)		(299 520)		(435 244)		(35 655)		
Transfers and subsidies - capital (monetary allocations)	705 105	190 957	27,1%	214 573	30,4%	405 530	57,5%	83 887	14,9%	155,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 100 373	55 234		(84 947)		(29 713)		48 232		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 100 373	55 234		(84 947)		(29 713)		48 232		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 100 373	55 234		(84 947)		(29 713)		48 232		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 100 373	55 234		(84 947)		(29 713)		48 232		

Part 2: Capital Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	797 239	184 109	23,1%	221 314	27,8%	405 423	50,9%	103 858	17,6%	113,1%
National Government	613 134	162 837	26,6%	184 159	30,0%	346 996	56,6%	72 977	14,9%	152,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	613 134	162 837	26,6%	184 159	30,0%	346 996	56,6%	72 977	14,9%	152,4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	184 104	21 272	11,6%	37 155	20,2%	58 427	31,7%	30 881	30,7%	20,3%
Capital Expenditure Functional	797 239	184 109	23,1%	221 314	27,8%	405 423	50,9%	103 858	17,6%	113,1%
Municipal governance and administration	37 200	1 526	4,1%	3 273	8,8%	4 799	12,9%	1 145	3,8%	185,9%
Executive and Council	3 400	-	-	-	-	-	-	-	-	-
Finance and administration	33 800	1 526	4,5%	3 273	9,7%	4 799	14,2%	1 145	3,8%	185,9%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	43 046	548	1,3%	14 359	33,4%	14 908	34,6%	4 800	16,9%	199,1%
Community and Social Services	5 204	-	-	139	2,7%	139	2,7%	-	2,3%	(100,0%)
Sport And Recreation	37 842	548	1,4%	14 221	37,6%	14 769	39,0%	4 800	17,6%	196,2%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	283 908	33 738	11,9%	63 629	22,4%	97 367	34,3%	47 483	18,9%	34,0%
Planning and Development	11 614	6 495	55,9%	9 125	78,6%	15 620	134,5%	616	3,7%	1 380,5%
Road Transport	272 294	27 243	10,0%	54 504	20,0%	81 747	30,0%	46 866	19,6%	16,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	433 085	148 297	34,2%	140 052	32,3%	288 349	66,6%	50 430	17,6%	177,7%
Energy sources	90 921	7 499	8,2%	7 244	8,0%	14 743	16,2%	10 976	18,2%	(34,0%)
Water Management	206 987	70 588	34,1%	102 815	49,7%	173 403	83,8%	36 870	29,1%	178,9%
Waste Water Management	112 021	70 211	62,7%	28 215	25,2%	98 425	87,9%	2 584	2,5%	991,8%
Waste Management	23 156	-	-	1 778	7,7%	1 778	7,7%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	5 620 973	1 875 200	33,4%	1 382 556	24,6%	3 257 756	58,0%	1 731 517	82,7%	(20,2%)
Property rates	529 076	124 382	23,5%	152 011	28,7%	276 393	52,2%	129 318	48,0%	17,5%
Service charges	2 405 037	492 856	20,5%	533 946	22,2%	1 026 802	42,7%	455 387	51,8%	17,3%
Other revenue	385 111	330 884	85,9%	77 150	20,0%	408 034	106,0%	716 833	1 118,0%	(89,2%)
Transfers and Subsidies - Operational	1 575 705	647 235	41,1%	439 352	27,9%	1 086 587	69,0%	283 520	59,8%	55,0%
Transfers and Subsidies - Capital	705 105	262 917	37,3%	167 097	23,7%	430 014	61,0%	141 937	48,7%	17,7%
Interest	20 940	16 926	80,8%	13 000	62,1%	29 925	142,9%	4 523	45,0%	187,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(4 661 715)	(1 045 377)	22,4%	(1 064 771)	22,8%	(2 110 148)	45,3%	(958 776)	46,5%	11,1%
Suppliers and employees	(4 608 366)	(1 045 377)	22,7%	(1 061 538)	23,0%	(2 106 915)	45,7%	(958 776)	47,2%	10,7%
Finance charges	(42 309)	-	-	-	-	-	-	-	-	-
Transfers and grants	(11 041)	-	-	(3 233)	29,3%	(3 233)	29,3%	-	-	(100,0%)
Net Cash from/(used) Operating Activities	959 258	829 823	86,5%	317 785	33,1%	1 147 608	119,6%	772 742	196,2%	(58,9%)
Cash Flow from Investing Activities										
Receipts	(144)	1	(,9%)	2	(1,5%)	3	(2,4%)	-	-	(100,0%)
Proceeds on disposal of PPE	-	1	-	2	-	3	-	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(144)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(870 983)	(209 193)	24,0%	(235 750)	27,1%	(444 943)	51,1%	(113 009)	25,0%	108,6%
Capital assets	(870 983)	(209 193)	24,0%	(235 750)	27,1%	(444 943)	51,1%	(113 009)	25,0%	108,6%
Net Cash from/(used) Investing Activities	(871 128)	(209 191)	24,0%	(235 748)	27,1%	(444 940)	51,1%	(113 009)	24,8%	108,6%
Cash Flow from Financing Activities										
Receipts	-	(730)	-	(640)	-	(1 370)	-	(526)	-	21,6%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(730)	-	(640)	-	(1 370)	-	(526)	-	21,6%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(730)	-	(640)	-	(1 370)	-	(526)	-	21,6%
Net Increase/(Decrease) in cash held	88 131	619 902	703,4%	81 397	92,4%	701 299	795,7%	659 206	721,7%	(87,7%)
Cash/cash equivalents at the year begin:	232 670	184 371	79,2%	804 273	345,7%	184 371	79,2%	1 751 957	131,6%	(54,1%)
Cash/cash equivalents at the year end:	320 801	804 273	250,7%	885 670	276,1%	885 670	276,1%	2 411 163	503,8%	(63,3%)

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	49 791	14,1%	9 877	2,8%	7 382	2,1%	286 374	81,0%	353 424	17,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	72 932	26,6%	18 866	6,9%	11 283	4,1%	171 521	62,5%	274 602	13,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	44 312	9,3%	18 280	3,9%	13 731	2,9%	397 782	83,9%	474 105	23,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	14 845	9,8%	7 984	5,3%	6 383	4,2%	122 822	80,8%	152 035	7,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14 391	8,3%	7 816	4,5%	6 910	4,0%	143 960	83,2%	173 078	8,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	185	100,0%	185	-	-	-	-	-
Interest on Arrear Debtor Accounts	13 152	3,2%	12 794	3,1%	12 318	3,0%	375 697	90,8%	413 961	20,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 692	2,2%	3 190	1,9%	4 384	2,6%	158 959	93,4%	170 226	8,5%	-	-	-	-
Total By Income Source	213 115	10,6%	78 808	3,9%	62 392	3,1%	1 657 301	82,4%	2 011 616	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	27 203	10,7%	12 778	5,0%	10 532	4,1%	204 236	80,2%	254 749	12,7%	-	-	-	-
Commercial	96 723	23,3%	19 893	4,8%	14 299	3,4%	283 867	68,4%	414 783	20,6%	-	-	-	-
Households	89 189	6,6%	46 137	3,4%	37 560	2,8%	1 169 197	87,1%	1 342 084	66,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	213 115	10,6%	78 808	3,9%	62 392	3,1%	1 657 301	82,4%	2 011 616	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	81 786	100,0%	-	-	-	-	-	-	81 786	72,5%
Bulk Water	23 932	100,0%	-	-	-	-	-	-	23 932	21,2%
PAYE deductions	2	100,0%	-	-	-	-	-	-	2	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 083	100,0%	-	-	-	-	-	-	7 083	6,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	112 803	100,0%	-	-	-	-	-	-	112 803	100,0%

Contact Details

Municipal Manager	Ms Thuso Nemugumoni	015 290 2102
Financial Manager	Mr Naazim Essa	015 290 2049

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPELLE-NKUMPI (LIM355)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	713 726	161 252	22.6%	143 080	20.0%	304 332	42.6%	101 173	46.0%	41.4%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	(3 208)	-	(100.0%)
Service charges - Waste Water Management	-	-	-	-	-	-	-	(810)	-	(100.0%)
Service charges - Waste Management	7 500	1 846	24.6%	1 854	24.7%	3 701	49.3%	1 700	48.6%	9.1%
Sale of Goods and Rendering of Services	199 932	118	.1%	89	-	207	.1%	148	.2%	(39.5%)
Agency services	47 098	3 725	7.9%	1 109	2.4%	4 833	10.3%	1 329	11.4%	(16.6%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 072	1 180	29.0%	1 209	29.7%	2 389	58.7%	(2 206)	168.4%	(154.8%)
Interest earned from Current and Non Current Assets	27 557	5 404	19.6%	15 078	54.7%	20 482	74.3%	6 402	67.3%	135.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	352	75	21.3%	56	15.8%	130	37.1%	47	37.7%	18.8%
Licence and permits	5	-	-	2	44.1%	2	44.1%	-	-	(100.0%)
Operational Revenue	20 008	439	2.2%	312	1.6%	752	3.8%	411	2.8%	(23.9%)
Non-Exchange Revenue										
Property rates	39 460	10 778	27.3%	10 815	27.4%	21 593	54.7%	9 752	56.5%	10.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12 703	20	.2%	30	.2%	50	.4%	17	.2%	75.8%
Licences or permits	2	-	-	0	29.0%	0	29.0%	-	15.2%	(100.0%)
Transfer and subsidies - Operational	339 639	133 244	39.2%	108 330	31.9%	241 574	71.1%	83 437	64.9%	29.8%
Interest	15 326	4 234	27.6%	4 195	27.4%	8 429	55.0%	4 155	67.6%	1.0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	74	-	-	-	-	-	-	-	-	-
Other Gains	-	188	-	-	-	188	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	478 179	69 989	14.6%	79 875	16.7%	149 864	31.3%	60 703	29.0%	31.6%
Employee related costs	142 196	23 670	16.6%	25 014	17.6%	48 684	34.2%	24 972	36.8%	.2%
Remuneration of councillors	23 603	5 790	24.5%	6 373	27.0%	12 163	51.5%	5 715	52.7%	11.5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	9 346	401	4.3%	496	5.3%	897	9.6%	436	19.8%	13.6%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	39 698	6 831	17.2%	8 808	22.2%	15 639	39.4%	4 676	31.0%	88.4%
Interest	53	-	-	-	-	-	-	-	-	-
Contracted services	110 885	9 552	8.6%	10 410	9.4%	19 961	18.0%	11 426	20.3%	(8.9%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	87 044	9 017	10.4%	13 238	15.2%	22 255	25.6%	357	2.4%	3 612.3%
Operational costs	65 353	14 728	22.5%	15 536	23.8%	30 264	46.3%	13 121	46.0%	18.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	235 547	91 263		63 205		154 468		40 469		
Transfers and subsidies - capital (monetary allocations)	64 332	16 642	25.9%	5 043	7.8%	21 685	33.7%	3 126	13.9%	61.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	299 879	107 905		68 248		176 153		43 595		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	299 879	107 905		68 248		176 153		43 595		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	299 879	107 905		68 248		176 153		43 595		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	299 879	107 905		68 248		176 153		43 595		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	299 563	14 343	4,8%	4 814	1,6%	19 157	6,4%	8 018	6,5%	(40,0%)
National Government	76 015	14 264	18,8%	3 784	5,0%	18 048	23,7%	2 565	12,0%	47,5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	76 015	14 264	18,8%	3 784	5,0%	18 048	23,7%	2 565	12,0%	47,5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	223 547	79	-	1 030	,5%	1 109	,5%	5 453	4,1%	(81,1%)
Capital Expenditure Functional	299 563	14 343	4,8%	4 814	1,6%	19 157	6,4%	8 018	6,5%	(40,0%)
Municipal governance and administration	13 381	79	,6%	-	-	79	,6%	3 246	17,5%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	13 381	79	,6%	-	-	79	,6%	3 246	17,5%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	18 217	-	-	1 515	8,3%	1 515	8,3%	-	-	(100,0%)
Community and Social Services	18 217	-	-	1 515	8,3%	1 515	8,3%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	180 831	14 264	7,9%	2 666	1,5%	16 930	9,4%	4 772	5,9%	(44,1%)
Planning and Development	73 511	14 264	19,4%	2 269	3,1%	16 533	22,5%	2 565	11,3%	(11,6%)
Road Transport	106 820	-	-	398	,4%	398	,4%	2 207	2,4%	(82,0%)
Environmental Protection	500	-	-	-	-	-	-	-	-	-
Trading Services	87 134	-	-	632	,7%	632	,7%	-	-	(100,0%)
Energy sources	78 334	-	-	632	,8%	632	,8%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	8 800	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	654 128	208 464	31,9%	437 679	66,9%	646 143	98,8%	52 876	30,1%	727,8%
Property rates	13 561	3 085	22,8%	3 848	28,4%	6 933	51,1%	1 723	39,3%	123,3%
Service charges	3 057	5 956	194,8%	4 810	157,4%	10 767	352,2%	7 961	31,0%	(39,6%)
Other revenue	206 677	178 298	86,3%	348 550	168,6%	526 848	254,9%	13 790	25,2%	2 427,5%
Transfers and Subsidies - Operational	324 045	2 311	7%	15 883	4,9%	18 194	5,6%	-	41,3%	(100,0%)
Transfers and Subsidies - Capital	79 232	13 409	16,9%	48 135	60,8%	61 544	77,7%	23 000	57,7%	109,3%
Interest	27 557	5 404	19,6%	16 453	59,7%	21 858	79,3%	6 402	227,5%	157,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(111 731)	(248 783)	222,7%	115 539	(103,4%)	(133 243)	119,3%	99 057	(22,2%)	16,6%
Suppliers and employees	(111 731)	(248 783)	222,7%	115 539	(103,4%)	(133 243)	119,3%	99 057	(22,2%)	16,6%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	542 398	(40 319)	(7,4%)	553 219	102,0%	512 900	94,6%	151 933	195,4%	264,1%
Cash Flow from Investing Activities										
Receipts	139 574	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	74	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	139 500	-	-	-	-	-	-	-	-	-
Payments	(299 563)	(14 343)	4,8%	(4 814)	1,6%	(19 157)	6,4%	(8 018)	6,5%	(40,0%)
Capital assets	(299 563)	(14 343)	4,8%	(4 814)	1,6%	(19 157)	6,4%	(8 018)	6,5%	(40,0%)
Net Cash from/(used) Investing Activities	(159 989)	(14 343)	9,0%	(4 814)	3,0%	(19 157)	12,0%	(8 018)	30,2%	(40,0%)
Cash Flow from Financing Activities										
Receipts	61	(13)	(21,3%)	2	3,9%	(11)	(17,4%)	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	61	(13)	(21,3%)	2	3,9%	(11)	(17,4%)	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	61	(13)	(21,3%)	2	3,9%	(11)	(17,4%)	-	-	(100,0%)
Net Increase/(Decrease) in cash held	382 470	(54 675)	(14,3%)	548 407	143,4%	493 733	129,1%	143 915	250,9%	281,1%
Cash/cash equivalents at the year begin:	350 641	546 712	155,9%	492 038	140,3%	546 712	155,9%	569 065	168,5%	(13,5%)
Cash/cash equivalents at the year end:	733 111	(54 675)	(7,5%)	1 040 676	142,0%	1 040 676	142,0%	712 979	196,4%	46,0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 606	1,6%	7 571	1,4%	7 312	1,3%	527 823	95,7%	551 312	26,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	406	,9%	401	,9%	395	,9%	44 006	97,3%	45 209	2,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 885	1,6%	2 568	1,5%	2 479	1,4%	167 187	95,5%	175 119	8,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 130	1,8%	6 018	1,7%	5 946	1,7%	327 261	94,8%	345 355	16,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	699	1,2%	571	1,0%	530	,9%	54 834	96,8%	56 634	2,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	256	100,0%	256	-	-	-	-	-
Interest on Arrear Debtor Accounts	11 477	1,5%	12 042	1,6%	11 645	1,5%	725 126	95,4%	760 291	36,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 777	1,4%	1 742	1,3%	1 723	1,3%	124 018	95,9%	129 259	6,3%	-	-	-	-
Total By Income Source	31 979	1,5%	30 913	1,5%	30 030	1,5%	1 970 513	95,5%	2 063 435	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	15 475	1,5%	15 490	1,5%	15 041	1,5%	987 831	95,5%	1 033 837	50,1%	-	-	-	-
Commercial	1 630	2,7%	1 104	1,8%	964	1,6%	57 462	94,0%	61 161	3,0%	-	-	-	-
Households	14 874	1,5%	14 318	1,5%	14 025	1,4%	925 220	95,5%	968 437	46,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	31 979	1,5%	30 913	1,5%	30 030	1,5%	1 970 513	95,5%	2 063 435	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3	1,3%	46	17,3%	82	31,4%	131	50,0%	263	100,0%
Total	3	1,3%	46	17,3%	82	31,4%	131	50,0%	263	100,0%

Contact Details

Municipal Manager	Mr Tb Mothogoane	015 633 4508
Financial Manager	Mrs Rosina Ngoveni	015 633 4520

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: CAPRICORN (DC35)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	967 645	368 371	38,1%	309 856	32,0%	678 228	70,1%	300 077	68,1%	3,3%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	81 028	11 913	14,7%	18 186	22,4%	30 099	37,1%	23 381	42,9%	(22,2%)
Service charges - Waste Water Management	11 648	2 212	19,0%	2 794	24,0%	5 006	43,0%	3 793	42,1%	(26,3%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	445	88	19,8%	150	33,7%	238	53,5%	79	17,2%	89,5%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	20 000	7 682	38,4%	11 720	58,6%	19 402	97,0%	14 993	91,8%	(21,8%)
Interest earned from Current and Non Current Assets	40 855	16 748	41,0%	13 297	32,5%	30 045	73,5%	10 732	78,2%	23,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	51	-	(100,0%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	813 669	329 730	40,5%	263 708	32,4%	593 438	72,9%	247 049	69,9%	6,7%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 081 663	199 750	18,5%	179 311	16,6%	379 061	35,0%	182 247	36,1%	(1,6%)
Employee related costs	417 839	80 132	19,2%	78 387	18,8%	158 518	37,9%	82 951	42,8%	(5,5%)
Remuneration of councillors	18 965	3 937	20,8%	4 996	26,3%	8 933	47,1%	3 978	42,7%	25,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	98 810	10 481	10,6%	32 887	33,3%	43 368	43,9%	12 588	19,3%	161,3%
Debt impairment	68 525	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	114 905	19 705	17,1%	19 934	17,3%	39 639	34,5%	20 356	40,4%	(2,1%)
Interest	470	-	-	20	4,2%	20	4,2%	70	14,9%	(71,8%)
Contracted services	126 614	48 610	38,4%	4 752	3,8%	53 362	42,1%	23 781	43,4%	(80,0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	204 456	36 886	18,0%	38 341	18,8%	75 227	36,8%	38 382	43,0%	(,1%)
Losses on disposal of Assets	12 967	-	-	(4)	-	(4)	1,2%	141	1,2%	(103,2%)
Other Losses	18 112	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(114 018)	168 621		130 545		299 166		117 830		
Transfers and subsidies - capital (monetary allocations)	406 499	184 547	45,4%	141 885	34,9%	326 432	80,3%	89 915	38,2%	57,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	292 481	353 168		272 430		625 599		207 745		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	292 481	353 168		272 430		625 599		207 745		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	292 481	353 168		272 430		625 599		207 745		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	292 481	353 168		272 430		625 599		207 745		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	420 353	182 474	43,4%	183 651	43,7%	366 124	87,1%	111 520	49,5%	64,7%
National Government	350 097	171 601	49,0%	136 950	39,1%	308 551	88,1%	84 220	40,6%	62,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	350 097	171 601	49,0%	136 950	39,1%	308 551	88,1%	84 220	40,6%	62,6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	70 256	10 873	15,5%	46 700	66,5%	57 573	81,9%	27 300	84,0%	71,1%
Capital Expenditure Functional	420 353	182 474	43,4%	183 651	43,7%	366 124	87,1%	111 520	49,5%	64,7%
Municipal governance and administration	12 505	603	4,8%	842	6,7%	1 445	11,6%	525	9,1%	60,3%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	12 505	603	4,8%	842	6,7%	1 445	11,6%	525	9,1%	60,3%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	488	-	-	1 250	256,2%	1 250	256,2%	7 000	833,5%	(82,1%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	488	-	-	1 250	256,2%	1 250	256,2%	7 000	833,5%	(82,1%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	407 360	181 871	44,6%	181 558	44,6%	363 429	89,2%	103 994	48,3%	74,6%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	402 310	179 231	44,6%	178 799	44,4%	358 030	89,0%	102 534	48,8%	74,4%
Waste Water Management	5 050	2 640	52,3%	2 759	54,6%	5 399	106,9%	1 460	20,9%	89,0%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 281 857	459 585	35,9%	568 834	44,4%	1 028 419	80,2%	411 950	75,6%	38,1%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	20 389	-	-	476	2,3%	476	2,3%	-	-	(100,0%)
Other revenue	445	3 326	747,4%	85 873	19 297,4%	89 199	20 044,8%	13 328	4 169,6%	544,3%
Transfers and Subsidies - Operational	813 669	325 732	40,0%	260 926	32,1%	586 658	72,1%	242 390	69,0%	7,6%
Transfers and Subsidies - Capital	406 499	113 780	28,0%	208 261	51,2%	322 041	79,2%	145 500	81,9%	43,1%
Interest	40 855	16 748	41,0%	13 297	32,5%	30 045	73,5%	10 732	78,2%	23,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(867 427)	(219 696)	25,3%	(231 669)	26,7%	(451 364)	52,0%	(200 985)	48,6%	15,3%
Suppliers and employees	(866 957)	(219 696)	25,3%	(231 669)	26,7%	(451 364)	52,1%	(200 985)	48,7%	15,3%
Finance charges	(470)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	414 430	239 890	57,9%	337 165	81,4%	577 055	139,2%	210 965	130,3%	59,8%
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	(420 353)	(195 429)	46,5%	(153 718)	36,6%	(349 147)	83,1%	(116 627)	57,7%	31,8%
Capital assets	(420 353)	(195 429)	46,5%	(153 718)	36,6%	(349 147)	83,1%	(116 627)	57,7%	31,8%
Net Cash from/(used) Investing Activities	(420 353)	(195 429)	46,5%	(153 718)	36,6%	(349 147)	83,1%	(116 627)	57,7%	31,8%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(874)	-	-	-	-	-	-	(15)	2,1%	(100,0%)
Repayment of borrowing	(874)	-	-	-	-	-	-	(15)	2,1%	(100,0%)
Net Cash from/(used) Financing Activities	(874)	-	-	-	-	-	-	(15)	2,1%	(100,0%)
Net Increase/(Decrease) in cash held	(6 797)	44 460	(654,1%)	183 448	(2 698,8%)	227 908	(3 352,9%)	94 323	5 035,9%	94,5%
Cash/cash equivalents at the year begin:	374 037	493 700	132,0%	538 161	143,9%	493 700	132,0%	617 228	192,0%	(12,8%)
Cash/cash equivalents at the year end:	367 239	538 161	146,5%	721 609	196,5%	721 609	196,5%	711 551	311,9%	1,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	13 016	1,9%	12 837	1,9%	656 360	96,2%	682 213	97,4%	-	-	(2 307 260)	(338,2%)
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	(1 747)	(9,5%)	9 098	49,6%	2 857	15,6%	8 144	44,4%	18 352	2,6%	-	-	(1 870)	(10,2%)
Total By Income Source	(1 747)	(,2%)	22 113	3,2%	15 693	2,2%	664 504	94,9%	700 564	100,0%	-	-	(2 309 130)	(329,6%)
Debtors Age Analysis By Customer Group														
Organs of State	-	-	223	1,9%	220	1,9%	11 224	96,2%	11 666	1,7%	-	-	(32 757)	(280,8%)
Commercial	-	-	612	1,9%	603	1,9%	30 849	96,2%	32 064	4,6%	-	-	(90 033)	(280,8%)
Households	-	-	12 181	1,9%	12 014	1,9%	614 288	96,2%	638 493	91,1%	-	-	(2 184 470)	(342,1%)
Other	(1 747)	(9,5%)	9 098	49,6%	2 857	15,6%	8 144	44,4%	18 352	2,6%	-	-	(1 870)	(10,2%)
Total By Customer Group	(1 747)	(,2%)	22 113	3,2%	15 693	2,2%	664 504	94,9%	700 564	100,0%	-	-	(2 309 130)	(329,6%)

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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	6	100,0%	-	-	6	37,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	10	100,0%	10	63,0%
Total	-	-	-	-	6	37,0%	10	63,0%	16	100,0%

Contact Details

Municipal Manager	Mr Ramakuntwane Selepe	015 294 1076
Financial Manager	Mr Tiro Pilusa	015 294 1069

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THABAZIMBI (LIM361)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	550 934	53 953	9,8%	106 047	19,2%	160 000	29,0%	68 084	41,4%	55,8%
Exchange Revenue										
Service charges - Electricity	128 800	14 476	11,2%	21 561	16,7%	36 037	28,0%	13 938	24,7%	54,7%
Service charges - Water	84 283	3 526	4,2%	10 303	12,2%	13 829	16,4%	14 452	62,8%	(28,7%)
Service charges - Waste Water Management	31 315	4 533	14,5%	7 235	23,1%	11 768	37,6%	7 146	48,1%	1,3%
Service charges - Waste Management	19 259	3 172	16,5%	4 781	24,8%	7 953	41,3%	4 565	52,0%	4,7%
Sale of Goods and Rendering of Services	998	283	28,3%	320	32,0%	602	60,4%	137	64,6%	132,8%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	34 699	10 024	28,9%	12 099	34,9%	22 124	63,8%	4 208	44,4%	187,5%
Interest earned from Current and Non Current Assets	623	48	7,7%	19	3,1%	67	10,8%	71	54,2%	(72,9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	606	90	14,9%	138	22,7%	228	37,6%	138	63,3%	(4,4%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 825	25	1,4%	0	-	25	1,4%	172	10,8%	(99,9%)
Non-Exchange Revenue										
Property rates	102 476	17 331	16,9%	4 648	4,5%	21 979	21,4%	23 108	46,3%	(79,9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	821	1	,1%	2	,2%	2	,3%	10	82,7%	(84,1%)
Licences or permits	5 016	1	-	2	,1%	4	,1%	10	4%	(77,6%)
Transfer and subsidies - Operational	140 212	443	,3%	44 817	32,0%	45 260	32,3%	127	38,3%	35 185,8%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	122	-	122	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	534 839	72 396	13,5%	89 279	16,7%	161 676	30,2%	80 653	37,3%	10,7%
Employee related costs	167 499	21 753	13,0%	36 093	21,5%	57 846	34,5%	38 794	48,5%	(7,0%)
Remuneration of councillors	10 008	1 823	18,2%	(36 096)	(360,7%)	(34 272)	(342,4%)	2 207	45,7%	(1 735,9%)
Bulk purchases - electricity	109 118	11 716	10,7%	30 514	28,0%	42 229	38,7%	19 279	45,7%	58,3%
Inventory consumed	58 158	11 559	19,9%	14 833	25,5%	26 392	45,4%	6 996	28,0%	112,0%
Debt impairment	34 577	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	39 231	9 225	23,5%	26 631	67,9%	35 855	91,4%	-	-	(100,0%)
Interest	16 195	2 711	16,7%	1 483	9,2%	4 194	25,9%	3 979	44,2%	(62,7%)
Contracted services	54 470	12 107	22,2%	14 575	26,8%	26 682	49,0%	7 761	33,5%	87,8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	22 508	-	-	-	-	-	-	-	-	-
Operational costs	23 074	1 502	6,5%	1 247	5,4%	2 749	11,9%	1 637	17,3%	(23,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	16 094	(18 444)		16 768		(1 676)		(12 569)		
Transfers and subsidies - capital (monetary allocations)	110 419	3 464	3,1%	19 940	18,1%	23 404	21,2%	7 029	10,7%	183,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	126 513	(14 980)		36 708		21 729		(5 540)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	126 513	(14 980)		36 708		21 729		(5 540)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	126 513	(14 980)		36 708		21 729		(5 540)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	126 513	(14 980)		36 708		21 729		(5 540)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	108 463	2 456	2,3%	20 527	18,9%	22 983	21,2%	7 166	15,1%	186,5%
National Government	108 463	2 456	2,3%	20 527	18,9%	22 983	21,2%	7 166	15,1%	186,5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	108 463	2 456	2,3%	20 527	18,9%	22 983	21,2%	7 166	15,1%	186,5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	108 463	2 456	2,3%	20 527	18,9%	22 983	21,2%	7 166	15,1%	186,5%
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	34 038	2 456	7,2%	3 656	10,7%	6 112	18,0%	3 374	52,0%	8,3%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	34 038	2 456	7,2%	3 656	10,7%	6 112	18,0%	3 374	52,0%	8,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	74 425	-	-	16 872	22,7%	16 872	22,7%	3 791	12,3%	345,0%
Energy sources	35 935	-	-	13 766	38,3%	13 766	38,3%	-	-	(100,0%)
Water Management	30 490	-	-	3 106	10,2%	3 106	10,2%	3 791	19,0%	(18,1%)
Waste Water Management	8 000	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	587 359	38 125	6,5%	98 934	16,8%	137 059	23,3%	44 469	34,8%	122,5%
Property rates	81 472	11 013	13,5%	15 356	18,8%	26 369	32,4%	12 749	41,2%	20,4%
Service charges	214 754	18 527	8,6%	32 149	15,0%	50 676	23,6%	25 629	35,8%	25,4%
Other revenue	7 699	3 287	42,7%	6 633	86,1%	9 920	128,8%	4 294	72,9%	54,5%
Transfers and Subsidies - Operational	173 014	5 298	3,1%	44 796	25,9%	50 094	29,0%	1 797	44,2%	2 392,2%
Transfers and Subsidies - Capital	110 419	-	-	-	-	-	-	-	13,0%	-
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(438 523)	(600)	,1%	(40 472)	9,2%	(41 072)	9,4%	(39 754)	26,6%	1,8%
Suppliers and employees	(422 327)	(600)	,1%	(40 472)	9,6%	(41 072)	9,7%	(39 754)	27,6%	1,8%
Finance charges	(16 195)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	148 836	37 525	25,2%	58 462	39,3%	95 987	64,5%	4 715	59,7%	1 140,0%
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	(108 463)	(2 582)	2,4%	(23 941)	22,1%	(26 523)	24,5%	(7 958)	16,6%	200,8%
Capital assets	(108 463)	(2 582)	2,4%	(23 941)	22,1%	(26 523)	24,5%	(7 958)	16,6%	200,8%
Net Cash from/(used) Investing Activities	(108 463)	(2 582)	2,4%	(23 941)	22,1%	(26 523)	24,5%	(7 958)	16,6%	200,8%
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	40 374	34 943	86,5%	34 521	85,5%	69 464	172,1%	(3 243)	443,2%	(1 164,4%)
Cash/cash equivalents at the year begin:	10 907	-	-	49 577	454,5%	-	-	71 492	517,1%	(30,7%)
Cash/cash equivalents at the year end:	51 281	49 489	96,5%	84 011	163,8%	84 011	163,8%	68 249	453,6%	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	3 421	2,2%	2 466	1,6%	2 299	1,5%	149 661	94,8%	157 847	20,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 744	10,4%	2 743	7,6%	2 566	7,1%	26 988	74,9%	36 041	4,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 337	4,9%	6 153	4,1%	4 619	3,1%	131 134	87,9%	149 243	19,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 511	2,2%	2 063	1,8%	1 871	1,7%	105 430	94,2%	111 875	14,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 671	2,3%	1 278	1,8%	1 224	1,7%	68 804	94,3%	72 978	9,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	141	50,0%	141	50,0%	281	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 122	2,6%	2 741	1,4%	4 930	2,5%	186 783	93,6%	199 576	26,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16	-	22	,1%	131	,4%	31 331	99,5%	31 499	4,1%	-	-	-	-
Total By Income Source	23 823	3,1%	17 465	2,3%	17 780	2,3%	700 272	92,2%	759 340	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 054	4,4%	799	3,3%	1 003	4,2%	21 179	88,1%	24 035	3,2%	-	-	-	-
Commercial	11 853	6,7%	8 514	4,8%	7 610	4,3%	150 230	84,3%	178 208	23,5%	-	-	-	-
Households	10 916	2,0%	8 153	1,5%	9 167	1,6%	528 862	94,9%	557 097	73,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	23 823	3,1%	17 465	2,3%	17 780	2,3%	700 272	92,2%	759 340	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 349	2,9%	14 335	2,9%	21 338	4,3%	450 053	90,0%	500 076	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	14 349	2,9%	14 335	2,9%	21 338	4,3%	450 053	90,0%	500 076	100,0%

Contact Details

Municipal Manager	Mr Gladwin Tioubatta	014 772 2295
Financial Manager	Mr Kedsaletse Matlou	014 772 2295

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPHALALE (LIM362)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	789 635	261 711	33,1%	214 091	27,1%	475 802	60,3%	165 792	31,7%	29,1%
Exchange Revenue										
Service charges - Electricity	251 923	46 699	18,5%	53 825	21,4%	100 524	39,9%	42 754	26,4%	25,9%
Service charges - Water	68 418	15 761	23,0%	17 036	24,9%	32 797	47,9%	12 040	28,0%	41,5%
Service charges - Waste Water Management	27 221	6 436	23,6%	6 759	24,8%	13 195	48,5%	5 925	38,1%	14,1%
Service charges - Waste Management	21 756	4 866	22,4%	4 971	22,8%	9 836	45,2%	4 322	33,7%	15,0%
Sale of Goods and Rendering of Services	1 722	200	11,6%	146	8,5%	346	20,1%	280	22,2%	(48,0%)
Agency services	9 173	3 439	37,5%	3 102	33,8%	6 541	71,3%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	50 149	11 753	23,4%	12 599	25,1%	24 352	48,6%	10 070	44,8%	25,1%
Interest earned from Current and Non Current Assets	5 000	44 126	882,5%	4 859	97,2%	48 986	979,7%	(7 376)	(293,6%)	(165,9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	347	180	51,9%	197	56,9%	377	108,7%	41	20,7%	379,0%
Licence and permits	-	-	-	-	-	-	-	2 061	52,4%	(100,0%)
Operational Revenue	2 491	355	14,2%	310	12,4%	665	26,7%	997	48,3%	(68,9%)
Non-Exchange Revenue										
Property rates	118 975	29 023	24,4%	30 235	25,4%	59 259	49,8%	25 169	36,7%	20,1%
Surcharges and Taxes	-	-	-	1	-	1	-	-	-	(100,0%)
Fines, penalties and forfeits	766	504	65,9%	151	19,7%	655	85,5%	(73)	62,9%	(306,6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	231 695	94 876	40,9%	76 098	32,8%	170 974	73,8%	66 741	33,1%	14,0%
Interest	-	3 492	-	3 802	-	7 294	-	2 842	-	33,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	787 943	198 356	25,2%	175 301	22,2%	373 657	47,4%	164 150	42,7%	6,8%
Employee related costs	253 724	56 181	22,1%	58 484	23,1%	114 665	45,2%	52 532	44,6%	11,3%
Remuneration of councillors	14 543	3 254	22,4%	3 267	22,5%	6 520	44,8%	3 155	51,7%	3,5%
Bulk purchases - electricity	171 432	53 916	31,5%	36 202	21,1%	90 118	52,6%	37 115	46,3%	(2,5%)
Inventory consumed	49 378	11 397	23,1%	14 047	28,4%	25 444	51,5%	12 685	33,2%	10,7%
Debt impairment	33 628	8 407	25,0%	8 407	25,0%	16 814	50,0%	-	-	(100,0%)
Depreciation and amortisation	90 302	21 072	23,3%	21 072	23,3%	42 145	46,7%	24 272	50,0%	(13,2%)
Interest	18 685	1 627	8,7%	803	4,3%	2 430	13,0%	1 222	21,4%	(34,3%)
Contracted services	73 831	18 793	25,5%	15 347	20,8%	34 140	46,2%	11 091	29,7%	38,4%
Transfers and subsidies	1 078	389	36,1%	82	7,6%	471	43,7%	19	38,0%	332,2%
Irrecoverable debts written off	-	639	-	1 540	-	2 178	-	4 405	50,0%	(65,1%)
Operational costs	81 343	22 682	27,9%	16 050	19,7%	38 731	47,6%	17 654	41,3%	(9,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 692	63 355		38 790		102 145		1 642		
Transfers and subsidies - capital (monetary allocations)	80 367	29 399	36,6%	40 562	50,5%	69 962	87,1%	7 138	5,9%	468,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	82 058	92 754		79 352		172 107		8 780		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	82 058	92 754		79 352		172 107		8 780		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	82 058	92 754		79 352		172 107		8 780		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	82 058	92 754		79 352		172 107		8 780		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	106 397	16 509	15,5%	37 948	35,7%	54 457	51,2%	15 068	9,6%	151,8%
National Government	80 367	15 227	18,9%	30 736	38,2%	45 963	57,2%	9 714	7,8%	216,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	80 367	15 227	18,9%	30 736	38,2%	45 963	57,2%	9 714	7,8%	216,4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	26 030	1 282	4,9%	7 212	27,7%	8 493	32,6%	5 354	17,1%	34,7%
Capital Expenditure Functional	106 397	16 509	15,5%	37 948	35,7%	54 457	51,2%	15 068	9,6%	151,8%
Municipal governance and administration	1 100	36	3,3%	1 909	173,5%	1 945	176,8%	1 383	33,5%	38,0%
Executive and Council	800	36	4,5%	775	96,9%	811	101,4%	-	-	(100,0%)
Finance and administration	300	-	-	1 134	377,9%	1 134	377,9%	1 383	33,5%	(18,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 000	295	2,9%	507	5,1%	802	8,0%	1 164	7,7%	(56,4%)
Community and Social Services	-	295	-	-	-	295	-	-	-	-
Sport And Recreation	10 000	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	507	-	507	-	1 164	38,8%	(56,4%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 200	951	13,2%	943	13,1%	1 894	26,3%	88	,6%	972,1%
Planning and Development	-	951	-	545	-	1 496	-	-	-	(100,0%)
Road Transport	7 200	-	-	398	5,5%	398	5,5%	88	9,6%	352,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	88 097	15 227	17,3%	34 588	39,3%	49 815	56,5%	12 433	10,0%	178,2%
Energy sources	6 768	-	-	7 063	104,4%	7 063	104,4%	1 014	4,1%	596,2%
Water Management	37 969	15 227	40,1%	5 857	15,4%	21 085	55,5%	9 431	10,3%	(37,9%)
Waste Water Management	7 680	-	-	-	-	-	-	1 987	12,4%	(100,0%)
Waste Management	35 680	-	-	21 668	60,7%	21 668	60,7%	-	122,8%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	779 501	522 733	67,1%	363 154	46,6%	885 888	113,6%	213 329	40,8%	70,2%
Property rates	91 180	56 254	61,7%	84 609	92,8%	140 864	154,5%	36 477	65,8%	132,0%
Service charges	313 519	243 000	77,5%	379 937	121,2%	622 937	198,7%	71 357	39,2%	432,4%
Other revenue	13 090	(429 696)	(3 282,6%)	(669 784)	(5 116,8%)	(1 099 480)	(8 399,4%)	24 975	268,8%	(2 781,8%)
Transfers and Subsidies - Operational	228 897	576 138	251,7%	454 302	198,5%	1 030 440	450,2%	79 730	40,2%	469,8%
Transfers and Subsidies - Capital	82 667	77 036	93,2%	114 090	138,0%	191 126	231,2%	789	15,2%	14 361,0%
Interest	50 149	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(593 614)	(186 421)	31,4%	(229 683)	38,7%	(416 104)	70,1%	(49 935)	9,7%	360,0%
Suppliers and employees	(586 614)	(186 421)	31,8%	(229 683)	39,2%	(416 104)	70,9%	(49 935)	10,0%	360,0%
Finance charges	(7 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	185 888	336 312	180,9%	133 471	71,8%	469 784	252,7%	163 394	152,5%	(18,3%)
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	(106 897)	(26 263)	24,6%	(48 589)	45,5%	(74 852)	70,0%	(17 639)	10,8%	175,5%
Capital assets	(106 897)	(26 263)	24,6%	(48 589)	45,5%	(74 852)	70,0%	(17 639)	10,8%	175,5%
Net Cash from/(used) Investing Activities	(106 897)	(26 263)	24,6%	(48 589)	45,5%	(74 852)	70,0%	(17 639)	10,8%	175,5%
Cash Flow from Financing Activities										
Receipts	(2 500)	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(2 500)	-	-	-	-	-	-	-	-	-
Payments	(22 650)	(1 479)	6,5%	(3 047)	13,5%	(4 525)	20,0%	(1 329)	28,1%	129,2%
Repayment of borrowing	(22 650)	(1 479)	6,5%	(3 047)	13,5%	(4 525)	20,0%	(1 329)	28,1%	129,2%
Net Cash from/(used) Financing Activities	(25 150)	(1 479)	5,9%	(3 047)	12,1%	(4 525)	18,0%	(1 329)	-	129,2%
Net Increase/(Decrease) in cash held	53 841	308 570	573,1%	81 836	152,0%	390 406	725,1%	144 425	(4 241,9%)	(43,3%)
Cash/cash equivalents at the year begin:	56 148	-	-	400 466	713,2%	-	-	104 448	-	283,4%
Cash/cash equivalents at the year end:	109 989	400 466	364,1%	482 301	438,5%	482 301	438,5%	248 840	116,9%	93,8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 579	3,6%	4 792	3,1%	3 934	2,5%	141 218	90,8%	155 523	24,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 509	6,4%	8 443	7,1%	7 892	6,7%	94 347	79,8%	118 192	18,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 563	4,8%	7 522	4,3%	6 290	3,6%	154 598	87,4%	176 971	27,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 298	3,0%	2 360	3,1%	2 183	2,8%	70 017	91,1%	76 859	12,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 404	2,5%	2 108	2,2%	2 052	2,1%	90 000	93,2%	96 564	15,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	42	,6%	42	,5%	42	,5%	7 478	98,4%	7 603	1,2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	119	3,7%	59	1,8%	61	1,9%	2 964	92,5%	3 203	,5%	-	-	-	-
Total By Income Source	26 516	4,2%	25 325	4,0%	22 452	3,5%	560 622	88,3%	634 915	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 159	4,9%	3 661	4,3%	2 573	3,0%	75 152	87,8%	85 546	13,5%	-	-	-	-
Commercial	1 517	7,7%	1 186	6,0%	1 264	6,4%	15 733	79,9%	19 700	3,1%	-	-	-	-
Households	20 839	3,9%	20 478	3,9%	18 615	3,5%	469 737	88,7%	529 670	83,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	26 516	4,2%	25 325	4,0%	22 452	3,5%	560 622	88,3%	634 915	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	-	-	14 156	100,0%	-	-	-	-	14 156	92,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14	1,2%	7	,6%	205	18,2%	901	80,0%	1 126	7,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	75	71,9%	1	1,4%	28	26,7%	105	,7%
Total	14	,1%	14 237	92,5%	207	1,3%	928	6,0%	15 386	100,0%

Contact Details

Municipal Manager	Mrs Marie Mapula Cocquyt	014 762 1508
Financial Manager	Ms Lesego Margaret Matlwa	014 762 1482

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BELA BELA (LIM366)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure Total Expenditure as % of main appropriation		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	555 869	146 776	26,4%	128 784	23,2%	275 560	49,6%	148 752	55,4%	(13,4%)
Exchange Revenue										
Service charges - Electricity	133 116	33 513	25,2%	38 400	28,8%	71 913	54,0%	29 989	38,9%	28,0%
Service charges - Water	41 548	11 200	27,0%	8 672	20,9%	19 871	47,8%	9 250	44,7%	(6,3%)
Service charges - Waste Water Management	21 066	6 953	33,0%	5 053	24,0%	12 005	57,0%	4 834	47,6%	4,5%
Service charges - Waste Management	9 758	3 149	32,3%	2 464	25,2%	5 613	57,5%	2 291	47,4%	7,5%
Sale of Goods and Rendering of Services	1 791	536	29,9%	265	14,8%	801	44,7%	440	67,9%	(38,8%)
Agency services	4 677	1 492	31,9%	1 052	22,5%	2 543	54,4%	1 469	64,8%	(28,4%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 170	3 109	33,9%	3 110	33,9%	6 219	67,8%	2 270	53,4%	37,0%
Interest earned from Current and Non Current Assets	1 600	700	43,8%	560	35,0%	1 260	78,8%	328	32,0%	70,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 614	283	17,5%	275	17,0%	558	34,6%	385	46,8%	(28,7%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	572	31	5,4%	1 407	246,2%	1 438	251,6%	158	7,5%	789,7%
Non-Exchange Revenue										
Property rates	142 475	26 971	18,9%	18 270	12,8%	45 241	31,8%	28 786	50,7%	(36,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	37 993	7	-	913	2,4%	920	2,4%	23 955	271,4%	(96,2%)
Licences or permits	1 974	584	29,6%	459	23,2%	1 042	52,8%	587	26,2%	(21,8%)
Transfer and subsidies - Operational	134 330	54 493	40,6%	45 367	33,8%	99 860	74,3%	40 530	70,9%	11,9%
Interest	14 186	3 756	26,5%	2 519	17,8%	6 275	44,2%	3 477	91,3%	(27,6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	543 004	101 487	18,7%	117 374	21,6%	218 860	40,3%	128 281	40,1%	(8,5%)
Employee related costs	173 234	36 213	20,9%	36 374	21,0%	72 587	41,9%	72 600	43,6%	(49,9%)
Remuneration of councillors	8 481	1 978	23,3%	2 678	31,6%	4 656	54,9%	3 665	45,5%	(26,9%)
Bulk purchases - electricity	147 782	40 055	27,1%	30 380	20,6%	70 435	47,7%	24 596	52,1%	23,5%
Inventory consumed	39 692	4 807	12,1%	6 987	17,6%	11 794	29,7%	7 602	33,3%	(8,1%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	38 000	-	-	18 143	47,7%	18 143	47,7%	-	-	(100,0%)
Interest	15 000	361	2,4%	483	3,2%	844	5,6%	1 095	23,9%	(55,9%)
Contracted services	49 708	8 880	17,9%	10 589	21,3%	19 469	39,2%	9 991	37,4%	6,0%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	14 000	-	-	-	-	-	-	478	8,0%	(100,0%)
Operational costs	57 106	9 192	16,1%	11 740	20,6%	20 932	36,7%	8 255	39,7%	42,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12 865	45 290		11 410		56 700		20 470		
Transfers and subsidies - capital (monetary allocations)	84 518	20 944	24,8%	24 494	29,0%	45 438	53,8%	15 932	31,4%	53,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	97 383	66 234		35 904		102 138		36 402		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	97 383	66 234		35 904		102 138		36 402		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	97 383	66 234		35 904		102 138		36 402		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	97 383	66 234		35 904		102 138		36 402		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure Total Expenditure as % of main appropriation		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	92 693	16 768	18,1%	20 035	21,6%	36 803	39,7%	13 871	27,0%	44,4%
National Government	84 518	16 661	19,7%	18 302	21,7%	34 963	41,4%	13 705	27,8%	33,5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm A	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	84 518	16 661	19,7%	18 302	21,7%	34 963	41,4%	13 705	27,8%	33,5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 175	108	1,3%	1 733	21,2%	1 841	22,5%	166	15,7%	941,9%
Capital Expenditure Functional	92 693	16 768	18,1%	20 035	21,6%	36 803	39,7%	13 871	27,0%	44,4%
Municipal governance and administration	850	28	3,3%	(1 069)	(125,8%)	(1 041)	(122,5%)	166	16,4%	(743,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	850	28	3,3%	(1 069)	(125,8%)	(1 041)	(122,5%)	166	16,4%	(743,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 900	304	6,2%	115	2,4%	419	8,5%	-	-	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	4 800	304	6,3%	337	7,0%	640	13,3%	-	-	(100,0%)
Public Safety	100	-	-	(221)	(221,5%)	(221)	(221,5%)	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 521	3 626	34,5%	2 462	23,4%	6 088	57,9%	4 329	64,5%	(43,1%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	10 521	3 626	34,5%	2 462	23,4%	6 088	57,9%	4 329	64,5%	(43,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	76 422	12 811	16,8%	18 527	24,2%	31 338	41,0%	9 375	21,1%	97,6%
Energy sources	7 000	79	1,1%	2 802	40,0%	2 881	41,2%	263	17,2%	966,2%
Water Management	25	-	-	3 060	12 238,7%	3 060	12 238,7%	2 293	12,1%	33,5%
Waste Water Management	55 950	9 963	17,8%	9 794	17,5%	19 758	35,3%	6 545	34,5%	49,6%
Waste Management	13 447	2 768	20,6%	2 871	21,4%	5 639	41,9%	275	1,9%	944,0%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	593 268	170 742	28,8%	171 669	28,9%	342 411	57,7%	134 155	54,8%	28,0%
Property rates	123 953	24 656	19,9%	24 998	20,2%	49 654	40,1%	17 757	35,9%	40,8%
Service charges	179 118	49 202	27,5%	60 032	33,5%	109 234	61,0%	49 289	49,1%	21,8%
Other revenue	69 549	8 318	12,0%	8 484	12,2%	16 802	24,2%	1 105	20,4%	667,7%
Transfers and Subsidies - Operational	134 530	56 072	41,7%	43 892	32,6%	99 963	74,3%	51 003	80,8%	(13,9%)
Transfers and Subsidies - Capital	84 518	31 794	37,6%	33 703	39,9%	65 497	77,5%	15 000	64,1%	124,7%
Interest	1 600	700	43,8%	560	35,0%	1 260	78,8%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(556 486)	(151 992)	27,3%	(116 722)	21,0%	(268 714)	48,3%	(65 104)	40,3%	79,3%
Suppliers and employees	(541 486)	(151 992)	28,1%	(116 722)	21,6%	(268 714)	49,6%	(65 104)	41,2%	79,3%
Finance charges	(15 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	36 782	18 750	51,0%	54 947	149,4%	73 697	200,4%	69 051	117,5%	(20,4%)
Cash Flow from Investing Activities										
Receipts	(84)	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(84)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(90 738)	(25 795)	28,4%	(25 061)	27,6%	(50 856)	56,0%	(15 185)	31,0%	65,0%
Capital assets	(90 738)	(25 795)	28,4%	(25 061)	27,6%	(50 856)	56,0%	(15 185)	31,0%	65,0%
Net Cash from/(used) Investing Activities	(90 822)	(25 795)	28,4%	(25 061)	27,6%	(50 856)	56,0%	(15 185)	31,0%	65,0%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	(7)	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	(7)	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	(7)	-	(100,0%)
Net Increase/(Decrease) in cash held	(54 040)	(7 045)	13,0%	29 886	(55,3%)	22 841	(42,3%)	53 859	1 765,7%	(44,5%)
Cash/cash equivalents at the year begin:	71 023	20 124	28,3%	5 850	8,2%	20 124	28,3%	52 853	44,9%	(88,9%)
Cash/cash equivalents at the year end:	16 983	5 850	34,4%	35 736	210,4%	35 736	210,4%	106 712	233,1%	(66,5%)

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	4 273	6,8%	2 673	4,3%	2 108	3,4%	53 753	85,6%	62 808	17,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 626	45,7%	580	3,5%	414	2,5%	8 084	48,4%	16 703	4,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 741	5,4%	4 412	3,1%	3 986	2,8%	126 799	88,7%	142 939	38,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 125	6,4%	1 409	4,2%	1 139	3,4%	28 537	85,9%	33 209	9,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	960	7,6%	579	4,6%	437	3,4%	10 728	84,4%	12 704	3,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2	100,0%	2	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 558	2,8%	2 494	2,8%	2 424	2,7%	83 176	91,8%	90 652	24,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	720	8,1%	719	8,1%	185	2,1%	7 249	81,7%	8 872	2,4%	-	-	-	-
Total By Income Source	26 003	7,1%	12 865	3,5%	10 693	2,9%	318 329	86,5%	367 890	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 085	6,5%	481	2,9%	450	2,7%	14 756	88,0%	16 772	4,6%	-	-	-	-
Commercial	12 518	8,0%	4 499	2,9%	3 744	2,4%	134 886	86,7%	155 646	42,3%	-	-	-	-
Households	12 400	6,3%	7 886	4,0%	6 500	3,3%	168 687	86,3%	195 472	53,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	26 003	7,1%	12 865	3,5%	10 693	2,9%	318 329	86,5%	367 890	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	11 918	33,8%	-	-	-	-	23 356	66,2%	35 274	65,3%
Bulk Water	1 601	10,1%	-	-	-	-	14 224	89,9%	15 825	29,3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 009	99,6%	0	-	-	-	9	,4%	2 018	3,7%
Auditor-General	-	-	769	83,9%	9	1,0%	139	15,1%	917	1,7%
Other	-	-	-	-	-	-	-	-	-	-
Total	15 528	28,7%	769	1,4%	9	-	37 728	69,8%	54 034	100,0%

Contact Details

Municipal Manager	Ms Jamela Selapanye	014 736 8000
Financial Manager	Mr Ramadiga Melvin Marutha	014 736 8001

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOGALAKWENA (LIM367)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 418 183	362 011	25,5%	356 711	25,2%	718 722	50,7%	267 792	51,1%	33,2%
Exchange Revenue										
Service charges - Electricity	400 511	70 801	17,7%	78 492	19,6%	149 293	37,3%	74 031	43,0%	6,0%
Service charges - Water	204 844	(10 475)	(5,1%)	15 786	7,7%	5 312	2,6%	24 454	35,5%	(35,4%)
Service charges - Waste Water Management	29 454	5 522	18,7%	5 556	18,9%	11 079	37,6%	5 146	49,7%	8,0%
Service charges - Waste Management	20 545	6 220	30,3%	13 488	65,6%	19 708	95,9%	4 963	50,9%	171,8%
Sale of Goods and Rendering of Services	4 084	376	9,2%	496	12,1%	872	21,3%	1 417	56,8%	(65,0%)
Agency services	10 421	1 890	18,1%	3 218	30,9%	5 107	49,0%	(870)	14,2%	(469,7%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	35 731	13 273	37,1%	14 014	39,2%	27 287	76,4%	14 747	84,4%	(5,0%)
Interest earned from Current and Non Current Assets	3 348	3 482	104,0%	1 428	42,6%	4 909	146,6%	991	89,4%	44,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 027	391	19,3%	1 009	49,8%	1 401	69,1%	341	35,2%	195,9%
Licence and permits	1 951	-	-	-	-	-	-	-	-	-
Operational Revenue	336	115	34,3%	435	129,6%	551	163,9%	53	143,3%	717,9%
Non-Exchange Revenue										
Property rates	96 349	24 303	25,2%	24 208	25,1%	48 511	50,3%	23 279	51,0%	4,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 005	226	5,6%	473	11,8%	699	17,5%	394	11,7%	20,2%
Licences or permits	11	2	19,0%	0	2,5%	2	21,5%	4	-	(93,7%)
Transfer and subsidies - Operational	587 164	240 931	41,0%	194 151	33,1%	435 082	74,1%	114 429	58,6%	69,7%
Interest	13 551	3 971	29,3%	3 956	29,2%	7 927	58,5%	3 774	57,8%	4,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	3 848	149	3,9%	-	-	149	3,9%	639	101,8%	(100,0%)
Other Gains	-	833	-	-	-	833	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 383 244	388 654	28,1%	362 449	26,2%	751 104	54,3%	236 790	38,2%	53,1%
Employee related costs	411 319	91 037	22,1%	86 017	20,9%	177 054	43,0%	88 871	45,7%	(3,2%)
Remuneration of councillors	18 009	1 261	7,0%	10 688	59,3%	11 949	66,4%	2 552	25,2%	318,8%
Bulk purchases - electricity	321 949	60 798	18,9%	115 441	35,9%	176 239	54,7%	67 958	49,6%	69,9%
Inventory consumed	60 120	18 638	31,0%	25 723	42,8%	44 362	73,8%	3 145	9,5%	717,9%
Debt impairment	190 574	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	100 410	-	-	-	-	-	-	-	-	-
Interest	2 561	534	20,9%	968	37,8%	1 502	58,7%	-	-	(100,0%)
Contracted services	153 364	62 460	40,7%	86 495	56,4%	148 954	97,1%	57 531	58,8%	50,3%
Transfers and subsidies	517	78	15,1%	7	1,4%	85	16,5%	22	5,7%	(66,7%)
Irrecoverable debts written off	-	115 897	-	9 214	-	125 111	-	68	-	13 405,6%
Operational costs	124 422	37 950	30,5%	27 896	22,4%	65 847	52,9%	16 643	46,7%	67,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	34 938	(26 643)		(5 738)		(32 382)		31 002		
Transfers and subsidies - capital (monetary allocations)	311 599	57 781	18,5%	247 966	79,6%	305 748	98,1%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	346 537	31 138		242 228		273 366		31 002		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	346 537	31 138		242 228		273 366		31 002		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	346 537	31 138		242 228		273 366		31 002		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	346 537	31 138		242 228		273 366		31 002		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	311 599	64 375	20,7%	175 257	56,2%	239 632	76,9%	57 074	27,1%	207,1%
National Government	311 599	64 375	20,7%	175 257	56,2%	239 632	76,9%	54 114	26,0%	223,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	311 599	64 375	20,7%	175 257	56,2%	239 632	76,9%	54 114	26,0%	223,9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	2 961	-	(100,0%)
Capital Expenditure Functional	311 599	64 375	20,7%	175 257	56,2%	239 632	76,9%	57 074	27,1%	207,1%
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	24 500	-	-	237	1,0%	237	1,0%	3 603	-	(93,4%)
Community and Social Services	16 500	-	-	-	-	-	-	2 737	-	(100,0%)
Sport And Recreation	8 000	-	-	237	3,0%	237	3,0%	866	-	(72,7%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	54 317	12 322	22,7%	28 202	51,9%	40 524	74,6%	6 109	22,8%	361,6%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	54 317	12 322	22,7%	28 202	51,9%	40 524	74,6%	6 109	27,6%	361,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	232 782	52 053	22,4%	146 818	63,1%	198 872	85,4%	47 362	26,2%	210,0%
Energy sources	20 153	-	-	242	1,2%	242	1,2%	1 470	10,8%	(83,5%)
Water Management	150 829	52 053	34,5%	133 348	88,4%	185 402	122,9%	44 747	27,1%	198,0%
Waste Water Management	48 800	-	-	13 228	27,1%	13 228	27,1%	1 145	30,3%	1 054,9%
Waste Management	13 000	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 429 073	524 915	36,7%	607 130	42,5%	1 132 045	79,2%	371 537	57,6%	63,4%
Property rates	62 627	16 372	26,1%	17 723	28,3%	34 094	54,4%	15 489	49,4%	14,4%
Service charges	435 265	80 310	18,5%	98 065	22,5%	178 374	41,0%	73 869	34,3%	32,8%
Other revenue	30 220	73 203	242,2%	68 477	226,6%	141 679	468,8%	161 049	1 895,8%	(57,5%)
Transfers and Subsidies - Operational	585 613	241 600	41,3%	191 238	32,7%	432 838	73,9%	-	4%	(100,0%)
Transfers and Subsidies - Capital	311 999	110 277	35,3%	229 873	73,7%	340 150	109,0%	120 504	65,3%	90,8%
Interest	3 348	3 154	94,2%	1 755	52,4%	4 909	146,6%	626	75,9%	180,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 057 618)	(376 190)	35,6%	(837 021)	79,1%	(1 213 211)	114,7%	(319 982)	68,6%	161,6%
Suppliers and employees	(1 055 058)	(376 190)	35,7%	(837 021)	79,3%	(1 213 211)	115,0%	(319 982)	68,7%	161,6%
Finance charges	(2 561)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	371 454	148 725	40,0%	(229 891)	(61,9%)	(81 166)	(21,9%)	51 555	23,6%	(545,9%)
Cash Flow from Investing Activities										
Receipts	3 326	1 493	44,9%	-	-	1 493	44,9%	(3 636)	41,1%	(100,0%)
Proceeds on disposal of PPE	3 848	149	3,9%	-	-	149	3,9%	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(522)	1 345	(257,4%)	-	-	1 345	(257,4%)	(3 636)	29,1%	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(311 599)	(64 375)	20,7%	(175 257)	56,2%	(239 632)	76,9%	(57 074)	27,1%	207,1%
Capital assets	(311 599)	(64 375)	20,7%	(175 257)	56,2%	(239 632)	76,9%	(57 074)	27,1%	207,1%
Net Cash from/(used) Investing Activities	(308 273)	(62 882)	20,4%	(175 257)	56,9%	(238 139)	77,2%	(60 711)	27,6%	188,7%
Cash Flow from Financing Activities										
Receipts	-	-	-	372	-	372	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	372	-	372	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	372	-	372	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	63 182	85 843	135,9%	(404 775)	(640,7%)	(318 932)	(504,8%)	(9 156)	2,7%	4 321,0%
Cash/cash equivalents at the year begin:	77 871	-	-	126 187	162,0%	-	-	147 019	1 021,4%	(14,2%)
Cash/cash equivalents at the year end:	141 053	126 187	89,5%	(278 588)	(197,5%)	(278 588)	(197,5%)	206 087	352,4%	(235,2%)

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	11 778	2,3%	13 231	2,6%	8 703	1,7%	469 915	93,3%	503 628	35,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	24 028	18,5%	17 553	13,5%	5 457	4,2%	82 747	63,8%	129 784	9,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 446	3,8%	5 801	2,9%	3 360	1,7%	181 012	91,6%	197 619	13,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 829	2,5%	1 448	1,9%	1 003	1,4%	70 019	94,2%	74 299	5,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 152	2,2%	1 833	1,9%	1 455	1,5%	90 998	94,4%	96 437	6,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	130	9,8%	380	28,5%	114	8,6%	709	53,2%	1 333	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	6 014	1,5%	5 945	1,5%	5 890	1,5%	383 763	95,6%	401 612	28,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	220	1,4%	3 359	20,9%	6 428	40,0%	6 075	37,8%	16 082	1,1%	-	-	-	-
Total By Income Source	53 597	3,8%	49 550	3,5%	32 410	2,3%	1 285 238	90,5%	1 420 796	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 231	2,2%	4 470	3,0%	3 070	2,1%	137 984	92,8%	148 755	10,5%	-	-	-	-
Commercial	19 326	17,0%	11 980	10,5%	3 171	2,8%	79 507	69,8%	113 983	8,0%	-	-	-	-
Households	30 772	2,7%	32 164	2,8%	25 653	2,2%	1 061 920	92,3%	1 150 509	81,0%	-	-	-	-
Other	268	3,6%	936	12,4%	516	6,8%	5 828	77,2%	7 549	,5%	-	-	-	-
Total By Customer Group	53 597	3,8%	49 550	3,5%	32 410	2,3%	1 285 238	90,5%	1 420 796	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	24 414	43,2%	32 138	56,8%	-	-	-	-	56 553	60,5%
Bulk Water	2 773	46,6%	3 174	53,4%	-	-	-	-	5 947	6,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 363	21,0%	16 245	63,6%	1 087	4,3%	2 828	11,1%	25 524	27,3%
Auditor-General	833	15,2%	4 666	84,8%	-	-	-	-	5 499	5,9%
Other	-	-	-	-	-	-	-	-	-	-
Total	33 384	35,7%	56 223	60,1%	1 087	1,2%	2 828	3,0%	93 523	100,0%

Contact Details

Municipal Manager	Mr MM MALULEKA	015 491 9604
Financial Manager	Mr KA NGOMANA	015 491 9606

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MODIMOLLE-MOOKGOPONG (LIM368)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2023/24 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	868 609	232 846	26,8%	264 610	30,5%	497 456	57,3%	206 070	49,4%	28,4%
Exchange Revenue										
Service charges - Electricity	273 518	62 570	22,9%	100 568	36,8%	163 138	59,6%	91 937	48,5%	9,4%
Service charges - Water	120 015	24 324	20,3%	27 830	23,2%	52 154	43,5%	18 004	45,5%	54,6%
Service charges - Waste Water Management	51 984	12 232	23,5%	12 231	23,5%	24 463	47,1%	7 566	47,0%	61,7%
Service charges - Waste Management	30 373	7 307	24,1%	7 329	24,1%	14 636	48,2%	5 092	45,8%	43,9%
Sale of Goods and Rendering of Services	6 571	453	6,9%	517	7,9%	970	14,8%	1 145	29,9%	(54,8%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	68 900	23 207	33,7%	23 649	34,3%	46 856	68,0%	20 187	58,5%	17,2%
Interest earned from Current and Non Current Assets	1 100	12	1,1%	-	-	12	1,1%	119	26,2%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	691	30	4,4%	68	9,8%	98	14,1%	61	18,7%	10,4%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	938	296	31,6%	4 192	44,1%	4 488	478,7%	1 190	199,0%	252,3%
Non-Exchange Revenue										
Property rates	149 864	35 352	23,6%	35 439	23,6%	70 791	47,2%	16 936	33,4%	109,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 447	4 152	93,4%	2 475	55,7%	6 627	149,0%	379	15,2%	553,2%
Licences or permits	8 198	1 158	14,1%	2	-	1 161	14,2%	1 592	58,6%	(98,8%)
Transfer and subsidies - Operational	152 011	61 751	40,6%	50 311	33,1%	112 062	73,7%	41 863	67,1%	20,2%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	863 962	200 243	23,2%	182 127	21,1%	382 370	44,3%	153 902	39,1%	18,3%
Employee related costs	287 900	62 335	21,7%	59 311	20,6%	121 646	42,3%	61 344	52,8%	(3,3%)
Remuneration of councillors	13 260	2 299	17,3%	3 187	24,0%	5 486	41,4%	481	6,8%	562,5%
Bulk purchases - electricity	241 606	70 934	29,4%	57 764	23,9%	128 699	53,3%	69 441	60,5%	(16,8%)
Inventory consumed	29 644	3 680	12,4%	4 112	13,9%	7 792	26,3%	5 555	28,0%	(26,0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	48 630	11 720	24,1%	11 750	24,2%	23 469	48,3%	97	9%	12 002,9%
Interest	27 373	28 400	103,8%	3 301	12,1%	31 701	115,8%	1 170	52,1%	182,2%
Contracted services	86 468	9 765	11,3%	21 853	25,3%	31 617	36,6%	9 688	28,4%	125,6%
Transfers and subsidies	200	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	93 499	34	-	313	3%	347	4%	308	6%	1,9%
Operational costs	35 383	11 076	31,3%	20 535	58,0%	31 611	89,3%	5 819	23,0%	252,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 647	32 603		82 483		115 086		52 168		
Transfers and subsidies - capital (monetary allocations)	205 333	21 700	10,6%	79 329	38,6%	101 029	49,2%	28 696	22,8%	176,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	209 980	54 303		161 813		216 116		80 864		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	209 980	54 303		161 813		216 116		80 864		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	209 980	54 303		161 813		216 116		80 864		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	209 980	54 303		161 813		216 116		80 864		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	219 833	32 041	14,6%	74 878	34,1%	106 920	48,6%	9 094	12,0%	723,3%
National Government	205 333	31 957	15,6%	74 764	36,4%	106 721	52,0%	9 069	11,9%	724,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	205 333	31 957	15,6%	74 764	36,4%	106 721	52,0%	9 069	11,9%	724,4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 500	85	,6%	114	,8%	198	1,4%	26	21,4%	342,7%
Capital Expenditure Functional	219 833	36 236	16,5%	75 021	34,1%	111 258	50,6%	9 094	12,0%	724,9%
Municipal governance and administration	12 500	85	,7%	114	,9%	198	1,6%	26	21,4%	342,7%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	12 500	85	,7%	114	,9%	198	1,6%	26	21,4%	342,7%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 000	587	5,9%	2 041	20,4%	2 628	26,3%	(200)	1,7%	(1 120,0%)
Community and Social Services	10 000	587	5,9%	2 041	20,4%	2 628	26,3%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	(200)	1,7%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	33 685	13 619	40,4%	10 775	32,0%	24 394	72,4%	7 786	43,9%	38,4%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	33 685	13 619	40,4%	10 775	32,0%	24 394	72,4%	7 786	43,9%	38,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	163 649	21 946	13,4%	62 091	37,9%	84 037	51,4%	1 483	3,9%	4 086,9%
Energy sources	4 635	-	-	5 416	116,9%	5 416	116,9%	1 431	5,7%	278,4%
Water Management	97 176	11 964	12,3%	31 527	32,4%	43 490	44,8%	52	,2%	60 585,8%
Waste Water Management	54 265	8 616	15,9%	15 922	29,3%	24 539	45,2%	-	5,5%	(100,0%)
Waste Management	7 573	1 366	18,0%	9 226	121,8%	10 592	139,9%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	933 372	419 593	45,0%	441 380	47,3%	860 973	92,2%	201 288	50,0%	119,3%
Property rates	127 384	261 725	205,5%	263 897	207,2%	525 622	412,6%	31 886	41,1%	727,6%
Service charges	421 537	17 512	4,2%	53 371	12,7%	70 884	16,8%	14 655	9,1%	264,2%
Other revenue	26 006	30 901	118,8%	17 422	67,0%	48 323	185,8%	75 490	976,1%	(76,9%)
Transfers and Subsidies - Operational	152 011	63 473	41,8%	47 918	31,5%	111 391	73,3%	40 139	67,4%	19,4%
Transfers and Subsidies - Capital	205 333	45 970	22,4%	58 772	28,6%	104 742	51,0%	39 000	36,0%	50,7%
Interest	1 100	12	1,1%	-	-	12	1,1%	119	26,2%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(698 769)	(68 482)	9,8%	(71 171)	10,2%	(139 653)	20,0%	(22 192)	18,5%	220,7%
Suppliers and employees	(690 397)	(68 482)	9,9%	(71 171)	10,3%	(139 653)	20,2%	(22 192)	18,7%	220,7%
Finance charges	(8 373)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	234 603	351 111	149,7%	370 209	157,8%	721 320	307,5%	179 096	160,9%	106,7%
Cash Flow from Investing Activities										
Receipts	(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	(5)	-	-	-	-	-	-	-	-	-
Payments	(221 433)	(42 798)	19,3%	(85 364)	38,6%	(128 162)	57,9%	(12 994)	17,6%	556,9%
Capital assets	(221 433)	(42 798)	19,3%	(85 364)	38,6%	(128 162)	57,9%	(12 994)	17,6%	556,9%
Net Cash from/(used) Investing Activities	(221 438)	(42 798)	19,3%	(85 364)	38,5%	(128 162)	57,9%	(12 994)	17,6%	556,9%
Cash Flow from Financing Activities										
Receipts	-	(123)	-	(87)	-	(211)	-	(102)	-	(14,6%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(123)	-	(87)	-	(211)	-	(102)	-	(14,6%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(123)	-	(87)	-	(211)	-	(102)	-	(14,6%)
Net Increase/(Decrease) in cash held	13 164	308 190	2 341,1%	284 758	2 163,1%	592 948	4 504,2%	166 000	835,0%	71,5%
Cash/cash equivalents at the year begin:	38 613	70 133	181,6%	342 300	886,5%	70 133	181,6%	106 324	(84,7%)	221,9%
Cash/cash equivalents at the year end:	51 777	342 300	661,1%	627 058	1 211,1%	627 058	1 211,1%	272 324	358,2%	130,3%

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	10 327	3,1%	8 935	2,7%	9 593	2,9%	305 979	91,4%	334 834	29,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	21 354	100,0%	21 354	1,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 828	3,9%	6 954	2,7%	6 412	2,5%	230 000	90,8%	253 194	22,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 042	3,8%	3 357	3,2%	3 236	3,1%	95 238	90,0%	105 873	9,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 381	3,3%	1 942	2,7%	1 836	2,6%	65 708	91,4%	71 866	6,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 242	2,5%	8 034	2,5%	7 823	2,4%	302 329	92,6%	326 428	28,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	76	2%	237	7%	61	2%	32 933	98,9%	33 308	2,9%	-	-	-	-
Total By Income Source	34 896	3,0%	29 458	2,6%	28 961	2,5%	1 053 541	91,9%	1 146 856	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 191	3,9%	1 998	3,5%	2 202	3,9%	50 472	88,8%	56 863	5,0%	-	-	-	-
Commercial	7 320	3,4%	5 527	2,6%	5 132	2,4%	198 390	91,7%	216 369	18,9%	-	-	-	-
Households	25 385	2,9%	21 934	2,5%	21 627	2,5%	804 678	92,1%	873 624	76,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	34 896	3,0%	29 458	2,6%	28 961	2,5%	1 053 541	91,9%	1 146 856	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)	5 716	8,6%	222	3%	2 378	3,6%	58 456	87,5%	66 773	5,5%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	70 950	6,2%	746	1%	4 456	4%	1 071 306	93,4%	1 147 458	94,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	76 666	6,3%	969	1%	6 834	6%	1 129 763	93,0%	1 214 231	100,0%

Contact Details

Municipal Manager	Dr Shepherd	014 718 2077
Financial Manager	Mr Mmatlou Jones	014 718 2052

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: WATERBERG (DC36)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2023/24 to Q2 of 2023/24
	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	159 512	64 859	40,7%	52 095	32,7%	116 954	73,3%	49 743	70,6%	4,7%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	53	25	47,4%	8	15,7%	33	63,0%	7	8,6%	11,9%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	(1)	0	(53,2%)	0	(66,8%)	1	(120,0%)	0	11,6%	8 250,0%
Interest earned from Current and Non Current Assets	2 566	1 018	39,7%	615	24,0%	1 633	63,6%	527	57,7%	16,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 321	502	21,6%	383	16,5%	886	38,1%	508	52,2%	(24,6%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	154 572	63 313	41,0%	51 089	33,1%	114 402	74,0%	48 700	71,0%	4,9%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	186 142	41 314	22,2%	44 716	24,0%	86 030	46,2%	46 412	48,0%	(3,7%)
Employee related costs	127 546	30 098	23,6%	29 672	23,3%	59 770	46,9%	30 070	48,5%	(1,3%)
Remuneration of councillors	9 218	2 173	23,6%	2 696	29,2%	4 869	52,8%	2 220	48,1%	21,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	7 393	1 491	20,2%	1 460	19,8%	2 951	39,9%	1 590	28,2%	(8,2%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	8 572	2 495	29,1%	2 413	28,1%	4 907	57,3%	3 336	57,6%	(27,7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	33 413	5 057	15,1%	8 475	25,4%	13 532	40,5%	9 195	50,4%	(7,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(26 630)	23 545		7 379		30 924		3 331		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(26 630)	23 545		7 379		30 924		3 331		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(26 630)	23 545		7 379		30 924		3 331		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(26 630)	23 545		7 379		30 924		3 331		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(26 630)	23 545		7 379		30 924		3 331		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2023/24 to Q2 of 2023/24
	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	150	-	-	-	-	-	-	-	-	-
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	150	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	150	-	-	-	-	-	-	-	-	-
Municipal governance and administration	150	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	150	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	158 796	65 448	41,2%	51 408	32,4%	116 856	73,6%	49 395	71,0%	4,1%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	1 974	609	30,8%	432	21,9%	1 041	52,7%	590	55,6%	(26,8%)
Transfers and Subsidies - Operational	154 572	63 961	41,4%	50 413	32,6%	114 374	74,0%	48 278	71,4%	4,4%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	2 250	878	39,0%	564	25,1%	1 441	64,1%	527	57,7%	6,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(184 032)	(38 237)	20,8%	(44 457)	24,2%	(82 694)	44,9%	(44 677)	49,8%	(,5%)
Suppliers and employees	(184 032)	(38 237)	20,8%	(44 457)	24,2%	(82 694)	44,9%	(44 677)	49,8%	(,5%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(25 236)	27 211	(107,8%)	6 951	(27,5%)	34 162	(135,4%)	4 719	(118,6%)	47,3%
Cash Flow from Investing Activities										
Receipts	367	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	400	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(55)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	22	-	-	-	-	-	-	-	-	-
Payments	(150)	-	-	-	-	-	-	-	-	-
Capital assets	(150)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	217	-	-	-	-	-	-	-	-	-
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	(25 018)	27 211	(108,8%)	6 951	(27,8%)	34 162	(136,5%)	4 719	(118,4%)	47,3%
Cash/cash equivalents at the year begin:	49 503	12 773	25,8%	39 984	80,8%	12 773	25,8%	46 256	90,4%	(13,6%)
Cash/cash equivalents at the year end:	24 484	39 984	163,3%	46 935	191,7%	46 935	191,7%	50 975	432,8%	(7,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	44,8%	0	6,1%	0	6,1%	0	43,0%	1	,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	80	94,5%	-	-	-	-	5	5,5%	85	99,2%	-	-	-	-
Total By Income Source	81	94,1%	0	-	0	-	5	5,8%	86	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	81	94,1%	0	-	0	-	5	5,8%	86	100,0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	81	94,1%	0	-	0	-	5	5,8%	86	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	(1)	100,0%	(1)	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	(1)	100,0%	(1)	100,0%

Contact Details

Municipal Manager	Mr Preciousstone Raputsoa	014 718 3321
Financial Manager	Ms Takalani Muelelewa	014 718 3319

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: EPHRAIM MOGALE (LIM471)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	375 827	28 725	7,6%	110 696	29,5%	139 421	37,1%	83 893	55,2%	31,9%
Exchange Revenue										
Service charges - Electricity	86 048	11 031	12,8%	20 372	23,7%	31 403	36,5%	12 633	34,5%	61,3%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	6 100	1 005	16,5%	1 504	24,7%	2 510	41,1%	955	40,9%	57,4%
Sale of Goods and Rendering of Services	684	63	9,2%	70	10,2%	133	19,4%	36	25,2%	92,3%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	15 000	4 569	30,5%	5 268	35,1%	9 837	65,6%	2 021	309,5%	160,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	188	12	6,3%	12	6,6%	24	12,9%	29	34,6%	(57,9%)
Licence and permits	5 828	1	-	3	-	4	,1%	1	-	127,6%
Operational Revenue	460	2	,3%	14	3,0%	15	3,3%	69	61,1%	(80,3%)
Non-Exchange Revenue										
Property rates	50 000	9 519	19,0%	13 976	28,0%	23 495	47,0%	7 086	33,1%	97,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	207	17	8,4%	33	16,2%	51	24,6%	16	26,0%	113,7%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	202 450	-	-	65 599	32,4%	65 599	32,4%	59 009	70,3%	11,2%
Interest	8 862	2 483	28,0%	3 845	43,4%	6 329	71,4%	2 037	48,3%	88,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	22	-	-	-	22	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	375 666	55 469	14,8%	81 990	21,8%	137 459	36,6%	38 768	26,8%	111,5%
Employee related costs	113 248	19 328	17,1%	20 656	18,2%	39 983	35,3%	11 392	31,6%	81,3%
Remuneration of councillors	16 874	2 326	13,8%	3 695	21,9%	6 022	35,7%	1 127	28,6%	227,9%
Bulk purchases - electricity	50 000	7 004	14,0%	11 934	23,9%	18 938	37,9%	7 273	35,1%	64,1%
Inventory consumed	2 575	214	8,3%	472	18,3%	686	26,6%	160	18,3%	194,2%
Debt impairment	12 339	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	50 128	10 963	21,9%	16 042	32,0%	27 005	53,9%	-	-	(100,0%)
Interest	2 094	-	-	785	37,5%	785	37,5%	-	-	(100,0%)
Contracted services	67 530	9 226	13,7%	13 565	20,1%	22 791	33,7%	9 814	39,8%	38,2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	60 878	6 408	10,5%	14 842	24,4%	21 250	34,9%	9 001	33,9%	64,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	161	(26 744)		28 706		1 962		45 125		
Transfers and subsidies - capital (monetary allocations)	39 389	-	-	22 128	56,2%	22 128	56,2%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	39 550	(26 744)		50 834		24 090		45 125		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	39 550	(26 744)		50 834		24 090		45 125		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	39 550	(26 744)		50 834		24 090		45 125		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	39 550	(26 744)		50 834		24 090		45 125		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	79 359	6 190	7,8%	15 253	19,2%	21 442	27,0%	6 342	32,9%	140,5%
National Government	37 424	4 574	12,2%	14 291	38,2%	18 865	50,4%	4 707	54,9%	203,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 424	4 574	12,2%	14 291	38,2%	18 865	50,4%	4 707	54,9%	203,6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	41 935	1 616	3,9%	962	2,3%	2 577	6,1%	1 634	10,8%	(41,1%)
Capital Expenditure Functional	79 359	6 190	7,8%	17 068	21,5%	23 258	29,3%	6 342	32,9%	169,1%
Municipal governance and administration	15 732	-	-	2 321	14,8%	2 321	14,8%	679	6,2%	242,1%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	15 732	-	-	2 321	14,8%	2 321	14,8%	679	6,2%	242,1%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	892	-	-	29	3,2%	29	3,2%	-	-	(100,0%)
Community and Social Services	840	-	-	29	3,5%	29	3,5%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	52	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	45 724	6 190	13,5%	14 291	31,3%	20 481	44,8%	4 732	50,4%	202,0%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	45 724	6 190	13,5%	14 291	31,3%	20 481	44,8%	4 732	50,4%	202,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	17 010	-	-	427	2,5%	427	2,5%	555	7,1%	(23,1%)
Energy sources	12 615	-	-	382	3,0%	382	3,0%	555	7,6%	(31,2%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	4 395	-	-	45	1,0%	45	1,0%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	376	94,0%	(100,0%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	391 263	31 164	8,0%	106 411	27,2%	137 575	35,2%	90 454	64,2%	17,6%
Property rates	37 713	6 354	16,8%	8 087	21,4%	14 441	38,3%	4 839	36,4%	67,1%
Service charges	89 412	13 672	15,3%	22 663	25,3%	36 336	40,6%	14 088	44,1%	60,9%
Other revenue	7 299	6 360	87,1%	3 866	53,0%	10 226	140,1%	2 172	106,0%	78,0%
Transfers and Subsidies - Operational	204 415	4 778	2,3%	67 064	32,8%	71 842	35,1%	59 599	72,5%	12,5%
Transfers and Subsidies - Capital	37 424	-	-	4 730	12,6%	4 730	12,6%	9 756	86,2%	(51,5%)
Interest	15 000	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(313 403)	(16 919)	5,4%	(42 719)	13,6%	(59 638)	19,0%	(21 764)	17,0%	96,3%
Suppliers and employees	(311 304)	(16 919)	5,4%	(42 719)	13,7%	(59 638)	19,2%	(21 764)	17,2%	96,3%
Finance charges	(2 099)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	77 861	14 245	18,3%	63 691	81,8%	77 936	100,1%	68 691	336,8%	(7,3%)
Cash Flow from Investing Activities										
Receipts	(2 223)	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	677	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(2 900)	-	-	-	-	-	-	-	-	-
Payments	(79 359)	(7 014)	8,8%	(17 237)	21,7%	(24 251)	30,6%	(6 969)	-	147,3%
Capital assets	(79 359)	(7 014)	8,8%	(17 237)	21,7%	(24 251)	30,6%	(6 969)	-	147,3%
Net Cash from/(used) Investing Activities	(81 582)	(7 014)	8,6%	(17 237)	21,1%	(24 251)	29,7%	(6 969)	(46,4%)	147,3%
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	(3 722)	7 231	(194,3%)	46 454	(1 248,3%)	53 685	(1 442,6%)	61 721	133,9%	(24,7%)
Cash/cash equivalents at the year begin:	241 645	-	-	7 839	3,2%	-	-	374 705	150,7%	(97,9%)
Cash/cash equivalents at the year end:	237 924	7 839	3,3%	54 293	22,8%	54 293	22,8%	436 426	145,6%	(87,6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	1	11,4%	-	-	12	88,6%	13	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 589	28,5%	896	3,9%	434	1,9%	15 160	65,7%	23 079	10,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 208	3,3%	3 566	2,8%	2 542	2,0%	116 940	91,9%	127 255	58,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	0	3,5%	-	-	3	96,5%	3	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	463	4,0%	589	5,1%	181	1,6%	10 250	89,3%	11 483	5,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 308	2,3%	1 902	3,4%	1 235	2,2%	51 465	92,1%	55 910	25,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	46	3,7%	7	,6%	11	,9%	1 196	94,8%	1 261	,6%	-	-	-	-
Total By Income Source	12 615	5,8%	6 961	3,2%	4 404	2,0%	195 025	89,1%	219 005	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	553	1,8%	467	1,5%	454	1,4%	29 886	95,3%	31 360	14,3%	-	-	-	-
Commercial	9 558	7,0%	3 934	2,9%	2 998	2,2%	120 812	88,0%	137 301	62,7%	-	-	-	-
Households	2 504	5,0%	2 560	5,1%	951	1,9%	44 328	88,1%	50 344	23,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	12 615	5,8%	6 961	3,2%	4 404	2,0%	195 025	89,1%	219 005	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Mogobadi Erick Moropa	013 261 8403
Financial Manager	Mr Tumelo Thabo Modisane	013 261 8447

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: ELIAS MOTSOLEDI (LIM472)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	680 764	199 601	29,3%	151 354	22,2%	350 955	51,6%	155 797	55,6%	(2,9%)
Exchange Revenue										
Service charges - Electricity	115 903	24 456	21,1%	25 087	21,6%	49 543	42,7%	24 682	44,4%	1,6%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	9 798	2 671	27,3%	3 201	32,7%	5 872	59,9%	2 176	47,2%	47,1%
Sale of Goods and Rendering of Services	1 212	946	78,1%	253	20,9%	1 199	98,9%	1 128	150,5%	(77,6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 189	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 306	2 382	103,3%	1 162	50,4%	3 544	153,7%	402	24,6%	189,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	913	996	108,1%	280	30,7%	1 276	139,8%	195	41,3%	43,8%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 473	(4 240)	(288,0%)	29	1,9%	(4 212)	(286,0%)	644	123,3%	(95,5%)
Non-Exchange Revenue										
Property rates	63 025	(3 052)	(4,8%)	(3 036)	(4,8%)	(6 088)	(9,7%)	14 690	65,8%	(120,7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	100 528	1 410	1,4%	1 501	1,5%	2 911	2,9%	855	1,4%	75,6%
Licences or permits	7 176	1 576	22,0%	1 646	22,9%	3 222	44,9%	1 440	49,5%	14,4%
Transfer and subsidies - Operational	363 745	150 610	41,4%	99 858	27,5%	250 468	68,9%	106 051	70,2%	(5,8%)
Interest	9 497	21 817	229,7%	21 403	225,4%	43 220	455,1%	3 536	46,2%	505,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	30	-	(30)	-	-	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	654 217	130 965	20,0%	146 529	22,4%	277 494	42,4%	120 517	40,2%	21,6%
Employee related costs	194 460	41 319	21,2%	50 428	25,9%	91 747	47,2%	48 488	47,4%	4,0%
Remuneration of councillors	26 490	7 690	29,0%	6 605	24,9%	14 295	54,0%	6 299	50,2%	4,9%
Bulk purchases - electricity	113 017	24 124	21,3%	25 113	22,2%	49 237	43,6%	22 816	40,9%	10,1%
Inventory consumed	40 774	6 673	16,4%	14 203	34,8%	20 876	51,2%	10 675	69,3%	33,0%
Debt impairment	94 855	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	66 153	15 315	23,2%	15 373	23,2%	30 688	46,4%	-	-	(100,0%)
Interest	931	-	-	696	74,7%	696	74,7%	-	6,3%	(100,0%)
Contracted services	61 720	18 729	30,3%	18 226	29,5%	36 955	59,9%	19 094	61,2%	(4,5%)
Transfers and subsidies	3 176	837	26,3%	1 731	54,5%	2 568	80,8%	280	16,8%	518,5%
Irrecoverable debts written off	-	983	-	1 451	-	2 434	-	-	-	(100,0%)
Operational costs	52 641	15 295	29,1%	12 704	24,1%	27 999	53,2%	12 864	58,5%	(1,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	26 547	68 636		4 825		73 461		35 281		
Transfers and subsidies - capital (monetary allocations)	79 756	7 328	9,2%	25 168	31,6%	32 497	40,7%	20 938	57,0%	20,2%
Transfers and subsidies - capital (in-kind)	-	-	-	20	-	20	-	920	-	(97,9%)
Surplus/(Deficit) after capital transfers and contributions	106 303	75 964		30 013		105 977		57 139		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	106 303	75 964		30 013		105 977		57 139		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	106 303	75 964		30 013		105 977		57 139		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	106 303	75 964		30 013		105 977		57 139		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	84 156	6 825	8,1%	21 622	25,7%	28 447	33,8%	27 088	50,8%	(20,2%)
National Government	79 756	6 373	8,0%	20 791	26,1%	27 164	34,1%	23 967	56,5%	(13,3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	79 756	6 373	8,0%	20 791	26,1%	27 164	34,1%	23 967	56,5%	(13,3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 400	453	10,3%	831	18,9%	1 284	29,2%	3 120	26,1%	(73,4%)
Capital Expenditure Functional	84 156	6 825	8,1%	21 622	25,7%	28 447	33,8%	27 088	50,8%	(20,2%)
Municipal governance and administration	1 000	179	17,9%	680	68,0%	859	85,9%	603	66,1%	12,8%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 000	179	17,9%	680	68,0%	859	85,9%	603	66,1%	12,8%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	100	-	-	97	96,8%	97	96,8%	1 306	55,1%	(92,6%)
Community and Social Services	-	-	-	-	-	-	-	799	82,7%	(100,0%)
Sport And Recreation	100	-	-	97	96,8%	97	96,8%	507	30,2%	(80,9%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	66 256	5 567	8,4%	16 342	24,7%	21 909	33,1%	22 984	57,3%	(28,9%)
Planning and Development	-	-	-	-	-	-	-	538	97,7%	(100,0%)
Road Transport	66 256	5 567	8,4%	16 342	24,7%	21 909	33,1%	22 447	56,7%	(27,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	16 800	1 079	6,4%	4 504	26,8%	5 582	33,2%	2 196	23,0%	105,1%
Energy sources	15 000	1 079	7,2%	4 478	29,9%	5 556	37,0%	1 905	22,8%	135,0%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 800	-	-	26	1,4%	26	1,4%	291	25,5%	(91,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	646 022	157 924	24,4%	144 919	22,4%	302 843	46,9%	115 403	43,4%	25,6%
Property rates	54 392	713	1,3%	11 570	21,3%	12 283	22,6%	-	-	(100,0%)
Service charges	124 873	737	6%	32 555	26,1%	33 292	26,7%	246	4%	13 150,9%
Other revenue	21 801	953	4,4%	1 724	7,9%	2 677	12,3%	(536)	5,2%	(421,4%)
Transfers and Subsidies - Operational	363 745	154 568	42,5%	98 846	27,2%	253 414	69,7%	115 360	76,6%	(14,3%)
Transfers and Subsidies - Capital	79 756	-	-	-	-	-	-	-	-	-
Interest	1 455	952	65,4%	224	15,4%	1 176	80,8%	334	15,8%	(33,1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(589 289)	(151 102)	25,6%	(124 029)	21,0%	(275 131)	46,7%	(85 655)	46,5%	44,8%
Suppliers and employees	(585 182)	(151 102)	25,8%	(124 029)	21,2%	(275 131)	47,0%	(85 655)	46,4%	44,8%
Finance charges	(931)	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 176)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	56 732	6 822	12,0%	20 890	36,8%	27 712	48,8%	29 748	27,1%	(29,8%)
Cash Flow from Investing Activities										
Receipts	(17 034)	851	(5,0%)	-	-	851	(5,0%)	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(18 499)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	1 465	851	58,1%	-	-	851	58,1%	-	-	-
Payments	(72 485)	(7 840)	10,8%	(24 574)	33,9%	(32 415)	44,7%	(26 797)	63,0%	(8,3%)
Capital assets	(72 485)	(7 840)	10,8%	(24 574)	33,9%	(32 415)	44,7%	(26 797)	63,0%	(8,3%)
Net Cash from(used) Investing Activities	(89 519)	(6 989)	7,8%	(24 574)	27,5%	(31 564)	35,3%	(26 797)	56,0%	(8,3%)
Cash Flow from Financing Activities										
Receipts	237	(329)	(138,9%)	(392)	(165,3%)	(721)	(304,2%)	(338)	(77,3%)	16,0%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	237	(329)	(138,9%)	(392)	(165,3%)	(721)	(304,2%)	(338)	(77,3%)	16,0%
Payments	(7 246)	-	-	(3 207)	44,3%	(3 207)	44,3%	-	7,3%	(100,0%)
Repayment of borrowing	(7 246)	-	-	(3 207)	44,3%	(3 207)	44,3%	-	7,3%	(100,0%)
Net Cash from(used) Financing Activities	(7 009)	(329)	4,7%	(3 599)	51,4%	(3 928)	56,1%	(338)	13,2%	965,4%
Net Increase/(Decrease) in cash held	(39 796)	(496)	1,2%	(7 284)	18,3%	(7 780)	19,6%	2 614	1 011,4%	(378,7%)
Cash/cash equivalents at the year begin:	41 668	31 937	76,6%	32 606	78,3%	31 937	76,6%	(14 213)	108,5%	(329,4%)
Cash/cash equivalents at the year end:	1 872	32 606	1 742,0%	25 322	1 352,8%	25 322	1 352,8%	(11 600)	(99,7%)	(318,3%)

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	-	-	-	-	-	-	7	100,0%	7	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 361	52,2%	1 259	8,9%	282	2,0%	5 202	36,9%	14 105	7,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 500	5,5%	2 521	3,1%	2 170	2,7%	72 069	88,7%	81 259	40,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	8	100,0%	8	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	30	22,6%	2	1,6%	10	7,3%	92	68,5%	135	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 357	1,9%	1 325	1,9%	1 289	1,8%	66 052	94,3%	70 022	35,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 199	3,6%	854	2,5%	761	2,3%	30 753	91,6%	33 567	16,9%	-	-	-	-
Total By Income Source	14 447	7,3%	5 962	3,0%	4 511	2,3%	174 183	87,5%	199 102	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 913	3,6%	1 232	2,3%	1 093	2,0%	49 472	92,1%	53 710	27,0%	-	-	-	-
Commercial	7 214	23,6%	1 521	5,0%	952	3,1%	20 935	68,4%	30 622	15,4%	-	-	-	-
Households	5 320	4,6%	3 209	2,8%	2 467	2,1%	103 775	90,4%	114 771	57,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	14 447	7,3%	5 962	3,0%	4 511	2,3%	174 183	87,5%	199 102	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	205	13,4%	1 319	86,6%	-	-	-	-	1 523	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	205	13,4%	1 319	86,6%	-	-	-	-	1 523	100,0%

Contact Details

Municipal Manager	Mr Meshack Kgware	013 262 3056
Financial Manager	Mr Moleko Sebelemejja	013 262 3056

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHUDUTHAMAGA (LIM473)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	457 809	163 164	35,6%	133 034	29,1%	296 198	64,7%	126 423	68,3%	5,2%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	250	52	20,6%	91	36,4%	142	57,0%	41	50,4%	123,4%
Sale of Goods and Rendering of Services	560	52	9,3%	194	34,6%	246	43,9%	210	180,0%	(7,5%)
Agency services	7 000	1 721	24,6%	1 678	24,0%	3 399	48,6%	1 471	-	14,1%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 590	1 785	27,1%	763	11,6%	2 548	38,7%	1 600	197,1%	(52,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	200	38	18,9%	49	24,4%	87	43,3%	35	46,3%	39,9%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue										
Property rates	62 000	10 569	17,0%	10 569	17,0%	21 137	34,1%	11 236	42,4%	(5,9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 500	110	7,4%	318	21,2%	428	28,6%	535	563,5%	(40,6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	371 709	145 095	39,0%	116 181	31,3%	261 276	70,3%	107 811	70,5%	7,8%
Interest	8 000	3 743	46,8%	3 843	48,0%	7 586	94,8%	3 471	227,8%	10,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	(652)	-	(652)	-	13	-	(4 988,2%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	371 205	114 962	31,0%	123 518	33,3%	238 480	64,2%	93 367	53,2%	32,3%
Employee related costs	101 092	28 154	27,8%	29 019	28,7%	57 173	56,6%	24 297	42,6%	19,4%
Remuneration of councillors	27 055	5 999	22,2%	7 387	27,3%	13 386	49,5%	5 950	50,5%	24,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 459	1 229	84,3%	676	46,3%	1 905	130,6%	814	67,7%	(17,0%)
Debt impairment	5 729	-	-	7 836	136,8%	7 836	136,8%	-	-	(100,0%)
Depreciation and amortisation	31 160	10 112	32,5%	8 035	25,8%	18 147	58,2%	-	19,9%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	139 578	44 709	32,0%	48 038	34,4%	92 747	66,4%	47 607	75,4%	9%
Transfers and subsidies	8 462	4 011	47,4%	2 781	32,9%	6 792	80,3%	1 000	18,6%	178,0%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	56 670	20 747	36,6%	19 747	34,8%	40 494	71,5%	13 700	60,0%	44,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	86 604	48 202		9 516		57 718		33 056		
Transfers and subsidies - capital (monetary allocations)	93 912	7 642	8,1%	31 372	33,4%	39 014	41,5%	21 699	40,3%	44,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	180 516	55 844		40 888		96 732		54 754		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	180 516	55 844		40 888		96 732		54 754		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	180 516	55 844		40 888		96 732		54 754		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	180 516	55 844		40 888		96 732		54 754		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	236 116	46 470	19,7%	56 051	23,7%	102 521	43,4%	52 580	42,2%	6,6%
National Government	93 912	13 379	14,2%	29 832	31,8%	43 211	46,0%	27 065	47,4%	10,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agem	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	93 912	13 379	14,2%	29 832	31,8%	43 211	46,0%	27 065	47,4%	10,2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	142 204	33 091	23,3%	26 219	18,4%	59 310	41,7%	25 515	38,9%	2,8%
Capital Expenditure Functional	236 116	46 470	19,7%	56 051	23,7%	102 521	43,4%	52 580	42,2%	6,6%
Municipal governance and administration	25 100	4 050	16,1%	(5 982)	(23,8%)	(1 931)	(7,7%)	8 141	68,7%	(173,5%)
Executive and Council	900	-	-	-	-	-	-	-	-	-
Finance and administration	24 200	4 050	16,7%	(5 982)	(24,7%)	(1 931)	(8,0%)	8 141	68,7%	(173,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	901	-	-	-	901	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	901	-	-	-	901	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	183 466	40 424	22,0%	61 433	33,5%	101 857	55,5%	44 439	40,6%	38,2%
Planning and Development	1 000	-	-	-	-	-	-	-	-	-
Road Transport	182 466	40 424	22,2%	61 433	33,7%	101 857	55,8%	44 439	40,9%	38,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	27 550	1 094	4,0%	600	2,2%	1 694	6,1%	-	-	(100,0%)
Energy sources	26 550	1 094	4,1%	600	2,3%	1 694	6,4%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 000	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	581 386	198 149	34,1%	196 984	33,9%	395 133	68,0%	182 481	70,5%	7,9%
Property rates	42 000	634	1,5%	23 186	55,2%	23 820	56,7%	4 670	16,1%	396,5%
Service charges	300	15	4,9%	68	22,7%	83	27,6%	63	162,4%	7,7%
Other revenue	66 875	1 164	1,7%	42 072	62,9%	43 236	64,7%	23 210	96,4%	81,3%
Transfers and Subsidies - Operational	395 059	148 628	37,6%	115 704	29,3%	264 332	66,9%	110 484	71,6%	4,7%
Transfers and Subsidies - Capital	70 562	47 708	67,6%	13 858	19,6%	61 566	87,3%	43 180	82,1%	(67,9%)
Interest	6 590	-	-	2 096	31,8%	2 096	31,8%	874	84,3%	139,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(352 463)	(159 444)	45,2%	(202 429)	57,4%	(361 874)	102,7%	(78 771)	53,5%	157,0%
Suppliers and employees	(348 133)	(159 994)	45,8%	(202 429)	58,1%	(361 874)	103,9%	(78 771)	53,5%	157,0%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 330)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	228 923	38 705	16,9%	(5 446)	(2,4%)	33 259	14,5%	103 710	104,9%	(105,3%)
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	(271 533)	(39 994)	14,7%	(11 132)	4,1%	(51 125)	18,8%	(58 506)	31,0%	(81,0%)
Capital assets	(271 533)	(39 994)	14,7%	(11 132)	4,1%	(51 125)	18,8%	(58 506)	31,0%	(81,0%)
Net Cash from/(used) Investing Activities	(271 533)	(39 994)	14,7%	(11 132)	4,1%	(51 125)	18,8%	(58 506)	31,0%	(81,0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(42 611)	(1 289)	3,0%	(16 577)	38,9%	(17 866)	41,9%	45 204	(419,0%)	(136,7%)
Cash/cash equivalents at the year begin:	101 007	6 712	6,6%	5 423	5,4%	6 712	6,6%	66 216	-	(91,8%)
Cash/cash equivalents at the year end:	58 396	5 423	9,3%	(11 154)	(19,1%)	(11 154)	(19,1%)	111 420	143,3%	(110,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 634	2,2%	1 991	2,6%	(14)		71 778	95,2%	75 389	73,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	73	45,4%	21	13,0%	8	5,0%	59	36,7%	160	,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	(820)	100,0%	-	-	(820)	(,8%)	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 276	2,7%	1 226	2,6%	1 276	2,7%	43 645	92,0%	47 422	46,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(19 540)	100,0%	(19 540)	(19,0%)	-	-	-	-
Total By Income Source	2 983	2,9%	3 238	3,2%	450	,4%	95 941	93,5%	102 612	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 738	2,9%	2 157	3,6%	(654)	(1,1%)	56 500	94,6%	59 740	58,2%	-	-	-	-
Commercial	1 029	1,8%	958	1,6%	985	1,7%	55 569	94,9%	58 542	57,1%	-	-	-	-
Households	7	1,5%	6	1,5%	7	1,5%	418	95,5%	437	,4%	-	-	-	-
Other	209	(1,3%)	116	(,7%)	112	(,7%)	(16 545)	102,7%	(16 108)	(15,7%)	-	-	-	-
Total By Customer Group	2 983	2,9%	3 238	3,2%	450	,4%	95 941	93,5%	102 612	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	96	100,0%	-	-	(30)	(31,1%)	30	31,1%	96	14,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	561	100,0%	-	-	-	-	-	-	561	85,4%
Total	657	100,0%	-	-	(30)	(4,5%)	30	4,5%	657	100,0%

Contact Details

Municipal Manager	Mr Ronald Maisane Moganedi	013 265 8625
Financial Manager	Mr Collen Mathabathe	013 265 8625

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: TUBATSE FETAKGOMO (LIM476)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	915 422	329 256	36,0%	272 661	29,8%	601 917	65,8%	240 107	53,7%	13,6%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	19 200	7 322	38,1%	6 590	34,3%	13 912	72,5%	5 315	38,7%	24,0%
Sale of Goods and Rendering of Services	101 420	6 457	6,4%	5 674	5,6%	12 131	12,0%	379	8%	1 396,8%
Agency services	7 450	2 245	30,1%	1 424	19,1%	3 669	49,3%	1 245	61,0%	14,4%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 179	1 435	23,2%	1 584	25,6%	3 019	48,9%	1 220	-	29,8%
Interest earned from Current and Non Current Assets	9 095	4 675	51,4%	6 128	67,4%	10 803	118,8%	904	36,1%	577,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	307	50	16,2%	126	40,9%	175	57,1%	75	53,9%	68,3%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 020	72	3,5%	7	,4%	79	3,9%	237	62,3%	(96,9%)
Non-Exchange Revenue										
Property rates	153 960	54 143	35,2%	45 714	29,7%	99 857	64,9%	55 789	42,9%	(18,1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 420	49	1,4%	(29)	(,8%)	20	,6%	2	,1%	(1 510,0%)
Licences or permits	6 752	1 611	23,9%	1 077	16,0%	2 689	39,8%	967	15,2%	11,4%
Transfer and subsidies - Operational	593 619	245 599	41,4%	198 037	33,4%	443 636	74,7%	170 448	70,1%	16,2%
Interest	12 000	5 599	46,7%	6 327	52,7%	11 926	99,4%	3 526	(1,5%)	79,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	838 096	152 397	18,2%	232 999	27,8%	385 396	46,0%	262 677	44,8%	(11,3%)
Employee related costs	248 622	59 463	23,9%	60 829	24,5%	120 282	48,4%	105 355	42,5%	(42,3%)
Remuneration of councillors	39 792	10 210	25,7%	11 596	29,1%	21 806	54,8%	20 033	53,5%	(42,1%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	5 269	279	5,3%	555	10,5%	834	15,8%	561	30,5%	(1,0%)
Debt impairment	40 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	96 524	-	-	40 098	41,5%	40 098	41,5%	-	-	(100,0%)
Interest	4 000	-	-	-	-	-	-	4 939	98,8%	(100,0%)
Contracted services	281 695	60 723	21,6%	76 853	27,3%	137 576	48,8%	71 935	53,7%	6,8%
Transfers and subsidies	-	-	-	-	-	-	-	1 903	25,8%	(100,0%)
Irrecoverable debts written off	-	183	-	983	-	1 165	-	82	16,9%	1 100,7%
Operational costs	122 194	21 550	17,6%	42 085	34,4%	63 634	52,1%	57 869	66,6%	(27,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	77 326	176 859		39 663		216 521		(22 570)		
Transfers and subsidies - capital (monetary allocations)	148 414	39 754	26,8%	90 260	60,8%	130 014	87,6%	54 693	52,6%	66,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	225 740	216 612		129 923		346 535		32 123		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	225 740	216 612		129 923		346 535		32 123		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	225 740	216 612		129 923		346 535		32 123		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	225 740	216 612		129 923		346 535		32 123		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	299 863	99 144	33,1%	145 038	48,4%	244 182	81,4%	89 469	27,3%	62,1%
National Government	129 056	39 754	30,8%	74 114	57,4%	113 868	88,2%	55 575	52,6%	33,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	129 056	39 754	30,8%	74 114	57,4%	113 868	88,2%	55 575	52,6%	33,4%
Borrowing	86 957	444	5%	43 478	50,0%	43 922	50,5%	291	1,8%	14 851,7%
Internally generated funds	83 851	58 946	70,3%	27 446	32,7%	86 392	103,0%	33 603	32,1%	(18,3%)
Capital Expenditure Functional	299 863	99 144	33,1%	145 038	48,4%	244 182	81,4%	89 469	27,3%	62,1%
Municipal governance and administration	17 460	43 669	250,1%	28 414	162,7%	72 083	412,8%	8 399	27,1%	238,3%
Executive and Council	4 435	1 122	25,3%	4 084	92,1%	5 205	117,4%	114	3,3%	3 482,3%
Finance and administration	13 025	42 547	326,7%	24 330	186,8%	66 878	513,4%	8 285	29,8%	193,7%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 174	1 453	20,2%	3 271	45,6%	4 724	65,8%	4 849	24,4%	(32,5%)
Community and Social Services	5 261	1 453	27,6%	3 271	62,2%	4 724	89,8%	4 849	26,2%	(32,5%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	1 913	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	261 403	54 022	20,7%	112 699	43,1%	166 721	63,8%	74 906	29,5%	50,5%
Planning and Development	7 826	8 000	102,2%	-	-	8 000	102,2%	-	-	-
Road Transport	253 577	46 022	18,1%	112 699	44,4%	158 721	62,6%	74 906	29,5%	50,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	13 826	-	-	654	4,7%	654	4,7%	1 315	5,2%	(50,3%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	13 826	-	-	654	4,7%	654	4,7%	1 315	5,2%	(50,3%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 080 206	348 440	32,3%	283 311	26,2%	631 751	58,5%	265 198	58,3%	6,8%
Property rates	88 950	24 442	27,5%	34 445	38,7%	58 887	66,2%	17 501	31,4%	96,8%
Service charges	15 544	1 846	11,9%	2 202	14,2%	4 047	26,0%	2 665	34,0%	(17,4%)
Other revenue	224 585	11 566	5,1%	9 015	4,0%	20 581	9,2%	6 409	32,3%	40,7%
Transfers and Subsidies - Operational	593 619	248 015	41,8%	196 859	33,2%	444 874	74,9%	173 452	70,6%	13,5%
Transfers and Subsidies - Capital	148 414	58 000	39,1%	39 487	26,6%	97 487	65,7%	65 171	54,4%	(38,4%)
Interest	9 095	4 571	50,3%	1 304	14,3%	5 875	64,6%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(702 299)	(121 767)	17,3%	(123 791)	17,6%	(245 558)	35,0%	(64 245)	32,2%	92,7%
Suppliers and employees	(698 299)	(121 767)	17,4%	(123 791)	17,7%	(245 558)	35,2%	(64 245)	32,4%	92,7%
Finance charges	(4 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	377 907	226 673	60,0%	159 520	42,2%	386 193	102,2%	200 953	140,9%	(20,6%)
Cash Flow from Investing Activities										
Receipts	-	-	-	(827)	-	(827)	-	-	-	(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	-	-	-	(827)	-	(827)	-	-	-	(100,0%)
Payments	(299 863)	(106 737)	35,6%	(161 205)	53,8%	(267 942)	89,4%	(99 898)	30,2%	61,4%
Capital assets	(299 863)	(106 737)	35,6%	(161 205)	53,8%	(267 942)	89,4%	(99 898)	30,2%	61,4%
Net Cash from/(used) Investing Activities	(299 863)	(106 737)	35,6%	(162 032)	54,0%	(268 769)	89,6%	(99 898)	30,2%	62,2%
Cash Flow from Financing Activities										
Receipts	100 000	-	-	-	-	-	-	-	-	-
Short term loans	100 000	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(10 000)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(10 000)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	90 000	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	168 044	119 937	71,4%	(2 512)	(1,5%)	117 424	69,9%	101 055	(715,5%)	(102,5%)
Cash/cash equivalents at the year begin:	15 216	218 618	1 436,7%	338 000	2 221,3%	218 618	1 436,7%	498 542	155,1%	(32,2%)
Cash/cash equivalents at the year end:	183 260	338 000	184,4%	335 488	183,1%	335 488	183,1%	599 597	220,3%	(44,0%)

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	14 305	4,3%	9 873	3,0%	16 366	4,9%	293 586	87,9%	334 131	73,4%	(2 248)	(,7%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 239	3,3%	1 688	2,5%	1 861	2,8%	61 486	91,4%	67 274	14,8%	(11)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 026	6,2%	2 830	5,8%	2 756	5,6%	40 409	82,4%	49 020	10,8%	2	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	33	,7%	18	,4%	13	,3%	4 740	98,7%	4 804	1,1%	(17)	(,4%)	-	-
Total By Income Source	19 603	4,3%	14 409	3,2%	20 996	4,6%	400 221	87,9%	455 229	100,0%	(2 274)	(,5%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 067	1,7%	1 679	1,4%	1 689	1,4%	112 967	95,4%	118 402	26,0%	(128)	(,1%)	-	-
Commercial	10 187	6,8%	6 552	4,4%	11 834	7,9%	121 959	81,0%	150 531	33,1%	(758)	(,5%)	-	-
Households	7 349	3,9%	6 178	3,3%	7 473	4,0%	165 295	88,7%	186 297	40,9%	(1 388)	(,7%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	19 603	4,3%	14 409	3,2%	20 996	4,6%	400 221	87,9%	455 229	100,0%	(2 274)	(,5%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	140	100,0%	-	-	-	-	-	-	140	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	140	100,0%	-	-	-	-	-	-	140	100,0%

Contact Details		
Municipal Manager	Mrs Magooa Raphaehle Mavis	013 231 121
Financial Manager	Mr Dennis Magoma	013 231 2222

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: SEKHUKHUNE (DC47)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 273 052	486 800	38,2%	178 418	14,0%	665 218	52,3%	327 296	61,6%	(45,5%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	93 542	(3 897)	(4,2%)	22 915	24,5%	19 018	20,3%	19 631	43,7%	16,7%
Service charges - Waste Water Management	15 517	3 717	24,0%	3 698	23,8%	7 416	47,8%	3 597	49,5%	2,8%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	2 249	177	7,9%	274	12,2%	451	20,0%	163	29,5%	68,0%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	16 028	8 106	50,6%	8 379	52,3%	16 485	102,9%	6 211	75,5%	34,9%
Interest earned from Current and Non Current Assets	26 992	25 062	92,9%	20 306	75,2%	45 368	168,1%	8 159	86,8%	148,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	37	-	-	0	,7%	0	,7%	1	5,1%	(47,5%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	3	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	53	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 118 177	453 635	40,6%	122 845	11,0%	576 479	51,6%	289 534	62,6%	(57,6%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	453	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 230 747	249 794	20,3%	321 849	26,2%	571 643	46,4%	187 944	29,2%	71,2%
Employee related costs	478 529	100 111	20,9%	109 482	22,9%	209 593	43,8%	55 012	31,8%	90,0%
Remuneration of councillors	19 083	6 172	32,3%	3 538	18,5%	9 710	50,9%	14 658	104,2%	(75,9%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	185 067	62 751	33,9%	104 024	56,2%	166 775	90,1%	14 646	9,5%	610,3%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	99 840	-	-	-	-	-	-	-	-	-
Interest	105	-	-	-	-	-	-	-	-	-
Contracted services	202 768	32 698	16,1%	42 518	21,0%	75 217	37,1%	36 399	23,9%	16,8%
Transfers and subsidies	20 000	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 307	-	-	-	-	-	-	-	-	-
Operational costs	220 048	48 060	21,8%	62 288	28,3%	110 348	50,1%	67 229	61,1%	(7,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	42 305	237 006		(143 431)		93 575		139 352		
Transfers and subsidies - capital (monetary allocations)	551 608	31 887	5,8%	110 633	20,1%	142 520	25,8%	50 688	19,8%	118,3%
Transfers and subsidies - capital (in-kind)	-	51	-	266	-	317	-	1 404	-	(81,1%)
Surplus/(Deficit) after capital transfers and contributions	593 913	268 945		(32 533)		236 412		191 444		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	593 913	268 945		(32 533)		236 412		191 444		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	593 913	268 945		(32 533)		236 412		191 444		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	593 913	268 945		(32 533)		236 412		191 444		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	593 743	33 708	5,7%	118 772	20,0%	152 480	25,7%	65 212	20,2%	82,1%
National Government	551 608	32 959	6,0%	112 072	20,3%	145 031	26,3%	64 136	20,3%	74,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	551 608	32 959	6,0%	112 072	20,3%	145 031	26,3%	64 136	20,3%	74,7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	42 135	749	1,8%	6 701	15,9%	7 449	17,7%	1 076	18,0%	522,7%
Capital Expenditure Functional	593 743	33 708	5,7%	118 772	20,0%	152 480	25,7%	65 212	20,2%	82,1%
Municipal governance and administration	28 950	489	1,7%	505	1,7%	994	3,4%	-	-	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	28 950	489	1,7%	505	1,7%	994	3,4%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 500	-	-	-	-	-	-	-	-	-
Planning and Development	1 500	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	563 293	33 219	5,9%	118 268	21,0%	151 486	26,9%	65 212	20,2%	81,4%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	563 293	33 219	5,9%	118 268	21,0%	151 486	26,9%	65 212	20,2%	81,4%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 759 866	661 439	37,6%	211 100	12,0%	872 538	49,6%	79 500	11,0%	165,5%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	65 249	11 825	18,1%	12 063	18,5%	23 888	36,6%	11 573	39,0%	4,2%
Other revenue	2 219	29 341	1 322,1%	57 338	2 583,6%	86 680	3 905,7%	(102 073)	(4 306,9%)	(156,2%)
Transfers and Subsidies - Operational	1 118 177	453 495	40,6%	120 298	10,8%	573 793	51,3%	-	-	(100,0%)
Transfers and Subsidies - Capital	551 608	143 600	26,0%	1 722	,3%	145 322	26,3%	170 000	51,6%	(99,0%)
Interest	22 612	23 177	102,5%	19 678	87,0%	42 855	189,5%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 026 188)	(432 685)	42,2%	(603 050)	58,8%	(1 035 735)	100,9%	(392 043)	73,3%	53,8%
Suppliers and employees	(1 026 188)	(432 685)	42,2%	(603 050)	58,8%	(1 035 735)	100,9%	(392 043)	73,3%	53,8%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	733 678	228 753	31,2%	(391 950)	(53,4%)	(163 197)	(22,2%)	(312 543)	(112,6%)	25,4%
Cash Flow from Investing Activities										
Receipts	453	-	-	-	-	-	-	(450 981)	(169,3%)	(100,0%)
Proceeds on disposal of PPE	453	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	0	-	-	-	-	-	-	(450 981)	(169,6%)	(100,0%)
Payments	(593 743)	(33 708)	5,7%	(118 772)	20,0%	(152 480)	25,7%	(65 212)	20,2%	82,1%
Capital assets	(593 743)	(33 708)	5,7%	(118 772)	20,0%	(152 480)	25,7%	(65 212)	20,2%	82,1%
Net Cash from/(used) Investing Activities	(593 291)	(33 708)	5,7%	(118 772)	20,0%	(152 480)	25,7%	(516 193)	203,1%	(77,0%)
Cash Flow from Financing Activities										
Receipts	-	114	-	43	-	158	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	114	-	43	-	158	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	114	-	43	-	158	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	140 388	195 160	139,0%	(510 680)	(363,8%)	(315 520)	(224,7%)	(828 735)	(373,3%)	(38,4%)
Cash/cash equivalents at the year begin:	275 962	-	-	927 856	336,2%	-	-	(137 619)	40,8%	(774,2%)
Cash/cash equivalents at the year end:	416 350	927 856	222,9%	417 177	100,2%	417 177	100,2%	(807 561)	(132,0%)	(151,7%)

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	1 197	17,5%	392	5,7%	300	4,4%	4 969	72,5%	6 858	1,5%	-	-	-	-
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	5 726	9,5%	196	,3%	3 622	6,0%	51 001	84,2%	60 545	13,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19 845	5,0%	9 068	2,3%	8 426	2,1%	356 112	90,5%	393 450	85,4%	-	-	-	-
Total By Income Source	26 767	5,8%	9 657	2,1%	12 348	2,7%	412 082	89,4%	460 853	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 197	17,5%	392	5,7%	300	4,4%	4 969	72,5%	6 858	1,5%	-	-	-	-
Commercial	5 726	9,5%	196	,3%	3 622	6,0%	51 001	84,2%	60 545	13,1%	-	-	-	-
Households	19 845	5,0%	9 068	2,3%	8 426	2,1%	356 112	90,5%	393 450	85,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	26 767	5,8%	9 657	2,1%	12 348	2,7%	412 082	89,4%	460 853	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	13 142	21,4%	16 115	26,3%	32 092	52,3%	-	-	61 349	92,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 335	99,8%	8	,1%	4	,1%	-	-	5 346	8,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	18 476	27,7%	16 123	24,2%	32 096	48,1%	-	-	66 695	100,0%

Contact Details

Municipal Manager	Ms Maureen Ntshudisane	013 262 7312
Financial Manager	Mr Hendrick Legamane Nkadiemeng/Acting Cf	013 262 7312

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	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	
Operating Revenue and Expenditure										
Operating Revenue	724 446	15 730	2,2%	191 476	26,4%	207 206	28,6%	161 289	47,8%	18,7%
Exchange Revenue										
Service charges - Electricity	52 356	4 137	7,9%	10 545	20,1%	14 683	28,0%	(311 954)	(616,1%)	(103,4%)
Service charges - Water	55 151	1 481	2,7%	3 600	6,5%	5 081	9,2%	320 434	613,9%	(98,9%)
Service charges - Waste Water Management	15 038	948	6,3%	2 525	16,8%	3 473	23,1%	1 256	10,9%	101,1%
Service charges - Waste Management	12 854	851	6,6%	2 335	18,2%	3 186	24,8%	1 056	8,7%	121,2%
Sale of Goods and Rendering of Services	-	276	-	1 913	-	2 189	-	355	100,6%	439,2%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	35 122	-	-	18	-	18	-	6 488	20,1%	(99,7%)
Interest earned from Current and Non Current Assets	2 513	369	14,7%	1 332	53,0%	1 702	67,7%	1 407	92,5%	(5,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 137	231	20,3%	705	62,0%	936	82,3%	40	48,7%	1 644,5%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 688	436	25,8%	78	4,6%	514	30,5%	112	-	(30,3%)
Non-Exchange Revenue										
Property rates	124 726	6 982	5,6%	19 643	15,7%	26 625	21,3%	13 560	13,0%	44,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	751	16	2,2%	44	5,9%	61	8,1%	78	267,1%	(43,3%)
Licences or permits	-	1	-	11	-	12	-	1	-	783,8%
Transfer and subsidies - Operational	423 109	-	-	138 195	32,7%	138 195	32,7%	128 457	71,3%	7,6%
Interest	-	-	-	10 531	-	10 531	-	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	1	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	722 340	56 585	7,8%	156 670	21,7%	213 255	29,5%	161 259	43,4%	(2,8%)
Employee related costs	260 000	19 701	7,6%	57 224	22,0%	76 925	29,6%	53 698	60,5%	6,6%
Remuneration of councillors	26 325	2 806	9,9%	9 190	34,9%	11 796	44,8%	6 956	46,8%	32,1%
Bulk purchases - electricity	120 273	14 813	12,3%	27 189	22,6%	42 002	34,9%	21 738	45,4%	25,1%
Inventory consumed	46 431	965	2,1%	8 313	17,9%	9 278	20,0%	1 621	13,0%	413,0%
Debt impairment	18 902	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	53 453	-	-	-	-	-	-	757	2,0%	(100,0%)
Interest	1 890	-	-	(7)	(4%)	(7)	(4%)	-	-	(100,0%)
Contracted services	122 598	13 659	11,1%	34 306	28,0%	47 965	39,1%	54 531	45,0%	(37,1%)
Transfers and subsidies	-	-	-	1 356	-	1 356	-	612	-	121,7%
Irrecoverable debts written off	-	(0)	-	(12)	-	(12)	-	-	-	(100,0%)
Operational costs	72 469	4 841	6,7%	19 110	26,4%	23 951	33,1%	21 347	60,4%	(10,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	1	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 106	(40 855)		34 806		(6 049)		30		
Transfers and subsidies - capital (monetary allocations)	521 418	25 732	4,9%	(45 313)	(8,7%)	(19 581)	(3,8%)	74 727	44,8%	(160,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	523 524	(15 123)		(10 508)		(25 630)		74 758		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	523 524	(15 123)		(10 508)		(25 630)		74 758		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	523 524	(15 123)		(10 508)		(25 630)		74 758		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	523 524	(15 123)		(10 508)		(25 630)		74 758		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	20 500	30 200	147,3%	90 032	439,2%	120 232	586,5%	92 825	48,1%	(3,0%)
National Government	20 500	30 200	147,3%	87 229	425,5%	117 429	572,8%	84 642	45,1%	3,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agent	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	20 500	30 200	147,3%	87 229	425,5%	117 429	572,8%	84 642	45,1%	3,1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	0	-	2 803	-	2 804	-	8 184	-	(65,7%)
Capital Expenditure Functional	20 500	30 200	147,3%	91 016	444,0%	121 216	591,3%	92 825	48,4%	(1,9%)
Municipal governance and administration	-	-	-	1 259	-	1 259	-	5 835	-	(78,4%)
Executive and Council	-	-	-	-	-	-	-	417	-	(100,0%)
Finance and administration	-	-	-	1 259	-	1 259	-	5 417	-	(76,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	0	-	1 661	-	1 662	-	2 169	100,2%	(23,4%)
Community and Social Services	-	0	-	1 661	-	1 662	-	2 169	-	(23,4%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 500	29 816	145,4%	85 354	416,4%	115 170	561,8%	9 917	43,6%	760,7%
Planning and Development	-	29 621	-	82 810	-	112 431	-	-	-	(100,0%)
Road Transport	20 500	195	,9%	2 544	12,4%	2 739	13,4%	9 917	43,6%	(74,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	384	-	2 742	-	3 126	-	74 905	45,6%	(96,3%)
Energy sources	-	384	-	2 742	-	3 126	-	4 380	68,7%	(37,4%)
Water Management	-	-	-	-	-	-	-	68 121	45,8%	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	2 403	31,4%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 162 773	36 070	3,1%	352 512	30,3%	388 582	33,4%	68 343	34,9%	415,8%
Property rates	93 544	1 043	1,1%	6 342	6,8%	7 385	7,9%	37 109	79,1%	(82,9%)
Service charges	96 125	3 601	3,7%	14 445	15,0%	18 046	18,8%	741 924	863,4%	(98,1%)
Other revenue	2 682	1 834	68,4%	30 135	1 123,5%	31 969	1 191,8%	(989 979)	(118 342,5%)	(103,0%)
Transfers and Subsidies - Operational	423 109	-	-	140 930	33,3%	140 930	33,3%	129 376	72,2%	8,9%
Transfers and Subsidies - Capital	521 418	29 592	5,7%	160 653	30,8%	190 245	36,5%	149 912	76,5%	7,2%
Interest	25 894	-	-	7	-	7	-	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(565 660)	(61 993)	11,0%	(178 448)	31,5%	(240 441)	42,5%	(59 739)	17,0%	198,7%
Suppliers and employees	(565 660)	(61 993)	11,0%	(178 448)	31,5%	(240 441)	42,5%	(59 739)	17,0%	198,7%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	597 113	(25 923)	(4,3%)	174 064	29,2%	148 141	24,8%	8 604	66,7%	1 923,0%
Cash Flow from Investing Activities										
Receipts	(4 546)	469	(10,3%)	-	-	469	(10,3%)	(1 010)	897,2%	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(16)	27	(165,5%)	-	-	27	(165,5%)	(310)	-	(100,0%)
Decrease (increase) in non-current investments	(4 529)	442	(9,8%)	-	-	442	(9,8%)	(700)	622,0%	(100,0%)
Payments	(549 574)	(31 559)	5,7%	(95 249)	17,3%	(126 808)	23,1%	(22 260)	16,7%	327,9%
Capital assets	(549 574)	(31 559)	5,7%	(95 249)	17,3%	(126 808)	23,1%	(22 260)	16,7%	327,9%
Net Cash from/(used) Investing Activities	(554 120)	(31 090)	5,6%	(95 249)	17,2%	(126 339)	22,8%	(23 270)	17,1%	309,3%
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	42 993	(57 013)	(132,6%)	78 815	183,3%	21 802	50,7%	(14 666)	460,7%	(637,4%)
Cash/cash equivalents at the year begin:	26 213	-	-	(57 291)	(218,6%)	-	-	186 275	-	(130,8%)
Cash/cash equivalents at the year end:	69 205	(57 013)	(82,4%)	21 524	31,1%	21 524	31,1%	201 760	568,2%	(89,3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 260	3,0%	1 440	3,4%	1 125	2,7%	38 544	91,0%	42 370	8,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 094	6,8%	1 184	7,4%	642	4,0%	13 085	81,8%	16 005	3,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 546	3,4%	5 347	2,8%	4 614	2,4%	175 114	91,4%	191 621	37,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	984	1,5%	985	1,5%	899	1,4%	61 658	95,6%	64 526	12,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	889	1,6%	926	1,6%	786	1,4%	54 428	95,4%	57 029	11,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 561	2,6%	3 582	2,6%	3 443	2,5%	126 603	92,3%	137 189	27,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	1,4%	0	1,4%	0	3,0%	8	94,1%	8	-	-	-	-	-
Total By Income Source	14 335	2,8%	13 465	2,6%	11 509	2,3%	469 439	92,3%	508 748	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 028	9,7%	2 333	7,5%	1 716	5,5%	24 122	77,3%	31 198	6,1%	-	-	-	-
Commercial	2 693	3,9%	2 449	3,6%	2 053	3,0%	61 041	89,5%	68 236	13,4%	-	-	-	-
Households	8 614	2,1%	8 682	2,1%	7 740	1,9%	384 277	93,9%	409 314	80,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	14 335	2,8%	13 465	2,6%	11 509	2,3%	469 439	92,3%	508 748	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14	1,4%	112	11,0%	22	2,2%	871	85,5%	1 019	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	14	1,4%	112	11,0%	22	2,2%	871	85,5%	1 019	100,0%

Contact Details

Municipal Manager	Mr Thabethe ME	017 843 4038
Financial Manager	Ms Sekgobela mm	017 843 4028

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 070 078	292 680	27.4%	262 599	24.5%	555 279	51.9%	334 221	55.9%	(21.4%)
Exchange Revenue										
Service charges - Electricity	300 969	67 157	22.3%	63 905	21.2%	131 062	43.5%	55 501	48.7%	15.1%
Service charges - Water	79 532	23 092	29.0%	18 064	22.7%	41 156	51.7%	17 617	56.2%	2.5%
Service charges - Waste Water Management	61 650	15 376	24.9%	15 224	24.7%	30 600	49.6%	14 350	55.5%	6.1%
Service charges - Waste Management	52 800	13 176	25.0%	13 065	24.7%	26 240	49.7%	12 286	55.7%	6.3%
Sale of Goods and Rendering of Services	6 931	3 105	44.8%	1 393	20.1%	4 498	64.9%	1 118	56.8%	24.6%
Agency services	8 940	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	28 111	8 303	29.5%	8 833	31.4%	17 135	61.0%	6 868	53.5%	28.6%
Interest earned from Current and Non Current Assets	1 500	1 772	118.1%	1 457	97.1%	3 229	215.2%	994	168.1%	46.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	0	23.7%	0	23.7%	1	47.5%	0	50.0%	-
Rental from Fixed Assets	2 741	788	28.7%	560	20.4%	1 348	49.2%	714	52.7%	(21.6%)
Licence and permits	3 829	12	3%	32	8%	45	1.2%	2	2%	1 343.1%
Operational Revenue	5 963	239	4.0%	319	5.4%	558	9.4%	338	22.7%	(5.5%)
Non-Exchange Revenue										
Property rates	242 332	51 309	21.2%	51 057	21.1%	102 366	42.2%	50 679	48.5%	7.7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 448	39	7%	46	9%	85	1.6%	43	1.7%	6.9%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	260 523	105 519	40.5%	86 644	32.9%	191 164	73.4%	171 489	74.1%	(50.1%)
Interest	8 807	2 794	31.7%	2 903	33.0%	5 697	64.7%	2 096	69.2%	38.5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	95	-	95	-	127	-	(25.0%)
Other Gains	-	-	-	2	-	2	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 161 047	161 235	13.9%	240 652	20.7%	401 888	34.6%	163 591	29.2%	47.1%
Employee related costs	301 679	71 982	23.9%	71 011	23.5%	142 993	47.4%	66 820	47.9%	6.3%
Remuneration of councillors	19 494	2 770	14.2%	2 909	14.9%	5 680	29.1%	3 145	35.6%	(7.5%)
Bulk purchases - electricity	336 039	55 420	16.5%	106 199	31.6%	161 619	48.1%	52 401	40.5%	102.7%
Inventory consumed	87 812	9 150	10.4%	12 758	14.5%	21 908	24.9%	6 680	11.2%	91.0%
Debt impairment	113 517	-	-	1	-	1	-	-	-	(100.0%)
Depreciation and amortisation	138 589	-	-	-	-	-	-	-	-	-
Interest	8 484	-	-	-	-	-	-	-	-	-
Contracted services	84 368	8 317	9.9%	29 291	34.7%	37 608	44.6%	14 443	32.2%	102.8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	527	-	-	-	-	-	-	-	-	-
Operational costs	70 538	13 596	19.3%	18 483	26.2%	32 079	45.5%	20 101	46.8%	(8.0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	0	-	0	-	-	-	(100.0%)
Surplus/(Deficit)	(90 970)	131 445		21 947		153 392		170 631		
Transfers and subsidies - capital (monetary allocations)	146 349	-	-	8 000	5.5%	8 000	5.5%	-	-	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	55 379	131 445		29 947		161 392		170 631		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	55 379	131 445		29 947		161 392		170 631		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	55 379	131 445		29 947		161 392		170 631		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	55 379	131 445		29 947		161 392		170 631		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	166 448	42 796	25,7%	28 731	17,3%	71 527	43,0%	92 595	40,2%	(69,0%)
National Government	146 348	34 952	23,9%	26 135	17,9%	61 087	41,7%	88 966	39,7%	(70,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agent	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	146 348	34 952	23,9%	26 135	17,9%	61 087	41,7%	88 966	39,7%	(70,6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	20 100	7 844	39,0%	2 595	12,9%	10 439	51,9%	3 629	68,0%	(28,5%)
Capital Expenditure Functional	166 448	42 796	25,7%	28 731	17,3%	71 527	43,0%	92 595	40,2%	(69,0%)
Municipal governance and administration	7 100	7 653	107,8%	1 202	16,9%	8 854	124,7%	972	67,6%	23,6%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	7 100	7 653	107,8%	1 202	16,9%	8 854	124,7%	972	67,6%	23,6%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 000	191	1,5%	522	4,0%	713	5,5%	-	-	(100,0%)
Community and Social Services	13 000	191	1,5%	522	4,0%	713	5,5%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	27 663	8 387	30,3%	6 821	24,7%	15 208	55,0%	4 598	46,4%	48,3%
Planning and Development	27 663	8 387	30,3%	6 821	24,7%	15 208	55,0%	1 360	401,5%	-
Road Transport	-	-	-	-	-	-	-	3 238	39,6%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	118 686	26 565	22,4%	20 186	17,0%	46 751	39,4%	87 025	41,2%	(76,8%)
Energy sources	6 800	63	9%	5 793	85,2%	5 856	86,1%	3 315	86,7%	74,7%
Water Management	68 500	12 076	17,6%	4 205	6,1%	16 281	23,8%	72 810	48,7%	(94,2%)
Waste Water Management	43 386	14 427	33,3%	10 187	23,5%	24 614	56,7%	8 243	18,5%	23,6%
Waste Management	-	-	-	-	-	-	-	2 657	99,6%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 078 594	386 954	35,9%	317 040	29,4%	703 995	65,3%	357 386	56,1%	(11,3%)
Property rates	181 749	32 900	18,1%	42 833	23,6%	75 733	41,7%	43 840	62,1%	(2,3%)
Service charges	394 529	78 035	19,8%	94 032	23,8%	172 067	43,6%	74 968	42,4%	25,4%
Other revenue	75 140	120 649	160,6%	127 894	170,2%	248 543	330,8%	129 878	183,0%	(1,5%)
Transfers and Subsidies - Operational	260 523	124 365	47,7%	2 000	8%	126 365	48,5%	40 000	56,0%	(95,0%)
Transfers and Subsidies - Capital	146 349	29 800	20,4%	50 282	34,4%	80 082	54,7%	68 700	30,4%	(26,8%)
Interest	20 305	1 205	5,9%	-	-	1 205	5,9%	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(908 931)	(129 668)	14,3%	(130 172)	14,3%	(259 840)	28,6%	(85 435)	7,4%	52,4%
Suppliers and employees	(900 447)	(129 668)	14,4%	(130 172)	14,5%	(259 840)	28,9%	(85 435)	7,4%	(69,4%)
Finance charges	(8 484)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	169 663	257 286	151,6%	186 869	110,1%	444 155	261,8%	271 951	192,4%	(31,3%)
Cash Flow from Investing Activities										
Receipts	-	-	-	95	-	95	-	127	-	(25,0%)
Proceeds on disposal of PPE	-	-	-	95	-	95	-	127	-	(25,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(166 448)	(42 674)	25,6%	(28 365)	17,0%	(71 039)	42,7%	(92 595)	40,2%	(69,4%)
Capital assets	(166 448)	(42 674)	25,6%	(28 365)	17,0%	(71 039)	42,7%	(92 595)	40,2%	(69,4%)
Net Cash from/(used) Investing Activities	(166 448)	(42 674)	25,6%	(28 270)	17,0%	(70 944)	42,6%	(92 469)	40,1%	(69,4%)
Cash Flow from Financing Activities										
Receipts	-	338	-	-	-	338	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	338	-	-	-	338	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	338	-	-	-	338	-	-	-	-
Net Increase/(Decrease) in cash held	3 215	214 951	6 686,3%	158 599	4 933,4%	373 549	11 619,7%	179 482	23 100,5%	(11,6%)
Cash/cash equivalents at the year begin:	1 200	79 540	6 628,3%	293 656	24 471,3%	79 540	6 628,3%	278 171	(1 181,2%)	5,6%
Cash/cash equivalents at the year end:	4 415	293 656	6 651,6%	452 254	10 244,1%	452 254	10 244,1%	457 653	15 257,5%	(1,2%)

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	7 245	3,2%	4 020	1,8%	3 423	1,5%	213 983	93,6%	228 671	18,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 411	9,4%	6 372	3,9%	4 919	3,0%	137 333	83,7%	164 034	13,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 377	7,6%	7 633	3,8%	6 283	3,1%	172 275	85,5%	201 568	16,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 318	3,5%	3 698	2,4%	3 518	2,3%	139 900	91,8%	152 434	12,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 643	3,2%	3 391	2,3%	3 132	2,1%	136 016	92,4%	147 182	11,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 065	1,4%	3 913	1,4%	3 944	1,4%	269 380	95,8%	281 302	22,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 102	1,7%	1 423	2,2%	851	1,3%	61 587	94,8%	64 962	5,2%	-	-	-	-
Total By Income Source	53 161	4,3%	30 450	2,5%	26 070	2,1%	1 130 473	91,2%	1 240 154	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 400	9,0%	3 230	6,6%	2 443	5,0%	38 795	79,4%	48 868	3,9%	-	-	-	-
Commercial	20 198	10,8%	7 083	3,8%	5 270	2,8%	153 715	82,5%	186 266	15,0%	-	-	-	-
Households	28 547	2,8%	20 131	2,0%	18 354	1,8%	937 888	93,3%	1 004 920	81,0%	-	-	-	-
Other	16	15,9%	5	5,4%	4	4,0%	74	74,8%	99	-	-	-	-	-
Total By Customer Group	53 161	4,3%	30 450	2,5%	26 070	2,1%	1 130 473	91,2%	1 240 154	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 367 004	86,2%	559	-	39 912	2,5%	178 064	11,2%	1 585 539	99,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	675	63,8%	184	17,4%	127	12,0%	71	6,7%	1 057	,1%
Total	1 367 679	86,2%	743	-	40 038	2,5%	178 135	11,2%	1 586 596	100,0%

Contact Details

Municipal Manager	Mr Maqhawe Kunene	017 801 3504
Financial Manager	Mr Phumuzi Jeremia Nhlabathi	017 801 0532

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	762 712	61 414	8,1%	209 095	27,4%	270 509	35,5%	180 130	56,0%	16,1%
Exchange Revenue										
Service charges - Electricity	208 759	27 337	13,1%	45 534	21,8%	72 871	34,9%	37 856	37,9%	20,3%
Service charges - Water	28 774	4 167	14,5%	5 960	20,7%	10 127	35,2%	6 490	59,1%	(8,2%)
Service charges - Waste Water Management	12 802	2 185	17,1%	3 290	25,7%	5 475	42,8%	3 069	56,1%	7,2%
Service charges - Waste Management	15 096	2 343	15,5%	3 749	24,8%	6 091	40,3%	3 590	54,7%	4,4%
Sale of Goods and Rendering of Services	2 129	301	14,1%	467	21,9%	768	36,1%	381	41,0%	22,6%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	11 524	-	(100,0%)
Interest earned from Receivables	37 884	7 669	20,2%	11 305	29,8%	18 974	50,1%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	1 044	746	71,4%	739	70,8%	1 485	142,2%	236	314,4%	213,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 422	184	12,9%	215	15,1%	399	28,0%	284	72,2%	(24,4%)
Licence and permits	58	-	-	-	-	-	-	-	-	-
Operational Revenue	1 103	1	,1%	5	,5%	6	,6%	879	673,6%	(99,4%)
Non-Exchange Revenue										
Property rates	93 860	13 845	14,8%	19 716	21,0%	33 561	35,8%	20 043	50,9%	(1,6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 792	139	2,4%	259	4,5%	398	6,9%	188	3,4%	37,9%
Licences or permits	86	4	5,2%	48	55,6%	52	60,8%	49	76,9%	(3,0%)
Transfer and subsidies - Operational	342 483	-	-	114 598	33,5%	114 598	33,5%	95 542	68,1%	19,9%
Interest	11 417	2 492	21,8%	3 211	28,1%	5 703	50,0%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	774 729	189 486	24,5%	208 007	26,8%	397 493	51,3%	221 571	53,5%	(6,1%)
Employee related costs	257 738	63 719	24,7%	71 548	27,8%	135 267	52,5%	102 432	49,9%	(30,2%)
Remuneration of councillors	17 125	5 259	30,7%	7 657	44,7%	12 916	75,4%	6 272	43,9%	22,1%
Bulk purchases - electricity	200 732	38 247	19,1%	26 243	13,1%	64 490	32,1%	11 846	37,9%	121,5%
Inventory consumed	21 759	1 009	4,6%	8 405	38,6%	9 415	43,3%	5 845	176,7%	43,8%
Debt impairment	96 000	24 000	25,0%	8 000	8,3%	32 000	33,3%	-	-	(100,0%)
Depreciation and amortisation	63 040	19 348	30,7%	20 038	31,8%	39 386	62,5%	36 002	68,6%	(44,3%)
Interest	12 503	8 946	71,6%	7 145	57,1%	16 091	128,7%	6 544	95,4%	9,2%
Contracted services	44 591	16 542	37,1%	33 494	75,1%	50 036	112,2%	22 835	103,7%	46,7%
Transfers and subsidies	-	1 312	-	2 499	-	3 811	-	2 347	285,3%	6,5%
Irrecoverable debts written off	556	-	-	-	-	-	-	351	66,3%	(100,0%)
Operational costs	60 686	11 105	18,3%	22 977	37,9%	34 082	56,2%	27 098	100,2%	(15,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(12 018)	(128 073)		1 089		(126 984)		(41 441)		
Transfers and subsidies - capital (monetary allocations)	93 781	-	-	38 908	41,5%	38 908	41,5%	61 229	40,4%	(36,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	81 763	(128 073)		39 997		(88 076)		19 788		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	81 763	(128 073)		39 997		(88 076)		19 788		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	81 763	(128 073)		39 997		(88 076)		19 788		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	81 763	(128 073)		39 997		(88 076)		19 788		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	82 002	27 961	34,1%	20 667	25,2%	48 628	59,3%	25 924	28,5%	(20,3%)
National Government	81 548	27 961	34,3%	20 667	25,3%	48 628	59,6%	25 924	28,4%	(20,3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	81 548	27 961	34,3%	20 667	25,3%	48 628	59,6%	25 924	28,4%	(20,3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	453	-	-	-	-	-	-	-	104,2%	-
Capital Expenditure Functional	82 002	27 961	34,1%	20 667	25,2%	48 628	59,3%	25 924	28,5%	(20,3%)
Municipal governance and administration	453	-	-	-	-	-	-	-	104,2%	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	453	-	-	-	-	-	-	-	104,2%	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 809	5 441	17,7%	2 426	7,9%	7 867	25,5%	2 785	22,8%	(12,9%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	30 809	5 441	17,7%	2 426	7,9%	7 867	25,5%	2 785	22,8%	(12,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	50 740	22 521	44,4%	18 241	35,9%	40 761	80,3%	23 139	29,0%	(21,2%)
Energy sources	4 173	-	-	3 932	94,2%	3 932	94,2%	1 176	16,5%	234,5%
Water Management	-	-	-	-	-	-	-	-	36,7%	-
Waste Water Management	42 219	22 521	53,3%	11 062	26,2%	33 583	79,5%	17 153	25,3%	(35,5%)
Waste Management	4 348	-	-	3 246	74,7%	3 246	74,7%	4 810	112,4%	(32,5%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	889 452	70 823	8,0%	95 034	10,7%	165 858	18,6%	107 911	28,5%	(11,9%)
Property rates	79 571	8 923	11,2%	17 898	22,5%	26 821	33,7%	14 305	47,1%	25,1%
Service charges	289 170	14 386	5,0%	29 408	10,2%	43 794	15,1%	22 401	19,2%	31,3%
Other revenue	83 404	1 596	1,9%	3 281	3,9%	4 877	5,8%	1 189	7,6%	176,0%
Transfers and Subsidies - Operational	342 483	22 600	6,6%	28 989	8,5%	51 589	15,1%	26 016	17,3%	11,4%
Transfers and Subsidies - Capital	93 781	23 253	24,8%	15 364	16,4%	38 617	41,2%	44 000	65,1%	(65,1%)
Interest	1 044	66	6,3%	95	9,1%	161	15,4%	1	2,1%	13 982,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(795 070)	(79 947)	10,1%	(183 751)	23,1%	(263 698)	33,2%	(87 443)	34,3%	110,1%
Suppliers and employees	(782 567)	(79 947)	10,2%	(183 751)	23,5%	(263 698)	33,7%	(87 443)	35,2%	110,1%
Finance charges	(12 503)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	94 382	(9 123)	(9,7%)	(88 717)	(94,0%)	(97 840)	(103,7%)	20 468	7,5%	(533,4%)
Cash Flow from Investing Activities										
Receipts	31	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	16	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	16	-	-	-	-	-	-	-	-	-
Payments	(90 442)	(34 097)	37,7%	(24 572)	27,2%	(58 669)	64,9%	(30 511)	37,0%	(19,5%)
Capital assets	(90 442)	(34 097)	37,7%	(24 572)	27,2%	(58 669)	64,9%	(30 511)	37,0%	(19,5%)
Net Cash from(used) Investing Activities	(90 410)	(34 097)	37,7%	(24 572)	27,2%	(58 669)	64,9%	(30 511)	37,0%	(19,5%)
Cash Flow from Financing Activities										
Receipts	(129)	(15)	11,9%	(37)	28,6%	(52)	40,5%	(84)	68,9%	(55,8%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(129)	(15)	11,9%	(37)	28,6%	(52)	40,5%	(84)	68,9%	(55,8%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	(129)	(15)	11,9%	(37)	28,6%	(52)	40,5%	(84)	68,9%	(55,8%)
Net Increase/(Decrease) in cash held	3 842	(43 236)	(1 125,3%)	(113 326)	(2 949,4%)	(156 562)	(4 074,7%)	(10 127)	(153,2%)	1 019,1%
Cash/cash equivalents at the year begin:	26 631	-	-	(43 236)	(162,4%)	-	-	(26 570)	52,1%	62,7%
Cash/cash equivalents at the year end:	30 473	(43 236)	(141,9%)	(156 562)	(513,8%)	(156 562)	(513,8%)	(36 696)	(105,3%)	326,6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 958	1,5%	1 921	1,5%	1 692	1,3%	126 756	95,8%	132 327	15,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 551	4,1%	6 378	3,0%	4 114	2,0%	190 720	90,9%	209 762	24,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 077	4,2%	3 800	2,6%	3 281	2,3%	132 605	91,0%	145 764	17,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 169	2,2%	840	1,6%	760	1,4%	51 080	94,9%	53 849	6,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 374	1,5%	1 231	1,3%	1 189	1,3%	90 154	96,0%	93 948	11,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	6	100,0%	6	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 041	2,3%	5 105	2,4%	5 069	2,4%	199 990	92,9%	215 205	25,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	106	1,5%	99	1,4%	173	2,5%	6 562	94,6%	6 940	,8%	-	-	-	-
Total By Income Source	24 275	2,8%	19 375	2,3%	16 278	1,9%	797 872	93,0%	857 800	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 816	3,4%	2 936	2,6%	2 785	2,5%	102 354	91,5%	111 891	13,0%	-	-	-	-
Commercial	6 959	7,6%	4 423	4,9%	1 897	2,1%	77 705	85,4%	90 863	10,6%	-	-	-	-
Households	13 500	2,1%	12 016	1,8%	11 596	1,8%	617 814	94,3%	654 926	76,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	24 275	2,8%	19 375	2,3%	16 278	1,9%	797 872	93,0%	857 800	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	14 804	27,2%	-	-	-	-	39 681	72,8%	54 485	7,8%
Bulk Water	-	-	-	-	-	-	2 977	100,0%	2 977	,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 929	1,5%	726	,1%	8 102	1,3%	626 417	97,1%	645 174	91,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	24 733	3,5%	726	,1%	8 102	1,2%	669 074	95,2%	702 636	100,0%

Contact Details

Municipal Manager	Mr Mandla Dlamini	017 285 0308
Financial Manager	Mr Cedric Munzhelele	017 285 0355

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	525 612	134 046	25,5%	111 351	21,2%	245 397	46,7%	98 352	55,1%	13,2%
Exchange Revenue										
Service charges - Electricity	81 359	14 936	18,4%	13 340	16,4%	28 275	34,8%	15 325	36,7%	(13,0%)
Service charges - Water	62 851	8 721	13,9%	7 173	11,4%	15 894	25,3%	8 154	53,7%	(12,0%)
Service charges - Waste Water Management	19 321	5 261	27,2%	3 518	18,2%	8 779	45,4%	4 059	61,4%	(13,3%)
Service charges - Waste Management	11 336	3 056	27,0%	2 053	18,1%	5 109	45,1%	2 679	71,3%	(23,4%)
Sale of Goods and Rendering of Services	1 801	116	6,4%	86	4,8%	202	11,2%	103	14,9%	(16,6%)
Agency services	23 125	947	4,1%	1 388	6,0%	2 335	10,1%	8 826	52,1%	(84,3%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	65 365	14 790	22,6%	12 146	18,6%	26 935	41,2%	13 913	92,0%	(12,7%)
Interest earned from Current and Non Current Assets	5 243	-	-	4 139	78,9%	4 139	78,9%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 933	551	28,5%	299	15,5%	850	44,0%	1 279	173,3%	(76,6%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	9 669	37	4%	466	4,8%	503	5,2%	751	17,0%	(37,9%)
Non-Exchange Revenue										
Property rates	68 967	35 409	51,3%	8 068	11,7%	43 477	63,0%	11 581	46,5%	(30,3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	493	118	23,9%	157	31,9%	275	55,8%	70	183,8%	126,2%
Licences or permits	7 110	-	-	(51)	(,7%)	(51)	(,7%)	(2 167)	499,4%	(97,7%)
Transfer and subsidies - Operational	165 540	50 106	30,3%	58 570	35,4%	108 676	65,6%	33 779	59,5%	73,4%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 500	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	578 148	106 471	18,4%	67 840	11,7%	174 311	30,1%	96 550	44,9%	(29,7%)
Employee related costs	128 839	29 068	22,6%	17 730	13,8%	46 798	36,3%	25 904	54,8%	(31,6%)
Remuneration of councillors	10 097	3 054	30,2%	1 703	16,9%	4 757	47,1%	2 359	50,3%	(27,8%)
Bulk purchases - electricity	136 239	26 773	19,7%	14 405	10,6%	41 178	30,2%	15 418	36,0%	(6,6%)
Inventory consumed	34 194	9 005	26,3%	8 089	23,7%	17 095	50,0%	7 386	46,4%	9,5%
Debt impairment	81 650	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	75 802	-	-	-	-	-	-	-	-	-
Interest	8 000	0	-	-	-	0	-	1	-	(100,0%)
Contracted services	56 316	8 948	15,9%	7 479	13,3%	16 427	29,2%	10 087	62,4%	(25,9%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	766	-	1 118	-	1 884	-	14 660	28,2%	(92,4%)
Operational costs	47 010	28 857	61,4%	17 315	36,8%	46 172	98,2%	20 736	113,7%	(16,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(52 535)	27 575		43 511		71 086		1 802		
Transfers and subsidies - capital (monetary allocations)	44 357	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(8 178)	27 575		43 511		71 086		1 802		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(8 178)	27 575		43 511		71 086		1 802		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(8 178)	27 575		43 511		71 086		1 802		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(8 178)	27 575		43 511		71 086		1 802		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	52 357	9 557	18,3%	16 674	31,8%	26 231	50,1%	13 392	27,4%	24,5%
National Government	44 357	7 818	17,6%	16 158	36,4%	23 976	54,1%	12 717	27,2%	27,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 357	7 818	17,6%	16 158	36,4%	23 976	54,1%	12 717	27,2%	27,1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 000	1 739	21,7%	516	6,4%	2 255	28,2%	675	32,1%	(23,6%)
Capital Expenditure Functional	52 357	9 557	18,3%	16 674	31,8%	26 231	50,1%	13 392	27,4%	24,5%
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 000	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	5 000	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 257	1 739	11,4%	5 173	33,9%	6 912	45,3%	675	45,0%	665,9%
Planning and Development	3 000	1 739	58,0%	516	17,2%	2 255	75,2%	-	-	(100,0%)
Road Transport	12 257	-	-	4 657	38,0%	4 657	38,0%	675	45,0%	589,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	32 100	7 818	24,4%	11 502	35,8%	19 319	60,2%	12 717	28,8%	(9,6%)
Energy sources	1 000	-	-	27	2,7%	27	2,7%	-	-	(100,0%)
Water Management	24 700	5 988	24,2%	8 908	36,1%	14 896	60,3%	11 995	30,9%	(25,7%)
Waste Water Management	4 600	1 830	39,8%	836	18,2%	2 666	58,0%	721	14,6%	15,9%
Waste Management	1 800	-	-	1 730	96,1%	1 730	96,1%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	476 669	83 120	17,4%	83 495	17,5%	166 615	35,0%	74 007	47,3%	12,8%
Property rates	41 380	5 680	13,7%	6 382	15,4%	12 062	29,1%	5 079	34,5%	25,6%
Service charges	144 139	19 553	13,6%	17 915	12,4%	37 469	26,0%	20 235	40,1%	(11,5%)
Other revenue	76 010	2 767	3,6%	1 618	2,1%	4 385	5,8%	8 952	490,0%	(81,9%)
Transfers and Subsidies - Operational	165 540	50 118	30,3%	52 581	31,8%	102 699	62,0%	34 740	55,5%	51,4%
Transfers and Subsidies - Capital	44 357	5 002	11,3%	4 999	11,3%	10 001	22,5%	5 000	12,4%	-
Interest	5 243	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(448 050)	(81 284)	18,1%	(46 859)	10,5%	(128 143)	28,6%	(62 790)	46,1%	(25,4%)
Suppliers and employees	(440 050)	(81 284)	18,5%	(46 859)	10,6%	(128 143)	29,1%	(62 790)	46,1%	(25,4%)
Finance charges	(8 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	28 620	1 837	6,4%	36 636	128,0%	38 472	134,4%	11 216	54,2%	226,6%
Cash Flow from Investing Activities										
Receipts	1 500	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 500	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(52 357)	(10 419)	19,9%	(13 671)	26,1%	(24 090)	46,0%	(14 619)	29,5%	(6,5%)
Capital assets	(52 357)	(10 419)	19,9%	(13 671)	26,1%	(24 090)	46,0%	(14 619)	29,5%	(6,5%)
Net Cash from/(used) Investing Activities	(50 857)	(10 419)	20,5%	(13 671)	26,9%	(24 090)	47,4%	(14 619)	29,1%	(6,5%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(22 237)	(8 582)	38,6%	22 965	(103,3%)	14 382	(64,7%)	(3 402)	879,2%	(775,0%)
Cash/cash equivalents at the year begin:	103 224	47 500	46,0%	24 471	23,7%	47 500	46,0%	120 344	70,4%	(79,7%)
Cash/cash equivalents at the year end:	80 987	24 471	30,2%	47 436	58,6%	47 436	58,6%	116 942	81,1%	(59,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 321	1,6%	4 944	2,4%	2 243	1,1%	199 038	95,0%	209 546	18,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 054	9,2%	1 665	2,5%	1 281	2,0%	56 603	86,3%	65 602	5,9%	4	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 672	1,6%	3 074	1,3%	2 791	1,2%	219 196	95,8%	228 733	20,7%	0	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 926	1,7%	1 782	1,6%	1 649	1,5%	107 900	95,3%	113 257	10,2%	3	-	-	-
Receivables from Exchange Transactions - Waste Management	1 136	1,8%	993	1,6%	895	1,4%	60 818	95,3%	63 842	5,8%	0	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 145	1,7%	6 058	1,6%	6 014	1,6%	353 024	95,1%	371 240	33,6%	1	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	299	,6%	191	,4%	175	,3%	53 394	98,8%	54 059	4,9%	-	-	-	-
Total By Income Source	22 553	2,0%	18 708	1,7%	15 047	1,4%	1 049 973	94,9%	1 106 280	100,0%	8	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 826	5,8%	2 169	1,8%	1 710	1,4%	107 918	91,0%	118 623	10,7%	0	-	-	-
Commercial	2 112	1,3%	2 100	1,3%	2 046	1,3%	152 292	96,1%	158 549	14,3%	-	-	-	-
Households	13 614	1,6%	14 439	1,7%	11 291	1,4%	789 763	95,3%	829 107	74,9%	8	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	22 553	2,0%	18 708	1,7%	15 047	1,4%	1 049 973	94,9%	1 106 280	100,0%	8	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	12	1,5%	369	44,6%	2	,2%	444	53,7%	828	24,0%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	270	10,3%	10	,4%	224	8,6%	2 112	80,7%	2 617	76,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	282	8,2%	379	11,0%	226	6,6%	2 557	74,2%	3 445	100,0%

Contact Details

Municipal Manager	Mr MA Ngcobo	017 734 6101
Financial Manager	Mrs Nompumelelo Khuzwayo	017 734 6142

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: LEKWA (MP305)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 133 123	291 032	25,7%	216 924	19,1%	507 956	44,8%	232 315	41,1%	(6,6%)
Exchange Revenue										
Service charges - Electricity	467 837	118 681	25,4%	116 188	24,8%	234 869	50,2%	82 742	30,6%	40,4%
Service charges - Water	84 373	(18 283)	(21,7%)	16 824	19,9%	(1 459)	(1,7%)	15 840	36,4%	6,2%
Service charges - Waste Water Management	42 599	15 391	36,1%	5 705	13,4%	21 096	49,5%	9 900	25,5%	(42,4%)
Service charges - Waste Management	33 115	7 300	22,0%	7 499	22,6%	14 799	44,7%	7 161	47,7%	4,7%
Sale of Goods and Rendering of Services	3 150	338	10,7%	271	8,6%	609	19,3%	237	18,4%	14,5%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	116 639	31 361	26,9%	33 320	28,6%	64 681	55,5%	26 412	85,6%	26,2%
Interest earned from Current and Non Current Assets	638	326	51,1%	50	7,8%	376	58,9%	284	45,0%	(82,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 502	545	21,8%	549	22,0%	1 094	43,7%	376	36,7%	46,1%
Licence and permits	-	2	-	1	-	3	-	-	-	(100,0%)
Operational Revenue	370	64	17,3%	51	13,8%	115	31,1%	54	34,0%	(4,8%)
Non-Exchange Revenue										
Property rates	203 391	64 823	31,9%	(21 812)	(10,7%)	43 011	21,1%	38 838	43,8%	(156,2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 550	167	3,7%	113	2,5%	279	6,1%	172	4,4%	(34,4%)
Licences or permits	-	2	-	-	-	2	-	-	-	-
Transfer and subsidies - Operational	173 957	70 316	40,4%	58 164	33,4%	128 480	73,9%	50 299	69,1%	15,6%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 361 480	383 224	28,1%	302 131	22,2%	685 355	50,3%	180 127	37,2%	67,7%
Employee related costs	326 221	88 030	27,0%	72 724	22,3%	160 754	49,3%	25 584	30,2%	184,3%
Remuneration of councillors	13 913	4 102	29,5%	3 835	27,6%	7 937	57,0%	3 209	48,3%	19,5%
Bulk purchases - electricity	531 559	196 201	36,9%	107 383	20,2%	303 584	57,1%	95 596	56,9%	12,3%
Inventory consumed	80 345	5 368	6,7%	7 137	8,9%	12 504	15,6%	4 335	8,6%	64,6%
Debt impairment	69 319	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	82 660	12 130	14,7%	-	-	12 130	14,7%	-	-	-
Interest	73 256	38 138	52,1%	45 658	62,3%	83 797	114,4%	18 838	90,1%	142,4%
Contracted services	123 768	18 000	14,5%	46 451	37,5%	64 451	52,1%	18 401	27,5%	152,4%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 100	4	4%	6	6%	11	1,0%	45	5,6%	(85,8%)
Operational costs	59 339	21 251	35,8%	18 937	31,9%	40 188	67,7%	14 120	41,0%	34,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(228 357)	(92 191)		(85 208)		(177 399)		52 188		
Transfers and subsidies - capital (monetary allocations)	40 637	-	-	18 895	46,5%	18 895	46,5%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(187 720)	(92 191)		(66 313)		(158 504)		52 188		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(187 720)	(92 191)		(66 313)		(158 504)		52 188		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(187 720)	(92 191)		(66 313)		(158 504)		52 188		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(187 720)	(92 191)		(66 313)		(158 504)		52 188		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	75 687	17 322	22,9%	12 156	16,1%	29 478	38,9%	18 940	36,2%	(35,8%)
National Government	40 637	4 550	11,2%	8 570	21,1%	13 120	32,3%	16 999	45,9%	(49,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	40 637	4 550	11,2%	8 570	21,1%	13 120	32,3%	16 999	45,9%	(49,6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	35 050	12 773	36,4%	3 585	10,2%	16 358	46,7%	1 941	14,6%	84,7%
Capital Expenditure Functional	75 687	17 322	22,9%	12 156	16,1%	29 478	38,9%	18 940	36,2%	(35,8%)
Municipal governance and administration	17 000	3 843	22,6%	709	4,2%	4 552	26,8%	2 381	42,6%	(70,2%)
Executive and Council	-	-	-	-	-	-	-	-	4,8%	-
Finance and administration	17 000	3 843	22,6%	709	4,2%	4 552	26,8%	2 381	46,3%	(70,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	234	-	-	-	-	-	-	1 907	-	(100,0%)
Community and Social Services	184	-	-	-	-	-	-	1 907	-	(100,0%)
Sport And Recreation	50	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	400	-	-	-	-	-	-	226	7,1%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	400	-	-	-	-	-	-	226	7,1%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	58 052	13 480	23,2%	11 447	19,7%	24 926	42,9%	14 427	38,2%	(20,7%)
Energy sources	8 900	81	9%	2 907	32,7%	2 988	33,6%	-	-	(100,0%)
Water Management	28 952	4 468	15,4%	4 507	15,6%	8 976	31,0%	453	2,6%	893,9%
Waste Water Management	2 000	-	-	1 156	57,8%	1 156	57,8%	13 973	102,5%	(91,7%)
Waste Management	18 200	8 930	49,1%	2 876	15,8%	11 806	64,9%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	965 458	280 909	29,1%	248 657	25,8%	529 566	54,9%	222 820	42,7%	11,6%
Property rates	197 230	45 113	22,9%	19 098	9,7%	64 211	32,6%	29 202	38,9%	(34,6%)
Service charges	544 102	127 253	23,4%	112 739	20,7%	239 991	44,1%	92 609	30,0%	21,7%
Other revenue	9 527	(19 734)	(207,1%)	19 328	202,9%	(407)	(4,3%)	10 635	19,6%	81,7%
Transfers and Subsidies - Operational	173 958	70 325	40,4%	60 256	34,6%	130 581	75,1%	73 128	102,9%	(17,6%)
Transfers and Subsidies - Capital	40 640	57 821	142,3%	37 237	91,6%	95 058	233,9%	17 000	63,3%	119,0%
Interest	-	131	-	-	-	131	-	246	35,1%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 209 506)	(143 446)	11,9%	(125 989)	10,4%	(269 434)	22,3%	(85 636)	18,5%	47,1%
Suppliers and employees	(1 209 506)	(143 446)	11,9%	(125 989)	10,4%	(269 434)	22,3%	(85 636)	19,3%	47,1%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(244 048)	137 463	(56,3%)	122 668	(50,3%)	260 131	(106,6%)	137 184	(552,3%)	(10,6%)
Cash Flow from Investing Activities										
Receipts	1 367	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	28 208	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(26 841)	-	-	-	-	-	-	-	-	-
Payments	(75 687)	(18 940)	25,0%	(17 191)	22,7%	(36 130)	47,7%	(19 799)	39,8%	(13,2%)
Capital assets	(75 687)	(18 940)	25,0%	(17 191)	22,7%	(36 130)	47,7%	(19 799)	39,8%	(13,2%)
Net Cash from/(used) Investing Activities	(74 319)	(18 940)	25,5%	(17 191)	23,1%	(36 130)	48,6%	(19 799)	90,1%	(13,2%)
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	(318 367)	118 523	(37,2%)	105 478	(33,1%)	224 001	(70,4%)	117 385	(328,7%)	(10,1%)
Cash/cash equivalents at the year begin:	15 481	31 044	200,5%	142 937	923,3%	31 044	200,5%	(44 386)	(16 111,4%)	(422,0%)
Cash/cash equivalents at the year end:	(302 886)	142 937	(47,2%)	248 415	(82,0%)	248 415	(82,0%)	72 999	(110,2%)	240,3%

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	7 003	1,8%	5 819	1,5%	5 227	1,4%	366 465	95,3%	384 514	18,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	41 864	12,9%	21 935	6,7%	14 044	4,3%	247 610	76,1%	325 453	16,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 493	2,5%	8 544	2,1%	7 873	1,9%	386 073	93,5%	412 982	20,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 862	1,9%	3 248	1,6%	2 918	1,4%	192 851	95,1%	202 879	10,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 749	1,8%	2 406	1,6%	2 193	1,4%	147 757	95,3%	155 105	7,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	8 994	100,0%	8 994	,4%	-	-	-	-
Interest on Arrear Debtor Accounts	11 384	2,1%	11 104	2,1%	10 866	2,0%	505 339	93,8%	538 692	26,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	7 616	100,0%	7 616	,4%	-	-	-	-
Total By Income Source	77 355	3,8%	53 056	2,6%	43 119	2,1%	1 862 705	91,5%	2 036 235	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	21 218	10,9%	15 450	7,9%	7 438	3,8%	150 723	77,4%	194 828	9,6%	-	-	-	-
Commercial	29 359	7,8%	13 861	3,7%	13 521	3,6%	319 704	84,9%	378 445	18,5%	-	-	-	-
Households	26 778	1,8%	23 745	1,6%	22 160	1,5%	1 392 278	95,0%	1 464 962	71,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	77 355	3,8%	53 056	2,6%	43 119	2,1%	1 862 705	91,5%	2 036 235	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	13 780	5,7%	28 076	11,6%	17 438	7,2%	182 542	75,5%	241 836	7,9%
Bulk Water	-	-	-	-	-	-	12	100,0%	12	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22 819	,9%	19 577	,8%	14 601	,6%	2 448 015	97,7%	2 505 013	82,3%
Auditor-General	3 610	54,8%	2 937	44,6%	39	,6%	-	-	6 587	,2%
Other	-	-	-	-	-	-	291 813	100,0%	291 813	9,6%
Total	40 209	1,3%	50 590	1,7%	32 079	1,1%	2 922 382	96,0%	3 045 260	100,0%

Contact Details

Municipal Manager	Mr Malose Lamola	017 712 9613
Financial Manager	Mr Khomotso Duba	017 712 9622

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	354 211	94 743	26,7%	91 541	25,8%	186 284	52,6%	74 053	49,6%	23,6%
Exchange Revenue										
Service charges - Electricity	92 946	18 724	20,1%	20 510	22,1%	39 234	42,2%	17 295	42,8%	18,6%
Service charges - Water	27 610	6 881	24,9%	6 957	25,2%	13 838	50,1%	6 721	51,3%	3,5%
Service charges - Waste Water Management	25 270	6 797	26,9%	6 648	26,3%	13 446	53,2%	6 332	53,3%	5,0%
Service charges - Waste Management	9 477	2 532	26,7%	2 564	27,1%	5 095	53,8%	2 343	51,9%	9,4%
Sale of Goods and Rendering of Services	3 237	281	8,7%	424	13,1%	705	21,8%	343	30,2%	23,5%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	45 302	8 163	18,0%	12 338	27,2%	20 501	45,3%	3 842	36,4%	221,2%
Interest earned from Current and Non Current Assets	358	173	48,2%	146	40,7%	319	89,0%	209	121,8%	(30,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	332	112	33,8%	105	31,7%	218	65,5%	72	44,3%	45,6%
Licence and permits	8 277	911	11,0%	707	8,5%	1 618	19,6%	2 185	35,6%	(67,6%)
Operational Revenue	48	0	1%	8	17,2%	8	17,4%	0	51,4%	102 637,5%
Non-Exchange Revenue										
Property rates	37 171	8 177	22,0%	7 759	20,9%	15 936	42,9%	7 492	43,1%	3,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	159	28	17,7%	31	19,3%	59	37,1%	49	64,8%	(37,4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	104 024	41 963	40,3%	33 344	32,1%	75 307	72,4%	27 170	62,9%	22,7%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	349 012	70 599	20,2%	45 350	13,0%	115 949	33,2%	41 855	30,9%	8,3%
Employee related costs	71 924	-	-	-	-	-	-	107	4%	(100,0%)
Remuneration of councillors	6 448	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	99 473	35 619	35,8%	15 478	15,6%	51 097	51,4%	17 667	57,0%	(12,4%)
Inventory consumed	12 507	915	7,3%	6 975	55,8%	7 890	63,1%	3 215	70,2%	117,0%
Debt impairment	66 948	11 113	16,6%	-	-	11 113	16,6%	-	-	-
Depreciation and amortisation	22 503	-	-	-	-	-	-	-	-	-
Interest	16 990	6 611	38,9%	8 270	48,7%	14 881	87,6%	4 646	87,9%	78,0%
Contracted services	34 118	8 401	24,6%	7 194	21,1%	15 595	45,7%	8 886	51,1%	(19,0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	18 102	7 940	43,9%	7 432	41,1%	15 373	84,9%	7 334	77,7%	1,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 199	24 144		46 191		70 335		32 198		
Transfers and subsidies - capital (monetary allocations)	36 705	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	41 904	24 144		46 191		70 335		32 198		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	41 904	24 144		46 191		70 335		32 198		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	41 904	24 144		46 191		70 335		32 198		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	21	48	229,8%	60	286,0%	109	515,8%	26	48,2%	131,4%
Surplus/(Deficit) for the year	41 925	24 192		46 251		70 443		32 224		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	36 500	6 920	19,0%	8 987	24,6%	15 907	43,6%	14 988	41,2%	(40,0%)
National Government	36 500	6 920	19,0%	8 987	24,6%	15 907	43,6%	14 988	40,8%	(40,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Deparmt Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 500	6 920	19,0%	8 987	24,6%	15 907	43,6%	14 988	40,8%	(40,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	36 500	6 920	19,0%	9 532	26,1%	16 452	45,1%	14 988	41,3%	(36,4%)
Municipal governance and administration	-	-	-	545	-	545	-	-	-	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	545	-	545	-	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	1,9%	-
Community and Social Services	-	-	-	-	-	-	-	-	1,9%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	1 029	-	1 751	-	2 779	-	3 267	104,0%	(46,4%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	1 029	-	1 751	-	2 779	-	3 267	104,0%	(46,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	36 500	5 891	16,1%	7 237	19,8%	13 128	36,0%	11 721	36,3%	(38,3%)
Energy sources	33 500	3 443	10,3%	6 995	20,9%	10 438	31,2%	10 304	56,5%	(32,1%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	3 000	2 448	81,6%	241	8,0%	2 689	89,6%	1 416	9,6%	(83,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	314 114	94 006	29,9%	82 371	26,2%	176 377	56,2%	89 585	63,1%	(8,1%)
Property rates	26 020	9 630	37,0%	5 047	19,4%	14 676	56,4%	13 812	53,6%	(63,5%)
Service charges	108 712	20 448	18,8%	27 588	25,4%	48 036	44,2%	25 102	56,8%	9,9%
Other revenue	37 883	3 217	8,5%	2 324	6,1%	5 540	14,6%	4 207	29,3%	(44,8%)
Transfers and Subsidies - Operational	104 436	49 118	47,0%	35 936	34,4%	85 054	81,4%	36 464	85,9%	(1,4%)
Transfers and Subsidies - Capital	36 705	11 593	31,6%	11 477	31,3%	23 070	62,9%	10 000	62,2%	14,8%
Interest	358	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(280 245)	(65 467)	23,4%	(48 806)	17,8%	(115 273)	41,1%	(50 278)	42,9%	(9%)
Suppliers and employees	(263 245)	(65 467)	24,9%	(49 806)	18,9%	(115 273)	43,8%	(50 278)	44,4%	(9%)
Finance charges	(17 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	33 869	28 538	84,3%	32 565	96,1%	61 104	180,4%	39 308	169,2%	(17,2%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(36 500)	(6 619)	18,1%	(6 707)	18,4%	(13 326)	36,5%	(17 733)	61,9%	(62,2%)
Capital assets	(36 500)	(6 619)	18,1%	(6 707)	18,4%	(13 326)	36,5%	(17 733)	61,9%	(62,2%)
Net Cash from/(used) Investing Activities	(36 500)	(6 619)	18,1%	(6 707)	18,4%	(13 326)	36,5%	(17 733)	61,9%	(62,2%)
Cash Flow from Financing Activities										
Receipts	-	-	-	(5)	-	(5)	-	(35)	-	(86,9%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	(5)	-	(5)	-	(35)	-	(86,9%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	(5)	-	(5)	-	(35)	-	(86,9%)
Net Increase/(Decrease) in cash held	(2 631)	21 919	(833,2%)	25 853	(982,8%)	47 773	(1 816,0%)	21 540	522,0%	20,0%
Cash/cash equivalents at the year begin:	112 074	24 434	21,8%	41 824	37,3%	24 434	21,8%	42 265	106,8%	(1,0%)
Cash/cash equivalents at the year end:	109 443	41 824	38,2%	60 499	55,3%	60 499	55,3%	63 805	362,5%	(5,2%)

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	2 574	2,2%	1 543	1,3%	1 374	1,2%	113 207	95,4%	118 698	14,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 482	8,2%	1 916	2,1%	2 483	2,7%	79 393	87,0%	91 274	11,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 366	2,4%	2 047	2,1%	1 990	2,0%	93 287	93,6%	99 690	12,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 524	1,8%	1 605	1,2%	1 558	1,1%	130 857	95,8%	136 544	16,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	974	1,3%	946	1,2%	928	1,2%	74 779	96,3%	77 626	9,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2 270	100,0%	2 270	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	4 025	1,7%	3 984	1,6%	3 933	1,6%	231 230	95,1%	243 172	30,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22	,1%	43	,1%	53	,1%	38 689	99,7%	38 806	4,8%	-	-	-	-
Total By Income Source	19 967	2,5%	12 084	1,5%	12 318	1,5%	763 712	94,5%	808 081	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	421	2,1%	414	2,1%	423	2,1%	18 474	93,6%	19 733	2,4%	-	-	-	-
Commercial	11 324	4,8%	3 643	1,6%	4 108	1,7%	215 987	91,9%	235 063	29,1%	-	-	-	-
Households	8 222	1,5%	8 026	1,5%	7 787	1,4%	529 250	95,7%	553 285	68,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	19 967	2,5%	12 084	1,5%	12 318	1,5%	763 712	94,5%	808 081	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 601	4,9%	7 251	13,7%	6 396	12,1%	36 701	69,3%	52 948	16,3%
Bulk Water	2 467	11,7%	3 036	14,4%	-	-	15 588	73,9%	21 091	6,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 914	1,6%	4 475	1,8%	9 236	3,7%	228 851	92,8%	246 476	76,1%
Auditor-General	3 493	100,0%	-	-	-	-	-	-	3 493	1,1%
Other	-	-	-	-	-	-	-	-	-	-
Total	12 475	3,9%	14 762	4,6%	15 631	4,8%	281 140	86,8%	324 009	100,0%

Contact Details

Municipal Manager	Mr Johnny Mokgatsi	017 773 2031
Financial Manager	Mr Clement Letsoalo	017 773 1252

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	3 087 553	639 775	20,7%	655 380	21,2%	1 295 155	41,9%	568 347	42,0%	15,3%
Exchange Revenue										
Service charges - Electricity	882 082	104 572	11,9%	152 717	17,3%	257 289	29,2%	116 962	32,1%	30,6%
Service charges - Water	674 301	91 504	13,6%	125 379	18,6%	216 883	32,2%	141 837	39,6%	(11,6%)
Service charges - Waste Water Management	172 527	36 383	21,1%	39 962	23,2%	76 346	44,3%	37 371	45,5%	6,9%
Service charges - Waste Management	171 626	34 919	20,3%	34 200	19,9%	69 118	40,3%	35 390	43,3%	(3,4%)
Sale of Goods and Rendering of Services	5 123	1 693	33,1%	1 812	35,4%	3 506	68,4%	1 374	63,5%	31,9%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	203 622	63 936	31,4%	50 817	25,0%	114 753	56,4%	46 501	45,5%	9,3%
Interest earned from Current and Non Current Assets	15 610	5 111	32,7%	4 626	29,6%	9 738	62,4%	2 279	39,4%	103,0%
Dividends	24	-	-	-	-	-	-	-	-	-
Rent on Land	3	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 432	992	18,3%	2 575	47,4%	3 567	65,7%	1 726	68,4%	49,2%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	11 643	170	1,5%	201	1,7%	371	3,2%	217	3,7%	(7,5%)
Non-Exchange Revenue										
Property rates	424 452	97 766	23,0%	91 695	21,6%	189 461	44,6%	95 798	48,0%	(4,3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	39 807	901	2,3%	902	2,3%	1 802	4,5%	380	1,9%	137,3%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	457 114	198 124	43,3%	143 854	31,5%	341 978	74,8%	83 746	60,4%	71,8%
Interest	21 688	3 703	17,1%	6 640	30,6%	10 344	47,7%	4 767	42,8%	39,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 500	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 019 754	880 096	29,1%	785 039	26,0%	1 665 136	55,1%	677 842	46,1%	15,8%
Employee related costs	680 420	156 158	23,0%	158 792	23,3%	314 951	46,3%	148 859	44,5%	6,7%
Remuneration of councillors	33 822	2 179	6,4%	18 232	53,9%	20 411	60,3%	6 185	40,8%	194,8%
Bulk purchases - electricity	757 735	334 602	44,2%	222 041	29,3%	556 644	73,5%	197 605	60,8%	12,4%
Inventory consumed	504 571	140 347	27,8%	114 376	22,7%	254 723	50,5%	120 303	50,1%	(4,9%)
Debt impairment	220 158	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	205 829	31 646	15,4%	31 982	15,5%	63 628	30,9%	29 992	39,8%	6,6%
Interest	140 087	117 183	83,7%	98 821	70,5%	216 004	154,2%	69 343	76,7%	42,5%
Contracted services	305 025	76 523	25,1%	79 740	26,1%	156 263	51,2%	75 480	42,2%	5,6%
Transfers and subsidies	28 461	4 802	16,9%	13 838	48,6%	18 640	65,5%	(8)	-	(182 993,7%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	143 647	16 655	11,6%	47 217	32,9%	63 872	44,5%	30 084	37,8%	57,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	1	-	-	-	1	-	-	-	-
Surplus/(Deficit)	67 799	(240 322)		(129 660)		(369 981)		(109 495)		
Transfers and subsidies - capital (monetary allocations)	111 490	18 840	16,9%	52 976	47,5%	71 816	64,4%	23 557	36,7%	124,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	179 289	(221 482)		(76 683)		(298 165)		(85 938)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	179 289	(221 482)		(76 683)		(298 165)		(85 938)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	179 289	(221 482)		(76 683)		(298 165)		(85 938)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	179 289	(221 482)		(76 683)		(298 165)		(85 938)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	123 427	46 548	37,7%	38 698	31,4%	85 246	69,1%	28 259	27,6%	36,9%
National Government	115 557	39 917	34,5%	34 392	29,8%	74 309	64,3%	20 931	47,6%	64,3%
Provincial Government	-	-	-	795	-	795	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	115 557	39 917	34,5%	35 187	30,5%	75 104	65,0%	20 931	39,8%	68,1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 870	6 631	84,3%	3 511	44,6%	10 142	128,9%	7 327	11,6%	(52,1%)
Capital Expenditure Functional	172 677	48 663	28,2%	38 309	22,2%	86 971	50,4%	28 259	27,6%	35,6%
Municipal governance and administration	8 550	2 229	26,2%	759	8,9%	2 987	34,9%	4 561	28,5%	(83,4%)
Executive and Council	1 300	115	8,8%	200	15,4%	315	24,2%	144	5,4%	38,9%
Finance and administration	7 250	2 114	29,2%	558	7,7%	2 673	36,9%	4 417	33,2%	(87,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 750	-	-	725	6,7%	725	6,7%	476	3,6%	52,2%
Community and Social Services	3 500	-	-	725	20,7%	725	20,7%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	7 250	-	-	-	-	-	-	476	6,4%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	68 727	18 554	27,0%	24 365	35,5%	42 919	62,4%	16 191	33,7%	50,5%
Planning and Development	45 407	13 923	30,7%	24 173	53,2%	38 095	83,9%	16 191	41,3%	49,3%
Road Transport	22 300	4 632	20,8%	125	,6%	4 757	21,3%	-	-	(100,0%)
Environmental Protection	1 020	-	-	67	6,5%	67	6,5%	-	-	(100,0%)
Trading Services	84 650	27 880	32,9%	12 460	14,7%	40 339	47,7%	7 030	25,4%	77,2%
Energy sources	48 650	20 694	42,5%	7 391	15,2%	28 085	57,7%	2 854	31,5%	159,0%
Water Management	30 000	5 736	19,1%	3 383	11,3%	9 119	30,4%	-	-	(100,0%)
Waste Water Management	-	1 450	-	1 686	-	3 136	-	4 177	43,6%	(59,6%)
Waste Management	6 000	-	-	-	-	-	-	-	10,0%	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	2 706 673	630 125	23,3%	600 930	22,2%	1 231 055	45,5%	492 710	50,6%	22,0%
Property rates	340 030	76 715	22,6%	85 161	25,0%	161 876	47,6%	121 163	85,9%	(29,7%)
Service charges	1 714 900	275 702	16,1%	312 072	18,2%	587 774	34,3%	226 030	39,4%	38,1%
Other revenue	67 529	10 290	15,2%	16 873	25,0%	27 162	40,2%	8 087	23,2%	108,6%
Transfers and Subsidies - Operational	457 114	208 653	45,6%	142 234	31,1%	350 887	76,8%	84 725	58,6%	67,9%
Transfers and Subsidies - Capital	111 490	53 814	48,3%	41 723	37,4%	95 537	85,7%	51 741	96,8%	(19,4%)
Interest	15 610	4 951	31,7%	2 867	18,4%	7 818	50,1%	964	24,2%	197,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(2 595 404)	(337 440)	13,0%	(461 647)	17,8%	(799 086)	30,8%	(271 132)	24,3%	70,3%
Suppliers and employees	(2 455 318)	(337 440)	13,7%	(461 647)	18,8%	(799 086)	32,5%	(271 132)	25,8%	70,3%
Finance charges	(140 087)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	111 269	292 686	263,0%	139 283	125,2%	431 969	388,2%	221 579	(255,9%)	(37,1%)
Cash Flow from Investing Activities										
Receipts	(13 364)	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	275	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(13 639)	-	-	-	-	-	-	-	-	-
Payments	(172 677)	(74 006)	42,9%	(43 439)	25,2%	(117 444)	68,0%	(33 684)	31,8%	29,0%
Capital assets	(172 677)	(74 006)	42,9%	(43 439)	25,2%	(117 444)	68,0%	(33 684)	31,8%	29,0%
Net Cash from/(used) Investing Activities	(186 040)	(74 006)	39,8%	(43 439)	23,3%	(117 444)	63,1%	(33 684)	26,2%	29,0%
Cash Flow from Financing Activities										
Receipts	-	(200)	-	(379)	-	(579)	-	(160)	-	137,3%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(200)	-	(379)	-	(579)	-	(160)	-	137,3%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(200)	-	(379)	-	(579)	-	(160)	-	137,3%
Net Increase/(Decrease) in cash held	(74 771)	218 480	(292,2%)	95 466	(127,7%)	313 945	(419,9%)	187 735	(116,2%)	(49,1%)
Cash/cash equivalents at the year begin:	256 446	174 234	67,9%	341 210	133,1%	174 234	67,9%	509 863	113,4%	(33,1%)
Cash/cash equivalents at the year end:	181 674	341 210	187,8%	436 676	240,4%	436 676	240,4%	723 592	(363,7%)	(39,7%)

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	48 975	4,5%	26 592	2,4%	23 201	2,1%	988 462	90,9%	1 087 229	28,8%	(137 095)	(12,6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	42 076	9,6%	15 720	3,6%	12 243	2,8%	367 015	84,0%	437 054	11,6%	(42 521)	(9,7%)	-	-
Receivables from Non-exchange Transactions - Property Rates	31 283	9,3%	11 334	3,4%	9 620	2,9%	285 045	84,5%	337 282	8,9%	(16 733)	(5,0%)	-	-
Receivables from Exchange Transactions - Waste Water Management	14 359	3,5%	10 470	2,5%	9 049	2,2%	377 973	91,8%	411 851	10,9%	(54 843)	(13,3%)	-	-
Receivables from Exchange Transactions - Waste Management	13 704	3,6%	9 107	2,4%	7 947	2,1%	345 056	91,8%	375 814	10,0%	(49 412)	(13,1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	23 896	3,2%	23 547	3,2%	23 004	3,1%	676 858	90,6%	747 306	19,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10 790	2,8%	7 629	2,0%	2 106	6%	359 594	94,6%	380 119	10,1%	(14 726)	(3,9%)	-	-
Total By Income Source	185 082	4,9%	104 400	2,8%	87 169	2,3%	3 400 003	90,0%	3 776 654	100,0%	(315 330)	(8,3%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 598	12,3%	1 487	3,3%	1 093	2,4%	37 164	82,0%	45 342	1,2%	-	-	-	-
Commercial	59 440	13,7%	16 455	3,8%	8 059	1,9%	349 632	80,6%	433 585	11,5%	(428)	(,1%)	-	-
Households	120 044	3,6%	86 458	2,6%	78 017	2,4%	3 013 208	91,4%	3 297 727	87,3%	(314 903)	(9,5%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	185 082	4,9%	104 400	2,8%	87 169	2,3%	3 400 003	90,0%	3 776 654	100,0%	(315 330)	(8,3%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	64 824	5,0%	119 213	9,3%	39 039	3,0%	1 065 383	82,7%	1 288 459	24,1%
Bulk Water	6 734	8,8%	7 169	9,4%	7 115	9,3%	55 574	72,6%	76 592	1,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	65 482	1,6%	28 692	,7%	-	-	3 894 222	97,6%	3 988 397	74,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	137 041	2,6%	155 074	2,9%	46 153	,9%	5 015 179	93,7%	5 353 447	100,0%

Contact Details

Municipal Manager	Mr Elliot Maseko	017 620 6279
Financial Manager	Ms Morufa Moloto	017 620 6275

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GERT SIBANDE (DC30)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter		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	391 721	249 974	63,8%	252 555	64,5%	502 529	128,3%	119 283	70,1%	111,7%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	1 000	937	93,7%	209	20,9%	1 145	114,5%	3	22,7%	7 617,2%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	38	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	21 070	2 741	13,0%	2 014	9,6%	4 755	22,6%	2 898	48,4%	(30,5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	550	-	-	-	-	-	-	-	-	-
Licence and permits	700	38	5,5%	454	64,9%	493	70,4%	258	93,7%	75,9%
Operational Revenue	24 539	3 713	15,1%	6 252	25,5%	9 965	40,6%	5 133	65,7%	21,8%
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	343 825	242 545	70,5%	243 627	70,9%	486 171	141,4%	110 991	71,3%	119,5%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	401 383	194 044	48,3%	207 880	51,8%	401 924	100,1%	93 558	45,9%	122,2%
Employee related costs	231 914	52 071	22,5%	52 742	22,7%	104 813	45,2%	50 036	45,8%	5,4%
Remuneration of councillors	15 943	3 543	22,2%	4 269	26,8%	7 811	49,0%	3 674	50,4%	16,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 825	97	3,4%	619	21,9%	716	25,3%	696	27,8%	(11,1%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	26 821	6 020	22,4%	5 826	21,7%	11 846	44,2%	6 042	47,9%	(3,6%)
Interest	1 480	-	-	-	-	-	-	-	-	-
Contracted services	42 092	13 723	32,6%	10 694	25,4%	24 416	58,0%	12 947	45,8%	(17,4%)
Transfers and subsidies	7 750	104 052	1 342,6%	113 802	1 468,4%	217 854	2 811,0%	3 846	128,5%	2 859,1%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	72 557	14 540	20,0%	19 928	27,5%	34 468	47,5%	16 317	42,4%	22,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 662)	55 930		44 675		100 605		25 725		
Transfers and subsidies - capital (monetary allocations)	2 485	329	13,2%	352	14,2%	681	27,4%	487	39,3%	(27,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(7 177)	56 259		45 027		101 286		26 212		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(7 177)	56 259		45 027		101 286		26 212		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(7 177)	56 259		45 027		101 286		26 212		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(7 177)	56 259		45 027		101 286		26 212		

Part 2: Capital Revenue and Expenditure

	2023/24						2022/23			Q2 of 2022/23 to Q2 of 2023/24
	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	-	-	-	-	-	-	-	-	-	-
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	8 277	10	,1%	5 594	67,6%	5 604	67,7%	2 208	29,9%	153,4%
Municipal governance and administration	8 277	10	,1%	5 594	67,6%	5 604	67,7%	2 208	29,9%	153,4%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	8 277	10	,1%	5 594	67,6%	5 604	67,7%	2 208	29,9%	153,4%
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	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	394 206	243 755	61,8%	256 858	65,2%	500 613	127,0%	120 707	77,2%	112,8%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	1 000	1 077	107,7%	240	24,0%	1 317	131,7%	3	29,8%	7 618,0%
Other revenue	1 327	69	5,2%	9 049	682,1%	9 118	687,3%	3 913	606,2%	131,2%
Transfers and Subsidies - Operational	350 325	192 127	54,8%	239 069	68,2%	431 196	123,1%	106 327	71,4%	124,8%
Transfers and Subsidies - Capital	20 485	49 110	239,7%	7 190	35,1%	56 300	274,8%	10 464	128,3%	(31,3%)
Interest	21 070	1 372	6,5%	1 311	6,2%	2 682	12,7%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(374 729)	(81 202)	21,7%	(18 198)	4,9%	(99 400)	26,5%	(16 249)	7,8%	12,0%
Suppliers and employees	(374 729)	(81 202)	21,7%	(18 198)	4,9%	(99 400)	26,5%	(16 249)	7,8%	12,0%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	19 477	162 553	834,6%	238 660	1 225,3%	401 213	2 059,9%	104 458	(5 089,1%)	128,5%
Cash Flow from Investing Activities										
Receipts	(29)	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(29)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(8 277)	-	-	-	-	-	-	-	-	-
Capital assets	(8 277)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(8 306)	-	-	-	-	-	-	-	-	-
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	11 171	162 553	1 455,2%	238 660	2 136,5%	401 213	3 591,6%	104 458	(5 057,9%)	128,5%
Cash/cash equivalents at the year begin:	255 951	243 687	95,2%	406 240	158,7%	243 687	95,2%	394 773	165,0%	2,9%
Cash/cash equivalents at the year end:	267 122	406 240	152,1%	644 901	241,4%	644 901	241,4%	499 231	332,1%	29,2%

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 Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	33	11,1%	-	-	-	-	261	88,9%	294	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	33	11,1%	-	-	-	-	261	88,9%	294	100,0%

Contact Details

Municipal Manager	Mr Ca Hable	017 801 7008
Financial Manager	Mr Zakhele Robert Buthelezi	017 801 7013

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure 1st Q as % of Main appropriation	Second Quarter Actual Expenditure 2nd Q as % of Main appropriation	Year to Date Actual Expenditure Total Expenditure as % of main appropriation	Actual Expenditure Total Expenditure as % of main appropriation	Actual Expenditure Total Expenditure as % of main appropriation	Actual Expenditure Total Expenditure 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	808 580	182 438	22,6%	126 168	15,6%	308 605	38,2%	149 727	42,4%	(15,7%)
Exchange Revenue										
Service charges - Electricity	347 266	48 327	13,9%	31 577	9,1%	79 903	23,0%	34 361	25,5%	(8,1%)
Service charges - Water	67 794	12 954	19,1%	9 092	13,4%	22 046	32,5%	11 896	34,6%	(23,6%)
Service charges - Waste Water Management	15 635	2 910	18,6%	1 915	12,2%	4 825	30,9%	2 841	29,7%	(32,6%)
Service charges - Waste Management	14 257	3 035	21,3%	2 059	14,4%	5 094	35,7%	2 853	45,5%	(27,8%)
Sale of Goods and Rendering of Services	3 137	744	23,7%	211	6,7%	956	30,5%	245	22,8%	(13,7%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	59 387	16 569	27,9%	11 515	19,4%	28 084	47,3%	14 399	57,9%	(20,0%)
Interest earned from Current and Non Current Assets	-	(217)	-	-	-	(217)	-	652	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 532	691	27,3%	243	9,6%	935	36,9%	689	61,6%	(64,6%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	392	1 590	405,4%	(1 448)	(369,3%)	142	36,1%	72	34,4%	(2 117,5%)
Non-Exchange Revenue										
Property rates	97 467	27 646	28,4%	18 760	19,2%	46 406	47,6%	23 014	56,9%	(18,5%)
Surcharges and Taxes	54 884	11 995	21,9%	8 064	14,7%	20 059	36,5%	11 693	44,8%	(31,0%)
Fines, penalties and forfeits	1 686	309	18,3%	291	17,3%	600	35,6%	479	42,1%	(39,2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	144 142	52 854	36,7%	43 886	30,4%	96 740	67,1%	46 534	69,1%	(5,7%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	3 032	-	-	-	3 032	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	810 716	197 190	24,3%	121 856	15,0%	319 046	39,4%	181 266	42,4%	(32,8%)
Employee related costs	201 504	46 326	23,0%	31 845	15,8%	78 171	38,8%	43 686	57,9%	(27,1%)
Remuneration of councillors	9 101	1 777	19,5%	1 995	21,9%	3 772	41,5%	797	18,0%	150,5%
Bulk purchases - electricity	185 000	73 935	40,0%	10 202	5,5%	84 137	45,5%	79 514	75,9%	(87,2%)
Inventory consumed	79 205	24 587	31,0%	17 326	21,9%	41 912	52,9%	29 499	62,1%	(41,3%)
Debt impairment	103 571	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	52 046	8 147	15,7%	(109)	(2%)	8 038	15,4%	-	-	(100,0%)
Interest	33 352	15 651	46,9%	26 716	80,1%	42 367	127,0%	-	-	(100,0%)
Contracted services	71 449	17 476	24,5%	23 978	33,6%	41 455	58,0%	18 923	39,3%	26,7%
Transfers and subsidies	7 336	-	-	-	-	-	-	-	1,9%	-
Irrecoverable debts written off	30 000	-	-	-	-	-	-	-	-	-
Operational costs	38 153	9 214	24,2%	9 804	25,7%	19 018	49,8%	8 847	82,2%	10,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	78	-	99	-	177	-	-	-	(100,0%)
Surplus/(Deficit)	(2 136)	(14 753)		4 311		(10 441)		(31 539)		
Transfers and subsidies - capital (monetary allocations)	59 174	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	44 700	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	101 738	(14 753)		4 311		(10 441)		(31 539)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	101 738	(14 753)		4 311		(10 441)		(31 539)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	101 738	(14 753)		4 311		(10 441)		(31 539)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	101 738	(14 753)		4 311		(10 441)		(31 539)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure 1st Q as % of Main appropriation	Second Quarter Actual Expenditure 2nd Q as % of Main appropriation	Year to Date Actual Expenditure Total Expenditure as % of main appropriation	Actual Expenditure Total Expenditure as % of main appropriation	Actual Expenditure Total Expenditure as % of main appropriation	Actual Expenditure Total Expenditure 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	67 531	9 545	14,1%	6 296	9,3%	15 841	23,5%	12 545	27,9%	(49,8%)
National Government	59 078	6 144	10,4%	6 220	10,5%	12 364	20,9%	11 352	25,8%	(45,2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	59 078	6 144	10,4%	6 220	10,5%	12 364	20,9%	11 352	25,8%	(45,2%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 453	3 401	40,2%	76	,9%	3 477	41,1%	1 193	51,0%	(93,6%)
Capital Expenditure Functional	67 531	9 545	14,1%	6 296	9,3%	15 841	23,5%	12 545	27,9%	(49,8%)
Municipal governance and administration	4 907	239	4,9%	76	1,5%	315	6,4%	1 174	121,1%	(93,5%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 907	239	4,9%	76	1,5%	315	6,4%	1 174	128,5%	(93,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	19	3,1%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	19	1,6%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	12,6%	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 000	218	1,5%	2 841	18,9%	3 059	20,4%	2 748	32,0%	3,4%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	15 000	218	1,5%	2 841	18,9%	3 059	20,4%	2 748	31,4%	3,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	47 624	9 087	19,1%	3 378	7,1%	12 466	26,2%	8 604	23,2%	(60,7%)
Energy sources	6 000	3 162	52,7%	179	3,0%	3 340	55,7%	1 357	33,9%	(86,8%)
Water Management	35 035	4 247	12,1%	2 567	7,3%	6 813	19,4%	5 970	20,0%	(57,0%)
Waste Water Management	3 090	1 679	54,4%	506	16,4%	2 185	70,7%	1 277	59,4%	(60,4%)
Waste Management	3 500	-	-	127	3,6%	127	3,6%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	773 969	168 149	21,7%	109 490	14,1%	277 638	35,9%	137 030	40,9%	(20,1%)
Property rates	68 227	18 993	27,8%	15 732	23,1%	34 725	50,9%	23 593	69,2%	(33,3%)
Service charges	380 407	75 532	19,9%	44 318	11,7%	119 850	31,5%	52 480	41,3%	(15,6%)
Other revenue	122 019	16 120	13,2%	26 579	21,8%	42 698	35,0%	16 418	20,1%	61,9%
Transfers and Subsidies - Operational	144 142	46 211	32,1%	22 862	15,9%	69 073	47,9%	42 484	62,1%	(46,2%)
Transfers and Subsidies - Capital	59 174	10 700	18,1%	-	-	10 700	18,1%	2 000	16,7%	(100,0%)
Interest	-	593	-	-	-	593	-	55	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(707 266)	(101 620)	14,4%	(85 154)	12,0%	(186 774)	26,4%	(72 995)	29,2%	16,7%
Suppliers and employees	(673 914)	(101 620)	15,1%	(85 154)	12,6%	(186 774)	27,7%	(72 995)	31,4%	16,7%
Finance charges	(33 352)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	66 703	66 528	99,7%	24 336	36,5%	90 865	136,2%	64 036	93,4%	(62,0%)
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	(59 078)	(10 731)	18,2%	(10 254)	17,4%	(20 986)	35,5%	(14 837)	33,7%	(30,9%)
Capital assets	(59 078)	(10 731)	18,2%	(10 254)	17,4%	(20 986)	35,5%	(14 837)	33,7%	(30,9%)
Net Cash from/(used) Investing Activities	(59 078)	(10 731)	18,2%	(10 254)	17,4%	(20 986)	35,5%	(14 837)	33,7%	(30,9%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	7 625	55 797	731,8%	14 082	184,7%	69 879	916,5%	49 199	137,2%	(71,4%)
Cash/cash equivalents at the year begin:	3 767	5 033	133,6%	60 667	1 610,4%	5 033	133,6%	54 120	166,3%	12,1%
Cash/cash equivalents at the year end:	11 392	60 667	532,5%	74 749	656,1%	74 749	656,1%	103 319	137,8%	(27,7%)

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	4 889	2,4%	3 142	1,5%	2 874	1,4%	192 723	94,6%	203 629	21,1%	2	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 856	46,2%	2 221	6,9%	792	2,5%	14 289	44,4%	32 158	3,3%	19	,1%	-	-
Receivables from Non-exchange Transactions - Property Rates	13 135	4,0%	10 428	3,2%	7 886	2,4%	296 228	90,4%	327 677	34,0%	0	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 023	5,3%	493	2,6%	355	1,8%	17 398	90,3%	19 270	2,0%	0	-	-	-
Receivables from Exchange Transactions - Waste Management	1 106	4,9%	568	2,5%	466	2,1%	20 262	90,4%	22 402	2,3%	0	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 804	2,3%	5 623	2,2%	5 659	2,3%	233 631	93,2%	250 718	26,0%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	-	1	-	120	,1%	107 166	99,9%	107 289	11,1%	-	-	-	-
Total By Income Source	40 816	4,2%	22 477	2,3%	18 152	1,9%	881 698	91,5%	963 144	100,0%	22	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	11 498	38,5%	817	2,7%	316	1,1%	17 267	57,8%	29 897	3,1%	14	-	-	-
Commercial	13 942	7,9%	8 478	4,8%	4 776	2,7%	149 465	84,6%	176 662	18,3%	1	-	-	-
Households	15 376	2,0%	13 182	1,7%	13 060	1,7%	714 966	94,5%	756 585	78,6%	6	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	40 816	4,2%	22 477	2,3%	18 152	1,9%	881 698	91,5%	963 144	100,0%	22	-	-	-

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	23 215	3,1%	19 536	2,6%	2 786	,4%	703 367	93,9%	748 904	64,0%
Bulk Water	3 394	2,4%	-	-	3 436	2,4%	135 442	95,2%	142 271	12,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 640	5,6%	494	,2%	264	,1%	263 100	94,1%	279 499	23,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	42 249	3,6%	20 030	1,7%	6 486	,6%	1 101 909	94,1%	1 170 674	100,0%

Contact Details

Municipal Manager	Ms Tswaledi MacDonald Mashabela	013 665 6021
Financial Manager	Ms Thokozi Mahlangu	013 665 6000

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	4 709 690	1 124 693	23,9%	578 512	12,3%	1 703 205	36,2%	893 792	46,9%	(35,3%)
Exchange Revenue										
Service charges - Electricity	1 792 979	396 963	22,1%	217 913	12,2%	614 876	34,3%	246 602	42,7%	(11,6%)
Service charges - Water	552 380	103 593	18,8%	75 557	13,7%	179 150	32,4%	108 392	38,5%	(30,3%)
Service charges - Waste Water Management	164 245	37 373	22,8%	28 438	17,3%	65 811	40,1%	33 449	42,7%	(15,0%)
Service charges - Waste Management	226 015	40 374	17,9%	27 230	12,0%	67 603	29,9%	35 081	46,8%	(22,4%)
Sale of Goods and Rendering of Services	19 087	3 923	20,6%	2 949	15,5%	6 872	36,0%	4 877	49,3%	(39,5%)
Agency services	2 961	709	23,9%	507	17,1%	1 216	41,1%	697	3,0%	(27,2%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	307 020	76 268	24,8%	53 168	17,3%	129 437	42,2%	73 396	53,5%	(27,6%)
Interest earned from Current and Non Current Assets	4 145	2 334	56,3%	1 409	34,0%	3 743	90,3%	1 246	120,1%	13,0%
Dividends	200	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19 000	4 279	22,5%	3 101	16,3%	7 380	38,8%	4 182	45,9%	(25,9%)
Licence and permits	432	52	12,1%	52	12,0%	104	24,1%	88	33,3%	(40,9%)
Operational Revenue	67 415	3 425	5,1%	15 715	23,3%	19 140	28,4%	20 715	71,1%	(24,1%)
Non-Exchange Revenue										
Property rates	874 676	185 810	21,2%	129 433	14,8%	315 243	36,0%	176 787	43,9%	(26,8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	29 353	7 324	25,0%	6 510	22,2%	13 833	47,1%	8 845	55,9%	(26,4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	584 869	245 110	41,9%	4 393	,8%	249 503	42,7%	163 457	70,7%	(97,3%)
Interest	66 484	17 155	25,8%	12 137	18,3%	29 292	44,1%	15 977	56,1%	(24,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	(1 572)	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	4 909 490	859 594	17,5%	787 571	16,0%	1 647 164	33,6%	549 743	46,1%	43,3%
Employee related costs	1 063 989	258 550	24,3%	173 737	16,3%	432 287	40,6%	258 701	49,2%	(32,8%)
Remuneration of councillors	34 141	7 723	22,6%	7 084	20,8%	14 808	43,4%	5 671	34,9%	24,9%
Bulk purchases - electricity	1 650 385	273 088	16,5%	340 874	20,7%	613 963	37,2%	212 770	55,2%	60,2%
Inventory consumed	206 690	33 752	16,3%	39 915	19,3%	73 667	35,6%	42 499	40,2%	(6,1%)
Debt impairment	722 059	120 343	16,7%	60 176	8,3%	180 519	25,0%	(242 712)	41,7%	(124,8%)
Depreciation and amortisation	297 385	-	-	-	-	-	-	-	-	-
Interest	99 331	58 121	58,5%	9 982	10,0%	68 103	68,6%	85 360	80,9%	(88,3%)
Contracted services	455 941	67 544	14,8%	128 601	28,2%	196 145	43,0%	128 148	48,6%	,4%
Transfers and subsidies	5 900	-	-	-	-	-	-	97	3,3%	(100,0%)
Irrecoverable debts written off	156 949	-	-	-	-	-	-	-	-	-
Operational costs	216 719	40 472	18,7%	27 201	12,6%	67 673	31,2%	59 210	36,0%	(54,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(199 800)	265 099		(209 059)		56 040		344 049		
Transfers and subsidies - capital (monetary allocations)	216 069	47 192	21,8%	42 283	19,6%	89 476	41,4%	3 000	1,8%	1 309,4%
Transfers and subsidies - capital (in-kind)	7 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	23 268	312 292		(166 776)		145 516		347 049		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	23 268	312 292		(166 776)		145 516		347 049		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	23 268	312 292		(166 776)		145 516		347 049		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	23 268	312 292		(166 776)		145 516		347 049		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	241 269	40 340	16,7%	37 358	15,5%	77 699	32,2%	55 332	33,2%	(32,5%)
National Government	216 069	40 340	18,7%	36 538	16,9%	76 878	35,6%	30 928	23,9%	18,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	7 000	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	223 069	40 340	18,1%	36 538	16,4%	76 878	34,5%	30 928	22,8%	18,1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 200	-	-	820	4,5%	820	4,5%	24 404	254,0%	(96,6%)
Capital Expenditure Functional	241 269	40 340	16,7%	37 358	15,5%	77 699	32,2%	55 332	33,2%	(32,5%)
Municipal governance and administration	6 700	-	-	807	12,0%	807	12,0%	4 759	476,0%	(83,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 700	-	-	807	12,0%	807	12,0%	4 759	476,0%	(83,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 664	-	-	2 171	38,3%	2 171	38,3%	3 304	106,9%	(34,3%)
Community and Social Services	2 000	-	-	-	-	-	-	3 302	194,7%	(100,0%)
Sport And Recreation	3 664	-	-	2 171	59,2%	2 171	59,2%	-	1,5%	(100,0%)
Public Safety	-	-	-	-	-	-	-	2	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 500	-	-	13	,1%	13	,1%	2 088	12,7%	(99,4%)
Planning and Development	-	-	-	13	-	13	-	-	-	(100,0%)
Road Transport	12 000	-	-	-	-	-	-	2 088	23,7%	(100,0%)
Environmental Protection	500	-	-	-	-	-	-	-	-	-
Trading Services	216 404	40 340	18,6%	34 368	15,9%	74 708	34,5%	45 181	31,1%	(23,9%)
Energy sources	69 404	4 630	6,7%	7 434	10,7%	12 064	17,4%	18 647	35,0%	(60,1%)
Water Management	64 000	18 005	28,1%	15 680	24,5%	33 685	52,6%	12 556	71,6%	24,9%
Waste Water Management	82 000	16 864	20,6%	11 161	13,6%	28 025	34,2%	11 575	15,7%	(3,6%)
Waste Management	1 000	840	84,0%	93	9,3%	934	93,4%	2 403	80,1%	(96,1%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	4 102 052	915 354	22,3%	424 509	10,3%	1 339 863	32,7%	789 817	50,7%	(46,3%)
Property rates	699 741	120 446	17,2%	81 123	11,6%	201 569	28,8%	141 404	48,2%	(42,6%)
Service charges	2 188 495	405 693	18,5%	271 343	12,4%	677 037	30,9%	358 880	47,2%	(24,4%)
Other revenue	408 423	22 592	5,5%	35 267	8,6%	57 858	14,2%	57 195	27,8%	(38,3%)
Transfers and Subsidies - Operational	584 869	256 567	43,9%	12 877	2,2%	269 444	46,1%	166 315	71,7%	(92,3%)
Transfers and Subsidies - Capital	216 069	110 056	50,9%	23 900	11,1%	133 956	62,0%	66 023	69,0%	(63,8%)
Interest	4 295	-	-	-	-	-	-	-	-	-
Dividends	160	-	-	-	-	-	-	-	-	-
Payments	(3 881 997)	(666 211)	17,2%	(342 572)	8,8%	(1 008 784)	26,0%	(730 708)	32,6%	(53,1%)
Suppliers and employees	(3 777 016)	(666 211)	17,6%	(342 572)	9,1%	(1 008 784)	26,7%	(729 979)	35,3%	(53,1%)
Finance charges	(99 331)	-	-	-	-	-	-	(729)	,3%	(100,0%)
Transfers and grants	(5 650)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	220 055	249 142	113,2%	81 937	37,2%	331 080	150,5%	59 109	277,0%	38,6%
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	(234 269)	(62 833)	26,8%	(43 247)	18,5%	(106 080)	45,3%	(34 520)	24,7%	25,3%
Capital assets	(234 269)	(62 833)	26,8%	(43 247)	18,5%	(106 080)	45,3%	(34 520)	24,7%	25,3%
Net Cash from/(used) Investing Activities	(234 269)	(62 833)	26,8%	(43 247)	18,5%	(106 080)	45,3%	(34 520)	24,7%	25,3%
Cash Flow from Financing Activities										
Receipts	-	-	-	(0)	-	(0)	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	(0)	-	(0)	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	(0)	-	(0)	-	-	5,9%	(100,0%)
Net Increase/(Decrease) in cash held	(14 214)	186 309	(1 310,8%)	38 690	(272,2%)	224 999	(1 583,0%)	24 589	5 239,2%	57,3%
Cash/cash equivalents at the year begin:	28 477	36 223	127,2%	222 478	781,3%	36 223	127,2%	587 051	24,8%	(62,1%)
Cash/cash equivalents at the year end:	14 263	222 478	1 558,8%	261 168	1 831,1%	261 168	1 831,1%	611 640	1 187,7%	(57,3%)

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	41 190	2,2%	28 793	1,5%	25 241	1,3%	1 805 009	95,0%	1 900 233	23,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	121 310	7,9%	48 962	3,2%	41 946	2,7%	1 315 984	86,1%	1 528 202	18,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	53 512	4,9%	28 521	2,6%	25 958	2,4%	973 265	90,0%	1 081 256	13,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 402	2,0%	9 363	1,4%	9 843	1,5%	643 698	95,2%	676 307	8,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	13 753	2,7%	10 370	2,0%	9 667	1,9%	473 386	93,3%	507 177	6,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	71	3,8%	-	-	1 803	96,2%	1 873	-	-	-	-	-
Interest on Arrear Debtor Accounts	34 354	4,1%	33 819	4,1%	33 149	4,0%	728 391	87,8%	829 714	10,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	223	-	140	-	169	-	1 665 331	100,0%	1 665 863	20,3%	-	-	-	-
Total By Income Source	277 744	3,4%	160 039	2,0%	145 974	1,8%	7 606 867	92,9%	8 190 624	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 362	6,2%	8 474	6,3%	3 771	2,8%	113 888	84,7%	134 495	1,6%	-	-	-	-
Commercial	167 861	2,5%	130 691	1,9%	122 454	1,8%	6 357 615	93,8%	6 778 622	82,8%	-	-	-	-
Households	101 521	7,9%	20 874	1,6%	19 748	1,5%	1 135 363	88,9%	1 277 507	15,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	277 744	3,4%	160 039	2,0%	145 974	1,8%	7 606 867	92,9%	8 190 624	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	219 067	4,6%	2 276	-	325 218	6,8%	4 237 973	88,6%	4 784 535	63,3%
Bulk Water	-	-	5 242	7,2%	-	-	67 768	92,8%	73 010	1,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	0	100,0%	-	-	-	-	-	-	0	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	55 828	2,1%	21 449	,8%	51 673	1,9%	2 575 258	95,2%	2 704 208	36,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	274 895	3,6%	28 967	,4%	376 891	5,0%	6 880 999	91,0%	7 561 753	100,0%

Contact Details

Municipal Manager	Mr Humphry Sizwe Mayisela	013 690 6208
Financial Manager	Ms Veronica Nthlovu	013 690 6241

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
Operating Revenue and Expenditure										
Operating Revenue	2 361 424	570 043	24,1%	540 747	22,9%	1 110 790	47,0%	488 939	47,9%	10,6%
Exchange Revenue										
Service charges - Electricity	920 000	209 509	22,8%	193 080	21,0%	402 589	43,8%	166 181	43,8%	16,2%
Service charges - Water	135 184	18 684	13,8%	28 309	20,9%	46 993	34,8%	31 024	43,6%	(8,8%)
Service charges - Waste Water Management	91 013	25 869	28,4%	25 380	27,9%	51 249	56,3%	24 993	56,9%	1,5%
Service charges - Waste Management	112 886	29 403	26,0%	29 635	26,3%	59 038	52,3%	27 852	56,2%	6,4%
Sale of Goods and Rendering of Services	8 289	2 864	34,5%	1 645	19,8%	4 508	54,4%	1 916	37,9%	(14,2%)
Agency services	29 726	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 465	2 725	36,5%	2 942	39,4%	5 667	75,9%	1 892	94,9%	55,4%
Interest earned from Current and Non Current Assets	42 910	-	-	5 631	13,1%	5 631	13,1%	5 141	26,9%	9,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	18 811	5 420	28,8%	4 803	25,5%	10 223	54,3%	4 647	52,2%	3,4%
Rental from Fixed Assets	1 503	589	39,2%	505	33,6%	1 095	72,8%	542	74,7%	(6,8%)
Licence and permits	8 401	1 638	19,5%	1 590	18,9%	3 229	38,4%	1 738	35,2%	(8,5%)
Operational Revenue	110 755	2 585	2,3%	3 263	2,9%	5 848	5,3%	6 774	15,2%	(51,8%)
Non-Exchange Revenue										
Property rates	485 662	124 903	25,7%	125 464	25,8%	250 367	51,6%	117 433	51,0%	6,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	20 064	1 395	7,0%	4 671	23,3%	6 066	30,2%	1 254	8,5%	272,6%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	339 267	137 826	40,6%	111 358	32,8%	249 184	73,4%	95 914	70,7%	16,1%
Interest	6 171	2 375	38,5%	2 472	40,1%	4 847	78,5%	1 637	99,0%	51,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	7 703	4 256	55,2%	-	-	4 256	55,2%	-	-	-
Other Gains	15 615	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 435 283	621 729	25,5%	500 317	20,5%	1 122 046	46,1%	499 094	44,6%	2%
Employee related costs	770 918	190 072	24,7%	191 164	24,8%	381 236	49,5%	177 637	46,0%	7,6%
Remuneration of councillors	29 910	7 007	23,4%	8 716	29,1%	15 723	52,6%	7 803	51,4%	11,7%
Bulk purchases - electricity	670 449	189 395	28,2%	160 713	24,0%	350 108	52,2%	137 167	43,9%	17,2%
Inventory consumed	91 177	18 505	20,3%	25 707	28,2%	44 211	48,5%	21 096	55,4%	21,9%
Debt impairment	31 133	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	254 773	100 852	39,6%	13 459	5,3%	114 312	44,9%	65 545	50,0%	(79,5%)
Interest	62 526	23	-	1	-	24	-	6	-	(86,7%)
Contracted services	303 739	54 213	17,8%	68 517	22,6%	122 730	40,4%	66 718	66,0%	2,7%
Transfers and subsidies	6 819	1 135	16,6%	92	1,4%	1 228	18,0%	359	5,9%	(74,3%)
Irrecoverable debts written off	22 345	(35)	(2%)	-	-	(35)	(2%)	-	4,4%	-
Operational costs	186 288	60 561	32,5%	31 948	17,1%	92 509	49,7%	22 763	41,1%	40,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	5 205	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(73 859)	(51 686)		40 430		(11 256)		(10 156)		
Transfers and subsidies - capital (monetary allocations)	205 584	11 721	5,7%	52 439	25,5%	64 160	31,2%	65 276	27,2%	(19,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	131 726	(39 965)		92 869		52 904		55 121		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	131 726	(39 965)		92 869		52 904		55 121		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	131 726	(39 965)		92 869		52 904		55 121		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	131 726	(39 965)		92 869		52 904		55 121		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	234 741	22 558	9,6%	71 965	30,7%	94 523	40,3%	162 588	38,6%	(55,7%)
National Government	205 584	11 721	5,7%	53 354	26,0%	65 075	31,7%	68 024	31,9%	(21,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	205 584	11 721	5,7%	53 354	26,0%	65 075	31,7%	68 024	31,9%	(21,6%)
Borrowing	-	7 482	-	6 092	-	13 574	-	52 989	44,7%	(88,5%)
Internally generated funds	29 156	3 355	11,5%	12 520	42,9%	15 875	54,4%	41 575	42,2%	(69,9%)
Capital Expenditure Functional	234 741	22 558	9,6%	71 965	30,7%	94 523	40,3%	162 588	38,6%	(55,7%)
Municipal governance and administration	-	2 672	-	1 084	-	3 756	-	10 023	29,2%	(89,2%)
Executive and Council	-	-	-	-	-	-	-	177	70,8%	(100,0%)
Finance and administration	-	2 672	-	1 084	-	3 756	-	9 846	29,0%	(89,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 200	-	-	131	1,3%	131	1,3%	6 361	34,9%	(97,9%)
Community and Social Services	8 000	-	-	131	1,6%	131	1,6%	4 417	24,2%	(97,0%)
Sport And Recreation	2 200	-	-	-	-	-	-	1 932	108,6%	(100,0%)
Public Safety	-	-	-	-	-	-	-	12	1,2%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 231	762	2,2%	15 909	46,5%	16 670	48,7%	25 583	41,7%	(37,8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	34 231	762	2,2%	15 478	45,2%	16 240	47,4%	25 484	42,0%	(39,3%)
Environmental Protection	-	-	-	431	-	431	-	99	14,1%	336,8%
Trading Services	190 309	19 124	10,0%	54 842	28,8%	73 966	38,9%	119 910	39,2%	(54,3%)
Energy sources	57 206	241	4%	26 311	46,0%	26 552	46,4%	28 328	72,8%	(7,1%)
Water Management	118 952	18 441	15,5%	22 658	19,0%	41 099	34,6%	76 710	30,9%	(70,5%)
Waste Water Management	14 152	-	-	5 492	38,8%	5 492	38,8%	14 242	40,6%	(61,4%)
Waste Management	-	442	-	381	-	823	-	630	10,6%	(39,5%)
Other	-	-	-	-	-	-	-	711	50,8%	(100,0%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	2 582 571	499 676	19,3%	459 052	17,8%	958 729	37,1%	442 000	39,0%	3,9%
Property rates	461 379	57 640	12,5%	58 809	12,7%	116 448	25,2%	86 820	37,9%	(32,3%)
Service charges	1 346 678	175 815	13,1%	161 961	12,0%	337 775	25,1%	156 807	27,3%	3,3%
Other revenue	192 954	21 458	11,1%	22 330	11,6%	43 788	22,7%	21 835	23,0%	2,3%
Transfers and Subsidies - Operational	335 267	171 684	51,2%	147 402	44,0%	319 086	95,2%	96 091	71,4%	53,4%
Transfers and Subsidies - Capital	203 384	73 080	35,9%	62 920	30,9%	136 000	66,9%	75 305	65,5%	(16,4%)
Interest	42 910	-	-	5 631	13,1%	5 631	13,1%	5 141	19,7%	9,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 798 117)	(226 757)	12,6%	(248 860)	13,8%	(475 617)	26,5%	(164 781)	14,5%	51,0%
Suppliers and employees	(1 717 345)	(226 757)	13,2%	(248 860)	14,5%	(475 617)	27,7%	(164 781)	15,4%	51,0%
Finance charges	(80 772)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	784 454	272 920	34,8%	210 192	26,8%	483 112	61,6%	277 219	144,7%	(24,2%)
Cash Flow from Investing Activities										
Receipts	10 698	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	7 703	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	2 995	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(228 241)	(33 324)	14,6%	(71 097)	31,2%	(104 422)	45,8%	(174 573)	41,7%	(59,3%)
Capital assets	(228 241)	(33 324)	14,6%	(71 097)	31,2%	(104 422)	45,8%	(174 573)	41,7%	(59,3%)
Net Cash from/(used) Investing Activities	(217 543)	(33 324)	15,3%	(71 097)	32,7%	(104 422)	48,0%	(174 573)	42,1%	(59,3%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	(,2%)	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(64 807)	-	-	(30 491)	47,0%	(30 491)	47,0%	(71 559)	50,1%	(57,4%)
Repayment of borrowing	(64 807)	-	-	(30 491)	47,0%	(30 491)	47,0%	(71 559)	50,1%	(57,4%)
Net Cash from/(used) Financing Activities	(64 807)	-	-	(30 491)	47,0%	(30 491)	47,0%	(71 559)	(149,7%)	(57,4%)
Net Increase/(Decrease) in cash held	502 104	239 595	47,7%	108 604	21,6%	348 199	69,3%	31 086	(232,8%)	249,4%
Cash/cash equivalents at the year begin:	220 000	124 778	56,7%	364 046	165,5%	124 778	56,7%	635 141	76,3%	(42,7%)
Cash/cash equivalents at the year end:	722 104	364 046	50,4%	472 650	65,5%	472 650	65,5%	666 228	187,0%	(29,1%)

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	10 156	19,6%	3 093	6,0%	2 223	4,3%	36 240	70,1%	51 712	12,1%	5	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	30 749	39,6%	4 575	5,9%	3 369	4,3%	38 928	50,2%	77 621	18,1%	2	-	-	-
Receivables from Non-exchange Transactions - Property Rates	30 302	23,0%	7 670	5,8%	4 849	3,7%	89 157	67,6%	131 978	30,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 383	20,0%	2 294	6,2%	1 670	4,5%	25 627	69,3%	36 975	8,6%	6	-	-	-
Receivables from Exchange Transactions - Waste Management	8 485	20,8%	2 543	6,2%	1 865	4,6%	27 806	68,3%	40 699	9,5%	23	,1%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	34	100,0%	34	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 883	5,2%	1 740	4,8%	1 652	4,6%	30 625	85,3%	35 899	8,4%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 708	10,7%	7 098	13,3%	627	1,2%	40 029	74,9%	53 462	12,5%	3	-	-	-
Total By Income Source	94 666	22,1%	29 013	6,8%	16 255	3,8%	288 447	67,3%	428 381	100,0%	39	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 243	29,1%	1 339	12,0%	924	8,3%	5 654	50,7%	11 159	2,6%	-	-	-	-
Commercial	51 074	25,2%	11 000	5,4%	6 115	3,0%	134 696	66,4%	202 884	47,4%	15	-	-	-
Households	40 350	18,8%	16 675	7,8%	9 217	4,3%	148 097	69,1%	214 338	50,0%	24	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	94 666	22,1%	29 013	6,8%	16 255	3,8%	288 447	67,3%	428 381	100,0%	39	-	-	-

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	-	-	-	-	-	-	71	100,0%	71	,5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 229	48,2%	220	1,7%	498	3,9%	5 967	46,2%	12 913	99,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	6 229	48,0%	220	1,7%	498	3,8%	6 038	46,5%	12 984	100,0%

Contact Details

Municipal Manager	Mr Mandla Mnguni	013 249 7263
Financial Manager	Mr Mthiba Mogole	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMAKHAZENI (MP314)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	357 859	104 752	29,3%	70 109	19,6%	174 862	48,9%	64 696	49,8%	8,4%
Exchange Revenue										
Service charges - Electricity	88 791	18 683	21,0%	4 879	5,5%	23 562	26,5%	11 992	24,5%	(59,3%)
Service charges - Water	20 134	5 373	26,7%	4 127	20,5%	9 500	47,2%	4 635	47,2%	(11,0%)
Service charges - Waste Water Management	14 926	3 644	24,4%	2 497	16,7%	6 141	41,1%	3 551	54,2%	(29,7%)
Service charges - Waste Management	12 030	2 849	23,7%	1 985	16,5%	4 834	40,2%	2 801	48,9%	(29,1%)
Sale of Goods and Rendering of Services	3 234	186	5,8%	153	4,7%	339	10,5%	135	23,5%	13,3%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 610	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 727	662	38,3%	525	30,4%	1 187	68,8%	407	25,6%	29,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	46	12	25,4%	12	25,4%	24	50,8%	11	-	7,0%
Rental from Fixed Assets	15 664	3 943	25,2%	4 233	27,0%	8 175	52,2%	325	227,6%	1 201,3%
Licence and permits	15	-	-	3	23,2%	3	23,2%	-	-	(100,0%)
Operational Revenue	1 603	(420)	(26,2%)	856	53,4%	437	27,2%	214	17,3%	300,6%
Non-Exchange Revenue										
Property rates	77 476	32 060	41,4%	17 723	22,9%	49 783	64,3%	12 909	73,1%	37,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	14 195	78	,5%	37	,3%	114	,8%	198	1,7%	(81,4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	94 407	37 683	39,9%	33 079	35,0%	70 762	75,0%	27 518	68,3%	20,2%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	1	-	0	-	1	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	520 875	70 795	13,6%	90 671	17,4%	161 467	31,0%	56 195	32,2%	61,3%
Employee related costs	127 880	22 298	17,4%	42 767	33,4%	65 065	50,9%	20 445	41,4%	109,2%
Remuneration of councillors	8 611	1 233	14,3%	-	-	1 233	14,3%	161	2,9%	(100,0%)
Bulk purchases - electricity	94 147	25 407	27,0%	17 411	18,5%	42 818	45,5%	14 090	52,3%	23,6%
Inventory consumed	31 896	3 646	11,4%	5 501	17,2%	9 147	28,7%	5 333	30,7%	3,2%
Debt impairment	51 095	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	121 937	-	-	-	-	-	-	-	-	-
Interest	10 000	6 274	62,7%	5 364	53,6%	11 638	116,4%	3 370	174,4%	59,2%
Contracted services	44 902	6 887	15,3%	10 061	22,4%	16 948	37,7%	7 467	49,6%	34,8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	30 407	5 051	16,6%	9 567	31,5%	14 618	48,1%	5 330	29,9%	79,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(163 016)	33 957		(20 562)		13 395		8 501		
Transfers and subsidies - capital (monetary allocations)	49 786	4 145	8,3%	15 476	31,1%	19 620	39,4%	825	10,5%	1 775,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(113 230)	38 102		(5 086)		33 016		9 326		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(113 230)	38 102		(5 086)		33 016		9 326		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(113 230)	38 102		(5 086)		33 016		9 326		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(113 230)	38 102		(5 086)		33 016		9 326		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	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	58 091	3 773	6,5%	13 432	23,1%	17 205	29,6%	9 590	24,1%	40,1%
National Government	49 786	3 711	7,5%	13 361	26,8%	17 072	34,3%	9 133	30,2%	46,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	49 786	3 711	7,5%	13 361	26,8%	17 072	34,3%	9 133	30,2%	46,3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 305	62	,7%	71	,9%	133	1,6%	457	6,4%	(84,4%)
Capital Expenditure Functional	58 091	3 773	6,5%	15 128	26,0%	18 901	32,5%	9 800	24,6%	54,4%
Municipal governance and administration	4 425	62	1,4%	71	1,6%	133	3,0%	322	12,3%	(77,9%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 425	62	1,4%	71	1,6%	133	3,0%	322	12,3%	(77,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 300	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	1 300	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 780	-	-	2 320	19,7%	2 320	19,7%	2 630	16,7%	(11,8%)
Planning and Development	-	-	-	-	-	-	-	16	,7%	(100,0%)
Road Transport	11 780	-	-	2 320	19,7%	2 320	19,7%	2 614	21,4%	(11,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	40 586	3 711	9,1%	12 736	31,4%	16 447	40,5%	6 847	29,7%	86,0%
Energy sources	3 735	-	-	86	2,3%	86	2,3%	2 169	41,2%	(96,0%)
Water Management	5 751	-	-	2 626	45,7%	2 626	45,7%	506	7,1%	418,5%
Waste Water Management	31 100	3 711	11,9%	10 025	32,2%	13 735	44,2%	4 172	32,7%	140,3%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	405 515	95 997	23,7%	70 541	17,4%	166 538	41,1%	82 924	47,8%	(14,9%)
Property rates	61 981	10 163	16,4%	10 956	17,7%	21 120	34,1%	13 330	38,1%	(17,8%)
Service charges	125 011	19 465	15,6%	17 725	14,2%	37 190	29,7%	16 851	28,5%	5,2%
Other revenue	72 603	(1 779)	(2,4%)	6 248	8,6%	4 469	6,2%	16 198	91,4%	(61,4%)
Transfers and Subsidies - Operational	94 407	40 103	42,5%	30 595	32,4%	70 698	74,9%	27 271	72,0%	12,2%
Transfers and Subsidies - Capital	49 786	27 987	56,2%	5 000	10,0%	32 987	66,3%	9 272	52,1%	(46,1%)
Interest	1 727	58	3,3%	17	1,0%	74	4,3%	2	1,0%	614,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(373 484)	(32 711)	8,8%	(25 052)	6,7%	(57 764)	15,5%	(29 647)	20,0%	(15,5%)
Suppliers and employees	(363 484)	(32 711)	9,0%	(25 052)	6,9%	(57 764)	15,9%	(29 647)	20,3%	(15,5%)
Finance charges	(10 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	32 030	63 285	197,6%	45 489	142,0%	108 774	339,6%	53 277	153,0%	(14,6%)
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	(66 805)	(7 883)	11,8%	(16 514)	24,7%	(24 397)	36,5%	(14 759)	57,2%	11,9%
Capital assets	(66 805)	(7 883)	11,8%	(16 514)	24,7%	(24 397)	36,5%	(14 759)	57,2%	11,9%
Net Cash from/(used) Investing Activities	(66 805)	(7 883)	11,8%	(16 514)	24,7%	(24 397)	36,5%	(14 759)	57,2%	11,9%
Cash Flow from Financing Activities										
Receipts	-	(2)	-	(4)	-	(7)	-	(19)	-	(77,8%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(2)	-	(4)	-	(7)	-	(19)	-	(77,8%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(2)	-	(4)	-	(7)	-	(19)	-	(77,8%)
Net Increase/(Decrease) in cash held	(34 774)	55 401	(159,3%)	28 970	(83,3%)	84 371	(242,6%)	38 499	1 013,8%	(24,8%)
Cash/cash equivalents at the year begin:	22 126	7 518	34,0%	62 919	284,4%	7 518	34,0%	60 176	28,1%	4,6%
Cash/cash equivalents at the year end:	(12 648)	62 919	(497,5%)	91 889	(726,5%)	91 889	(726,5%)	98 675	114,5%	(6,9%)

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	1 813	2,9%	1 629	2,6%	1 626	2,6%	56 725	91,8%	61 794	10,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 276	2,2%	3 607	1,9%	3 467	1,8%	181 491	94,1%	192 840	33,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 512	2,7%	5 476	2,7%	5 401	2,6%	189 601	92,0%	205 990	35,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 316	3,8%	1 097	3,2%	1 009	2,9%	31 266	90,1%	34 688	6,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 014	2,8%	945	2,6%	891	2,5%	32 921	92,0%	35 771	6,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	,4%	0	,4%	0	,4%	102	98,7%	104	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 386	3,1%	1 354	3,0%	1 323	2,9%	40 841	91,0%	44 903	7,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	,1%	4	,1%	4	,1%	6 453	99,8%	6 465	1,1%	-	-	-	-
Total By Income Source	15 322	2,6%	14 112	2,4%	13 721	2,4%	539 400	92,6%	582 554	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 505	2,5%	2 804	2,0%	2 523	1,8%	131 824	93,7%	140 656	24,1%	-	-	-	-
Commercial	3 460	3,8%	3 037	3,4%	3 182	3,5%	80 730	89,3%	90 409	15,5%	-	-	-	-
Households	8 357	2,4%	8 270	2,4%	8 016	2,3%	326 846	93,0%	351 489	60,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	15 322	2,6%	14 112	2,4%	13 721	2,4%	539 400	92,6%	582 554	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	6 716	14,6%	5 760	12,5%	6 451	14,0%	26 992	58,8%	45 918	17,6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 943	3,7%	2 107	1,0%	6 820	3,2%	198 269	92,2%	215 139	82,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	14 659	5,6%	7 867	3,0%	13 271	5,1%	225 261	86,3%	261 057	100,0%

Contact Details

Municipal Manager	Mr J W Shabangu	013 253 7628
Financial Manager	Mr A M Tahesane	013 253 7711

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THEMBISILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	894 128	343 719	38,4%	309 810	34,6%	653 528	73,1%	209 358	63,6%	48,0%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	96 228	25 914	26,9%	25 582	26,6%	51 497	53,5%	10 059	54,0%	154,3%
Service charges - Waste Water Management	2 355	470	20,0%	635	27,0%	1 105	46,9%	546	58,7%	16,2%
Service charges - Waste Management	39 997	9 940	24,9%	9 901	24,8%	19 842	49,6%	9 571	49,5%	3,5%
Sale of Goods and Rendering of Services	980	57	5,8%	64	6,5%	120	12,3%	258	133,9%	(75,4%)
Agency services	12 526	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	88 763	52 956	59,7%	51 924	58,5%	104 881	118,2%	21 426	60,9%	142,3%
Interest earned from Current and Non Current Assets	8 625	4 383	50,8%	1 601	18,6%	5 984	69,4%	1 280	62,5%	25,1%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 056	318	30,1%	389	36,8%	707	66,9%	206	56,4%	89,0%
Licence and permits	4	0	8,8%	1	26,3%	2	35,1%	1	306,8%	109,8%
Operational Revenue	1 400	251	17,9%	192	13,7%	443	31,6%	326	311,9%	(41,1%)
Non-Exchange Revenue										
Property rates	61 555	15 108	24,5%	15 102	24,5%	30 210	49,1%	14 579	49,9%	3,6%
Surcharges and Taxes	-	-	-	7 363	-	7 363	-	(20 214)	-	(136,4%)
Fines, penalties and forfeits	2 588	39	1,5%	51	2,0%	89	3,5%	67	7%	(24,3%)
Licences or permits	196	111	56,8%	43	21,9%	154	78,7%	31	68,5%	39,6%
Transfer and subsidies - Operational	577 854	234 171	40,5%	196 962	34,1%	431 133	74,6%	171 222	70,9%	15,0%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 004 035	145 783	14,5%	185 555	18,5%	331 338	33,0%	129 272	27,6%	43,5%
Employee related costs	195 660	43 940	22,5%	43 308	22,1%	87 247	44,6%	38 640	44,5%	12,1%
Remuneration of councillors	29 258	6 435	22,0%	8 165	27,9%	14 600	49,9%	6 163	47,5%	32,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	176 089	16 645	9,5%	58 047	33,0%	74 692	42,4%	42 753	42,7%	35,8%
Debt impairment	242 880	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	88 821	18 033	20,3%	18 128	20,4%	36 161	40,7%	-	-	(100,0%)
Interest	-	-	-	0	-	0	-	-	-	(100,0%)
Contracted services	154 343	38 971	25,2%	36 539	23,7%	75 511	48,9%	30 004	45,6%	21,8%
Transfers and subsidies	200	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	3 005	565	18,8%	875	29,1%	1 440	47,9%	568	34,9%	54,1%
Operational costs	113 779	21 195	18,6%	20 494	18,0%	41 688	36,6%	11 144	41,5%	83,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(109 908)	197 936		124 254		322 190		80 086		
Transfers and subsidies - capital (monetary allocations)	252 969	41 486	16,4%	113 141	44,7%	154 627	61,1%	35 016	32,4%	223,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	143 062	239 421		237 396		476 817		115 102		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	143 062	239 421		237 396		476 817		115 102		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	143 062	239 421		237 396		476 817		115 102		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	143 062	239 421		237 396		476 817		115 102		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	274 269	53 583	19,5%	86 030	31,4%	139 612	50,9%	37 939	35,3%	126,8%
National Government	252 969	53 583	21,2%	81 812	32,3%	135 395	53,5%	31 700	37,1%	158,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	252 969	53 583	21,2%	81 812	32,3%	135 395	53,5%	31 700	37,1%	158,1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 300	-	-	4 218	19,8%	4 218	19,8%	6 239	23,9%	(32,4%)
Capital Expenditure Functional	274 269	53 583	19,5%	86 030	31,4%	139 612	50,9%	37 939	35,3%	126,8%
Municipal governance and administration	1 750	-	-	902	51,6%	902	51,6%	897	56,0%	,6%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 750	-	-	902	51,6%	902	51,6%	897	56,0%	,6%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 500	3 478	36,6%	4 104	43,2%	7 582	79,8%	2 088	20,5%	96,6%
Community and Social Services	5 500	-	-	-	-	-	-	2 088	33,7%	(100,0%)
Sport And Recreation	4 000	3 478	87,0%	4 104	102,6%	7 582	189,6%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	43 021	20 677	48,1%	12 567	29,2%	33 244	77,3%	6 142	31,5%	104,6%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	43 021	20 677	48,1%	12 567	29,2%	33 244	77,3%	6 142	31,5%	104,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	219 998	29 427	13,4%	68 457	31,1%	97 884	44,5%	28 813	37,3%	137,6%
Energy sources	30 700	8 383	27,3%	7 409	24,1%	15 792	51,4%	3 338	13,1%	122,0%
Water Management	140 041	19 797	14,1%	44 920	32,1%	64 717	46,2%	25 475	50,2%	76,3%
Waste Water Management	43 776	1 247	2,8%	10 439	23,8%	11 686	26,7%	-	-	(100,0%)
Waste Management	5 481	-	-	5 689	103,8%	5 689	103,8%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	945 881	318 234	33,6%	291 315	30,8%	609 549	64,4%	196 256	49,9%	48,4%
Property rates	12 914	8 514	65,9%	11 199	86,7%	19 713	152,6%	5 789	30,2%	93,4%
Service charges	57 172	2 479	4,3%	3 041	5,3%	5 520	9,7%	2 486	98,2%	22,3%
Other revenue	36 347	31 806	87,5%	10 353	28,5%	42 159	116,0%	22 688	43,3%	(54,4%)
Transfers and Subsidies - Operational	577 854	229 726	39,8%	183 943	31,8%	413 669	71,6%	165 293	69,0%	11,3%
Transfers and Subsidies - Capital	252 969	45 709	18,1%	82 779	32,7%	128 488	50,8%	-	-	(100,0%)
Interest	8 625	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(669 329)	(76 526)	11,4%	(130 664)	19,5%	(207 190)	31,0%	(101 571)	22,7%	28,6%
Suppliers and employees	(669 129)	(76 526)	11,4%	(130 664)	19,5%	(207 190)	31,0%	(101 571)	22,7%	28,6%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(200)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	276 552	241 708	87,4%	160 651	58,1%	402 359	145,5%	94 685	110,9%	69,7%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(274 269)	(59 053)	21,5%	(92 746)	33,8%	(151 799)	55,3%	(40 507)	40,6%	129,0%
Capital assets	(274 269)	(59 053)	21,5%	(92 746)	33,8%	(151 799)	55,3%	(40 507)	40,6%	129,0%
Net Cash from/(used) Investing Activities	(274 269)	(59 053)	21,5%	(92 746)	33,8%	(151 799)	55,3%	(40 507)	40,6%	129,0%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 283	182 654	8 001,6%	67 905	2 974,8%	250 560	10 976,4%	54 178	346,6%	25,3%
Cash/cash equivalents at the year begin:	132 258	185 401	140,2%	368 050	278,3%	185 401	140,2%	284 801	893,4%	29,2%
Cash/cash equivalents at the year end:	134 540	368 050	273,6%	435 955	324,0%	435 955	324,0%	338 979	455,6%	28,6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	19 091	2,3%	9 292	1,1%	9 260	1,1%	809 457	95,6%	847 100	40,9%	2 551	,3%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	163	100,0%	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 770	2,9%	3 811	1,3%	3 848	1,3%	281 222	94,5%	297 652	14,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	330	1,9%	153	,9%	152	,9%	16 340	96,3%	16 975	,8%	47	,3%	-	-
Receivables from Exchange Transactions - Waste Management	7 552	2,0%	3 757	1,0%	3 754	1,0%	356 024	95,9%	371 087	17,9%	990	,3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	42 524	7,9%	9 475	1,8%	9 342	1,7%	475 242	88,6%	536 582	25,9%	(122)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	106	100,0%	106	-	30	28,7%	-	-
Total By Income Source	78 267	3,8%	26 488	1,3%	26 356	1,3%	1 938 555	93,7%	2 069 666	100,0%	3 496	,2%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	24 458	10,7%	3 528	1,5%	3 516	1,5%	197 326	86,2%	228 828	11,1%	334	,1%	-	-
Commercial	4 990	4,6%	1 813	1,7%	1 799	1,6%	100 664	92,1%	109 265	5,3%	282	,3%	-	-
Households	48 819	2,8%	21 147	1,2%	21 041	1,2%	1 640 566	94,7%	1 731 573	83,7%	2 880	,2%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	78 267	3,8%	26 488	1,3%	26 356	1,3%	1 938 555	93,7%	2 069 666	100,0%	3 496	,2%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 620	77,2%	2 252	22,8%	-	-	-	-	9 872	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	7 620	77,2%	2 252	22,8%	-	-	-	-	9 872	100,0%

Contact Details

Municipal Manager	Mr DJD Mahlangu	013 986 9115
Financial Manager	Mrs G J Mahlangu	013 986 9103

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DR J.S. MOROKA (MP316)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	717 377	252 935	35,3%	222 643	31,0%	475 578	66,3%	194 582	65,5%	14,4%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	85 333	9 967	11,7%	19 901	23,3%	29 869	35,0%	22 256	54,1%	(10,6%)
Service charges - Waste Water Management	8 368	2 771	33,1%	2 610	31,2%	5 381	64,3%	2 159	51,4%	20,9%
Service charges - Waste Management	4 705	1 429	30,4%	1 419	30,2%	2 847	60,5%	1 314	59,7%	8,0%
Sale of Goods and Rendering of Services	721	71	9,8%	55	7,7%	126	17,5%	294	625,5%	(81,2%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	56 517	15 571	27,6%	16 266	28,8%	31 838	56,3%	14 154	65,2%	14,9%
Interest earned from Current and Non Current Assets	1 752	3 059	174,6%	441	25,2%	3 500	199,8%	255	34,8%	73,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	309	79	25,7%	71	23,0%	150	48,7%	61	73,4%	15,6%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	13 308	535	4,0%	1 545	11,6%	2 080	15,6%	36	31,5%	4 170,9%
Non-Exchange Revenue										
Property rates	40 250	14 993	37,2%	15 269	37,9%	30 262	75,2%	12 108	60,2%	26,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	241	32	13,2%	23	9,6%	55	22,8%	8	3,4%	184,1%
Licences or permits	7 057	448	6,3%	1 139	16,1%	1 587	22,5%	7	29,3%	16 857,8%
Transfer and subsidies - Operational	498 816	203 980	40,9%	163 903	32,9%	367 883	73,8%	141 930	69,1%	15,5%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	698 776	168 081	24,1%	149 966	21,5%	318 047	45,5%	128 351	35,8%	16,8%
Employee related costs	240 661	73 914	30,7%	38 351	15,9%	112 265	46,6%	54 748	50,2%	(30,0%)
Remuneration of councillors	28 224	9 160	32,5%	2 396	8,5%	11 555	40,9%	6 104	47,8%	(60,8%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	15 800	2 320	14,7%	2 933	18,6%	5 253	33,2%	4 765	31,2%	(38,4%)
Debt impairment	77 500	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	61 320	-	-	-	-	-	-	-	-	-
Interest	3 200	59	1,9%	100	3,1%	159	5,0%	-	-	(100,0%)
Contracted services	165 385	51 373	31,1%	75 461	45,6%	126 834	76,7%	45 450	46,6%	66,0%
Transfers and subsidies	8 450	1 355	16,0%	2 781	32,9%	4 136	48,9%	1 523	23,9%	82,6%
Irrecoverable debts written off	-	40	-	37	-	77	-	24	-	55,8%
Operational costs	98 237	29 859	30,4%	27 907	28,4%	57 766	58,8%	15 737	36,7%	77,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	18 600	84 854		72 677		157 531		66 231		
Transfers and subsidies - capital (monetary allocations)	157 099	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	175 699	84 854		72 677		157 531		66 231		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	175 699	84 854		72 677		157 531		66 231		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	175 699	84 854		72 677		157 531		66 231		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	175 699	84 854		72 677		157 531		66 231		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	160 610	13 189	8,2%	52 269	32,5%	65 457	40,8%	45 727	38,1%	14,3%
National Government	149 610	13 189	8,8%	52 269	34,9%	65 457	43,8%	38 086	33,0%	37,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	149 610	13 189	8,8%	52 269	34,9%	65 457	43,8%	38 086	33,0%	37,2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 000	-	-	-	-	-	-	7 640	97,8%	(100,0%)
Capital Expenditure Functional	160 610	13 189	8,2%	52 269	32,5%	65 457	40,8%	45 727	38,1%	14,3%
Municipal governance and administration	10 000	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	10 000	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 000	-	-	-	-	-	-	2 077	22,5%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	2 077	25,4%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	1 000	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	54 000	2 543	4,7%	23 192	42,9%	25 736	47,7%	12 619	17,6%	83,8%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	54 000	2 543	4,7%	23 192	42,9%	25 736	47,7%	12 619	17,6%	83,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	95 610	10 645	11,1%	29 076	30,4%	39 722	41,5%	31 031	108,4%	(6,3%)
Energy sources	6 880	-	-	-	-	-	-	-	-	-
Water Management	35 490	8 608	24,3%	11 848	33,4%	20 455	57,6%	18 504	-	(36,0%)
Waste Water Management	53 240	2 038	3,8%	17 229	32,4%	19 266	36,2%	12 527	43,1%	37,5%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	775 204	346 801	44,7%	204 804	26,4%	551 605	71,2%	256 239	74,8%	(20,1%)
Property rates	17 684	5 815	32,9%	16 914	95,6%	22 728	128,5%	17 109	62,1%	(1,1%)
Service charges	75 655	1 278	1,7%	1 964	2,6%	3 242	4,3%	1 742	10,0%	12,8%
Other revenue	30 607	132 766	433,8%	21 272	69,5%	154 038	503,3%	85 072	1 592,5%	(75,0%)
Transfers and Subsidies - Operational	494 159	204 879	41,5%	163 903	33,2%	368 782	74,6%	152 315	72,6%	7,6%
Transfers and Subsidies - Capital	157 099	1 100	,7%	-	-	1 100	,7%	-	-	-
Interest	-	963	-	751	-	1 714	-	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(605 392)	(52 715)	8,7%	(97 383)	16,1%	(150 099)	24,8%	(40 971)	12,6%	137,7%
Suppliers and employees	(605 392)	(52 715)	8,7%	(56 389)	35,1%	(150 099)	24,8%	(40 879)	12,6%	138,2%
Finance charges	-	-	-	-	-	-	-	(93)	7,2%	(100,0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	169 812	294 085	173,2%	107 421	63,3%	401 506	236,4%	215 267	498,7%	(50,1%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(160 610)	(17 530)	10,9%	(56 389)	35,1%	(73 919)	46,0%	(47 866)	39,4%	17,8%
Capital assets	(160 610)	(17 530)	10,9%	(56 389)	35,1%	(73 919)	46,0%	(47 866)	39,4%	17,8%
Net Cash from/(used) Investing Activities	(160 610)	(17 530)	10,9%	(56 389)	35,1%	(73 919)	46,0%	(47 866)	39,4%	17,8%
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	9 202	276 555	3 005,4%	51 031	554,6%	327 587	3 559,9%	167 401	(541,3%)	(69,5%)
Cash/cash equivalents at the year begin:	51 701	7 645	14,8%	284 270	549,8%	7 645	14,8%	225 103	4,8%	26,3%
Cash/cash equivalents at the year end:	60 903	284 270	466,8%	335 301	550,5%	335 301	550,5%	392 504	561,8%	(14,6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 652	1,2%	5 060	1,4%	11 378	3,0%	352 704	94,4%	373 793	50,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 426	3,1%	3 026	2,7%	2 557	2,3%	102 619	91,9%	111 629	15,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 035	3,1%	926	2,8%	924	2,7%	30 724	91,4%	33 609	4,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	579	1,8%	540	1,7%	534	1,7%	29 931	94,8%	31 584	4,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 683	3,0%	5 669	3,0%	5 522	2,9%	174 324	91,2%	191 197	25,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	308	100,0%	308	-	-	-	-	-
Total By Income Source	15 375	2,1%	15 221	2,1%	20 915	2,8%	690 610	93,1%	742 120	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 129	1,9%	7 264	1,9%	12 810	3,4%	350 209	92,8%	377 412	50,9%	-	-	-	-
Commercial	1 774	2,0%	1 780	2,0%	1 975	2,3%	81 549	93,7%	87 078	11,7%	-	-	-	-
Households	6 472	2,3%	6 177	2,2%	6 129	2,2%	258 852	93,2%	277 630	37,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	15 375	2,1%	15 221	2,1%	20 915	2,8%	690 610	93,1%	742 120	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 721	(1 075,7%)	(1 901)	1 187,9%	-	-	20	(12,2%)	(160)	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 721	(1 075,7%)	(1 901)	1 187,9%	-	-	20	(12,2%)	(160)	100,0%

Contact Details

Municipal Manager	Ms Monica Mathari Mathebela	013 973 1101
Financial Manager	Ms Bonisiwe Klaas	013 973 1101

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKANGALA (DC31)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	926 129	260 639	28,1%	279 023	30,1%	539 663	58,3%	162 599	52,0%	71,6%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-	-	-
Agency services	22 500	6 244	27,8%	9 098	40,4%	15 342	68,2%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	23 465	2 789	11,9%	3 228	13,8%	6 017	25,6%	1 417	16,5%	127,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	59	13	22,2%	14	23,2%	27	45,4%	13	43,5%	5,9%
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	181	67	37,4%	5 013	2 775,5%	5 080	2 812,9%	358	401,5%	1 299,6%
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 302	1	,1%	603	46,3%	603	46,3%	350	53,2%	72,1%
Licences or permits	791	336	42,5%	325	41,1%	662	83,6%	296	73,9%	10,1%
Transfer and subsidies - Operational	507 766	96 995	19,1%	137 382	27,1%	234 377	46,2%	41 520	23,4%	230,9%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	370 065	154 194	41,7%	123 355	33,3%	277 549	75,0%	118 645	72,0%	4,0%
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	6	-	6	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 044 931	230 113	22,0%	301 056	28,8%	531 169	50,8%	185 238	47,9%	62,5%
Employee related costs	214 886	48 944	22,8%	50 677	23,6%	99 621	46,4%	44 740	46,1%	13,3%
Remuneration of councillors	18 237	3 912	21,4%	4 990	27,4%	8 902	48,8%	4 876	62,3%	2,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	5 811	586	10,1%	917	15,8%	1 503	25,9%	740	29,1%	24,0%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	18 013	5 210	28,9%	5 199	28,9%	10 410	57,8%	4 463	48,7%	16,5%
Interest	182	-	-	-	-	-	-	31	28,3%	(100,0%)
Contracted services	80 898	13 258	16,4%	20 833	25,8%	34 090	42,1%	16 199	41,9%	28,6%
Transfers and subsidies	643 253	147 695	23,0%	199 813	31,1%	347 508	54,0%	100 336	50,2%	99,1%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	63 650	10 509	16,5%	18 627	29,3%	29 135	45,8%	13 855	46,2%	34,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(118 802)	30 527		(22 033)		8 494		(22 639)		
Transfers and subsidies - capital (monetary allocations)	2 341	340	14,5%	-	-	340	14,5%	512	22,0%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(116 461)	30 867		(22 033)		8 834		(22 127)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(116 461)	30 867		(22 033)		8 834		(22 127)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(116 461)	30 867		(22 033)		8 834		(22 127)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(116 461)	30 867		(22 033)		8 834		(22 127)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	55 195	2 220	4,0%	13 789	25,0%	16 009	29,0%	3 532	11,5%	290,4%
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agem	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	55 195	2 220	4,0%	13 789	25,0%	16 009	29,0%	3 532	11,5%	290,4%
Capital Expenditure Functional	60 195	2 220	3,7%	13 789	22,9%	16 009	26,6%	3 532	11,5%	290,4%
Municipal governance and administration	27 445	625	2,3%	12 112	44,1%	12 737	46,4%	950	5,4%	1 175,0%
Executive and Council	1 900	-	-	-	-	-	-	15	7,7%	(100,0%)
Finance and administration	25 445	625	2,5%	12 044	47,3%	12 669	49,8%	935	5,4%	1 188,5%
Internal audit	100	-	-	68	68,3%	68	68,3%	-	-	(100,0%)
Community and Public Safety	32 450	1 595	4,9%	1 676	5,2%	3 272	10,1%	2 582	16,9%	(35,1%)
Community and Social Services	10 000	-	-	466	4,7%	466	4,7%	1 091	9,1%	(57,3%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	21 750	1 595	7,3%	1 211	5,6%	2 806	12,9%	1 177	24,8%	2,8%
Housing	-	-	-	-	-	-	-	-	-	-
Health	700	-	-	-	-	-	-	313	104,5%	(100,0%)
Economic and Environmental Services	300	-	-	-	-	-	-	-	-	-
Planning and Development	300	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	(835 301)	168 199	(20,1%)	139 387	(16,7%)	307 587	(36,8%)	128 938	71,4%	8,1%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	-	530	-	243	-	773	-	121	31,1%	100,2%
Transfers and Subsidies - Operational	(327 960)	167 669	(51,1%)	139 145	(42,4%)	306 814	(93,6%)	128 817	71,5%	8,0%
Transfers and Subsidies - Capital	(507 341)	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(325 095)	(19 217)	5,9%	(29 585)	9,1%	(48 801)	15,0%	(23 760)	13,5%	24,5%
Suppliers and employees	(325 095)	(19 217)	5,9%	(29 585)	9,1%	(48 801)	15,0%	(23 760)	13,5%	24,5%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(1 160 396)	148 983	(12,8%)	109 803	(9,5%)	258 785	(22,3%)	105 178	448,2%	4,4%
Cash Flow from Investing Activities										
Receipts	7 780	-	-	-	-	-	-	-	-	-
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	7 780	-	-	-	-	-	-	-	-	-
Payments	-	(2 398)	-	(16 297)	-	(18 694)	-	(3 735)	-	336,3%
Capital assets	-	(2 398)	-	(16 297)	-	(18 694)	-	(3 735)	-	336,3%
Net Cash from/(used) Investing Activities	7 780	(2 398)	(30,8%)	(16 297)	(209,5%)	(18 694)	(240,3%)	(3 735)	(77,2%)	336,3%
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	(1 152 616)	146 585	(12,7%)	93 506	(8,1%)	240 091	(20,8%)	101 443	394,1%	(7,8%)
Cash/cash equivalents at the year begin:	444 862	232 265	52,2%	378 436	85,1%	232 265	52,2%	359 511	46,1%	5,3%
Cash/cash equivalents at the year end:	(707 754)	378 436	(53,5%)	471 942	(66,7%)	471 942	(66,7%)	460 755	82,5%	2,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	1 399	100,0%	1 399	100,0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	1 399	100,0%	1 399	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	1 399	100,0%	1 399	100,0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	1 399	100,0%	1 399	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms Margaret Skosana	013 249 2003
Financial Manager	Mrs Alice L Stander	013 249 2015

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	754 210	206 092	27,3%	166 318	22,1%	372 409	49,4%	173 536	51,2%	(4,2%)
Exchange Revenue										
Service charges - Electricity	212 789	52 062	24,5%	49 978	23,5%	102 040	48,0%	43 789	39,8%	14,1%
Service charges - Water	66 543	16 723	25,1%	16 182	24,3%	32 905	49,4%	14 567	48,4%	11,1%
Service charges - Waste Water Management	23 032	5 244	22,8%	5 269	22,9%	10 513	45,6%	4 973	45,3%	5,9%
Service charges - Waste Management	25 374	6 223	24,5%	6 236	24,6%	12 459	49,1%	5 959	46,0%	4,7%
Sale of Goods and Rendering of Services	4 240	238	5,6%	653	15,4%	891	21,0%	724	144,2%	(9,8%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 011	-	-	15 066	125,4%	15 066	125,4%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	5 000	1 119	22,4%	828	16,6%	1 947	38,9%	273	109,2%	203,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 000	564	11,3%	482	9,6%	1 046	20,9%	566	39,2%	(14,8%)
Licence and permits	-	-	-	1	-	1	-	-	-	(100,0%)
Operational Revenue	35 760	(812)	(2,3%)	(1 384)	(3,9%)	(2 196)	(6,1%)	1 209	18,8%	(214,4%)
Non-Exchange Revenue										
Property rates	125 000	30 943	24,8%	31 062	24,8%	62 005	49,6%	26 927	46,1%	15,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	7 500	253	3,4%	413	5,5%	666	8,9%	448	68,3%	(7,8%)
Licences or permits	500	25	5,0%	91	18,2%	116	23,2%	43	81,2%	109,7%
Transfer and subsidies - Operational	212 710	76 330	35,9%	43 417	20,4%	119 747	56,3%	63 315	71,4%	(31,4%)
Interest	7 989	11 877	148,7%	(2 961)	(37,1%)	8 917	111,6%	9 519	223,4%	(131,1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	9 762	756	7,7%	763	7,8%	1 519	15,6%	-	-	(100,0%)
Gains on disposal of Assets	1 000	-	-	220	22,0%	-	22,0%	1 223	-	(82,0%)
Other Gains	-	4 548	-	-	-	4 548	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	976 686	234 860	24,0%	231 875	23,7%	466 735	47,8%	203 904	48,1%	13,7%
Employee related costs	245 859	57 431	23,4%	60 953	24,8%	118 384	48,2%	56 630	44,0%	7,6%
Remuneration of councillors	12 500	2 873	23,0%	3 644	29,1%	6 516	52,1%	2 931	43,5%	24,3%
Bulk purchases - electricity	195 855	70 772	36,1%	65 081	33,2%	135 853	69,4%	31 619	53,6%	105,8%
Inventory consumed	11 450	1 784	15,6%	3 319	29,0%	5 102	44,6%	1 857	56,2%	78,7%
Debt impairment	103 500	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	80 000	-	-	-	-	-	-	14 191	40,1%	(100,0%)
Interest	45 000	27 603	61,3%	29 496	65,5%	57 099	126,9%	19 617	116,9%	50,4%
Contracted services	171 230	31 114	18,2%	51 392	30,0%	82 506	48,2%	35 043	48,6%	46,7%
Transfers and subsidies	1 000	1 000	100,0%	-	-	1 000	100,0%	-	-	-
Irrecoverable debts written off	11 500	2 506	21,8%	3 953	34,4%	6 459	56,2%	7 998	-	(50,6%)
Operational costs	98 792	39 778	40,3%	14 038	14,2%	53 815	54,5%	34 020	82,9%	(58,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(222 476)	(28 768)		(65 557)		(94 325)		(30 368)		
Transfers and subsidies - capital (monetary allocations)	146 241	5 056	3,5%	41 021	28,1%	46 077	31,5%	15 417	14,7%	166,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(76 235)	(23 712)		(24 536)		(48 248)		(14 952)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(76 235)	(23 712)		(24 536)		(48 248)		(14 952)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(76 235)	(23 712)		(24 536)		(48 248)		(14 952)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(76 235)	(23 712)		(24 536)		(48 248)		(14 952)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	164 616	11 324	6,9%	35 678	21,7%	47 001	28,6%	14 545	13,2%	145,3%
National Government	143 436	9 576	6,7%	24 357	17,0%	33 933	23,7%	12 687	11,8%	92,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	143 436	9 576	6,7%	24 357	17,0%	33 933	23,7%	12 687	11,8%	92,0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 180	1 748	8,3%	11 320	53,4%	13 068	61,7%	1 858	25,9%	509,2%
Capital Expenditure Functional	164 616	11 324	6,9%	35 678	21,7%	47 001	28,6%	14 545	13,2%	145,3%
Municipal governance and administration	5 000	-	-	6 561	131,2%	6 561	131,2%	58	23,2%	11 190,8%
Executive and Council	500	-	-	-	-	-	-	-	-	-
Finance and administration	4 500	-	-	6 561	145,8%	6 561	145,8%	58	23,2%	11 190,8%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 000	-	-	274	27,4%	274	27,4%	-	-	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	500	-	-	274	54,8%	274	54,8%	-	-	(100,0%)
Public Safety	500	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 650	3 205	19,2%	2 376	14,3%	5 581	33,5%	4 293	280,0%	(44,6%)
Planning and Development	1 000	-	-	-	-	-	-	-	-	-
Road Transport	15 650	3 205	20,5%	2 376	15,2%	5 581	35,7%	4 293	280,0%	(44,6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	141 966	8 119	5,7%	26 467	18,6%	34 586	24,4%	10 194	9,6%	159,6%
Energy sources	10 680	4 346	40,7%	5 479	51,3%	9 825	92,0%	2 687	14,2%	103,9%
Water Management	21 534	693	3,2%	1 131	5,3%	1 823	8,5%	3 209	10,3%	(64,8%)
Waste Water Management	98 752	3 080	3,1%	18 702	18,9%	21 782	22,1%	4 298	7,0%	335,2%
Waste Management	11 000	-	-	1 155	10,5%	1 155	10,5%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	956 173	118 378	12,4%	98 189	10,3%	216 567	22,6%	83 734	25,1%	17,3%
Property rates	127 112	19 944	15,7%	25 370	20,0%	45 314	35,6%	17 374	24,3%	46,0%
Service charges	367 380	2 190	,6%	3 491	1,0%	5 681	1,5%	3 297	2,0%	5,9%
Other revenue	97 730	6 456	6,6%	14 039	14,4%	20 495	21,0%	(131)	57,5%	(10 798,4%)
Transfers and Subsidies - Operational	212 710	86 667	40,7%	40 817	19,2%	127 484	59,9%	61 922	70,2%	(34,1%)
Transfers and Subsidies - Capital	146 241	2 000	1,4%	13 645	9,3%	15 645	10,7%	1 000	,9%	1 264,5%
Interest	5 000	1 121	22,4%	828	16,6%	1 949	39,0%	272	88,7%	204,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(783 629)	(99 992)	12,8%	(97 930)	12,5%	(197 922)	25,3%	(108 801)	38,1%	(10,0%)
Suppliers and employees	(737 629)	(99 992)	13,6%	(97 930)	13,3%	(197 922)	26,8%	(108 801)	39,8%	(10,0%)
Finance charges	(45 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 000)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	172 544	18 386	10,7%	260	,2%	18 645	10,8%	(25 067)	(65,2%)	(101,0%)
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	(164 616)	(21 940)	13,3%	(41 449)	25,2%	(63 389)	38,5%	(16 391)	21,1%	152,9%
Capital assets	(164 616)	(21 940)	13,3%	(41 449)	25,2%	(63 389)	38,5%	(16 391)	21,1%	152,9%
Net Cash from/(used) Investing Activities	(164 616)	(21 940)	13,3%	(41 449)	25,2%	(63 389)	38,5%	(16 391)	21,1%	152,9%
Cash Flow from Financing Activities										
Receipts	-	-	-	(8)	-	(8)	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	(8)	-	(8)	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	(8)	-	(8)	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	7 929	(3 555)	(44,8%)	(41 197)	(519,6%)	(44 752)	(564,4%)	(41 458)	356,8%	(,6%)
Cash/cash equivalents at the year begin:	1 142	20 603	1 804,4%	16 949	1 484,3%	20 603	1 804,4%	(49 304)	(324,8%)	(134,4%)
Cash/cash equivalents at the year end:	9 071	16 949	186,9%	(18 435)	(203,2%)	(18 435)	(203,2%)	(90 762)	642,7%	(79,7%)

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	5 452	3,2%	3 534	2,1%	3 319	2,0%	157 724	92,8%	170 029	22,8%	(456)	(,3%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 872	7,8%	2 999	3,4%	2 463	2,8%	76 074	86,0%	88 408	11,8%	(1 209)	(1,4%)	-	-
Receivables from Non-exchange Transactions - Property Rates	7 540	3,9%	4 213	2,2%	3 916	2,0%	176 079	91,8%	191 747	25,7%	(42)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 698	2,8%	1 211	2,0%	1 166	1,9%	56 598	93,3%	60 673	8,1%	(57)	(,1%)	-	-
Receivables from Exchange Transactions - Waste Management	2 035	3,1%	1 364	2,1%	1 297	2,0%	60 923	92,8%	65 619	8,8%	(136)	(,2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 150	2,5%	4 085	2,5%	3 998	2,4%	154 087	92,6%	166 319	22,3%	62	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20	,5%	44	1,1%	17	,4%	3 857	97,9%	3 938	,5%	(267)	(6,8%)	-	-
Total By Income Source	27 768	3,7%	17 449	2,3%	16 176	2,2%	685 342	91,8%	746 735	100,0%	(2 106)	(,3%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 684	3,4%	2 774	2,6%	2 549	2,4%	99 159	91,7%	108 165	14,5%	(1 717)	(1,6%)	-	-
Commercial	11 823	4,3%	6 151	2,3%	5 610	2,1%	249 423	91,4%	273 006	36,6%	(33)	-	-	-
Households	12 262	3,4%	8 524	2,3%	8 017	2,2%	336 760	92,1%	365 564	49,0%	(356)	(,1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	27 768	3,7%	17 449	2,3%	16 176	2,2%	685 342	91,8%	746 735	100,0%	(2 106)	(,3%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	26 176	3,8%	11 324	1,7%	31 619	4,6%	613 682	89,9%	682 800	42,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 278	1,0%	5 770	,6%	3 583	,4%	891 082	98,0%	909 713	57,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	35 454	2,2%	17 094	1,1%	35 202	2,2%	1 504 763	94,5%	1 592 513	100,0%

Contact Details

Municipal Manager	Mr Roy Steven Makwakwa	013 235 7307
Financial Manager	Mr Richard Mtikawande Mnisi	013 235 7349

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 238 053	432 256	34,9%	366 642	29,6%	798 898	64,5%	329 377	60,0%	11,3%
Exchange Revenue										
Service charges - Electricity	152 012	32 493	21,4%	27 373	18,0%	59 865	39,4%	32 078	44,0%	(14,7%)
Service charges - Water	38 974	7 752	19,9%	8 081	20,7%	15 834	40,6%	8 180	52,7%	(1,2%)
Service charges - Waste Water Management	6 437	1 617	25,1%	1 645	25,5%	3 262	50,7%	1 501	50,9%	9,6%
Service charges - Waste Management	12 061	3 041	25,2%	2 989	24,8%	6 029	50,0%	2 810	35,5%	6,4%
Sale of Goods and Rendering of Services	2 604	1 008	38,7%	804	30,9%	1 811	69,6%	615	31,4%	30,7%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 250	1 067	32,8%	1 093	33,6%	2 160	66,5%	777	65,8%	40,8%
Interest earned from Current and Non Current Assets	25 593	3 949	15,4%	5 496	21,5%	9 445	36,9%	3 578	16,8%	53,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 121	3 470	111,2%	597	19,1%	4 067	130,3%	2 414	50,0%	(75,3%)
Licence and permits	27	12	46,0%	1 155	4 276,1%	1 167	4 322,1%	7	26,6%	15 313,1%
Operational Revenue	1 006	145	14,4%	251	25,0%	396	39,4%	163	24,0%	54,4%
Non-Exchange Revenue										
Property rates	139 325	32 120	23,1%	32 049	23,0%	64 169	46,1%	32 241	50,3%	(,6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 482	95	2,7%	89	2,6%	184	5,3%	110	1,8%	(18,9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	841 895	342 479	40,7%	281 795	33,5%	624 274	74,2%	242 918	68,8%	16,0%
Interest	8 267	3 008	36,4%	3 226	39,0%	6 234	75,4%	1 984	51,2%	62,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 291 010	364 585	28,2%	408 022	31,6%	772 607	59,8%	297 455	47,1%	37,2%
Employee related costs	654 472	168 812	25,8%	196 351	30,0%	365 163	55,8%	179 724	55,8%	9,3%
Remuneration of councillors	27 968	8 298	29,7%	6 762	24,2%	15 061	53,9%	6 479	50,1%	4,4%
Bulk purchases - electricity	101 539	13 865	13,7%	25 444	25,1%	39 309	38,7%	23 190	47,2%	9,7%
Inventory consumed	55 783	11 327	20,3%	15 026	26,9%	26 353	47,2%	9 844	24,9%	52,6%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	76 822	30	-	37 700	49,1%	37 729	49,1%	-	-	(100,0%)
Interest	113	4 920	4 358,9%	144	127,7%	5 065	4 486,6%	13	17,5%	987,6%
Contracted services	135 001	81 381	60,3%	50 212	37,2%	131 593	97,5%	31 714	52,7%	58,3%
Transfers and subsidies	37 240	5 334	14,3%	11 645	31,3%	16 978	45,6%	1 888	10,3%	516,6%
Irrecoverable debts written off	4 281	85	2,0%	3	,1%	87	2,0%	6	-	(51,8%)
Operational costs	197 790	70 533	35,7%	64 735	32,7%	135 268	68,4%	44 596	47,4%	45,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(52 957)	67 671		(41 380)		26 291		31 922		
Transfers and subsidies - capital (monetary allocations)	273 221	63 144	23,1%	87 420	32,0%	150 564	55,1%	209 775	50,3%	(58,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	220 264	130 815		46 041		176 855		241 697		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	220 264	130 815		46 041		176 855		241 697		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	220 264	130 815		46 041		176 855		241 697		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	220 264	130 815		46 041		176 855		241 697		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	390 121	59 086	15,1%	82 030	21,0%	141 116	36,2%	85 524	30,3%	(4,1%)
National Government	246 721	53 130	21,5%	72 533	29,4%	125 663	50,9%	83 847	34,8%	(13,5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	246 721	53 130	21,5%	72 533	29,4%	125 663	50,9%	83 847	34,8%	(13,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	143 400	5 956	4,2%	9 496	6,6%	15 452	10,8%	1 677	6,8%	466,2%
Capital Expenditure Functional	390 121	59 086	15,1%	82 030	21,0%	141 116	36,2%	85 524	30,3%	(4,1%)
Municipal governance and administration	22 912	2 601	11,4%	3 656	16,0%	6 258	27,3%	193	48,3%	1 790,3%
Executive and Council	1 197	617	51,5%	192	16,0%	808	67,5%	91	116,7%	111,1%
Finance and administration	21 265	1 985	9,3%	3 465	16,3%	5 449	25,6%	103	42,8%	3 274,7%
Internal audit	450	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 499	2 221	21,2%	3 741	35,6%	5 963	56,8%	1 398	14,5%	167,7%
Community and Social Services	9 300	2 221	23,9%	3 524	37,9%	5 745	61,8%	1 398	15,1%	152,1%
Sport And Recreation	260	-	-	-	-	-	-	-	-	-
Public Safety	780	-	-	218	27,9%	218	27,9%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	159	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	85 404	4 057	4,7%	8 161	9,6%	12 217	14,3%	21 102	43,6%	(61,3%)
Planning and Development	4 060	450	11,1%	631	15,5%	1 081	26,6%	-	-	(100,0%)
Road Transport	79 596	3 225	4,1%	7 337	9,2%	10 562	13,3%	21 102	44,8%	(65,2%)
Environmental Protection	1 748	381	21,8%	193	11,0%	574	32,8%	-	-	(100,0%)
Trading Services	271 306	50 207	18,5%	66 471	24,5%	116 678	43,0%	62 830	26,9%	5,8%
Energy sources	21 600	2 207	10,2%	3 073	14,2%	5 280	24,4%	818	4,8%	275,7%
Water Management	226 733	46 093	20,3%	60 818	26,8%	106 911	47,2%	62 013	29,7%	(1,9%)
Waste Water Management	12 300	1 663	13,5%	2 581	21,0%	4 244	34,5%	-	7,5%	(100,0%)
Waste Management	10 673	243	2,3%	-	-	243	2,3%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 508 597	585 890	38,8%	491 224	32,6%	1 077 114	71,4%	1 190 793	136,7%	(58,7%)
Property rates	128 959	19 899	15,4%	20 506	15,9%	40 404	31,3%	27 588	30,8%	(25,7%)
Service charges	198 729	33 155	16,7%	39 168	19,7%	72 323	36,4%	36 783	28,7%	6,5%
Other revenue	53 827	30 121	56,0%	82 350	153,0%	112 471	209,0%	752 967	(1 122,2%)	(89,1%)
Transfers and Subsidies - Operational	844 895	335 814	39,7%	266 219	31,5%	602 033	71,3%	244 877	32,3%	8,7%
Transfers and Subsidies - Capital	270 221	162 952	60,3%	77 486	28,7%	240 438	89,0%	125 000	72,9%	(38,0%)
Interest	11 966	3 949	33,0%	5 496	45,9%	9 445	78,9%	3 578	113,6%	53,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 210 020)	(149 906)	12,4%	(67 786)	5,6%	(217 692)	18,0%	(33 246)	24,2%	103,9%
Suppliers and employees	(1 209 907)	(149 906)	12,4%	(67 786)	5,6%	(217 692)	18,0%	(33 246)	24,3%	103,9%
Finance charges	(113)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	298 577	435 984	146,0%	423 438	141,8%	859 422	287,8%	1 157 547	181,6%	(63,4%)
Cash Flow from Investing Activities										
Receipts	(26 459)	2 205	(8,3%)	-	-	2 205	(8,3%)	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(26 459)	2 205	(8,3%)	-	-	2 205	(8,3%)	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(390 121)	(59 086)	15,1%	(82 030)	21,0%	(141 116)	36,2%	(85 524)	30,3%	(4,1%)
Capital assets	(390 121)	(59 086)	15,1%	(82 030)	21,0%	(141 116)	36,2%	(85 524)	30,3%	(4,1%)
Net Cash from/(used) Investing Activities	(416 581)	(56 881)	13,7%	(82 030)	19,7%	(138 911)	33,3%	(85 524)	30,3%	(4,1%)
Cash Flow from Financing Activities										
Receipts	6 199	77	1,2%	98	1,6%	175	2,8%	(5)	(1,9%)	(1 995,7%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	4 536	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 664	77	4,6%	98	5,9%	175	10,5%	(5)	(1,9%)	(1 995,7%)
Payments	(659)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(659)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	5 540	77	1,4%	98	1,8%	175	3,2%	(5)	1,2%	(1 995,7%)
Net Increase/(Decrease) in cash held	(112 464)	379 180	(337,2%)	341 507	(303,7%)	720 686	(640,8%)	1 072 018	350,6%	(68,1%)
Cash/cash equivalents at the year begin:	235 761	-	-	496 193	210,5%	-	-	886 315	51,2%	(44,0%)
Cash/cash equivalents at the year end:	123 297	496 193	402,4%	837 699	679,4%	837 699	679,4%	1 958 333	252,4%	(57,2%)

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	2 709	21,2%	519	4,1%	376	2,9%	9 155	71,8%	12 759	6,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 198	43,1%	515	2,2%	569	2,4%	12 391	52,3%	23 672	12,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 699	10,7%	3 595	3,3%	3 364	3,1%	90 531	82,9%	109 190	59,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	551	20,0%	133	4,8%	63	2,3%	2 005	72,8%	2 752	1,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	832	23,0%	149	4,1%	114	3,2%	2 525	69,7%	3 620	2,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 001	7,7%	948	3,7%	919	3,5%	22 050	85,1%	25 918	14,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	523	7,3%	145	2,0%	234	3,2%	6 299	87,5%	7 200	3,9%	-	-	-	-
Total By Income Source	28 512	15,4%	6 004	3,2%	5 639	3,0%	144 956	78,3%	185 111	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 253	8,9%	1 888	3,9%	1 859	3,9%	39 956	83,3%	47 956	25,9%	-	-	-	-
Commercial	13 743	15,9%	2 256	2,6%	2 318	2,7%	68 271	78,8%	86 588	46,8%	-	-	-	-
Households	10 079	22,3%	1 587	3,5%	1 213	2,7%	32 298	71,5%	45 177	24,4%	-	-	-	-
Other	437	8,1%	272	5,1%	249	4,6%	4 430	82,2%	5 389	2,9%	-	-	-	-
Total By Customer Group	28 512	15,4%	6 004	3,2%	5 639	3,0%	144 956	78,3%	185 111	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	9 152	100,0%	-	-	-	-	-	-	9 152	42,3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	6 555	100,0%	-	-	-	-	-	-	6 555	30,3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 800	80,8%	275	4,6%	14	2%	854	14,4%	5 944	27,4%
Auditor-General	-	-	6	100,0%	-	-	-	-	6	-
Other	-	-	-	-	-	-	-	-	-	-
Total	20 508	94,7%	281	1,3%	14	,1%	854	3,9%	21 657	100,0%

Contact Details

Municipal Manager	Dr Derrick Ndlovu	013 790 0338
Financial Manager	Mr Steven Thobela	013 790 0386

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: BUSHBUCKRIDGE (MP325)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	1 461 921	544 897	37,3%	452 145	30,9%	997 042	68,2%	414 920	30,7%	9,0%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	75 733	20 977	27,7%	21 188	28,0%	42 165	55,7%	19 875	33,7%	6,6%
Service charges - Waste Water Management	4 868	1 023	21,0%	1 013	20,8%	2 036	41,8%	965	35,8%	4,9%
Service charges - Waste Management	10 144	2 405	23,7%	2 405	23,7%	4 810	47,4%	2 289	45,5%	5,1%
Sale of Goods and Rendering of Services	4 303	1 054	24,5%	422	9,8%	1 476	34,3%	501	25,6%	(15,7%)
Agency services	11 060	2 141	19,4%	2 170	19,6%	4 311	39,0%	1 301	21,6%	66,8%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 799	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	7 500	6 630	88,4%	4 472	59,6%	11 102	148,0%	1 540	14,2%	190,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 082	190	17,5%	188	17,4%	378	34,9%	174	25,4%	8,1%
Licence and permits	5 245	601	11,5%	606	11,6%	1 207	23,0%	317	14,5%	91,2%
Operational Revenue	2 953	1 437	48,7%	729	24,7%	2 166	73,4%	475	1,2%	53,5%
Non-Exchange Revenue										
Property rates	250 631	66 086	26,4%	66 081	26,4%	132 166	52,7%	63 336	49,6%	4,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 000	317	15,8%	952	47,6%	1 268	63,4%	335	(32,3%)	184,5%
Licences or permits	90	13	14,8%	14	15,1%	27	29,8%	3	8,0%	332,3%
Transfer and subsidies - Operational	1 060 191	442 025	41,7%	351 905	33,2%	793 930	74,9%	323 808	32,6%	8,7%
Interest	19 160	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 163	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 279 621	290 666	22,7%	355 818	27,8%	646 485	50,5%	150 024	30,5%	137,2%
Employee related costs	600 453	154 550	25,7%	187 377	31,2%	341 927	56,9%	64 086	38,8%	192,3%
Remuneration of councillors	29 411	12 985	44,1%	9 129	31,0%	22 114	75,2%	5 199	48,9%	75,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	31 323	2 936	9,4%	7 788	24,9%	10 724	34,2%	3 349	33,6%	132,5%
Debt impairment	100 557	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	115 024	41 318	35,9%	33 412	29,0%	74 730	65,0%	23 434	22,6%	42,6%
Interest	770	7	1,0%	53	6,8%	60	7,8%	16	8,9%	231,8%
Contracted services	252 516	50 329	19,9%	71 849	28,5%	122 177	48,4%	31 276	38,1%	129,7%
Transfers and subsidies	2 319	426	18,4%	225	9,7%	651	28,1%	-	2%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	147 249	28 609	19,4%	49 527	33,6%	78 136	53,1%	22 896	37,0%	116,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	(494)	-	(3 540)	-	(4 034)	-	(242)	-	1 362,1%
Surplus/(Deficit)	182 300	254 231		96 327		350 558		264 896		
Transfers and subsidies - capital (monetary allocations)	569 183	13	-	265	-	279	-	3	-	8 732,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	99	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	751 483	254 244		96 592		350 836		264 998		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	751 483	254 244		96 592		350 836		264 998		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	751 483	254 244		96 592		350 836		264 998		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	751 483	254 244		96 592		350 836		264 998		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	751 483	127 891	17,0%	102 208	13,6%	230 099	30,6%	25 538	9,0%	300,2%
National Government	571 683	101 263	17,7%	62 613	11,0%	163 875	28,7%	9 578	4,7%	553,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm A	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	571 683	101 263	17,7%	62 613	11,0%	163 875	28,7%	9 578	4,7%	553,7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	179 800	26 629	14,8%	39 596	22,0%	66 224	36,8%	15 960	20,6%	148,1%
Capital Expenditure Functional	751 483	127 891	17,0%	102 208	13,6%	230 099	30,6%	25 538	9,0%	300,2%
Municipal governance and administration	19 700	6 812	34,6%	5 452	27,7%	12 263	62,3%	2 315	18,0%	135,5%
Executive and Council	500	-	-	-	-	-	-	26	12,9%	(100,0%)
Finance and administration	19 200	6 812	35,5%	5 452	28,4%	12 263	63,9%	2 289	18,0%	138,2%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	56 000	9 700	17,3%	5 634	10,1%	15 334	27,4%	71	5,5%	7 848,8%
Community and Social Services	15 000	2	-	57	4%	59	4%	-	-	(100,0%)
Sport And Recreation	10 000	1 602	16,0%	-	-	1 602	16,0%	-	13,7%	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	31 000	8 096	26,1%	5 576	18,0%	13 672	44,1%	71	5%	7 767,9%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	259 100	50 751	19,6%	49 488	19,1%	100 238	38,7%	14 732	22,9%	235,9%
Planning and Development	26 100	1 281	4,9%	-	-	1 281	4,9%	-	-	-
Road Transport	233 000	49 470	21,2%	49 488	21,2%	98 957	42,5%	14 732	31,0%	235,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	416 683	60 629	14,6%	41 635	10,0%	102 264	24,5%	8 420	3,6%	394,5%
Energy sources	48 500	1 797	3,7%	198	4%	1 995	4,1%	-	-	(100,0%)
Water Management	292 683	53 001	18,1%	32 208	11,0%	85 209	29,1%	4 346	3,9%	641,1%
Waste Water Management	60 000	-	-	3 139	5,2%	3 139	5,2%	4 074	4,6%	(23,0%)
Waste Management	15 500	5 831	37,6%	6 090	39,3%	11 922	76,9%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 946 388	168 758	8,7%	612 236	31,5%	780 994	40,1%	-	,4%	(100,0%)
Property rates	77 688	14 548	18,7%	43 288	55,7%	57 816	74,4%	-	2,5%	(100,0%)
Service charges	32 641	908	2,8%	660	2,0%	1 568	4,8%	-	,4%	(100,0%)
Other revenue	199 185	10 539	5,3%	18 190	9,1%	28 728	14,4%	-	2,6%	(100,0%)
Transfers and Subsidies - Operational	1 060 191	811	,1%	440 667	41,6%	441 478	41,6%	-	-	(100,0%)
Transfers and Subsidies - Capital	569 183	141 952	24,9%	109 452	19,2%	251 404	44,2%	-	-	(100,0%)
Interest	7 500	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 088 075)	(222 254)	20,4%	(431 012)	39,6%	(653 266)	60,0%	(1 229)	6,6%	34 958,9%
Suppliers and employees	(1 086 486)	(222 254)	20,5%	(431 012)	39,7%	(653 266)	60,1%	(1 229)	6,7%	34 958,9%
Finance charges	(770)	-	-	-	-	-	-	-	-	-
Transfers and grants	(819)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	858 313	(53 496)	(6,2%)	181 224	21,1%	127 728	14,9%	(1 229)	(7,5%)	(14 840,9%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(864 205)	(61 949)	7,2%	(227 754)	26,4%	(289 704)	33,5%	-	-	(100,0%)
Capital assets	(864 205)	(61 949)	7,2%	(227 754)	26,4%	(289 704)	33,5%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(864 205)	(61 949)	7,2%	(227 754)	26,4%	(289 704)	33,5%	-	-	(100,0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(5 892)	(115 445)	1 959,4%	(46 530)	789,7%	(161 976)	2 749,1%	(1 229)	(57,2%)	3 684,8%
Cash/cash equivalents at the year begin:	366 673	(2 068)	(,6%)	96 425	26,3%	(2 068)	(,6%)	(55 177)	1,3%	(274,8%)
Cash/cash equivalents at the year end:	360 781	96 458	26,7%	48 035	13,3%	48 035	13,3%	(61 434)	(14,1%)	(178,2%)

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	7 972	1,7%	9 946	2,1%	8 233	1,8%	438 191	94,4%	464 343	16,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 809	1,6%	20 430	1,5%	20 090	1,5%	1 264 703	95,3%	1 327 032	47,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	382	1,1%	396	1,1%	410	1,1%	34 941	96,7%	36 129	1,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	900	1,3%	844	1,3%	863	1,3%	64 474	96,1%	67 082	2,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	104	4,8%	104	4,8%	-	-	1 940	90,3%	2 148	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	(11)	-	-	-	16 912	1,9%	854 275	98,1%	871 176	31,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14	,1%	1 154	7,4%	718	4,6%	13 684	87,9%	15 570	,6%	-	-	-	-
Total By Income Source	31 170	1,1%	32 875	1,2%	47 227	1,7%	2 672 209	96,0%	2 783 480	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 682	,7%	5 841	,6%	11 059	1,2%	906 558	97,5%	930 139	33,4%	-	-	-	-
Commercial	2 238	,9%	2 127	,9%	3 708	1,5%	239 125	96,7%	247 197	8,9%	-	-	-	-
Households	4 898	,6%	5 198	,6%	10 625	1,3%	803 915	97,5%	824 636	29,6%	-	-	-	-
Other	17 352	2,2%	19 709	2,5%	21 835	2,8%	722 612	92,5%	781 508	28,1%	-	-	-	-
Total By Customer Group	31 170	1,1%	32 875	1,2%	47 227	1,7%	2 672 209	96,0%	2 783 480	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	-	-	-	-	-	-	3 580	100,0%	3 580	2,1%
PAYE deductions	(10 737)	101,9%	4	-	195	(1,8%)	-	-	(10 538)	(6,2%)
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	(8 162)	(162,9%)	9 698	193,6%	291	5,8%	3 182	63,5%	5 009	3,0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(3 215)	(5,8%)	8 115	14,7%	1 451	2,6%	49 039	88,5%	55 391	32,7%
Auditor-General	(0)	100,0%	-	-	-	-	-	-	(0)	-
Other	(33 996)	(29,3%)	36 549	31,5%	(1 406)	(1,2%)	114 896	99,0%	116 042	68,5%
Total	(56 109)	(33,1%)	54 366	32,1%	530	,3%	170 697	100,7%	169 484	100,0%

Contact Details

Municipal Manager	Mrs C Nkuna	013 799 1889
Financial Manager	Mrs Nlimane	013 799 1842

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: CITY OF MBOMBELA (MP326)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	4 154 810	1 218 114	29,3%	1 055 005	25,4%	2 273 118	54,7%	923 134	50,1%	14,3%
Exchange Revenue										
Service charges - Electricity	1 516 162	404 573	26,7%	340 421	22,5%	744 994	49,1%	314 379	43,9%	8,3%
Service charges - Water	138 167	29 221	21,1%	29 827	21,6%	59 048	42,7%	34 246	46,7%	(12,9%)
Service charges - Waste Water Management	25 746	5 548	21,5%	6 551	25,4%	12 099	47,0%	6 683	45,6%	(2,0%)
Service charges - Waste Management	159 571	39 566	24,8%	39 434	24,7%	79 000	49,5%	37 709	46,5%	4,6%
Sale of Goods and Rendering of Services	14 444	4 171	28,9%	2 790	19,3%	6 961	48,2%	1 615	42,4%	72,7%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	35 791	20 076	56,1%	22 096	61,7%	42 172	117,8%	9 093	57,7%	143,0%
Interest earned from Current and Non Current Assets	4 162	3 581	86,0%	1 584	38,1%	5 165	124,1%	981	132,5%	61,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	40 725	1 447	3,6%	1 338	3,3%	2 785	6,8%	1 352	4,7%	(1,1%)
Licence and permits	1 825	30	1,7%	46	2,5%	77	4,2%	-	-	(100,0%)
Operational Revenue	116 196	9 529	8,2%	8 266	7,1%	17 795	15,3%	11 534	15,3%	(28,3%)
Non-Exchange Revenue										
Property rates	1 029 663	254 785	24,7%	244 743	23,8%	499 528	48,5%	200 753	49,7%	21,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6 155	783	12,7%	919	14,9%	1 702	27,7%	599	12,1%	53,5%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 062 704	444 805	41,9%	356 989	33,6%	801 794	75,4%	304 190	71,1%	17,4%
Interest	3 492	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	8	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 916 389	829 861	21,2%	1 190 993	30,4%	2 020 854	51,6%	873 786	47,4%	36,3%
Employee related costs	1 201 915	312 998	26,0%	313 939	26,1%	626 937	52,2%	301 732	49,0%	4,0%
Remuneration of councillors	64 813	10 043	15,5%	27 547	42,5%	37 590	58,0%	13 704	47,8%	101,0%
Bulk purchases - electricity	1 312 621	391 657	29,8%	287 190	21,9%	678 847	51,7%	249 888	53,1%	14,9%
Inventory consumed	89 944	11 189	12,4%	24 886	27,7%	36 075	40,1%	17 466	42,0%	42,5%
Debt impairment	144 304	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	543 500	-	-	277 372	51,0%	277 372	51,0%	138 435	57,7%	100,4%
Interest	26 739	0	-	19 028	71,2%	19 028	71,2%	9 706	27,9%	96,0%
Contracted services	413 359	66 062	16,0%	181 689	44,0%	247 751	59,9%	109 593	32,8%	65,8%
Transfers and subsidies	3 437	-	-	206	6,0%	206	6,0%	7 301	791,8%	(97,2%)
Irrecoverable debts written off	-	1 209	-	14 464	-	15 673	-	216	13,5%	6 593,7%
Operational costs	115 756	36 702	31,7%	44 671	38,6%	81 373	70,3%	25 745	31,5%	73,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	238 422	388 253		(135 988)		252 264		49 348		
Transfers and subsidies - capital (monetary allocations)	455 474	148 892	32,7%	167 927	36,9%	316 819	69,6%	110 201	30,5%	52,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	693 896	537 145		31 939		569 084		159 548		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	693 896	537 145		31 939		569 084		159 548		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	693 896	537 145		31 939		569 084		159 548		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	693 896	537 145		31 939		569 084		159 548		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	645 474	143 059	22,2%	197 709	30,6%	340 768	52,8%	126 479	27,0%	56,3%
National Government	455 474	129 472	28,4%	149 966	32,9%	279 437	61,4%	108 509	30,0%	38,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	869	-	869	-	1 962	95,0%	(55,7%)
Transfers recognised - capital	455 474	129 472	28,4%	150 835	33,1%	280 306	61,5%	110 470	30,5%	36,5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	190 000	13 588	7,2%	46 874	24,7%	60 462	31,8%	16 008	16,9%	192,8%
Capital Expenditure Functional	645 474	143 059	22,2%	197 709	30,6%	340 768	52,8%	126 479	27,0%	56,3%
Municipal governance and administration	33 000	1 002	3,0%	12 551	38,0%	13 553	41,1%	950	39,0%	1 221,7%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	33 000	1 002	3,0%	12 551	38,0%	13 553	41,1%	950	39,0%	1 221,7%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	40 195	7 922	19,7%	2 342	5,8%	10 265	25,5%	4 035	7,7%	(41,9%)
Community and Social Services	21 595	6 797	31,5%	2 342	10,8%	9 140	42,3%	636	2,2%	268,4%
Sport And Recreation	15 600	-	-	-	-	-	-	3 399	19,3%	(100,0%)
Public Safety	3 000	1 125	37,5%	-	-	1 125	37,5%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	318 123	95 836	30,1%	64 736	20,3%	160 571	50,5%	39 756	21,7%	62,8%
Planning and Development	500	-	-	-	-	-	-	-	-	-
Road Transport	317 623	95 836	30,2%	64 736	20,4%	160 571	50,6%	39 756	21,7%	62,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	254 155	38 299	15,1%	118 080	46,5%	156 380	61,5%	81 739	34,9%	44,5%
Energy sources	71 158	19 515	27,4%	65 832	92,5%	85 346	119,9%	42 150	31,9%	56,2%
Water Management	74 456	17 353	23,3%	33 961	45,6%	51 313	68,9%	12 775	30,2%	165,8%
Waste Water Management	94 741	1 432	1,5%	18 288	19,3%	19 720	20,8%	26 814	51,8%	(31,8%)
Waste Management	13 800	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	4 416 983	1 709 873	38,7%	1 455 262	32,9%	3 165 135	71,7%	1 002 622	51,0%	45,1%
Property rates	978 180	169 772	17,4%	192 341	19,7%	362 113	37,0%	186 555	48,5%	3,1%
Service charges	1 747 663	375 826	21,5%	386 567	22,1%	762 393	43,6%	341 424	40,7%	13,2%
Other revenue	131 689	581 772	441,8%	309 783	235,2%	891 555	677,0%	223 470	350,8%	38,6%
Transfers and Subsidies - Operational	1 062 704	442 497	41,6%	354 840	33,4%	797 337	75,0%	5 134	1,2%	6 811,6%
Transfers and Subsidies - Capital	455 474	136 474	30,0%	210 218	46,2%	346 692	76,1%	236 000	68,4%	(10,9%)
Interest	41 272	3 531	8,6%	1 513	3,7%	5 044	12,2%	10 040	-	(84,9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(3 722 626)	(2 437 583)	65,5%	(1 729 793)	46,5%	(4 167 376)	111,9%	(1 378 478)	84,4%	25,5%
Suppliers and employees	(3 692 450)	(2 437 583)	66,0%	(1 729 793)	46,8%	(4 167 376)	112,9%	(1 378 478)	85,2%	25,5%
Finance charges	(26 739)	-	-	-	-	-	-	-	-	-
Transfers and grants	(3 437)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	694 357	(727 710)	(104,8%)	(274 531)	(39,5%)	(1 002 241)	(144,3%)	(375 856)	(110,3%)	(27,0%)
Cash Flow from Investing Activities										
Receipts	289	315	109,0%	(164)	(56,9%)	151	52,1%	(79)	-	107,1%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	289	315	109,0%	(164)	(56,9%)	151	52,1%	(79)	-	107,1%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(645 474)	(143 059)	22,2%	(197 709)	30,6%	(340 768)	52,8%	(126 479)	27,0%	56,3%
Capital assets	(645 474)	(143 059)	22,2%	(197 709)	30,6%	(340 768)	52,8%	(126 479)	27,0%	56,3%
Net Cash from/(used) Investing Activities	(645 185)	(142 744)	22,1%	(197 873)	30,7%	(340 617)	52,8%	(126 558)	27,1%	56,3%
Cash Flow from Financing Activities										
Receipts	(5 241)	592	(11,3%)	527	(10,0%)	1 119	(21,3%)	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(5 241)	592	(11,3%)	527	(10,0%)	1 119	(21,3%)	-	-	(100,0%)
Payments	(15 031)	-	-	-	-	-	-	9 928	-	(100,0%)
Repayment of borrowing	(15 031)	-	-	-	-	-	-	9 928	-	(100,0%)
Net Cash from/(used) Financing Activities	(20 272)	592	(2,9%)	527	(2,6%)	1 119	(5,5%)	9 928	22,7%	(94,7%)
Net Increase/(Decrease) in cash held	28 900	(869 862)	(3 009,9%)	(471 878)	(1 632,8%)	(1 341 740)	(4 642,7%)	(492 487)	(842,6%)	(4,2%)
Cash/cash equivalents at the year begin:	144 511	205 762	142,4%	(664 552)	(459,9%)	205 762	142,4%	(324 426)	-	104,8%
Cash/cash equivalents at the year end:	173 410	(664 552)	(383,2%)	(1 136 429)	(655,3%)	(1 136 429)	(655,3%)	(816 913)	(716,0%)	39,1%

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	11 617	8,8%	5	-	7 522	5,7%	113 242	85,5%	132 387	12,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	95 951	40,2%	215	,1%	22 544	9,4%	119 887	50,2%	238 596	22,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	58 653	14,3%	119	-	23 420	5,7%	326 973	79,9%	409 164	37,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 580	10,2%	1	-	1 237	4,9%	21 586	85,0%	25 405	2,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12 061	9,6%	23	-	6 539	5,2%	107 514	85,2%	126 138	11,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	163	5,1%	-	-	110	3,4%	2 943	91,5%	3 216	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	7 267	6,3%	1	-	7 160	6,2%	101 418	87,5%	115 846	10,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 632	5,3%	104	,3%	2 221	7,1%	27 114	87,3%	31 071	2,9%	-	-	-	-
Total By Income Source	189 924	17,6%	467	-	70 754	6,5%	820 677	75,9%	1 081 822	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	23 895	11,3%	70	-	12 134	5,7%	176 040	83,0%	212 138	19,6%	-	-	-	-
Commercial	46 220	27,3%	129	,1%	14 209	8,4%	109 054	64,3%	169 613	15,7%	-	-	-	-
Households	118 955	17,3%	267	-	43 876	6,4%	525 363	76,3%	688 461	63,6%	-	-	-	-
Other	854	7,4%	1	-	535	4,6%	10 220	88,0%	11 610	1,1%	-	-	-	-
Total By Customer Group	189 924	17,6%	467	-	70 754	6,5%	820 677	75,9%	1 081 822	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	102 213	25,7%	107 538	27,1%	90 632	22,8%	96 788	24,4%	397 171	36,6%
Bulk Water	-	-	17	-	1	-	235 364	100,0%	235 382	21,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	35 897	8,3%	8 236	1,9%	21 933	5,1%	366 697	84,7%	432 764	39,9%
Auditor-General	-	-	-	-	3 395	24,0%	10 734	76,0%	14 129	1,3%
Other	392	6,8%	1 815	31,6%	1 228	21,4%	2 312	40,2%	5 748	,5%
Total	138 502	12,8%	117 607	10,8%	117 189	10,8%	711 895	65,6%	1 085 194	100,0%

Contact Details

Municipal Manager	Mr Wiseman Khumalo	013 759 9060
Financial Manager	Ms Zanele Malaza	013 759 2013

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EHLANZENI (DC32)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	312 987	126 549	40,4%	109 645	35,0%	236 194	75,5%	96 914	69,9%	13,1%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	0	-	47	-	47	-	43	-	8,3%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	544	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	9 490	1 959	20,6%	755	8,0%	2 715	28,6%	1 149	28,4%	(34,3%)
Dividends	161	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 403	-	-	-	-	-	-	-	1,1%	-
Licence and permits	1 255	-	-	-	-	-	-	-	7,1%	-
Operational Revenue	707	79	11,2%	155	21,9%	234	33,1%	207	69,2%	(25,2%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	299 426	123 941	41,4%	108 687	36,3%	232 628	77,7%	95 514	71,7%	13,8%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	570	-	-	-	570	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	299 519	75 902	25,3%	81 130	27,1%	157 032	52,4%	77 165	49,2%	5,1%
Employee related costs	170 143	40 018	23,5%	40 050	23,5%	80 068	47,1%	37 839	44,4%	5,8%
Remuneration of councillors	21 458	5 692	26,5%	5 010	23,3%	10 703	49,9%	5 599	56,2%	(10,5%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	650	756	116,3%	871	134,1%	1 627	250,4%	993	76,4%	(12,2%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	12 698	-	-	-	-	-	-	6 075	50,3%	(100,0%)
Interest	10 560	-	-	5 436	51,5%	5 436	51,5%	5 983	62,8%	(9,1%)
Contracted services	39 540	15 793	39,9%	9 306	23,5%	25 100	63,5%	6 213	42,8%	49,8%
Transfers and subsidies	-	187	-	4 664	-	4 851	-	-	-	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	44 470	13 456	30,3%	15 792	35,5%	29 248	65,8%	14 447	68,4%	9,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	16	-	(100,0%)
Surplus/(Deficit)	13 468	50 647		28 515		79 162		19 749		
Transfers and subsidies - capital (monetary allocations)	2 525	345	13,7%	736	29,2%	1 082	42,8%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	15 993	50 993		29 251		80 244		19 749		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	15 993	50 993		29 251		80 244		19 749		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	15 993	50 993		29 251		80 244		19 749		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	15 993	50 993		29 251		80 244		19 749		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	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	34 614	6 066	17,5%	31 028	89,6%	37 094	107,2%	8 925	42,8%	247,7%
National Government	2 399	345	14,4%	934	38,9%	1 280	53,3%	810	47,3%	15,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agents)	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 399	345	14,4%	934	38,9%	1 280	53,3%	810	47,3%	15,3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	32 215	5 720	17,8%	30 094	93,4%	35 814	111,2%	8 115	42,3%	270,9%
Capital Expenditure Functional	34 614	6 066	17,5%	31 028	89,6%	37 094	107,2%	8 925	42,8%	247,7%
Municipal governance and administration	14 215	2 858	20,1%	2 510	17,7%	5 367	37,8%	4 083	59,7%	(38,5%)
Executive and Council	-	1 501	-	-	-	1 501	-	-	-	-
Finance and administration	14 215	1 357	9,5%	2 510	17,7%	3 867	27,2%	4 083	59,7%	(38,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 899	1 295	8,1%	5 477	34,5%	6 772	42,6%	1 620	17,4%	238,0%
Planning and Development	4 500	-	-	2 799	62,2%	2 799	62,2%	698	30,4%	300,7%
Road Transport	11 399	1 295	11,4%	2 679	23,5%	3 974	34,9%	922	14,9%	190,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	4 500	1 913	42,5%	23 042	512,0%	24 955	554,5%	3 221	88,1%	615,4%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	2 000	1 657	82,8%	20 691	1 034,6%	22 348	1 117,4%	2 884	112,7%	617,3%
Waste Water Management	2 500	256	10,2%	2 351	94,0%	2 607	104,3%	337	22,4%	598,3%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	326 607	147 443	45,1%	160 959	49,3%	308 402	94,4%	437 644	324,2%	(63,2%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	14 460	9 621	66,5%	33 406	231,0%	43 027	297,6%	417 801	328,6%	(92,0%)
Transfers and Subsidies - Operational	299 426	125 725	42,0%	105 109	35,1%	230 834	77,1%	1 106	78,7%	9 403,5%
Transfers and Subsidies - Capital	2 525	10 138	401,5%	21 689	859,0%	31 826	1 260,4%	17 588	1 226,2%	23,3%
Interest	10 035	1 959	19,5%	755	7,5%	2 715	27,1%	1 149	28,4%	(34,3%)
Dividends	161	-	-	-	-	-	-	-	-	-
Payments	(286 935)	(113 957)	39,7%	(141 175)	49,2%	(255 132)	88,9%	(128 936)	79,7%	9,5%
Suppliers and employees	(276 900)	(113 957)	41,2%	(141 175)	51,0%	(255 132)	92,1%	(128 936)	82,4%	9,5%
Finance charges	(10 035)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	39 671	33 487	84,4%	19 784	49,9%	53 270	134,3%	308 708	2 204,3%	(93,6%)
Cash Flow from Investing Activities										
Receipts	20 680	525	2,5%	(820)	(4,0%)	(295)	(1,4%)	(0)	(4,2%)	758 862,0%
Proceeds on disposal of PPE	-	570	-	-	-	570	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	20 295	(391)	(1,9%)	(820)	(4,0%)	(1 211)	(6,0%)	(0)	(4,1%)	758 862,0%
Decrease (increase) in non-current investments	385	346	90,0%	-	-	346	90,0%	-	-	-
Payments	(34 614)	(6 066)	17,5%	(31 028)	89,6%	(37 094)	107,2%	(8 925)	42,8%	247,7%
Capital assets	(34 614)	(6 066)	17,5%	(31 028)	89,6%	(37 094)	107,2%	(8 925)	42,8%	247,7%
Net Cash from/(used) Investing Activities	(13 934)	(5 541)	39,8%	(31 848)	228,6%	(37 389)	268,3%	(8 925)	79,7%	256,9%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(10 836)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(10 836)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(10 836)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	14 902	27 946	187,5%	(12 064)	(81,0%)	15 882	106,6%	299 783	6 801,8%	(104,0%)
Cash/cash equivalents at the year begin:	83 899	51 645	61,6%	79 591	94,9%	51 645	61,6%	564 510	130,1%	(85,9%)
Cash/cash equivalents at the year end:	98 801	79 591	80,6%	67 527	68,3%	67 527	68,3%	864 293	1 209,3%	(92,2%)

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 Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	480	8,8%	2 906	53,2%	18	,3%	2 055	37,6%	5 460	100,0%
Total	480	8,8%	2 906	53,2%	18	,3%	2 055	37,6%	5 460	100,0%

Contact Details

Municipal Manager	Dr Nontobeko Mahlalela	013 759 8531
Financial Manager	Mr Oupa Mokoena	013 759 8513

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: JOE MOROLONG (NC451)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	287 336	96 636	33,6%	86 501	30,1%	183 137	63,7%	14 990	10,4%	477,1%
Exchange Revenue										
Service charges - Electricity	8 019	1 763	22,0%	1 079	13,5%	2 842	35,4%	1 014	16,1%	6,4%
Service charges - Water	27 627	5 070	18,4%	428	1,5%	5 498	19,9%	8 710	39,0%	(95,1%)
Service charges - Waste Water Management	1 431	368	25,7%	368	25,7%	736	51,5%	112	7,7%	229,4%
Service charges - Waste Management	3 665	667	18,2%	562	15,3%	1 229	33,5%	352	12,3%	59,6%
Sale of Goods and Rendering of Services	189	141	74,5%	18	9,3%	158	83,8%	35	36,8%	(50,5%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 300	5 100	61,4%	6 400	77,1%	11 500	138,6%	538	12,3%	1 089,7%
Interest earned from Current and Non Current Assets	8 043	839	10,4%	768	9,5%	1 607	20,0%	175	33,9%	337,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	80	16	20,2%	16	19,9%	32	40,1%	13	32,3%	22,2%
Licence and permits	5	-	-	-	-	-	-	-	-	-
Operational Revenue	90	834	925,3%	202	223,8%	1 035	1 149,1%	73	34,1%	177,6%
Non-Exchange Revenue										
Property rates	30 500	(443)	(1,5%)	15 046	49,3%	14 602	47,9%	3 418	40,1%	340,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	192 454	76 684	39,8%	54 269	28,2%	130 953	68,0%	1	2,2%	5 320 425,6%
Interest	6 944	5 599	80,6%	7 346	105,8%	12 944	186,4%	548	15,5%	1 240,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	(11)	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	323 988	54 516	16,8%	64 247	19,8%	118 763	36,7%	51 620	23,8%	24,5%
Employee related costs	126 134	26 475	21,0%	31 501	25,0%	57 976	46,0%	24 029	23,9%	31,1%
Remuneration of councillors	13 799	3 505	25,4%	4 037	29,3%	7 542	54,7%	3 332	24,3%	21,2%
Bulk purchases - electricity	7 039	3 964	56,3%	4 160	59,1%	8 125	115,4%	2 516	56,3%	65,4%
Inventory consumed	24 691	341	1,4%	1 019	4,1%	1 360	5,5%	715	5,0%	42,4%
Debt impairment	21 926	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	34 804	-	-	-	-	-	-	-	-	-
Interest	260	7	2,6%	182	69,9%	188	72,5%	114	58,2%	58,8%
Contracted services	46 700	12 248	26,2%	11 853	25,4%	24 101	51,6%	10 877	30,8%	9,0%
Transfers and subsidies	500	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	48 146	7 976	16,6%	11 494	23,9%	19 471	40,4%	10 037	32,1%	14,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	(11)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(36 652)	42 120		22 254		64 374		(36 630)		
Transfers and subsidies - capital (monetary allocations)	132 651	11 615	8,8%	14 448	10,9%	26 063	19,6%	18 440	29,8%	(21,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	95 999	53 735		36 702		90 436		(18 190)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	95 999	53 735		36 702		90 436		(18 190)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	95 999	53 735		36 702		90 436		(18 190)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	95 999	53 735		36 702		90 436		(18 190)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	137 121	8 336	6,1%	13 789	10,1%	22 125	16,1%	40 326	40,7%	(65,8%)
National Government	132 651	8 336	6,3%	13 789	10,4%	22 125	16,7%	38 065	46,4%	(63,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agent	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	132 651	8 336	6,3%	13 789	10,4%	22 125	16,7%	38 065	46,4%	(63,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 470	-	-	-	-	-	-	2 262	15,5%	(100,0%)
Capital Expenditure Functional	137 121	8 336	6,1%	13 789	10,1%	22 125	16,1%	40 326	40,7%	(65,8%)
Municipal governance and administration	3 370	-	-	-	-	-	-	-	-	-
Executive and Council	100	-	-	-	-	-	-	-	-	-
Finance and administration	3 270	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 000	-	-	779	7,1%	779	7,1%	2 262	30,5%	(65,5%)
Community and Social Services	-	-	-	-	-	-	-	2 262	30,5%	(100,0%)
Sport And Recreation	11 000	-	-	779	7,1%	779	7,1%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 488	-	-	-	-	-	-	6 450	51,0%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	20 488	-	-	-	-	-	-	6 450	51,6%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	102 263	8 336	8,2%	13 010	12,7%	21 346	20,9%	31 615	44,5%	(58,8%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	86 882	8 336	9,6%	13 010	15,0%	21 346	24,6%	27 999	38,7%	(53,5%)
Waste Water Management	15 381	-	-	-	-	-	-	3 616	84,6%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	378 344	25 954	6,9%	47 835	12,6%	73 789	19,5%	38 801	11,6%	23,3%
Property rates	17 738	1 249	7,0%	2 572	14,5%	3 821	21,5%	193	2,5%	1 233,9%
Service charges	35 198	8 826	25,1%	11 035	31,4%	19 861	56,4%	1 508	5,7%	631,8%
Other revenue	354	5 145	1 452,7%	1 366	385,7%	6 511	1 838,4%	89	21,2%	1 426,8%
Transfers and Subsidies - Operational	192 952	(219 590)	(113,8%)	(303 849)	(157,5%)	(523 439)	(271,3%)	10	-	(2 911 925,8%)
Transfers and Subsidies - Capital	132 101	230 100	174,2%	336 660	254,9%	566 760	429,0%	37 000	35,2%	809,9%
Interest	-	225	-	51	-	276	-	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(119 400)	(108 504)	90,9%	(127 938)	107,2%	(236 442)	198,0%	(128 966)	3,8%	(,8%)
Suppliers and employees	(119 400)	(108 504)	90,9%	(127 938)	107,2%	(236 442)	198,0%	(128 966)	3,8%	(,8%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	258 944	(82 550)	(31,9%)	(80 102)	(30,9%)	(162 652)	(62,8%)	(90 165)	3,2%	(11,2%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(132 101)	-	-	-	-	-	-	(4 158)	10,2%	(100,0%)
Capital assets	(132 101)	-	-	-	-	-	-	(4 158)	10,2%	(100,0%)
Net Cash from/(used) Investing Activities	(132 101)	-	-	-	-	-	-	(4 158)	10,2%	(100,0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	126 843	(82 550)	(65,1%)	(80 102)	(63,2%)	(162 652)	(128,2%)	(94 323)	3,3%	(15,1%)
Cash/cash equivalents at the year begin:	60 069	-	-	(82 550)	(137,4%)	-	-	(53 127)	-	55,4%
Cash/cash equivalents at the year end:	186 913	(82 550)	(44,2%)	(162 652)	(87,0%)	(162 652)	(87,0%)	(147 450)	3,4%	10,3%

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	5 614	4,4%	4 066	3,2%	3 444	2,7%	113 563	89,6%	126 687	26,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	768	4,1%	312	1,7%	242	1,3%	17 322	92,9%	18 644	3,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 816	5,4%	7 801	2,7%	2 388	,8%	268 030	91,2%	294 035	61,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	580	3,2%	287	1,6%	285	1,6%	17 022	93,7%	18 173	3,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	656	3,5%	321	1,7%	318	1,7%	17 282	93,0%	18 577	3,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	7	5,4%	3	2,7%	3	2,7%	114	89,3%	127	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	2,2%	1	,9%	1	,9%	117	95,9%	122	-	-	-	-	-
Total By Income Source	23 443	4,9%	12 791	2,7%	6 682	1,4%	433 450	91,0%	476 365	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 183	5,9%	2 638	3,0%	622	,7%	79 000	90,3%	87 443	18,4%	-	-	-	-
Commercial	9 123	5,2%	4 674	2,7%	1 939	1,1%	159 069	91,0%	174 804	36,7%	-	-	-	-
Households	9 137	4,3%	5 479	2,6%	4 121	1,9%	195 380	91,2%	214 118	44,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	23 443	4,9%	12 791	2,7%	6 682	1,4%	433 450	91,0%	476 365	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	-	-	-	-	-	-	3 348	100,0%	3 348	29,7%
PAYE deductions	-	-	-	-	-	-	6	100,0%	6	,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	76	100,0%	76	,7%
Loan repayments	-	-	-	-	-	-	3	100,0%	3	-
Trade Creditors	205	6,5%	3	,1%	-	-	2 962	93,4%	3 171	28,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 643	35,2%	60	1,3%	4	,1%	2 964	63,5%	4 671	41,4%
Total	1 848	16,4%	63	,6%	4	-	9 359	83,0%	11 275	100,0%

Contact Details

Municipal Manager	Mr Tebogo Thosaele	053 773 9300
Financial Manager	Mrs Boipelo Dorcas Motlhaping	053 773 9300

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GA-SEGONYANA (NC452)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	623 249	177 004	28,4%	151 386	24,3%	328 391	52,7%	139 429	55,9%	8,6%
Exchange Revenue										
Service charges - Electricity	206 107	34 563	16,8%	33 434	16,2%	67 997	33,0%	30 606	52,4%	9,2%
Service charges - Water	39 696	10 106	25,5%	10 280	25,9%	20 387	51,4%	7 428	30,5%	38,4%
Service charges - Waste Water Management	22 106	6 121	27,7%	5 941	26,9%	12 062	54,8%	4 661	47,6%	27,5%
Service charges - Waste Management	14 212	3 899	27,4%	3 966	27,9%	7 866	55,3%	3 222	62,7%	23,1%
Sale of Goods and Rendering of Services	2 565	703	27,4%	453	17,6%	1 156	45,1%	571	73,0%	(20,8%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 245	2 576	41,2%	2 501	40,0%	5 077	81,3%	1 621	62,8%	54,3%
Interest earned from Current and Non Current Assets	5 075	2 551	50,3%	1 391	27,4%	3 941	77,7%	1 196	62,5%	16,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 690	138	8,2%	142	8,4%	280	16,6%	382	47,3%	(62,8%)
Licence and permits	3 715	850	22,9%	886	23,8%	1 735	46,7%	702	44,3%	26,2%
Operational Revenue	22 883	690	3,0%	916	4,0%	1 606	7,0%	2 832	28,6%	(67,7%)
Non-Exchange Revenue										
Property rates	57 938	14 664	25,3%	14 551	25,1%	29 215	50,4%	15 081	52,0%	(3,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 644	260	15,8%	218	13,2%	478	29,1%	191	22,5%	13,8%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	239 374	99 882	41,7%	76 707	32,0%	176 590	73,8%	70 936	67,0%	8,1%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	648 175	156 684	24,2%	164 128	25,3%	320 812	49,5%	134 607	47,7%	21,9%
Employee related costs	249 355	58 079	23,3%	61 293	24,6%	119 372	47,9%	47 329	48,9%	29,5%
Remuneration of councillors	13 567	3 872	28,5%	4 097	30,2%	7 969	58,7%	3 148	62,2%	30,2%
Bulk purchases - electricity	130 000	35 511	27,3%	32 029	24,6%	67 540	52,0%	19 171	49,6%	67,1%
Inventory consumed	39 081	3 761	9,6%	5 903	15,1%	9 663	24,7%	7 392	46,6%	(20,2%)
Debt impairment	14 969	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	58 907	18 721	31,8%	14 116	24,0%	32 837	55,7%	16 114	54,8%	(12,4%)
Interest	976	23	2,4%	238	24,3%	261	26,7%	336	38,1%	(29,3%)
Contracted services	70 351	22 340	31,8%	21 984	31,2%	44 324	63,0%	26 121	46,5%	(15,8%)
Transfers and subsidies	65	11	16,1%	7	11,0%	18	27,1%	8	41,6%	(14,3%)
Irrecoverable debts written off	516	28	5,3%	116	22,5%	144	27,8%	351	3,4%	(67,0%)
Operational costs	70 388	14 340	20,4%	24 344	34,6%	38 684	55,0%	14 630	42,9%	66,4%
Losses on disposal of Assets	-	-	-	0	-	0	-	6	-	(99,9%)
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(24 926)	20 320		(12 742)		7 578		4 822		
Transfers and subsidies - capital (monetary allocations)	165 674	30 097	18,2%	52 958	32,0%	83 056	50,1%	45 606	63,5%	16,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	140 748	50 417		40 217		90 634		50 428		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	140 748	50 417		40 217		90 634		50 428		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	140 748	50 417		40 217		90 634		50 428		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	140 748	50 417		40 217		90 634		50 428		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	190 734	34 036	17,8%	52 945	27,8%	86 980	45,6%	47 014	54,0%	12,6%
National Government	165 674	26 577	16,0%	46 219	27,9%	72 796	43,9%	43 996	59,9%	5,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	165 674	26 577	16,0%	46 219	27,9%	72 796	43,9%	43 996	59,9%	5,1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	25 060	7 459	29,8%	6 725	26,8%	14 184	56,6%	3 018	20,3%	122,8%
Capital Expenditure Functional	190 734	34 036	17,8%	54 938	28,8%	88 974	46,6%	47 014	54,0%	16,9%
Municipal governance and administration	5 060	155	3,1%	2 214	43,8%	2 369	46,8%	375	38,4%	490,9%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	5 060	155	3,1%	2 214	43,8%	2 369	46,8%	375	38,4%	490,9%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	15 228	1 219	8,0%	7 003	46,0%	8 222	54,0%	2 024	35,4%	246,1%
Community and Social Services	15 228	-	-	5 309	34,9%	5 309	34,9%	-	-	(100,0%)
Sport And Recreation	-	1 219	-	1 694	-	2 913	-	1 017	6,7%	66,6%
Public Safety	-	-	-	-	-	-	-	1 007	86,3%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	31 223	7 212	23,1%	10 614	34,0%	17 827	57,1%	8 351	31,9%	27,1%
Planning and Development	15 500	5 987	38,6%	6 455	41,6%	12 441	80,3%	2 056	15,3%	214,0%
Road Transport	15 723	1 226	7,8%	4 160	26,5%	5 385	34,3%	6 295	41,8%	(33,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	139 223	25 450	18,3%	35 107	25,2%	60 557	43,5%	36 264	71,6%	(3,2%)
Energy sources	66 025	11 897	18,0%	14 058	21,3%	25 954	39,3%	19 460	71,1%	(27,8%)
Water Management	73 198	13 553	18,5%	21 049	28,8%	34 603	47,3%	16 805	72,3%	25,3%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	823 769	245 301	29,8%	243 086	29,5%	488 387	59,3%	205 469	63,4%	18,3%
Property rates	59 464	11 590	19,5%	10 385	17,5%	21 975	37,0%	9 150	35,0%	13,5%
Service charges	309 823	56 257	18,2%	57 596	18,6%	113 853	36,7%	47 388	40,4%	21,5%
Other revenue	48 570	29 092	59,9%	27 944	57,5%	57 037	117,4%	63 422	315,1%	(55,9%)
Transfers and Subsidies - Operational	235 163	100 434	42,7%	76 677	32,6%	177 112	75,3%	60 965	63,4%	25,8%
Transfers and Subsidies - Capital	165 674	46 925	28,3%	69 675	42,1%	116 600	70,4%	23 500	66,9%	196,5%
Interest	5 075	1 002	19,7%	808	15,9%	1 811	35,7%	1 044	51,6%	(22,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(619 852)	(157 927)	25,5%	(149 659)	24,1%	(307 585)	49,6%	(183 540)	66,4%	(18,5%)
Suppliers and employees	(618 811)	(157 913)	25,5%	(149 423)	24,1%	(307 336)	49,7%	(183 204)	66,4%	(18,4%)
Finance charges	(976)	(14)	1,4%	(236)	24,1%	(249)	25,5%	(336)	37,9%	(29,8%)
Transfers and grants	(65)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	203 917	87 374	42,8%	93 427	45,8%	180 802	88,7%	21 929	53,3%	326,0%
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	(190 734)	(38 234)	20,0%	(59 724)	31,3%	(97 958)	51,4%	(53 964)	63,8%	10,7%
Capital assets	(190 734)	(38 234)	20,0%	(59 724)	31,3%	(97 958)	51,4%	(53 964)	63,8%	10,7%
Net Cash from/(used) Investing Activities	(190 734)	(38 234)	20,0%	(59 724)	31,3%	(97 958)	51,4%	(53 964)	63,8%	10,7%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 500)	-	-	(398)	26,5%	(398)	26,5%	(398)	-	-
Repayment of borrowing	(1 500)	-	-	(398)	26,5%	(398)	26,5%	(398)	-	-
Net Cash from/(used) Financing Activities	(1 500)	-	-	(398)	26,5%	(398)	26,5%	(398)	-	-
Net Increase/(Decrease) in cash held	11 683	49 141	420,6%	33 305	285,1%	82 446	705,7%	(32 433)	(51,0%)	(202,7%)
Cash/cash equivalents at the year begin:	96 367	36 206	37,6%	87 351	90,6%	36 206	37,6%	92 827	74,8%	(5,9%)
Cash/cash equivalents at the year end:	108 051	87 351	80,8%	120 656	111,7%	120 656	111,7%	89 126	85,2%	35,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 760	24,0%	1 849	11,8%	1 412	9,0%	8 648	55,2%	15 669	10,2%	(1 165)	(7,4%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 430	27,9%	2 401	10,4%	1 285	5,6%	12 893	56,0%	23 008	15,0%	(857)	(3,7%)	-	-
Receivables from Non-exchange Transactions - Property Rates	3 815	8,1%	2 014	4,3%	1 597	3,4%	39 569	84,2%	46 995	30,6%	(3 796)	(8,1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	2 227	10,3%	1 334	6,1%	1 105	5,1%	17 026	78,5%	21 693	14,1%	(4 283)	(19,7%)	-	-
Receivables from Exchange Transactions - Waste Management	1 142	9,5%	633	5,3%	502	4,2%	9 683	81,0%	11 960	7,8%	(2 146)	(17,9%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	876	4,3%	843	4,1%	809	4,0%	17 861	87,6%	20 389	13,3%	(2 808)	(13,8%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	203	1,5%	77	,6%	78	,6%	13 449	97,4%	13 808	9,0%	(150)	(1,1%)	-	-
Total By Income Source	18 453	12,0%	9 152	6,0%	6 787	4,4%	119 130	77,6%	153 522	100,0%	(15 195)	(9,9%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	452	6,8%	206	3,1%	184	2,8%	5 779	87,3%	6 622	4,3%	(378)	(5,7%)	-	-
Commercial	9 637	24,5%	3 245	8,2%	1 700	4,3%	24 814	63,0%	39 396	25,7%	(2 046)	(5,2%)	-	-
Households	8 363	7,8%	5 701	5,3%	4 903	4,6%	88 537	82,4%	107 503	70,0%	(12 770)	(11,9%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	18 453	12,0%	9 152	6,0%	6 787	4,4%	119 130	77,6%	153 522	100,0%	(15 195)	(9,9%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	3 252	100,0%	-	-	-	-	3 252	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	3 252	100,0%	-	-	-	-	3 252	100,0%

Contact Details

Municipal Manager	Mr Martin Tsatsimpe	053 712 9333
Financial Manager	Mr Levy Mashiane	053 712 9370

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GAMAGARA (NC453)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
Operating Revenue and Expenditure										
Operating Revenue	703 065	147 475	21,0%	145 444	20,7%	292 919	41,7%	126 715	38,5%	14,8%
Exchange Revenue										
Service charges - Electricity	232 996	34 677	14,9%	55 124	23,7%	89 801	38,5%	52 663	38,2%	4,7%
Service charges - Water	65 507	11 837	18,1%	14 917	22,8%	26 753	40,8%	9 402	31,9%	58,6%
Service charges - Waste Water Management	49 689	10 435	21,0%	10 199	20,5%	20 634	41,5%	11 003	44,1%	(7,3%)
Service charges - Waste Management	40 993	10 911	26,6%	11 339	27,7%	22 250	54,3%	9 635	47,0%	17,7%
Sale of Goods and Rendering of Services	7 434	1 230	16,5%	998	13,4%	2 228	30,0%	906	26,5%	10,2%
Agency services	566	138	24,3%	121	21,3%	258	45,7%	116	39,2%	4,4%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	28 362	7 180	25,3%	9 982	35,2%	17 162	60,5%	10 155	53,7%	(1,7%)
Interest earned from Current and Non Current Assets	597	43	7,1%	2	,4%	45	7,5%	51	13,2%	(95,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 909	493	25,8%	413	21,6%	906	47,4%	316	38,8%	30,7%
Licence and permits	7	0	1,9%	-	-	0	1,9%	0	11,0%	(100,0%)
Operational Revenue	20 475	64	,3%	80	,4%	143	,7%	54	,7%	48,2%
Non-Exchange Revenue										
Property rates	169 260	40 222	23,8%	38 190	22,6%	78 413	46,3%	31 250	39,8%	22,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	590	155	26,2%	147	24,8%	301	51,1%	157	43,4%	(6,9%)
Licences or permits	1 729	455	26,3%	326	18,8%	781	45,1%	369	39,4%	(11,9%)
Transfer and subsidies - Operational	65 636	25 702	39,2%	-	-	25 702	39,2%	636	36,8%	(100,0%)
Interest	17 314	3 509	20,3%	3 733	21,6%	7 242	41,8%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	427	-	(127)	-	301	-	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	799 449	103 914	13,0%	168 745	21,1%	272 659	34,1%	143 432	43,3%	17,6%
Employee related costs	326 720	53 317	16,3%	47 027	14,4%	100 344	30,7%	43 804	45,1%	7,4%
Remuneration of councillors	6 098	1 154	18,9%	579	9,5%	1 732	28,4%	1 052	42,9%	(45,0%)
Bulk purchases - electricity	180 031	20 873	11,6%	32 778	18,2%	53 651	29,8%	31 158	45,5%	5,2%
Inventory consumed	25 411	1 490	5,9%	6 017	23,7%	7 507	29,5%	4 329	28,9%	39,0%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	67 148	-	-	33 574	50,0%	33 574	50,0%	23 947	46,4%	40,2%
Interest	12 896	2 702	21,0%	8 442	65,5%	11 144	86,4%	10 871	63,3%	(22,3%)
Contracted services	80 861	11 611	14,4%	21 607	26,7%	33 218	41,1%	19 677	44,7%	9,8%
Transfers and subsidies	420	-	-	30	7,1%	30	7,1%	-	-	(100,0%)
Irrecoverable debts written off	19 082	4 590	24,1%	2 376	12,5%	6 966	36,5%	2 316	144,0%	2,6%
Operational costs	79 184	8 176	10,3%	16 316	20,6%	24 492	30,9%	6 277	16,4%	159,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	1 600	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(96 384)	43 561		(23 301)		20 261		(16 717)		
Transfers and subsidies - capital (monetary allocations)	31 510	-	-	2 603	8,3%	2 603	8,3%	2 666	13,3%	(2,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(64 874)	43 561		(20 698)		22 864		(14 051)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(64 874)	43 561		(20 698)		22 864		(14 051)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(64 874)	43 561		(20 698)		22 864		(14 051)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(64 874)	43 561		(20 698)		22 864		(14 051)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	31 510	636	2,0%	4 622	14,7%	5 258	16,7%	2 531	21,0%	82,6%
National Government	31 510	636	2,0%	4 622	14,7%	5 258	16,7%	2 531	21,0%	82,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agem	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 510	636	2,0%	4 622	14,7%	5 258	16,7%	2 531	21,0%	82,6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	31 510	636	2,0%	4 622	14,7%	5 258	16,7%	2 531	21,0%	82,6%
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	31 510	636	2,0%	4 622	14,7%	5 258	16,7%	2 531	21,0%	82,6%
Energy sources	4 000	-	-	-	-	-	-	1 885	22,6%	(100,0%)
Water Management	14 225	636	4,5%	2 924	20,6%	3 560	25,0%	-	10,4%	(100,0%)
Waste Water Management	13 285	-	-	1 698	12,8%	1 698	12,8%	646	22,2%	162,7%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	641 478	185 013	28,8%	173 241	27,0%	358 254	55,8%	154 723	51,1%	12,0%
Property rates	169 260	19 568	11,6%	19 750	11,7%	39 319	23,2%	19 794	25,6%	(,2%)
Service charges	341 858	51 201	15,0%	51 443	15,0%	102 644	30,0%	47 451	30,5%	8,4%
Other revenue	32 616	114 045	349,7%	102 048	312,9%	216 093	662,5%	87 286	522,2%	16,9%
Transfers and Subsidies - Operational	65 636	198	,3%	-	-	198	,3%	192	,3%	(100,0%)
Transfers and Subsidies - Capital	31 510	-	-	-	-	-	-	-	-	-
Interest	597	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(711 200)	(25 049)	3,5%	(36 027)	5,1%	(61 076)	8,6%	(32 393)	15,2%	11,2%
Suppliers and employees	(698 304)	(25 049)	3,6%	(36 027)	5,2%	(61 076)	8,7%	(32 393)	15,7%	11,2%
Finance charges	(12 896)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(69 722)	159 964	(229,4%)	137 214	(196,8%)	297 178	(426,2%)	122 330	(3 593,4%)	12,2%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(31 510)	(14 196)	45,1%	(5 315)	16,9%	(19 511)	61,9%	(3 887)	28,4%	36,8%
Capital assets	(31 510)	(14 196)	45,1%	(5 315)	16,9%	(19 511)	61,9%	(3 887)	28,4%	36,8%
Net Cash from/(used) Investing Activities	(31 510)	(14 196)	45,1%	(5 315)	16,9%	(19 511)	61,9%	(3 887)	28,4%	36,8%
Cash Flow from Financing Activities										
Receipts	-	(39)	-	113	-	74	-	34	-	235,0%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(39)	-	113	-	74	-	34	-	235,0%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(39)	-	113	-	74	-	34	-	235,0%
Net Increase/(Decrease) in cash held	(101 232)	145 729	(144,0%)	132 011	(130,4%)	277 741	(274,4%)	118 477	(435,2%)	11,4%
Cash/cash equivalents at the year begin:	16 683	-	-	158 920	952,6%	-	-	102 408	92,4%	55,2%
Cash/cash equivalents at the year end:	(84 549)	158 920	(188,0%)	290 931	(344,1%)	290 931	(344,1%)	220 885	(866,0%)	31,7%

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	3 540	5,5%	1 649	2,6%	1 828	2,9%	57 079	89,1%	64 096	12,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 399	7,2%	4 576	3,9%	2 831	2,4%	100 774	86,4%	116 580	22,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 226	11,2%	5 497	5,0%	4 070	3,7%	87 715	80,1%	109 508	21,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 328	9,3%	2 380	5,1%	1 822	3,9%	37 874	81,6%	46 404	9,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 480	6,7%	2 489	3,7%	1 995	3,0%	58 173	86,6%	67 138	13,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	99	100,0%	99	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 971	4,0%	4 770	3,9%	4 586	3,7%	109 276	88,4%	123 603	24,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(22 302)	123,3%	85	(,5%)	71	(,4%)	4 057	(22,4%)	(18 089)	(3,6%)	-	-	-	-
Total By Income Source	15 643	3,1%	21 445	4,2%	17 203	3,4%	455 048	89,3%	509 339	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(173)	(1,4%)	419	3,3%	358	2,9%	11 920	95,2%	12 524	2,5%	-	-	-	-
Commercial	8 137	4,8%	6 819	4,1%	5 632	3,4%	147 351	87,7%	167 940	33,0%	-	-	-	-
Households	4 957	1,5%	13 474	4,2%	10 782	3,3%	293 242	90,9%	322 455	63,3%	-	-	-	-
Other	2 721	42,4%	733	11,4%	431	6,7%	2 535	39,5%	6 420	1,3%	-	-	-	-
Total By Customer Group	15 643	3,1%	21 445	4,2%	17 203	3,4%	455 048	89,3%	509 339	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	-	-	-	-	-	-	367 158	100,0%	367 158	100,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	367 158	100,0%	367 158	100,0%

Contact Details

Municipal Manager	Mr Lebogang Seetle	053 723 6000
Financial Manager	Mr Aobakwe Makoku	053 723 6000

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: JOHN TAOLO GAETSEWE (DC45)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	120 182	47 810	39,8%	40 487	33,7%	88 297	73,5%	37 816	68,6%	7,1%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	1 994	722	36,2%	749	37,6%	1 470	73,7%	584	48,5%	28,3%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	782	36	4,6%	213	27,3%	249	31,8%	56	11,5%	283,8%
Interest earned from Current and Non Current Assets	1 317	274	20,8%	873	66,3%	1 147	87,0%	1 256	159,9%	(30,5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	252	68	27,0%	122	48,6%	190	75,6%	45	44,1%	174,1%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	129	31	24,2%	105	81,5%	137	105,7%	73	32,8%	44,2%
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	115 708	46 679	40,3%	38 425	33,2%	85 104	73,6%	35 887	68,5%	7,1%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	(84)	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	119 932	22 950	19,1%	38 173	31,8%	61 122	51,0%	37 043	55,3%	3,0%
Employee related costs	91 167	13 289	14,6%	24 028	26,4%	37 317	40,9%	22 309	46,1%	7,7%
Remuneration of councillors	5 714	944	16,5%	1 750	30,6%	2 693	47,1%	1 392	47,5%	25,7%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	693	56	8,1%	28	4,1%	84	12,2%	0	2%	9 365,0%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	4 294	2 002	46,6%	-	-	2 002	46,6%	1 373	57,6%	(100,0%)
Interest	597	203	34,0%	1	2%	204	34,2%	367	176,9%	(99,6%)
Contracted services	6 591	384	5,8%	4 554	69,1%	4 938	74,9%	5 831	107,0%	(21,9%)
Transfers and subsidies	50	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	111	-	-	-	-	-	-	-	-	-
Operational costs	10 715	6 072	56,7%	7 812	72,9%	13 884	129,6%	5 772	99,4%	35,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	250	24 860		2 314		27 174		772		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	60	-	-	-	60	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	250	24 920		2 314		27 234		772		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	250	24 920		2 314		27 234		772		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	250	24 920		2 314		27 234		772		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	250	24 920		2 314		27 234		772		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	250	-	-	213	85,2%	213	85,2%	644	323,7%	(66,9%)
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	12	-	(100,0%)
Transfers recognised - capital	-	-	-	-	-	-	-	12	-	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	250	-	-	213	85,2%	213	85,2%	632	321,5%	(66,3%)
Capital Expenditure Functional	250	-	-	213	85,2%	213	85,2%	644	323,7%	(66,9%)
Municipal governance and administration	250	-	-	213	85,2%	213	85,2%	644	366,1%	(66,9%)
Executive and Council	-	-	-	-	-	-	-	632	-	(100,0%)
Finance and administration	250	-	-	213	85,2%	213	85,2%	12	110,4%	1 631,3%
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	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	119 737	10 061	8,4%	5 621	4,7%	15 682	13,1%	1 302	8,6%	331,8%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	2 582	(800)	(31,0%)	976	37,8%	176	6,8%	-	-	(100,0%)
Transfers and Subsidies - Operational	115 837	10 310	8,9%	3 772	3,3%	14 081	12,2%	733	8,2%	414,6%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	1 317	551	41,8%	873	66,3%	1 424	108,1%	569	36,3%	53,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(117 063)	(11)	-	(5)	-	(16)	-	(84)	,1%	(93,8%)
Suppliers and employees	(116 416)	(11)	-	(5)	-	(16)	-	(13)	-	(59,6%)
Finance charges	(597)	-	-	-	-	-	-	-	-	-
Transfers and grants	(50)	-	-	-	-	-	-	(71)	69,9%	(100,0%)
Net Cash from/(used) Operating Activities	2 674	10 050	375,9%	5 616	210,0%	15 666	586,0%	1 218	475,4%	361,2%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(288)	-	-	-	-	-	-	-	-	-
Capital assets	(288)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(288)	-	-	-	-	-	-	-	-	-
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	2 386	10 050	421,2%	5 616	235,4%	15 666	656,6%	1 218	652,0%	361,2%
Cash/cash equivalents at the year begin:	47 349	-	-	10 050	21,2%	-	-	8 706	-	15,4%
Cash/cash equivalents at the year end:	49 735	10 050	20,2%	15 666	31,5%	15 666	31,5%	9 924	72,9%	57,9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	783	100,0%	783	16,8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(13)	(,3%)	124	3,2%	107	2,8%	3 653	94,4%	3 870	83,2%	-	-	-	-
Total By Income Source	(13)	(,3%)	124	2,7%	107	2,3%	4 436	95,3%	4 653	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	53	1,2%	115	2,7%	96	2,2%	4 023	93,8%	4 287	92,1%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(66)	(18,1%)	9	2,6%	11	2,9%	413	112,7%	366	7,9%	-	-	-	-
Total By Customer Group	(13)	(,3%)	124	2,7%	107	2,3%	4 436	95,3%	4 653	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(8)	(87,5%)	-	-	18	187,5%	-	-	9	,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	188	4,3%	-	-	32	,7%	4 174	95,0%	4 394	88,9%
Auditor-General	539	100,0%	-	-	-	-	-	-	539	10,9%
Other	-	-	-	-	-	-	-	-	-	-
Total	719	14,5%	-	-	50	1,0%	4 174	84,4%	4 943	100,0%

Contact Details

Municipal Manager	Mr Kagiso Klaas Teise	053 712 8731
Financial Manager	Mrs Galeletsang Prudence Moroane	053 712 8770

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RICHTERSVELD (NC061)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24								2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	117 652	(68)	(,1%)	19 239	16,4%	19 171	16,3%	7 231	8,6%	166,1%	
Exchange Revenue											
Service charges - Electricity	23 802	(35)	(,1%)	4 151	17,4%	4 116	17,3%	73	8,1%	5 549,6%	
Service charges - Water	9 811	(6)	(,1%)	1 252	12,8%	1 247	12,7%	(38)	10,6%	(3 356,2%)	
Service charges - Waste Water Management	3 128	(22)	(,7%)	1 002	32,0%	981	31,3%	66	13,4%	1 427,9%	
Service charges - Waste Management	2 190	(6)	(,3%)	(98)	(4,5%)	(105)	(4,8%)	(63)	6,9%	55,8%	
Sale of Goods and Rendering of Services	530	-	-	410	77,3%	410	77,3%	265	8,6%	54,3%	
Agency services	102	-	-	37	36,0%	37	36,0%	21	32,0%	72,6%	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	7 672	-	-	1 783	23,2%	1 783	23,2%	3	4,7%	60 534,8%	
Interest earned from Current and Non Current Assets	246	-	-	10	3,9%	10	3,9%	10	4,9%	(5,1%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	135	-	-	26	19,5%	26	19,5%	-	21,4%	(100,0%)	
Rental from Fixed Assets	2 940	-	-	164	5,6%	164	5,6%	3	4%	6 192,8%	
Licence and permits	1	-	-	8	1 250,0%	8	1 250,0%	2	687,5%	278,6%	
Operational Revenue	496	0	-	23	4,7%	23	4,7%	4	10,3%	501,9%	
Non-Exchange Revenue											
Property rates	20 018	-	-	(17)	(,1%)	(17)	(,1%)	(469)	(7,9%)	(96,5%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	126	-	-	4	3,3%	4	3,3%	6	7,8%	(31,6%)	
Licences or permits	9	-	-	-	-	-	-	0	1,1%	(100,0%)	
Transfer and subsidies - Operational	30 071	-	-	8 737	29,1%	8 737	29,1%	7 405	26,2%	18,0%	
Interest	1 545	-	-	979	63,4%	979	63,4%	-	19,3%	(100,0%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	14 712	-	-	768	5,2%	768	5,2%	(56)	5,6%	(1 466,0%)	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	118	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	118 749	7 838	6,6%	24 976	21,0%	32 814	27,6%	16 047	24,7%	55,6%	
Employee related costs	36 372	6 322	17,4%	9 709	26,7%	16 030	44,1%	8 838	46,5%	9,9%	
Remuneration of councillors	4 882	777	15,9%	1 424	29,2%	2 200	45,1%	1 159	40,6%	22,8%	
Bulk purchases - electricity	13 240	12	,1%	4 614	34,9%	4 626	34,9%	11	10,9%	41 358,3%	
Inventory consumed	4 853	8	,2%	330	6,8%	338	7,0%	219	9,7%	50,8%	
Debt impairment	11 678	-	-	617	5,3%	617	5,3%	240	3,2%	157,2%	
Depreciation and amortisation	13 323	-	-	-	-	-	-	-	-	-	
Interest	3 808	-	-	379	10,0%	379	10,0%	102	4,4%	270,3%	
Contracted services	10 599	233	2,2%	1 728	16,3%	1 961	18,5%	2 938	72,1%	(41,2%)	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	1 641	-	-	-	-	-	-	-	-	-	
Operational costs	18 079	487	2,7%	6 176	34,2%	6 663	36,9%	2 540	22,0%	143,2%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	275	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(1 097)	(7 906)		(5 737)		(13 644)		(8 815)			
Transfers and subsidies - capital (monetary allocations)	17 726	-	-	-	-	-	-	(2)	-	(100,0%)	
Transfers and subsidies - capital (in-kind)	-	-	-	(52)	-	(52)	-	25	-	(306,5%)	
Surplus/(Deficit) after capital transfers and contributions	16 629	(7 906)		(5 789)		(13 696)		(8 793)			
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	16 629	(7 906)		(5 789)		(13 696)		(8 793)			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	16 629	(7 906)		(5 789)		(13 696)		(8 793)			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	16 629	(7 906)		(5 789)		(13 696)		(8 793)			

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	17 986	16 385	91,1%	2 421	13,5%	18 805	104,6%	1 857	137,4%	30,3%
National Government	17 726	6 728	38,0%	2 421	13,7%	9 148	51,6%	1 854	137,2%	30,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc) Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	17 726	6 728	38,0%	2 421	13,7%	9 148	51,6%	1 854	137,2%	30,6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	260	9 657	3 714,3%	-	-	9 657	3 714,3%	3	-	(100,0%)
Capital Expenditure Functional	17 986	16 634	92,5%	2 421	13,5%	19 055	105,9%	1 571	139,4%	54,1%
Municipal governance and administration	260	-	-	-	-	-	-	3	-	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	260	-	-	-	-	-	-	3	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	91	-	8	-	99	-	-	-	(100,0%)
Community and Social Services	-	91	-	-	-	91	-	-	-	-
Sport And Recreation	-	-	-	8	-	8	-	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	215	-	424	-	639	-	(286)	-	(248,3%)
Planning and Development	-	172	-	-	-	172	-	-	-	-
Road Transport	-	43	-	424	-	467	-	(286)	-	(248,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	17 726	16 328	92,1%	1 988	11,2%	18 317	103,3%	1 854	137,7%	7,2%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	9 900	9 394	94,9%	227	2,3%	9 622	97,2%	1 369	188,4%	(83,4%)
Waste Water Management	7 826	6 934	88,6%	1 761	22,5%	8 695	111,1%	485	71,8%	263,2%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	117 839	36	-	8 672	7,4%	8 708	7,4%	-	-	(100,0%)
Property rates	21 226	18	,1%	3 167	14,9%	3 185	15,0%	-	-	(100,0%)
Service charges	55 082	17	-	5 279	9,6%	5 296	9,6%	-	-	(100,0%)
Other revenue	4 287	1	-	225	5,3%	227	5,3%	-	-	(100,0%)
Transfers and Subsidies - Operational	19 517	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	17 726	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(90 484)	(5 670)	6,3%	(25 694)	28,4%	(31 364)	34,7%	(6 213)	14,7%	313,5%
Suppliers and employees	(87 919)	(5 670)	6,4%	(25 694)	29,2%	(31 364)	35,7%	(6 213)	15,7%	313,5%
Finance charges	(3 808)	-	-	-	-	-	-	-	-	-
Transfers and grants	1 242	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	27 355	(5 634)	(20,6%)	(17 022)	(62,2%)	(22 656)	(82,8%)	(6 213)	(25,3%)	174,0%
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	(17 986)	-	-	(17)	,1%	(17)	,1%	-	-	(100,0%)
Capital assets	(17 986)	-	-	(17)	,1%	(17)	,1%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(17 986)	-	-	(17)	,1%	(17)	,1%	-	-	(100,0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	9 369	(5 634)	(60,1%)	(17 039)	(181,9%)	(22 673)	(242,0%)	(6 213)	(55,5%)	174,2%
Cash/cash equivalents at the year begin:	6 018	(1 212)	(20,1%)	(10 400)	(172,8%)	(1 212)	(20,1%)	7 442	(1 544,2%)	(239,7%)
Cash/cash equivalents at the year end:	15 387	(6 846)	(44,5%)	(17 074)	(111,0%)	(17 074)	(111,0%)	13 887	95,8%	(222,9%)

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	869	2,5%	617	1,7%	577	1,6%	33 375	94,2%	35 439	24,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	913	13,6%	334	5,0%	186	2,8%	5 274	78,6%	6 707	4,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 123	12,1%	713	1,4%	631	1,2%	43 041	85,2%	50 508	35,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	602	3,0%	405	2,0%	371	1,8%	18 801	93,2%	20 179	14,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	546	2,6%	380	1,8%	358	1,7%	19 884	93,9%	21 168	14,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	(0)	100,0%	(0)	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	82	,9%	53	,6%	63	,7%	8 797	97,8%	8 995	6,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	9 135	6,4%	2 502	1,7%	2 186	1,5%	129 173	90,3%	142 996	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	304	32,2%	166	17,5%	15	1,6%	461	48,7%	946	,7%	-	-	-	-
Commercial	2 354	5,8%	556	1,4%	496	1,2%	37 094	91,6%	40 499	28,3%	-	-	-	-
Households	6 477	6,4%	1 780	1,8%	1 676	1,7%	91 618	90,2%	101 551	71,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	9 135	6,4%	2 502	1,7%	2 186	1,5%	129 173	90,3%	142 996	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	1 797	2,9%	1 591	2,6%	78	,1%	58 376	94,4%	61 842	86,0%
Bulk Water	81	72,7%	18	16,2%	12	11,1%	-	-	111	,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	210	8,0%	221	8,4%	708	27,0%	1 487	56,6%	2 626	3,7%
Auditor-General	888	12,1%	1 543	21,1%	1 023	14,0%	3 858	52,8%	7 311	10,2%
Other	13	71,1%	5	28,9%	-	-	-	-	18	-
Total	2 988	4,2%	3 378	4,7%	1 822	2,5%	63 721	88,6%	71 909	100,0%

Contact Details

Municipal Manager	Mr Joseph Gerhardus Cloete	027 851 1137
Financial Manager	Mrs Dineo Moshobane	027 851 1131

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMA KHOI (NC062)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	411 638	135 528	32,9%	73 422	17,8%	208 950	50,8%	55 517	53,4%	32,3%
Exchange Revenue										
Service charges - Electricity	149 047	28 583	19,2%	26 055	17,5%	54 638	36,7%	24 909	43,7%	4,6%
Service charges - Water	57 176	10 023	17,5%	11 033	19,3%	21 056	36,8%	9 835	48,5%	12,2%
Service charges - Waste Water Management	22 428	3 841	17,1%	3 668	16,4%	7 509	33,5%	3 634	34,4%	,9%
Service charges - Waste Management	26 640	4 458	16,7%	4 226	15,9%	8 684	32,6%	4 070	43,0%	3,8%
Sale of Goods and Rendering of Services	792	256	32,4%	1 584	200,1%	1 840	232,4%	126	33,0%	1 158,8%
Agency services	400	14	3,5%	31	7,7%	45	11,2%	59	33,8%	(47,7%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	15 342	5 327	34,7%	5 302	34,6%	10 629	69,3%	4 211	83,2%	25,9%
Interest earned from Current and Non Current Assets	2 085	1 253	60,1%	790	37,9%	2 043	98,0%	437	65,6%	80,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	1 194	284	23,7%	282	23,6%	566	47,4%	265	46,6%	6,3%
Rental from Fixed Assets	3 240	575	17,8%	499	15,4%	1 075	33,2%	419	35,8%	19,1%
Licence and permits	1 586	419	26,4%	310	19,6%	729	46,0%	282	65,4%	10,0%
Operational Revenue	340	99	29,2%	95	28,0%	194	57,2%	83	1 122,4%	14,9%
Non-Exchange Revenue										
Property rates	57 428	50 791	88,4%	111	,2%	50 902	88,6%	22	92,3%	397,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	575	23	4,0%	149	26,0%	172	30,0%	8	44,8%	1 853,7%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	69 179	28 164	40,7%	17 902	25,9%	46 065	66,6%	6 196	47,9%	188,9%
Interest	4 187	1 417	33,9%	1 385	33,1%	2 802	66,9%	960	73,8%	44,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	504 123	89 989	17,9%	61 463	12,2%	151 451	30,0%	78 099	40,1%	(21,3%)
Employee related costs	102 967	24 471	23,8%	25 117	24,4%	49 588	48,2%	25 025	45,4%	,4%
Remuneration of councillors	6 759	1 690	25,0%	2 436	36,0%	4 126	61,0%	3 016	67,6%	(19,2%)
Bulk purchases - electricity	138 000	37 492	27,2%	7 518	5,4%	45 010	32,6%	21 398	67,7%	(64,9%)
Inventory consumed	65 596	9 598	14,6%	12 007	18,3%	21 604	32,9%	12 607	41,6%	(4,8%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	81 663	-	-	-	-	-	-	-	-	-
Interest	2 703	7 757	287,0%	856	31,7%	8 613	318,7%	3 529	268,5%	(75,8%)
Contracted services	42 470	3 693	8,7%	5 475	12,9%	9 168	21,6%	3 924	17,5%	39,5%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	21 986	-	-	-	-	-	-	-	-	-
Operational costs	33 560	5 287	15,8%	8 055	24,0%	13 342	39,8%	8 601	46,3%	(6,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	8 421	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(92 485)	45 539		11 959		57 498		(22 581)		
Transfers and subsidies - capital (monetary allocations)	36 599	-	-	2 853	7,8%	2 853	7,8%	5 954	14,5%	(52,1%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(55 886)	45 539		14 812		60 351		(16 628)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(55 886)	45 539		14 812		60 351		(16 628)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(55 886)	45 539		14 812		60 351		(16 628)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(55 886)	45 539		14 812		60 351		(16 628)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	55 899	29	,1%	2 675	4,8%	2 704	4,8%	5 185	6,1%	(48,4%)
National Government	36 599	-	-	2 481	6,8%	2 481	6,8%	5 177	12,6%	(52,1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 599	-	-	2 481	6,8%	2 481	6,8%	5 177	12,6%	(52,1%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 300	29	,1%	194	1,0%	223	1,2%	8	-	2 491,3%
Capital Expenditure Functional	55 899	29	,1%	2 675	4,8%	2 704	4,8%	5 185	7,3%	(48,4%)
Municipal governance and administration	17 100	-	-	-	-	-	-	-	-	-
Executive and Council	17 100	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	29	-	194	-	223	-	8	2,1%	2 491,3%
Planning and Development	-	29	-	194	-	223	-	8	2,8%	2 491,3%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	38 799	-	-	2 481	6,4%	2 481	6,4%	5 177	11,2%	(52,1%)
Energy sources	1 600	-	-	-	-	-	-	-	-	-
Water Management	600	-	-	-	-	-	-	4 661	76,8%	(100,0%)
Waste Water Management	36 599	-	-	2 481	6,8%	2 481	6,8%	516	1,6%	380,5%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	428 457	139 871	32,6%	116 220	27,1%	256 091	59,8%	70 759	46,7%	64,2%
Property rates	61 477	13 744	22,4%	11 178	18,2%	24 922	40,5%	10 175	47,9%	9,9%
Service charges	306 391	18 581	6,1%	52 903	17,3%	71 484	23,3%	42 012	36,4%	25,9%
Other revenue	7 876	36 471	463,1%	32 424	411,7%	68 894	874,7%	4 393	123,3%	638,1%
Transfers and Subsidies - Operational	14 029	69 042	492,1%	19 476	138,8%	88 518	631,0%	5 837	177,4%	233,7%
Transfers and Subsidies - Capital	36 599	2 033	5,6%	240	,7%	2 273	6,2%	8 342	20,3%	(97,1%)
Interest	2 085	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(391 803)	(68 575)	17,5%	(78 926)	20,1%	(147 501)	37,6%	(64 074)	41,8%	23,2%
Suppliers and employees	(389 100)	(64 998)	16,7%	(78 920)	20,3%	(143 918)	37,0%	(64 066)	42,0%	23,2%
Finance charges	(2 703)	(3 577)	132,4%	(6)	,2%	(3 584)	132,6%	(8)	,4%	(16,8%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	36 654	71 296	194,5%	37 294	101,7%	108 590	296,3%	6 685	136,5%	457,8%
Cash Flow from Investing Activities										
Receipts	(945)	(32)	3,4%	2	(,2%)	(30)	3,2%	-	1,9%	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(945)	(32)	3,4%	2	(,2%)	(30)	3,2%	-	3,2%	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(55 899)	94	(,2%)	544	(1,0%)	638	(1,1%)	434	(,6%)	25,3%
Capital assets	(55 899)	94	(,2%)	544	(1,0%)	638	(1,1%)	434	(,6%)	25,3%
Net Cash from/(used) Investing Activities	(56 844)	62	(,1%)	546	(1,0%)	608	(1,1%)	434	(,6%)	25,7%
Cash Flow from Financing Activities										
Receipts	-	-	-	(1 274)	-	(1 274)	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	(1 274)	-	(1 274)	-	-	-	(100,0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	76,6%	-
Repayment of borrowing	-	-	-	-	-	-	-	-	76,6%	-
Net Cash from/(used) Financing Activities	-	-	-	(1 274)	-	(1 274)	-	-	(15,4%)	(100,0%)
Net Increase/(Decrease) in cash held	(20 189)	71 358	(353,4%)	36 565	(181,1%)	107 923	(534,6%)	7 120	(68,4%)	413,6%
Cash/cash equivalents at the year begin:	24 517	46 770	190,8%	118 163	482,0%	46 770	190,8%	39 928	75,5%	195,9%
Cash/cash equivalents at the year end:	4 327	118 152	2 730,3%	154 750	3 576,0%	154 750	3 576,0%	47 058	(11 105,6%)	228,8%

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	4 507	4,1%	2 770	2,5%	1 866	1,7%	100 072	91,6%	109 216	28,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 291	5,6%	1 836	1,9%	1 333	1,4%	85 912	91,0%	94 371	24,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 607	4,5%	1 637	2,1%	1 312	1,6%	73 264	91,8%	79 820	21,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 291	4,8%	681	2,5%	568	2,1%	24 241	90,5%	26 781	7,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 811	3,4%	1 093	2,0%	951	1,8%	49 782	92,8%	53 637	14,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	333	2,0%	309	1,9%	402	2,4%	15 542	93,7%	16 586	4,4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	16 840	4,4%	8 327	2,2%	6 431	1,7%	348 813	91,7%	380 411	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 128	8,8%	618	4,8%	421	3,3%	10 699	83,2%	12 866	3,4%	-	-	-	-
Commercial	6 867	5,8%	2 405	2,0%	1 821	1,5%	106 978	90,6%	118 070	31,0%	-	-	-	-
Households	8 845	3,5%	5 304	2,1%	4 189	1,7%	231 136	92,6%	249 474	65,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	16 840	4,4%	8 327	2,2%	6 431	1,7%	348 813	91,7%	380 411	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	(11 031)	(5,1%)	(4 487)	(2,1%)	230 414	107,2%	214 896	49,0%
Bulk Water	-	-	3 477	1,6%	4 020	1,8%	213 188	96,6%	220 684	50,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(195)	98,6%	111	(56,1%)	(79)	39,8%	(35)	17,7%	(198)	-
Auditor-General	1 054	34,1%	1 301	42,1%	(250)	(8,1%)	984	31,9%	3 089	,7%
Other	(655)	359,2%	628	(344,0%)	(300)	164,6%	146	(79,8%)	(182)	-
Total	204	-	(5 516)	(1,3%)	(1 095)	(,2%)	444 696	101,5%	438 290	100,0%

Contact Details

Municipal Manager	Mr Deon C Magerman	027 718 8150
Financial Manager	Mr Heini Cloete	027 718 8126

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAMIESBERG (NC064)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	78 756	30 596	38,8%	7 980	10,1%	38 576	49,0%	9 292	50,8%	(14,1%)
Exchange Revenue										
Service charges - Electricity	6 198	1 131	18,3%	4 961	80,0%	6 092	98,3%	1 132	16,7%	338,1%
Service charges - Water	3 485	699	20,1%	503	14,4%	1 202	34,5%	685	35,0%	(26,6%)
Service charges - Waste Water Management	2 041	439	21,5%	303	14,9%	743	36,4%	440	37,4%	(31,1%)
Service charges - Waste Management	1 891	469	24,8%	313	16,5%	782	41,3%	431	40,8%	(27,5%)
Sale of Goods and Rendering of Services	1 006	17	1,7%	10	1,0%	27	2,7%	6	,9%	71,6%
Agency services	1 402	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 024	1 508	30,0%	981	19,5%	2 488	49,5%	873	42,0%	12,3%
Interest earned from Current and Non Current Assets	174	6	3,6%	2	1,2%	8	4,8%	1	5,6%	304,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	85	63	73,6%	36	42,4%	99	116,0%	24	38,4%	53,1%
Licence and permits	2	0	11,5%	0	2,3%	0	13,8%	0	91,1%	(73,8%)
Operational Revenue	1 263	-	-	-	-	-	-	-	36,6%	-
Non-Exchange Revenue										
Property rates	14 062	11 868	84,4%	-	-	11 868	84,4%	-	96,2%	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	37 406	13 463	36,0%	-	-	13 463	36,0%	4 944	56,0%	(100,0%)
Interest	4 714	929	19,7%	853	18,1%	1 782	37,8%	748	31,8%	14,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	2	-	18	-	21	-	7	-	165,0%
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	119 345	10 824	9,1%	6 969	5,8%	17 793	14,9%	10 266	20,7%	(32,1%)
Employee related costs	33 223	7 552	22,7%	4 580	13,8%	12 133	36,5%	7 368	38,6%	(37,8%)
Remuneration of councillors	4 834	1 166	24,1%	798	16,5%	1 964	40,6%	1 160	41,2%	(31,2%)
Bulk purchases - electricity	16 364	226	1,4%	113	,7%	339	2,1%	169	1,8%	(33,0%)
Inventory consumed	4 588	593	12,9%	547	11,9%	1 141	24,9%	549	20,9%	(,3%)
Debt impairment	18 210	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	32 155	-	-	-	-	-	-	-	-	-
Interest	2 735	-	-	-	-	-	-	-	-	-
Contracted services	1 472	294	20,0%	162	11,0%	456	31,0%	66	12,7%	144,3%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	5 764	993	17,2%	768	13,3%	1 761	30,6%	953	26,9%	(19,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(40 589)	19 772		1 011		20 782		(974)		
Transfers and subsidies - capital (monetary allocations)	12 626	-	-	-	-	-	-	3 004	23,2%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(27 963)	19 772		1 011		20 782		2 030		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(27 963)	19 772		1 011		20 782		2 030		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(27 963)	19 772		1 011		20 782		2 030		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(27 963)	19 772		1 011		20 782		2 030		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	13 589	-	-	287	2,1%	287	2,1%	60	1,3%	374,7%
National Government	12 733	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	12 733	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	856	-	-	287	33,5%	287	33,5%	60	4,4%	374,7%
Capital Expenditure Functional	13 589	-	-	287	2,1%	287	2,1%	60	1,3%	374,7%
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	13 589	-	-	287	2,1%	287	2,1%	60	2,3%	374,7%
Energy sources	513	-	-	-	-	-	-	-	-	-
Water Management	342	-	-	287	83,8%	287	83,8%	60	70,9%	374,7%
Waste Water Management	12 733	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	88 284	45 601	51,7%	16 995	19,2%	62 596	70,9%	16 355	130,2%	3,9%
Property rates	8 972	1 815	20,2%	1 115	12,4%	2 930	32,7%	1 063	-	4,8%
Service charges	15 568	5 986	38,4%	2 016	12,9%	8 001	51,4%	2 570	-	(21,6%)
Other revenue	13 355	18 400	137,8%	13 343	99,9%	31 743	237,7%	7 489	80,9%	78,2%
Transfers and Subsidies - Operational	37 406	13 700	36,6%	522	1,4%	14 222	38,0%	3 233	-	(83,9%)
Transfers and Subsidies - Capital	12 626	5 700	45,1%	-	-	5 700	45,1%	2 000	-	(100,0%)
Interest	358	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(53 074)	(44 500)	83,8%	(18 003)	33,9%	(62 503)	117,8%	(30 527)	303,2%	(41,0%)
Suppliers and employees	(50 339)	(44 500)	88,4%	(18 003)	35,8%	(62 503)	124,2%	(30 527)	303,2%	(41,0%)
Finance charges	(2 735)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	35 210	1 101	3,1%	(1 009)	(2,9%)	93	,3%	(14 172)	(36,8%)	(92,9%)
Cash Flow from Investing Activities										
Receipts	-	2	-	18	-	21	-	-	-	(100,0%)
Proceeds on disposal of PPE	-	2	-	18	-	21	-	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(13 589)	-	-	(287)	2,1%	(287)	2,1%	(60)	-	374,7%
Capital assets	(13 589)	-	-	(287)	2,1%	(287)	2,1%	(60)	-	374,7%
Net Cash from/(used) Investing Activities	(13 589)	2	-	(268)	2,0%	(266)	2,0%	(60)	-	344,2%
Cash Flow from Financing Activities										
Receipts	2 374	5	,2%	3	,1%	7	,3%	1	-	321,1%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 399	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(24)	5	(19,2%)	3	(11,4%)	7	(30,6%)	1	-	321,1%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	2 374	5	,2%	3	,1%	7	,3%	1	-	321,1%
Net Increase/(Decrease) in cash held	23 995	1 108	4,6%	(1 274)	(5,3%)	(166)	(,7%)	(14 232)	(37,8%)	(91,0%)
Cash/cash equivalents at the year begin:	41 298	-	-	1 726	4,2%	-	-	12 966	56,6%	(86,7%)
Cash/cash equivalents at the year end:	65 293	1 726	2,6%	452	,7%	452	,7%	(1 266)	(3,3%)	(135,7%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Rufus Beukes	027 652 8012
Financial Manager	Mr Frederick Strauss	027 652 8009

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: HANTAM (NC065)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	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	129 100	34 224	26,5%	13 183	10,2%	47 407	36,7%	12 753	38,2%	3,4%
Exchange Revenue										
Service charges - Electricity	37 526	7 943	21,2%	6 839	18,2%	14 782	39,4%	6 401	42,6%	6,8%
Service charges - Water	11 489	3 394	29,5%	3 298	28,7%	6 692	58,2%	3 191	59,3%	3,4%
Service charges - Waste Water Management	6 320	2 469	39,1%	2 448	38,7%	4 917	77,8%	2 375	79,8%	3,1%
Service charges - Waste Management	6 247	2 436	39,0%	2 437	39,0%	4 874	78,0%	2 317	78,0%	5,2%
Sale of Goods and Rendering of Services	214	32	15,0%	68	31,8%	100	46,7%	26	38,7%	166,0%
Agency services	202	(17)	(8,3%)	(17)	(8,2%)	(33)	(16,5%)	(16)	(14,4%)	5,0%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 262	426	33,7%	417	33,1%	843	66,8%	375	63,3%	11,3%
Interest earned from Current and Non Current Assets	807	510	63,1%	481	59,6%	991	122,8%	266	67,4%	81,1%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	204	59	28,8%	79	38,5%	137	67,3%	74	65,1%	5,8%
Licence and permits	310	325	104,8%	7	2,3%	332	107,0%	2	31,4%	205,5%
Operational Revenue	3 021	3	,1%	3	,1%	6	,2%	2	,2%	110,6%
Non-Exchange Revenue										
Property rates	19 090	18 958	99,3%	-	-	18 958	99,3%	(1)	101,3%	(100,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	28	5	17,4%	0	1,5%	5	18,9%	11	77,9%	(96,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	38 945	(2 317)	(5,9%)	(2 879)	(7,4%)	(5 196)	(13,3%)	(2 269)	(11,0%)	26,9%
Interest	1 076	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	2 358	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	137 958	28 588	20,7%	29 854	21,6%	58 442	42,4%	28 089	40,0%	6,3%
Employee related costs	49 116	11 509	23,4%	12 367	25,2%	23 876	48,6%	12 571	49,8%	(1,6%)
Remuneration of councillors	5 677	1 309	23,1%	1 530	27,0%	2 839	50,0%	1 702	51,6%	(10,1%)
Bulk purchases - electricity	26 357	7 005	26,6%	6 944	26,3%	13 950	52,9%	5 854	47,4%	18,6%
Inventory consumed	3 516	638	18,1%	744	21,2%	1 382	39,3%	291	39,8%	155,5%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	17 274	-	-	-	-	-	-	-	-	-
Interest	2 135	(1)	(-,1%)	-	-	(1)	(-,1%)	(115)	(6,6%)	(100,0%)
Contracted services	15 746	3 828	24,3%	5 129	32,6%	8 958	56,9%	3 901	64,2%	31,5%
Transfers and subsidies	200	1 287	643,4%	(731)	(365,4%)	556	278,0%	-	-	(100,0%)
Irrecoverable debts written off	5 918	-	-	-	-	-	-	-	-	-
Operational costs	10 120	3 013	29,8%	3 869	38,2%	6 882	68,0%	3 884	64,1%	(4,4%)
Losses on disposal of Assets	632	-	-	-	-	-	-	-	-	-
Other Losses	1 267	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(8 859)	5 636		(16 671)		(11 035)		(15 335)		
Transfers and subsidies - capital (monetary allocations)	151 755	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	142 896	5 636		(16 671)		(11 035)		(15 335)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	142 896	5 636		(16 671)		(11 035)		(15 335)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	142 896	5 636		(16 671)		(11 035)		(15 335)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	142 896	5 636		(16 671)		(11 035)		(15 335)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	155 401	26 265	16,9%	61 841	39,8%	88 106	56,7%	8 004	17,9%	672,6%
National Government	152 505	26 133	17,1%	61 216	40,1%	87 349	57,3%	7 991	19,8%	666,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	152 505	26 133	17,1%	61 216	40,1%	87 349	57,3%	7 991	18,2%	666,1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 896	132	4,5%	625	21,6%	756	26,1%	14	3,4%	4 516,8%
Capital Expenditure Functional	155 401	26 265	16,9%	61 841	39,8%	88 106	56,7%	8 004	17,9%	672,6%
Municipal governance and administration	550	88	16,0%	123	22,4%	211	38,4%	14	48,2%	810,4%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	400	88	22,0%	123	30,8%	211	52,8%	14	29,3%	810,4%
Internal audit	150	-	-	-	-	-	-	-	73,4%	-
Community and Public Safety	260	-	-	18	7,0%	18	7,0%	-	-	(100,0%)
Community and Social Services	80	-	-	-	-	-	-	-	-	-
Sport And Recreation	180	-	-	18	10,1%	18	10,1%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 090	-	-	480	44,0%	480	44,0%	1 015	33,5%	(52,8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	1 090	-	-	480	44,0%	480	44,0%	1 015	33,5%	(52,8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	153 501	26 177	17,1%	61 220	39,9%	87 396	56,9%	6 976	17,0%	777,6%
Energy sources	5 442	43	,8%	1 181	21,7%	1 224	22,5%	-	-	(100,0%)
Water Management	137 104	25 103	18,3%	57 649	42,0%	82 752	60,4%	6 976	17,4%	726,4%
Waste Water Management	10 755	1 031	9,6%	2 390	22,2%	3 420	31,8%	-	-	(100,0%)
Waste Management	200	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	265 287	148 902	56,1%	205 415	77,4%	354 318	133,6%	102 367	106,9%	100,7%
Property rates	16 227	4 896	30,2%	2 995	18,5%	7 891	48,6%	2 813	45,0%	6,5%
Service charges	53 819	12 674	23,6%	12 295	22,8%	24 969	46,4%	12 449	36,1%	(1,2%)
Other revenue	3 734	89 957	2 409,2%	83 988	2 249,3%	173 946	4 658,4%	54 183	(525,8%)	55,0%
Transfers and Subsidies - Operational	38 945	23 570	60,5%	24 157	62,0%	47 727	122,6%	3 282	36,0%	636,0%
Transfers and Subsidies - Capital	151 755	17 313	11,4%	81 534	53,7%	98 847	65,1%	29 374	47,2%	177,6%
Interest	807	491	60,8%	446	55,3%	937	116,1%	266	68,8%	68,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(107 264)	(117 203)	109,3%	(149 732)	139,6%	(266 935)	248,9%	(72 656)	142,2%	106,1%
Suppliers and employees	(107 173)	(117 203)	109,4%	(149 732)	139,7%	(266 935)	249,1%	(72 656)	142,6%	106,1%
Finance charges	(91)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	158 023	31 699	20,1%	55 684	35,2%	87 383	55,3%	29 711	57,4%	87,4%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(155 401)	(26 265)	16,9%	(61 841)	39,8%	(88 106)	56,7%	(8 004)	17,9%	672,6%
Capital assets	(155 401)	(26 265)	16,9%	(61 841)	39,8%	(88 106)	56,7%	(8 004)	17,9%	672,6%
Net Cash from/(used) Investing Activities	(155 401)	(26 265)	16,9%	(61 841)	39,8%	(88 106)	56,7%	(8 004)	17,9%	672,6%
Cash Flow from Financing Activities										
Receipts	-	28	-	23	-	52	-	(7)	-	(435,6%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	28	-	23	-	52	-	(7)	-	(435,6%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	28	-	23	-	52	-	(7)	-	(435,6%)
Net Increase/(Decrease) in cash held	2 623	5 462	208,3%	(6 133)	(233,9%)	(671)	(25,6%)	21 700	(383,7%)	(128,3%)
Cash/cash equivalents at the year begin:	50	6 238	12 598,8%	11 700	23 631,5%	6 238	12 598,8%	8 811	113,0%	32,8%
Cash/cash equivalents at the year end:	2 672	11 700	437,9%	5 567	208,3%	5 567	208,3%	30 510	(696,4%)	(81,8%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Jan Izak Swartz	027 341 8500
Financial Manager	Mr Werner C Jonker	027 341 8508

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAROO HOOGLAND (NC066)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	79 565	6 952	8,7%	21 963	27,6%	28 914	36,3%	21 441	59,2%	2,4%
Exchange Revenue										
Service charges - Electricity	14 468	2 128	14,7%	3 142	21,7%	5 270	36,4%	2 973	47,7%	5,7%
Service charges - Water	4 606	714	15,5%	941	20,4%	1 655	35,9%	1 004	49,7%	(6,3%)
Service charges - Waste Water Management	3 943	589	14,9%	836	21,2%	1 424	36,1%	808	45,0%	3,4%
Service charges - Waste Management	3 035	443	14,6%	620	20,4%	1 062	35,0%	642	46,5%	(3,4%)
Sale of Goods and Rendering of Services	118	20	17,0%	28	24,0%	48	40,9%	24	56,1%	17,8%
Agency services	63	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 780	538	14,2%	820	21,7%	1 359	35,9%	932	67,2%	(12,0%)
Interest earned from Current and Non Current Assets	685	275	40,1%	409	59,7%	683	99,7%	174	41,3%	135,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	654	92	14,1%	125	19,1%	217	33,2%	152	54,4%	(17,7%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	543	23	4,2%	224	41,3%	247	45,5%	64	48,3%	248,5%
Non-Exchange Revenue										
Property rates	7 432	1 096	14,8%	1 632	22,0%	2 728	36,7%	1 738	49,7%	(6,1%)
Surcharges and Taxes	1 485	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12	0	6%	0	2,0%	0	2,6%	0	2,7%	95,3%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	37 768	908	2,4%	12 996	34,4%	13 904	36,8%	12 681	70,2%	2,5%
Interest	971	126	13,0%	190	19,5%	316	32,5%	249	76,8%	(23,8%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	87 049	10 609	12,2%	18 092	20,8%	28 701	33,0%	11 057	28,6%	63,6%
Employee related costs	29 574	4 011	13,6%	8 005	27,1%	12 015	40,6%	3 785	27,6%	111,5%
Remuneration of councillors	4 781	794	16,6%	1 468	30,7%	2 262	47,3%	840	40,5%	74,8%
Bulk purchases - electricity	13 600	1 993	14,7%	2 368	17,4%	4 361	32,1%	2 376	42,0%	(3%)
Inventory consumed	1 666	418	25,1%	406	24,4%	824	49,4%	555	52,0%	(26,8%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	10 400	-	-	-	-	-	-	-	-	-
Interest	130	11	8,8%	(156)	(120,0%)	(145)	(111,2%)	18	(48,7%)	(978,1%)
Contracted services	9 384	1 733	18,5%	1 685	18,0%	3 418	36,4%	1 532	33,4%	10,0%
Transfers and subsidies	86	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 400	103	1,9%	248	4,6%	351	6,5%	273	63,9%	(9,4%)
Operational costs	12 029	1 546	12,9%	4 069	33,8%	5 615	46,7%	1 678	41,1%	142,5%
Losses on disposal of Assets	0	-	-	-	-	-	-	-	-	-
Other Losses	0	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(7 484)	(3 657)		3 871		213		10 384		
Transfers and subsidies - capital (monetary allocations)	21 733	4 467	20,6%	5 420	24,9%	9 887	45,5%	9 509	44,0%	(43,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	14 249	810		9 291		10 100		19 894		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	14 249	810		9 291		10 100		19 894		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	14 249	810		9 291		10 100		19 894		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	14 249	810		9 291		10 100		19 894		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	22 333	3 915	17,5%	4 881	21,9%	8 795	39,4%	8 222	41,1%	(40,6%)
National Government	21 733	3 884	17,9%	4 713	21,7%	8 598	39,6%	8 066	40,3%	(41,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departrm A	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 733	3 884	17,9%	4 713	21,7%	8 598	39,6%	8 066	40,3%	(41,6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	600	30	5,0%	167	27,9%	198	32,9%	157	-	6,8%
Capital Expenditure Functional	22 333	3 915	17,5%	4 881	21,9%	8 795	39,4%	8 222	41,1%	(40,6%)
Municipal governance and administration	0	5	474 500,0%	80	8 039 600,0%	85	8 514 100,0%	82	-	(1,9%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	0	5	474 500,0%	80	8 039 600,0%	85	8 514 100,0%	82	-	(1,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	600	-	-	-	-	-	-	-	-	-
Community and Social Services	600	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 963	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	1 963	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	19 770	3 910	19,8%	4 800	24,3%	8 710	44,1%	8 141	57,5%	(41,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	19 770	3 884	19,6%	4 713	23,8%	8 598	43,5%	8 066	57,2%	(41,6%)
Waste Water Management	0	-	-	-	-	-	-	-	-	-
Waste Management	0	25	2 541 500,0%	87	8 701 900,0%	112	11 243 400,0%	75	-	16,4%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	90 577	62 037	68,5%	153 386	169,3%	215 423	237,8%	26 836	60,9%	471,6%
Property rates	5 689	4 262	74,9%	6 541	115,0%	10 803	189,9%	1 170	48,8%	459,1%
Service charges	16 434	23 917	145,5%	35 125	213,7%	59 042	359,3%	7 985	86,6%	339,9%
Other revenue	4 584	1 536	33,5%	4 982	108,7%	6 518	142,2%	522	32,0%	854,5%
Transfers and Subsidies - Operational	37 672	17 322	46,0%	71 338	189,4%	88 660	235,3%	10 041	74,2%	610,5%
Transfers and Subsidies - Capital	21 733	15 000	69,0%	35 400	162,9%	50 400	231,9%	7 118	42,9%	397,3%
Interest	4 465	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(69 622)	(4 800)	6,9%	(9 517)	13,7%	(14 317)	20,6%	(4 047)	9,9%	135,2%
Suppliers and employees	(69 492)	(4 800)	6,9%	(9 517)	13,7%	(14 317)	20,6%	(4 047)	9,9%	135,2%
Finance charges	(130)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	20 955	57 236	273,1%	143 870	686,6%	201 106	959,7%	22 789	164,0%	531,3%
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	(21 733)	(4 721)	21,7%	(5 420)	24,9%	(10 141)	46,7%	(9 777)	48,3%	(44,6%)
Capital assets	(21 733)	(4 721)	21,7%	(5 420)	24,9%	(10 141)	46,7%	(9 777)	48,3%	(44,6%)
Net Cash from/(used) Investing Activities	(21 733)	(4 721)	21,7%	(5 420)	24,9%	(10 141)	46,7%	(9 777)	48,0%	(44,6%)
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	(778)	52 515	(6 751,2%)	138 449	(17 798,6%)	190 964	(24 549,8%)	13 012	3 825,1%	964,0%
Cash/cash equivalents at the year begin:	2 953	-	-	66 510	2 252,1%	-	-	24 759	-	168,6%
Cash/cash equivalents at the year end:	2 175	52 515	2 414,1%	204 959	9 421,7%	204 959	9 421,7%	37 771	477,6%	442,6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	873	6,9%	320	2,5%	298	2,4%	11 077	88,1%	12 568	25,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	691	18,2%	135	3,5%	104	2,7%	2 878	75,6%	3 807	7,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	965	8,1%	353	3,0%	273	2,3%	10 318	86,6%	11 909	23,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	673	6,0%	252	2,2%	241	2,1%	10 098	89,7%	11 264	22,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	495	5,4%	198	2,2%	197	2,1%	8 313	90,3%	9 203	18,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	20	3,8%	5	1,0%	5	1,0%	489	94,3%	518	1,0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	86	12,3%	11	1,5%	10	1,5%	594	84,7%	701	1,4%	-	-	-	-
Total By Income Source	3 804	7,6%	1 274	2,5%	1 127	2,3%	43 767	87,6%	49 972	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	920	6,2%	410	2,7%	338	2,3%	13 279	86,8%	14 947	29,9%	-	-	-	-
Commercial	885	24,7%	124	3,4%	90	2,5%	2 490	69,4%	3 569	7,2%	-	-	-	-
Households	1 999	6,4%	740	2,4%	699	2,2%	27 997	89,1%	31 436	62,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 804	7,6%	1 274	2,5%	1 127	2,3%	43 767	87,6%	49 972	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 051	46,3%	2	,1%	-	-	1 217	53,6%	2 269	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 051	46,3%	2	,1%	-	-	1 217	53,6%	2 269	100,0%

Contact Details

Municipal Manager	Mr Johannes Jonkers	053 285 0998
Financial Manager	Mr Sarel J Myburgh	053 285 0998

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KHAI-MA (NC067)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	75 929	14 812	19,5%	20 239	26,7%	35 051	46,2%	13 281	58,1%	52,4%
Exchange Revenue										
Service charges - Electricity	13 145	1 585	12,1%	3 173	24,1%	4 758	36,2%	1 666	35,6%	90,5%
Service charges - Water	8 385	1 456	17,4%	2 058	24,5%	3 513	41,9%	1 779	43,6%	15,7%
Service charges - Waste Water Management	1 389	372	26,8%	555	40,0%	928	66,8%	495	58,0%	12,1%
Service charges - Waste Management	1 538	367	23,9%	556	36,2%	923	60,0%	489	63,8%	13,8%
Sale of Goods and Rendering of Services	40	7	18,1%	16	38,9%	23	57,0%	3	50,6%	416,5%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 955	1 472	21,2%	2 302	33,1%	3 774	54,3%	1 799	65,6%	28,0%
Interest earned from Current and Non Current Assets	143	14	10,0%	53	37,1%	67	47,1%	60	82,6%	(11,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	498	97	19,5%	144	29,0%	241	48,5%	112	65,6%	29,4%
Licence and permits	101	4	4,4%	7	7,0%	12	11,4%	4	14,0%	73,1%
Operational Revenue	109	0	,3%	1	,5%	1	,8%	1	,2%	-
Non-Exchange Revenue										
Property rates	9 396	9 162	97,5%	-	-	9 162	97,5%	-	100,4%	-
Surcharges and Taxes	-	5	-	8	-	13	-	5	-	44,8%
Fines, penalties and forfeits	29	0	1,4%	7	23,6%	7	24,9%	2	74,2%	280,6%
Licences or permits	29	1	2,3%	2	7,5%	3	9,8%	-	2,9%	(100,0%)
Transfer and subsidies - Operational	34 173	268	,8%	11 358	33,2%	11 626	34,0%	6 868	59,9%	65,4%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	98 147	10 286	10,5%	16 432	16,7%	26 717	27,2%	12 690	27,8%	29,5%
Employee related costs	37 916	5 005	13,2%	8 355	22,0%	13 360	35,2%	6 499	38,8%	28,5%
Remuneration of councillors	3 809	739	19,4%	1 437	37,7%	2 177	57,1%	1 100	47,3%	30,7%
Bulk purchases - electricity	14 067	2 608	18,5%	2 920	20,8%	5 528	39,3%	2 414	48,8%	20,9%
Inventory consumed	7 131	23	,3%	79	1,1%	102	1,4%	14	,8%	455,5%
Debt impairment	10 263	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	5 839	-	-	-	-	-	-	-	-	-
Interest	2 240	604	26,9%	789	35,2%	1 393	62,2%	594	39,1%	32,9%
Contracted services	4 207	393	9,3%	623	14,8%	1 016	24,1%	481	32,6%	29,6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	12 674	915	7,2%	2 229	17,6%	3 144	24,8%	1 588	23,6%	40,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(22 218)	4 526		3 807		8 334		591		
Transfers and subsidies - capital (monetary allocations)	13 807	2 252	16,3%	2 322	16,8%	4 574	33,1%	2 188	21,6%	6,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(8 411)	6 778		6 129		12 907		2 779		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(8 411)	6 778		6 129		12 907		2 779		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(8 411)	6 778		6 129		12 907		2 779		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(8 411)	6 778		6 129		12 907		2 779		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	14 107	2 299	16,3%	4 321	30,6%	6 620	46,9%	2 319	35,9%	86,3%
National Government	13 807	2 252	16,3%	4 175	30,2%	6 427	46,5%	2 188	36,9%	90,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	13 807	2 252	16,3%	4 175	30,2%	6 427	46,5%	2 188	35,2%	90,8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	300	47	15,8%	146	48,6%	193	64,4%	131	71,7%	11,5%
Capital Expenditure Functional	14 107	2 299	16,3%	4 321	30,6%	6 620	46,9%	2 319	35,9%	86,3%
Municipal governance and administration	300	47	15,8%	146	48,6%	193	64,4%	131	259,5%	11,5%
Executive and Council	300	47	15,8%	146	48,6%	193	64,4%	131	259,5%	11,5%
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	13 807	2 252	16,3%	4 175	30,2%	6 427	46,5%	2 188	31,5%	90,8%
Energy sources	1 483	-	-	-	-	-	-	-	-	-
Water Management	12 324	2 252	18,3%	4 175	33,9%	6 427	52,1%	2 188	44,6%	90,8%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	-	19 869	-	34 308	-	54 177	-	22 304	-	53,8%
Property rates	-	333	-	5 514	-	5 846	-	7 886	-	(30,1%)
Service charges	-	1 681	-	2 856	-	4 537	-	1 580	-	80,8%
Other revenue	-	15 005	-	12 959	-	27 964	-	4 551	-	184,8%
Transfers and Subsidies - Operational	-	-	-	11 779	-	11 779	-	6 188	-	90,4%
Transfers and Subsidies - Capital	-	2 850	-	1 201	-	4 051	-	2 100	-	(42,8%)
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(254)	(18 092)	7 122,6%	(32 906)	12 954,3%	(50 998)	20 076,8%	(24 753)	20 924,8%	32,9%
Suppliers and employees	(254)	(18 092)	7 122,6%	(32 906)	12 954,3%	(50 998)	20 076,8%	(24 753)	20 924,8%	32,9%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(254)	1 776	(699,3%)	1 402	(552,1%)	3 179	(1 251,4%)	(2 449)	1 722,2%	(157,3%)
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	-	(2 299)	-	(4 321)	-	(6 620)	-	(2 319)	-	86,3%
Capital assets	-	(2 299)	-	(4 321)	-	(6 620)	-	(2 319)	-	86,3%
Net Cash from/(used) Investing Activities	-	(2 299)	-	(4 321)	-	(6 620)	-	(2 319)	-	86,3%
Cash Flow from Financing Activities										
Receipts	-	(6)	-	(1)	-	(7)	-	(0)	-	669,8%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(6)	-	(1)	-	(7)	-	(0)	-	669,8%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(6)	-	(1)	-	(7)	-	(0)	-	669,8%
Net Increase/(Decrease) in cash held	(254)	(529)	208,3%	(2 919)	1 149,3%	(3 448)	1 357,6%	(4 768)	3 257,5%	(38,8%)
Cash/cash equivalents at the year begin:	3 533	856	24,2%	1 183	33,5%	856	24,2%	1 341	61,1%	(11,8%)
Cash/cash equivalents at the year end:	3 279	1 183	36,1%	(1 736)	(53,0%)	(1 736)	(53,0%)	(3 427)	(48,9%)	(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	1 604	2,9%	522	,9%	941	1,7%	52 173	94,4%	55 240	45,2%	-	-	338 909	613,5%
Trade and Other Receivables from Exchange Transactions - Electricity	680	27,9%	115	4,7%	97	4,0%	1 545	63,4%	2 437	2,0%	-	-	16 075	659,6%
Receivables from Non-exchange Transactions - Property Rates	1 057	10,6%	92	,9%	1 397	14,0%	7 452	74,5%	9 998	8,2%	89	,9%	40 192	402,0%
Receivables from Exchange Transactions - Waste Water Management	374	4,0%	170	1,8%	162	1,8%	8 551	92,4%	9 257	7,6%	-	-	26 329	284,4%
Receivables from Exchange Transactions - Waste Management	379	4,1%	173	1,9%	165	1,8%	8 469	92,2%	9 186	7,5%	-	-	29 490	321,0%
Receivables from Exchange Transactions - Property Rental Debtors	92	9,2%	43	4,3%	41	4,1%	822	82,3%	999	,8%	-	-	2 000	200,3%
Interest on Arrear Debtor Accounts	1 553	4,5%	747	2,1%	849	2,4%	31 725	91,0%	34 874	28,5%	35	,1%	62 174	178,3%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	213	100,0%	213	,2%	-	-	-	-
Total By Income Source	5 739	4,7%	1 863	1,5%	3 653	3,0%	110 949	90,8%	122 204	100,0%	124	,1%	515 170	421,6%
Debtors Age Analysis By Customer Group														
Organs of State	113	17,0%	42	6,3%	71	10,7%	439	66,0%	664	,5%	124	18,7%	430	64,6%
Commercial	874	18,7%	167	3,6%	193	4,1%	3 438	73,6%	4 672	3,8%	-	-	31 718	678,9%
Households	4 753	4,1%	1 653	1,4%	3 389	2,9%	107 072	91,6%	116 867	95,6%	-	-	483 022	413,3%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 739	4,7%	1 863	1,5%	3 653	3,0%	110 949	90,8%	122 204	100,0%	124	,1%	515 170	421,6%

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	1 066	2,4%	1 431	3,2%	1 185	2,7%	40 730	91,7%	44 413	37,3%
Bulk Water	630	3,4%	744	4,0%	815	4,4%	16 328	88,2%	18 517	15,5%
PAYE deductions	973	100,0%	-	-	-	-	-	-	973	,8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	341	100,0%	-	-	-	-	-	-	341	,3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	462	57,8%	29	3,7%	183	22,9%	125	15,7%	799	,7%
Auditor-General	49	,9%	57	1,1%	52	1,0%	5 153	97,0%	5 311	4,5%
Other	3 211	6,6%	8 455	17,3%	1 783	3,7%	35 379	72,5%	48 829	41,0%
Total	6 732	5,6%	10 717	9,0%	4 019	3,4%	97 716	82,0%	119 184	100,0%

Contact Details

Municipal Manager	Mr Samantha Titus-Tatas	054 933 1022
Financial Manager	Mr P. J. Van Der Merwe	054 933 1000

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMAKWA (DC6)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	82 342	26 458	32,1%	24 142	29,3%	50 600	61,5%	22 644	57,6%	6,6%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	9 030	415	4,6%	1 300	14,4%	1 715	19,0%	1 147	18,5%	13,3%
Agency services	-	136	-	-	-	136	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	74	31	41,4%	35	47,7%	66	89,1%	16	40,4%	120,7%
Interest earned from Current and Non Current Assets	1 466	507	34,6%	360	24,5%	867	59,1%	166	26,9%	116,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 413	382	27,0%	378	26,7%	760	53,8%	343	52,1%	10,2%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	930	42	4,5%	31	3,3%	73	7,8%	25	4,7%	25,4%
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	69 429	24 946	35,9%	22 037	31,7%	46 983	67,7%	20 946	63,8%	5,2%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	84 070	16 899	20,1%	21 480	25,6%	38 380	45,7%	22 044	46,6%	(2,6%)
Employee related costs	49 756	11 540	23,2%	14 043	28,2%	25 583	51,4%	13 416	49,8%	4,7%
Remuneration of councillors	4 605	1 119	24,3%	1 386	30,1%	2 504	54,4%	1 109	49,8%	25,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	333	160	47,9%	47	14,0%	206	61,9%	32	36,4%	48,6%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	1 092	-	-	622	57,0%	622	57,0%	-	-	(100,0%)
Interest	132	37	27,8%	37	27,9%	74	55,7%	38	46,0%	(2,9%)
Contracted services	16 254	1 154	7,1%	1 521	9,4%	2 675	16,5%	3 585	28,8%	(57,6%)
Transfers and subsidies	581	306	52,7%	50	8,7%	357	61,4%	78	234,6%	(34,9%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	11 316	2 584	22,8%	3 774	33,4%	6 358	56,2%	3 786	65,0%	(,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(1 728)	9 559		2 661		12 220		600		
Transfers and subsidies - capital (monetary allocations)	80	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(1 648)	9 559		2 661		12 220		600		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(1 648)	9 559		2 661		12 220		600		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 648)	9 559		2 661		12 220		600		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 648)	9 559		2 661		12 220		600		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	1 115	-	-	47	4,2%	47	4,2%	64	21,7%	(25,6%)
National Government	80	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	80	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 035	-	-	47	4,6%	47	4,6%	64	41,9%	(25,6%)
Capital Expenditure Functional	1 115	-	-	47	4,2%	47	4,2%	64	21,7%	(25,6%)
Municipal governance and administration	1 115	-	-	47	4,2%	47	4,2%	64	26,0%	(25,6%)
Executive and Council	-	-	-	-	-	-	-	13	75,0%	(100,0%)
Finance and administration	1 115	-	-	47	4,2%	47	4,2%	50	23,6%	(5,5%)
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	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	82 472	61 935	75,1%	43 476	52,7%	105 412	127,8%	27 139	94,4%	60,2%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	11 496	32 700	284,4%	23 742	206,5%	56 442	491,0%	26 356	577,8%	(9,9%)
Transfers and Subsidies - Operational	69 429	28 710	41,4%	19 375	27,9%	48 085	69,3%	744	7,8%	2 505,4%
Transfers and Subsidies - Capital	80	-	-	-	-	-	-	-	100,0%	-
Interest	1 466	525	35,8%	360	24,5%	885	60,3%	40	6,8%	794,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(84 167)	(34 818)	41,4%	(34 918)	41,5%	(69 736)	82,9%	(29 298)	61,9%	19,2%
Suppliers and employees	(83 453)	(34 818)	41,7%	(34 918)	41,8%	(69 736)	83,6%	(29 298)	62,2%	19,2%
Finance charges	(132)	-	-	-	-	-	-	-	-	-
Transfers and grants	(581)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(1 695)	27 118	(1 599,9%)	8 558	(504,9%)	35 676	(2 104,9%)	(2 159)	10 809,5%	(496,4%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(1 115)	-	-	(47)	4,2%	(47)	4,2%	(64)	21,7%	(25,6%)
Capital assets	(1 115)	-	-	(47)	4,2%	(47)	4,2%	(64)	21,7%	(25,6%)
Net Cash from/(used) Investing Activities	(1 115)	-	-	(47)	4,2%	(47)	4,2%	(64)	21,7%	(25,6%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(230)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(230)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(230)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(3 040)	27 118	(892,0%)	8 511	(280,0%)	35 629	(1 172,0%)	(2 222)	(7 406,8%)	(483,0%)
Cash/cash equivalents at the year begin:	8 083	12 788	158,2%	36 419	450,6%	12 788	158,2%	38 142	140,0%	(4,5%)
Cash/cash equivalents at the year end:	5 043	36 419	722,2%	44 930	890,9%	44 930	890,9%	35 920	582,2%	25,1%

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	113	6,9%	111	6,8%	115	7,0%	1 295	79,2%	1 634	71,0%	-	-	-	-
Interest on Arrear Debtor Accounts	11	2,1%	13	2,5%	12	2,3%	474	93,1%	509	22,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	67	41,6%	32	20,3%	15	9,4%	46	28,7%	160	6,9%	-	-	-	-
Total By Income Source	190	8,3%	157	6,8%	141	6,1%	1 815	78,8%	2 303	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	120	8,8%	120	8,8%	119	8,7%	1 014	73,8%	1 374	59,6%	-	-	-	-
Commercial	0	-	0	,2%	0	,2%	95	99,6%	95	4,1%	-	-	-	-
Households	70	8,4%	36	4,3%	22	2,6%	706	84,6%	834	36,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	190	8,3%	157	6,8%	141	6,1%	1 815	78,8%	2 303	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Sydney Adams	027 712 8000
Financial Manager	Mr Rajiv Datadin	027 712 8021

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UBUNTU (NC071)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	164 258	10 386	6,3%	14 780	9,0%	25 166	15,3%	18 427	16,5%	(19,8%)
Exchange Revenue										
Service charges - Electricity	23 757	2 050	8,6%	3 261	13,7%	5 310	22,4%	885	11,8%	268,7%
Service charges - Water	17 040	872	5,1%	2 064	12,1%	2 936	17,2%	4 956	21,8%	(58,4%)
Service charges - Waste Water Management	4 447	664	14,9%	1 006	22,6%	1 670	37,5%	750	38,6%	34,2%
Service charges - Waste Management	3 885	829	21,3%	1 243	32,0%	2 072	53,3%	751	47,7%	65,5%
Sale of Goods and Rendering of Services	65	7	10,2%	12	18,9%	19	29,0%	24	90,3%	(48,2%)
Agency services	575	33	5,8%	88	15,3%	121	21,0%	59	38,5%	49,7%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 861	1 699	17,2%	1 466	14,9%	3 165	32,1%	3 030	49,3%	(51,6%)
Interest earned from Current and Non Current Assets	425	171	40,2%	487	114,6%	658	154,7%	-	2,8%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	408	15	3,7%	22	5,5%	38	9,2%	25	47,4%	(11,4%)
Rental from Fixed Assets	553	4	,8%	(52)	(9,3%)	(47)	(8,5%)	11	1,7%	(583,0%)
Licence and permits	460	33	7,3%	13	2,7%	46	10,0%	5	7,8%	180,3%
Operational Revenue	2 118	26	1,2%	44	2,1%	70	3,3%	36	5,9%	24,0%
Non-Exchange Revenue										
Property rates	26 259	2 847	10,8%	4 248	16,2%	7 095	27,0%	6 191	33,1%	(31,4%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	19 470	4	-	0	-	4	-	51	(1,2%)	(99,7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	54 933	-	-	-	-	-	-	-	-	-
Interest	-	1 132	-	878	-	2 011	-	1 655	1 745,0%	(46,9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	163 062	17 974	11,0%	22 772	14,0%	40 746	25,0%	11 758	12,9%	93,7%
Employee related costs	48 726	6 217	12,8%	9 033	18,5%	15 250	31,3%	8 589	29,1%	5,2%
Remuneration of councillors	4 466	736	16,5%	1 393	31,2%	2 129	47,7%	1 083	45,8%	28,6%
Bulk purchases - electricity	25 770	5 887	22,8%	5 100	19,8%	10 987	42,6%	1 451	6,3%	251,5%
Inventory consumed	3 654	481	13,2%	350	9,6%	831	22,7%	198	24,5%	77,3%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	25 961	-	-	-	-	-	-	-	-	-
Interest	611	1 033	169,1%	1 366	223,7%	2 399	392,9%	12	,4%	11 652,3%
Contracted services	16 561	1 004	6,1%	1 756	10,6%	2 760	16,7%	307	10,2%	471,5%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	20 000	-	-	-	-	-	-	-	-	-
Operational costs	17 314	2 616	15,1%	3 773	21,8%	6 389	36,9%	117	5,3%	3 119,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 196	(7 589)		(7 992)		(15 580)		6 669		
Transfers and subsidies - capital (monetary allocations)	35 459	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	36 655	(7 589)		(7 992)		(15 580)		6 669		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	36 655	(7 589)		(7 992)		(15 580)		6 669		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	36 655	(7 589)		(7 992)		(15 580)		6 669		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	36 655	(7 589)		(7 992)		(15 580)		6 669		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	37 819	1 631	4,3%	5 587	14,8%	7 217	19,1%	1 413	9,5%	295,5%
National Government	35 459	1 414	4,0%	5 582	15,7%	6 996	19,7%	1 413	7,3%	295,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 459	1 414	4,0%	5 582	15,7%	6 996	19,7%	1 413	7,3%	295,1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 360	216	9,2%	5	,2%	221	9,4%	-	23,5%	(100,0%)
Capital Expenditure Functional	37 819	1 631	4,3%	5 587	14,8%	7 217	19,1%	1 413	9,5%	295,5%
Municipal governance and administration	600	216	36,1%	5	,8%	221	36,9%	-	,1%	(100,0%)
Executive and Council	300	216	72,1%	5	1,6%	221	73,7%	-	,2%	(100,0%)
Finance and administration	300	-	-	-	-	-	-	-	-	-
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	37 219	1 414	3,8%	5 582	15,0%	6 996	18,8%	1 413	10,0%	295,1%
Energy sources	4 530	-	-	951	21,0%	951	21,0%	343	14,4%	177,7%
Water Management	32 689	1 414	4,3%	4 631	14,2%	6 045	18,5%	1 070	9,2%	332,7%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	199 228	57 976	29,1%	78 436	39,4%	136 413	68,5%	10 874	15,0%	621,3%
Property rates	17 069	24 515	143,6%	12 428	72,8%	36 943	216,4%	3 596	28,6%	245,6%
Service charges	34 853	32 073	92,0%	43 919	126,0%	75 993	218,0%	6 171	35,9%	611,7%
Other revenue	21 048	1 388	6,6%	3 309	15,7%	4 697	22,3%	407	5,2%	713,6%
Transfers and Subsidies - Operational	54 933	-	-	4 380	8,0%	4 380	8,0%	700	1,8%	525,7%
Transfers and Subsidies - Capital	70 918	-	-	14 400	20,3%	14 400	20,3%	-	13,1%	(100,0%)
Interest	408	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(117 919)	(8 680)	7,4%	(39 570)	33,6%	(48 250)	40,9%	(2 115)	8,5%	1 770,8%
Suppliers and employees	(117 308)	(8 680)	7,4%	(39 570)	33,7%	(48 250)	41,1%	(2 085)	8,7%	1 797,8%
Finance charges	(611)	-	-	-	-	-	-	(30)	1,2%	(100,0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	81 310	49 296	60,6%	38 867	47,8%	88 163	108,4%	8 758	36,7%	343,8%
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	(35 459)	(1 627)	4,6%	(6 408)	18,1%	(8 035)	22,7%	(1 625)	13,1%	294,5%
Capital assets	(35 459)	(1 627)	4,6%	(6 408)	18,1%	(8 035)	22,7%	(1 625)	13,1%	294,5%
Net Cash from/(used) Investing Activities	(35 459)	(1 627)	4,6%	(6 408)	18,1%	(8 035)	22,7%	(1 625)	13,1%	294,5%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	45 851	47 669	104,0%	32 459	70,8%	80 128	174,8%	7 134	166,3%	355,0%
Cash/cash equivalents at the year begin:	24 671	-	-	47 703	193,4%	-	-	1 884	-	2 431,5%
Cash/cash equivalents at the year end:	70 522	47 689	67,6%	80 197	113,7%	80 197	113,7%	9 018	75,2%	789,3%

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	1 083	1,6%	1 001	1,5%	1 439	2,2%	62 727	94,7%	66 250	32,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	441	3,1%	496	3,4%	493	3,4%	12 949	90,1%	14 379	7,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 183	2,0%	1 193	2,0%	1 268	2,1%	56 969	94,0%	60 612	29,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	406	1,4%	414	1,5%	400	1,4%	26 944	95,7%	28 165	13,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	467	1,5%	464	1,5%	450	1,4%	30 114	95,6%	31 495	15,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	54	2,1%	52	2,0%	51	2,0%	2 406	93,9%	2 563	1,3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	44	31,5%	0	,3%	1	1,0%	95	67,2%	141	,1%	-	-	-	-
Total By Income Source	3 678	1,8%	3 620	1,8%	4 103	2,0%	192 204	94,4%	203 605	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 056	2,4%	1 068	2,5%	1 103	2,5%	40 115	92,6%	43 342	21,3%	-	-	-	-
Commercial	719	2,7%	660	2,4%	662	2,4%	25 026	92,5%	27 067	13,3%	-	-	-	-
Households	1 903	1,4%	1 892	1,4%	2 338	1,8%	127 063	95,4%	133 196	65,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 678	1,8%	3 620	1,8%	4 103	2,0%	192 204	94,4%	203 605	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	1 735	1,8%	2 000	2,1%	2 230	2,3%	90 910	93,8%	96 876	83,8%
Bulk Water	-	-	218	100,0%	-	-	-	-	218	,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	249	97,9%	-	-	-	-	5	2,1%	255	,2%
Loan repayments	-	-	-	-	-	-	17	100,0%	17	-
Trade Creditors	2 764	42,9%	425	6,6%	187	2,9%	3 068	47,6%	6 444	5,6%
Auditor-General	251	2,4%	105	1,0%	121	1,1%	10 141	95,5%	10 618	9,2%
Other	518	44,7%	429	37,1%	6	,5%	205	17,7%	1 158	1,0%
Total	5 518	4,8%	3 177	2,7%	2 545	2,2%	104 346	90,3%	115 586	100,0%

Contact Details

Municipal Manager	Mr Dising Molaole	053 621 0026
Financial Manager	Mrs Ophelia Sauli	053 621 0026

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UMSOBOMVU (NC072)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	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	
Operating Revenue and Expenditure										
Operating Revenue	223 184	69 290	31,0%	57 653	25,8%	126 943	56,9%	47 641	66,0%	21,0%
Exchange Revenue										
Service charges - Electricity	41 545	10 201	24,6%	12 109	29,1%	22 310	53,7%	6 145	116,9%	97,1%
Service charges - Water	20 724	4 567	22,0%	4 554	22,0%	9 121	44,0%	4 419	41,5%	3,1%
Service charges - Waste Water Management	12 212	3 530	28,9%	3 472	28,4%	7 002	57,3%	3 049	53,7%	13,9%
Service charges - Waste Management	8 065	2 281	28,3%	2 227	27,6%	4 509	55,9%	2 027	57,3%	9,9%
Sale of Goods and Rendering of Services	270	50	18,6%	61	22,5%	111	41,1%	34	39,4%	79,4%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	16 986	5 945	35,0%	6 186	36,4%	12 131	71,4%	5 672	88,9%	9,1%
Interest earned from Current and Non Current Assets	146	140	95,9%	129	88,5%	269	184,4%	15	45,0%	767,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	28	-	-	3	9,5%	3	9,5%	5	26,5%	(41,7%)
Rental from Fixed Assets	83	56	66,7%	41	48,8%	96	115,5%	23	88,6%	79,7%
Licence and permits	30	14	46,6%	4	13,1%	18	61,6%	-	-	(100,0%)
Operational Revenue	1 095	161	14,7%	963	87,9%	1 124	102,7%	100	25,9%	863,9%
Non-Exchange Revenue										
Property rates	18 702	8 287	44,3%	3 151	16,8%	11 438	61,2%	3 866	62,0%	(18,5%)
Surcharges and Taxes	1	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	25 653	709	2,8%	614	2,4%	1 323	5,2%	678	7,2%	(9,5%)
Licences or permits	353	414	117,2%	125	35,5%	539	152,7%	124	89,7%	1,2%
Transfer and subsidies - Operational	74 744	31 977	42,8%	22 964	30,7%	54 941	73,5%	21 484	70,2%	6,9%
Interest	2 547	959	37,7%	1 049	41,2%	2 008	78,9%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	222 725	34 148	15,3%	31 098	14,0%	65 246	29,3%	31 951	32,1%	(2,7%)
Employee related costs	72 523	13 971	19,3%	14 051	19,4%	28 022	38,6%	13 974	40,6%	,6%
Remuneration of councillors	5 746	1 543	26,9%	1 378	24,0%	2 921	50,8%	1 318	49,9%	4,6%
Bulk purchases - electricity	49 961	11 828	23,7%	6 131	12,3%	17 960	35,9%	6 733	49,3%	(8,9%)
Inventory consumed	3 513	966	27,5%	1 075	30,6%	2 041	58,1%	1 150	56,4%	(6,5%)
Debt impairment	19 282	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	26 933	86	,3%	13	-	99	,4%	673	2,2%	(98,1%)
Interest	1 350	-	-	4	,3%	4	,3%	-	-	(100,0%)
Contracted services	16 134	1 294	8,0%	3 970	24,6%	5 264	32,6%	3 871	46,8%	2,6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 142	223	10,4%	198	9,2%	421	19,7%	19	1,0%	929,7%
Operational costs	24 217	4 237	17,5%	4 277	17,7%	8 514	35,2%	4 212	30,6%	1,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	923	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	459	35 142		26 555		61 698		15 690		
Transfers and subsidies - capital (monetary allocations)	27 609	11 003	39,9%	7 000	25,4%	18 003	65,2%	14 788	74,2%	(52,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 068	46 145		33 555		79 701		30 478		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	28 068	46 145		33 555		79 701		30 478		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 068	46 145		33 555		79 701		30 478		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 068	46 145		33 555		79 701		30 478		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	30 579	1 105	3,6%	7 321	23,9%	8 426	27,6%	4 392	29,5%	66,7%
National Government	27 609	1 056	3,8%	7 087	25,7%	8 142	29,5%	4 112	29,8%	72,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agem	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 609	1 056	3,8%	7 087	25,7%	8 142	29,5%	4 112	29,8%	72,3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 970	49	1,7%	235	7,9%	284	9,6%	280	21,9%	(16,3%)
Capital Expenditure Functional	30 579	1 105	3,6%	7 321	23,9%	8 426	27,6%	4 392	29,5%	66,7%
Municipal governance and administration	470	-	-	25	5,3%	25	5,3%	-	-	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	470	-	-	25	5,3%	25	5,3%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 502	-	-	2 140	38,9%	2 140	38,9%	-	-	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	5 502	-	-	2 140	38,9%	2 140	38,9%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 902	49	,6%	2 833	35,9%	2 882	36,5%	1 584	48,1%	78,9%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	7 902	49	,6%	2 833	35,9%	2 882	36,5%	1 584	48,1%	78,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	16 705	1 056	6,3%	2 323	13,9%	3 379	20,2%	2 809	32,2%	(17,3%)
Energy sources	1 300	-	-	-	-	-	-	-	-	-
Water Management	3 081	-	-	-	-	-	-	-	-	-
Waste Water Management	12 324	1 056	8,6%	2 323	18,9%	3 379	27,4%	2 809	32,9%	(17,3%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	209 220	65 122	31,1%	53 474	25,6%	118 596	56,7%	62 363	58,6%	(14,3%)
Property rates	15 577	11	,1%	10	,1%	21	,1%	4 350	33,8%	(99,8%)
Service charges	63 631	12 341	19,4%	12 445	19,6%	24 787	39,0%	10 936	27,8%	13,8%
Other revenue	27 514	9 727	35,4%	10 942	39,8%	20 669	75,1%	10 804	134,0%	1,3%
Transfers and Subsidies - Operational	74 744	31 977	42,8%	22 964	30,7%	54 941	73,5%	21 484	70,2%	6,9%
Transfers and Subsidies - Capital	27 609	11 003	39,9%	7 000	25,4%	18 003	65,2%	14 788	53,6%	(52,7%)
Interest	146	63	43,4%	113	77,1%	176	120,5%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(169 005)	(26 685)	15,8%	(24 184)	14,3%	(50 868)	30,1%	(17 677)	34,1%	36,8%
Suppliers and employees	(167 655)	(26 685)	15,9%	(24 184)	14,4%	(50 868)	30,3%	(17 677)	34,4%	36,8%
Finance charges	(1 350)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	40 215	38 437	95,6%	29 290	72,8%	67 728	168,4%	44 686	127,5%	(34,5%)
Cash Flow from Investing Activities										
Receipts	445	-	-	-	-	-	-	-	-	-
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	445	-	-	-	-	-	-	-	-	-
Payments	(30 579)	(1 214)	4,0%	(8 168)	26,7%	(9 383)	30,7%	(3 631)	22,6%	125,0%
Capital assets	(30 579)	(1 214)	4,0%	(8 168)	26,7%	(9 383)	30,7%	(3 631)	22,6%	125,0%
Net Cash from/(used) Investing Activities	(30 133)	(1 214)	4,0%	(8 168)	27,1%	(9 383)	31,1%	(3 631)	23,6%	125,0%
Cash Flow from Financing Activities										
Receipts	-	26	-	28	-	54	-	5	-	442,1%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	26	-	28	-	54	-	5	-	442,1%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	26	-	28	-	54	-	5	-	442,1%
Net Increase/(Decrease) in cash held	10 082	37 249	369,5%	21 150	209,8%	58 399	579,3%	41 060	314,2%	(48,5%)
Cash/cash equivalents at the year begin:	17 063	(1 328)	(7,8%)	35 921	210,5%	(1 328)	(7,8%)	24 307	(25,3%)	47,8%
Cash/cash equivalents at the year end:	27 145	35 921	132,3%	57 070	210,2%	57 070	210,2%	65 367	465,5%	(12,7%)

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	(1 397)	(1,2%)	1 647	1,5%	1 596	1,4%	110 930	98,4%	112 777	29,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 914	14,7%	2 548	9,6%	1 112	4,2%	19 074	71,6%	26 648	7,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	791	1,7%	758	1,6%	694	1,5%	43 926	95,1%	46 169	12,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 280	2,0%	1 203	1,9%	1 116	1,8%	60 099	94,3%	63 699	16,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	653	1,0%	794	1,2%	775	1,2%	61 805	96,5%	64 027	16,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(10)	(,3%)	0	-	0	-	3 272	100,3%	3 262	,9%	-	-	-	-
Interest on Arrear Debtor Accounts	2 413	3,6%	2 411	3,6%	2 380	3,6%	59 294	89,2%	66 497	17,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 080)	421,8%	15	(5,9%)	4	(1,6%)	805	(314,3%)	(256)	(,1%)	-	-	-	-
Total By Income Source	6 564	1,7%	9 376	2,4%	7 678	2,0%	359 204	93,8%	382 822	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	589	4,9%	877	7,3%	835	6,9%	9 772	80,9%	12 074	3,2%	-	-	-	-
Commercial	1 455	23,8%	370	6,1%	305	5,0%	3 974	65,1%	6 104	1,6%	-	-	-	-
Households	3 678	1,1%	7 224	2,1%	5 839	1,7%	329 061	95,2%	345 802	90,3%	-	-	-	-
Other	840	4,5%	904	4,8%	700	3,7%	16 398	87,0%	18 842	4,9%	-	-	-	-
Total By Customer Group	6 564	1,7%	9 376	2,4%	7 678	2,0%	359 204	93,8%	382 822	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	8 094	100,0%	8 094	99,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	71	100,0%	71	,9%
Total	-	-	-	-	-	-	8 165	100,0%	8 165	100,0%

Contact Details

Municipal Manager	Mr Amos China Mpela	051 753 0777
Financial Manager	Mr Takalani Daniel Tshikundu	051 753 2050

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: EMTHANJENI (NC073)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure Total Expenditure as % of main appropriation		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	308 441	(185 803)	(60,2%)	70 565	22,9%	(115 238)	(37,4%)	47 256	51,0%	49,3%
Exchange Revenue										
Service charges - Electricity	130 411	8 620	6,6%	27 116	20,8%	35 736	27,4%	23 930	41,0%	13,3%
Service charges - Water	37 599	(201 840)	(536,8%)	7 167	19,1%	(194 673)	(517,8%)	8 796	90,7%	(18,5%)
Service charges - Waste Water Management	14 542	1 494	10,3%	4 477	30,8%	5 971	41,1%	3 977	33,4%	12,6%
Service charges - Waste Management	7 278	765	10,5%	2 289	31,5%	3 055	42,0%	1 989	28,7%	15,1%
Sale of Goods and Rendering of Services	1 440	99	6,9%	281	19,5%	380	26,4%	303	18,5%	(7,3%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 043	823	20,4%	2 741	67,8%	3 565	88,2%	1 654	150,9%	65,8%
Interest earned from Current and Non Current Assets	1 520	52	3,4%	388	25,6%	440	29,0%	41	8,2%	855,1%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	525	107	20,5%	306	58,2%	413	78,7%	321	52,9%	(4,8%)
Licence and permits	1 638	59	3,6%	96	5,9%	156	9,5%	97	9,4%	(5%)
Operational Revenue	18	80	457,2%	191	1 092,6%	271	1 549,8%	112	5 297,2%	71,1%
Non-Exchange Revenue										
Property rates	44 419	3 059	6,9%	9 493	21,4%	12 552	28,3%	2 596	71,8%	265,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	114	2	1,9%	7	6,2%	9	8,1%	17	1,6%	(58,5%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	64 335	-	-	13 409	20,8%	13 409	20,8%	1 115	39,2%	1 102,4%
Interest	450	875	194,5%	2 603	578,4%	3 478	772,9%	2 315	1 259,4%	12,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	110	-	-	-	-	-	-	(6)	,1%	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	284 956	22 843	8,0%	50 476	17,7%	73 320	25,7%	37 262	31,9%	35,5%
Employee related costs	110 816	-	-	4	-	4	-	16 832	41,6%	(100,0%)
Remuneration of councillors	5 675	-	-	-	-	-	-	1 031	45,2%	(100,0%)
Bulk purchases - electricity	94 068	18 315	19,5%	28 341	30,1%	46 656	49,6%	384	35,7%	7 290,0%
Inventory consumed	3 139	478	15,2%	3 613	115,1%	4 091	130,3%	810	18,1%	345,3%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	10 359	-	-	-	-	-	-	5 153	50,0%	(100,0%)
Interest	1 845	101	5,5%	6 611	358,3%	6 713	363,8%	10	1,7%	63 203,7%
Contracted services	22 669	1 947	8,6%	5 972	26,3%	7 918	34,9%	2 433	22,2%	145,4%
Transfers and subsidies	0	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	13 017	-	-	-	-	-	-	6 258	50,0%	(100,0%)
Operational costs	23 368	2 003	8,6%	5 935	25,4%	7 938	34,0%	4 351	13,6%	36,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	0	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	23 485	(208 646)		20 088		(188 558)		9 993		
Transfers and subsidies - capital (monetary allocations)	38 471	-	-	2 452	6,4%	2 452	6,4%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	61 956	(208 646)		22 541		(186 105)		9 993		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	61 956	(208 646)		22 541		(186 105)		9 993		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	61 956	(208 646)		22 541		(186 105)		9 993		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	61 956	(208 646)		22 541		(186 105)		9 993		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure Total Expenditure as % of main appropriation		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	47 634	3 157	6,6%	7 628	16,0%	10 784	22,6%	469	7,5%	1 527,3%
National Government	39 113	2 927	7,5%	7 586	19,4%	10 512	26,9%	469	7,5%	1 518,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	39 113	2 927	7,5%	7 586	19,4%	10 512	26,9%	469	7,5%	1 518,4%
Borrowing	0	-	-	-	-	-	-	-	-	-
Internally generated funds	8 521	230	2,7%	42	,5%	272	3,2%	-	-	(100,0%)
Capital Expenditure Functional	47 658	3 157	6,6%	7 628	16,0%	10 784	22,6%	469	7,5%	1 527,3%
Municipal governance and administration	136	230	169,3%	42	30,8%	272	200,0%	-	-	(100,0%)
Executive and Council	91	-	-	21	23,0%	21	23,0%	-	-	(100,0%)
Finance and administration	45	230	508,8%	21	46,2%	251	555,0%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 443	548	10,1%	343	6,3%	891	16,4%	-	-	(100,0%)
Community and Social Services	15	-	-	-	-	-	-	-	-	-
Sport And Recreation	5 422	548	10,1%	343	6,3%	891	16,4%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	6	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8	-	-	-	-	-	-	433	13,0%	(100,0%)
Planning and Development	8	-	-	-	-	-	-	-	-	-
Road Transport	0	-	-	-	-	-	-	433	13,0%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	42 071	2 379	5,7%	7 242	17,2%	9 621	22,9%	36	,6%	20 118,7%
Energy sources	21 146	-	-	5 110	24,2%	5 110	24,2%	36	4,9%	14 165,3%
Water Management	17 675	2 379	13,5%	2 133	12,1%	4 511	25,5%	-	-	(100,0%)
Waste Water Management	3 250	-	-	-	-	-	-	-	-	-
Waste Management	0	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	288 421	208 515	72,3%	442 623	153,5%	651 138	225,8%	59 072	38,5%	649,3%
Property rates	38 937	15 877	40,8%	67 971	174,6%	83 848	215,3%	7 184	30,3%	846,1%
Service charges	131 558	144 563	109,9%	193 070	146,8%	337 633	256,6%	36 018	46,6%	436,0%
Other revenue	31 950	24 447	76,5%	5 080	15,9%	29 528	92,4%	1 670	7,0%	204,2%
Transfers and Subsidies - Operational	59 591	23 628	39,7%	108 702	182,4%	132 330	222,1%	200	36,6%	54 251,0%
Transfers and Subsidies - Capital	23 102	-	-	67 800	293,5%	67 800	293,5%	14 000	51,0%	384,3%
Interest	3 282	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(263 329)	(29 513)	11,2%	(66 175)	25,1%	(95 689)	36,3%	(17 024)	16,8%	288,7%
Suppliers and employees	(259 541)	(29 513)	11,4%	(66 175)	25,5%	(95 689)	36,9%	(17 024)	17,1%	288,7%
Finance charges	(3 788)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	25 092	179 002	713,4%	376 448	1 500,3%	555 450	2 213,7%	42 048	155,9%	795,3%
Cash Flow from Investing Activities										
Receipts	652	3	,4%	-	-	3	,4%	6	,1%	(100,0%)
Proceeds on disposal of PPE	650	-	-	-	-	-	-	6	1,6%	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(0)	0	(100,0%)	-	-	0	(100,0%)	-	-	-
Decrease (increase) in non-current investments	2	3	139,9%	-	-	3	139,9%	-	-	-
Payments	(39 544)	-	-	(746)	1,9%	(746)	1,9%	(433)	1,1%	72,3%
Capital assets	(39 544)	-	-	(746)	1,9%	(746)	1,9%	(433)	1,1%	72,3%
Net Cash from/(used) Investing Activities	(38 892)	3	-	(746)	1,9%	(743)	1,9%	(427)	1,3%	74,8%
Cash Flow from Financing Activities										
Receipts	28	-	-	-	-	-	-	(7)	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	28	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(0)	-	-	-	-	-	-	(7)	-	(100,0%)
Payments	(1 600)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 600)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 572)	-	-	-	-	-	-	(7)	1,0%	(100,0%)
Net Increase/(Decrease) in cash held	(15 373)	179 005	(1 164,4%)	375 702	(2 444,0%)	554 706	(3 608,4%)	41 614	530,1%	802,8%
Cash/cash equivalents at the year begin:	17 887	-	-	179 005	1 000,8%	-	-	32 717	-	447,1%
Cash/cash equivalents at the year end:	2 514	179 005	7 119,7%	554 706	22 062,9%	554 706	22 062,9%	74 331	511,0%	646,3%

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	7 173	5,8%	2 637	2,1%	2 343	1,9%	111 022	90,1%	123 175	30,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 834	18,2%	4 503	5,5%	5 134	6,3%	57 138	70,0%	81 609	20,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 132	10,7%	2 576	2,1%	2 452	2,0%	104 592	85,2%	122 752	30,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 262	6,6%	1 402	2,8%	1 273	2,6%	43 692	88,0%	49 629	12,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 637	6,2%	696	2,7%	673	2,6%	23 241	88,5%	26 247	6,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	32	1,9%	15	,9%	15	,9%	1 602	96,2%	1 664	,4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	40 070	9,9%	11 829	2,9%	11 891	2,9%	341 287	84,3%	405 076	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 226	6,5%	457	2,4%	422	2,2%	16 782	86,9%	18 887	4,7%	-	-	-	-
Commercial	15 161	10,7%	3 932	2,8%	4 570	3,2%	118 487	83,4%	142 151	35,1%	-	-	-	-
Households	23 682	9,7%	7 440	3,0%	6 899	2,8%	206 018	84,4%	244 039	60,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	40 070	9,9%	11 829	2,9%	11 891	2,9%	341 287	84,3%	405 076	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	7 097	3,4%	9 172	4,4%	9 290	4,5%	183 005	87,7%	208 563	92,2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	60	,5%	432	3,5%	190	1,5%	11 721	94,5%	12 403	5,5%
Auditor-General	-	-	-	-	24	,5%	5 058	99,5%	5 081	2,2%
Other	-	-	35	13,4%	-	-	226	86,6%	261	,1%
Total	7 157	3,2%	9 639	4,3%	9 504	4,2%	200 009	88,4%	226 309	100,0%

Contact Details

Municipal Manager	Mr Moggamet Faried Manuel	053 632 9100
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAREEBERG (NC074)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter		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	96 689	3 542	3,7%	2 461	2,5%	6 003	6,2%	6 998	31,2%	(64,8%)
Exchange Revenue										
Service charges - Electricity	11 533	1 159	10,1%	1 529	13,3%	2 689	23,3%	1 833	41,0%	(16,5%)
Service charges - Water	4 085	638	15,6%	128	3,1%	766	18,7%	921	79,9%	(86,1%)
Service charges - Waste Water Management	1 972	489	24,8%	(334)	(16,9%)	155	7,9%	526	114,8%	(163,4%)
Service charges - Waste Management	2 227	496	22,3%	(166)	(7,5%)	330	14,8%	552	94,2%	(130,0%)
Sale of Goods and Rendering of Services	20	3	14,8%	5	25,1%	8	39,9%	4	43,1%	29,6%
Agency services	30	6	20,4%	19	62,6%	25	83,0%	48	452,5%	(61,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	0	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 429	432	17,8%	649	26,7%	1 081	44,5%	1 719	123,3%	(62,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	146	4	3,0%	8	5,5%	12	8,5%	7	8,5%	14,3%
Licence and permits	5	1	13,8%	2	42,0%	3	55,8%	4	148,2%	(49,8%)
Operational Revenue	20 408	4	-	9	-	13	,1%	12	2%	(28,4%)
Non-Exchange Revenue										
Property rates	11 943	235	2,0%	421	3,5%	657	5,5%	531	93,2%	(20,6%)
Surcharges and Taxes	1 957	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3	0	6,1%	2	89,0%	3	95,2%	0	99,7%	1 502,7%
Licences or permits	6	1	21,6%	2	26,3%	3	47,9%	1	60,0%	16,1%
Transfer and subsidies - Operational	40 780	72	2%	187	,5%	259	,6%	840	3,7%	(77,8%)
Interest	3	-	-	-	-	-	-	(1)	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	(858)	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	93 476	4 074	4,4%	9 460	10,1%	13 534	14,5%	23 639	44,4%	(60,0%)
Employee related costs	27 224	1 595	5,9%	1 948	7,2%	3 543	13,0%	6 983	48,1%	(72,1%)
Remuneration of councillors	4 747	376	7,9%	391	8,2%	768	16,2%	1 013	48,9%	(61,4%)
Bulk purchases - electricity	19 000	317	1,7%	3 209	16,9%	3 526	18,6%	3 637	49,6%	(11,8%)
Inventory consumed	2 469	109	4,4%	230	9,3%	339	13,7%	400	34,0%	(42,5%)
Debt impairment	3 556	-	-	-	-	-	-	3 170	40,0%	(100,0%)
Depreciation and amortisation	5 938	-	-	-	-	-	-	1 127	20,0%	(100,0%)
Interest	1 206	-	-	0	-	0	-	320	28,0%	(100,0%)
Contracted services	10 923	801	7,3%	2 073	19,0%	2 874	26,3%	2 615	56,1%	(20,7%)
Transfers and subsidies	970	6	,6%	91	9,4%	97	10,0%	53	18,3%	71,8%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	16 584	870	5,2%	1 517	9,1%	2 387	14,4%	4 320	39,1%	(64,9%)
Losses on disposal of Assets	1	-	-	-	-	-	-	-	-	-
Other Losses	858	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 213	(532)		(6 999)		(7 531)		(16 640)		
Transfers and subsidies - capital (monetary allocations)	8 673	-	-	827	9,5%	827	9,5%	1 437	9,3%	(42,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	11 886	(532)		(6 172)		(6 704)		(15 204)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	11 886	(532)		(6 172)		(6 704)		(15 204)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	11 886	(532)		(6 172)		(6 704)		(15 204)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	11 886	(532)		(6 172)		(6 704)		(15 204)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	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	9 172	1	-	719	7,8%	720	7,8%	1 256	19,6%	(42,8%)
National Government	8 673	-	-	719	8,3%	719	8,3%	1 249	6,9%	(42,4%)
Provincial Government	140	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agem	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	8 813	-	-	719	8,2%	719	8,2%	1 249	6,9%	(42,4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	359	1	2%	-	-	1	2%	7	74,3%	(100,0%)
Capital Expenditure Functional	9 172	1	-	719	7,8%	720	7,8%	1 256	19,6%	(42,8%)
Municipal governance and administration	300	-	-	-	-	-	-	7	59,0%	(100,0%)
Executive and Council	105	-	-	-	-	-	-	7	31,8%	(100,0%)
Finance and administration	195	-	-	-	-	-	-	-	60,7%	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	135	1	5%	-	-	1	5%	-	-	-
Community and Social Services	120	-	-	-	-	-	-	-	-	-
Sport And Recreation	15	1	4,9%	-	-	1	4,9%	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	719	-	719	-	-	26,0%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	719	-	719	-	-	26,0%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	8 737	-	-	-	-	-	-	1 249	26,1%	(100,0%)
Energy sources	64	-	-	-	-	-	-	500	17,2%	(100,0%)
Water Management	-	-	-	-	-	-	-	750	22,4%	(100,0%)
Waste Water Management	8 673	-	-	-	-	-	-	-	35,9%	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	82 044	11 336	13,8%	56 884	69,3%	68 221	83,2%	12 609	20,9%	351,2%
Property rates	10 896	2 696	24,7%	4 257	39,1%	6 953	63,8%	1 186	19,8%	258,9%
Service charges	17 807	8 106	45,5%	17 407	97,8%	25 513	143,3%	3 493	34,6%	398,4%
Other revenue	15 671	534	3,4%	662	4,2%	1 197	7,6%	2 802	20,5%	(76,4%)
Transfers and Subsidies - Operational	35 755	-	-	4 558	12,7%	4 558	12,7%	1 628	12,3%	180,0%
Transfers and Subsidies - Capital	-	-	-	30 000	-	30 000	-	3 500	24,1%	757,1%
Interest	1 915	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(77 735)	(3 336)	4,3%	(91 695)	118,0%	(95 031)	122,2%	(13 053)	30,0%	602,5%
Suppliers and employees	(76 473)	(3 336)	4,4%	(91 695)	119,9%	(95 031)	124,3%	(13 053)	44,6%	602,5%
Finance charges	(1 262)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	4 309	8 000	185,7%	(34 811)	(807,9%)	(26 810)	(622,3%)	(445)	(60,7%)	7 731,0%
Cash Flow from Investing Activities										
Receipts	(18)	2	(9,3%)	-	-	2	(9,3%)	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(18)	2	(9,3%)	-	-	2	(9,3%)	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(9 664)	1	-	-	-	1	-	(1 316)	16,3%	(100,0%)
Capital assets	(9 664)	1	-	-	-	1	-	(1 316)	16,3%	(100,0%)
Net Cash from/(used) Investing Activities	(9 681)	3	-	-	-	3	-	(1 316)	16,3%	(100,0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(5 373)	8 003	(149,0%)	(34 811)	647,9%	(26 807)	498,9%	(1 760)	76,8%	1 877,5%
Cash/cash equivalents at the year begin:	94 748	-	-	8 003	8,4%	-	-	(9 916)	-	(180,7%)
Cash/cash equivalents at the year end:	89 376	8 003	9,0%	(26 807)	(30,0%)	(26 807)	(30,0%)	(11 676)	(91,0%)	129,6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 020	11,9%	367	4,3%	363	4,2%	6 840	79,6%	8 590	19,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	970	24,7%	134	3,4%	215	5,5%	2 604	66,4%	3 922	9,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	417	2,3%	92	,5%	76	,4%	17 593	96,8%	18 178	41,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	753	13,6%	260	4,7%	255	4,6%	4 255	77,1%	5 522	12,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	745	11,8%	273	4,3%	261	4,1%	5 026	79,7%	6 305	14,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	84	9,0%	12	1,3%	9	,9%	833	88,8%	938	2,2%	-	-	-	-
Total By Income Source	3 989	9,2%	1 137	2,6%	1 178	2,7%	37 151	85,5%	43 454	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	59	,9%	15	,2%	7	,1%	6 164	98,7%	6 245	14,4%	-	-	-	-
Commercial	87	3,7%	23	1,0%	25	1,1%	2 212	94,2%	2 347	5,4%	-	-	-	-
Households	3 842	11,0%	1 099	3,2%	1 146	3,3%	28 775	82,5%	34 863	80,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 989	9,2%	1 137	2,6%	1 178	2,7%	37 151	85,5%	43 454	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Zolile Patric Mjandana (Acting)	053 382 3012
Financial Manager	Mr Willem De Bruin	053 382 3012

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RENOSTERBERG (NC075)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	62 579	20 108	32,1%	22 377	35,8%	42 485	67,9%	6 287	17,4%	255,9%
Exchange Revenue										
Service charges - Electricity	6 986	405	5,8%	3 093	44,3%	3 498	50,1%	1 182	32,4%	161,6%
Service charges - Water	5 288	1 221	23,1%	1 853	35,0%	3 074	58,1%	891	28,1%	107,9%
Service charges - Waste Water Management	3 064	777	25,4%	718	23,4%	1 495	48,8%	758	42,4%	(5,3%)
Service charges - Waste Management	2 246	386	17,2%	361	16,1%	747	33,3%	372	39,8%	(3,0%)
Sale of Goods and Rendering of Services	25	13	51,6%	3	10,2%	16	61,8%	8	60,3%	(68,5%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	158	-	-	154	97,6%	154	97,6%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	405	165	40,8%	131	32,3%	296	73,1%	71	16,9%	85,3%
Licence and permits	7	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue										
Property rates	4 437	2 861	64,5%	1 033	23,3%	3 894	87,8%	1 808	62,1%	(42,9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	38 699	14 225	36,8%	15 020	38,8%	29 245	75,6%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 264	55	4,4%	11	,9%	66	5,2%	1 197	-	(99,1%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	85 077	14 771	17,4%	12 427	14,6%	27 198	32,0%	15 018	31,1%	(17,3%)
Employee related costs	31 576	5 863	18,6%	6 760	21,4%	12 623	40,0%	5 767	44,4%	17,2%
Remuneration of councillors	4 017	972	24,2%	1 176	29,3%	2 148	53,5%	1 014	76,5%	16,0%
Bulk purchases - electricity	10 530	1 552	14,7%	2 829	26,9%	4 382	41,6%	1 700	17,0%	66,4%
Inventory consumed	1 918	486	25,3%	304	15,8%	790	41,2%	304	29,6%	(,1%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	9 165	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	3 479	2 085	59,9%	834	24,0%	2 919	83,9%	3 870	107,0%	(78,4%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	17 741	-	-	-	-	-	-	-	-	-
Operational costs	6 651	3 813	57,3%	524	7,9%	4 337	65,2%	2 364	60,0%	(77,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(22 498)	5 337		9 950		15 287		(8 731)		
Transfers and subsidies - capital (monetary allocations)	7 998	5 000	62,5%	-	-	5 000	62,5%	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(14 500)	10 337		9 950		20 287		(8 731)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(14 500)	10 337		9 950		20 287		(8 731)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(14 500)	10 337		9 950		20 287		(8 731)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(14 500)	10 337		9 950		20 287		(8 731)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	7 998	2 083	26,0%	4 428	55,4%	6 512	81,4%	5 962	52,9%	(25,7%)
National Government	7 998	2 083	26,0%	4 428	55,4%	6 512	81,4%	5 962	52,9%	(25,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	7 998	2 083	26,0%	4 428	55,4%	6 512	81,4%	5 962	52,9%	(25,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	7 998	2 083	26,0%	4 428	55,4%	6 512	81,4%	5 962	52,9%	(25,7%)
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	-	-	-	-	-	-	-	1 911	35,1%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	1 911	35,1%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	7 998	2 083	26,0%	4 428	55,4%	6 512	81,4%	4 050	81,0%	9,3%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	7 998	2 083	26,0%	4 428	55,4%	6 512	81,4%	4 050	81,0%	9,3%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	57 142	56 298	98,5%	62 662	109,7%	118 959	208,2%	18 525	69,4%	238,3%
Property rates	2 374	375	15,8%	603	25,4%	978	41,2%	1 486	85,2%	(59,4%)
Service charges	16 931	2 948	17,4%	4 348	25,7%	7 296	43,1%	4 559	44,9%	(4,6%)
Other revenue	(7 400)	38 805	(524,4%)	46 520	(628,6%)	85 325	(1 153,0%)	12 480	208 174,0%	272,8%
Transfers and Subsidies - Operational	37 239	14 225	38,2%	11 190	30,0%	25 415	68,2%	-	-	(100,0%)
Transfers and Subsidies - Capital	7 998	-	-	-	-	-	-	-	-	-
Interest	-	(55)	-	-	-	(55)	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(27 989)	(9 611)	34,3%	(154 830)	553,2%	(164 441)	587,5%	(9 417)	20,9%	1 544,2%
Suppliers and employees	(27 989)	(9 611)	34,3%	(154 830)	553,2%	(164 441)	587,5%	(9 417)	20,9%	1 544,2%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	29 153	46 687	160,1%	(92 169)	(316,2%)	(45 482)	(156,0%)	9 108	172,3%	(1 112,0%)
Cash Flow from Investing Activities										
Receipts	1 264	55	4,4%	11	,9%	66	5,2%	-	-	(100,0%)
Proceeds on disposal of PPE	1 264	55	4,4%	11	,9%	66	5,2%	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(7 998)	(2 083)	26,0%	(4 428)	55,4%	(6 512)	81,4%	(5 962)	52,9%	(25,7%)
Capital assets	(7 998)	(2 083)	26,0%	(4 428)	55,4%	(6 512)	81,4%	(5 962)	52,9%	(25,7%)
Net Cash from/(used) Investing Activities	(6 734)	(2 028)	30,1%	(4 417)	65,6%	(6 445)	95,7%	(5 962)	52,9%	(25,9%)
Cash Flow from Financing Activities										
Receipts	-	51	-	35	-	86	-	48	-	(28,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	51	-	35	-	86	-	48	-	(28,0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	51	-	35	-	86	-	48	-	(28,0%)
Net Increase/(Decrease) in cash held	22 418	44 710	199,4%	(96 552)	(430,7%)	(51 841)	(231,2%)	3 194	331,1%	(3 122,7%)
Cash/cash equivalents at the year begin:	-	(45 245)	-	(535)	-	(45 245)	-	51 427	-	(101,0%)
Cash/cash equivalents at the year end:	22 418	(535)	(2,4%)	(97 086)	(433,1%)	(97 086)	(433,1%)	54 621	561,7%	(277,7%)

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	225	1,8%	215	1,7%	190	1,5%	12 166	95,1%	12 797	14,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 090	3,1%	803	2,3%	1 327	3,8%	31 484	90,7%	34 705	39,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	62	,5%	149	1,2%	182	1,4%	12 166	96,9%	12 559	14,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	225	1,8%	215	1,7%	190	1,5%	12 166	95,1%	12 797	14,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	225	1,8%	215	1,7%	190	1,5%	12 166	95,1%	12 797	14,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20	,6%	21	,6%	21	,6%	3 231	98,1%	3 293	3,7%	-	-	-	-
Total By Income Source	1 848	2,1%	1 618	1,8%	2 099	2,4%	83 381	93,7%	88 946	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	86	13,3%	90	13,9%	48	7,4%	423	65,4%	646	,7%	-	-	-	-
Commercial	310	3,4%	247	2,7%	234	2,6%	6 361	91,4%	9 152	10,3%	-	-	-	-
Households	1 432	1,9%	1 261	1,7%	1 796	2,4%	71 367	94,1%	75 856	85,3%	-	-	-	-
Other	20	,6%	21	,6%	21	,6%	3 231	98,1%	3 293	3,7%	-	-	-	-
Total By Customer Group	1 848	2,1%	1 618	1,8%	2 099	2,4%	83 381	93,7%	88 946	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	3 344	3,2%	-	-	2 108	2,0%	99 602	94,8%	105 054	78,4%
Bulk Water	275	2,7%	646	6,4%	-	-	9 124	90,8%	10 045	7,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	754	5,0%	453	3,0%	2 183	14,6%	11 594	77,4%	14 984	11,2%
Auditor-General	1 654	49,9%	103	3,1%	125	3,8%	1 430	43,2%	3 312	2,5%
Other	4	,6%	4	,6%	4	,6%	580	98,2%	591	,4%
Total	6 030	4,5%	1 205	,9%	4 420	3,3%	122 331	91,3%	133 986	100,0%

Contact Details

Municipal Manager	Mr M Hoogbaard	053 050 5161
Financial Manager	Ms Lerato Thibedi	053 050 5584

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: THEMBELIHLE (NC076)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	105 696	7 747	7,3%	18 404	17,4%	26 151	24,7%	15 500	59,0%	18,7%
Exchange Revenue										
Service charges - Electricity	21 865	1 110	5,1%	3 426	15,7%	4 536	20,7%	3 237	27,8%	5,8%
Service charges - Water	6 226	408	6,6%	1 059	17,0%	1 468	23,6%	1 475	47,0%	(28,1%)
Service charges - Waste Water Management	4 516	305	6,8%	904	20,0%	1 209	26,8%	983	45,9%	(8,1%)
Service charges - Waste Management	2 328	161	6,9%	476	20,5%	637	27,4%	528	67,5%	(9,8%)
Sale of Goods and Rendering of Services	392	8	2,1%	41	10,5%	50	12,7%	415	1 104,8%	(90,0%)
Agency services	-	594	-	395	-	990	-	1 307	188,5%	(69,7%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 654	489	29,6%	1 466	88,7%	1 956	118,3%	1 388	171,2%	5,6%
Interest earned from Current and Non Current Assets	2 549	60	2,4%	26	1,0%	86	3,4%	25	2,1%	5,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	126	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	649	63	9,7%	155	24,0%	218	33,6%	158	41,8%	(1,4%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 594	2 718	59,2%	1 981	43,1%	4 699	102,3%	608	25,6%	225,9%
Non-Exchange Revenue										
Property rates	15 451	1 494	9,7%	(1 211)	(7,8%)	283	1,8%	3 902	63,4%	(131,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	342	28	8,1%	28	8,2%	56	16,3%	10	3,1%	171,8%
Licences or permits	335	37	11,0%	36	10,7%	73	21,7%	40	27,0%	(10,8%)
Transfer and subsidies - Operational	40 808	-	-	8 918	21,9%	8 918	21,9%	1 425	72,0%	525,8%
Interest	-	271	-	702	-	974	-	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	3 862	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	101 720	8 889	8,7%	13 258	13,0%	22 147	21,8%	15 074	29,4%	(12,0%)
Employee related costs	35 877	6 117	17,1%	10 140	28,3%	16 257	45,3%	9 211	44,0%	10,1%
Remuneration of councillors	4 258	1 023	24,0%	1 537	36,1%	2 560	60,1%	1 259	56,6%	22,1%
Bulk purchases - electricity	13 139	-	-	-	-	-	-	-	-	-
Inventory consumed	2 848	38	1,3%	661	23,2%	699	24,6%	237	14,1%	178,8%
Debt impairment	599	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	15 836	-	-	-	-	-	-	-	-	-
Interest	4 150	3	,1%	114	2,7%	117	2,8%	351	26,8%	(67,5%)
Contracted services	8 906	149	1,7%	136	1,5%	284	3,2%	1 237	44,2%	(89,0%)
Transfers and subsidies	12	4	29,5%	11	88,5%	14	118,0%	191	1 699,9%	(94,5%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	16 095	1 556	9,7%	659	4,1%	2 215	13,8%	2 588	25,6%	(74,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 976	(1 142)		5 147		4 004		427		
Transfers and subsidies - capital (monetary allocations)	21 400	-	-	-	-	-	-	1 462	19,8%	(100,0%)
Transfers and subsidies - capital (in-kind)	100	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	25 476	(1 142)		5 147		4 004		1 889		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	25 476	(1 142)		5 147		4 004		1 889		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	25 476	(1 142)		5 147		4 004		1 889		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	25 476	(1 142)		5 147		4 004		1 889		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	21 401	493	2,3%	576	2,7%	1 069	5,0%	2 685	13,0%	(78,6%)
National Government	21 401	493	2,3%	576	2,7%	1 069	5,0%	2 685	13,0%	(78,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 401	493	2,3%	576	2,7%	1 069	5,0%	2 685	13,0%	(78,6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	21 401	493	2,3%	576	2,7%	1 069	5,0%	2 685	13,0%	(78,6%)
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	9 861	493	5,0%	576	5,8%	1 069	10,8%	545	5,7%	5,7%
Planning and Development	9 861	493	5,0%	576	5,8%	1 069	10,8%	545	5,7%	5,7%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	11 540	-	-	-	-	-	-	2 140	19,5%	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	11 540	-	-	-	-	-	-	2 140	21,4%	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	99 306	82 771	83,4%	125 262	126,1%	208 034	209,5%	7 491	61,5%	1 572,1%
Property rates	10 035	4 867	48,5%	11 232	111,9%	16 099	160,4%	1 509	24,2%	644,5%
Service charges	27 064	16 908	62,5%	25 629	94,7%	42 537	157,2%	3 696	29,7%	593,4%
Other revenue	-	21 267	-	16 893	-	38 161	-	2 286	-	639,0%
Transfers and Subsidies - Operational	40 807	21 729	53,2%	53 508	131,1%	75 237	184,4%	-	67,5%	(100,0%)
Transfers and Subsidies - Capital	21 400	18 000	84,1%	18 000	84,1%	36 000	168,2%	-	87,3%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(80 070)	(3 562)	4,4%	(2 521)	3,1%	(6 083)	7,6%	(13 372)	41,2%	(81,2%)
Suppliers and employees	(75 920)	(3 562)	4,7%	(662)	3,3%	(6 083)	8,0%	(13 372)	43,3%	(81,2%)
Finance charges	(4 150)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	19 235	79 209	411,8%	122 742	638,1%	201 951	1 049,9%	(5 881)	150,1%	(2 187,1%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(21 400)	(567)	2,7%	(662)	3,1%	(1 229)	5,7%	(3 088)	15,0%	(78,6%)
Capital assets	(21 400)	(567)	2,7%	(662)	3,1%	(1 229)	5,7%	(3 088)	15,0%	(78,6%)
Net Cash from/(used) Investing Activities	(21 400)	(567)	2,7%	(662)	3,1%	(1 229)	5,7%	(3 088)	15,0%	(78,6%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 286)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 286)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 286)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(3 451)	78 642	(2 278,9%)	122 080	(3 537,6%)	200 722	(5 816,5%)	(8 969)	(553,8%)	(1 461,2%)
Cash/cash equivalents at the year begin:	6 011	-	-	78 642	1 308,3%	-	-	32 590	-	143,9%
Cash/cash equivalents at the year end:	2 560	78 642	3 072,0%	200 722	7 840,8%	200 722	7 840,8%	23 621	1 910,2%	749,7%

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	574	1,5%	522	1,4%	591	1,6%	35 943	95,5%	37 631	31,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	687	5,7%	333	2,8%	387	3,2%	10 551	88,2%	11 957	10,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 410	7,5%	1 368	7,2%	1 288	6,8%	14 847	78,5%	18 913	15,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	438	1,5%	412	1,4%	418	1,5%	27 306	95,6%	28 574	23,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	245	1,5%	237	1,4%	241	1,4%	16 039	95,7%	16 761	14,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	,8%	6	,8%	6	,8%	664	97,5%	682	,6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(17)	(,3%)	1 099	19,6%	23	,4%	4 516	80,3%	5 621	4,7%	-	-	-	-
Total By Income Source	3 343	2,8%	3 977	3,3%	2 953	2,5%	109 868	91,4%	120 140	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 046	9,9%	1 025	9,7%	991	9,4%	7 521	71,1%	10 583	8,8%	-	-	-	-
Commercial	77	4,1%	35	1,8%	37	2,0%	1 730	92,1%	1 879	1,6%	-	-	-	-
Households	2 220	2,1%	2 917	2,7%	1 925	1,8%	100 616	93,4%	107 678	89,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 343	2,8%	3 977	3,3%	2 953	2,5%	109 868	91,4%	120 140	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	-	-	-	-	47	-	140 573	100,0%	140 620	78,5%
Bulk Water	-	-	-	-	-	-	6	100,0%	6	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2	-	15	,1%	80	,4%	19 857	99,5%	19 955	11,1%
Auditor-General	-	-	-	-	-	-	15 363	100,0%	15 363	8,6%
Other	13	,4%	-	-	79	2,5%	3 063	97,1%	3 156	1,8%
Total	15	-	15	-	207	,1%	178 862	99,9%	179 099	100,0%

Contact Details

Municipal Manager	Mr Kgomodikae Protea Leserwane	053 203 0005
Financial Manager	Mr Lwazi Bantu Khagha	053 203 0005

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYATHEMBA (NC077)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	153 331	19 173	12.5%	36 758	24.0%	55 931	36.5%	33 713	48.7%	9.0%
Exchange Revenue										
Service charges - Electricity	24 904	5 321	21.4%	5 760	23.1%	11 081	44.5%	5 020	39.3%	14.8%
Service charges - Water	18 831	3 378	17.9%	3 360	17.8%	6 739	35.8%	3 608	38.3%	(6.9%)
Service charges - Waste Water Management	7 420	1 916	25.8%	1 921	25.9%	3 837	51.7%	1 785	55.0%	7.6%
Service charges - Waste Management	3 361	912	27.1%	803	23.9%	1 715	51.0%	803	57.9%	-
Sale of Goods and Rendering of Services	466	98	21.1%	88	19.0%	187	40.1%	109	44.1%	(18.9%)
Agency services	551	27	4.8%	273	49.5%	300	54.3%	-	-	(100.0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	368	51	13.9%	73	19.9%	124	33.8%	2	5.9%	3 348.4%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	13 634	242	1.8%	242	1.8%	484	3.5%	283	3.8%	(14.5%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 430	111	7.8%	14	1.0%	125	8.7%	343	199.4%	(95.9%)
Non-Exchange Revenue										
Property rates	27 741	6 025	21.7%	8 735	31.5%	14 760	53.2%	8 556	62.9%	2.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6	9	148.0%	6	103.4%	15	251.4%	-	120.1%	(100.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	50 944	314	6%	13 650	26.8%	13 963	27.4%	12 281	60.2%	11.1%
Interest	3 675	768	20.9%	1 832	49.9%	2 601	70.8%	923	-	98.6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	182 902	1 145	6%	22 734	12.4%	23 878	13.1%	15 601	14.7%	45.7%
Employee related costs	63 094	(5 744)	(9.1%)	15 193	24.1%	9 449	15.0%	4 711	7.9%	222.5%
Remuneration of councillors	4 451	453	10.2%	1 370	30.8%	1 823	41.0%	373	7.8%	267.6%
Bulk purchases - electricity	33 486	0	-	1 139	3.4%	1 139	3.4%	3 256	11.5%	(65.0%)
Inventory consumed	6 991	755	10.8%	951	13.6%	1 706	24.4%	1 161	48.0%	(18.1%)
Debt impairment	17 260	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	20 370	-	-	-	-	-	-	-	-	-
Interest	2 957	3	1%	50	1.7%	53	1.8%	1	2%	3 485.1%
Contracted services	14 897	2 159	14.5%	1 298	8.7%	3 457	23.2%	3 384	74.0%	(61.6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2 618	21	8%	65	2.5%	86	3.3%	171	15.4%	(61.7%)
Operational costs	16 777	3 498	20.8%	2 656	15.8%	6 154	36.7%	2 544	40.1%	4.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	11	-	11	-	-	-	(100.0%)
Surplus/(Deficit)	(29 571)	18 028		14 024		32 052		18 112		
Transfers and subsidies - capital (monetary allocations)	28 839	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(732)	18 028		14 024		32 052		18 112		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(732)	18 028		14 024		32 052		18 112		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(732)	18 028		14 024		32 052		18 112		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(732)	18 028		14 024		32 052		18 112		

Part 2: Capital Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	30 439	2 224	7,3%	2 720	8,9%	4 944	16,2%	1 719	16,3%	58,2%
National Government	28 839	2 224	7,7%	2 720	9,4%	4 944	17,1%	1 719	16,3%	58,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	28 839	2 224	7,7%	2 720	9,4%	4 944	17,1%	1 719	16,3%	58,2%
Borrowing	1 600	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	30 439	2 224	7,3%	2 720	8,9%	4 944	16,2%	1 719	16,3%	58,2%
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	30 439	2 224	7,3%	2 720	8,9%	4 944	16,2%	1 719	23,9%	58,2%
Energy sources	0	-	-	-	-	-	-	-	-	-
Water Management	21 020	-	-	-	-	-	-	-	-	-
Waste Water Management	9 420	2 224	23,6%	2 720	28,9%	4 944	52,5%	1 719	23,9%	58,2%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	165 125	99 920	60,5%	247 318	149,8%	347 238	210,3%	29 885	53,0%	727,6%
Property rates	21 360	15 294	71,6%	27 469	128,6%	42 763	200,2%	4 186	56,4%	556,3%
Service charges	41 977	46 664	111,2%	48 534	115,6%	95 198	226,8%	6 741	45,3%	620,0%
Other revenue	13 361	7 362	55,1%	14 655	109,7%	22 017	164,8%	717	11,0%	1 942,6%
Transfers and Subsidies - Operational	49 588	18 600	37,5%	85 626	172,7%	104 226	210,2%	12 241	62,4%	599,5%
Transfers and Subsidies - Capital	38 839	12 000	30,9%	71 034	182,9%	83 034	213,8%	6 000	75,7%	1 083,9%
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(127 586)	(11 822)	9,3%	(16 985)	13,3%	(28 807)	22,6%	(3 335)	11,3%	409,3%
Suppliers and employees	(124 628)	(11 821)	9,5%	(16 985)	13,6%	(28 806)	23,1%	(3 335)	18,7%	409,3%
Finance charges	(2 957)	(1)	-	-	-	(1)	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	37 540	88 098	234,7%	230 333	613,6%	318 431	848,2%	26 550	(1 206,2%)	767,5%
Cash Flow from Investing Activities										
Receipts	66	0	-	-	-	0	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	66	0	-	-	-	0	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(10 572)	(2 558)	24,2%	(3 256)	30,8%	(5 814)	55,0%	(1 977)	18,7%	64,7%
Capital assets	(10 572)	(2 558)	24,2%	(3 256)	30,8%	(5 814)	55,0%	(1 977)	18,7%	64,7%
Net Cash from/(used) Investing Activities	(10 506)	(2 558)	24,3%	(3 256)	31,0%	(5 814)	55,3%	(1 977)	18,8%	64,7%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	27 034	85 541	316,4%	227 076	840,0%	312 617	1 156,4%	24 573	(305,2%)	824,1%
Cash/cash equivalents at the year begin:	29 473	-	-	85 541	290,2%	-	-	19 019	-	349,8%
Cash/cash equivalents at the year end:	56 507	85 541	151,4%	312 824	553,6%	312 824	553,6%	43 593	1 606,8%	617,6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 394	2,8%	487	,6%	1 059	1,2%	81 701	95,4%	85 641	38,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 217	13,2%	368	2,2%	588	3,5%	13 641	81,1%	16 815	7,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 572	8,4%	1 657	2,5%	1 777	2,7%	57 639	86,5%	66 645	30,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 260	4,1%	492	1,6%	537	1,8%	28 216	92,5%	30 505	13,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	586	4,4%	242	1,8%	258	1,9%	12 350	91,9%	13 437	6,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	135	2,3%	58	1,0%	59	1,0%	5 634	95,7%	5 887	2,7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	43	4,3%	14	1,4%	17	1,7%	912	92,5%	986	,4%	-	-	-	-
Total By Income Source	12 207	5,6%	3 319	1,5%	4 296	2,0%	200 093	91,0%	219 915	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 821	8,9%	625	3,1%	814	4,0%	17 129	84,0%	20 390	9,3%	-	-	-	-
Commercial	2 846	14,0%	646	3,2%	724	3,6%	16 164	79,3%	20 380	9,3%	-	-	-	-
Households	7 540	4,2%	2 047	1,1%	2 758	1,5%	166 800	93,1%	179 145	81,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	12 207	5,6%	3 319	1,5%	4 296	2,0%	200 093	91,0%	219 915	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	-	-	-	-	148	2%	86 970	99,8%	87 118	83,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	13	100,0%	13	-
Trade Creditors	1	-	1 838	12,8%	55	,4%	12 421	86,8%	14 316	13,7%
Auditor-General	-	-	-	-	-	-	3 003	100,0%	3 003	2,9%
Other	10	5,2%	36	19,4%	4	2,2%	134	73,2%	183	,2%
Total	11	-	1 874	1,8%	207	,2%	102 541	98,0%	104 633	100,0%

Contact Details

Municipal Manager	Mr Howard Humphrey Meiring	053 492 3379
Financial Manager	Mr Dawid Conrad V/D Westhuizen	053 492 3381

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYANCUMA (NC078)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	209 035	54 978	26,3%	49 785	23,8%	104 763	50,1%	37 318	40,9%	33,4%
Exchange Revenue										
Service charges - Electricity	58 638	11 496	19,6%	12 331	21,0%	23 827	40,6%	10 964	44,6%	12,5%
Service charges - Water	28 131	5 515	19,6%	5 626	20,0%	11 141	39,6%	4 343	38,4%	29,5%
Service charges - Waste Water Management	9 510	3 233	34,0%	3 152	33,1%	6 384	67,1%	2 146	49,8%	46,9%
Service charges - Waste Management	8 701	2 462	28,3%	2 383	27,4%	4 845	55,7%	1 622	47,9%	46,9%
Sale of Goods and Rendering of Services	241	43	18,0%	75	31,0%	118	48,9%	98	77,2%	(23,6%)
Agency services	286	91	31,6%	45	15,7%	136	47,4%	65	47,5%	(30,5%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	8 333	1 392	16,7%	1 649	19,8%	3 041	36,5%	2 257	45,9%	(26,9%)
Interest earned from Current and Non Current Assets	1 590	143	9,0%	95	6,0%	238	15,0%	79	95,0%	20,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	447	49	10,9%	51	11,4%	100	22,3%	-	-	(100,0%)
Rental from Fixed Assets	400	89	22,2%	92	23,0%	181	45,2%	122	45,6%	(24,4%)
Licence and permits	107	30	28,2%	104	96,5%	134	124,7%	49	60,1%	112,0%
Operational Revenue	2 555	11	4%	13	,5%	24	,9%	41	3,5%	(67,9%)
Non-Exchange Revenue										
Property rates	18 669	12 667	67,9%	2 784	14,9%	15 452	82,8%	2 639	71,6%	5,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	554	91	16,4%	25	4,6%	116	21,0%	25	24,0%	3,4%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	68 227	17 175	25,2%	20 806	30,5%	37 981	55,7%	11 996	26,6%	73,4%
Interest	2 237	492	22,0%	553	24,7%	1 045	46,7%	873	79,2%	(36,6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	(0)	-	-	-	-	-	-	-	-	-
Other Gains	409	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	226 254	25 807	11,4%	21 135	9,3%	46 942	20,7%	42 336	28,8%	(50,1%)
Employee related costs	75 500	82	,1%	208	,3%	290	,4%	5 809	15,8%	(96,4%)
Remuneration of councillors	5 395	-	-	-	-	-	-	468	18,0%	(100,0%)
Bulk purchases - electricity	74 462	16 503	22,2%	10 197	13,7%	26 701	35,9%	26 411	44,8%	(61,4%)
Inventory consumed	10 550	1 121	10,6%	1 712	16,2%	2 834	26,9%	1 578	37,5%	8,5%
Debt impairment	11 333	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	10 891	-	-	-	-	-	-	-	-	-
Interest	7 011	3 053	43,5%	3 775	53,8%	6 828	97,4%	3 285	60,8%	14,9%
Contracted services	13 518	1 347	10,0%	788	5,8%	2 135	15,8%	1 740	26,2%	(54,7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 525	-	-	0	-	0	-	-	-	(100,0%)
Operational costs	12 069	3 700	30,7%	4 453	36,9%	8 154	67,6%	3 046	51,1%	46,2%
Losses on disposal of Assets	0	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(17 219)	29 172		28 650		57 822		(5 018)		
Transfers and subsidies - capital (monetary allocations)	25 271	4 062	16,1%	1 500	5,9%	5 562	22,0%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 052	33 234		30 150		63 384		(5 018)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	8 052	33 234		30 150		63 384		(5 018)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 052	33 234		30 150		63 384		(5 018)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 052	33 234		30 150		63 384		(5 018)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	28 371	354	1,2%	2 962	10,4%	3 316	11,7%	12	2,8%	25 105,3%
National Government	25 271	-	-	2 575	10,2%	2 575	10,2%	-	2,7%	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparmt Agency)	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	25 271	-	-	2 575	10,2%	2 575	10,2%	-	2,7%	(100,0%)
Borrowing	2 100	-	-	-	-	-	-	-	-	-
Internally generated funds	1 000	354	35,4%	387	38,7%	741	74,1%	12	3,8%	3 191,1%
Capital Expenditure Functional	28 371	354	1,2%	2 962	10,4%	3 316	11,7%	12	2,8%	25 105,3%
Municipal governance and administration	2 100	-	-	-	-	-	-	12	5,6%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 100	-	-	-	-	-	-	12	5,6%	(100,0%)
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	26 271	354	1,3%	2 962	11,3%	3 316	12,6%	-	4,4%	(100,0%)
Energy sources	6 737	354	5,3%	1 691	25,1%	2 045	30,4%	-	20,4%	(100,0%)
Water Management	100	-	-	-	-	-	-	-	-	-
Waste Water Management	19 434	-	-	1 270	6,5%	1 270	6,5%	-	,5%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	192 692	257 745	133,8%	302 736	157,1%	560 481	290,9%	38 105	37,1%	694,5%
Property rates	15 868	25 481	160,6%	10 103	63,7%	35 584	224,2%	2 914	70,6%	246,7%
Service charges	78 735	94 365	119,9%	109 510	139,1%	203 875	258,9%	16 127	39,4%	579,1%
Other revenue	4 591	2 249	49,0%	1 654	36,0%	3 903	85,0%	289	94,7%	472,1%
Transfers and Subsidies - Operational	68 227	126 650	185,6%	127 266	186,5%	253 916	372,2%	18 775	40,9%	577,8%
Transfers and Subsidies - Capital	25 271	9 000	35,6%	54 204	214,5%	63 204	250,1%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(198 066)	(16 981)	8,6%	(22 535)	11,4%	(39 516)	20,0%	(15 186)	20,2%	48,4%
Suppliers and employees	(191 055)	(16 981)	8,9%	(22 535)	11,8%	(39 516)	20,7%	(15 186)	20,8%	48,4%
Finance charges	(7 011)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(5 374)	240 763	(4 480,3%)	280 202	(5 214,1%)	520 965	(9 694,4%)	22 919	236,6%	1 122,6%
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	(28 371)	-	-	(2 961)	10,4%	(2 961)	10,4%	(14)	(3,8%)	21 813,4%
Capital assets	(28 371)	-	-	(2 961)	10,4%	(2 961)	10,4%	(14)	(3,8%)	21 813,4%
Net Cash from/(used) Investing Activities	(28 371)	-	-	(2 961)	10,4%	(2 961)	10,4%	(14)	(3,8%)	21 813,4%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(425)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(425)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(425)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(34 170)	240 763	(704,6%)	277 240	(811,4%)	518 004	(1 516,0%)	22 905	83,5%	1 110,4%
Cash/cash equivalents at the year begin:	23 797	-	-	246 763	1 037,0%	-	-	10 613	-	2 225,1%
Cash/cash equivalents at the year end:	(10 373)	240 763	(2 321,1%)	527 024	(5 080,7%)	527 024	(5 080,7%)	33 518	322,2%	1 472,3%

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	4 301	13,2%	1 704	5,2%	1 660	5,1%	24 918	76,5%	32 584	26,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 700	26,7%	295	2,9%	284	2,8%	6 848	67,6%	10 126	8,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 617	3,6%	538	1,2%	494	1,1%	41 859	94,0%	44 508	36,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 302	13,0%	931	5,3%	935	5,3%	13 513	76,4%	17 681	14,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 813	12,7%	780	5,5%	780	5,5%	10 893	76,4%	14 266	11,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	118	3,5%	52	1,5%	52	1,5%	3 157	93,4%	3 379	2,8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	32	23,4%	5	3,8%	7	5,0%	92	67,8%	135	,1%	-	-	-	-
Total By Income Source	12 883	10,5%	4 305	3,5%	4 211	3,4%	101 280	82,6%	122 680	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 597	3,6%	622	1,4%	691	1,6%	41 389	93,4%	44 298	36,1%	-	-	-	-
Commercial	2 819	11,0%	881	3,4%	845	3,3%	21 084	82,3%	25 629	20,9%	-	-	-	-
Households	8 468	16,1%	2 802	5,3%	2 675	5,1%	38 807	73,6%	52 752	43,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	12 883	10,5%	4 305	3,5%	4 211	3,4%	101 280	82,6%	122 680	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12	-	4 351	1,5%	2 362	,8%	278 194	97,6%	284 919	99,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	20	6,8%	137	46,3%	138	46,9%	295	,1%
Total	12	-	4 371	1,5%	2 499	,9%	278 332	97,6%	285 214	100,0%

Contact Details

Municipal Manager	Mr Moggamat Faried Manuel	053 298 1810
Financial Manager	Ms Cc Zealand	053 298 1810

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PIXLEY KA SEME (NC) (DC7)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24								2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter		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	72 672	34 249	47,1%	22 514	31,0%	56 763	78,1%	24 921	74,5%	(9,7%)	
Exchange Revenue											
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	
Sale of Goods and Rendering of Services	610	111	18,2%	199	32,6%	309	50,7%	370	67,4%	(46,3%)	
Agency services	2 310	2 213	95,8%	(97)	(4,2%)	2 116	91,6%	1 575	143,4%	(106,1%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-	
Interest earned from Current and Non Current Assets	500	420	83,9%	274	54,7%	693	138,7%	181	89,6%	51,3%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	
Licence and permits	1 250	379	30,3%	404	32,3%	782	62,6%	264	55,0%	52,7%	
Operational Revenue	329	166	50,5%	108	33,0%	275	83,5%	88	74,6%	23,6%	
Non-Exchange Revenue											
Property rates	-	-	-	-	-	-	-	-	-	-	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	67 673	30 961	45,8%	21 626	32,0%	52 587	77,7%	22 442	72,9%	(3,6%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	70 396	18 233	25,9%	15 954	22,7%	34 187	48,6%	16 284	47,6%	(2,0%)	
Employee related costs	49 826	12 300	24,7%	7 859	15,8%	20 160	40,5%	10 779	45,8%	(27,1%)	
Remuneration of councillors	5 625	1 440	25,6%	960	17,1%	2 400	42,7%	1 292	55,8%	(25,7%)	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	1 507	512	34,0%	789	52,3%	1 301	86,3%	535	100,6%	47,5%	
Debt impairment	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	1 001	-	-	-	-	-	-	397	78,2%	(100,0%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Contracted services	3 276	978	29,8%	1 053	32,1%	2 031	62,0%	888	41,3%	18,5%	
Transfers and subsidies	485	(39)	(8,0%)	8	1,7%	(31)	(6,3%)	7	13,5%	14,1%	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	8 676	3 042	35,1%	5 285	60,9%	8 327	96,0%	2 386	48,1%	121,5%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	2 276	16 017		6 560		22 576		8 637			
Transfers and subsidies - capital (monetary allocations)	-	-	-	200	-	200	-	(3)	-	(6 633,8%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	2 276	16 017		6 760		22 776		8 634			
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	2 276	16 017		6 760		22 776		8 634			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	2 276	16 017		6 760		22 776		8 634			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	2 276	16 017		6 760		22 776		8 634			

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	1 150	321	27,9%	134	11,6%	455	39,5%	11	15,1%	1 146,7%
National Government	-	-	-	-	-	-	-	(3)	-	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	(3)	-	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 150	321	27,9%	134	11,6%	455	39,5%	14	14,9%	886,7%
Capital Expenditure Functional	1 150	321	27,9%	134	11,6%	455	39,5%	11	15,1%	1 146,7%
Municipal governance and administration	1 150	321	27,9%	134	11,6%	455	39,5%	11	15,1%	1 146,7%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 150	321	27,9%	134	11,6%	455	39,5%	11	15,1%	1 146,7%
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	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	72 672	30 600	42,1%	23 496	32,3%	54 097	74,4%	21 982	69,0%	6,9%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	4 499	3 496	77,7%	1 210	26,9%	4 706	104,6%	2 200	64,0%	(45,0%)
Transfers and Subsidies - Operational	67 673	26 685	39,4%	22 012	32,5%	48 697	72,0%	19 778	69,8%	11,3%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	3	-	(100,0%)
Interest	500	420	83,9%	274	54,7%	693	138,7%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(66 547)	(4 763)	7,2%	(9 823)	14,8%	(14 587)	21,9%	(4 135)	12,2%	137,6%
Suppliers and employees	(66 547)	(4 763)	7,2%	(9 823)	14,8%	(14 587)	21,9%	(4 135)	12,2%	137,6%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	6 125	25 837	421,8%	13 673	223,2%	39 510	645,0%	17 847	940,6%	(23,4%)
Cash Flow from Investing Activities										
Receipts	(8 770)	(68)	,8%	97	(1,1%)	30	(,3%)	34	,7%	190,3%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(8 770)	(68)	,8%	97	(1,1%)	30	(,3%)	34	,7%	190,3%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(1 150)	(321)	27,9%	(134)	11,6%	(455)	39,5%	(11)	15,1%	1 146,7%
Capital assets	(1 150)	(321)	27,9%	(134)	11,6%	(455)	39,5%	(11)	15,1%	1 146,7%
Net Cash from/(used) Investing Activities	(9 920)	(388)	3,9%	(37)	,4%	(425)	4,3%	23	2,5%	(260,3%)
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	(3 795)	25 449	(670,6%)	13 636	(359,3%)	39 085	(1 029,9%)	17 869	(444,5%)	(23,7%)
Cash/cash equivalents at the year begin:	3 417	609	17,8%	26 057	762,5%	609	17,8%	24 296	33,5%	7,3%
Cash/cash equivalents at the year end:	(378)	26 057	(6 894,7%)	39 694	(10 502,7%)	39 694	(10 502,7%)	42 165	(1 735,6%)	(5,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	304	32,9%	-	-	-	-	621	67,1%	925	100,0%	-	-	-	-
Total By Income Source	304	32,9%	-	-	-	-	621	67,1%	925	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	621	100,0%	621	67,1%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	304	100,0%	-	-	-	-	-	-	304	32,9%	-	-	-	-
Total By Customer Group	304	32,9%	-	-	-	-	621	67,1%	925	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	1 150	100,0%	-	-	-	-	-	-	1 150	42,4%
Other	517	33,1%	62	4,0%	21	1,4%	964	61,6%	1 564	57,6%
Total	1 668	61,4%	62	2,3%	21	,8%	964	35,5%	2 715	100,0%

Contact Details

Municipal Manager	Mr Isak Visser	053 631 0891
Financial Manager	Mr Bradley F. James	053 631 0891

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: IKAI! GARIB (NC082)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter		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	368 800	21 431	5,8%	79 319	21,5%	100 750	27,3%	25 055	(57,4%)	216,6%
Exchange Revenue										
Service charges - Electricity	117 256	14 638	12,5%	23 441	20,0%	38 079	32,5%	15 768	36,0%	48,7%
Service charges - Water	35 675	2 703	7,6%	4 789	13,4%	7 492	21,0%	2 763	(1 577,1%)	73,3%
Service charges - Waste Water Management	33 078	2 027	6,1%	2 930	8,9%	4 958	15,0%	1 639	23,3%	78,8%
Service charges - Waste Management	10 509	1 418	13,5%	2 076	19,7%	3 493	33,2%	1 248	23,8%	66,3%
Sale of Goods and Rendering of Services	359	59	16,4%	104	28,8%	162	45,2%	50	15,4%	109,0%
Agency services	436	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 849	0	-	4 413	64,4%	4 414	64,4%	2 090	49,4%	111,1%
Interest earned from Current and Non Current Assets	54	1	2,3%	1	2,7%	3	5,0%	-	,1%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	432	136	31,4%	188	43,6%	324	75,0%	140	41,2%	34,2%
Licence and permits	909	227	25,0%	500	55,0%	727	80,0%	45	39,9%	1 007,4%
Operational Revenue	3 465	425	12,3%	615	17,8%	1 041	30,0%	477	88,1%	29,0%
Non-Exchange Revenue										
Property rates	34 092	(1 419)	(4,2%)	2 790	8,2%	1 371	4,0%	-	-	(100,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12	16	134,2%	2	13,3%	18	147,5%	-	2,7%	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	125 041	1 200	1,0%	35 314	28,2%	36 514	29,2%	-	36,8%	(100,0%)
Interest	633	-	-	2 155	340,2%	2 155	340,2%	835	49,2%	158,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	360 920	39 481	10,9%	62 094	17,2%	101 575	28,1%	43 547	27,9%	42,6%
Employee related costs	152 290	23 673	15,5%	20 280	13,3%	43 953	28,9%	40 540	51,3%	(50,0%)
Remuneration of councillors	8 283	1 255	15,1%	686	8,3%	1 940	23,4%	2 134	47,3%	(67,9%)
Bulk purchases - electricity	120 070	121	,1%	29 305	24,4%	29 426	24,5%	-	2%	(100,0%)
Inventory consumed	18 736	3 586	19,1%	4 828	25,8%	8 414	44,9%	-	4,3%	(100,0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	-	-	-	-	-	-	-	-	-	-
Interest	14 180	3	-	0	-	3	-	-	-	(100,0%)
Contracted services	24 874	6 230	25,0%	3 275	13,2%	9 505	38,2%	68	,9%	4 681,2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	33	-	9	-	42	-	-	-	(100,0%)
Operational costs	22 487	4 581	20,4%	3 711	16,5%	8 292	36,9%	805	13,8%	361,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 880	(18 050)		17 225		(825)		(18 492)		
Transfers and subsidies - capital (monetary allocations)	39 279	6 022	15,3%	739	1,9%	6 761	17,2%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	47 159	(12 028)		17 964		5 936		(18 492)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	47 159	(12 028)		17 964		5 936		(18 492)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	47 159	(12 028)		17 964		5 936		(18 492)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	47 159	(12 028)		17 964		5 936		(18 492)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	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	37 910	5 237	13,8%	4 280	11,3%	9 517	25,1%	71	,2%	5 909,4%
National Government	37 037	5 237	14,1%	3 392	9,2%	8 628	23,3%	-	-	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agents)	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 037	5 237	14,1%	3 392	9,2%	8 628	23,3%	-	-	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	873	-	-	889	101,8%	889	101,8%	71	9,4%	1 147,4%
Capital Expenditure Functional	37 910	5 237	13,8%	4 280	11,3%	9 517	25,1%	71	,2%	5 909,4%
Municipal governance and administration	989	-	-	889	89,8%	889	89,8%	71	3,6%	1 147,4%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	989	-	-	889	89,8%	889	89,8%	71	3,6%	1 147,4%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	854	-	-	-	-	-	-	-	-	-
Community and Social Services	854	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 109	5 237	24,8%	3 037	14,4%	8 273	39,2%	-	-	(100,0%)
Planning and Development	18 199	5 237	28,8%	3 037	16,7%	8 273	45,5%	-	-	(100,0%)
Road Transport	2 910	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	14 957	-	-	355	2,4%	355	2,4%	-	-	(100,0%)
Energy sources	6 227	-	-	355	5,7%	355	5,7%	-	-	(100,0%)
Water Management	8 730	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	310 946	256 467	82,5%	441 883	142,1%	698 351	224,6%	21 675	27,7%	1 938,7%
Property rates	29 322	24 815	84,6%	11 028	37,6%	35 842	122,2%	617	8,6%	1 688,5%
Service charges	113 749	143 593	126,2%	171 693	150,9%	315 285	277,2%	20 343	28,9%	744,0%
Other revenue	2 631	4 324	164,3%	6 032	229,3%	10 356	393,6%	715	33,9%	743,0%
Transfers and Subsidies - Operational	114 750	20 136	17,5%	217 131	189,2%	237 267	206,8%	-	36,8%	(100,0%)
Transfers and Subsidies - Capital	39 262	63 600	162,0%	36 000	91,7%	99 600	253,7%	-	16,6%	(100,0%)
Interest	11 233	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(265 496)	-	-	-	-	-	-	-	-	-
Suppliers and employees	(254 768)	-	-	-	-	-	-	-	-	-
Finance charges	(10 728)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	45 450	256 467	564,3%	441 883	972,2%	698 351	1 536,5%	21 675	189,7%	1 938,7%
Cash Flow from Investing Activities										
Receipts	11 928	104	,9%	-	-	104	,9%	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	11 928	104	,9%	-	-	104	,9%	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	(1 804)	-	(1 804)	-	(83)	-	2 060,6%
Capital assets	-	-	-	(1 804)	-	(1 804)	-	(83)	-	2 060,6%
Net Cash from/(used) Investing Activities	11 928	104	,9%	(1 804)	(15,1%)	(1 700)	(14,3%)	(83)	(,7%)	2 060,6%
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	57 378	256 571	447,2%	440 079	767,0%	696 651	1 214,1%	21 591	153,0%	1 938,2%
Cash/cash equivalents at the year begin:	194	-	-	256 571	132 253,3%	-	-	70 323	-	264,8%
Cash/cash equivalents at the year end:	57 572	256 571	445,7%	696 651	1 210,1%	696 651	1 210,1%	91 914	152,5%	657,9%

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	4 197	4,3%	1 741	1,8%	1 055	1,1%	89 788	92,8%	96 780	26,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 460	19,3%	1 377	3,6%	951	2,5%	28 964	74,7%	38 753	10,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 174	2,9%	1 520	1,4%	889	,8%	103 040	94,9%	108 623	29,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 543	5,2%	1 049	2,2%	739	1,5%	44 259	91,1%	48 592	13,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 946	4,1%	854	1,8%	558	1,2%	43 718	92,9%	47 076	12,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	192	4,5%	95	2,2%	61	1,4%	3 904	91,8%	4 251	1,2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	683	3,2%	322	1,5%	166	,8%	20 454	94,6%	21 624	5,9%	-	-	-	-
Total By Income Source	20 195	5,5%	6 957	1,9%	4 419	1,2%	334 128	91,4%	365 699	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 323	4,2%	987	1,8%	535	1,0%	51 619	93,1%	55 464	15,2%	-	-	-	-
Commercial	2 361	11,6%	360	1,8%	210	1,0%	17 346	85,5%	20 278	5,5%	-	-	-	-
Households	15 511	5,3%	5 610	1,9%	3 674	1,3%	265 162	91,4%	289 957	79,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	20 195	5,5%	6 957	1,9%	4 419	1,2%	334 128	91,4%	365 699	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	-	-	-	-	-	-	457 901	100,0%	457 901	80,0%
Bulk Water	-	-	-	-	-	-	19 099	100,0%	19 099	3,3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	57	,1%	382	,5%	78	,1%	73 693	99,3%	74 211	13,0%
Auditor-General	-	-	-	-	-	-	10 251	100,0%	10 251	1,8%
Other	-	-	-	-	1	-	11 084	100,0%	11 085	1,9%
Total	57	-	382	,1%	79	-	572 029	99,9%	572 547	100,0%

Contact Details

Municipal Manager	Mr Obakeng Isaacs	054 461 6700
Financial Manager	Mrs Anthonique F. Beukes	054 461 6700

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: !KHEIS (NC084)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	78 134	22 876	29,3%	19 103	24,4%	41 979	53,7%	10 575	22,6%	80,6%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	9 115	347	3,8%	1 928	21,1%	2 274	24,9%	528	10,3%	264,9%
Service charges - Waste Water Management	2 913	278	9,5%	1 221	41,9%	1 499	51,5%	399	30,0%	205,8%
Service charges - Waste Management	3 324	390	11,7%	1 761	53,0%	2 150	64,7%	555	36,7%	217,0%
Sale of Goods and Rendering of Services	1 253	127	10,2%	116	9,2%	243	19,4%	60	25,3%	93,1%
Agency services	376	-	-	91	24,1%	91	24,1%	-	2,3%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 667	1 181	20,8%	2 438	43,0%	3 619	63,9%	547	23,2%	346,0%
Interest earned from Current and Non Current Assets	542	19	3,5%	14	2,6%	33	6,1%	1	,5%	1 037,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	21	1	5,7%	0	1,4%	1	7,1%	2	11,7%	(87,2%)
Rental from Fixed Assets	1 827	24	1,3%	102	5,6%	126	6,9%	35	2,9%	193,6%
Licence and permits	58	-	-	-	-	-	-	-	,2%	-
Operational Revenue	417	2	,5%	1	,1%	2	,6%	2	,5%	(68,7%)
Non-Exchange Revenue										
Property rates	11 212	5 314	47,4%	168	1,5%	5 482	48,9%	(879)	(1,8%)	(119,2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	316	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	39 150	15 178	38,8%	11 191	28,6%	26 369	67,4%	9 268	32,8%	20,7%
Interest	1 478	1	,1%	1	,1%	2	,1%	1	,1%	99,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	463	16	3,5%	71	15,3%	87	18,7%	55	33,2%	29,8%
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	70 434	10 800	15,3%	11 019	15,6%	21 819	31,0%	10 551	23,0%	4,4%
Employee related costs	34 714	8 099	23,3%	7 828	22,5%	15 927	45,9%	7 665	38,5%	2,1%
Remuneration of councillors	4 634	1 084	23,4%	1 337	28,9%	2 421	52,2%	1 061	38,4%	26,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 546	622	40,2%	366	23,7%	988	63,9%	194	14,7%	88,7%
Debt impairment	6 288	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	9 569	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	5 120	66	1,3%	434	8,5%	500	9,8%	643	11,8%	(32,5%)
Transfers and subsidies	47	-	-	-	-	-	-	119	14,3%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	8 516	929	10,9%	1 054	12,4%	1 983	23,3%	868	17,9%	21,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 700	12 077		8 084		20 160		24		
Transfers and subsidies - capital (monetary allocations)	21 333	3 000	14,1%	6 950	32,6%	9 950	46,6%	5 000	30,2%	39,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	29 033	15 077		15 034		30 110		5 024		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	29 033	15 077		15 034		30 110		5 024		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	29 033	15 077		15 034		30 110		5 024		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	29 033	15 077		15 034		30 110		5 024		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	21 331	5 651	26.5%	2 819	13.2%	8 471	39.7%	1 801	9.5%	56.6%
National Government	21 331	5 651	26.5%	2 819	13.2%	8 471	39.7%	1 801	9.5%	56.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 331	5 651	26.5%	2 819	13.2%	8 471	39.7%	1 801	9.5%	56.6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	21 331	5 651	26.5%	2 819	13.2%	8 471	39.7%	1 801	9.5%	56.6%
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	21 331	5 651	26.5%	2 819	13.2%	8 471	39.7%	1 801	9.5%	56.6%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	9 450	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	11 881	5 651	47.6%	2 819	23.7%	8 471	71.3%	1 801	13.6%	56.6%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	86 164	18 664	21,7%	7 250	8,4%	25 914	30,1%	14 006	40,6%	(48,2%)
Property rates	9 530	184	1,9%	2 072	21,7%	2 256	23,7%	-	-	(100,0%)
Service charges	10 838	217	2,0%	250	2,3%	467	4,3%	131	(9,0%)	90,9%
Other revenue	4 231	85	2,0%	206	4,9%	291	6,9%	120	2 707,4%	71,4%
Transfers and Subsidies - Operational	38 107	15 178	39,8%	522	1,4%	15 700	41,2%	8 755	24,7%	(94,0%)
Transfers and Subsidies - Capital	22 374	3 000	13,4%	4 200	18,8%	7 200	32,2%	5 000	30,2%	(16,0%)
Interest	1 084	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(32 827)	(11 425)	34,8%	(2 146)	6,5%	(13 571)	41,3%	4 009	(33,1%)	(153,5%)
Suppliers and employees	(32 827)	(11 425)	34,8%	(2 146)	6,5%	(13 571)	41,3%	4 009	(33,8%)	(153,5%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	53 337	7 239	13,6%	5 104	9,6%	12 343	23,1%	18 015	148,5%	(71,7%)
Cash Flow from Investing Activities										
Receipts	(1 865)	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(1 865)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(21 331)	(2 045)	9,6%	(2 819)	13,2%	(4 864)	22,8%	(600)	3,9%	369,9%
Capital assets	(21 331)	(2 045)	9,6%	(2 819)	13,2%	(4 864)	22,8%	(600)	3,9%	369,9%
Net Cash from/(used) Investing Activities	(23 196)	(2 045)	8,8%	(2 819)	12,2%	(4 864)	21,0%	(600)	3,5%	369,9%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	30 141	5 194	17,2%	2 285	7,6%	7 479	24,8%	17 415	(3 642,4%)	(86,9%)
Cash/cash equivalents at the year begin:	616	-	-	5 194	843,0%	-	-	8 369	-	(37,9%)
Cash/cash equivalents at the year end:	30 757	5 194	16,9%	3 393	11,0%	3 393	11,0%	25 785	(467,3%)	(86,8%)

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	836	2,8%	416	1,4%	389	1,3%	28 371	94,5%	30 012	21,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(1 927)	(8,9%)	39	,2%	42	,2%	23 463	108,5%	21 617	15,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	511	2,7%	267	1,4%	279	1,5%	17 819	94,4%	18 876	13,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	753	2,8%	385	1,4%	404	1,5%	25 544	94,3%	27 086	19,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9	-	18	,1%	26	,1%	32 540	99,8%	32 592	23,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(954)	(8,1%)	49	,4%	49	,4%	12 593	107,3%	11 737	8,3%	-	-	-	-
Total By Income Source	(772)	(,5%)	1 173	,8%	1 189	,8%	140 329	98,9%	141 919	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(5)	(1,4%)	0	,1%	0	,1%	388	101,2%	383	,3%	-	-	-	-
Commercial	(182)	(2,1%)	88	1,0%	79	,9%	8 778	100,2%	8 763	6,2%	-	-	-	-
Households	739	1,7%	346	,8%	393	,9%	41 788	96,6%	43 266	30,5%	-	-	-	-
Other	(1 324)	(1,5%)	739	,8%	716	,8%	89 376	99,9%	89 507	63,1%	-	-	-	-
Total By Customer Group	(772)	(,5%)	1 173	,8%	1 189	,8%	140 329	98,9%	141 919	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	-	-	81	3,8%	81	3,8%	1 988	92,5%	2 150	3,3%
Bulk Water	-	-	129	2,8%	129	2,8%	4 366	94,4%	4 625	7,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	100	100,0%	-	-	-	-	-	-	100	,2%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18	,3%	2	-	119	2,0%	5 726	97,6%	5 866	9,0%
Auditor-General	-	-	-	-	-	-	593	100,0%	593	,9%
Other	1	-	1	-	1	-	51 866	100,0%	51 869	79,6%
Total	119	,2%	213	,3%	330	,5%	64 539	99,0%	65 202	100,0%

Contact Details

Municipal Manager	Mr Desmond Dolopi	054 833 9500
Financial Manager	Mr Donovan Block	054 833 9500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: TSANTSABANE (NC085)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	247 576	10 805	4,4%	35 875	14,5%	46 680	18,9%	22 875	29,7%	56,8%
Exchange Revenue										
Service charges - Electricity	69 873	(26 609)	(38,1%)	14 832	21,2%	(11 777)	(16,9%)	7 361	23,8%	101,5%
Service charges - Water	17 796	492	2,8%	2 630	14,8%	3 122	17,5%	2 025	19,4%	29,9%
Service charges - Waste Water Management	22 960	2 288	10,0%	6 850	29,8%	9 138	39,8%	2 061	21,7%	232,3%
Service charges - Waste Management	13 207	1 370	10,4%	4 097	31,0%	5 467	41,4%	1 256	24,1%	226,1%
Sale of Goods and Rendering of Services	801	194	24,2%	(20)	(2,5%)	174	21,7%	277	61,1%	(107,3%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	767	44	5,8%	106	13,8%	150	19,6%	124	33,8%	(14,7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	587	49	8,3%	131	22,4%	180	30,6%	62	30,9%	110,9%
Licence and permits	1 087	0	-	-	-	0	-	-	-	-
Operational Revenue	70	27	39,1%	38	54,8%	66	93,9%	24	13,6%	60,2%
Non-Exchange Revenue										
Property rates	34 966	9 776	28,0%	6 989	20,0%	16 765	47,9%	4 225	50,9%	65,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	232	130	56,2%	218	94,1%	349	150,3%	10	81,2%	2 105,0%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	65 902	23 044	35,0%	-	-	23 044	35,0%	4 496	37,0%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	19 330	-	-	3	-	3	-	953	8,9%	(99,7%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	246 141	23 383	9,5%	56 862	23,1%	80 245	32,6%	37 993	29,9%	49,7%
Employee related costs	89 927	20 733	23,1%	21 625	24,0%	42 357	47,1%	13 853	31,1%	56,1%
Remuneration of councillors	5 240	1 343	25,6%	1 342	25,6%	2 684	51,2%	1 024	37,6%	31,0%
Bulk purchases - electricity	49 430	-	-	7 906	16,0%	7 906	16,0%	7 085	50,6%	11,6%
Inventory consumed	24 029	51	2%	6 732	28,0%	6 783	28,2%	8 574	45,1%	(21,5%)
Debt impairment	10 847	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	12 796	-	-	-	-	-	-	-	-	-
Interest	3 204	-	-	9 064	282,9%	9 064	282,9%	(2 268)	(16,1%)	(499,6%)
Contracted services	25 633	409	1,6%	4 155	16,2%	4 564	17,8%	6 950	33,2%	(40,2%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	25 034	848	3,4%	6 040	24,1%	6 887	27,5%	2 774	21,1%	117,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 435	(12 578)		(20 987)		(33 565)		(15 118)		
Transfers and subsidies - capital (monetary allocations)	26 336	-	-	-	-	-	-	8 322	10,9%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	27 771	(12 578)		(20 987)		(33 565)		(6 795)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	27 771	(12 578)		(20 987)		(33 565)		(6 795)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	27 771	(12 578)		(20 987)		(33 565)		(6 795)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27 771	(12 578)		(20 987)		(33 565)		(6 795)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	40 406	-	-	4 867	12,0%	4 867	12,0%	8 090	15,0%	(39,8%)
National Government	32 473	-	-	4 047	12,5%	4 047	12,5%	7 758	14,8%	(47,8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departrm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 473	-	-	4 047	12,5%	4 047	12,5%	7 758	14,8%	(47,8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 933	-	-	820	10,3%	820	10,3%	332	43,9%	147,5%
Capital Expenditure Functional	40 406	-	-	4 867	12,0%	4 867	12,0%	8 090	15,0%	(39,8%)
Municipal governance and administration	1 320	-	-	-	-	-	-	332	50,2%	(100,0%)
Executive and Council	600	-	-	-	-	-	-	-	-	-
Finance and administration	720	-	-	-	-	-	-	332	50,2%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 138	-	-	108	5,0%	108	5,0%	-	-	(100,0%)
Community and Social Services	2 098	-	-	108	5,1%	108	5,1%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	40	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 680	-	-	136	,9%	136	,9%	-	-	(100,0%)
Planning and Development	60	-	-	-	-	-	-	-	-	-
Road Transport	15 620	-	-	136	,9%	136	,9%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	21 268	-	-	4 623	21,7%	4 623	21,7%	7 758	14,8%	(40,4%)
Energy sources	6 189	-	-	1 325	21,4%	1 325	21,4%	5 811	12,5%	(77,2%)
Water Management	15 080	-	-	3 298	21,9%	3 298	21,9%	1 948	45,9%	69,3%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	231 144	54 964	23,8%	25 291	10,9%	80 255	34,7%	23 008	7,9%	9,9%
Property rates	27 274	6 276	23,0%	19 360	71,0%	25 636	94,0%	4 829	23,9%	300,9%
Service charges	96 591	37 847	39,2%	136 057	140,9%	173 904	180,0%	16 078	48,6%	746,3%
Other revenue	2 736	1 662	60,7%	15 981	584,1%	17 643	644,8%	(17 734)	(3 210,0%)	(190,1%)
Transfers and Subsidies - Operational	65 234	(52 298)	(80,2%)	(150 106)	(230,1%)	(202 404)	(310,3%)	11 721	(1,3%)	(1 380,7%)
Transfers and Subsidies - Capital	39 309	61 477	156,4%	4 000	10,2%	65 477	166,6%	8 115	20,0%	(50,7%)
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(185 647)	(38 784)	20,9%	(71 114)	38,3%	(109 897)	59,2%	(41 958)	37,6%	69,5%
Suppliers and employees	(182 443)	(38 784)	21,3%	(71 114)	39,0%	(109 897)	60,2%	(41 958)	38,6%	69,5%
Finance charges	(3 204)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	45 497	16 180	35,6%	(45 823)	(100,7%)	(29 642)	(65,2%)	(18 950)	(159,7%)	141,8%
Cash Flow from Investing Activities										
Receipts	19 330	-	-	18	,1%	18	,1%	953	8,9%	(98,1%)
Proceeds on disposal of PPE	19 330	-	-	18	,1%	18	,1%	953	8,9%	(98,1%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(40 406)	-	-	-	-	-	-	-	-	-
Capital assets	(40 406)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(21 076)	-	-	18	(,1%)	18	(,1%)	953	(2,7%)	(98,1%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	24 420	16 180	66,3%	(45 805)	(187,6%)	(29 624)	(121,3%)	(17 997)	325,8%	154,5%
Cash/cash equivalents at the year begin:	12 574	-	-	16 180	128,7%	-	-	(46 952)	-	(134,5%)
Cash/cash equivalents at the year end:	36 995	16 180	43,7%	(29 624)	(80,1%)	(29 624)	(80,1%)	(64 949)	767,6%	(54,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	286	,3%	617	,6%	287	,3%	94 616	98,8%	95 807	22,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	840	6,4%	77	,6%	86	,7%	12 081	92,3%	13 084	3,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 712	1,8%	1 915	2,0%	1 833	1,9%	89 285	94,2%	94 746	21,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 384	1,7%	2 352	1,7%	2 277	1,7%	130 702	94,9%	137 716	31,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 479	1,8%	1 418	1,8%	1 368	1,7%	76 535	94,7%	80 799	18,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	66	2,1%	32	1,0%	30	,9%	3 070	96,0%	3 198	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	27	,3%	6	,1%	2	-	10 212	99,7%	10 247	2,4%	-	-	-	-
Total By Income Source	6 793	1,6%	6 418	1,5%	5 883	1,4%	416 501	95,6%	435 597	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	596	1,6%	618	1,6%	611	1,6%	36 052	95,2%	37 878	8,7%	-	-	-	-
Commercial	1 243	3,4%	480	1,3%	384	1,0%	34 988	94,3%	37 095	8,5%	-	-	-	-
Households	4 954	1,4%	5 320	1,5%	4 888	1,4%	345 462	95,8%	360 624	82,8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 793	1,6%	6 418	1,5%	5 883	1,4%	416 501	95,6%	435 597	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 672	2,0%	6 265	2,2%	7 175	2,5%	265 322	93,3%	284 435	66,6%
Bulk Water	-	-	-	-	1 140	10,8%	9 366	89,2%	10 505	2,5%
PAYE deductions	1 831	51,7%	487	13,8%	51	1,4%	1 173	33,1%	3 542	,8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 683	3,2%	2 850	2,5%	1 887	1,7%	105 623	92,6%	114 043	26,7%
Auditor-General	1 001	9,8%	1 010	9,9%	1 169	11,4%	7 039	68,9%	10 220	2,4%
Other	1 627	36,2%	121	2,7%	1 226	27,3%	1 524	33,9%	4 499	1,1%
Total	13 815	3,2%	10 734	2,5%	12 648	3,0%	390 047	91,3%	427 244	100,0%

Contact Details

Municipal Manager	Mr Hg Mathobela	053 313 7300
Financial Manager	Mr Leonard Rohald Coakley	053 313 7300

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KGATELOPELE (NC086)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter		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	133 354	31 165	23,4%	17 449	13,1%	48 615	36,5%	15 427	31,2%	13,1%
Exchange Revenue										
Service charges - Electricity	25 468	7 678	30,1%	6 590	25,9%	14 269	56,0%	2 719	16,5%	142,4%
Service charges - Water	14 518	(57)	(4%)	2 367	16,3%	2 310	15,9%	3 006	29,5%	(21,3%)
Service charges - Waste Water Management	7 226	1 432	19,8%	1 163	16,1%	2 595	35,9%	1 141	34,9%	1,9%
Service charges - Waste Management	11 542	2 256	19,5%	1 999	17,3%	4 255	36,9%	2 002	48,0%	(1,1%)
Sale of Goods and Rendering of Services	56	21	37,4%	17	30,2%	38	67,6%	17	20,9%	(4%)
Agency services	100	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 101	566	13,6%	252	6,1%	808	19,7%	1 069	69,0%	(76,5%)
Interest earned from Current and Non Current Assets	3 570	1 005	28,2%	500	14,0%	1 505	42,2%	1 235	391,1%	(59,5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	189	41	21,7%	48	25,7%	89	47,4%	34	24,4%	44,0%
Licence and permits	1 000	215	21,5%	284	28,4%	498	49,8%	270	58,5%	4,9%
Operational Revenue	20	-	-	-	-	-	-	32	24,1%	(100,0%)
Non-Exchange Revenue										
Property rates	16 776	3 951	23,5%	4 017	23,9%	7 968	47,5%	3 596	32,3%	11,7%
Surcharges and Taxes	9 146	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	80	3	3,5%	1	1,5%	4	5,0%	-	,1%	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	38 448	13 850	36,0%	107	,3%	13 957	36,3%	31	33,4%	245,2%
Interest	1 116	215	19,3%	104	9,3%	319	28,6%	275	74,9%	(62,1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	132 898	17 566	13,2%	15 149	11,4%	32 714	24,6%	11 514	16,2%	31,6%
Employee related costs	50 164	11 141	22,2%	7 397	14,7%	18 538	37,0%	117	1,6%	6 196,0%
Remuneration of councillors	3 885	1 188	30,6%	1 072	27,6%	2 260	58,2%	-	-	(100,0%)
Bulk purchases - electricity	25 622	-	-	2 122	8,3%	2 122	8,3%	3 305	25,2%	(35,8%)
Inventory consumed	2 100	9	,4%	89	4,2%	98	4,7%	419	39,9%	(78,8%)
Debt impairment	4 687	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	15 463	-	-	-	-	-	-	207	1,5%	(100,0%)
Interest	1 200	-	-	110	9,2%	110	9,2%	465	94,4%	(76,3%)
Contracted services	13 951	2 725	19,5%	2 874	20,6%	5 599	40,1%	3 466	33,3%	(17,1%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	15 827	2 502	15,8%	1 485	9,4%	3 987	25,2%	3 534	47,3%	(58,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	456	13 600		2 300		15 900		3 913		
Transfers and subsidies - capital (monetary allocations)	21 652	-	-	13 608	62,9%	13 608	62,9%	1 617	27,1%	741,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	22 108	13 600		15 909		29 508		5 530		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	22 108	13 600		15 909		29 508		5 530		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22 108	13 600		15 909		29 508		5 530		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	22 108	13 600		15 909		29 508		5 530		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	24 332	15 351	63,1%	40 254	165,4%	55 604	228,5%	11 061	92,3%	263,9%
National Government	21 652	15 169	70,1%	40 237	185,8%	55 406	255,9%	9 677	87,5%	315,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departrm Agents	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 652	15 169	70,1%	40 237	185,8%	55 406	255,9%	9 677	87,5%	315,8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 680	181	6,8%	17	,6%	198	7,4%	1 384	222,9%	(98,6%)
Capital Expenditure Functional	24 332	15 351	63,1%	40 254	165,4%	55 604	228,5%	11 061	92,3%	263,9%
Municipal governance and administration	2 680	181	6,8%	17	,6%	198	7,4%	25	41,8%	(32,6%)
Executive and Council	1 340	180	13,4%	-	-	180	13,4%	25	-	(100,0%)
Finance and administration	1 340	1	,1%	17	1,3%	18	1,4%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	249	-	-	-	249	-	160	6,6%	(100,0%)
Community and Social Services	-	249	-	-	-	249	-	160	6,6%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	21 652	14 920	68,9%	40 237	185,8%	55 157	254,7%	10 876	108,4%	270,0%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	12 975	14 367	110,7%	18 154	139,9%	32 521	250,6%	4 019	47,8%	351,7%
Waste Water Management	-	-	-	-	-	-	-	1 358	-	(100,0%)
Waste Management	8 677	553	6,4%	22 082	254,5%	22 636	260,9%	5 499	212,9%	301,6%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	134 200	(1 221)	(,9%)	12 692	9,5%	11 471	8,5%	1 694	2,5%	649,2%
Property rates	14 260	1 446	10,1%	1 518	10,6%	2 964	20,8%	1 694	17,9%	(10,4%)
Service charges	49 980	(1 714)	(3,4%)	5 607	11,2%	3 893	7,8%	-	-	(100,0%)
Other revenue	9 860	(123)	(1,2%)	361	3,7%	238	2,4%	-	-	(100,0%)
Transfers and Subsidies - Operational	38 448	-	-	550	1,4%	550	1,4%	-	-	(100,0%)
Transfers and Subsidies - Capital	21 652	-	-	3 600	16,6%	3 600	16,6%	-	-	(100,0%)
Interest	-	(831)	-	1 056	-	225	-	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(118 223)	-	-	-	-	-	-	-	-	-
Suppliers and employees	(117 023)	-	-	-	-	-	-	-	-	-
Finance charges	(1 200)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	15 977	(1 221)	(7,6%)	12 692	79,4%	11 471	71,8%	1 694	9,7%	649,2%
Cash Flow from Investing Activities										
Receipts	-	13	-	0	-	13	-	0	-	(62,2%)
Proceeds on disposal of PPE	-	13	-	0	-	13	-	0	-	(62,2%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(27 982)	(14)	-	(98)	,4%	(112)	,4%	(5)	,2%	1 931,8%
Capital assets	(27 982)	(14)	-	(98)	,4%	(112)	,4%	(5)	,2%	1 931,8%
Net Cash from/(used) Investing Activities	(27 982)	(1)	-	(98)	,4%	(99)	,4%	(5)	,1%	2 048,3%
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	(12 005)	(1 223)	10,2%	12 594	(104,9%)	11 371	(94,7%)	1 689	22,0%	645,5%
Cash/cash equivalents at the year begin:	75 803	-	-	(1 223)	(1,6%)	-	-	1 931	-	(163,3%)
Cash/cash equivalents at the year end:	63 799	(1 223)	(1,9%)	11 371	17,8%	11 371	17,8%	3 621	9,9%	214,1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 098	4,6%	679	2,8%	826	3,4%	21 398	89,2%	24 001	29,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 047	16,0%	443	6,8%	267	4,1%	4 789	73,1%	6 547	8,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 274	8,1%	774	4,9%	622	3,9%	13 122	83,1%	15 792	19,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	420	3,8%	316	2,9%	287	2,6%	10 008	90,7%	11 030	13,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	763	6,3%	670	5,6%	641	5,3%	9 976	82,8%	12 050	14,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	8	10,1%	6	8,0%	5	6,6%	60	75,3%	79	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	184	1,8%	183	1,8%	9 704	96,3%	10 071	12,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6)	(,6%)	(9)	(,8%)	(14)	(1,4%)	1 077	102,8%	1 048	1,3%	-	-	-	-
Total By Income Source	4 605	5,7%	3 063	3,8%	2 818	3,5%	70 134	87,0%	80 620	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	102	8,8%	91	7,9%	69	5,9%	896	77,4%	1 158	1,4%	-	-	-	-
Commercial	1 193	17,5%	645	9,5%	515	7,5%	4 467	65,5%	6 820	8,5%	-	-	-	-
Households	2 782	4,4%	1 903	3,0%	1 888	3,0%	56 926	89,6%	63 499	78,8%	-	-	-	-
Other	527	5,8%	425	4,6%	347	3,8%	7 844	85,8%	9 143	11,3%	-	-	-	-
Total By Customer Group	4 605	5,7%	3 063	3,8%	2 818	3,5%	70 134	87,0%	80 620	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	4 856	27,6%	-	-	12 732	72,4%	17 588	44,5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	35	,3%	111	1,1%	63	,6%	9 975	98,0%	10 184	25,8%
Auditor-General	-	-	253	2,3%	-	-	10 722	97,7%	10 975	27,8%
Other	3	,3%	-	-	(9)	(1,1%)	804	100,7%	798	2,0%
Total	38	,1%	5 220	13,2%	54	,1%	34 233	86,6%	39 545	100,0%

Contact Details

Municipal Manager	Mr Monde January	053 384 8600
Financial Manager	Mrs Keanan Scholtz	

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: DAWID KRUIPER (NC087)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure Total Expenditure as % of main appropriation		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	978 810	244 634	25,0%	224 828	23,0%	469 461	48,0%	204 810	43,4%	9,8%
Exchange Revenue										
Service charges - Electricity	390 188	87 311	22,4%	94 593	24,2%	181 904	46,6%	84 632	44,5%	11,8%
Service charges - Water	82 922	15 299	18,5%	18 807	22,7%	34 106	41,1%	16 390	40,7%	14,7%
Service charges - Waste Water Management	51 942	13 645	26,3%	13 076	25,2%	26 721	51,4%	12 240	54,8%	6,8%
Service charges - Waste Management	48 149	12 463	25,9%	11 997	24,9%	24 460	50,8%	11 389	53,0%	5,3%
Sale of Goods and Rendering of Services	8 426	2 002	23,8%	2 620	31,1%	4 622	54,9%	2 283	51,1%	14,8%
Agency services	2 725	664	24,4%	588	21,6%	1 252	45,9%	523	-	12,4%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 000	2 958	42,3%	3 182	45,5%	6 141	87,7%	1 710	92,3%	86,1%
Interest earned from Current and Non Current Assets	1 250	1 122	89,8%	505	40,4%	1 627	130,1%	349	22,8%	44,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	7 572	1 249	16,5%	1 714	22,6%	2 963	39,1%	1 312	40,4%	30,6%
Licence and permits	-	-	-	-	-	-	-	2	-	(100,0%)
Operational Revenue	1 375	447	32,5%	536	39,0%	983	71,5%	806	19,1%	(33,5%)
Non-Exchange Revenue										
Property rates	138 503	44 508	32,1%	33 261	24,0%	77 770	56,2%	31 123	56,7%	6,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 683	884	18,9%	1 177	25,1%	2 061	44,0%	1 156	50,4%	1,8%
Licences or permits	1 889	465	24,6%	477	25,3%	942	49,9%	435	32,3%	9,7%
Transfer and subsidies - Operational	138 434	49 354	35,7%	40 479	29,2%	89 832	64,9%	38 568	63,8%	5,0%
Interest	2 500	807	32,3%	897	35,9%	1 705	68,2%	586	68,8%	53,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 217	597	26,9%	581	26,2%	1 179	53,2%	505	54,5%	15,0%
Gains on disposal of Assets	5 000	10 858	217,2%	338	6,8%	11 196	223,9%	800	(4,1%)	(57,8%)
Other Gains	84 035	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	965 117	194 135	20,1%	181 219	18,8%	375 354	38,9%	192 644	35,2%	(5,9%)
Employee related costs	368 329	80 308	21,8%	78 994	21,4%	159 302	43,2%	79 566	44,5%	(7%)
Remuneration of councillors	13 248	3 155	23,8%	3 880	29,3%	7 034	53,1%	3 357	50,9%	15,6%
Bulk purchases - electricity	299 200	82 208	27,5%	64 289	21,5%	146 497	49,0%	83 723	43,8%	(23,2%)
Inventory consumed	40 205	9 302	23,1%	11 084	27,6%	20 387	50,7%	7 691	21,3%	44,1%
Debt impairment	43 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	91 247	-	-	-	-	-	-	-	-	-
Interest	12 480	3 091	24,8%	1 159	9,3%	4 251	34,1%	2 490	26,5%	(53,4%)
Contracted services	28 801	3 311	11,5%	4 978	17,3%	8 289	28,8%	6 152	23,4%	(19,1%)
Transfers and subsidies	1 075	376	35,0%	564	52,5%	941	87,5%	354	30,5%	59,4%
Irrecoverable debts written off	3 000	163	5,4%	821	27,4%	984	32,8%	22	1,2%	3 597,0%
Operational costs	62 931	12 221	19,4%	15 448	24,5%	27 669	44,0%	9 288	29,4%	66,3%
Losses on disposal of Assets	1 600	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	13 693	50 498		43 609		94 108		12 166		
Transfers and subsidies - capital (monetary allocations)	87 722	3 746	4,3%	11 851	13,5%	15 596	17,8%	11 828	23,7%	,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	2	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	101 416	54 244		55 460		109 704		23 996		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	101 416	54 244		55 460		109 704		23 996		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	101 416	54 244		55 460		109 704		23 996		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	101 416	54 244		55 460		109 704		23 996		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure Total Expenditure as % of main appropriation		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	125 754	11 869	9,4%	30 583	24,3%	42 452	33,8%	38 058	30,5%	(19,6%)
National Government	88 322	3 806	4,3%	11 935	13,5%	15 741	17,8%	31 351	45,2%	(61,9%)
Provincial Government	-	19	-	117	-	137	-	144	67,4%	(18,2%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	2	-	(100,0%)
Transfers recognised - capital	88 322	3 826	4,3%	12 052	13,6%	15 878	18,0%	31 496	45,3%	(61,7%)
Borrowing	-	2 823	-	6 871	-	9 694	-	-	-	(100,0%)
Internally generated funds	37 431	5 221	13,9%	11 659	31,1%	16 880	45,1%	6 561	14,5%	77,7%
Capital Expenditure Functional	125 754	11 869	9,4%	30 583	24,3%	42 452	33,8%	38 058	30,5%	(19,6%)
Municipal governance and administration	11 573	1 180	10,2%	833	7,2%	2 012	17,4%	107	6,3%	680,9%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	11 573	1 180	10,2%	833	7,2%	2 012	17,4%	107	6,3%	680,9%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	416	696	167,3%	1 285	309,0%	1 981	476,3%	145	2,2%	784,6%
Community and Social Services	-	387	-	-	-	387	-	-	1,0%	-
Sport And Recreation	9	309	3 431,8%	1 155	12 838,0%	1 464	16 269,8%	119	2,8%	869,5%
Public Safety	407	-	-	130	31,9%	130	31,9%	26	1,5%	397,2%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	35 634	3 765	10,6%	11 739	32,9%	15 504	43,5%	4 401	26,5%	166,7%
Planning and Development	24 251	3 765	15,5%	6 198	25,6%	9 963	41,1%	4 376	31,4%	41,7%
Road Transport	11 383	-	-	5 541	48,7%	5 541	48,7%	26	,5%	21 502,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	78 131	6 229	8,0%	16 725	21,4%	22 954	29,4%	33 404	37,8%	(49,9%)
Energy sources	31 014	5 885	19,0%	12 956	41,8%	18 841	60,7%	3 938	17,4%	229,0%
Water Management	14 080	344	2,4%	3 744	26,6%	4 087	29,0%	2 376	19,4%	57,6%
Waste Water Management	33 037	-	-	26	,1%	26	,1%	27 090	49,8%	(99,9%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	990 149	250 449	25,3%	258 250	26,1%	508 698	51,4%	241 230	55,4%	7,1%
Property rates	128 808	32 917	25,6%	38 623	30,0%	71 540	55,5%	35 735	55,4%	8,1%
Service charges	607 304	133 498	22,0%	158 343	26,1%	291 841	48,1%	127 657	50,0%	24,0%
Other revenue	26 831	11 306	42,1%	7 965	29,7%	19 271	71,8%	6 977	59,8%	14,2%
Transfers and Subsidies - Operational	138 234	52 022	37,6%	39 669	28,7%	91 691	66,3%	35 229	60,6%	12,6%
Transfers and Subsidies - Capital	87 722	20 446	23,3%	13 525	15,4%	33 971	38,7%	35 540	76,9%	(61,9%)
Interest	1 250	260	20,8%	125	10,0%	385	30,8%	92	7,3%	35,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(839 772)	(108 529)	12,9%	(100 525)	12,0%	(209 054)	24,9%	(106 102)	17,0%	(5,3%)
Suppliers and employees	(827 292)	(108 529)	13,1%	(100 525)	12,2%	(209 054)	25,3%	(106 102)	17,3%	(5,3%)
Finance charges	(12 480)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	150 377	141 919	94,4%	157 725	104,9%	299 644	199,3%	135 129	326,0%	16,7%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(144 617)	(18 541)	12,8%	(34 585)	23,9%	(53 126)	36,7%	(33 004)	27,6%	4,8%
Capital assets	(144 617)	(18 541)	12,8%	(34 585)	23,9%	(53 126)	36,7%	(33 004)	27,6%	4,8%
Net Cash from/(used) Investing Activities	(144 617)	(18 541)	12,8%	(34 585)	23,9%	(53 126)	36,7%	(33 004)	27,6%	4,8%
Cash Flow from Financing Activities										
Receipts	-	-	-	(0)	-	(0)	-	-	(,5%)	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	(0)	-	(0)	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	(0)	-	(0)	-	-	(,5%)	(100,0%)
Net Increase/(Decrease) in cash held	5 760	123 379	2 142,0%	123 139	2 137,8%	246 518	4 279,8%	102 125	(819,9%)	20,6%
Cash/cash equivalents at the year begin:	47 191	33 013	70,0%	156 373	331,4%	33 013	70,0%	224 575	12,1%	(30,4%)
Cash/cash equivalents at the year end:	52 951	156 373	295,3%	279 512	527,9%	279 512	527,9%	326 700	717,8%	(14,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 331	12,5%	2 780	4,2%	2 534	3,8%	52 840	79,5%	66 485	18,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	21 055	37,5%	4 301	7,7%	2 099	3,7%	28 708	51,1%	56 162	15,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 904	14,5%	1 957	3,2%	1 654	2,7%	48 900	79,6%	61 415	16,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 496	8,8%	1 804	3,5%	1 550	3,0%	43 085	84,6%	50 935	13,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 138	6,3%	2 018	3,1%	1 831	2,8%	57 758	87,9%	65 745	17,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 501	5,0%	1 379	4,6%	1 332	4,5%	25 607	85,9%	29 819	8,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 515	4,2%	830	2,3%	844	2,3%	33 103	91,2%	36 293	9,9%	-	-	-	-
Total By Income Source	49 941	13,6%	15 068	4,1%	11 844	3,2%	290 002	79,1%	366 855	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	49 941	13,6%	15 068	4,1%	11 844	3,2%	290 002	79,1%	366 855	100,0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	49 941	13,6%	15 068	4,1%	11 844	3,2%	290 002	79,1%	366 855	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	25 355	25,9%	139	,1%	-	-	72 246	73,9%	97 740	83,8%
Bulk Water	-	-	282	2,1%	1 528	11,2%	11 841	86,7%	13 651	11,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 072	61,2%	15	,3%	143	2,8%	1 791	35,7%	5 020	4,3%
Auditor-General	-	-	-	-	-	-	204	100,0%	204	,2%
Other	-	-	-	-	-	-	-	-	-	-
Total	28 427	24,4%	436	,4%	1 671	1,4%	86 082	73,8%	116 616	100,0%

Contact Details

Municipal Manager	Mr Elias Ntoba	054 338 7001
Financial Manager	Ms Gaylene Mercia Schreiner	054 338 7024

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: Z F MGCAWU (DC8)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	91 824	419	,5%	2 736	3,0%	3 155	3,4%	26 461	67,2%	(89,7%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	950	205	21,6%	395	41,6%	601	63,2%	232	59,4%	70,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	10	-	-	1	7,8%	1	7,8%	-	-	(100,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	815	(172)	(21,1%)	84	10,3%	(88)	(10,8%)	57	49,1%	46,0%
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	89 668	386	4%	2 256	2,5%	2 642	2,9%	26 172	67,7%	(91,4%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	381	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	89 872	6 976	7,8%	22 973	25,6%	29 949	33,3%	17 199	41,7%	33,6%
Employee related costs	64 509	4 673	7,2%	17 209	26,7%	21 882	33,9%	12 443	42,0%	38,3%
Remuneration of councillors	5 305	425	8,0%	1 553	29,3%	1 978	37,3%	709	41,6%	119,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	777	65	8,4%	226	29,1%	291	37,4%	61	25,9%	269,0%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	577	-	-	-	-	-	-	169	29,2%	(100,0%)
Interest	400	-	-	-	-	-	-	-	-	-
Contracted services	6 137	794	12,9%	1 562	25,4%	2 356	38,4%	1 224	38,7%	27,6%
Transfers and subsidies	465	65	14,1%	57	12,2%	122	26,3%	279	183,4%	(79,6%)
Irrecoverable debts written off	20	-	-	-	-	-	-	-	-	-
Operational costs	11 637	953	8,2%	2 366	20,3%	3 319	28,5%	2 314	39,7%	2,2%
Losses on disposal of Assets	45	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 952	(6 557)		(20 237)		(26 794)		9 261		
Transfers and subsidies - capital (monetary allocations)	1 300	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 252	(6 557)		(20 237)		(26 794)		9 261		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	3 252	(6 557)		(20 237)		(26 794)		9 261		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 252	(6 557)		(20 237)		(26 794)		9 261		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 252	(6 557)		(20 237)		(26 794)		9 261		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	2 740	727	26,5%	342	12,5%	1 070	39,0%	36	11,4%	860,6%
National Government	1 300	-	-	236	18,1%	236	18,1%	33	6,3%	618,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	1 300	-	-	236	18,1%	236	18,1%	33	6,3%	618,8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 440	727	50,5%	107	7,4%	834	57,9%	3	22,9%	3 654,2%
Capital Expenditure Functional	2 740	727	26,5%	342	12,5%	1 070	39,0%	36	11,4%	860,6%
Municipal governance and administration	2 040	727	35,6%	342	16,8%	1 070	52,4%	36	15,8%	860,6%
Executive and Council	-	-	-	-	-	-	-	3	1,9%	(100,0%)
Finance and administration	2 040	727	35,6%	342	16,8%	1 070	52,4%	33	18,1%	943,8%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	700	-	-	-	-	-	-	-	-	-
Planning and Development	700	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	89 193	-	-	1 219	1,4%	1 219	1,4%	733	41,0%	66,3%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	175	-	-	-	-	-	-	0	99,8%	(100,0%)
Transfers and Subsidies - Operational	86 768	-	-	1 219	1,4%	1 219	1,4%	733	41,8%	66,3%
Transfers and Subsidies - Capital	1 300	-	-	-	-	-	-	-	7,9%	-
Interest	950	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(87 133)	(1 969)	2,3%	(4 335)	5,0%	(6 305)	7,2%	(3 138)	6,1%	38,2%
Suppliers and employees	(86 733)	(1 969)	2,3%	(4 335)	5,0%	(6 305)	7,3%	(3 138)	6,2%	38,2%
Finance charges	(400)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	2 060	(1 969)	(95,6%)	(3 116)	(151,3%)	(5 086)	(246,9%)	(2 405)	1 413,2%	29,6%
Cash Flow from Investing Activities										
Receipts	44	(1 317)	(3 015,0%)	1 359	3 110,4%	42	95,4%	4	(1,0%)	37 614,3%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(15)	(94)	641,1%	94	(641,1%)	-	-	-	-	(100,0%)
Decrease (increase) in non-current investments	58	(1 223)	(2 096,8%)	1 265	2 168,2%	42	71,4%	4	(1,3%)	36 007,2%
Payments	(2 710)	(836)	30,8%	(394)	14,5%	(1 230)	45,4%	(39)	13,1%	898,6%
Capital assets	(2 710)	(836)	30,8%	(394)	14,5%	(1 230)	45,4%	(39)	13,1%	898,6%
Net Cash from/(used) Investing Activities	(2 666)	(2 153)	80,7%	965	(36,2%)	(1 188)	44,6%	(36)	17,5%	(2 794,3%)
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	(606)	(4 122)	680,0%	(2 151)	354,8%	(6 274)	1 034,8%	(2 441)	2 898,4%	(11,9%)
Cash/cash equivalents at the year begin:	2 126	-	-	(2 417)	(113,7%)	-	32 431	-	-	(107,5%)
Cash/cash equivalents at the year end:	1 520	(2 417)	(159,0%)	(4 568)	(300,5%)	(4 568)	(300,5%)	29 990	681,3%	(115,2%)

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 Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	59	59,5%	15	15,1%	25	25,4%	100	100,0%
Total	-	-	59	59,5%	15	15,1%	25	25,4%	100	100,0%

Contact Details

Municipal Manager	Mr Alfred Kevin Tietles	054 337 2855
Financial Manager	Mrs Eloize Isaacs	054 337 2816

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SOL PLAATJE (NC091)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure Total Expenditure as % of main appropriation		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2 719 604	852 871	31,4%	641 282	23,6%	1 494 153	54,9%	536 632	48,2%	19,5%
Exchange Revenue										
Service charges - Electricity	1 034 872	247 752	23,9%	212 187	20,5%	459 939	44,4%	193 420	40,6%	9,7%
Service charges - Water	327 114	73 720	22,5%	70 921	21,7%	144 640	44,2%	77 488	46,5%	(8,5%)
Service charges - Waste Water Management	89 858	23 934	26,6%	24 150	26,9%	48 083	53,5%	23 358	57,2%	3,4%
Service charges - Waste Management	66 412	18 580	28,4%	19 577	29,9%	38 157	58,3%	17 226	56,7%	13,6%
Sale of Goods and Rendering of Services	15 579	5 392	34,6%	3 504	22,5%	8 896	57,1%	4 204	66,1%	(16,6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	168 880	60 262	35,7%	64 937	38,5%	125 198	74,1%	48 237	57,2%	34,6%
Interest earned from Current and Non Current Assets	7 000	700	10,0%	4 028	57,5%	4 728	67,5%	918	14,5%	338,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	26 930	7 852	29,2%	6 189	23,0%	14 041	52,1%	6 404	98,6%	(3,4%)
Licence and permits	1 200	184	15,3%	181	15,1%	365	30,4%	248	41,5%	(27,1%)
Operational Revenue	3 134	1 112	35,5%	1 209	38,6%	2 321	74,1%	881	50,8%	37,3%
Non-Exchange Revenue										
Property rates	660 893	276 578	41,8%	134 011	20,3%	410 589	62,1%	138 344	57,0%	(3,1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	30 660	9 256	30,2%	6 107	19,9%	15 363	50,1%	17 264	77,6%	(64,6%)
Licences or permits	6 150	3 045	49,5%	(53)	(,9%)	2 992	48,7%	2 314	87,1%	(102,3%)
Transfer and subsidies - Operational	281 921	114 288	40,5%	81 149	28,8%	195 438	69,3%	3 689	37,8%	2 099,8%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	9 265	-	13 077	-	22 342	-	-	-	(100,0%)
Gains on disposal of Assets	-	951	-	109	-	1 059	-	2 549	-	(95,7%)
Other Gains	-	-	-	-	-	-	-	90	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 691 252	572 678	21,3%	757 490	28,1%	1 330 169	49,4%	553 287	43,1%	36,9%
Employee related costs	881 637	212 655	24,1%	227 699	25,8%	440 354	49,9%	209 049	46,5%	8,9%
Remuneration of councillors	35 559	8 053	22,6%	10 065	28,3%	18 118	51,0%	7 887	45,6%	27,6%
Bulk purchases - electricity	785 000	176 278	22,5%	243 953	31,1%	420 230	53,5%	30 466	30,4%	700,7%
Inventory consumed	305 900	38 802	12,7%	97 751	32,0%	136 554	44,6%	86 707	63,3%	12,7%
Debt impairment	317 500	79 375	25,0%	79 375	25,0%	158 750	50,0%	-	-	(100,0%)
Depreciation and amortisation	86 650	-	-	-	-	-	-	-	-	-
Interest	19 495	4	-	10 007	51,3%	10 011	51,4%	10 890	61,1%	(8,1%)
Contracted services	48 113	12 896	26,8%	11 953	24,8%	24 849	51,6%	2 586	20,8%	362,3%
Transfers and subsidies	4 560	-	-	2 422	53,1%	2 422	53,1%	2 446	54,8%	(1,0%)
Irrecoverable debts written off	-	5	-	(5)	-	-	-	148 501	50,0%	(100,0%)
Operational costs	145 639	44 610	30,6%	46 397	31,9%	91 007	62,5%	41 218	61,0%	12,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	61 200	-	-	27 873	45,5%	27 873	45,5%	13 538	45,1%	105,9%
Surplus/(Deficit)	28 351	280 192		(116 208)		163 984		(16 654)		
Transfers and subsidies - capital (monetary allocations)	214 233	10 029	4,7%	22 118	10,3%	32 148	15,0%	12 960	22,8%	70,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	242 584	290 221		(94 090)		196 132		(3 694)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	242 584	290 221		(94 090)		196 132		(3 694)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	242 584	290 221		(94 090)		196 132		(3 694)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	242 584	290 221		(94 090)		196 132		(3 694)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure Total Expenditure as % of main appropriation		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	249 473	10 203	4,1%	28 740	11,5%	38 943	15,6%	20 352	20,0%	41,2%
National Government	214 233	10 029	4,7%	23 861	11,1%	33 890	15,8%	13 381	23,1%	78,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	214 233	10 029	4,7%	23 861	11,1%	33 890	15,8%	13 381	23,1%	78,3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	35 240	174	,5%	4 879	13,8%	5 053	14,3%	6 971	12,5%	(30,0%)
Capital Expenditure Functional	249 473	10 203	4,1%	28 740	11,5%	38 943	15,6%	20 352	20,0%	41,2%
Municipal governance and administration	19 500	496	2,5%	1 101	5,6%	1 597	8,2%	7 046	13,1%	(84,4%)
Executive and Council	19 500	496	2,5%	1 101	5,6%	1 597	8,2%	7 046	13,1%	(84,4%)
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety										
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	50 000	7 812	15,6%	3 359	6,7%	11 171	22,3%	9 844	68,7%	(65,9%)
Planning and Development	10 000	-	-	-	-	-	-	2 895	34,9%	(100,0%)
Road Transport	40 000	7 812	19,5%	3 359	8,4%	11 171	27,9%	6 949	79,1%	(51,7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	179 973	1 895	1,1%	24 280	13,5%	26 175	14,5%	3 461	6,6%	601,5%
Energy sources	54 026	1 895	3,5%	7 302	13,5%	9 197	17,0%	2 841	12,6%	157,0%
Water Management	125 947	-	-	12 750	10,1%	12 750	10,1%	-	-	(100,0%)
Waste Water Management	-	-	-	4 228	-	4 228	-	620	2,2%	581,9%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other										

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	2 473 845	753 599	30,5%	735 272	29,7%	1 488 872	60,2%	735 075	60,8%	-
Property rates	543 052	142 903	26,3%	141 476	26,1%	284 379	52,4%	97 356	40,6%	45,3%
Service charges	1 354 795	269 271	19,9%	283 692	20,9%	552 964	40,8%	292 325	49,6%	(3,0%)
Other revenue	79 844	186 573	233,7%	160 686	201,3%	347 259	434,9%	308 339	122,7%	(47,9%)
Transfers and Subsidies - Operational	281 921	115 162	40,8%	106 421	37,7%	221 583	78,6%	5 080	51,6%	1 994,9%
Transfers and Subsidies - Capital	214 233	38 000	17,7%	42 200	19,7%	80 200	37,4%	31 974	47,3%	32,0%
Interest	-	1 690	-	797	-	2 487	-	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(2 235 002)	(654 911)	29,3%	(714 257)	32,0%	(1 369 168)	61,3%	(1 022 719)	106,4%	(30,2%)
Suppliers and employees	(2 215 507)	(657 312)	29,7%	(714 257)	32,2%	(1 371 569)	61,9%	(1 022 719)	109,0%	(30,2%)
Finance charges	(19 495)	2 401	(12,3%)	-	-	2 401	(12,3%)	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	238 844	98 689	41,3%	21 015	8,8%	119 704	50,1%	(287 644)	(85,6%)	(107,3%)
Cash Flow from Investing Activities										
Receipts	(35 716)	3 927	(11,0%)	109	(,3%)	4 036	(11,3%)	-	-	(100,0%)
Proceeds on disposal of PPE	-	951	-	109	-	1 059	-	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(35 716)	2 976	(8,3%)	-	-	2 976	(8,3%)	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(249 473)	(10 203)	4,1%	(28 740)	11,5%	(38 943)	15,6%	(20 352)	20,0%	41,2%
Capital assets	(249 473)	(10 203)	4,1%	(28 740)	11,5%	(38 943)	15,6%	(20 352)	20,0%	41,2%
Net Cash from/(used) Investing Activities	(285 189)	(6 276)	2,2%	(28 631)	10,0%	(34 907)	12,2%	(20 352)	16,8%	40,7%
Cash Flow from/(Financing Activities										
Receipts	-	333	-	825	-	1 158	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	333	-	825	-	1 158	-	-	-	(100,0%)
Payments	(13 351)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(13 351)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(13 351)	333	(2,5%)	825	(6,2%)	1 158	(8,7%)	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(59 697)	92 746	(155,4%)	(6 791)	11,4%	85 955	(144,0%)	(307 996)	(170,0%)	(97,8%)
Cash/cash equivalents at the year begin:	198 307	(87 315)	(44,0%)	202 283	102,0%	(87 315)	(44,0%)	23 230	114,8%	770,8%
Cash/cash equivalents at the year end:	138 610	202 283	145,9%	195 491	141,0%	195 491	141,0%	(284 766)	(62,3%)	(168,6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	32 009	4,1%	25 208	3,2%	22 210	2,8%	700 219	89,8%	779 647	21,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	52 372	14,2%	30 154	8,2%	35 546	9,6%	251 812	68,1%	369 893	10,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	38 639	4,5%	16 423	1,9%	14 438	1,7%	779 869	91,8%	849 369	23,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 050	3,3%	5 874	2,4%	5 300	2,2%	222 759	92,1%	241 982	6,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 072	3,8%	4 690	2,5%	4 243	2,3%	172 263	91,5%	188 268	5,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 770	2,4%	1 739	2,3%	1 737	2,3%	69 738	93,0%	74 985	2,0%	-	-	-	-
Interest on Arrear Debtor Accounts	21 413	2,4%	20 744	2,4%	20 060	2,3%	816 631	92,9%	878 847	23,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 457	1,7%	7 255	2,3%	6 348	2,0%	297 323	94,0%	316 383	8,6%	-	-	-	-
Total By Income Source	166 781	4,5%	112 086	3,0%	109 882	3,0%	3 310 615	89,5%	3 699 364	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	24 976	3,2%	19 726	2,5%	25 799	3,3%	716 635	91,0%	787 136	21,3%	-	-	-	-
Commercial	62 631	9,7%	30 571	4,7%	26 930	4,2%	524 593	81,4%	644 725	17,4%	-	-	-	-
Households	76 503	3,5%	59 395	2,7%	55 237	2,5%	1 999 812	91,3%	2 190 947	59,2%	-	-	-	-
Other	2 671	3,5%	2 394	3,1%	1 917	2,5%	69 574	90,9%	76 556	2,1%	-	-	-	-
Total By Customer Group	166 781	4,5%	112 086	3,0%	109 882	3,0%	3 310 615	89,5%	3 699 364	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	64 311	6,6%	8 232	,8%	-	-	905 355	92,6%	977 899	85,1%
Bulk Water	13 333	11,4%	17 070	14,6%	-	-	86 590	74,0%	116 993	10,2%
PAYE deductions	12 269	100,0%	-	-	-	-	-	-	12 269	1,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	8 355	100,0%	-	-	-	-	-	-	8 355	,7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	894	95,6%	42	4,4%	-	-	-	-	936	,1%
Auditor-General	285	100,0%	-	-	-	-	-	-	285	-
Other	17 660	54,0%	850	2,6%	-	-	14 223	43,5%	32 734	2,8%
Total	117 108	10,2%	26 194	2,3%	-	-	1 006 168	87,5%	1 149 470	100,0%

Contact Details

Municipal Manager	Mr Bartholomew Serapelo Matsela	053 830 6100
Financial Manager	Mr LK Samolapo (Acting)	053 830 6500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: DIKGATLONG (NC092)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure Total Expenditure as % of main appropriation		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	304 249	99 306	32,6%	22 327	7,3%	121 633	40,0%	64 103	35,3%	(65,2%)
Exchange Revenue										
Service charges - Electricity	35 350	11 098	31,4%	2 042	5,8%	13 140	37,2%	6 495	27,4%	(68,6%)
Service charges - Water	32 960	6 878	20,9%	4 797	14,6%	11 675	35,4%	7 459	31,6%	(35,7%)
Service charges - Waste Water Management	3 603	815	22,6%	555	15,4%	1 370	38,0%	760	43,6%	(26,9%)
Service charges - Waste Management	12 863	2 959	23,0%	1 978	15,4%	4 937	38,4%	2 793	48,3%	(29,2%)
Sale of Goods and Rendering of Services	472	185	39,1%	78	16,4%	262	55,5%	156	27,3%	(50,1%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	45 242	7 730	17,1%	5 517	12,2%	13 247	29,3%	7 395	33,7%	(25,4%)
Interest earned from Current and Non Current Assets	1 125	46	4,1%	7	,6%	53	4,7%	153	16,1%	(95,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	915	209	22,8%	146	16,0%	355	38,8%	154	40,1%	(4,8%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	525	(479)	(91,3%)	(300)	(57,2%)	(780)	(148,5%)	(133)	(15,6%)	125,7%
Non-Exchange Revenue										
Property rates	39 404	17 572	44,6%	3 890	9,9%	21 461	54,5%	4 170	65,2%	(6,7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	16	9	54,6%	-	-	9	54,6%	1	310,1%	(100,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	125 432	48 553	38,7%	753	,6%	49 306	39,3%	31 114	26,9%	(97,6%)
Interest	6 342	3 733	58,9%	2 864	45,2%	6 598	104,0%	3 586	114,0%	(20,1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	253 748	54 206	21,4%	40 473	16,0%	94 679	37,3%	41 085	19,2%	(1,5%)
Employee related costs	77 437	19 383	25,0%	18 265	23,6%	37 649	48,6%	18 512	24,7%	(1,3%)
Remuneration of councillors	5 935	1 360	22,9%	1 655	27,9%	3 015	50,8%	1 460	30,2%	13,4%
Bulk purchases - electricity	39 203	14 454	36,9%	3 406	8,7%	17 860	45,6%	3 483	9,4%	(2,2%)
Inventory consumed	11 414	2 330	20,4%	2 202	19,3%	4 531	39,7%	1 288	20,9%	70,9%
Debt impairment	24 836	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	28 010	-	-	-	-	-	-	455	1,8%	(100,0%)
Interest	6 414	4 944	77,1%	2 429	37,9%	7 373	115,0%	1 549	27,4%	56,9%
Contracted services	34 332	8 168	23,8%	8 391	24,4%	16 559	48,2%	8 715	48,7%	(3,7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	3 734	-	-	-	-	-	-	-	-	-
Operational costs	22 435	3 567	15,9%	4 125	18,4%	7 691	34,3%	5 622	41,9%	(26,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	50 501	45 100		(18 147)		26 954		23 018		
Transfers and subsidies - capital (monetary allocations)	31 013	-	-	-	-	-	-	221	2,5%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	81 514	45 100		(18 147)		26 954		23 238		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	81 514	45 100		(18 147)		26 954		23 238		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	81 514	45 100		(18 147)		26 954		23 238		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	81 514	45 100		(18 147)		26 954		23 238		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure Total Expenditure as % of main appropriation		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	50 258	5 059	10,1%	626	1,2%	5 686	11,3%	5 905	23,1%	(89,4%)
National Government	27 563	4 130	15,0%	223	,8%	4 353	15,8%	2 686	18,1%	(91,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	3 450	-	-	208	6,0%	208	6,0%	172	12,4%	20,8%
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 013	4 130	13,3%	431	1,4%	4 561	14,7%	2 858	17,2%	(84,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 245	929	4,8%	196	1,0%	1 125	5,8%	3 047	42,6%	(93,6%)
Capital Expenditure Functional	50 258	5 059	10,1%	626	1,2%	5 686	11,3%	5 905	23,1%	(89,4%)
Municipal governance and administration	455	-	-	190	41,7%	190	41,7%	763	88,7%	(75,1%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	455	-	-	190	41,7%	190	41,7%	763	88,7%	(75,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 200	-	-	-	-	-	-	1 010	28,5%	(100,0%)
Community and Social Services	1 200	-	-	-	-	-	-	1 010	28,5%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	306	-	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	306	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	48 603	5 059	10,4%	437	,9%	5 496	11,3%	3 827	19,0%	(88,6%)
Energy sources	7 929	19	2%	6	,1%	25	,3%	172	19,0%	(96,5%)
Water Management	37 223	4 860	13,1%	223	,6%	5 083	13,7%	3 654	20,4%	(93,9%)
Waste Water Management	3 450	180	5,2%	208	6,0%	388	11,2%	-	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	258 840	367 676	142,0%	68 085	26,3%	435 761	168,4%	50 871	27,0%	33,8%
Property rates	34 001	7 356	21,6%	6 436	18,9%	13 791	40,6%	1 657	19,2%	288,4%
Service charges	71 594	57 810	80,7%	40 849	57,1%	98 659	137,8%	10 057	24,7%	306,2%
Other revenue	2 199	11 606	527,8%	4 558	207,3%	16 164	735,0%	510	44,7%	794,0%
Transfers and Subsidies - Operational	120 033	290 904	242,4%	2 742	2,3%	293 646	244,6%	32 647	31,2%	(91,6%)
Transfers and Subsidies - Capital	31 013	-	-	13 500	43,5%	13 500	43,5%	6 000	20,8%	125,0%
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(193 204)	(61 448)	31,8%	(39 969)	20,7%	(101 416)	52,5%	(65 531)	51,1%	(39,0%)
Suppliers and employees	(187 166)	(61 448)	32,8%	(39 969)	21,4%	(101 416)	54,2%	(65 531)	52,8%	(39,0%)
Finance charges	(6 038)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	65 636	306 229	466,6%	28 116	42,8%	334 345	509,4%	(14 660)	(50,6%)	(291,8%)
Cash Flow from Investing Activities										
Receipts	(1)	0	(8,3%)	-	-	0	(8,3%)	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(1)	0	(8,3%)	-	-	0	(8,3%)	-	-	-
Payments	(35 283)	(5 755)	16,3%	(509)	1,4%	(6 264)	17,8%	(6 769)	(31,3%)	(92,5%)
Capital assets	(35 283)	(5 755)	16,3%	(509)	1,4%	(6 264)	17,8%	(6 769)	(31,3%)	(92,5%)
Net Cash from/(used) Investing Activities	(35 284)	(5 755)	16,3%	(509)	1,4%	(6 264)	17,8%	(6 769)	(31,3%)	(92,5%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	(416)	252,9%	(100,0%)
Repayment of borrowing	-	-	-	-	-	-	-	(416)	252,9%	(100,0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	(416)	252,9%	(100,0%)
Net Increase/(Decrease) in cash held	30 352	300 473	990,0%	27 607	91,0%	328 080	1 080,9%	(21 845)	(44,3%)	(226,4%)
Cash/cash equivalents at the year begin:	593	-	-	300 473	50 698,2%	-	-	(17 552)	-	(1 812,0%)
Cash/cash equivalents at the year end:	30 945	300 473	971,0%	328 080	1 060,2%	328 080	1 060,2%	(39 396)	(42,1%)	(932,8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 348	1,5%	4 949	1,4%	5 004	1,4%	349 155	95,8%	364 455	38,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 225	2,8%	1 644	2,1%	1 675	2,1%	72 866	92,9%	78 410	8,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 178	1,6%	3 026	1,5%	18 242	9,3%	171 628	87,5%	196 074	20,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	673	1,2%	669	1,2%	663	1,1%	55 923	96,5%	57 927	6,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 208	1,2%	2 165	1,2%	2 142	1,2%	170 544	96,3%	177 059	18,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	96	2,7%	84	2,4%	82	2,3%	3 271	92,6%	3 533	,4%	-	-	-	-
Interest on Arrear Debtor Accounts	137	,7%	137	,7%	138	,7%	18 229	97,8%	18 642	2,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	207	,5%	195	,5%	195	,5%	42 398	98,6%	42 995	4,6%	-	-	-	-
Total By Income Source	14 072	1,5%	12 869	1,4%	28 140	3,0%	884 015	94,1%	939 096	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 828	1,5%	3 564	1,4%	18 017	6,9%	235 681	90,3%	261 090	27,8%	-	-	-	-
Commercial	1 679	2,2%	1 406	1,8%	2 208	2,9%	71 517	93,1%	76 811	8,2%	-	-	-	-
Households	8 564	1,4%	7 898	1,3%	7 915	1,3%	576 818	95,9%	601 195	64,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	14 072	1,5%	12 869	1,4%	28 140	3,0%	884 015	94,1%	939 096	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	-	-	90	88,7%	-	-	11	11,3%	102	,1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1	100,0%	-	-	-	-	-	-	1	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 849	26,3%	1 283	11,8%	0	-	6 710	61,9%	10 842	7,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 692	2,0%	7 509	5,7%	7 382	5,6%	114 267	86,7%	131 850	92,3%
Total	5 543	3,9%	8 883	6,2%	7 382	5,2%	120 988	84,7%	142 795	100,0%

Contact Details

Municipal Manager	Mrs Baakanyang Tsinyane	053 531 6505
Financial Manager	Mr Christian Mokeng (Acting Cfo)	053 531 6500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: MAGARENG (NC093)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	162 062	38 387	23,7%	41 993	25,9%	80 380	49,6%	28 569	52,3%	47,0%
Exchange Revenue										
Service charges - Electricity	33 713	2 435	7,2%	4 190	12,4%	6 625	19,7%	1 327	23,9%	215,9%
Service charges - Water	9 156	516	5,6%	976	10,7%	1 492	16,3%	1 958	44,5%	(50,2%)
Service charges - Waste Water Management	10 832	1 430	13,2%	2 735	25,2%	4 165	38,5%	2 023	57,7%	35,2%
Service charges - Waste Management	6 683	1 072	16,0%	2 048	30,6%	3 120	46,7%	1 512	47,2%	35,4%
Sale of Goods and Rendering of Services	624	101	16,1%	101	16,2%	202	32,3%	93	16,0%	8,7%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 632	3 180	23,3%	6 438	47,2%	9 618	70,6%	1 741	62,5%	269,8%
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	2 708	(100,0%)	-
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	3	-	-	0	13,7%	0	13,7%	1	27,5%	(64,9%)
Rental from Fixed Assets	3	1	27,8%	1	27,8%	2	55,5%	-	-	(100,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	71	44	62,7%	29	40,5%	73	103,2%	17	18,7%	72,4%
Non-Exchange Revenue										
Property rates	13 926	2 163	15,5%	4 299	30,9%	6 462	46,4%	3 069	49,9%	40,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	135	48	35,4%	71	52,8%	119	88,2%	17	57,6%	325,4%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	68 488	26 395	38,5%	19 055	27,8%	45 450	66,4%	14 103	57,4%	35,1%
Interest	4 798	1 002	20,9%	2 050	42,7%	3 052	63,6%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	177 674	26 007	14,6%	56 166	31,6%	82 173	46,2%	51 324	37,6%	9,4%
Employee related costs	53 709	6 934	12,9%	16 514	30,7%	23 449	43,7%	12 413	44,3%	33,0%
Remuneration of councillors	4 807	780	16,2%	1 560	32,5%	2 341	48,7%	1 168	49,9%	33,6%
Bulk purchases - electricity	25 000	-	-	3 954	15,8%	3 954	15,8%	2 742	21,3%	44,2%
Inventory consumed	12 920	1 172	9,1%	3 995	30,9%	5 168	40,0%	1 666	17,6%	139,8%
Debt impairment	35 391	5 898	16,7%	11 797	33,3%	17 695	50,0%	-	-	(100,0%)
Depreciation and amortisation	25 954	4 326	16,7%	8 651	33,3%	12 977	50,0%	12 995	42,7%	(33,4%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	9 594	433	4,5%	3 505	36,5%	3 939	41,1%	957	20,0%	266,2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	5 172	-	-	-	5 172	-	17 695	46,8%	(100,0%)
Operational costs	10 299	1 291	12,5%	6 188	60,1%	7 479	72,6%	1 687	27,2%	266,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(15 612)	12 380		(14 173)		(1 793)		(22 755)		
Transfers and subsidies - capital (monetary allocations)	51 967	-	-	9 141	17,6%	9 141	17,6%	4 000	16,9%	128,5%
Transfers and subsidies - capital (in-kind)	3 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	39 355	12 380		(5 032)		7 348		(18 755)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	39 355	12 380		(5 032)		7 348		(18 755)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	39 355	12 380		(5 032)		7 348		(18 755)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	39 355	12 380		(5 032)		7 348		(18 755)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	55 257	5 002	9,1%	18 336	33,2%	23 339	42,2%	4 315	47,2%	324,9%
National Government	31 967	3 644	11,4%	16 527	51,7%	20 171	63,1%	4 315	47,2%	283,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	3 000	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm	20 000	1 358	6,8%	1 809	9,0%	3 167	15,8%	-	-	(100,0%)
Transfers recognised - capital	54 967	5 002	9,1%	18 336	33,4%	23 339	42,5%	4 315	47,2%	324,9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	290	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	55 257	5 002	9,1%	18 336	33,2%	23 339	42,2%	4 315	47,2%	324,9%
Municipal governance and administration	290	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	290	-	-	-	-	-	-	-	-	-
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	54 967	5 002	9,1%	18 336	33,4%	23 339	42,5%	4 315	47,2%	324,9%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	35 452	5 002	14,1%	9 214	26,0%	14 216	40,1%	4 315	47,2%	113,5%
Waste Water Management	19 515	-	-	9 122	46,7%	9 122	46,7%	-	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	149 376	52 520	35,2%	70 763	47,4%	123 283	82,5%	23 675	17,6%	198,9%
Property rates	4 874	1 198	24,6%	2 441	50,1%	3 639	74,7%	1 990	70,8%	22,7%
Service charges	20 261	3 113	15,4%	7 226	35,7%	10 339	51,0%	2 960	51,0%	144,1%
Other revenue	786	17 746	2 256,8%	15 524	1 974,2%	33 270	4 231,0%	(972)	(6%)	(1 697,8%)
Transfers and Subsidies - Operational	68 488	28 901	42,2%	20 372	29,7%	49 273	71,9%	14 196	61,7%	43,5%
Transfers and Subsidies - Capital	54 967	1 562	2,8%	25 200	45,8%	26 762	48,7%	5 500	50,8%	358,2%
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	118 163	(19 955)	(16,9%)	(38 145)	(32,3%)	(58 100)	(49,2%)	(26 721)	84,1%	42,8%
Suppliers and employees	118 163	(19 955)	(16,9%)	(38 145)	(32,3%)	(58 100)	(49,2%)	(26 721)	84,1%	42,8%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	267 539	32 565	12,2%	32 618	12,2%	65 183	24,4%	(3 046)	(,3%)	(1 170,8%)
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	(52 257)	(5 002)	9,6%	(18 336)	35,1%	(23 339)	44,7%	(4 315)	47,2%	324,9%
Capital assets	(52 257)	(5 002)	9,6%	(18 336)	35,1%	(23 339)	44,7%	(4 315)	47,2%	324,9%
Net Cash from/(used) Investing Activities	(52 257)	(5 002)	9,6%	(18 336)	35,1%	(23 339)	44,7%	(4 315)	47,2%	324,9%
Cash Flow from Financing Activities										
Receipts	-	3	-	9	-	12	-	13	6,8%	(33,7%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	3	-	9	-	12	-	13	6,8%	(33,7%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	3	-	9	-	12	-	13	6,8%	(33,7%)
Net Increase/(Decrease) in cash held	215 282	27 566	12,8%	14 291	6,6%	41 856	19,4%	(7 348)	(4,8%)	(294,5%)
Cash/cash equivalents at the year begin:	242	828	343,0%	28 299	11 717,5%	828	343,0%	(4 438)	(209,9%)	(737,6%)
Cash/cash equivalents at the year end:	215 524	28 299	13,1%	42 590	19,8%	42 590	19,8%	(11 786)	(4,7%)	(461,3%)

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	341	,5%	344	,5%	354	,5%	68 798	98,5%	69 837	17,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	259	,9%	431	1,5%	444	1,6%	27 415	96,0%	28 549	7,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	919	1,7%	805	1,5%	784	1,4%	51 674	95,4%	54 181	13,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	778	1,2%	767	1,2%	774	1,2%	60 458	96,3%	62 777	15,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	574	1,3%	558	1,3%	558	1,3%	42 171	96,1%	43 861	11,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 189	1,6%	2 160	1,6%	2 158	1,6%	130 664	95,3%	137 171	34,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10	,5%	7	,4%	10	,5%	1 893	98,6%	1 920	,5%	-	-	-	-
Total By Income Source	5 070	1,3%	5 072	1,3%	5 080	1,3%	383 074	96,2%	398 296	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	229	3,6%	225	3,5%	224	3,5%	5 730	89,4%	6 408	1,6%	-	-	-	-
Commercial	392	1,6%	482	2,0%	345	1,4%	22 958	95,0%	24 177	6,1%	-	-	-	-
Households	4 448	1,2%	4 365	1,2%	4 511	1,2%	354 385	96,4%	367 710	92,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 070	1,3%	5 072	1,3%	5 080	1,3%	383 074	96,2%	398 296	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 058	2,7%	5 285	4,7%	6 435	5,7%	98 592	87,0%	113 370	44,2%
Bulk Water	1 253	1,0%	1 233	1,0%	1 538	1,2%	122 340	96,8%	126 364	49,3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	1 122	9,1%	1 108	9,0%	10 077	81,9%	12 306	4,8%
Auditor-General	1 068	25,1%	1 032	24,3%	530	12,5%	1 624	38,2%	4 254	1,7%
Other	-	-	-	-	-	-	-	-	-	-
Total	5 379	2,1%	8 672	3,4%	9 612	3,8%	232 633	90,8%	256 295	100,0%

Contact Details

Municipal Manager	Mr Tumelo Thage	053 437 3111
Financial Manager	Ms Kedisaletse Khaziwa	053 497 3111

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PHOKWANE (NC094)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	457 032	77 565	17,0%	71 764	15,7%	149 329	32,7%	97 224	48,6%	(26,2%)
Exchange Revenue										
Service charges - Electricity	132 374	25 555	19,3%	22 439	17,0%	47 994	36,3%	16 725	45,0%	34,2%
Service charges - Water	47 784	11 538	24,1%	8 550	17,9%	20 088	42,0%	7 696	42,2%	11,1%
Service charges - Waste Water Management	15 539	5 215	33,6%	5 184	33,4%	10 399	66,9%	4 911	63,2%	5,6%
Service charges - Waste Management	11 501	3 575	31,1%	3 558	30,9%	7 134	62,0%	3 374	60,1%	5,5%
Sale of Goods and Rendering of Services	107	93	86,5%	67	62,4%	159	148,9%	46	425,7%	46,6%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	56 181	17 158	30,5%	17 313	30,8%	34 471	61,4%	13 955	82,7%	24,1%
Interest earned from Current and Non Current Assets	3 326	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	579	3	,5%	121	20,9%	124	21,4%	7	2,5%	1 569,4%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	14	2	16,9%	2	12,6%	4	29,5%	5	-	(67,9%)
Non-Exchange Revenue										
Property rates	44 976	9 889	22,0%	9 879	22,0%	19 767	44,0%	9 721	71,6%	1,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	306	4	1,4%	0	,1%	5	1,5%	39	14,5%	(99,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	137 346	-	-	-	-	-	-	37 166	31,5%	(100,0%)
Interest	7 000	4 533	64,8%	4 651	66,4%	9 183	131,2%	3 580	-	29,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	505 934	61 577	12,2%	97 649	19,3%	159 226	31,5%	152 712	45,0%	(36,1%)
Employee related costs	118 556	28 878	24,4%	29 647	25,0%	58 525	49,4%	32 923	48,6%	(9,9%)
Remuneration of councillors	6 559	1 851	28,2%	2 452	37,4%	4 303	65,6%	2 921	77,5%	(16,1%)
Bulk purchases - electricity	85 024	135	,2%	5 287	6,2%	5 422	6,4%	37 345	49,3%	(85,8%)
Inventory consumed	74 318	16 073	21,6%	21 563	29,0%	37 636	50,6%	21 834	64,1%	(1,2%)
Debt impairment	83 848	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	70 948	-	-	23 649	33,3%	23 649	33,3%	29 562	41,7%	(20,0%)
Interest	82	-	-	-	-	-	-	-	-	-
Contracted services	29 430	12 059	41,0%	11 188	38,0%	23 247	79,0%	17 132	105,3%	(34,7%)
Transfers and subsidies	-	-	-	-	-	-	-	1 021	74,3%	(100,0%)
Irrecoverable debts written off	4 413	-	-	-	-	-	-	-	-	-
Operational costs	32 755	2 582	7,9%	3 862	11,8%	6 444	19,7%	9 974	94,6%	(61,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(48 901)	15 988		(25 885)		(9 897)		(55 489)		
Transfers and subsidies - capital (monetary allocations)	76 878	6	-	33	-	39	,1%	10 020	17,8%	(99,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	27 977	15 994		(25 853)		(9 859)		(45 469)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	27 977	15 994		(25 853)		(9 859)		(45 469)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	27 977	15 994		(25 853)		(9 859)		(45 469)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27 977	15 994		(25 853)		(9 859)		(45 469)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	80 253	5 044	6,3%	20 132	25,1%	25 176	31,4%	24 798	65,0%	(18,8%)
National Government	76 253	5 044	6,6%	20 110	26,4%	25 153	33,0%	21 980	70,5%	(8,5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	76 253	5 044	6,6%	20 110	26,4%	25 153	33,0%	21 980	68,0%	(8,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 000	-	-	22	,6%	22	,6%	2 817	40,8%	(99,2%)
Capital Expenditure Functional	80 253	5 044	6,3%	20 132	25,1%	25 176	31,4%	24 798	65,0%	(18,8%)
Municipal governance and administration	-	-	-	-	-	-	-	57	8,2%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	57	8,2%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 708	2 414	24,9%	12 559	129,4%	14 973	154,2%	1 660	545,7%	656,6%
Planning and Development	-	-	-	22	-	22	-	-	-	(100,0%)
Road Transport	9 708	2 414	24,9%	12 537	129,1%	14 951	154,0%	1 660	776,7%	655,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	70 545	2 630	3,7%	7 573	10,7%	10 203	14,5%	23 081	49,7%	(67,2%)
Energy sources	18 000	-	-	920	5,1%	920	5,1%	8 590	26,7%	(89,3%)
Water Management	12 111	-	-	-	-	-	-	9 826	954,5%	(100,0%)
Waste Water Management	40 433	2 630	6,5%	6 654	16,5%	9 283	23,0%	4 665	25,6%	42,6%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	455 368	45 120	9,9%	46 082	10,1%	91 202	20,0%	79 792	35,8%	(42,2%)
Property rates	29 234	4 900	16,8%	5 043	17,3%	9 943	34,0%	4 024	44,2%	25,3%
Service charges	154 880	34 539	22,3%	32 285	20,8%	66 824	43,1%	21 267	37,2%	51,8%
Other revenue	53 704	5 674	10,6%	8 598	16,0%	14 272	26,6%	7 292	1 653,3%	17,9%
Transfers and Subsidies - Operational	137 346	-	-	122	,1%	122	,1%	37 186	31,5%	(99,7%)
Transfers and Subsidies - Capital	76 878	7	-	34	-	41	,1%	10 023	17,8%	(99,7%)
Interest	3 326	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(366 743)	(20 298)	5,5%	(44 431)	12,1%	(64 729)	17,6%	(31 623)	22,1%	40,5%
Suppliers and employees	(366 661)	(20 298)	5,5%	(44 431)	12,1%	(64 729)	17,7%	(31 623)	22,2%	40,5%
Finance charges	(82)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	88 624	24 822	28,0%	1 651	1,9%	26 473	29,9%	48 169	148,7%	(96,6%)
Cash Flow from Investing Activities										
Receipts	(2 689)	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(2 689)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(92 291)	(2 522)	2,7%	(22 281)	24,1%	(24 803)	26,9%	(26 488)	71,7%	(15,9%)
Capital assets	(92 291)	(2 522)	2,7%	(22 281)	24,1%	(24 803)	26,9%	(26 488)	71,7%	(15,9%)
Net Cash from/(used) Investing Activities	(94 980)	(2 522)	2,7%	(22 281)	23,5%	(24 803)	26,1%	(26 488)	68,8%	(15,9%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(6 356)	22 300	(350,9%)	(20 630)	324,6%	1 671	(26,3%)	21 681	(17,5%)	(195,2%)
Cash/cash equivalents at the year begin:	32 000	(803)	(2,5%)	27 397	85,6%	(803)	(2,5%)	(6 464)	(124,9%)	(523,8%)
Cash/cash equivalents at the year end:	25 644	27 397	106,8%	6 767	26,4%	6 767	26,4%	15 217	(42 544,3%)	(55,5%)

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	7 434	2,6%	2 203	,8%	5 154	1,8%	272 750	94,9%	287 541	25,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 507	11,3%	2 183	2,9%	3 223	4,3%	61 636	81,6%	75 549	6,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 651	3,6%	2 295	1,5%	2 317	1,5%	147 008	93,5%	157 271	13,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 833	2,3%	1 802	1,1%	1 798	1,1%	162 172	95,6%	169 605	14,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 609	2,3%	1 212	1,1%	1 210	1,1%	107 234	95,5%	112 266	9,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	15 125	4,7%	7 446	2,3%	7 395	2,3%	294 165	90,8%	324 130	28,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	7	,1%	5	,1%	4	-	9 468	99,8%	9 485	,8%	-	-	-	-
Total By Income Source	43 166	3,8%	17 145	1,5%	21 102	1,9%	1 054 435	92,8%	1 135 847	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 521	4,5%	2 807	2,3%	2 864	2,3%	112 658	91,0%	123 850	10,9%	-	-	-	-
Commercial	9 013	8,9%	2 295	2,3%	2 020	2,0%	86 204	86,9%	101 532	8,9%	-	-	-	-
Households	28 632	3,1%	12 043	1,3%	16 218	1,8%	853 573	93,8%	910 466	80,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	43 166	3,8%	17 145	1,5%	21 102	1,9%	1 054 435	92,8%	1 135 847	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	-	-	58	46,1%	67	53,9%	-	-	125	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 299	2,0%	907	,2%	1 809	,4%	463 585	97,5%	475 600	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	9 299	2,0%	964	,2%	1 876	,4%	463 585	97,4%	475 725	100,0%

Contact Details

Municipal Manager	Ms Busiswe Mgaguli	053 474 9700
Financial Manager	Ms Tsholo Modisa	053 474 9700

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: FRANCES BAARD (DC9)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	151 217	61 662	40,8%	45 838	30,3%	107 501	71,1%	48 360	67,9%	(5,2%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	120	15	12,2%	13	10,6%	27	22,8%	13	(20,1%)	(1,7%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 530	2 591	39,7%	1 256	19,2%	3 846	58,9%	3 472	50,1%	(63,8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	250	52	20,9%	38	15,1%	90	36,0%	52	50,4%	(28,1%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	144 317	59 005	40,9%	44 533	30,9%	103 537	71,7%	44 822	69,0%	(,6%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	180 567	26 454	14,7%	41 187	22,8%	67 641	37,5%	38 020	39,0%	8,3%
Employee related costs	92 949	16 813	18,1%	16 779	18,1%	33 592	36,1%	17 462	38,2%	(3,9%)
Remuneration of councillors	10 221	1 807	17,7%	1 976	19,3%	3 782	37,0%	2 064	41,3%	(4,3%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 641	109	6,6%	359	21,9%	468	28,5%	248	21,4%	44,5%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	5 282	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	24 549	1 807	7,4%	3 090	12,6%	4 897	19,9%	4 775	27,6%	(35,3%)
Transfers and subsidies	27 508	3 827	13,9%	15 348	55,8%	19 175	69,7%	9 838	55,9%	56,0%
Irrecoverable debts written off	10	-	-	19	190,6%	19	190,6%	-	-	(100,0%)
Operational costs	16 972	2 092	12,3%	3 615	21,3%	5 707	33,6%	3 632	43,7%	(,5%)
Losses on disposal of Assets	22	-	-	-	-	-	-	-	-	-
Other Losses	1 413	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(29 350)	35 208		4 652		39 860		10 340		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(29 350)	35 208		4 652		39 860		10 340		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(29 350)	35 208		4 652		39 860		10 340		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(29 350)	35 208		4 652		39 860		10 340		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(29 350)	35 208		4 652		39 860		10 340		

Part 2: Capital Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	7 565	1 052	13,9%	64	,8%	1 115	14,7%	652	8,5%	(90,3%)
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departmental)	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 565	1 052	13,9%	64	,8%	1 115	14,7%	652	8,6%	(90,3%)
Capital Expenditure Functional	7 565	1 052	13,9%	64	,8%	1 115	14,7%	652	8,5%	(90,3%)
Municipal governance and administration	4 755	1 052	22,1%	52	1,1%	1 104	23,2%	124	4,1%	(58,2%)
Executive and Council	362	2	,5%	41	11,3%	43	11,9%	8	5,1%	417,9%
Finance and administration	4 393	1 050	23,9%	11	,2%	1 061	24,1%	116	4,0%	(90,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 730	-	-	-	-	-	-	529	12,5%	(100,0%)
Community and Social Services	1 730	-	-	-	-	-	-	529	12,5%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 080	-	-	12	1,1%	12	1,1%	-	-	(100,0%)
Planning and Development	1 015	-	-	12	1,2%	12	1,2%	-	-	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	65	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	151 523	-	-	1 306	,9%	1 306	,9%	-	-	(100,0%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	676	-	-	50	7,5%	50	7,5%	-	-	(100,0%)
Transfers and Subsidies - Operational	144 317	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	6 530	-	-	1 256	19,2%	1 256	19,2%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(178 741)	(13 094)	7,3%	(18 733)	10,5%	(31 827)	17,8%	(21 220)	20,1%	(11,7%)
Suppliers and employees	(174 463)	(13 094)	7,5%	(18 733)	10,7%	(31 827)	18,2%	(21 220)	20,1%	(11,7%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 278)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(27 218)	(13 094)	48,1%	(17 427)	64,0%	(30 521)	112,1%	(21 220)	157,2%	(17,9%)
Cash Flow from Investing Activities										
Receipts	(283)	556	(196,4%)	-	-	556	(196,4%)	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(283)	556	(196,4%)	-	-	556	(196,4%)	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(8 700)	-	-	-	-	-	-	-	-	-
Capital assets	(8 700)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(8 983)	556	(6,2%)	-	-	556	(6,2%)	-	-	-
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	(36 201)	(12 538)	34,6%	(17 427)	48,1%	(29 965)	82,8%	(21 220)	109,5%	(17,9%)
Cash/cash equivalents at the year begin:	87 100	-	-	111 876	128,4%	-	-	(12 644)	(984,8%)	-
Cash/cash equivalents at the year end:	50 898	111 876	219,8%	94 448	185,6%	94 448	185,6%	(33 865)	(67,4%)	(378,9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	3 961	100,0%	3 961	100,0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	3 961	100,0%	3 961	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	3 961	100,0%	3 961	100,0%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	3 961	100,0%	3 961	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	12	2,3%	-	-	-	-	500	97,7%	512	100,0%
Total	12	2,3%	-	-	-	-	500	97,7%	512	100,0%

Contact Details		
Municipal Manager	Ms Z M Bogatsu	053 838 0911
Financial Manager	Ms Onnelle Moseki (Assistant Director)	053 838 0956

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MORETELE (NW371)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	565 419	218 896	38,7%	182 961	32,4%	401 857	71,1%	152 403	61,1%	20,1%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	33 983	9 195	27,1%	8 600	25,3%	17 795	52,4%	7 774	50,2%	10,6%
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	24 762	6 577	26,6%	6 082	24,6%	12 658	51,1%	5 495	51,1%	10,7%
Sale of Goods and Rendering of Services	1 079	57	5,3%	84	7,7%	141	13,0%	124	185,6%	(32,7%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 672	3 159	23,1%	3 293	24,1%	6 452	47,2%	3 618	64,5%	(9,0%)
Interest earned from Current and Non Current Assets	12 689	5 859	46,2%	8 397	66,2%	14 255	112,3%	2 055	27,6%	308,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	174	36	20,9%	60	34,5%	97	55,4%	52	58,7%	16,0%
Licence and permits	1 096	77	7,0%	207	18,9%	284	25,9%	1 402	247,7%	(85,2%)
Operational Revenue	151	63	42,0%	13	8,3%	76	50,2%	17	43,4%	(24,5%)
Non-Exchange Revenue										
Property rates	20 100	4 186	20,8%	4 122	20,5%	8 309	41,3%	4 789	20,2%	(13,9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 661	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	456 052	188 853	41,4%	151 261	33,2%	340 114	74,6%	127 077	67,6%	19,0%
Interest	-	834	-	843	-	1 677	-	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	562 149	146 759	26,1%	85 374	15,2%	232 133	41,3%	122 879	38,7%	(30,5%)
Employee related costs	172 918	36 135	20,9%	37 611	21,8%	73 746	42,6%	45 960	41,2%	(18,2%)
Remuneration of councillors	23 284	8 731	37,5%	7 919	34,0%	16 650	71,5%	9 955	69,8%	(20,5%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	52 700	36 270	68,8%	(21 713)	(41,2%)	14 557	27,6%	10 755	25,6%	(301,9%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	50 000	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	148 528	44 356	29,9%	41 316	27,8%	85 672	57,7%	34 758	51,1%	18,9%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	51 239	-	-	-	-	-	-	14	9,5%	(100,0%)
Operational costs	63 481	21 267	33,5%	20 241	31,9%	41 508	65,4%	21 436	62,4%	(5,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 270	72 137		97 587		169 724		29 524		
Transfers and subsidies - capital (monetary allocations)	161 784	66 749	41,3%	40 217	24,9%	106 966	66,1%	46 225	32,2%	(13,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	165 054	138 886		137 804		276 690		75 749		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	165 054	138 886		137 804		276 690		75 749		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	165 054	138 886		137 804		276 690		75 749		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	165 054	138 886		137 804		276 690		75 749		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	190 134	63 692	33,5%	39 543	20,8%	103 234	54,3%	34 023	20,8%	16,2%
National Government	161 784	60 790	37,6%	35 003	21,6%	95 793	59,2%	32 110	26,1%	9,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Aget	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	161 784	60 790	37,6%	35 003	21,6%	95 793	59,2%	32 110	26,1%	9,0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 350	2 902	10,2%	4 540	16,0%	7 441	26,2%	1 913	3,3%	137,3%
Capital Expenditure Functional	190 134	63 692	33,5%	39 543	20,8%	103 234	54,3%	34 023	20,8%	16,2%
Municipal governance and administration	6 200	-	-	2 852	46,0%	2 852	46,0%	-	-	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 200	-	-	2 852	46,0%	2 852	46,0%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 850	-	-	50	2,7%	50	2,7%	-	-	(100,0%)
Community and Social Services	850	-	-	50	5,9%	50	5,9%	-	-	(100,0%)
Sport And Recreation	1 000	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 869	6 137	28,1%	693	3,2%	6 829	31,2%	7 850	35,6%	(91,2%)
Planning and Development	5 100	2 200	43,1%	-	-	2 200	43,1%	1 913	51,7%	(100,0%)
Road Transport	16 769	3 937	23,5%	693	4,1%	4 629	27,6%	5 937	34,1%	(88,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	160 215	57 555	35,9%	35 948	22,4%	93 503	58,4%	26 173	25,6%	37,3%
Energy sources	10 329	912	8,8%	3 205	31,0%	4 117	39,9%	10 615	57,8%	(69,8%)
Water Management	124 887	51 316	41,1%	22 358	17,9%	73 674	59,0%	11 561	15,8%	93,4%
Waste Water Management	25 000	5 327	21,3%	10 385	41,5%	15 712	62,8%	3 996	41,8%	159,9%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	657 353	290 907	44,3%	202 399	30,8%	493 307	75,0%	133 037	50,8%	52,1%
Property rates	8 168	1	-	9 125	111,7%	9 126	111,7%	3 971	16,2%	129,8%
Service charges	14 498	90	6%	209	1,4%	299	2,1%	281	1,5%	(25,8%)
Other revenue	4 162	234	5,6%	376	9,0%	610	14,7%	3 904	1 756,6%	(90,4%)
Transfers and Subsidies - Operational	456 052	188 294	41,3%	147 771	32,4%	336 066	73,7%	124 680	67,9%	18,3%
Transfers and Subsidies - Capital	161 784	102 288	63,2%	44 918	27,8%	147 206	91,0%	-	16,4%	(100,0%)
Interest	12 689	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(460 910)	145 482	(31,6%)	(12 398)	2,7%	133 084	(28,9%)	13 291	15,3%	(193,3%)
Suppliers and employees	(460 910)	145 482	(31,6%)	(12 398)	2,7%	133 084	(28,9%)	13 291	15,3%	(193,3%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	196 443	436 390	222,1%	190 001	96,7%	626 391	318,9%	146 328	117,3%	29,8%
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	(190 134)	(69 524)	36,6%	(41 457)	21,8%	(110 981)	58,4%	(37 729)	24,1%	9,9%
Capital assets	(190 134)	(69 524)	36,6%	(41 457)	21,8%	(110 981)	58,4%	(37 729)	24,1%	9,9%
Net Cash from/(used) Investing Activities	(190 134)	(69 524)	36,6%	(41 457)	21,8%	(110 981)	58,4%	(37 729)	24,1%	9,9%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	6 309	366 866	5 815,0%	148 545	2 354,5%	515 410	8 169,5%	108 599	(1 541,6%)	36,8%
Cash/cash equivalents at the year begin:	244 619	272 164	111,3%	638 594	261,1%	272 164	111,3%	106 260	-	501,0%
Cash/cash equivalents at the year end:	250 928	638 586	254,5%	787 142	313,7%	787 142	313,7%	214 859	80,8%	266,4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 156	1,2%	3 150	1,2%	3 517	1,3%	253 980	96,3%	263 803	42,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(1 244)	(1,1%)	882	,8%	912	,8%	109 288	99,5%	109 839	17,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 231	1,2%	2 224	1,2%	2 503	1,4%	177 359	96,2%	184 318	29,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 165	1,2%	1 365	1,4%	1 352	1,4%	94 842	96,1%	98 723	16,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(43 010)	106,2%	10	-	-	-	2 506	(6,2%)	(40 494)	(6,6%)	-	-	-	-
Total By Income Source	(37 701)	(6,1%)	7 631	1,2%	8 284	1,3%	637 975	103,5%	616 189	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(34 956)	(110,4%)	621	2,0%	645	2,0%	65 352	206,4%	31 662	5,1%	-	-	-	-
Commercial	335	1,6%	276	1,3%	273	1,3%	20 686	95,9%	21 570	3,5%	-	-	-	-
Households	(3 123)	(6%)	6 691	1,2%	7 323	1,3%	545 357	98,0%	556 248	90,3%	-	-	-	-
Other	43	,6%	43	,6%	43	,6%	6 581	98,1%	6 709	1,1%	-	-	-	-
Total By Customer Group	(37 701)	(6,1%)	7 631	1,2%	8 284	1,3%	637 975	103,5%	616 189	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	6 990	100,0%	6 990	100,0%
Total	-	-	-	-	-	-	6 990	100,0%	6 990	100,0%

Contact Details

Municipal Manager	Mr Sipho Ngwenya	014 555 1332
Financial Manager	Ms Boitumelo Sathelkege	012 716 1000

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MADIBENG (NW372)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure Total Expenditure as % of main appropriation		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2 556 367	734 999	28,8%	710 804	27,8%	1 445 803	56,6%	412 594	46,7%	72,3%
Exchange Revenue										
Service charges - Electricity	675 095	170 540	25,3%	169 155	25,1%	339 695	50,3%	168 831	53,3%	,2%
Service charges - Water	161 956	(13 984)	(8,6%)	39 017	24,1%	25 033	15,5%	42 129	40,6%	(7,4%)
Service charges - Waste Water Management	51 710	(2 141)	(4,1%)	11 396	22,0%	9 256	17,9%	12 490	42,0%	(8,8%)
Service charges - Waste Management	63 442	16 215	25,6%	16 084	25,4%	32 299	50,9%	16 354	46,1%	(1,7%)
Sale of Goods and Rendering of Services	5 452	1 209	22,2%	1 151	21,1%	2 360	43,3%	927	38,5%	24,2%
Agency services	14 000	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	67 109	15 821	23,6%	16 225	24,2%	32 046	47,8%	13 794	43,3%	17,6%
Interest earned from Current and Non Current Assets	14 638	4 726	32,3%	3 408	23,3%	8 134	55,6%	3 031	109,6%	12,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	10	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 205	704	31,9%	427	19,4%	1 131	51,3%	623	60,7%	(31,4%)
Licence and permits	37	14	38,9%	3	8,7%	18	47,5%	9	8,7%	(64,1%)
Operational Revenue	2 333	65	2,8%	47	2,0%	112	4,8%	67	663,9%	(30,7%)
Non-Exchange Revenue										
Property rates	403 585	90 969	22,5%	89 881	22,3%	180 850	44,8%	145 407	62,2%	(38,2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3	0	1,1%	-	-	0	1,1%	-	-	-
Licences or permits	500	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 064 212	439 036	41,3%	352 042	33,1%	791 078	74,3%	476	38,6%	73 920,0%
Interest	30 082	11 825	39,3%	11 863	39,4%	23 688	78,7%	8 456	41,2%	40,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	105	-	105	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 551 637	358 631	14,1%	712 657	27,9%	1 071 287	42,0%	591 121	39,3%	20,6%
Employee related costs	695 456	170 039	24,4%	181 205	26,1%	351 243	50,5%	166 928	46,8%	8,6%
Remuneration of councillors	37 450	8 205	21,9%	10 218	27,3%	18 423	49,2%	8 628	49,6%	18,4%
Bulk purchases - electricity	525 638	56 460	10,7%	260 688	49,6%	317 148	60,3%	182 680	52,5%	42,7%
Inventory consumed	188 685	28 480	15,1%	38 472	20,4%	66 952	35,5%	62 655	57,3%	(38,6%)
Debt impairment	220 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	350 000	-	-	-	-	-	-	-	-	-
Interest	67 500	116	2%	24 669	36,5%	24 785	36,7%	11 753	20,7%	109,9%
Contracted services	257 837	53 992	20,9%	86 107	33,4%	140 099	54,3%	85 941	44,4%	,2%
Transfers and subsidies	7 000	6 969	99,6%	-	-	6 969	99,6%	6 000	85,7%	(100,0%)
Irrecoverable debts written off	-	-	-	94	-	94	-	-	-	(100,0%)
Operational costs	202 071	34 771	17,2%	111 169	55,0%	145 940	72,2%	66 536	74,9%	67,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	(399)	-	34	-	(366)	-	-	-	(100,0%)
Surplus/(Deficit)	4 730	376 369		(1 853)		374 516		(178 527)		
Transfers and subsidies - capital (monetary allocations)	361 808	77 047	21,3%	98 887	27,3%	175 934	48,6%	34 501	12,5%	186,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	366 538	453 415		97 034		550 450		(144 025)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	366 538	453 415		97 034		550 450		(144 025)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	366 538	453 415		97 034		550 450		(144 025)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	366 538	453 415		97 034		550 450		(144 025)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure Total Expenditure as % of main appropriation		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	361 808	67 557	18,7%	94 594	26,1%	162 151	44,8%	31 496	9,9%	200,3%
National Government	361 808	66 997	18,5%	77 391	21,4%	144 388	39,9%	30 365	10,0%	154,9%
Provincial Government	-	-	-	213	-	213	-	27	-	687,8%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	361 808	66 997	18,5%	77 604	21,4%	144 602	40,0%	30 392	10,1%	155,3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	560	-	16 989	-	17 549	-	1 103	6,8%	1 439,6%
Capital Expenditure Functional	361 808	67 557	18,7%	94 594	26,1%	162 151	44,8%	31 496	9,9%	200,3%
Municipal governance and administration	-	-	-	12 006	-	12 006	-	905	-	1 226,9%
Executive and Council	-	-	-	26	-	26	-	-	-	(100,0%)
Finance and administration	-	-	-	11 980	-	11 980	-	905	-	1 224,1%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	45 041	2 942	6,5%	6 947	15,4%	9 889	22,0%	947	3,3%	633,2%
Community and Social Services	24 799	1 776	7,2%	2 689	10,8%	4 465	18,0%	869	29,0%	209,6%
Sport And Recreation	1 500	-	-	-	-	-	-	-	-	-
Public Safety	18 742	1 166	6,2%	4 258	22,7%	5 424	28,9%	24	,1%	17 641,0%
Housing	-	-	-	-	-	-	-	55	-	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	169 667	29 322	17,3%	35 013	20,6%	64 334	37,9%	17 780	14,5%	96,9%
Planning and Development	6 598	465	7,0%	1 323	20,1%	1 788	27,1%	515	12,9%	156,9%
Road Transport	163 069	28 857	17,7%	33 689	20,7%	62 546	38,4%	17 265	14,5%	95,1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	147 100	35 293	24,0%	40 628	27,6%	75 921	51,6%	11 864	7,2%	242,5%
Energy sources	55 150	2 628	4,8%	8 576	15,6%	11 204	20,3%	-	-	(100,0%)
Water Management	21 200	15 306	72,2%	4 196	19,8%	19 501	92,0%	1 094	7,8%	283,6%
Waste Water Management	61 750	17 359	28,1%	27 856	45,1%	45 215	73,2%	10 743	12,7%	159,3%
Waste Management	9 000	-	-	-	-	-	-	27	,3%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	2 449 876	1 123 012	45,8%	1 211 129	49,4%	2 334 141	95,3%	534 666	61,8%	126,5%
Property rates	302 688	51 661	17,1%	50 810	16,8%	102 472	33,9%	47 315	34,2%	7,4%
Service charges	687 743	173 408	25,2%	191 871	27,9%	365 279	53,1%	175 937	41,8%	9,1%
Other revenue	18 787	351 611	1 871,6%	472 155	2 513,2%	823 766	4 384,8%	291 979	103,3%	61,7%
Transfers and Subsidies - Operational	1 056 212	439 916	41,7%	353 553	33,5%	793 469	75,1%	6 405	268,0%	5 420,4%
Transfers and Subsidies - Capital	369 808	101 689	27,5%	139 332	37,7%	241 021	65,2%	10 000	15,2%	1 293,3%
Interest	14 638	4 726	32,3%	3 408	23,3%	8 134	55,6%	3 031	109,6%	12,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(2 240 007)	(651 184)	29,1%	(835 215)	37,3%	(1 486 398)	66,4%	(748 340)	67,0%	11,6%
Suppliers and employees	(2 240 007)	(651 184)	29,1%	(835 215)	37,3%	(1 486 398)	66,4%	(748 340)	67,0%	11,6%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	209 869	471 828	224,8%	375 914	179,1%	847 743	403,9%	(213 674)	33,9%	(275,9%)
Cash Flow from Investing Activities										
Receipts	10 950	1 122	10,2%	(55)	(,5%)	1 067	9,7%	(64)	,6%	(13,7%)
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	10 950	1 122	10,2%	(55)	(,5%)	1 067	9,7%	(64)	,6%	(13,7%)
Payments	(361 808)	(67 557)	18,7%	(94 594)	26,1%	(162 151)	44,8%	(31 496)	9,9%	200,3%
Capital assets	(361 808)	(67 557)	18,7%	(94 594)	26,1%	(162 151)	44,8%	(31 496)	9,9%	200,3%
Net Cash from/(used) Investing Activities	(350 858)	(66 435)	18,9%	(94 649)	27,0%	(161 084)	45,9%	(31 560)	9,7%	199,9%
Cash Flow from Financing Activities										
Receipts	-	-	-	894	-	894	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	894	-	894	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	894	-	894	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(140 989)	405 393	(287,5%)	282 159	(200,1%)	687 553	(487,7%)	(245 234)	(115,7%)	(215,1%)
Cash/cash equivalents at the year begin:	3 839	205 609	5 355,7%	611 247	15 921,7%	205 609	5 355,7%	331 562	5 852,1%	84,4%
Cash/cash equivalents at the year end:	(137 150)	611 247	(445,7%)	871 209	(635,2%)	871 209	(635,2%)	86 328	(122,0%)	909,2%

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	21 571	2,6%	16 067	1,9%	12 212	1,5%	779 013	94,0%	828 863	24,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	61 910	21,8%	17 274	6,1%	7 897	2,8%	197 105	69,4%	284 186	8,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	24 213	2,9%	15 645	1,9%	14 479	1,7%	781 908	93,5%	836 246	25,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 979	2,6%	4 900	1,8%	4 299	1,6%	250 241	93,9%	266 419	8,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 090	1,8%	4 062	1,5%	3 743	1,3%	266 979	95,4%	279 874	8,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	41	100,0%	41	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 823	1,3%	9 519	1,3%	9 489	1,3%	712 009	96,1%	740 839	22,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 719	1,8%	1 227	1,3%	1 035	1,1%	92 676	95,9%	96 658	2,9%	-	-	-	-
Total By Income Source	131 306	3,9%	68 694	2,1%	53 155	1,6%	3 079 971	92,4%	3 333 127	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	12 630	5,7%	4 964	2,2%	2 763	1,2%	201 890	90,8%	222 248	6,7%	-	-	-	-
Commercial	57 988	13,2%	18 945	4,3%	10 424	2,4%	353 220	80,2%	440 577	13,2%	-	-	-	-
Households	60 664	2,3%	44 743	1,7%	39 930	1,5%	2 521 791	94,6%	2 667 129	80,0%	-	-	-	-
Other	24	,7%	43	1,3%	37	1,2%	3 070	96,7%	3 174	,1%	-	-	-	-
Total By Customer Group	131 306	3,9%	68 694	2,1%	53 155	1,6%	3 079 971	92,4%	3 333 127	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	68 252	7,1%	139 539	14,4%	89 148	9,2%	669 715	69,3%	966 654	89,5%
Bulk Water	33 796	34,1%	4 337	4,4%	3 063	3,1%	58 047	58,5%	99 244	9,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 497	65,2%	1 953	15,0%	2 583	19,8%	-	-	13 034	1,2%
Auditor-General	434	40,9%	8	,8%	8	,7%	610	57,6%	1 060	,1%
Other	-	-	-	-	-	-	-	-	-	-
Total	110 978	10,3%	145 838	13,5%	94 803	8,8%	728 372	67,4%	1 079 991	100,0%

Contact Details

Municipal Manager	Prof Mashigo (Acting)	012 318 9220
Financial Manager	Mr Siza Rikhotso	012 318 9220

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RUSTENBURG (NW373)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	7 967 455	744 552	9,3%	2 260 448	28,4%	3 005 000	37,7%	1 591 114	20,7%	42,1%
Exchange Revenue										
Service charges - Electricity	4 278 259	373 180	8,7%	636 009	14,9%	1 009 189	23,6%	678 463	43,3%	(6,3%)
Service charges - Water	595 954	93 614	15,7%	180 997	30,4%	274 611	46,1%	137 821	49,6%	31,3%
Service charges - Waste Water Management	432 405	33 734	7,8%	71 830	16,6%	105 565	24,4%	47 408	22,6%	51,5%
Service charges - Waste Management	173 148	30 351	17,5%	60 479	34,9%	90 830	52,5%	41 430	53,3%	46,0%
Sale of Goods and Rendering of Services	9 809	4 712	48,0%	5 002	51,0%	9 714	99,0%	4 269	112,5%	17,2%
Agency services	94 282	14 608	15,5%	26 727	28,3%	41 335	43,8%	16 629	27,7%	60,7%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	477 919	88 635	18,5%	184 167	38,5%	272 802	57,1%	104 549	(395,2%)	76,2%
Interest earned from Current and Non Current Assets	27 383	3 064	11,2%	10 284	37,6%	13 348	48,7%	415	8,4%	2 376,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	15 859	1 767	11,1%	3 710	23,4%	5 477	34,5%	3 037	43,7%	22,2%
Licence and permits	12 130	-	-	6	,1%	6	,1%	28	4%	(77,8%)
Operational Revenue	10 793	326	3,0%	1 430	13,3%	1 756	16,3%	724	10,3%	97,5%
Non-Exchange Revenue										
Property rates	549 646	71 580	13,0%	178 400	32,5%	249 980	45,5%	131 113	50,8%	36,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	9 587	35	4%	453	4,7%	488	5,1%	316	6,4%	43,6%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 273 193	28 898	2,3%	900 468	70,7%	929 365	73,0%	424 573	70,7%	112,1%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	7 088	49	7%	485	6,8%	533	7,5%	340	18,0%	42,6%
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	7 349 869	625 693	8,5%	1 631 502	22,2%	2 257 195	30,7%	1 394 363	39,7%	17,0%
Employee related costs	927 473	135 305	14,6%	277 639	29,9%	412 944	44,5%	194 033	43,5%	43,1%
Remuneration of councillors	71 890	11 267	15,7%	26 221	36,5%	37 488	52,1%	18 639	50,0%	40,7%
Bulk purchases - electricity	3 116 723	218 281	7,0%	631 530	20,3%	849 811	27,3%	756 139	54,0%	(16,5%)
Inventory consumed	589 354	56 416	9,6%	229 940	39,0%	286 356	48,6%	133 215	40,4%	72,6%
Debt impairment	881 129	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	497 859	61 818	12,4%	123 636	24,8%	185 454	37,3%	61 818	32,2%	100,0%
Interest	62 123	15	-	13 945	22,4%	13 960	22,5%	14 941	18,6%	(6,7%)
Contracted services	883 153	80 091	9,1%	250 370	28,3%	330 462	37,4%	150 990	31,7%	65,8%
Transfers and subsidies	21 164	16	,1%	442	2,1%	458	2,2%	157	2,1%	180,8%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	299 000	62 482	20,9%	77 781	26,0%	140 263	46,9%	64 430	50,4%	20,7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	617 587	118 859		628 946		747 805		196 751		
Transfers and subsidies - capital (monetary allocations)	495 464	36 221	7,3%	86 161	17,4%	122 383	24,7%	71 219	17,9%	21,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 113 051	155 080		715 107		870 187		267 970		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 113 051	155 080		715 107		870 187		267 970		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 113 051	155 080		715 107		870 187		267 970		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 113 051	155 080		715 107		870 187		267 970		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	614 998	16 926	2,8%	104 248	17,0%	121 174	19,7%	49 418	12,2%	111,0%
National Government	495 464	16 957	3,4%	97 895	19,8%	114 852	23,2%	45 196	15,6%	116,6%
Provincial Government	600	-	-	21	3,5%	21	3,5%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	496 064	16 957	3,4%	97 916	19,7%	114 873	23,2%	45 196	15,6%	116,6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	118 933	(31)	-	6 332	5,3%	6 301	5,3%	4 222	4,6%	50,0%
Capital Expenditure Functional	614 998	16 926	2,8%	104 248	17,0%	121 174	19,7%	49 418	12,2%	111,0%
Municipal governance and administration	38 469	-	-	1 812	4,7%	1 812	4,7%	584	1,2%	210,5%
Executive and Council	19 519	-	-	22	,1%	22	,1%	-	-	(100,0%)
Finance and administration	18 700	-	-	1 791	9,6%	1 791	9,6%	584	2,9%	206,8%
Internal audit	250	-	-	-	-	-	-	-	-	-
Community and Public Safety	31 625	35	,1%	5 431	17,2%	5 466	17,3%	14 424	30,9%	(62,3%)
Community and Social Services	16 520	-	-	1 306	7,9%	1 306	7,9%	12 741	60,4%	(89,7%)
Sport And Recreation	11 855	35	,3%	4 125	34,8%	4 160	35,1%	812	4,3%	408,3%
Public Safety	2 250	-	-	-	-	-	-	871	15,5%	(100,0%)
Housing	1 000	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	222 779	7 326	3,3%	45 087	20,2%	52 413	23,5%	19 265	12,9%	134,0%
Planning and Development	6 724	-	-	-	-	-	-	2 761	17,0%	(100,0%)
Road Transport	215 855	7 326	3,4%	45 087	20,9%	52 413	24,3%	16 503	12,2%	173,2%
Environmental Protection	200	-	-	-	-	-	-	-	-	-
Trading Services	322 125	9 565	3,0%	51 918	16,1%	61 483	19,1%	15 145	9,1%	242,8%
Energy sources	125 051	(14)	-	16 655	13,3%	16 640	13,3%	10 719	8,7%	55,4%
Water Management	20 333	1 619	8,0%	4 860	23,9%	6 478	31,9%	1 118	16,0%	334,8%
Waste Water Management	171 851	7 961	4,6%	29 522	17,2%	37 483	21,8%	3 308	8,4%	792,3%
Waste Management	4 890	-	-	881	18,0%	881	18,0%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	7 442 677	842 325	11,3%	4 089 763	55,0%	4 932 088	66,3%	576 599	14,6%	609,3%
Property rates	453 065	-	-	-	-	-	-	-	-	-
Service charges	5 031 425	-	-	-	-	-	-	-	-	-
Other revenue	166 670	842 325	505,4%	4 089 763	2 453,8%	4 932 088	2 959,2%	576 599	352,0%	609,3%
Transfers and Subsidies - Operational	1 273 193	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	495 464	-	-	-	-	-	-	-	181,6%	-
Interest	22 860	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(5 956 436)	(74)	-	(431)	-	(505)	-	(15)	-	2 860,3%
Suppliers and employees	(5 935 273)	(74)	-	(431)	-	(505)	-	(15)	-	2 860,3%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(21 164)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 486 241	842 251	56,7%	4 089 332	275,1%	4 931 583	331,8%	576 584	23,3%	609,2%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(707 247)	-	-	-	-	-	-	-	-	-
Capital assets	(707 247)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(707 247)	-	-	-	-	-	-	-	-	-
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	778 993	842 251	108,1%	4 089 332	525,0%	4 931 583	633,1%	576 584	27,8%	609,2%
Cash/cash equivalents at the year begin:	-	-	-	842 251	-	-	-	434 086	-	94,0%
Cash/cash equivalents at the year end:	778 993	842 251	108,1%	4 931 583	633,1%	4 931 583	633,1%	1 010 670	24,4%	388,0%

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	56 134	3,4%	46 608	2,8%	34 935	2,1%	1 526 145	91,7%	1 663 821	24,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	108 614	17,5%	52 535	8,4%	20 945	3,4%	439 698	70,7%	621 792	9,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	45 344	7,3%	26 176	4,2%	18 552	3,0%	527 152	85,4%	617 224	9,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	19 012	4,3%	14 203	3,2%	11 817	2,7%	398 553	89,8%	443 585	6,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	17 873	3,4%	13 509	2,6%	11 411	2,2%	478 718	91,8%	521 512	7,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	686	1,9%	552	1,5%	560	1,5%	34 834	95,1%	36 632	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	48 101	2,0%	46 846	1,9%	52 352	2,2%	2 268 789	93,9%	2 416 088	35,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	56 622	11,1%	10 072	2,0%	1 440	,3%	443 953	86,7%	512 086	7,5%	-	-	-	-
Total By Income Source	352 386	5,2%	210 501	3,1%	152 012	2,2%	6 117 841	89,5%	6 832 740	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 482	12,3%	5 318	6,2%	3 763	4,4%	65 620	77,0%	85 183	1,2%	-	-	-	-
Commercial	145 705	27,6%	50 653	9,6%	12 588	2,4%	319 746	60,5%	528 693	7,7%	-	-	-	-
Households	152 802	2,8%	124 634	2,3%	107 959	2,0%	5 013 116	92,9%	5 398 511	79,0%	-	-	-	-
Other	43 397	5,3%	29 896	3,6%	27 702	3,4%	719 358	87,7%	820 353	12,0%	-	-	-	-
Total By Customer Group	352 386	5,2%	210 501	3,1%	152 012	2,2%	6 117 841	89,5%	6 832 740	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(8)	-	24	-	(1)	-	57 800	100,0%	57 815	24,9%
Bulk Water	58 973	47,4%	-	-	-	-	65 495	52,6%	124 468	53,7%
PAYE deductions	-	-	-	-	-	-	6	100,0%	6	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	1	100,0%	1	-
Loan repayments	-	-	-	-	-	-	643	100,0%	643	,3%
Trade Creditors	8 093	46,3%	(9 762)	(55,8%)	875	5,0%	18 275	104,5%	17 481	7,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(1)	-	4	-	(25)	(,1%)	31 567	100,1%	31 545	13,6%
Total	67 058	28,9%	(9 733)	(4,2%)	849	,4%	173 787	74,9%	231 960	100,0%

Contact Details

Municipal Manager	Adv Ashmar Khuduge	014 590 3551
Financial Manager	Ms Vivian Mdhliji	014 590 3312

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: KGETLENGRIVIER (NW374)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	258 850	68 477	26,5%	68 719	26,5%	137 197	53,0%	34 850	34,3%	97,2%
Exchange Revenue										
Service charges - Electricity	64 131	1 293	2,0%	13 049	20,3%	14 343	22,4%	18 574	35,5%	(29,7%)
Service charges - Water	1 225	1 428	116,6%	1 499	122,3%	2 927	238,9%	1 667	52,9%	(10,1%)
Service charges - Waste Water Management	4 429	1 216	27,4%	1 102	24,9%	2 318	52,3%	1 145	42,0%	(3,8%)
Service charges - Waste Management	2 921	816	27,9%	835	28,6%	1 651	56,5%	788	98,8%	5,9%
Sale of Goods and Rendering of Services	563	101	18,0%	89	15,9%	191	33,9%	56	23,0%	60,0%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 413	3 626	29,2%	3 162	25,5%	6 788	54,7%	3 632	22,8%	(12,9%)
Interest earned from Current and Non Current Assets	53	72	136,9%	86	164,2%	159	301,1%	3	23,8%	3 037,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	295	54	18,3%	49	16,5%	103	34,8%	71	64,3%	(32,0%)
Licence and permits	10 703	935	8,7%	2 976	27,8%	3 912	36,5%	4	,1%	69 070,5%
Operational Revenue	13	-	-	-	-	-	-	3	7,6%	(100,0%)
Non-Exchange Revenue										
Property rates	9 812	3 793	38,7%	1 711	17,4%	5 504	56,1%	2 339	66,1%	(26,8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	10 530	-	-	-	-	-	-	6 537	65,4%	(100,0%)
Licences or permits	71	-	-	1	1,4%	1	1,4%	-	-	(100,0%)
Transfer and subsidies - Operational	136 277	54 323	39,9%	43 361	31,8%	97 684	71,7%	31	34,3%	141 603,3%
Interest	-	819	-	799	-	1 618	-	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	5 416	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	259 554	36 254	14,0%	31 422	12,1%	67 676	26,1%	38 098	28,4%	(17,5%)
Employee related costs	70 635	21 153	29,9%	6 634	9,4%	27 787	39,3%	13 674	50,0%	(51,5%)
Remuneration of councillors	7 746	1 998	25,8%	633	8,2%	2 631	34,0%	1 123	25,0%	(43,6%)
Bulk purchases - electricity	39 684	-	-	-	-	-	-	-	15,5%	-
Inventory consumed	13 358	234	1,7%	4 048	30,3%	4 281	32,1%	546	20,9%	641,7%
Debt impairment	20 646	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	31 963	-	-	-	-	-	-	304	8%	(100,0%)
Interest	1 500	320	21,3%	234	15,6%	554	37,0%	302	(21,3%)	(22,4%)
Contracted services	41 843	9 010	21,5%	14 286	34,1%	23 296	55,7%	16 115	49,9%	(11,4%)
Transfers and subsidies	975	461	47,3%	475	48,7%	936	96,0%	379	51,6%	25,3%
Irrecoverable debts written off	11 583	-	-	-	-	-	-	-	-	-
Operational costs	19 621	3 078	15,7%	5 112	26,1%	8 190	41,7%	5 655	38,8%	(9,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(704)	32 223		37 297		69 521		(3 248)		
Transfers and subsidies - capital (monetary allocations)	50 886	-	-	20 342	40,0%	20 342	40,0%	11 228	18,9%	81,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	50 183	32 223		57 639		89 862		7 980		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	50 183	32 223		57 639		89 862		7 980		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	50 183	32 223		57 639		89 862		7 980		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	50 183	32 223		57 639		89 862		7 980		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	56 886	11 454	20,1%	14 384	25,3%	25 839	45,4%	-	15,8%	(100,0%)
National Government	48 695	10 115	20,8%	13 671	28,1%	23 786	48,8%	-	15,8%	(100,0%)
Provincial Government	2 192	1 340	61,1%	713	32,5%	2 052	93,6%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	50 886	11 454	22,5%	14 384	28,3%	25 839	50,8%	-	15,8%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 000	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	56 886	11 454	20,1%	14 384	25,3%	25 839	45,4%	8 510	30,1%	69,0%
Municipal governance and administration	5 000	-	-	-	-	-	-	-	-	-
Executive and Council	5 000	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	30	-	-	25	82,3%	25	82,3%	-	-	(100,0%)
Community and Social Services	30	-	-	25	82,3%	25	82,3%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 653	-	-	6 713	45,8%	6 713	45,8%	-	4,0%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	14 653	-	-	6 713	45,8%	6 713	45,8%	-	4,0%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	37 203	11 454	30,8%	7 646	20,6%	19 100	51,3%	8 510	36,4%	(10,2%)
Energy sources	1 000	-	-	-	-	-	-	-	-	-
Water Management	18 505	5 090	27,5%	3 497	18,9%	8 587	46,4%	8 510	36,6%	(58,9%)
Waste Water Management	17 699	6 364	36,0%	4 149	23,4%	10 513	59,4%	-	35,9%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	234 954	90 664	38,6%	87 188	37,1%	177 852	75,7%	36 705	49,9%	137,5%
Property rates	32 502	972	3,0%	2 203	6,8%	3 175	9,8%	1 262	20,7%	74,6%
Service charges	67 312	1 561	2,3%	3 682	5,5%	5 243	7,8%	1 693	228,9%	117,4%
Other revenue	-	91 106	-	101 180	-	192 285	-	75 954	795,8%	33,2%
Transfers and Subsidies - Operational	135 141	(3 047)	(2,3%)	(23 033)	(17,0%)	(26 079)	(19,3%)	(42 208)	(24,1%)	(45,4%)
Transfers and Subsidies - Capital	-	-	-	3 069	-	3 069	-	-	-	(100,0%)
Interest	-	72	-	86	-	159	-	3	-	3 068,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(91 395)	(27 249)	29,8%	(28 524)	31,2%	(55 773)	61,0%	(24 390)	32,5%	16,9%
Suppliers and employees	(91 395)	(27 249)	29,8%	(28 524)	31,2%	(55 773)	61,0%	(24 390)	32,5%	16,9%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	143 560	63 415	44,2%	58 664	40,9%	122 078	85,0%	12 314	74,0%	376,4%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(56 886)	(7 111)	12,5%	(16 342)	28,7%	(23 453)	41,2%	-	18,2%	(100,0%)
Capital assets	(56 886)	(7 111)	12,5%	(16 342)	28,7%	(23 453)	41,2%	-	18,2%	(100,0%)
Net Cash from/(used) Investing Activities	(56 886)	(7 111)	12,5%	(16 342)	28,7%	(23 453)	41,2%	-	18,2%	(100,0%)
Cash Flow from Financing Activities										
Receipts	-	(22)	-	(28)	-	(50)	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(22)	-	(28)	-	(50)	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(22)	-	(28)	-	(50)	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	86 673	56 282	64,9%	42 293	48,8%	98 575	113,7%	12 314	143,1%	243,4%
Cash/cash equivalents at the year begin:	50 712	-	-	58 465	115,3%	-	-	64 896	(4 146,6%)	(9,9%)
Cash/cash equivalents at the year end:	137 385	58 465	42,6%	100 758	73,3%	100 758	73,3%	77 210	189,8%	30,5%

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	386	,6%	890	1,3%	600	,9%	67 752	97,3%	69 629	22,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	468	2,0%	536	2,3%	430	1,8%	22 026	93,9%	23 461	7,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	446	1,4%	781	2,5%	676	2,2%	29 282	93,9%	31 185	9,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	410	1,3%	451	1,4%	403	1,3%	30 570	96,0%	31 834	10,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	259	1,2%	303	1,4%	284	1,3%	21 131	96,2%	21 977	7,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(11)	(462,8%)	3	124,0%	1	46,3%	9	392,6%	2	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 589	1,2%	1 618	1,2%	1 662	1,2%	132 918	96,5%	137 787	43,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 191)	3 810,3%	24	(29,0%)	35	(41,2%)	3 048	(3 640,1%)	(84)	-	-	-	-	-
Total By Income Source	358	,1%	4 606	1,5%	4 090	1,3%	306 737	97,1%	315 792	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	272	3,1%	337	3,9%	226	2,6%	7 844	90,4%	8 679	2,7%	-	-	-	-
Commercial	71	,4%	453	2,5%	391	2,1%	17 355	95,0%	18 270	5,8%	-	-	-	-
Households	1 466	,6%	3 091	1,2%	2 812	1,1%	256 825	97,2%	264 214	83,7%	-	-	-	-
Other	(1 471)	(6,0%)	725	2,9%	661	2,7%	24 714	100,3%	24 629	7,8%	-	-	-	-
Total By Customer Group	358	,1%	4 606	1,5%	4 090	1,3%	306 737	97,1%	315 792	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 242	,3%	1 073	,3%	322	,1%	411 796	99,4%	414 433	94,5%
Auditor-General	-	-	2 855	15,3%	113	,6%	15 680	84,1%	18 648	4,3%
Other	135	2,4%	26	,5%	272	4,9%	5 135	92,2%	5 569	1,3%
Total	1 378	,3%	3 954	,9%	707	,2%	432 611	98,6%	438 650	100,0%

Contact Details

Municipal Manager	Mr KC. Letsoalo	014 543 2004
Financial Manager	Mr Maranatha Khunou	014 543 2004

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MOSES KOTANE (NW375)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 077 484	349 373	32,4%	298 883	27,7%	648 256	60,2%	290 753	58,4%	2,8%
Exchange Revenue										
Service charges - Electricity	-	(2 477)	-	(1)	-	(2 479)	-	-	-	(100,0%)
Service charges - Water	222 520	44 791	20,1%	46 026	21,6%	92 818	41,7%	49 590	31,6%	(3,2%)
Service charges - Waste Water Management	6 036	1 234	20,4%	1 093	18,1%	2 327	38,6%	985	29,9%	11,0%
Service charges - Waste Management	12 277	3 194	26,0%	3 161	25,8%	6 355	51,8%	2 974	51,7%	6,3%
Sale of Goods and Rendering of Services	520	168	32,3%	302	58,1%	470	90,4%	111	37,7%	171,1%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	60 636	11 378	18,8%	11 988	19,8%	23 367	38,5%	17 480	59,2%	(31,4%)
Interest earned from Current and Non Current Assets	6 251	4 133	66,1%	1 519	24,3%	5 652	90,4%	1 863	72,5%	(18,5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	188	26	13,8%	34	18,2%	60	32,0%	33	50,2%	4,9%
Licence and permits	2 000	254	12,7%	289	14,5%	543	27,1%	-	-	(100,0%)
Operational Revenue	1 205	526	43,6%	702	58,2%	1 227	101,8%	697	62,1%	,7%
Non-Exchange Revenue										
Property rates	154 525	36 715	23,8%	37 911	24,5%	74 626	48,3%	35 289	57,3%	7,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 000	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	581 763	240 338	41,3%	185 003	31,8%	425 341	73,1%	173 822	70,6%	6,4%
Interest	27 562	9 094	33,0%	8 855	32,1%	17 949	65,1%	7 909	57,2%	12,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 212 358	946 808	78,1%	270 131	22,3%	1 216 939	100,4%	316 642	45,9%	(14,7%)
Employee related costs	296 872	75 619	25,5%	75 873	25,6%	151 491	51,0%	70 429	50,5%	7,7%
Remuneration of councillors	27 597	5 322	19,3%	6 100	22,1%	11 422	41,4%	6 262	49,3%	(2,6%)
Bulk purchases - electricity	25 000	7 592	30,4%	8 962	35,8%	16 554	66,2%	7 365	80,3%	21,7%
Inventory consumed	150 155	5 276	3,5%	63 636	42,4%	68 912	45,9%	35 918	47,9%	77,2%
Debt impairment	328 721	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	155 041	-	-	45 318	29,2%	45 318	29,2%	35 851	47,5%	26,4%
Interest	5 600	25	,5%	1 712	30,6%	1 738	31,0%	680	20,4%	151,8%
Contracted services	140 090	27 112	19,4%	48 622	34,7%	75 735	54,1%	41 210	54,5%	18,0%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	805 298	-	1 345	-	806 642	-	92 347	33,3%	(98,5%)
Operational costs	83 281	20 564	24,7%	18 562	22,3%	39 126	47,0%	26 580	45,5%	(30,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(134 874)	(597 434)		28 752		(568 682)		(25 889)		
Transfers and subsidies - capital (monetary allocations)	236 841	39 017	16,5%	83 823	35,4%	122 840	51,9%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	101 967	(558 417)		112 575		(445 842)		(25 889)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	101 967	(558 417)		112 575		(445 842)		(25 889)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	101 967	(558 417)		112 575		(445 842)		(25 889)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	101 967	(558 417)		112 575		(445 842)		(25 889)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	244 591	36 273	14,8%	72 154	29,5%	108 427	44,3%	50 583	31,8%	42,6%
National Government	236 841	36 220	15,3%	71 994	30,4%	108 214	45,7%	50 228	32,1%	43,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	236 841	36 220	15,3%	71 994	30,4%	108 214	45,7%	50 228	32,1%	43,3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 750	53	,7%	160	2,1%	213	2,8%	356	13,5%	(55,0%)
Capital Expenditure Functional	244 591	36 273	14,8%	72 154	29,5%	108 427	44,3%	50 583	31,8%	42,6%
Municipal governance and administration	6 000	53	,9%	160	2,7%	213	3,6%	-	-	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 000	53	,9%	160	2,7%	213	3,6%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 750	-	-	-	-	-	-	4 971	60,4%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	750	-	-	-	-	-	-	4 971	65,3%	(100,0%)
Public Safety	1 000	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	60 826	8 434	13,9%	22 264	36,6%	30 698	50,5%	12 972	33,4%	71,6%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	60 826	8 434	13,9%	22 264	36,6%	30 698	50,5%	12 972	35,1%	71,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	176 015	27 786	15,8%	49 730	28,3%	77 516	44,0%	32 640	29,2%	52,4%
Energy sources	4 000	-	-	3 406	85,1%	3 406	85,1%	6 162	57,4%	(44,7%)
Water Management	155 754	27 786	17,8%	45 803	29,4%	73 589	47,2%	20 519	21,8%	123,2%
Waste Water Management	10 000	-	-	522	5,2%	522	5,2%	6 089	52,7%	(91,4%)
Waste Management	6 261	-	-	-	-	-	-	(129)	12,2%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	980 933	223 736	22,8%	520 624	53,1%	744 360	75,9%	(64 416)	,6%	(908,2%)
Property rates	80 353	10 673	13,3%	42 508	52,9%	53 181	66,2%	44 201	88,6%	(3,8%)
Service charges	69 811	18 643	26,7%	23 663	33,9%	42 306	60,6%	24 063	147,1%	(1,7%)
Other revenue	5 913	(70 138)	(1 186,2%)	157 477	2 663,2%	87 339	1 477,1%	(215 806)	(4 603,2%)	(173,0%)
Transfers and Subsidies - Operational	581 763	240 426	41,3%	184 778	31,8%	425 204	73,1%	4 413	1,4%	4 087,1%
Transfers and Subsidies - Capital	236 841	20 000	8,4%	110 679	46,7%	130 679	55,2%	76 850	48,7%	44,0%
Interest	6 251	4 133	66,1%	1 519	24,3%	5 652	90,4%	1 863	90,2%	(18,5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(728 596)	79 331	(10,9%)	75 635	(10,4%)	154 966	(21,3%)	145 328	(26,1%)	(48,0%)
Suppliers and employees	(728 596)	79 331	(10,9%)	75 635	(10,4%)	154 966	(21,3%)	145 328	(26,1%)	(48,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	252 337	303 068	120,1%	596 259	236,3%	899 326	356,4%	80 911	69,5%	636,9%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(244 591)	(36 273)	14,8%	(72 154)	29,5%	(108 427)	44,3%	(50 583)	31,8%	42,6%
Capital assets	(244 591)	(36 273)	14,8%	(72 154)	29,5%	(108 427)	44,3%	(50 583)	31,8%	42,6%
Net Cash from/(used) Investing Activities	(244 591)	(36 273)	14,8%	(72 154)	29,5%	(108 427)	44,3%	(50 583)	31,8%	42,6%
Cash Flow from Financing Activities										
Receipts	-	1	-	(251)	-	(250)	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	(254)	-	(254)	-	-	-	(100,0%)
Increase (decrease) in consumer deposits	-	1	-	3	-	4	-	-	-	(100,0%)
Payments	(12 820)	(810)	6,3%	(2 845)	22,2%	(3 655)	28,5%	(2 639)	19,0%	7,8%
Repayment of borrowing	(12 820)	(810)	6,3%	(2 845)	22,2%	(3 655)	28,5%	(2 639)	19,0%	7,8%
Net Cash from/(used) Financing Activities	(12 820)	(809)	6,3%	(3 096)	24,2%	(3 905)	30,5%	(2 639)	19,0%	17,3%
Net Increase/(Decrease) in cash held	(5 074)	265 985	(5 242,3%)	521 009	(10 268,6%)	786 994	(15 510,9%)	27 689	1 625,6%	1 781,6%
Cash/cash equivalents at the year begin:	68 734	38 843	56,5%	304 841	443,5%	38 843	56,5%	109 358	37,8%	178,8%
Cash/cash equivalents at the year end:	63 660	304 841	478,9%	825 849	1 297,3%	825 849	1 297,3%	137 047	132,3%	502,6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	37 891	5,9%	19 145	3,0%	19 557	3,0%	568 378	88,1%	644 972	47,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 487	5,3%	10 423	2,6%	10 049	2,5%	364 960	89,7%	406 919	29,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	726	7,0%	456	4,4%	447	4,3%	8 814	84,4%	10 444	,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 389	8,3%	1 192	4,2%	1 197	4,2%	23 857	83,3%	28 635	2,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	15 313	6,4%	6 777	2,9%	6 789	2,9%	208 873	87,9%	237 752	17,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	248	,8%	1 131	3,5%	158	,5%	30 700	95,2%	32 237	2,4%	-	-	-	-
Total By Income Source	78 055	5,7%	39 124	2,9%	38 198	2,8%	1 205 582	88,6%	1 360 959	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	16 711	5,7%	7 380	2,5%	7 178	2,4%	261 790	89,3%	293 059	21,5%	-	-	-	-
Commercial	23 654	6,6%	12 099	3,4%	12 700	3,5%	310 304	86,5%	358 758	26,4%	-	-	-	-
Households	37 544	5,4%	18 565	2,6%	18 212	2,6%	626 631	89,4%	700 952	51,5%	-	-	-	-
Other	146	1,8%	1 080	13,2%	108	1,3%	6 857	83,7%	8 191	,6%	-	-	-	-
Total By Customer Group	78 055	5,7%	39 124	2,9%	38 198	2,8%	1 205 582	88,6%	1 360 959	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 936	64,1%	1 966	32,0%	237	3,9%	-	-	6 139	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 936	64,1%	1 966	32,0%	237	3,9%	-	-	6 139	100,0%

Contact Details

Municipal Manager	Mr Mokopane V Letsolo	014 555 1307
Financial Manager	Mr Mzwandile Mkhize	014 555 1332

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: BOJANALA PLATINUM (DC37)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24								2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	410 734	3 599	,9%	138 035	33,6%	141 634	34,5%	131 868	72,2%	4,7%	
Exchange Revenue											
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-	
Service charges - Water	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-	
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-	-	-	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	-	-	-	-	-	-	-	37	-	(100,0%)	
Interest earned from Current and Non Current Assets	8 000	3 150	39,4%	4 775	59,7%	7 925	99,1%	5 291	119,7%	(9,8%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-	
Licence and permits	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	(3)	-	-	-	(3)	-	-	-	-	
Non-Exchange Revenue											
Property rates	-	-	-	-	-	-	-	-	-	-	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	300	451	150,3%	835	278,5%	1 286	428,8%	697	633,5%	19,8%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	402 434	-	-	132 425	32,9%	132 425	32,9%	125 842	71,3%	5,2%	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	368 319	51 028	13,9%	69 673	18,9%	120 701	32,8%	75 327	40,7%	(7,5%)	
Employee related costs	246 314	33 882	13,8%	49 473	20,1%	83 355	33,8%	48 484	41,9%	2,0%	
Remuneration of councillors	20 931	3 277	15,7%	6 041	28,9%	9 318	44,5%	4 900	52,4%	23,3%	
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	
Inventory consumed	-	20	-	53	-	73	-	-	,1%	(100,0%)	
Debt impairment	-	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	6 000	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Contracted services	48 562	10 000	20,6%	6 545	13,5%	16 545	34,1%	7 777	28,0%	(15,8%)	
Transfers and subsidies	-	-	-	-	-	-	-	-	85,8%	-	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	46 512	3 848	8,3%	7 561	16,3%	11 409	24,5%	14 166	51,0%	(46,6%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	42 415	(47 429)		68 362		20 933		56 541			
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	42 415	(47 429)		68 362		20 933		56 541			
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	42 415	(47 429)		68 362		20 933		56 541			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	42 415	(47 429)		68 362		20 933		56 541			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	42 415	(47 429)		68 362		20 933		56 541			

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	41 440	925	2,2%	107	,3%	1 032	2,5%	1 065	5,1%	(90,0%)
National Government	-	-	-	-	-	-	-	-	15,3%	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	15,3%	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	41 440	925	2,2%	107	,3%	1 032	2,5%	1 065	5,0%	(90,0%)
Capital Expenditure Functional	41 440	925	2,2%	107	,3%	1 032	2,5%	1 065	5,1%	(90,0%)
Municipal governance and administration	22 430	925	4,1%	9	,3%	935	4,2%	997	39,6%	(99,1%)
Executive and Council	50	-	-	-	-	-	-	-	-	-
Finance and administration	22 380	925	4,1%	9	-	935	4,2%	997	40,9%	(99,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 660	-	-	25	,9%	25	,9%	-	1,4%	(100,0%)
Community and Social Services	2 460	-	-	-	-	-	-	-	114,2%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	200	-	-	25	12,6%	25	12,6%	-	-	(100,0%)
Economic and Environmental Services	16 250	-	-	-	-	-	-	26	3,5%	(100,0%)
Planning and Development	200	-	-	-	-	-	-	26	15,1%	(100,0%)
Road Transport	16 050	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	100	-	-	72	72,2%	72	72,2%	42	12,0%	71,5%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	100	-	-	72	72,2%	72	72,2%	16	4,6%	351,1%
Waste Water Management	-	-	-	-	-	-	-	26	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	402 734	-	-	727	,2%	727	,2%	-	-	(100,0%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	300	-	-	835	278,5%	835	278,5%	-	-	(100,0%)
Transfers and Subsidies - Operational	402 434	-	-	(109)	-	(109)	-	-	-	(100,0%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(376 116)	-	-	-	-	-	-	-	-	-
Suppliers and employees	(376 116)	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	26 618	-	-	727	2,7%	727	2,7%	-	-	(100,0%)
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	(47 656)	-	-	-	-	-	-	-	-	-
Capital assets	(47 656)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(47 656)	-	-	-	-	-	-	-	-	-
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	(21 038)	-	-	727	(3,5%)	727	(3,5%)	-	-	(100,0%)
Cash/cash equivalents at the year begin:	180 725	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	159 686	-	-	727	,5%	727	,5%	-	-	(100,0%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	3 315	100,0%	3 315	95,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	0	,3%	0	,3%	0	,3%	148	99,2%	149	4,3%
Total	0	-	0	-	0	-	3 462	100,0%	3 464	100,0%

Contact Details		
Municipal Manager	Mr Lucky Fourie	014 590 4502
Financial Manager	Ms Dikeledi Mofoung (Acting)	014 590 4501

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RATLOU (NW381)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	186 275	57 870	31,1%	5 950	3,2%	63 819	34,3%	51 352	59,5%	(88,4%)
Exchange Revenue										
Service charges - Electricity	-	50	-	94	-	144	-	118	42,9%	(20,2%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	445	68	15,3%	95	21,3%	163	36,6%	66	91,1%	44,2%
Agency services	1 144	238	20,8%	200	17,5%	438	38,3%	149	48,2%	34,3%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	1	-	0	-	1	-	-	-	(100,0%)
Interest earned from Current and Non Current Assets	-	1 604	-	2 058	-	3 662	-	1 106	82,6%	86,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	294	-	450	-	744	-	423	57,5%	6,2%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	6 522	(0)	-	0	-	0	-	289	-	(99,9%)
Non-Exchange Revenue										
Property rates	28 700	79	,3%	1 083	3,8%	1 163	4,1%	-	-	(100,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	280	31	10,9%	64	22,7%	94	33,6%	47	27,2%	34,8%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	149 183	55 503	37,2%	1 906	1,3%	57 409	38,5%	49 153	68,7%	(96,1%)
Interest	-	2	-	-	-	2	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	234 284	40 745	17,4%	49 275	21,0%	90 020	38,4%	49 558	50,5%	(6%)
Employee related costs	108 946	14 478	13,3%	26 613	24,4%	41 091	37,7%	24 928	45,8%	6,8%
Remuneration of councillors	12 400	1 930	15,6%	2 909	23,5%	4 840	39,0%	3 639	52,8%	(20,0%)
Bulk purchases - electricity	-	1	-	2	-	3	-	1	-	106,8%
Inventory consumed	1 287	39	3,0%	47	3,6%	85	6,6%	-	4,1%	(100,0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	33 000	-	-	-	-	-	-	-	-	-
Interest	360	23	6,3%	8	2,3%	31	8,7%	2	7,1%	271,3%
Contracted services	27 231	15 314	56,2%	8 097	29,7%	23 412	86,0%	8 893	83,6%	(8,9%)
Transfers and subsidies	-	(16)	-	27	-	11	-	405	-	(93,2%)
Irrecoverable debts written off	6 000	-	-	-	-	-	-	-	-	-
Operational costs	45 060	8 976	19,9%	11 572	25,7%	20 548	45,6%	11 690	43,9%	(1,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(48 009)	17 125		(43 325)		(26 201)		1 794		
Transfers and subsidies - capital (monetary allocations)	31 221	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(16 788)	17 125		(43 325)		(26 201)		1 794		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(16 788)	17 125		(43 325)		(26 201)		1 794		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(16 788)	17 125		(43 325)		(26 201)		1 794		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(16 788)	17 125		(43 325)		(26 201)		1 794		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	21 860	1 758	8,0%	6 153	28,1%	7 912	36,2%	1 140	4,3%	439,9%
National Government	13 775	1 758	12,8%	6 153	44,7%	7 912	57,4%	1 140	7,4%	439,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	13 775	1 758	12,8%	6 153	44,7%	7 912	57,4%	1 140	7,4%	439,9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 085	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	25 740	4 081	15,9%	15 741	61,2%	19 822	77,0%	1 737	5,7%	806,2%
Municipal governance and administration	5 540	(0)	-	6 631	119,7%	6 630	119,7%	551	18,6%	1 102,8%
Executive and Council	1 020	(0)	-	6 408	628,2%	6 408	628,2%	-	-	(100,0%)
Finance and administration	4 520	-	-	222	4,9%	222	4,9%	551	23,7%	(59,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 160	-	-	23	,7%	23	,7%	46	2,9%	(50,0%)
Community and Social Services	460	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	2 700	-	-	23	,9%	23	,9%	46	3,9%	(50,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 040	4 081	23,9%	9 087	53,3%	13 168	77,3%	1 140	4,8%	697,3%
Planning and Development	17 040	4 081	23,9%	9 087	53,3%	13 168	77,3%	1 140	7,2%	697,3%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	287 514	104 168	36,2%	81 894	28,5%	186 062	64,7%	50 763	62,2%	61,3%
Property rates	28 700	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	1 869	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	158 620	104 168	65,7%	81 894	51,6%	186 062	117,3%	50 763	77,9%	61,3%
Transfers and Subsidies - Capital	98 325	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(196 085)	32	-	(2 583)	1,3%	(2 552)	1,3%	1 404	12,0%	(284,0%)
Suppliers and employees	(196 085)	32	-	(2 583)	1,3%	(2 552)	1,3%	1 404	12,0%	(284,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	91 429	104 199	114,0%	79 311	86,7%	183 510	200,7%	52 167	59,9%	52,0%
Cash Flow from Investing Activities										
Receipts	708	(59)	(8,3%)	-	-	(59)	(8,3%)	-	-	-
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	708	(59)	(8,3%)	-	-	(59)	(8,3%)	-	-	-
Payments	(27 830)	-	-	-	-	-	-	-	-	-
Capital assets	(27 830)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(27 122)	(59)	,2%	-	-	(59)	,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	64 307	104 140	161,9%	79 311	123,3%	183 451	285,3%	52 167	71,3%	52,0%
Cash/cash equivalents at the year begin:	(70 023)	-	-	104 140	(148,7%)	-	-	96 348	-	8,1%
Cash/cash equivalents at the year end:	(5 716)	104 140	(1 821,9%)	183 451	(3 209,5%)	183 451	(3 209,5%)	148 515	71,3%	23,5%

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	627	83,5%	66	8,8%	70	9,4%	(12)	(1,7%)	751	35,7%
Auditor-General	1 361	100,6%	-	-	1	,1%	(9)	(,6%)	1 353	64,3%
Other	-	-	-	-	-	-	-	-	-	-
Total	1 988	94,5%	66	3,1%	71	3,4%	(21)	(1,0%)	2 104	100,0%

Contact Details

Municipal Manager	Mr Lloyd Leoko	018 330 7000
Financial Manager	Mr Collen Tjale (Acting)	018 330 7000

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: TSWAING (NW382)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter		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	683 507	90 859	13,3%	72 742	10,6%	163 601	23,9%	34 996	38,3%	107,9%
Exchange Revenue										
Service charges - Electricity	79 927	10 557	13,2%	5 975	7,5%	16 532	20,7%	14 831	37,4%	(59,7%)
Service charges - Water	15 454	1 214	7,9%	1 123	7,3%	2 337	15,1%	1 212	31,3%	(7,4%)
Service charges - Waste Water Management	323 069	3 246	1,0%	3 216	1,0%	6 462	2,0%	3 281	51,2%	(2,0%)
Service charges - Waste Management	26 570	3 028	11,4%	2 986	11,2%	6 015	22,6%	3 042	24,5%	(1,8%)
Sale of Goods and Rendering of Services	270	56	20,6%	47	17,2%	102	37,8%	55	42,8%	(15,6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	25	-	-	-	-	-	-	(2 537)	-	(100,0%)
Interest earned from Current and Non Current Assets	290	211	72,8%	57	19,8%	269	92,6%	2	124,9%	3 660,4%
Dividends	27	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	3	-	3	-	6	-	2	-	44,4%
Licence and permits	-	1	-	-	-	1	-	-	-	-
Operational Revenue	3	12	401,2%	32	1 064,6%	44	1 465,7%	7 434	-	(99,6%)
Non-Exchange Revenue										
Property rates	34 644	8 452	24,4%	8 846	25,5%	17 299	49,9%	7 199	40,5%	22,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 334	-	-	-	-	-	-	-	-	-
Licences or permits	3 033	785	25,9%	196	6,5%	981	32,3%	476	84,5%	(58,9%)
Transfer and subsidies - Operational	198 859	63 292	31,8%	50 261	25,3%	113 553	57,1%	-	36,0%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 338 637	58 848	4,4%	55 479	4,1%	114 328	8,5%	57 875	32,9%	(4,1%)
Employee related costs	104 527	16 691	16,0%	25 636	24,5%	42 327	40,5%	22 985	47,3%	11,5%
Remuneration of councillors	11 693	2 890	24,7%	3 099	26,5%	5 989	51,2%	2 853	54,5%	8,6%
Bulk purchases - electricity	49 992	19 284	38,6%	10 840	21,7%	30 124	60,3%	19 667	53,5%	(44,9%)
Inventory consumed	8 066	151	1,9%	17	,2%	168	2,1%	56	18,7%	(69,2%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	53 833	-	-	-	-	-	-	-	-	-
Interest	200	5 238	2 619,2%	5 504	2 752,1%	10 743	5 371,3%	-	-	(100,0%)
Contracted services	604 511	11 638	1,9%	5 552	,9%	17 190	2,8%	8 834	98,9%	(37,2%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	74 081	-	-	-	-	-	-	-	-	-
Operational costs	431 532	2 956	,7%	4 831	1,1%	7 787	1,8%	3 479	48,8%	38,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	200	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(655 130)	32 011		17 262		49 273		(22 878)		
Transfers and subsidies - capital (monetary allocations)	44 480	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(610 650)	32 011		17 262		49 273		(22 878)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(610 650)	32 011		17 262		49 273		(22 878)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(610 650)	32 011		17 262		49 273		(22 878)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(610 650)	32 011		17 262		49 273		(22 878)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	100 910	3 060	3,0%	15 215	15,1%	18 275	18,1%	13 183	43,1%	15,4%
National Government	100 910	3 060	3,0%	15 215	15,1%	18 275	18,1%	13 183	43,1%	15,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agem	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	100 910	3 060	3,0%	15 215	15,1%	18 275	18,1%	13 183	43,1%	15,4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	100 910	3 060	3,0%	15 215	15,1%	18 275	18,1%	13 183	43,1%	15,4%
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	100 910	3 060	3,0%	15 215	15,1%	18 275	18,1%	13 183	43,1%	15,4%
Energy sources	100 910	3 060	3,0%	15 215	15,1%	18 275	18,1%	13 183	43,1%	15,4%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	737 425	(161 911)	(22,0%)	(81 966)	(11,1%)	(243 877)	(33,1%)	(10 817)	(36,8%)	657,7%
Property rates	14 709	4 455	30,3%	1 944	13,2%	6 400	43,5%	1 444	-	34,6%
Service charges	391 865	6 833	1,7%	8 230	2,1%	15 064	3,8%	13 856	100,8%	(40,6%)
Other revenue	146 768	(222 408)	(151,5%)	(191 259)	(130,3%)	(413 667)	(281,9%)	(27 117)	(68,7%)	605,3%
Transfers and Subsidies - Operational	149 405	46 002	30,8%	70 976	47,5%	116 979	78,3%	1 000	86,1%	6 997,6%
Transfers and Subsidies - Capital	34 348	3 000	8,7%	28 094	81,8%	31 094	90,5%	-	42,6%	(100,0%)
Interest	303	206	67,8%	49	16,0%	254	83,8%	-	-	(100,0%)
Dividends	27	-	-	-	-	-	-	-	-	-
Payments	(1 114 072)	46 348	(4,2%)	80 923	(7,3%)	127 271	(11,4%)	(46 071)	3,6%	(275,6%)
Suppliers and employees	(1 114 072)	46 348	(4,2%)	80 923	(7,3%)	127 271	(11,4%)	(46 071)	3,6%	(275,6%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(376 646)	(115 564)	30,7%	(1 042)	,3%	(116 606)	31,0%	(56 888)	(489,5%)	(98,2%)
Cash Flow from Investing Activities										
Receipts	(2 208)	(5 043)	228,4%	4 540	(205,6%)	(503)	22,8%	823	-	451,8%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(2 018)	(4 596)	227,8%	4 036	(200,0%)	(561)	27,8%	823	-	390,6%
Decrease (increase) in non-current investments	(190)	(446)	234,8%	504	(265,2%)	58	(30,4%)	-	-	(100,0%)
Payments	(100 910)	(3 060)	3,0%	(15 215)	15,1%	(18 275)	18,1%	(13 183)	43,1%	15,4%
Capital assets	(100 910)	(3 060)	3,0%	(15 215)	15,1%	(18 275)	18,1%	(13 183)	43,1%	15,4%
Net Cash from/(used) Investing Activities	(103 118)	(8 103)	7,9%	(10 675)	10,4%	(18 778)	18,2%	(12 360)	44,8%	(13,6%)
Cash Flow from Financing Activities										
Receipts	-	17	-	11	-	28	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	17	-	11	-	28	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	17	-	11	-	28	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(479 764)	(123 650)	25,8%	(11 707)	2,4%	(135 356)	28,2%	(69 248)	2 370,3%	(83,1%)
Cash/cash equivalents at the year begin:	53 803	-	-	(123 155)	(228,9%)	-	-	(63 368)	(3,2%)	94,3%
Cash/cash equivalents at the year end:	(425 961)	(123 155)	28,9%	(134 861)	31,7%	(134 861)	31,7%	(132 617)	(303,6%)	1,7%

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	437	,9%	482	1,0%	445	1,0%	45 142	97,1%	46 506	11,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 176	2,8%	2 386	3,1%	2 160	2,8%	69 812	91,2%	76 533	18,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 852	1,6%	1 802	1,5%	1 784	1,5%	110 964	95,3%	116 401	27,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	988	1,1%	1 124	1,3%	1 099	1,3%	83 817	96,3%	87 028	20,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	975	1,2%	1 090	1,3%	1 089	1,3%	81 534	96,3%	84 688	20,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	142	100,0%	142	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	57	,9%	65	1,1%	58	1,0%	5 845	97,0%	6 024	1,4%	-	-	-	-
Total By Income Source	6 485	1,6%	6 949	1,7%	6 635	1,6%	397 255	95,2%	417 323	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	535	2,2%	439	1,8%	474	1,9%	23 263	94,1%	24 711	5,9%	-	-	-	-
Commercial	1 450	3,2%	1 634	3,6%	1 433	3,2%	40 267	89,9%	44 785	10,7%	-	-	-	-
Households	4 500	1,3%	4 876	1,4%	4 727	1,4%	333 724	95,9%	347 827	83,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 485	1,6%	6 949	1,7%	6 635	1,6%	397 255	95,2%	417 323	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	12 824	7,4%	-	-	7 156	4,1%	153 386	88,5%	173 366	50,6%
Bulk Water	-	-	646	46,2%	-	-	751	53,8%	1 396	,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	1 258	44,7%	1 555	55,3%	-	-	-	-	2 813	,8%
Pensions / Retirement	1 546	3,3%	1 524	3,3%	1 524	3,3%	41 729	90,1%	46 323	13,5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	830	1,7%	4 882	10,2%	4 580	9,5%	37 707	78,6%	47 999	14,0%
Auditor-General	2 273	66,7%	1 114	32,7%	10	,3%	10	,3%	3 408	1,0%
Other	3 972	5,9%	2 902	4,3%	5 124	7,6%	55 229	82,2%	67 227	19,6%
Total	22 703	6,6%	12 623	3,7%	18 394	5,4%	288 812	84,3%	342 532	100,0%

Contact Details

Municipal Manager	Mr Dion Mere	053 948 9413
Financial Manager	Mrs Stonea Pelele (Acting)	053 948 9400

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAFIKENG (NW383)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 269 382	375 648	29,6%	329 508	26,0%	705 156	55,6%	468 361	55,0%	(29,6%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	187 285	43 850	23,4%	47 850	25,5%	91 700	49,0%	41 202	46,3%	16,1%
Service charges - Waste Water Management	55 354	13 319	24,1%	13 658	24,7%	26 978	48,7%	13 009	49,8%	5,0%
Service charges - Waste Management	49 375	12 340	25,0%	12 371	25,1%	24 712	50,0%	11 692	49,2%	5,8%
Sale of Goods and Rendering of Services	8 388	910	10,8%	849	10,1%	1 759	21,0%	882	21,1%	(3,7%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	84 096	24 714	29,4%	12 643	15,0%	37 357	44,4%	21 347	48,1%	(40,8%)
Interest earned from Current and Non Current Assets	4 202	2 383	56,7%	752	17,9%	3 135	74,6%	11 221	286,5%	(93,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	666	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	12 992	2 293	17,6%	2 229	17,2%	4 521	34,8%	2 069	18,2%	7,7%
Licence and permits	2 244	868	38,7%	459	20,4%	1 326	59,1%	1 292	37,0%	(64,5%)
Operational Revenue	33 932	625	1,8%	1 373	4,0%	1 998	5,9%	13 271	231,5%	(89,7%)
Non-Exchange Revenue										
Property rates	421 904	106 202	25,2%	104 855	24,9%	211 057	50,0%	100 706	47,2%	4,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 337	32	1,4%	32	1,4%	64	2,7%	11	2,0%	177,1%
Licences or permits	127	267	209,9%	537	422,5%	804	632,4%	105	84,8%	413,2%
Transfer and subsidies - Operational	345 531	149 100	43,2%	119 081	34,5%	268 181	77,6%	236 007	67,8%	(49,5%)
Interest	60 949	18 745	30,8%	12 820	21,0%	31 564	51,8%	15 547	51,7%	(17,5%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 179 095	178 257	15,1%	199 114	16,9%	377 370	32,0%	204 303	33,5%	(2,5%)
Employee related costs	441 254	107 098	24,3%	108 001	24,5%	215 100	48,7%	107 866	53,5%	,1%
Remuneration of councillors	31 284	7 391	23,6%	9 572	30,6%	16 964	54,2%	7 340	59,6%	30,4%
Bulk purchases - electricity	30 000	4 728	15,8%	6 571	21,9%	11 299	37,7%	8 729	35,8%	(24,7%)
Inventory consumed	124 143	6 961	5,6%	5 746	4,6%	12 707	10,2%	21 563	23,4%	(73,4%)
Debt impairment	232 164	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	60 311	-	-	-	-	-	-	-	-	-
Interest	1 914	44	2,3%	132	6,9%	176	9,2%	36	2,2%	265,1%
Contracted services	173 206	39 125	22,6%	47 749	27,6%	86 873	50,2%	39 414	45,4%	21,1%
Transfers and subsidies	4 200	1 899	45,2%	1 534	36,5%	3 432	81,7%	1 226	-	25,1%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	80 619	11 010	13,7%	19 810	24,6%	30 820	38,2%	18 130	39,6%	9,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	90 288	197 391		130 395		327 786		264 058		
Transfers and subsidies - capital (monetary allocations)	65 687	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	155 974	197 391		130 395		327 786		264 058		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	155 974	197 391		130 395		327 786		264 058		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	155 974	197 391		130 395		327 786		264 058		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	155 974	197 391		130 395		327 786		264 058		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	109 599	22 224	20,3%	44 836	40,9%	67 060	61,2%	33 475	59,9%	33,9%
National Government	65 687	21 530	32,8%	35 500	54,0%	57 030	86,8%	23 977	74,6%	48,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	7 050	-	-	1 500	21,3%	1 500	21,3%	-	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	72 737	21 530	29,6%	37 000	50,9%	58 530	80,5%	23 977	74,6%	54,3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	36 863	694	1,9%	7 836	21,3%	8 530	23,1%	9 498	31,6%	(17,5%)
Capital Expenditure Functional	109 599	22 224	20,3%	44 836	40,9%	67 060	61,2%	33 475	59,9%	33,9%
Municipal governance and administration	10 687	189	1,8%	1 520	14,2%	1 709	16,0%	1 910	19,5%	(20,4%)
Executive and Council	2 683	30	1,1%	-	-	30	1,1%	979	47,0%	(100,0%)
Finance and administration	7 803	159	2,0%	1 520	19,5%	1 679	21,5%	931	12,7%	63,3%
Internal audit	200	-	-	-	-	-	-	-	-	-
Community and Public Safety	26 248	-	-	4 919	18,7%	4 919	18,7%	6 976	41,4%	(29,5%)
Community and Social Services	1 960	-	-	194	9,9%	194	9,9%	28	1,4%	594,3%
Sport And Recreation	4 188	-	-	-	-	-	-	-	-	-
Public Safety	12 700	-	-	3 101	24,4%	3 101	24,4%	6 948	54,7%	(55,4%)
Housing	350	-	-	124	35,3%	124	35,3%	-	-	(100,0%)
Health	7 050	-	-	1 500	21,3%	1 500	21,3%	-	-	(100,0%)
Economic and Environmental Services	65 666	21 530	32,8%	35 653	54,3%	57 184	87,1%	24 005	73,2%	48,5%
Planning and Development	65 586	21 530	32,8%	35 574	54,2%	57 104	87,1%	23 977	73,2%	48,4%
Road Transport	80	-	-	80	99,4%	80	99,4%	28	34,9%	184,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	6 778	505	7,4%	2 744	40,5%	3 248	47,9%	584	12,2%	370,0%
Energy sources	4 558	505	11,1%	2 744	60,2%	3 248	71,3%	584	22,8%	370,0%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	2 220	-	-	-	-	-	-	-	-	-
Other	220	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 330 227	473 124	35,6%	236 123	17,8%	709 246	53,3%	385 427	65,2%	(38,7%)
Property rates	419 830	119 403	28,4%	73 675	17,5%	193 078	46,0%	87 782	396,4%	(16,1%)
Service charges	408 637	43 468	10,6%	44 538	10,9%	88 006	21,5%	39 794	19,8%	11,9%
Other revenue	87 417	95 239	108,9%	(21 559)	(24,7%)	73 680	84,3%	(8 644)	51,1%	149,4%
Transfers and Subsidies - Operational	345 531	165 994	48,0%	121 473	35,2%	287 467	83,2%	236 919	76,0%	(48,7%)
Transfers and Subsidies - Capital	65 687	46 856	71,3%	17 997	27,4%	64 853	98,7%	18 511	82,0%	(2,8%)
Interest	3 126	2 163	69,2%	-	-	2 163	69,2%	11 065	281,8%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(889 315)	16 196	(1,8%)	11 349	(1,3%)	27 545	(3,1%)	(6 785)	1,0%	(267,3%)
Suppliers and employees	(883 201)	16 196	(1,8%)	11 349	(1,3%)	27 545	(3,1%)	(6 785)	1,0%	(267,3%)
Finance charges	(1 914)	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 200)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	440 913	489 320	111,0%	247 472	56,1%	736 792	167,1%	378 642	215,0%	(34,6%)
Cash Flow from Investing Activities										
Receipts	(77 492)	-	-	-	-	-	-	-	-	-
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	(77 492)	-	-	-	-	-	-	-	-	-
Payments	(109 599)	(25 425)	23,2%	(50 621)	46,2%	(76 045)	69,4%	(38 350)	72,3%	32,0%
Capital assets	(109 599)	(25 425)	23,2%	(50 621)	46,2%	(76 045)	69,4%	(38 350)	72,3%	32,0%
Net Cash from/(used) Investing Activities	(187 091)	(25 425)	13,6%	(50 621)	27,1%	(76 045)	40,6%	(38 350)	72,3%	32,0%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	253 821	463 896	182,8%	196 851	77,6%	660 747	260,3%	340 292	292,5%	(42,2%)
Cash/cash equivalents at the year begin:	22 133	202 058	912,9%	658 897	2 977,0%	202 058	912,9%	273 019	63,1%	141,3%
Cash/cash equivalents at the year end:	275 954	658 897	238,8%	855 748	310,1%	855 748	310,1%	613 312	252,4%	39,5%

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	20 635	2,5%	16 391	2,0%	16 032	1,9%	779 951	93,6%	833 009	30,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	25 471	3,3%	18 719	2,4%	17 729	2,3%	720 467	92,1%	782 387	28,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 803	2,6%	3 750	2,1%	3 338	1,8%	170 782	93,5%	182 673	6,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 558	2,5%	3 721	2,1%	3 461	1,9%	169 055	93,5%	180 794	6,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	16 006	2,4%	97	-	15 665	2,4%	625 653	95,2%	657 420	23,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	91	,1%	62	,1%	182	2%	113 250	99,7%	113 584	4,1%	-	-	-	-
Total By Income Source	71 563	2,6%	42 739	1,6%	56 407	2,1%	2 579 157	93,8%	2 749 867	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	25 295	2,8%	14 570	1,6%	18 807	2,1%	843 663	93,5%	902 335	32,8%	-	-	-	-
Commercial	13 743	4,6%	6 218	2,1%	7 421	2,5%	269 215	90,8%	296 598	10,8%	-	-	-	-
Households	32 525	2,1%	21 952	1,4%	30 179	1,9%	1 466 279	94,5%	1 550 934	56,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	71 563	2,6%	42 739	1,6%	56 407	2,1%	2 579 157	93,8%	2 749 867	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26	,1%	210	,4%	-	-	51 670	99,5%	51 906	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	26	,1%	210	,4%	-	-	51 670	99,5%	51 906	100,0%

Contact Details

Municipal Manager	Adv Dineo Innocentia Mongwaaketse	018 389 0212
Financial Manager	Mr Dikgang Thulo	018 389 0260

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DITSOBOTLA (NW384)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter		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	646 138	-	-	36 078	5,6%	36 078	5,6%	-	-	(100,0%)
Exchange Revenue										
Service charges - Electricity	224 795	-	-	14 401	6,4%	14 401	6,4%	-	-	(100,0%)
Service charges - Water	73 102	-	-	1 469	2,0%	1 469	2,0%	-	-	(100,0%)
Service charges - Waste Water Management	46 575	-	-	3 415	7,3%	3 415	7,3%	-	-	(100,0%)
Service charges - Waste Management	24 206	-	-	3 187	13,2%	3 187	13,2%	-	-	(100,0%)
Sale of Goods and Rendering of Services	-	-	-	11	-	11	-	-	-	(100,0%)
Agency services	3 420	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	500	-	-	21	4,2%	21	4,2%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	509	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	100	-	-	-	-	-	-	-	-	-
Licence and permits	9 280	-	-	-	-	-	-	-	-	-
Operational Revenue	222	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue										
Property rates	80 765	-	-	13 575	16,8%	13 575	16,8%	-	-	(100,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 356	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	178 308	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	505 170	-	-	4 854	1,0%	4 854	1,0%	-	-	(100,0%)
Employee related costs	217 960	-	-	2 055	9%	2 055	9%	-	-	(100,0%)
Remuneration of councillors	18 972	-	-	2 724	14,4%	2 724	14,4%	-	-	(100,0%)
Bulk purchases - electricity	200 000	-	-	-	-	-	-	-	-	-
Inventory consumed	10 000	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	32 739	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	35 599	-	-	74	,2%	74	,2%	-	-	(100,0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	(20 100)	-	-	-	-	-	-	-	-	-
Operational costs	10 000	-	-	-	-	-	-	-	-	-
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	140 968	-	-	31 224		31 224		-	-	
Transfers and subsidies - capital (monetary allocations)	43 133	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	184 101	-	-	31 224		31 224		-	-	
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	184 101	-	-	31 224		31 224		-	-	
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	184 101	-	-	31 224		31 224		-	-	
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	184 101	-	-	31 224		31 224		-	-	

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	129 399	-	-	12 100	9,4%	12 100	9,4%	-	-	(100,0%)
National Government	97 053	-	-	12 100	12,5%	12 100	12,5%	-	-	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	97 053	-	-	12 100	12,5%	12 100	12,5%	-	-	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	32 346	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	129 399	-	-	12 100	9,4%	12 100	9,4%	-	-	(100,0%)
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	90 903	-	-	12 100	13,3%	12 100	13,3%	-	-	(100,0%)
Planning and Development	58 557	-	-	11 964	20,4%	11 964	20,4%	-	-	(100,0%)
Road Transport	32 346	-	-	135	,4%	135	,4%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	38 496	-	-	-	-	-	-	-	-	-
Energy sources	38 496	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	264 290	-	-	1 129	,4%	1 129	,4%	-	-	(100,0%)
Property rates	-	-	-	150	-	150	-	-	-	(100,0%)
Service charges	42 849	-	-	114	,3%	114	,3%	-	-	(100,0%)
Other revenue	-	-	-	11	-	11	-	-	-	(100,0%)
Transfers and Subsidies - Operational	178 308	-	-	854	,5%	854	,5%	-	-	(100,0%)
Transfers and Subsidies - Capital	43 133	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(519 003)	-	-	-	-	-	-	-	-	-
Suppliers and employees	(519 003)	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(254 713)	-	-	1 129	(,4%)	1 129	(,4%)	-	-	(100,0%)
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	(148 809)	-	-	-	-	-	-	-	-	-
Capital assets	(148 809)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(148 809)	-	-	-	-	-	-	-	-	-
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	(403 522)	-	-	1 129	(,3%)	1 129	(,3%)	-	-	(100,0%)
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	(403 522)	-	-	1 129	(,3%)	1 129	(,3%)	-	-	(100,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 063	,6%	-	-	1 347	,4%	339 805	99,0%	343 214	26,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	16 193	6,2%	-	-	6 698	2,6%	239 359	91,3%	262 251	20,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 297	4,8%	-	-	6 511	2,4%	254 567	92,8%	274 375	21,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 071	2,4%	-	-	2 160	1,3%	165 804	96,4%	172 035	13,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 746	1,9%	-	-	870	1,0%	88 206	97,1%	90 822	7,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	3 749	100,0%	3 749	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	154 395	100,0%	154 395	12,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 464	(12,9%)	(27)	,1%	1 511	(7,9%)	(23 085)	120,6%	(19 138)	(1,5%)	-	-	-	-
Total By Income Source	39 834	3,1%	(27)	-	19 097	1,5%	1 222 801	95,4%	1 281 704	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	18 108	6,4%	(1)	-	6 935	2,5%	256 167	91,1%	281 210	21,9%	-	-	-	-
Households	16 248	2,0%	(24)	-	8 491	1,1%	772 349	96,9%	797 063	62,2%	-	-	-	-
Other	5 478	2,7%	(3)	-	3 671	1,8%	194 284	95,5%	203 430	15,9%	-	-	-	-
Total By Customer Group	39 834	3,1%	(27)	-	19 097	1,5%	1 222 801	95,4%	1 281 704	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details		
Municipal Manager	Mr Tshidi Dube	018 633 3800
Financial Manager	Mr Kulani Chauke(Acting)	018 633 3800

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RAMOTSHERE MOILOA (NW385)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	512 019	116 663	22,8%	137 805	26,9%	254 468	49,7%	95 248	41,0%	44,7%
Exchange Revenue										
Service charges - Electricity	95 611	18 448	19,3%	18 091	18,9%	36 539	38,2%	14 419	39,1%	25,5%
Service charges - Water	9 334	2 484	26,6%	3 389	36,3%	5 873	62,9%	2 267	51,9%	49,5%
Service charges - Waste Water Management	828	68	8,2%	76	9,2%	144	17,4%	80	28,0%	(5,0%)
Service charges - Waste Management	15 472	3 094	20,0%	2 804	18,1%	5 899	38,1%	3 017	41,2%	(7,1%)
Sale of Goods and Rendering of Services	(248)	93	(37,7%)	106	(42,8%)	199	(80,6%)	87	1,3%	21,9%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	8	228	2 810,6%	70	858,0%	298	3 668,6%	34	782,1%	102,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	12	22	187,2%	20	167,7%	43	354,9%	22	945,6%	(7,7%)
Licence and permits	8 000	-	-	-	-	-	-	-	-	-
Operational Revenue	30 088	2	-	8	-	10	-	1 977	33,5%	(99,6%)
Non-Exchange Revenue										
Property rates	108 935	3 485	3,2%	39 248	36,0%	42 733	39,2%	11 065	17,6%	254,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 000	209	7,0%	95	3,2%	304	10,1%	115	44,5%	(16,9%)
Licences or permits	2 000	946	47,3%	899	45,0%	1 845	92,2%	302	21,6%	197,5%
Transfer and subsidies - Operational	238 978	87 583	36,6%	72 998	30,5%	160 582	67,2%	61 863	63,2%	18,0%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	511 466	75 887	14,8%	80 929	15,8%	156 815	30,7%	75 808	34,4%	6,8%
Employee related costs	196 930	43 573	22,1%	40 372	20,5%	83 944	42,6%	39 692	44,1%	1,7%
Remuneration of councillors	13 593	4 112	30,3%	5 193	38,2%	9 305	68,5%	4 142	54,9%	25,4%
Bulk purchases - electricity	92 401	17 868	19,3%	12 846	13,9%	30 714	33,2%	14 997	58,3%	(14,3%)
Inventory consumed	43 019	957	2,2%	600	1,4%	1 557	3,6%	917	4,9%	(34,6%)
Debt impairment	38 181	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	45 121	78	2%	-	-	78	2%	-	-	-
Interest	1 000	-	-	62	6,2%	62	6,2%	35	4,8%	78,8%
Contracted services	35 970	3 680	10,2%	15 394	42,8%	19 074	53,0%	9 246	58,6%	66,5%
Transfers and subsidies	100	498	497,8%	54	54,1%	552	551,9%	21	7,8%	159,6%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	45 151	5 121	11,3%	6 408	14,2%	11 529	25,5%	6 759	23,5%	(5,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	553	40 777		56 876		97 653		19 440		
Transfers and subsidies - capital (monetary allocations)	41 682	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	147	-	147	-	158	-	(7,1%)
Surplus/(Deficit) after capital transfers and contributions	42 235	40 777		57 023		97 800		19 598		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	42 235	40 777		57 023		97 800		19 598		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	42 235	40 777		57 023		97 800		19 598		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	42 235	40 777		57 023		97 800		19 598		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	39 700	(2 363)	(6,0%)	3 834	9,7%	1 471	3,7%	-	14,4%	(100,0%)
National Government	39 700	(2 363)	(6,0%)	2 526	6,4%	162	4%	-	17,9%	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	39 700	(2 363)	(6,0%)	2 526	6,4%	162	4%	-	17,9%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	1 309	-	1 309	-	-	-	(100,0%)
Capital Expenditure Functional	39 700	(1 951)	(4,9%)	3 834	9,7%	1 883	4,7%	30	18,5%	12 681,3%
Municipal governance and administration	-	407	-	-	-	407	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	407	-	-	-	407	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	1%
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	6%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	39 700	(2 363)	(6,0%)	3 834	9,7%	1 471	3,7%	-	15,2%	(100,0%)
Planning and Development	39 700	(2 363)	(6,0%)	2 526	6,4%	162	4%	-	16,4%	(100,0%)
Road Transport	-	-	-	1 309	-	1 309	-	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	5	-	-	-	5	-	30	133,8%	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	30	-	(100,0%)
Waste Water Management	-	5	-	-	-	5	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	363 390	(3 665)	(1,0%)	45	-	(3 620)	(1,0%)	(2 424)	(,5%)	(101,9%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	69 697	-	-	45	,1%	45	,1%	-	-	(100,0%)
Other revenue	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	250 580	(3 665)	(1,5%)	-	-	(3 665)	(1,5%)	(2 424)	(1,0%)	(100,0%)
Transfers and Subsidies - Capital	43 112	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(344 669)	(43 926)	12,7%	(18 918)	5,5%	(62 844)	18,2%	(11 609)	(11,3%)	63,0%
Suppliers and employees	(343 669)	(43 926)	12,8%	(18 918)	5,5%	(62 844)	18,3%	(11 609)	(11,3%)	63,0%
Finance charges	(1 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	18 721	(47 591)	(254,2%)	(18 873)	(100,8%)	(66 464)	(355,0%)	(14 033)	(4,7%)	34,5%
Cash Flow from Investing Activities										
Receipts	(9 627)	-	-	4 140	(43,0%)	4 140	(43,0%)	6 737	(78,6%)	(38,6%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(2 890)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(6 737)	-	-	4 140	(61,4%)	4 140	(61,4%)	6 737	(111,3%)	(38,6%)
Payments	(37 700)	-	-	-	-	-	-	-	-	-
Capital assets	(37 700)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(47 327)	-	-	4 140	(8,7%)	4 140	(8,7%)	6 737	(11,6%)	(38,6%)
Cash Flow from Financing Activities										
Receipts	-	25	-	101	-	125	-	44	-	129,0%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	25	-	101	-	125	-	44	-	129,0%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	25	-	101	-	125	-	44	-	129,0%
Net Increase/(Decrease) in cash held	(28 606)	(47 566)	166,3%	(14 633)	51,2%	(62 199)	217,4%	(7 252)	(4,2%)	101,8%
Cash/cash equivalents at the year begin:	16 725	146	,9%	(46 348)	(277,1%)	146	,9%	(16 915)	-	174,0%
Cash/cash equivalents at the year end:	(11 882)	(46 795)	393,8%	14 247	(119,9%)	14 247	(119,9%)	8 857	1,1%	60,9%

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	1 110	,5%	1 192	,6%	1 569	,7%	211 291	98,2%	215 162	72,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 053	,9%	3 874	,8%	4 199	,9%	461 281	97,4%	473 407	158,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(14 319)	10,0%	(10 188)	7,1%	(8 003)	5,6%	(111 084)	77,4%	(143 594)	(48,2%)	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	334	,9%	334	,9%	334	,9%	36 133	97,3%	37 137	12,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	975	,9%	974	,9%	974	,9%	100 367	97,2%	103 291	34,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(387 504)	100,0%	(387 504)	(130,1%)	-	-	-	-
Total By Income Source	(7 847)	(2,6%)	(3 814)	(1,3%)	(926)	(,3%)	310 485	104,2%	297 898	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	39	-	(202)	(,2%)	(184)	(,2%)	94 603	100,4%	94 256	31,6%	-	-	-	-
Commercial	(2 111)	,9%	(807)	,3%	16	-	(231 552)	98,8%	(234 454)	(78,7%)	-	-	-	-
Households	(5 775)	(1,3%)	(2 805)	(,6%)	(758)	(,2%)	447 434	102,1%	438 096	147,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	(7 847)	(2,6%)	(3 814)	(1,3%)	(926)	(,3%)	310 485	104,2%	297 898	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	(8 861)	14,7%	913	(1,5%)	7 947	(13,1%)	(60 447)	100,0%	(60 447)	99,5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(37)	2,2%	(233)	13,6%	126	(7,3%)	(1 566)	91,6%	(1 711)	2,8%
Auditor-General	(1 971)	(138,6%)	1 576	110,9%	1 417	99,7%	400	28,1%	1 422	(2,3%)
Other	-	-	-	-	-	-	-	-	-	-
Total	(10 869)	17,9%	2 256	(3,7%)	9 490	(15,6%)	(61 613)	101,4%	(60 736)	100,0%

Contact Details

Municipal Manager	Mr L.I Mokgathe	018 642 1081
Financial Manager	Mr B.K.S Ntseke	018 642 1081

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: NGAKA MODIRI MOLEMA (DC38)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 067 841	449 206	42,1%	275 850	25,8%	725 056	67,9%	324 984	72,9%	(15,1%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	0	2,6%	(100,0%)
Service charges - Waste Water Management	70	20	28,4%	28	40,2%	48	68,6%	23	27,7%	21,6%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	500	19	3,9%	-	-	19	3,9%	39	57,4%	(100,0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	150	9 514	6 342,4%	4 749	3 165,8%	14 262	9 508,3%	3 251	-	46,1%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	290	124	42,7%	80	27,5%	203	70,2%	78	74,3%	2,3%
Licence and permits	90	22	24,7%	41	45,5%	63	70,2%	13	85,6%	219,5%
Operational Revenue	-	18	-	1	-	20	-	254	52,5%	(99,5%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 066 741	439 489	41,2%	270 951	25,4%	710 440	66,6%	321 326	71,6%	(15,7%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	892 368	251 614	28,2%	219 208	24,6%	470 823	52,8%	379 962	51,3%	(42,3%)
Employee related costs	458 452	96 426	21,0%	116 338	25,4%	212 764	46,4%	61 874	35,5%	88,0%
Remuneration of councillors	15 049	3 330	22,1%	4 406	29,3%	7 736	51,4%	2 272	57,9%	93,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	(240 600)	16	-	14 706	(6,1%)	14 722	(6,1%)	130 680	71,7%	(88,7%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	217 000	-	-	-	-	-	-	-	-	-
Interest	-	30	-	88	-	118	-	3	-	2 481,3%
Contracted services	311 709	129 820	41,6%	57 261	18,4%	187 080	60,0%	139 722	189,0%	(59,0%)
Transfers and subsidies	30 000	7 680	25,6%	2 331	7,8%	10 011	33,4%	19 699	26,3%	(88,2%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	100 758	14 434	14,3%	27 539	27,3%	41 973	41,7%	23 841	30,9%	15,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	(122)	-	(3 460)	-	(3 582)	-	1 871	-	(284,9%)
Surplus/(Deficit)	175 472	197 592		56 642		254 233		(54 978)		
Transfers and subsidies - capital (monetary allocations)	355 703	9 847	2,8%	63 397	17,8%	73 244	20,6%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	531 176	207 439		120 039		327 477		(54 978)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	531 176	207 439		120 039		327 477		(54 978)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	531 176	207 439		120 039		327 477		(54 978)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	531 176	207 439		120 039		327 477		(54 978)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	391 344	6 540	1,7%	138 169	35,3%	144 709	37,0%	146 937	42,2%	(6,0%)
National Government	350 107	6 540	1,9%	52 631	15,0%	59 170	16,9%	146 220	46,3%	(64,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	350 107	6 540	1,9%	52 631	15,0%	59 170	16,9%	146 220	46,3%	(64,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	41 237	-	-	85 538	207,4%	85 538	207,4%	717	8,8%	11 826,0%
Capital Expenditure Functional	391 344	6 540	1,7%	138 169	35,3%	144 709	37,0%	146 937	42,2%	(6,0%)
Municipal governance and administration	15 500	-	-	1 678	10,8%	1 678	10,8%	584	35,4%	187,6%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	15 500	-	-	1 678	10,8%	1 678	10,8%	584	35,7%	187,6%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	19 237	-	-	6 544	34,0%	6 544	34,0%	134	6,4%	4 798,4%
Community and Social Services	19 237	-	-	6 544	34,0%	6 544	34,0%	-	5,7%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	134	-	(100,0%)
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	356 607	6 540	1,8%	129 946	36,4%	136 486	38,3%	146 220	44,4%	(11,1%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	296 607	6 130	2,1%	98 954	33,4%	105 084	35,4%	1 249	1,4%	7 822,9%
Waste Water Management	60 000	409	,7%	30 992	51,7%	31 402	52,3%	144 971	62,3%	(78,6%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 423 537	(2 546)	(,2%)	4 871	,3%	2 325	,2%	-	-	(100,0%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	1 093	(53)	(4,8%)	122	11,2%	69	6,3%	-	-	(100,0%)
Transfers and Subsidies - Operational	1 066 741	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	355 703	-	-	-	-	-	-	-	-	-
Interest	-	(2 493)	-	4 749	-	2 256	-	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 214 650)	(237)	-	(78 664)	6,5%	(78 900)	6,5%	-	-	(100,0%)
Suppliers and employees	(1 184 650)	(237)	-	(78 664)	6,6%	(78 900)	6,7%	-	-	(100,0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(30 000)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	208 887	(2 783)	(1,3%)	(73 793)	(35,3%)	(76 575)	(36,7%)	-	-	(100,0%)
Cash Flow from Investing Activities										
Receipts	346	(355)	(102,3%)	347	100,1%	(8)	(2,2%)	-	-	(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	346	(355)	(102,3%)	347	100,1%	(8)	(2,2%)	-	-	(100,0%)
Payments	(450 045)	-	-	-	-	-	-	-	-	-
Capital assets	(450 045)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(449 699)	(355)	,1%	347	(,1%)	(8)	-	-	-	(100,0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(240 812)	(3 137)	1,3%	(73 446)	30,5%	(76 583)	31,8%	-	-	(100,0%)
Cash/cash equivalents at the year begin:	454 326	416 981	91,8%	240 445	52,9%	416 981	91,8%	121 987	142,9%	97,1%
Cash/cash equivalents at the year end:	213 513	362 809	169,9%	122 527	57,4%	122 527	57,4%	(102 944)	(4,6%)	(219,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	146	100,0%	146	100,0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	146	100,0%	146	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	146	100,0%	146	100,0%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	146	100,0%	146	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 242	(41,9%)	-	-	9	-	(31 327)	141,9%	(22 076)	123,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 179	99,6%	-	-	-	-	17	,4%	4 196	(23,5%)
Total	13 420	(75,1%)	-	-	9	(,1%)	(31 310)	175,1%	(17 881)	100,0%

Contact Details

Municipal Manager	Mr Olehile Allan Losaba	018 381 9404
Financial Manager	Ms K Moroane	018 381 9441

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: NALEDI (NW) (NW392)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	412 625	40 625	9,8%	167 609	40,6%	208 234	50,5%	833 295	45,9%	(79,9%)
Exchange Revenue										
Service charges - Electricity	158 121	8 940	5,7%	53 075	33,6%	62 015	39,2%	769 867	39,1%	(93,1%)
Service charges - Water	29 260	651	2,2%	12 598	43,1%	13 249	45,3%	7 316	46,2%	72,2%
Service charges - Waste Water Management	20 193	605	3,0%	12 481	61,8%	13 086	64,8%	6 640	49,4%	88,0%
Service charges - Waste Management	16 516	547	3,3%	11 880	71,9%	12 427	75,2%	6 170	49,7%	92,6%
Sale of Goods and Rendering of Services	1 308	309	23,6%	867	66,3%	1 176	89,9%	277	41,4%	213,5%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	32 247	384	1,2%	16 515	51,2%	16 899	52,4%	8 105	45,7%	103,8%
Interest earned from Current and Non Current Assets	1 264	26	2,0%	254	20,1%	280	22,1%	182	59,6%	39,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 996	190	9,5%	872	43,7%	1 062	53,2%	479	53,1%	81,9%
Licence and permits	21	-	-	661	3 155,8%	661	3 155,8%	-	-	(100,0%)
Operational Revenue	1 324	142	10,7%	386	29,2%	528	39,9%	300	52,3%	28,6%
Non-Exchange Revenue										
Property rates	59 154	193	,3%	27 109	45,8%	27 301	46,2%	11 223	44,3%	141,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	8 828	34	,4%	532	6,0%	565	6,4%	227	4,3%	134,7%
Licences or permits	1 288	-	-	1	,1%	1	,1%	-	-	(100,0%)
Transfer and subsidies - Operational	72 438	28 522	39,4%	24 171	33,4%	52 694	72,7%	20 519	67,1%	17,8%
Interest	8 667	83	1,0%	6 208	71,6%	6 290	72,6%	1 990	65,1%	212,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	570 434	32 265	5,7%	255 670	44,8%	287 935	50,5%	133 014	48,1%	92,2%
Employee related costs	216 476	27 265	12,6%	98 854	45,7%	126 119	58,3%	61 154	50,7%	61,6%
Remuneration of councillors	8 450	143	1,7%	719	8,5%	862	10,2%	455	11,1%	58,2%
Bulk purchases - electricity	117 474	-	-	73 476	62,5%	73 476	62,5%	32 216	57,9%	128,1%
Inventory consumed	5 160	135	2,6%	1 282	24,8%	1 417	27,5%	1 478	34,1%	(13,3%)
Debt impairment	99 312	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	43 709	-	-	-	-	-	-	-	-	-
Interest	34 000	-	-	42 685	125,5%	42 685	125,5%	16 327	155,9%	161,4%
Contracted services	22 242	4 125	18,5%	21 651	97,3%	25 776	115,9%	11 391	84,8%	90,1%
Transfers and subsidies	-	-	-	-	-	-	-	30	16,9%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	23 612	598	2,5%	17 003	72,0%	17 600	74,5%	9 964	54,2%	70,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(157 809)	8 360		(88 061)		(79 701)		700 282		
Transfers and subsidies - capital (monetary allocations)	24 108	6 942	28,8%	7 319	30,4%	14 261	59,2%	1 044	38,9%	601,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(133 701)	15 302		(80 742)		(65 440)		701 325		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(133 701)	15 302		(80 742)		(65 440)		701 325		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(133 701)	15 302		(80 742)		(65 440)		701 325		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(133 701)	15 302		(80 742)		(65 440)		701 325		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	27 506	4 158	15,1%	12 939	47,0%	17 096	62,2%	14 309	66,6%	(9,6%)
National Government	25 506	4 158	16,3%	12 867	50,4%	17 025	66,7%	14 129	95,8%	(8,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	25 506	4 158	16,3%	12 867	50,4%	17 025	66,7%	14 129	95,8%	(8,9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 000	-	-	71	3,6%	71	3,6%	180	15,4%	(60,5%)
Capital Expenditure Functional	27 506	4 158	15,1%	18 164	66,0%	22 322	81,2%	14 309	66,6%	26,9%
Municipal governance and administration	2 000	-	-	71	3,6%	71	3,6%	-	29,9%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 000	-	-	71	3,6%	71	3,6%	-	34,1%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 881	4 158	19,9%	12 867	61,6%	17 025	81,5%	13 694	100,0%	(6,0%)
Planning and Development	20 396	4 158	20,4%	12 517	61,4%	16 675	81,8%	12 911	138,7%	(3,0%)
Road Transport	485	-	-	350	72,1%	350	72,1%	783	32,5%	(55,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	4 625	-	-	5 225	113,0%	5 225	113,0%	615	9,1%	750,0%
Energy sources	4 625	-	-	5 225	113,0%	5 225	113,0%	604	12,3%	765,0%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	11	,4%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	337 404	42 839	12,7%	(10 591)	(3,1%)	32 248	9,6%	49 759	26,9%	(121,3%)
Property rates	47 323	4 870	10,3%	(2 305)	(4,8%)	2 565	5,4%	4 866	14,1%	(147,4%)
Service charges	179 272	8 925	5,0%	(2 508)	(1,4%)	6 417	3,6%	16 996	13,8%	(114,8%)
Other revenue	12 999	521	4,0%	(74)	(,6%)	447	3,4%	772	11,6%	(109,6%)
Transfers and Subsidies - Operational	72 438	28 522	39,4%	(5 703)	(7,9%)	22 819	31,5%	20 213	71,4%	(128,2%)
Transfers and Subsidies - Capital	24 108	-	-	-	-	-	-	6 911	80,1%	(100,0%)
Interest	1 264	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(445 143)	(1 544)	,3%	(19 511)	4,4%	(21 056)	4,7%	(26)	6,4%	74 472,7%
Suppliers and employees	(411 143)	(1 544)	4%	(19 511)	4,7%	(21 056)	5,1%	(26)	6,4%	74 472,7%
Finance charges	(34 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(107 739)	41 294	(38,3%)	(30 102)	27,9%	11 192	(10,4%)	49 732	27,0%	(160,5%)
Cash Flow from Investing Activities										
Receipts	57 000	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	57 000	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(27 506)	-	-	-	-	-	-	-	-	-
Capital assets	(27 506)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	29 494	-	-	-	-	-	-	-	-	-
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	(78 245)	41 294	(52,8%)	(30 102)	38,5%	11 192	(14,3%)	49 732	30,5%	(160,5%)
Cash/cash equivalents at the year begin:	(1 804)	-	-	67 713	(3 753,2%)	-	-	63 531	-	6,6%
Cash/cash equivalents at the year end:	(80 049)	41 294	(51,6%)	35 857	(44,8%)	35 857	(44,8%)	113 264	28,4%	(68,3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 603	5,5%	1 670	3,5%	1 255	2,6%	41 833	88,3%	47 360	12,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 569	5,4%	4 384	3,6%	2 499	2,1%	107 347	88,9%	120 798	31,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 317	8,4%	1 950	1,8%	1 216	1,1%	98 872	88,8%	111 355	29,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 723	5,1%	1 243	3,7%	1 054	3,1%	29 870	88,1%	33 890	8,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 597	4,9%	1 117	3,4%	862	2,7%	28 923	89,0%	32 498	8,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	-	104	,1%	129	,2%	83 498	99,7%	83 732	21,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(50 888)	107,0%	7	-	23	-	3 295	(6,9%)	(47 562)	(12,4%)	-	-	-	-
Total By Income Source	(29 080)	(7,6%)	10 475	2,7%	7 038	1,8%	393 637	103,0%	382 071	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(18 088)	(156,2%)	757	6,5%	604	5,2%	28 309	244,4%	11 581	3,0%	-	-	-	-
Commercial	138	,2%	3 536	4,5%	1 582	2,0%	74 004	93,4%	79 259	20,7%	-	-	-	-
Households	(6 609)	(3,1%)	4 439	2,1%	3 644	1,7%	211 448	99,3%	212 922	55,7%	-	-	-	-
Other	(4 520)	(6,8%)	1 743	2,2%	1 208	1,5%	79 877	102,0%	78 308	20,5%	-	-	-	-
Total By Customer Group	(29 080)	(7,6%)	10 475	2,7%	7 038	1,8%	393 637	103,0%	382 071	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	2 650	100,0%	-	-	-	-	-	-	2 650	1,2%
VAT (output less input)	14 950	100,0%	-	-	-	-	-	-	14 950	6,5%
Pensions / Retirement	2 668	12,8%	-	-	3 002	14,4%	15 188	72,8%	20 857	9,1%
Loan repayments	-	-	-	-	-	-	157 476	100,0%	157 476	68,7%
Trade Creditors	675	2,1%	5 143	16,3%	1 596	5,1%	24 068	76,4%	31 482	13,7%
Auditor-General	-	-	-	-	-	-	1 027	100,0%	1 027	,4%
Other	34	5,4%	-	-	25	4,0%	571	90,6%	631	,3%
Total	20 977	9,2%	5 143	2,2%	4 624	2,0%	198 329	86,6%	229 073	100,0%

Contact Details

Municipal Manager	Mr Segapo T Modisenyane	053 928 2202
Financial Manager	Mr Maruping Kagiso	053 928 2209

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAMUSA (NW393)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	222 867	35 977	16,1%	9 389	4,2%	45 366	20,4%	20 356	37,9%	(53,9%)
Exchange Revenue										
Service charges - Electricity	37 279	10 346	27,8%	2 954	7,9%	13 299	35,7%	7 861	30,9%	(62,4%)
Service charges - Water	7 534	1 903	25,3%	846	11,2%	2 749	36,5%	1 834	30,9%	(53,9%)
Service charges - Waste Water Management	13 548	4 011	29,6%	1 409	10,4%	5 420	40,0%	3 239	46,6%	(56,5%)
Service charges - Waste Management	10 059	3 081	30,6%	1 078	10,7%	4 158	41,3%	2 377	32,8%	(54,7%)
Sale of Goods and Rendering of Services	933	202	21,6%	106	11,3%	308	33,0%	202	38,6%	(47,6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 026	5 613	46,7%	1 908	15,9%	7 522	62,5%	2 874	50,9%	(33,6%)
Interest earned from Current and Non Current Assets	188	93	49,2%	20	10,8%	113	60,0%	3	1 333,2%	656,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	720	182	25,3%	58	8,1%	240	33,3%	172	49,6%	(66,1%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	42 120	216	,5%	29	,1%	245	,6%	71	10,3%	(59,1%)
Non-Exchange Revenue										
Property rates	18 321	9 037	49,3%	543	3,0%	9 581	52,3%	1 546	52,8%	(64,8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 895	53	2,8%	19	1,0%	72	3,8%	40	19,2%	(53,4%)
Licences or permits	630	90	14,2%	68	10,8%	158	25,1%	137	12,0%	(50,0%)
Transfer and subsidies - Operational	77 613	1 151	1,5%	350	,5%	1 501	1,9%	0	38,1%	203 574,4%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	233 378	64 988	27,8%	16 786	7,2%	81 774	35,0%	17 869	33,3%	(6,1%)
Employee related costs	84 078	24 305	28,9%	7 737	9,2%	32 042	38,1%	13 694	39,8%	(43,5%)
Remuneration of councillors	6 845	1 618	23,6%	539	7,9%	2 158	31,5%	1 079	35,9%	(50,0%)
Bulk purchases - electricity	31 977	17 998	56,3%	3 432	10,7%	21 430	67,0%	-	42,8%	(100,0%)
Inventory consumed	2 005	2 369	118,1%	(5)	(,2%)	2 364	117,9%	187	14,5%	(102,5%)
Debt impairment	18 018	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	21 060	-	-	-	-	-	-	-	-	-
Interest	6 859	6 256	91,2%	2 320	33,8%	8 575	125,0%	-	66,2%	(100,0%)
Contracted services	32 868	8 933	27,2%	1 404	4,3%	10 336	31,4%	2 754	35,7%	(49,0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	14 465	-	-	-	-	-	-	-	-	-
Operational costs	15 203	3 509	23,1%	1 358	8,9%	4 868	32,0%	154	28,4%	782,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(10 511)	(29 011)		(7 397)		(36 408)		2 487		
Transfers and subsidies - capital (monetary allocations)	19 531	2 573	13,2%	895	4,6%	3 468	17,8%	-	9,1%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	9 020	(26 438)		(6 502)		(32 940)		2 487		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	9 020	(26 438)		(6 502)		(32 940)		2 487		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	9 020	(26 438)		(6 502)		(32 940)		2 487		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	9 020	(26 438)		(6 502)		(32 940)		2 487		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	23 531	3 949	16,8%	501	2,1%	4 450	18,9%	2 640	23,0%	(81,0%)
National Government	19 531	2 864	14,7%	-	-	2 864	14,7%	2 640	23,2%	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	19 531	2 864	14,7%	-	-	2 864	14,7%	2 640	23,2%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 000	1 085	27,1%	501	12,5%	1 586	39,7%	-	-	(100,0%)
Capital Expenditure Functional	23 531	3 949	16,8%	501	2,1%	4 450	18,9%	2 640	24,1%	(81,0%)
Municipal governance and administration	4 000	1 085	27,1%	501	12,5%	1 586	39,7%	-	163,6%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 000	1 085	27,1%	501	12,5%	1 586	39,7%	-	163,6%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 115	2 864	21,8%	-	-	2 864	21,8%	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	13 115	2 864	21,8%	-	-	2 864	21,8%	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	6 416	-	-	-	-	-	-	2 640	57,9%	(100,0%)
Energy sources	6 416	-	-	-	-	-	-	2 640	46,7%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	169 660	16 713	9,9%	13 187	7,8%	29 900	17,6%	22 115	20,9%	(40,4%)
Property rates	13 741	1 367	10,0%	6 457	47,0%	7 824	56,9%	6 803	3,5%	(5,1%)
Service charges	53 788	13 889	25,8%	4 512	8,4%	18 401	34,2%	13 242	53,3%	(65,9%)
Other revenue	3 705	1 296	35,0%	2 185	59,0%	3 482	94,0%	1 983	401,8%	10,2%
Transfers and Subsidies - Operational	78 707	160	2%	33	-	193	2%	87	1 689,3%	(61,9%)
Transfers and Subsidies - Capital	19 531	-	-	-	-	-	-	-	8,5%	-
Interest	188	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(201 556)	(14 362)	7,1%	(2 611)	1,3%	(16 973)	8,4%	(2 020)	5,2%	29,3%
Suppliers and employees	(194 697)	(14 362)	7,4%	(2 611)	1,3%	(16 973)	8,7%	(2 020)	5,4%	29,3%
Finance charges	(6 859)	(0)	-	-	-	(0)	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(31 896)	2 351	(7,4%)	10 576	(33,2%)	12 927	(40,5%)	20 096	41,9%	(47,4%)
Cash Flow from Investing Activities										
Receipts	42 120	216	,5%	29	,1%	245	,6%	71	-	(59,1%)
Proceeds on disposal of PPE	42 120	216	,5%	29	,1%	245	,6%	71	-	(59,1%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(5 600)	(5 252)	93,8%	(391)	7,0%	(5 643)	100,8%	(1 900)	-	(79,4%)
Capital assets	(5 600)	(5 252)	93,8%	(391)	7,0%	(5 643)	100,8%	(1 900)	-	(79,4%)
Net Cash from/(used) Investing Activities	36 520	(5 036)	(13,8%)	(362)	(1,0%)	(5 398)	(14,8%)	(1 829)	-	(80,2%)
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	4 624	(2 685)	(58,1%)	10 214	220,9%	7 529	162,8%	18 267	35,5%	(44,1%)
Cash/cash equivalents at the year begin:	43 649	(722)	(1,7%)	(39 075)	(89,5%)	(722)	(1,7%)	25 285	37,0%	(254,5%)
Cash/cash equivalents at the year end:	48 273	(20 861)	(43,2%)	(28 861)	(59,8%)	(28 861)	(59,8%)	44 242	36,0%	(165,2%)

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	-	-	-	-	-	-	-	-	-	-	(58)	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	(16)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	(4)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	(47)	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	(33)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	(22)	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	(179)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	(179)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	(179)	-	-	-

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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Rantsho Gincane	053 963 1331
Financial Manager	Mr Sello Mokwepa (Acting)	053 963 1331

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: GREATER TAUNG (NW394)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	330 883	7 664	2,3%	89 965	27,2%	97 629	29,5%	83 938	65,0%	7,2%
Exchange Revenue										
Service charges - Electricity	6 055	702	11,6%	890	14,7%	1 591	26,3%	875	36,2%	1,7%
Service charges - Water	1 148	121	10,6%	315	27,4%	436	38,0%	361	66,6%	(12,8%)
Service charges - Waste Water Management	3 259	525	16,1%	766	23,5%	1 291	39,6%	774	50,0%	(1,0%)
Service charges - Waste Management	4 369	785	18,0%	1 179	27,0%	1 964	45,0%	1 121	54,3%	5,1%
Sale of Goods and Rendering of Services	906	180	19,9%	169	18,6%	349	38,5%	110	33,0%	53,1%
Agency services	250	-	-	-	-	-	-	-	6,1%	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 761	494	17,9%	794	28,8%	1 288	46,6%	721	50,1%	10,1%
Interest earned from Current and Non Current Assets	10 000	2 015	20,1%	1 507	15,1%	3 522	35,2%	1 316	20,8%	14,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	350	70	20,0%	143	40,8%	213	60,8%	155	30,7%	(7,9%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	205	13	6,3%	19	9,1%	32	15,4%	72	813,5%	(74,1%)
Non-Exchange Revenue										
Property rates	44 172	1 416	3,2%	2 104	4,8%	3 520	8,0%	1 962	63,3%	7,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	254 670	1 097	4%	81 692	32,1%	82 789	32,5%	76 119	69,6%	7,3%
Interest	2 738	247	9,0%	388	14,2%	634	23,2%	352	19,5%	10,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	360 261	63 824	17,7%	76 898	21,3%	140 722	39,1%	85 139	47,5%	(9,7%)
Employee related costs	134 368	20 728	15,4%	21 584	16,1%	42 312	31,5%	32 333	50,0%	(33,2%)
Remuneration of councillors	23 279	4 211	18,1%	4 210	18,1%	8 422	36,2%	5 159	50,0%	(18,4%)
Bulk purchases - electricity	5 500	683	12,4%	2 001	36,4%	2 685	48,8%	1 146	45,0%	74,6%
Inventory consumed	7 985	3 068	38,4%	1 403	17,6%	4 471	56,0%	3 190	65,9%	(56,0%)
Debt impairment	5 500	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	36 500	117	3%	16 381	44,9%	16 497	45,2%	-	-	(100,0%)
Interest	635	13	2,1%	13	2,0%	26	4,1%	77	16,5%	(83,7%)
Contracted services	65 916	20 034	30,4%	14 447	21,9%	34 481	52,3%	20 975	60,5%	(31,1%)
Transfers and subsidies	1 000	6	6%	29	2,9%	35	3,5%	-	7%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	79 578	14 963	18,8%	16 830	21,1%	31 792	40,0%	22 259	55,9%	(24,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(29 378)	(56 160)		13 067		(43 093)		(1 201)		
Transfers and subsidies - capital (monetary allocations)	53 691	-	-	19 987	37,2%	19 987	37,2%	9 191	17,8%	117,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	24 313	(56 160)		33 054		(23 106)		7 990		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	24 313	(56 160)		33 054		(23 106)		7 990		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	24 313	(56 160)		33 054		(23 106)		7 990		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	24 313	(56 160)		33 054		(23 106)		7 990		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	63 856	14 568	22,8%	20 269	31,7%	34 837	54,6%	17 062	35,8%	18,8%
National Government	53 691	10 094	18,8%	18 543	34,5%	28 637	53,3%	14 178	39,3%	30,8%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm	45	-	-	29	64,0%	29	64,0%	18	26,0%	58,5%
Transfers recognised - capital	53 736	10 094	18,8%	18 571	34,6%	28 666	53,3%	14 196	39,3%	30,8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 120	4 474	44,2%	1 697	16,8%	6 171	61,0%	2 866	25,4%	(40,8%)
Capital Expenditure Functional	63 856	14 568	22,8%	20 269	31,7%	34 837	54,6%	17 062	35,8%	18,8%
Municipal governance and administration	6 750	298	4,4%	1 246	18,5%	1 543	22,9%	139	9,4%	794,2%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 750	298	4,4%	1 246	18,5%	1 543	22,9%	139	9,8%	794,2%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 057	2 754	27,4%	3 492	34,7%	6 246	62,1%	5 755	71,1%	(39,3%)
Community and Social Services	165	-	-	29	17,5%	29	17,5%	53	44,3%	(45,8%)
Sport And Recreation	9 892	2 754	27,8%	3 463	35,0%	6 217	62,8%	5 702	71,3%	(39,3%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	40 049	11 429	28,5%	14 543	36,3%	25 972	64,9%	11 167	29,5%	30,2%
Planning and Development	2 136	1 219	57,1%	233	10,9%	1 452	68,0%	2 549	52,5%	(90,9%)
Road Transport	37 913	10 210	26,9%	14 310	37,7%	24 520	64,7%	8 619	26,5%	66,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	7 000	88	1,3%	988	14,1%	1 075	15,4%	-	-	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	7 000	88	1,3%	988	14,1%	1 075	15,4%	-	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	389 621	39 378	10,1%	102 532	26,3%	141 909	36,4%	112 430	70,9%	(8,8%)
Property rates	56 323	1 814	3,2%	1 752	3,1%	3 567	6,3%	1 588	57,6%	10,4%
Service charges	13 226	1 479	11,2%	2 900	21,9%	4 379	33,1%	2 588	46,4%	12,1%
Other revenue	1 711	858	50,1%	1 057	61,8%	1 914	111,9%	1 288	148,9%	(18,0%)
Transfers and Subsidies - Operational	254 670	22 745	8,9%	79 852	31,4%	102 598	40,3%	77 178	71,6%	3,5%
Transfers and Subsidies - Capital	53 691	11 670	21,7%	15 553	29,0%	27 223	50,7%	28 603	73,0%	(45,6%)
Interest	10 000	811	8,1%	1 417	14,2%	2 229	22,3%	1 184	-	19,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(317 861)	(42 860)	13,5%	(40 819)	12,8%	(83 679)	26,3%	(53 138)	33,3%	(23,2%)
Suppliers and employees	(317 226)	(42 860)	13,5%	(40 819)	12,9%	(83 679)	26,4%	(53 138)	33,3%	(23,2%)
Finance charges	(635)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	71 760	(3 483)	(4,9%)	61 713	86,0%	58 230	81,1%	59 292	421,2%	4,1%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(63 856)	(15 353)	24,0%	(20 282)	31,8%	(35 635)	55,8%	(19 512)	40,9%	3,9%
Capital assets	(63 856)	(15 353)	24,0%	(20 282)	31,8%	(35 635)	55,8%	(19 512)	40,9%	3,9%
Net Cash from/(used) Investing Activities	(63 856)	(15 353)	24,0%	(20 282)	31,8%	(35 635)	55,8%	(19 512)	40,9%	3,9%
Cash Flow from Financing Activities										
Receipts	-	-	-	(1)	-	(1)	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	(1)	-	(1)	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	(1)	-	(1)	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	7 903	(18 836)	(238,3%)	41 430	524,2%	22 594	285,9%	39 780	(307,2%)	4,1%
Cash/cash equivalents at the year begin:	46 225	-	-	(19 179)	(41,5%)	-	-	158 235	57,1%	(112,1%)
Cash/cash equivalents at the year end:	54 129	(19 179)	(35,4%)	22 251	41,1%	22 251	41,1%	198 015	182,8%	(88,8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	90	1,6%	168	2,9%	88	1,5%	5 428	94,0%	5 773	4,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	82	2,5%	78	2,4%	63	2,0%	3 023	93,1%	3 246	2,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	713	1,0%	397	,6%	375	,6%	66 517	97,8%	68 002	52,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	271	2,2%	229	1,9%	222	1,8%	11 466	94,1%	12 188	9,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	423	3,1%	371	2,7%	266	1,9%	12 754	92,3%	13 814	10,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	397	1,6%	395	1,6%	411	1,7%	23 201	95,1%	24 403	18,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	-	54	1,6%	53	1,6%	3 236	96,8%	3 344	2,6%	-	-	-	-
Total By Income Source	1 975	1,5%	1 692	1,3%	1 478	1,1%	125 626	96,1%	130 772	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	384	3,2%	388	3,2%	266	2,2%	11 142	91,5%	12 180	9,3%	-	-	-	-
Commercial	643	1,1%	314	,5%	260	,4%	59 774	98,0%	60 991	46,6%	-	-	-	-
Households	948	1,6%	990	1,7%	953	1,7%	54 710	95,0%	57 600	44,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 975	1,5%	1 692	1,3%	1 478	1,1%	125 626	96,1%	130 772	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	7	100,0%	7	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	7	100,0%	7	100,0%

Contact Details

Municipal Manager	Mr Molthalesimang Makuapane	053 994 9400
Financial Manager	Mr Mphiwa Chune	053 994 9400

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: LEKWA-TEEMANE (NW396)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24								2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure											
Operating Revenue	353 762	79 411	22,4%	71 436	20,2%	150 847	42,6%	65 264	37,1%	9,5%	
Exchange Revenue											
Service charges - Electricity	120 847	23 942	19,8%	24 548	20,3%	48 490	40,1%	19 969	31,4%	22,9%	
Service charges - Water	17 905	6 071	33,9%	5 507	30,8%	11 578	64,7%	2 788	17,3%	97,5%	
Service charges - Waste Water Management	16 217	4 387	27,0%	4 355	26,9%	8 742	53,9%	3 853	41,6%	13,0%	
Service charges - Waste Management	12 696	3 571	28,1%	3 566	28,1%	7 136	56,2%	3 006	41,4%	18,6%	
Sale of Goods and Rendering of Services	540	311	57,6%	48	8,8%	359	66,4%	46	26,1%	3,9%	
Agency services	3 314	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	46 293	-	-	-	-	-	-	8 934	31,4%	(100,0%)	
Interest earned from Current and Non Current Assets	56	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	16	6	34,2%	10	59,6%	15	93,8%	4	11,5%	151,5%	
Licence and permits	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	98	(0)	(,3%)	929	952,4%	928	952,0%	-	-	(100,0%)	
Non-Exchange Revenue											
Property rates	37 511	9 298	24,8%	15 385	41,0%	24 683	65,8%	8 898	45,7%	72,9%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	236	68	28,7%	68	28,7%	135	57,5%	43	8,8%	57,3%	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	70 136	31 902	45,5%	17 047	24,3%	48 949	69,8%	12 252	54,6%	39,1%	
Interest	27 898	(142)	(,5%)	(26)	(,1%)	(168)	(,6%)	5 471	50,0%	(100,5%)	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	351 695	56 678	16,1%	76 428	21,7%	133 105	37,8%	63 896	27,9%	19,6%	
Employee related costs	88 450	20 426	23,1%	22 152	25,0%	42 577	48,1%	18 371	37,9%	20,6%	
Remuneration of councillors	6 236	1 617	25,9%	2 055	33,0%	3 672	58,9%	1 616	45,7%	27,2%	
Bulk purchases - electricity	64 909	15 394	23,7%	11 139	17,2%	26 533	40,9%	21 996	35,0%	(49,4%)	
Inventory consumed	3 352	236	7,0%	7 276	217,1%	7 512	224,1%	181	14,9%	3 926,5%	
Debt impairment	132 340	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	23 071	-	-	-	-	-	-	-	-	-	
Interest	2 097	3 648	174,0%	15 194	724,7%	18 842	898,6%	5 044	240,6%	201,2%	
Contracted services	17 960	6 467	36,0%	10 925	60,8%	17 392	96,8%	9 577	66,0%	14,1%	
Transfers and subsidies	1 000	330	33,0%	532	53,2%	862	86,2%	250	25,0%	112,8%	
Irrecoverable debts written off	-	4 487	-	229	-	4 716	-	1 475	2,6%	(84,5%)	
Operational costs	12 281	4 074	33,2%	6 925	56,4%	10 999	89,6%	5 386	64,9%	28,6%	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	2 067	22 734		(4 992)		17 742		1 368			
Transfers and subsidies - capital (monetary allocations)	16 840	14 511	86,2%	-	-	14 511	86,2%	1 919	11,8%	(100,0%)	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	18 907	37 245		(4 992)		32 254		3 287			
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	18 907	37 245		(4 992)		32 254		3 287			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	18 907	37 245		(4 992)		32 254		3 287			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	18 907	37 245		(4 992)		32 254		3 287			

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	16 298	17 844	109,5%	25 007	153,4%	42 851	262,9%	9 625	62,9%	159,8%
National Government	15 998	4 554	28,5%	19 963	124,8%	24 517	153,3%	4 197	27,9%	375,7%
Provincial Government	300	12 618	4 206,1%	5 278	1 759,4%	17 897	5 965,5%	5 428	-	(2,8%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	16 298	17 173	105,4%	25 241	154,9%	42 414	260,2%	9 625	62,9%	162,3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	672	-	(234)	-	438	-	-	-	(100,0%)
Capital Expenditure Functional	16 298	17 844	109,5%	25 007	153,4%	42 851	262,9%	9 625	62,9%	159,8%
Municipal governance and administration	-	672	-	202	-	873	-	-	-	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	672	-	202	-	873	-	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 678	365	6,4%	784	13,8%	1 149	20,2%	2 226	45,9%	(64,8%)
Community and Social Services	5 678	365	6,4%	784	13,8%	1 149	20,2%	2 226	45,9%	(64,8%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 620	4 189	39,4%	18 743	176,5%	22 932	215,9%	913	9,1%	1 953,4%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	10 620	4 189	39,4%	18 743	176,5%	22 932	215,9%	913	9,1%	1 953,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	12 618	-	5 278	-	17 897	-	6 485	-	(18,6%)
Energy sources	-	-	-	-	-	-	-	1 058	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	12 618	-	5 278	-	17 897	-	5 428	-	(2,8%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	222 883	-	-	19 551	8,8%	19 551	8,8%	-	-	(100,0%)
Property rates	20 631	-	-	3 130	15,2%	3 130	15,2%	-	-	(100,0%)
Service charges	113 119	-	-	14 858	13,1%	14 858	13,1%	-	-	(100,0%)
Other revenue	2 102	-	-	1 054	50,1%	1 054	50,1%	-	-	(100,0%)
Transfers and Subsidies - Operational	70 136	-	-	(1 704)	(2,4%)	(1 704)	(2,4%)	-	-	(100,0%)
Transfers and Subsidies - Capital	16 840	-	-	1 919	11,4%	1 919	11,4%	-	-	(100,0%)
Interest	56	-	-	294	528,8%	294	528,8%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(199 380)	-	-	-	-	-	-	(40 371)	20,3%	(100,0%)
Suppliers and employees	(197 283)	-	-	-	-	-	-	(39 676)	20,3%	(100,0%)
Finance charges	(2 097)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	(695)	69,5%	(100,0%)
Net Cash from/(used) Operating Activities	23 503	-	-	19 551	83,2%	19 551	83,2%	(40 371)	(234,0%)	(148,4%)
Cash Flow from Investing Activities										
Receipts	(17 291)	1 441	(8,3%)	-	-	1 441	(8,3%)	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(17 249)	1 437	(8,3%)	-	-	1 437	(8,3%)	-	-	-
Decrease (increase) in non-current investments	(42)	3	(8,3%)	-	-	3	(8,3%)	-	-	-
Payments	(16 298)	-	-	-	-	-	-	3 042	(19,6%)	(100,0%)
Capital assets	(16 298)	-	-	-	-	-	-	3 042	(19,6%)	(100,0%)
Net Cash from/(used) Investing Activities	(33 589)	1 441	(4,3%)	-	-	1 441	(4,3%)	3 042	(12,8%)	(100,0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(10 085)	1 441	(14,3%)	19 551	(193,9%)	20 992	(208,1%)	(37 329)	576,1%	(152,4%)
Cash/cash equivalents at the year begin:	8 338	-	-	34 672	415,8%	-	-	(6)	-	(574 519,4%)
Cash/cash equivalents at the year end:	(1 747)	34 672	(1 984,4%)	54 223	(3 103,4%)	54 223	(3 103,4%)	(37 335)	619,1%	(245,2%)

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	(4 997 786)	103,5%	1 451	-	1 756	-	164 568	(3,4%)	(4 830 012)	120,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 593	4,6%	4 832	2,6%	3 560	1,9%	169 846	90,9%	186 831	(4,7%)	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 131	3,3%	3 797	4,1%	2 304	2,5%	84 346	90,1%	93 578	(2,3%)	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 668	1,4%	1 516	1,3%	1 472	1,2%	115 989	96,1%	120 645	(3,0%)	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 366	1,5%	1 238	1,3%	1 204	1,3%	88 910	95,9%	92 718	(2,3%)	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	61	100,0%	61	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	605	,2%	322 186	99,8%	322 791	(8,0%)	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	(4 983 028)	124,2%	12 834	(,3%)	10 900	(,3%)	945 906	(23,6%)	(4 013 387)	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 549	2,7%	2 193	3,9%	1 470	2,6%	51 146	90,8%	56 369	(1,4%)	-	-	-	-
Commercial	7 402	3,2%	4 276	1,9%	2 733	1,2%	214 519	93,7%	228 931	(5,7%)	-	-	-	-
Households	(4 993 100)	115,7%	5 556	(,1%)	6 058	(,1%)	667 286	(15,5%)	(4 314 200)	107,5%	-	-	-	-
Other	1 120	7,2%	809	5,2%	639	4,1%	12 955	83,5%	15 523	(4,4%)	-	-	-	-
Total By Customer Group	(4 983 028)	124,2%	12 834	(,3%)	10 900	(,3%)	945 906	(23,6%)	(4 013 387)	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	-	-	15 195	7,0%	394	2%	201 244	92,8%	216 833	29,1%
Bulk Water	-	-	-	-	-	-	(61)	100,0%	(61)	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(1 398)	2 543,5%	1 916	(3 486,9%)	-	-	(573)	1 043,4%	(55)	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(2 938)	(69,0%)	(551)	(12,9%)	(74)	(1,7%)	7 817	183,7%	4 254	,6%
Auditor-General	(2 350)	(33,8%)	-	-	1 706	24,5%	7 595	109,3%	6 951	,9%
Other	(39)	-	6 069	1,2%	22 467	4,3%	488 750	94,5%	517 248	69,4%
Total	(6 724)	(,9%)	22 630	3,0%	24 493	3,3%	704 771	94,6%	745 171	100,0%

Contact Details

Municipal Manager	Ms Beverly Sebolelo Gunzisa	053 285 0850
Financial Manager	Mr Thapelo Moseki (acting)	053 285 0850

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: KAGISANO-MOLOPO (NW397)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	190 705	76 296	40,0%	46 928	24,6%	123 224	64,6%	61 821	35,9%	(24,1%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	127	23	18,4%	68	53,5%	91	71,9%	4	3,3%	1 741,5%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 553	362	14,2%	371	14,5%	732	28,7%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	1 250	335	26,8%	212	16,9%	546	43,7%	364	21,3%	(42,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 450	127	8,8%	390	26,9%	517	35,6%	330	26,9%	18,0%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	800	29	3,6%	6	,8%	35	4,4%	-	-	(100,0%)
Non-Exchange Revenue										
Property rates	10 347	10 464	101,1%	-	-	10 464	101,1%	13 386	105,4%	(100,0%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	160 533	64 956	40,5%	45 882	28,6%	110 838	69,0%	47 737	31,2%	(3,9%)
Interest	13 644	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	212 089	51 513	24,3%	49 239	23,2%	100 752	47,5%	28 776	17,8%	71,1%
Employee related costs	60 947	13 178	21,6%	16 033	26,3%	29 211	47,9%	9 177	24,1%	74,7%
Remuneration of councillors	13 586	3 298	24,3%	4 011	29,5%	7 309	53,8%	2 090	25,3%	91,9%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	3 287	-	650	-	3 937	-	117	139,0%	456,7%
Debt impairment	12 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	25 459	28	,1%	30	,1%	58	,2%	7	-	346,7%
Interest	100	2	1,8%	30	29,6%	31	31,4%	-	-	(100,0%)
Contracted services	44 103	15 769	35,8%	13 603	30,8%	29 371	66,6%	10 038	24,3%	35,5%
Transfers and subsidies	9 187	426	4,6%	-	-	426	4,6%	265	26,5%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	46 706	15 526	33,2%	14 882	31,9%	30 407	65,1%	7 084	15,5%	110,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(21 384)	24 783		(2 311)		22 472		33 044		
Transfers and subsidies - capital (monetary allocations)	33 543	202	,6%	12 663	37,8%	12 865	38,4%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	12 159	24 985		10 352		35 337		33 044		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	12 159	24 985		10 352		35 337		33 044		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12 159	24 985		10 352		35 337		33 044		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12 159	24 985		10 352		35 337		33 044		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	41 693	56	,1%	9 342	22,4%	9 398	22,5%	3 884	22,6%	140,5%
National Government	33 543	-	-	9 332	27,8%	9 332	27,8%	3 862	25,9%	141,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	33 543	-	-	9 332	27,8%	9 332	27,8%	3 862	25,9%	141,6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 150	56	,7%	10	,1%	66	,8%	23	,5%	(55,6%)
Capital Expenditure Functional	41 693	760	1,8%	10	-	770	1,8%	4 039	10,5%	(99,8%)
Municipal governance and administration	4 650	760	16,3%	10	,2%	770	16,6%	1 169	18,6%	(99,1%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 650	760	16,3%	10	,2%	770	16,6%	1 169	18,6%	(99,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	37 043	-	-	-	-	-	-	-	-	-
Planning and Development	33 984	-	-	-	-	-	-	-	-	-
Road Transport	3 058	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	2 870	87,0%	(100,0%)
Energy sources	-	-	-	-	-	-	-	2 870	87,0%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	202 782	-	-	-	-	-	-	-	-	-
Property rates	5 691	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	1 766	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	160 533	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Capital	33 543	-	-	-	-	-	-	-	-	-
Interest	1 250	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(169 751)	741	(4%)	796	(,5%)	1 537	(,9%)	(4 612)	-	(117,3%)
Suppliers and employees	(169 651)	741	(4%)	796	(,5%)	1 537	(,9%)	(9 557)	(5,1%)	(108,3%)
Finance charges	(100)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	4 945	-	(100,0%)
Net Cash from/(used) Operating Activities	33 031	741	2,2%	796	2,4%	1 537	4,7%	(4 612)	-	(117,3%)
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	(41 693)	-	-	-	-	-	-	-	-	-
Capital assets	(41 693)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(41 693)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	(1)	-	(0)	-	(1)	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(1)	-	(0)	-	(1)	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(1)	-	(0)	-	(1)	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(8 661)	740	(8,5%)	796	(9,2%)	1 536	(17,7%)	(4 612)	-	(117,2%)
Cash/cash equivalents at the year begin:	(94 383)	-	-	740	(,8%)	-	-	(9 965)	8,0%	(107,4%)
Cash/cash equivalents at the year end:	(103 045)	740	(,7%)	1 536	(1,5%)	1 536	(1,5%)	(8 860)	(3,3%)	(117,3%)

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	0	-	0	-	(1 038)	(4,0%)	27 088	104,0%	26 051	85,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	,1%	4	,1%	4	,1%	4 565	99,7%	4 576	14,9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	4	-	4	-	(1 034)	(3,4%)	31 652	103,3%	30 627	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	(1 017)	(,8%)	126 819	100,8%	125 802	410,8%	-	-	-	-
Commercial	-	-	-	-	(8)	(,9%)	937	100,9%	928	3,0%	-	-	-	-
Households	0	-	0	-	(13)	(,8%)	1 536	100,8%	1 524	5,0%	-	-	-	-
Other	4	-	4	-	4	-	(97 640)	100,0%	(97 628)	(318,8%)	-	-	-	-
Total By Customer Group	4	-	4	-	(1 034)	(3,4%)	31 652	103,3%	30 627	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(18 378)	175,2%	9 230	(88,0%)	2 312	(22,0%)	(3 654)	34,8%	(10 490)	100,0%
Total	(18 378)	175,2%	9 230	(88,0%)	2 312	(22,0%)	(3 654)	34,8%	(10 490)	100,0%

Contact Details

Municipal Manager	Mr Eric A Gaborone	053 998 4455
Financial Manager	Mr Rowan Ferris	053 998 4455

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DR RUTH SEGOMOTSI MOMPATI (DC39)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	525 039	206 793	39,4%	40 442	7,7%	247 235	47,1%	28 944	45,2%	39,7%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	4	-	(100,0%)
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	450	74	16,4%	45	9,9%	118	26,3%	226	59,5%	(80,2%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	15 000	5 731	38,2%	(59 186)	(394,6%)	(53 455)	(356,4%)	3 464	79,2%	(1 808,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 475	246	16,7%	246	16,7%	492	33,3%	447	50,0%	(45,0%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	987	70	7,1%	140	14,2%	210	21,3%	132	-	6,3%
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	507 127	200 673	39,6%	99 197	19,6%	299 870	59,1%	24 672	43,9%	302,1%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	542 043	101 704	18,8%	120 179	22,2%	221 883	40,9%	95 366	36,2%	26,0%
Employee related costs	162 550	51 324	31,6%	44 352	27,3%	95 676	58,9%	42 707	51,9%	3,9%
Remuneration of councillors	11 295	4 397	38,9%	4 643	41,1%	9 040	80,0%	3 749	74,5%	23,8%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	700	1 741	248,7%	1 894	270,5%	3 635	519,3%	-	-	(100,0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	87 459	-	-	-	-	-	-	-	-	-
Interest	560	-	-	-	-	-	-	-	-	-
Contracted services	191 909	25 504	13,3%	49 176	25,6%	74 680	38,9%	32 946	39,0%	49,3%
Transfers and subsidies	18 200	6 479	35,6%	2 653	14,6%	9 132	50,2%	2 926	41,9%	(9,3%)
Irrecoverable debts written off	(345)	-	-	-	-	-	-	-	-	-
Operational costs	69 716	12 258	17,6%	17 462	25,0%	29 721	42,6%	13 038	43,0%	33,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(17 004)	105 089		(79 737)		25 352		(66 422)		
Transfers and subsidies - capital (monetary allocations)	607 777	56 812	9,3%	187 108	30,8%	243 919	40,1%	63 048	18,5%	196,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	590 773	161 901		107 371		269 271		(3 374)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	590 773	161 901		107 371		269 271		(3 374)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	590 773	161 901		107 371		269 271		(3 374)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	590 773	161 901		107 371		269 271		(3 374)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	45 255	14 872	32,9%	121 313	268,1%	136 185	300,9%	28 619	8,5%	323,9%
National Government	10 000	10 129	101,3%	102 056	1 020,6%	112 185	1 121,9%	27 967	8,4%	264,9%
Provincial Government	1 500	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	11 500	10 129	88,1%	102 056	887,4%	112 185	975,5%	27 967	8,4%	264,9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	33 755	4 743	14,1%	19 257	57,1%	24 000	71,1%	652	15,2%	2 852,0%
Capital Expenditure Functional	47 555	14 872	31,3%	121 930	256,4%	136 802	287,7%	28 619	8,5%	326,0%
Municipal governance and administration	8 255	631	7,6%	10 698	129,6%	11 329	137,2%	650	21,0%	1 545,0%
Executive and Council	1 170	30	2,5%	9 876	844,1%	9 906	846,6%	287	51,8%	3 347,1%
Finance and administration	6 980	601	8,6%	822	11,8%	1 423	20,4%	364	16,7%	126,0%
Internal audit	105	-	-	-	-	-	-	-	-	-
Community and Public Safety	28 400	4 112	14,5%	229	,8%	4 341	15,3%	2	,1%	11 366,1%
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	28 400	4 112	14,5%	229	,8%	4 341	15,3%	2	,1%	11 366,1%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	800	-	-	-	-	-	-	-	10,8%	-
Planning and Development	580	-	-	-	-	-	-	-	13,0%	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	220	-	-	-	-	-	-	-	-	-
Trading Services	10 100	10 129	100,3%	111 002	1 099,0%	121 132	1 199,3%	27 967	8,4%	296,9%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	10 100	8 198	81,2%	95 044	941,0%	103 241	1 022,2%	1 366	1,8%	6 857,2%
Waste Water Management	-	1 932	-	15 958	-	17 890	-	26 601	26,7%	(40,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 118 185	1 951	,2%	(52 294)	(4,7%)	(50 343)	(4,5%)	7 137	16,8%	(832,7%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	2 763	-	-	430	15,6%	430	15,6%	-	-	(100,0%)
Transfers and Subsidies - Operational	505 120	-	-	(30 075)	(6,0%)	(30 075)	(6,0%)	-	37,8%	(100,0%)
Transfers and Subsidies - Capital	610 302	1 951	,3%	36 536	6,0%	38 487	6,3%	7 137	1,9%	411,9%
Interest	-	-	-	(59 186)	-	(59 186)	-	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(495 571)	22	-	23	-	45	-	-	-	(100,0%)
Suppliers and employees	(493 311)	22	-	23	-	45	-	-	-	(100,0%)
Finance charges	(560)	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 700)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	622 614	1 973	,3%	(52 271)	(8,4%)	(50 298)	(8,1%)	7 137	27,6%	(832,4%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(607 064)	-	-	-	-	-	-	-	-	-
Capital assets	(607 064)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(607 064)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	(4 500)	75,0%	(100,0%)
Repayment of borrowing	-	-	-	-	-	-	-	(4 500)	75,0%	(100,0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	(4 500)	75,0%	(100,0%)
Net Increase/(Decrease) in cash held	15 550	1 973	12,7%	(52 271)	(336,1%)	(50 298)	(323,4%)	2 637	737,2%	(2 082,2%)
Cash/cash equivalents at the year begin:	110 077	-	-	286 096	259,9%	-	-	176 454	-	62,1%
Cash/cash equivalents at the year end:	125 627	286 096	227,7%	233 825	186,1%	233 825	186,1%	179 091	133,3%	30,6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	14 223	100,0%	14 223	100,0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	14 223	100,0%	14 223	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	6 458	100,0%	6 458	45,4%	-	-	-	-
Commercial	-	-	-	-	-	-	6 819	100,0%	6 819	47,9%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	946	100,0%	946	6,6%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	14 223	100,0%	14 223	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	(11 868)	(1,7%)	(78 246)	(10,9%)	-	-	808 972	112,5%	718 858	110,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	(1 633)	100,0%	-	-	-	-	-	-	(1 633)	(,2%)
Other	(2 685)	4,2%	(104 242)	164,3%	1 969	(3,1%)	41 499	(65,4%)	(63 459)	(9,7%)
Total	(16 185)	(2,5%)	(182 488)	(27,9%)	1 969	,3%	850 470	130,1%	653 766	100,0%

Contact Details

Municipal Manager	Mr Itumeleng Jonas	053 928 6400
Financial Manager	Mr Morena Mofokeng	053 928 6403

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: CITY OF MATLOSANA (NW403)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	4 214 556	1 112 909	26,4%	1 006 117	23,9%	2 119 026	50,3%	955 995	50,1%	5,2%
Exchange Revenue										
Service charges - Electricity	1 100 940	258 664	23,5%	246 120	22,4%	504 783	45,9%	211 469	42,1%	16,4%
Service charges - Water	787 552	170 718	21,7%	185 970	23,6%	356 688	45,3%	205 715	48,6%	(9,6%)
Service charges - Waste Water Management	162 319	36 694	22,6%	36 238	22,3%	72 932	44,9%	34 785	41,3%	4,2%
Service charges - Waste Management	254 856	50 379	19,8%	49 189	19,3%	99 568	39,1%	48 529	44,6%	1,4%
Sale of Goods and Rendering of Services	8 971	1 880	21,0%	2 632	29,3%	4 511	50,3%	1 812	39,5%	45,2%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	558 181	148 874	26,7%	151 699	27,2%	300 573	53,8%	134 458	56,7%	12,8%
Interest earned from Current and Non Current Assets	9 761	2 146	22,0%	2 413	24,7%	4 559	46,7%	5 165	75,0%	(53,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 300	2 249	24,2%	2 152	23,1%	4 401	47,3%	2 526	55,4%	(14,8%)
Licence and permits	8 909	1 966	22,1%	1 993	22,4%	3 959	44,4%	1 942	37,9%	2,6%
Operational Revenue	77 620	9 728	12,5%	14 248	18,4%	23 976	30,9%	11 006	21,1%	29,5%
Non-Exchange Revenue										
Property rates	561 076	167 177	29,8%	113 344	20,2%	280 521	50,0%	109 608	52,9%	3,4%
Surcharges and Taxes	241	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 104	612	19,7%	833	26,8%	1 445	46,5%	615	27,6%	35,5%
Licences or permits	50	-	-	-	-	-	-	19	11,6%	(100,0%)
Transfer and subsidies - Operational	616 921	250 829	40,6%	187 400	30,4%	438 029	71,0%	174 703	69,2%	7,3%
Interest	54 756	11 194	20,4%	11 883	21,7%	23 077	42,1%	13 636	56,7%	(12,9%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	3	-	3	-	6	-	(51,2%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	4 287 708	613 697	14,3%	729 086	17,0%	1 342 783	31,3%	657 112	33,8%	11,0%
Employee related costs	785 821	181 394	23,1%	183 771	23,4%	365 165	46,5%	173 167	46,3%	6,1%
Remuneration of councillors	41 586	8 902	21,4%	11 892	28,6%	20 794	50,0%	8 894	45,1%	33,7%
Bulk purchases - electricity	1 109 287	133 891	12,1%	170 429	15,4%	304 320	27,4%	107 854	10,7%	58,0%
Inventory consumed	536 125	66 160	12,3%	103 682	19,3%	169 842	31,7%	139 769	118,9%	(25,8%)
Debt impairment	579 349	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	440 000	94 826	21,6%	94 826	21,6%	189 651	43,1%	90 776	41,3%	4,5%
Interest	10 711	241	2,3%	216	2,0%	457	4,3%	311	6,4%	(30,5%)
Contracted services	465 092	62 317	13,4%	96 607	20,8%	158 925	34,2%	71 478	30,8%	35,2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	63	-	1 450	-	1 514	-	24 337	29,0%	(94,0%)
Operational costs	319 737	65 903	20,6%	66 212	20,7%	132 116	41,3%	40 526	47,9%	63,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(73 152)	499 212		277 031		776 243		298 882		
Transfers and subsidies - capital (monetary allocations)	191 469	637	,3%	14 470	7,6%	15 108	7,9%	28 499	23,1%	(49,2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	118 317	499 850		291 501		791 351		327 382		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	118 317	499 850		291 501		791 351		327 382		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	118 317	499 850		291 501		791 351		327 382		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	118 317	499 850		291 501		791 351		327 382		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	231 469	4 098	1,8%	46 366	20,0%	50 464	21,8%	23 398	18,1%	98,2%
National Government	191 469	4 089	2,1%	46 010	24,0%	50 100	26,2%	20 602	20,3%	123,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	191 469	4 089	2,1%	46 010	24,0%	50 100	26,2%	20 602	20,3%	123,3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	40 000	8	-	356	,9%	364	,9%	2 796	9,9%	(87,3%)
Capital Expenditure Functional	231 469	4 098	1,8%	46 366	20,0%	50 464	21,8%	23 398	18,1%	98,2%
Municipal governance and administration	10 000	8	,1%	356	3,6%	364	3,6%	2 148	14,1%	(83,4%)
Executive and Council	2 000	8	,4%	68	3,4%	77	3,8%	275	1,8%	(75,1%)
Finance and administration	8 000	-	-	287	3,6%	287	3,6%	1 873	62,4%	(84,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 800	-	-	4 304	55,2%	4 304	55,2%	3 915	20,9%	9,9%
Community and Social Services	800	-	-	-	-	-	-	-	-	-
Sport And Recreation	7 000	-	-	4 304	61,5%	4 304	61,5%	3 283	31,5%	31,1%
Public Safety	-	-	-	-	-	-	-	633	26,1%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	43 685	2 195	5,0%	17 471	40,0%	19 666	45,0%	7 069	24,6%	147,2%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	43 685	2 195	5,0%	17 471	40,0%	19 666	45,0%	7 069	24,6%	147,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	169 985	1 895	1,1%	23 173	13,6%	25 067	14,7%	9 577	15,5%	142,0%
Energy sources	19 406	-	-	1 481	7,6%	1 481	7,6%	6 489	16,8%	(77,2%)
Water Management	56 893	-	-	15 037	26,4%	15 037	26,4%	1 595	6,6%	843,0%
Waste Water Management	53 672	1 340	2,5%	1 922	3,6%	3 262	6,1%	145	,7%	1 228,7%
Waste Management	40 014	554	1,4%	4 734	11,8%	5 288	13,2%	1 349	63,5%	250,9%
Other	-	-	-	1 063	-	1 063	-	689	10,6%	54,4%

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	3 243 533	1 692 074	52,2%	953 102	29,4%	2 645 176	81,6%	1 355 175	92,5%	(29,7%)
Property rates	448 861	131 815	29,4%	95 366	21,2%	227 181	50,6%	83 365	52,3%	14,4%
Service charges	1 868 568	254 370	13,6%	296 618	15,9%	550 988	29,5%	260 440	30,2%	13,9%
Other revenue	107 954	989 087	916,2%	348 380	322,7%	1 337 467	1 238,9%	790 583	717,6%	(55,9%)
Transfers and Subsidies - Operational	611 134	255 554	41,8%	187 052	30,6%	442 606	72,4%	173 644	69,6%	7,7%
Transfers and Subsidies - Capital	197 256	61 374	31,1%	25 940	13,2%	87 314	44,3%	47 133	60,1%	(45,0%)
Interest	9 761	(126)	(1,3%)	(254)	(2,6%)	(380)	(3,9%)	10	-	(2 766,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(3 025 072)	(552 805)	18,3%	(590 723)	19,5%	(1 143 528)	37,8%	(1 186 092)	61,8%	(50,2%)
Suppliers and employees	(3 025 072)	(552 805)	18,3%	(590 723)	19,5%	(1 143 528)	37,8%	(1 186 092)	61,8%	(50,2%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	218 461	1 139 268	521,5%	362 379	165,9%	1 501 648	687,4%	169 083	1 670,6%	114,3%
Cash Flow from Investing Activities										
Receipts	(33)	3	(8,3%)	-	-	3	(8,3%)	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(33)	3	(8,3%)	-	-	3	(8,3%)	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(231 469)	(4 098)	1,8%	(46 366)	20,0%	(50 464)	21,8%	(23 398)	18,1%	98,2%
Capital assets	(231 469)	(4 098)	1,8%	(46 366)	20,0%	(50 464)	21,8%	(23 398)	18,1%	98,2%
Net Cash from/(used) Investing Activities	(231 502)	(4 095)	1,8%	(46 366)	20,0%	(50 461)	21,8%	(23 398)	18,1%	98,2%
Cash Flow from Financing Activities										
Receipts	2 500	(948)	(37,9%)	1 324	53,0%	377	15,1%	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 500	(948)	(37,9%)	1 324	53,0%	377	15,1%	-	-	(100,0%)
Payments	(4 800)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(4 800)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(2 300)	(948)	41,2%	1 324	(57,6%)	377	(16,4%)	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(15 341)	1 134 226	(7 393,4%)	317 338	(2 068,6%)	1 451 563	(9 462,0%)	145 685	(615,5%)	117,8%
Cash/cash equivalents at the year begin:	213 000	62 116	29,2%	1 134 226	532,5%	62 116	29,2%	1 038 222	(38,0%)	9,2%
Cash/cash equivalents at the year end:	197 659	1 238 999	626,8%	1 556 337	787,4%	1 556 337	787,4%	1 183 926	763,6%	31,5%

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	78 119	2,5%	69 056	2,2%	55 623	1,8%	2 913 326	93,5%	3 116 124	36,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	73 288	11,2%	30 898	4,7%	21 278	3,2%	529 345	80,8%	654 809	7,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	34 030	7,0%	16 705	3,4%	12 333	2,5%	424 084	87,1%	487 152	5,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 210	2,3%	7 174	1,8%	6 333	1,6%	384 278	94,4%	406 995	4,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	17 835	2,2%	14 286	1,7%	13 272	1,6%	776 045	94,5%	821 438	9,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	57 664	2,0%	56 800	2,0%	56 107	2,0%	2 658 683	94,0%	2 829 253	32,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10 275	2,9%	9 626	2,8%	7 477	2,1%	322 439	92,2%	349 817	4,0%	-	-	-	-
Total By Income Source	280 421	3,2%	204 545	2,4%	172 423	2,0%	8 008 199	92,4%	8 665 589	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 217	6,8%	5 991	6,6%	3 345	3,7%	75 715	83,0%	91 268	1,1%	-	-	-	-
Commercial	66 825	10,2%	26 186	4,0%	18 443	2,8%	544 649	83,0%	656 102	7,6%	-	-	-	-
Households	207 379	2,6%	172 368	2,2%	150 636	1,9%	7 387 835	93,3%	7 918 218	91,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	280 421	3,2%	204 545	2,4%	172 423	2,0%	8 008 199	92,4%	8 665 589	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	84 236	4,2%	80 908	4,0%	86 757	4,3%	1 754 906	87,4%	2 006 807	55,0%
Bulk Water	54 468	3,5%	127 922	8,1%	59 753	3,8%	1 333 612	84,6%	1 575 755	43,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 235	13,4%	1 539	2,5%	4 256	6,9%	47 328	77,1%	61 359	1,7%
Auditor-General	1 058	26,8%	2 844	72,1%	0	-	44	1,1%	3 947	,1%
Other	-	-	-	-	-	-	-	-	-	-
Total	147 997	4,1%	213 213	5,8%	150 768	4,1%	3 135 890	86,0%	3 647 867	100,0%

Contact Details

Municipal Manager	Ms Lesego Seametso	018 487 8009
Financial Manager	Ms Mercy Phetla	018 487 8017

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAQUASSI HILLS (NW404)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24								2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Operating Revenue and Expenditure											
Operating Revenue	620 069	194 115	31,3%	170 499	27,5%	364 614	58,8%	159 548	52,3%	6,9%	
Exchange Revenue											
Service charges - Electricity	86 184	15 596	18,1%	15 456	17,9%	31 052	36,0%	15 500	10,8%	(,3%)	
Service charges - Water	74 400	13 111	17,6%	12 633	17,0%	25 744	34,6%	12 039	22,2%	4,9%	
Service charges - Waste Water Management	40 041	10 154	25,4%	9 759	24,4%	19 913	49,7%	9 439	60,3%	3,4%	
Service charges - Waste Management	19 035	5 136	27,0%	4 838	25,4%	9 973	52,4%	4 755	59,3%	1,7%	
Sale of Goods and Rendering of Services	18	109	625,1%	171	979,1%	281	1 604,3%	129	3,6%	33,2%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	127 557	33 536	26,3%	36 941	29,0%	70 477	55,3%	27 450	59,6%	34,6%	
Interest earned from Current and Non Current Assets	810	-	-	-	-	-	-	19	2,5%	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	10	-	17	-	27	-	152	-	(89,0%)	
Rental from Fixed Assets	300	77	25,6%	94	31,3%	171	56,9%	63	16,1%	49,8%	
Licence and permits	13 313	29	,2%	28	,2%	57	,4%	18	,2%	58,9%	
Operational Revenue	115	84	73,0%	107	93,1%	191	166,2%	49	287,7%	119,9%	
Non-Exchange Revenue											
Property rates	75 793	18 529	24,4%	19 643	25,9%	38 172	50,4%	17 940	56,9%	9,5%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	5 700	27	,5%	95	1,7%	122	2,1%	-	-	(100,0%)	
Licences or permits	-	-	-	-	-	-	-	-	-	-	
Transfer and subsidies - Operational	176 803	92 221	52,2%	64 853	36,7%	157 073	88,8%	68 143	83,8%	(4,8%)	
Interest	-	5 496	-	5 865	-	11 362	-	3 852	-	52,3%	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	585 451	68 415	11,7%	96 390	16,5%	164 805	28,2%	60 829	22,4%	58,5%	
Employee related costs	123 482	26 364	21,4%	27 652	22,4%	54 016	43,7%	25 758	40,6%	7,4%	
Remuneration of councillors	9 785	2 176	22,2%	2 177	22,2%	4 353	44,5%	2 584	51,4%	(15,7%)	
Bulk purchases - electricity	68 587	15 850	23,1%	20 490	29,9%	36 340	53,0%	15 647	50,1%	31,0%	
Inventory consumed	120 554	14 903	12,4%	32 629	27,1%	47 532	39,4%	5 663	13,3%	476,2%	
Debt impairment	145 042	-	-	-	-	-	-	-	-	-	
Depreciation and amortisation	55 949	-	-	-	-	-	-	-	-	-	
Interest	5 126	1 015	19,8%	3 350	65,4%	4 366	85,2%	1 318	35,0%	154,3%	
Contracted services	23 383	6 119	26,2%	6 672	28,5%	12 791	54,7%	4 978	49,5%	34,0%	
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	
Irrecoverable debts written off	0	-	-	-	-	-	-	-	-	-	
Operational costs	33 543	1 987	5,9%	3 420	10,2%	5 407	16,1%	4 882	23,2%	(30,0%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	34 618	125 700		74 109		199 809		98 719			
Transfers and subsidies - capital (monetary allocations)	32 440	11 043	34,0%	20 000	61,7%	31 043	95,7%	7 890	42,5%	153,5%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	67 058	136 743		94 109		230 852		106 609			
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	67 058	136 743		94 109		230 852		106 609			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	67 058	136 743		94 109		230 852		106 609			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	67 058	136 743		94 109		230 852		106 609			

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	94 260	17 655	18,7%	18 861	20,0%	36 516	38,7%	17 181	51,1%	9,8%
National Government	77 787	17 633	22,7%	18 138	23,3%	35 771	46,0%	16 527	58,8%	9,7%
Provincial Government	390	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	78 177	17 633	22,6%	18 138	23,2%	35 771	45,8%	16 527	58,6%	9,7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 083	21	,1%	724	4,5%	745	4,6%	654	8,6%	10,7%
Capital Expenditure Functional	94 260	17 655	18,7%	18 861	20,0%	36 516	38,7%	17 181	51,1%	9,8%
Municipal governance and administration	13 208	21	,2%	724	5,5%	745	5,6%	654	21,2%	10,7%
Executive and Council	908	15	1,6%	466	51,3%	481	52,9%	575	26,1%	(18,9%)
Finance and administration	12 300	7	,1%	258	2,1%	264	2,1%	79	9,0%	226,5%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 340	-	-	-	-	-	-	820	42,2%	(100,0%)
Community and Social Services	1 890	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	820	50,1%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	450	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	31 354	9 004	28,7%	9 911	31,6%	18 916	60,3%	1 366	31,4%	625,6%
Planning and Development	0	-	-	-	-	-	-	-	-	-
Road Transport	31 354	9 004	28,7%	9 911	31,6%	18 916	60,3%	1 366	31,4%	625,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	47 358	8 629	18,2%	8 226	17,4%	16 855	35,6%	14 340	75,7%	(42,6%)
Energy sources	136	97	71,3%	-	-	97	71,3%	-	-	-
Water Management	35 000	5 154	14,7%	4 947	14,1%	10 101	28,9%	10 958	511,6%	(54,9%)
Waste Water Management	11 088	3 378	30,5%	3 279	29,6%	6 657	60,0%	3 382	29,5%	(3,0%)
Waste Management	1 133	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	335 441	137 363	41,0%	115 012	34,3%	252 375	75,2%	239 634	45,2%	(52,0%)
Property rates	-	4 460	-	4 719	-	9 179	-	5 183	-	(9,0%)
Service charges	125 008	17 457	14,0%	18 282	14,6%	35 739	28,6%	14 201	27,1%	28,7%
Other revenue	(95 070)	43 471	(45,7%)	34 102	(35,9%)	77 572	(81,6%)	219 554	77,3%	(84,5%)
Transfers and Subsidies - Operational	219 786	71 976	32,7%	57 909	26,3%	129 885	59,1%	695	2,1%	8 232,2%
Transfers and Subsidies - Capital	31 283	-	-	-	-	-	-	-	-	-
Interest	54 433	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(567 484)	(74 002)	13,0%	(48 644)	8,7%	(123 647)	21,8%	(39 127)	7,4%	26,9%
Suppliers and employees	(567 484)	(74 002)	13,0%	(48 644)	8,7%	(123 647)	21,8%	(39 127)	7,4%	26,9%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(232 043)	63 361	(27,3%)	65 367	(28,2%)	128 729	(55,5%)	200 507	(126,6%)	(67,4%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(94 260)	(17 655)	18,7%	(18 861)	20,0%	(36 516)	38,7%	(17 181)	51,1%	9,8%
Capital assets	(94 260)	(17 655)	18,7%	(18 861)	20,0%	(36 516)	38,7%	(17 181)	51,1%	9,8%
Net Cash from/(used) Investing Activities	(94 260)	(17 655)	18,7%	(18 861)	20,0%	(36 516)	38,7%	(17 181)	51,1%	9,8%
Cash Flow from Financing Activities										
Receipts	170 050	76	-	50	-	126	,1%	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	170 050	76	-	50	-	126	,1%	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	170 050	76	-	50	-	126	,1%	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(156 253)	45 782	(29,3%)	46 556	(29,8%)	92 338	(59,1%)	183 326	(94,1%)	(74,6%)
Cash/cash equivalents at the year begin:	-	34 809	-	72 009	-	34 809	-	92 389	(101,5%)	(22,1%)
Cash/cash equivalents at the year end:	(156 253)	72 009	(46,1%)	118 565	(75,9%)	118 565	(75,9%)	275 715	(78,4%)	(57,0%)

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	4 926	,7%	5 409	,7%	5 388	,7%	724 928	97,9%	740 650	31,8%	587 085	79,3%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 931	6,1%	3 670	4,5%	2 505	3,1%	70 055	86,3%	81 160	3,5%	61 312	75,5%	-	-
Receivables from Non-exchange Transactions - Property Rates	9 706	4,4%	5 346	2,4%	5 070	2,3%	201 162	90,9%	221 283	9,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 075	,9%	3 424	1,0%	3 516	1,0%	328 489	97,0%	338 504	14,5%	269 387	79,6%	-	-
Receivables from Exchange Transactions - Waste Management	1 550	,9%	1 697	1,0%	1 791	1,0%	168 288	97,1%	173 326	7,5%	138 421	79,9%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	13 531	1,8%	13 418	1,7%	13 285	1,7%	727 508	94,8%	767 741	33,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	56	1,5%	186	4,8%	52	1,3%	3 537	92,4%	3 830	,2%	2 465	64,4%	-	-
Total By Income Source	37 774	1,6%	33 149	1,4%	31 606	1,4%	2 223 966	95,6%	2 326 495	100,0%	1 058 670	45,5%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	644	4,1%	1 176	7,5%	791	5,1%	13 048	83,3%	15 660	,7%	4 715	30,1%	-	-
Commercial	5 003	4,3%	3 532	3,0%	2 761	2,4%	105 839	90,4%	117 135	5,0%	60 474	51,6%	-	-
Households	32 127	1,5%	28 441	1,3%	28 054	1,3%	2 105 079	96,0%	2 193 700	94,3%	993 481	45,3%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	37 774	1,6%	33 149	1,4%	31 606	1,4%	2 223 966	95,6%	2 326 495	100,0%	1 058 670	45,5%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 061	1,6%	1 065	1,6%	1 124	1,7%	64 568	95,2%	67 818	13,8%
Bulk Water	110 933	42,2%	-	-	4 683	1,8%	147 471	56,1%	263 087	53,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	6 605	100,0%	6 605	1,3%
Auditor-General	-	-	-	-	-	-	1 523	100,0%	1 523	,3%
Other	63 133	41,2%	1 065	,7%	15 807	10,3%	73 123	47,8%	153 127	31,1%
Total	175 127	35,6%	2 129	,4%	21 615	4,4%	293 290	59,6%	492 160	100,0%

Contact Details

Municipal Manager	Mrs Nokuthula Mbonani	018 596 1074
Financial Manager	Mr Ariel Madisha	018 596 3025

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: J B MARKS (NW405)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter		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	2 145 574	576 175	26,9%	483 286	22,5%	1 059 461	49,4%	363 227	45,3%	33,1%
Exchange Revenue										
Service charges - Electricity	1 095 220	241 135	22,0%	176 691	16,1%	417 826	38,1%	125 488	36,7%	40,8%
Service charges - Water	142 940	34 555	24,2%	25 611	17,9%	60 166	42,1%	6 918	43,4%	270,2%
Service charges - Waste Water Management	78 682	30 170	38,3%	17 440	22,2%	47 610	60,5%	19 675	61,3%	(11,4%)
Service charges - Waste Management	66 282	22 470	33,9%	7 943	12,0%	30 413	45,9%	12 834	67,1%	(38,1%)
Sale of Goods and Rendering of Services	5 440	896	16,5%	815	15,0%	1 711	31,5%	828	55,3%	(1,5%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	61 944	20 166	32,6%	20 580	33,2%	40 746	65,8%	21 113	96,8%	(2,5%)
Interest earned from Current and Non Current Assets	12 500	9 284	74,3%	(3 896)	(31,2%)	5 388	43,1%	2 230	27,0%	(274,7%)
Dividends	3	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 324	601	18,1%	987	29,7%	1 589	47,8%	628	31,1%	57,2%
Licence and permits	20	1	3,6%	5	23,0%	5	26,7%	4	267,8%	13,6%
Operational Revenue	2 045	(1 114)	(54,5%)	358	17,5%	(757)	(37,0%)	(813)	(56,4%)	(144,0%)
Non-Exchange Revenue										
Property rates	238 167	65 360	27,4%	62 694	26,3%	128 054	53,8%	56 141	50,6%	11,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	15 947	1	-	4 173	26,2%	4 174	26,2%	(1 252)	-	(433,4%)
Licences or permits	14 975	2 846	19,0%	3 403	22,7%	6 248	41,7%	6 101	39,2%	(44,2%)
Transfer and subsidies - Operational	395 440	144 076	36,4%	160 709	40,6%	304 784	77,1%	113 334	70,5%	41,8%
Interest	12 644	5 730	45,3%	5 774	45,7%	11 504	91,0%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 270 095	492 293	21,7%	674 173	29,7%	1 166 466	51,4%	674 256	42,9%	-
Employee related costs	595 159	145 080	24,4%	145 315	24,4%	290 395	48,8%	281 326	45,7%	(48,3%)
Remuneration of councillors	31 425	7 227	23,0%	7 189	22,9%	14 416	45,9%	15 141	44,0%	(52,5%)
Bulk purchases - electricity	850 478	119 261	14,0%	234 067	27,5%	353 329	41,5%	166 057	46,8%	41,0%
Inventory consumed	47 890	2 930	6,1%	13 343	27,9%	16 273	34,0%	46 820	126,9%	(71,5%)
Debt impairment	147 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	258 611	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	251 381	42 971	17,1%	93 741	37,3%	136 712	54,4%	88 228	50,1%	6,2%
Transfers and subsidies	1 300	117	9,0%	35	2,7%	152	11,7%	(2 895)	138,3%	(101,2%)
Irrecoverable debts written off	-	0	-	(0)	-	(0)	-	47 500	41,3%	(100,0%)
Operational costs	86 851	174 705	201,2%	180 483	207,8%	355 188	409,0%	32 079	53,3%	462,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(124 521)	83 882		(190 887)		(107 005)		(311 029)		
Transfers and subsidies - capital (monetary allocations)	133 042	-	-	74 349	55,9%	74 349	55,9%	-	4,3%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 521	83 882		(116 538)		(32 656)		(311 029)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	8 521	83 882		(116 538)		(32 656)		(311 029)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 521	83 882		(116 538)		(32 656)		(311 029)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 521	83 882		(116 538)		(32 656)		(311 029)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	189 042	23 088	12,2%	62 811	33,2%	85 898	45,4%	30 259	53,5%	107,6%
National Government	133 042	11 907	8,9%	45 063	33,9%	56 970	42,8%	25 611	30,2%	76,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agem	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	133 042	11 907	8,9%	45 063	33,9%	56 970	42,8%	25 611	30,2%	76,0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	56 000	11 181	20,0%	17 747	31,7%	28 928	51,7%	4 647	94,7%	281,9%
Capital Expenditure Functional	189 042	23 088	12,2%	63 514	33,6%	86 601	45,8%	30 259	53,6%	109,9%
Municipal governance and administration	20 000	5 484	27,4%	8 676	43,4%	14 159	70,8%	106	392,7%	8 059,7%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	20 000	5 484	27,4%	8 676	43,4%	14 159	70,8%	106	750,5%	8 059,7%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	105	-	105	-	2 518	280,4%	(95,8%)
Community and Social Services	-	-	-	105	-	105	-	2 510	288,7%	(95,8%)
Sport And Recreation	-	-	-	-	-	-	-	9	365,9%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	143,7%	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	72 000	16 087	22,3%	14 780	20,5%	30 868	42,9%	8 573	59,4%	72,4%
Planning and Development	11 000	2 462	22,4%	3 300	30,0%	5 763	52,4%	5 492	44,6%	(39,9%)
Road Transport	61 000	13 625	22,3%	11 480	18,8%	25 105	41,2%	3 082	80,1%	272,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	97 042	1 516	1,6%	39 953	41,2%	41 469	42,7%	19 061	21,5%	109,6%
Energy sources	37 350	-	-	23 446	62,8%	23 446	62,8%	1 929	5,6%	1 115,2%
Water Management	4 691	1 061	22,6%	2 475	52,8%	3 536	75,4%	8 869	37,5%	(72,1%)
Waste Water Management	40 501	456	1,1%	14 032	34,6%	14 488	35,8%	8 262	28,1%	69,8%
Waste Management	14 500	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	2 079 307	623 075	30,0%	620 781	29,9%	1 243 855	59,8%	570 338	52,5%	8,8%
Property rates	222 497	34 891	15,7%	54 380	24,4%	89 271	40,1%	42 833	51,2%	27,0%
Service charges	1 232 942	295 027	23,9%	269 913	21,9%	564 940	45,8%	338 182	56,4%	(20,2%)
Other revenue	95 383	95 831	100,5%	87 875	92,1%	183 706	192,6%	31 134	30,2%	182,2%
Transfers and Subsidies - Operational	395 440	163 066	41,2%	128 191	32,4%	291 257	73,7%	114 404	71,6%	12,1%
Transfers and Subsidies - Capital	133 042	25 960	19,5%	79 495	59,8%	105 454	79,3%	43 500	23,4%	82,7%
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	3	8 299	252 109,0%	928	28 178,7%	9 227	280 287,8%	284	5,9%	226,7%
Payments	(1 862 141)	(506 749)	27,2%	(476 953)	25,6%	(983 702)	52,8%	(515 606)	159,1%	(7,5%)
Suppliers and employees	(1 862 141)	(506 749)	27,2%	(476 953)	25,6%	(983 702)	52,8%	(515 606)	159,1%	(7,5%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	217 166	116 326	53,6%	143 828	66,2%	260 154	119,8%	54 732	(512,5%)	162,8%
Cash Flow from Investing Activities										
Receipts	9 767	-	-	-	-	-	-	(74 913)	(1 579,7%)	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	5	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(31 465)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	41 232	-	-	-	-	-	-	(74 918)	42 061,9%	(100,0%)
Payments	(189 042)	(26 239)	13,9%	(68 328)	36,1%	(94 567)	50,0%	(28 387)	13,8%	140,7%
Capital assets	(189 042)	(26 239)	13,9%	(68 328)	36,1%	(94 567)	50,0%	(28 387)	13,8%	140,7%
Net Cash from/(used) Investing Activities	(179 275)	(26 239)	14,6%	(68 328)	38,1%	(94 567)	52,7%	(103 300)	39,2%	(33,9%)
Cash Flow from Financing Activities										
Receipts	-	170	-	475	-	644	-	434	-	9,3%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	170	-	475	-	644	-	434	-	9,3%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	170	-	475	-	644	-	434	-	9,3%
Net Increase/(Decrease) in cash held	37 892	90 257	238,2%	75 974	200,5%	166 231	438,7%	(48 134)	(3 709,2%)	(257,8%)
Cash/cash equivalents at the year begin:	133 061	144 461	43,4%	180 671	54,2%	144 461	43,4%	(1 542 437)	117,4%	(111,7%)
Cash/cash equivalents at the year end:	370 952	180 671	48,7%	256 611	69,2%	256 611	69,2%	(1 590 571)	(413,1%)	(116,1%)

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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	47	,1%	59 776	98,8%	-	-	702	1,2%	60 525	81,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	152	1,1%	8 849	65,9%	-	-	4 422	32,9%	13 423	18,2%
Total	199	,3%	68 625	92,8%	-	-	5 124	6,9%	73 948	100,0%

Contact Details

Municipal Manager	Mr Kgomoiso Kumbie	018 299 5003
Financial Manager	Mr Tshaping Ngqobhe	018 299 5153

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DR KENNETH KAUNDA (DC40)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	230 697	90 809	39,4%	72 784	31,5%	163 593	70,9%	71 318	69,8%	2,1%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	325	18	5,6%	1	,3%	19	5,9%	60	106,5%	(98,6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	7 400	545	7,4%	522	7,1%	1 067	14,4%	2 578	49,1%	(79,8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	70	-	100	-	170	-	-	-	(100,0%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	597	145	24,3%	183	30,6%	328	54,9%	135	59,8%	35,0%
Transfer and subsidies - Operational	40 977	90 031	219,7%	71 979	175,7%	162 010	395,4%	68 544	409,9%	5,0%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	181 398	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	230 517	50 907	22,1%	67 943	29,5%	118 850	51,6%	53 358	46,3%	27,3%
Employee related costs	125 696	31 142	24,8%	32 187	25,6%	63 329	50,4%	29 788	48,4%	8,1%
Remuneration of councillors	12 432	2 853	22,9%	2 823	22,7%	5 676	45,7%	2 906	43,2%	(2,9%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	5 961	605	10,2%	4 192	70,3%	4 798	80,5%	1 216	55,9%	244,7%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	6 988	-	-	-	-	-	-	1 244	17,7%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	36 701	8 834	24,1%	12 439	33,9%	21 273	58,0%	8 135	37,5%	52,9%
Transfers and subsidies	6 830	1 233	18,1%	647	9,5%	1 880	27,5%	2	237,2%	26 702,4%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	35 909	6 240	17,4%	15 654	43,6%	21 894	61,0%	10 066	47,4%	55,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	180	39 902		4 841		44 743		17 960		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	180	39 902		4 841		44 743		17 960		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	180	39 902		4 841		44 743		17 960		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	180	39 902		4 841		44 743		17 960		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	180	39 902		4 841		44 743		17 960		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	39 450	1 743	4,4%	3 034	7,7%	4 778	12,1%	1 929	4,9%	57,3%
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	39 450	1 743	4,4%	3 034	7,7%	4 778	12,1%	1 929	4,9%	57,3%
Capital Expenditure Functional	39 450	1 743	4,4%	3 034	7,7%	4 778	12,1%	1 929	4,9%	57,3%
Municipal governance and administration	9 200	190	2,1%	1 967	21,4%	2 157	23,4%	(8)	2,7%	(23 447,4%)
Executive and Council	2 640	190	7,2%	285	10,8%	475	18,0%	7	5,1%	3 850,1%
Finance and administration	6 560	-	-	1 682	25,6%	1 682	25,6%	(16)	2,6%	(10 853,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 700	-	-	868	6,3%	868	6,3%	-	-	(100,0%)
Community and Social Services	13 700	-	-	868	6,3%	868	6,3%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 550	1 553	9,4%	199	1,2%	1 753	10,6%	1 938	6,8%	(89,7%)
Planning and Development	16 550	1 553	9,4%	199	1,2%	1 753	10,6%	1 938	6,8%	(89,7%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	230 697	235 076	101,9%	147 324	63,9%	382 400	165,8%	36 348	116,4%	305,3%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	185 200	143 977	77,7%	73 771	39,8%	217 748	117,6%	34 931	141,3%	111,2%
Transfers and Subsidies - Operational	35 456	90 555	255,4%	71 182	200,8%	161 737	456,2%	1 071	7,3%	6 546,3%
Transfers and Subsidies - Capital	2 641	-	-	1 849	70,0%	1 849	70,0%	-	-	(100,0%)
Interest	7 400	545	7,4%	522	7,1%	1 067	14,4%	346	9,9%	50,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(223 529)	(18 874)	8,4%	(8 397)	3,8%	(27 271)	12,2%	(48 808)	45,8%	(82,8%)
Suppliers and employees	(216 699)	(18 874)	8,7%	(8 397)	3,9%	(27 271)	12,6%	(48 808)	46,1%	(82,8%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(6 830)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	7 168	216 202	3 016,2%	138 927	1 938,1%	355 129	4 954,4%	(12 460)	1 920,8%	(1 215,0%)
Cash Flow from Investing Activities										
Receipts	(0)	(0)	91,7%	0	(100,0%)	0	(8,3%)	-	-	(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	(0)	(0)	91,7%	0	(100,0%)	0	(8,3%)	-	-	(100,0%)
Payments	(39 450)	(1 743)	4,4%	(3 034)	7,7%	(4 778)	12,1%	(1 929)	4,9%	57,3%
Capital assets	(39 450)	(1 743)	4,4%	(3 034)	7,7%	(4 778)	12,1%	(1 929)	4,9%	57,3%
Net Cash from/(used) Investing Activities	(39 450)	(1 744)	4,4%	(3 034)	7,7%	(4 778)	12,1%	(1 929)	4,9%	57,3%
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	(32 282)	214 459	(664,3%)	135 893	(421,0%)	350 351	(1 085,3%)	(14 389)	(190,4%)	(1 044,4%)
Cash/cash equivalents at the year begin:	68 348	-	-	311 241	455,4%	271 902	93,7%	-	-	14,5%
Cash/cash equivalents at the year end:	36 066	311 241	863,0%	447 134	1 239,8%	447 134	1 239,8%	257 513	875,0%	73,6%

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	86	8,4%	26	2,5%	25	2,4%	891	86,7%	1 028	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	86	8,4%	26	2,5%	25	2,4%	891	86,7%	1 028	100,0%

Contact Details

Municipal Manager	Mr M Rathogo	018 473 8015
Financial Manager	Mr Lucky Steenkamp	018 473 8105

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE TOWN (CPT)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	58 890 332	14 956 844	25,4%	16 131 957	27,4%	31 088 801	52,8%	13 515 185	50,9%	19,4%
Exchange Revenue										
Service charges - Electricity	19 641 146	5 491 269	28,0%	4 650 384	23,7%	10 141 653	51,6%	3 775 993	50,4%	23,2%
Service charges - Water	4 434 349	1 038 043	23,4%	1 301 496	29,4%	2 339 539	52,8%	1 020 089	48,3%	27,6%
Service charges - Waste Water Management	2 278 048	524 110	23,0%	588 995	25,9%	1 113 105	48,9%	528 006	48,5%	11,6%
Service charges - Waste Management	1 424 214	342 528	24,1%	336 952	23,7%	679 479	47,7%	323 920	46,7%	4,0%
Sale of Goods and Rendering of Services	600 668	149 422	24,9%	205 051	34,1%	354 472	59,0%	159 463	64,1%	28,6%
Agency services	285 197	61 899	21,7%	75 515	26,5%	137 414	48,2%	69 714	50,2%	8,3%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	286 756	81 946	28,6%	77 152	26,9%	159 098	55,5%	68 611	48,8%	12,4%
Interest earned from Current and Non Current Assets	1 197 802	404 750	33,8%	376 173	31,4%	780 923	65,2%	343 403	57,0%	9,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	583 050	160 195	27,5%	174 503	29,9%	334 698	57,4%	157 685	52,4%	10,7%
Licence and permits	185	92	49,5%	89	47,8%	180	97,4%	52	69,5%	69,6%
Operational Revenue	476 518	179 169	37,6%	143 627	30,1%	322 796	67,7%	131 875	76,6%	8,9%
Non-Exchange Revenue										
Property rates	11 852 008	2 987 278	25,2%	2 960 157	25,0%	5 947 435	50,2%	2 849 383	49,9%	3,9%
Surcharges and Taxes	365 452	93 023	25,5%	93 351	25,5%	186 374	51,0%	-	-	(100,0%)
Fines, penalties and forfeits	1 251 676	482 743	38,6%	676 494	54,0%	1 159 237	92,6%	551 142	80,0%	22,7%
Licences or permits	76 655	10 535	13,7%	12 095	15,8%	22 630	29,5%	9 879	29,1%	22,4%
Transfer and subsidies - Operational	6 809 560	2 034 984	29,9%	2 079 411	30,5%	4 114 395	60,4%	1 638 387	54,1%	26,9%
Interest	89 165	34 290	38,5%	31 872	35,7%	66 162	74,2%	28 852	67,5%	10,5%
Fuel Levy	2 639 290	879 763	33,3%	879 763	33,3%	1 759 526	66,7%	888 909	66,7%	(1,0%)
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	59 393	-	-	5 674	9,6%	5 674	9,6%	0	-	1 767 414,3%
Other Gains	4 539 200	806	-	1 463 203	32,2%	1 464 010	32,3%	969 822	31,7%	50,9%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	59 383 837	11 431 154	19,2%	15 452 204	26,0%	26 883 358	45,3%	13 122 236	44,3%	17,8%
Employee related costs	18 484 599	3 975 041	21,5%	4 917 427	26,6%	8 892 468	48,1%	4 527 652	46,8%	8,6%
Remuneration of councillors	190 901	50 780	26,6%	38 950	20,4%	89 730	47,0%	38 340	48,4%	1,6%
Bulk purchases - electricity	14 099 100	3 224 059	22,9%	3 164 747	22,4%	6 388 806	45,3%	2 590 495	45,3%	22,2%
Inventory consumed	5 990 005	339 077	5,7%	1 873 139	31,3%	2 212 216	36,9%	1 332 998	37,4%	40,5%
Debt impairment	2 321 520	392 515	16,9%	537 143	23,1%	929 658	40,0%	-	-	(100,0%)
Depreciation and amortisation	3 534 701	866 719	24,5%	871 692	24,7%	1 738 411	49,2%	804 693	49,5%	8,3%
Interest	945 367	195 935	20,7%	195 813	20,7%	391 748	41,4%	175 205	40,6%	11,8%
Contracted services	9 415 476	1 300 932	13,8%	2 728 688	29,0%	4 029 620	42,8%	2 199 191	40,0%	24,1%
Transfers and subsidies	340 743	66 345	19,5%	79 488	23,3%	145 833	42,8%	59 016	35,3%	34,7%
Irrecoverable debts written off	150 544	225 129	149,5%	84 908	56,4%	310 038	205,9%	591 725	47,6%	(85,7%)
Operational costs	3 350 241	793 737	23,7%	769 900	23,0%	1 563 637	46,7%	671 371	44,7%	14,7%
Losses on disposal of Assets	754	216	28,7%	436	57,8%	652	86,5%	1 174	158,3%	(62,8%)
Other Losses	559 886	669	,1%	189 871	33,9%	190 540	34,0%	130 375	34,8%	45,6%
Surplus/(Deficit)	(493 505)	3 525 690		679 754		4 205 444		392 949		
Transfers and subsidies - capital (monetary allocations)	2 776 159	363 108	13,1%	762 428	27,5%	1 125 536	40,5%	410 482	30,7%	86,7%
Transfers and subsidies - capital (in-kind)	-	40	-	-	-	40	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 282 654	3 888 838		1 442 182		5 331 020		803 430		
Income Tax	(7 916)	2 312	(29,2%)	8 767	(110,7%)	11 078	(140,0%)	2 196	5,5%	299,3%
Surplus/(Deficit) after income tax	2 290 570	3 886 526		1 433 415		5 319 941		801 235		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	(6 957)	1 706	(24,5%)	6 071	(87,3%)	7 777	(111,8%)	1 541	5,0%	293,9%
Surplus/(Deficit) attributable to municipality	2 283 614	3 888 233		1 439 486		5 327 718		802 776		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 283 614	3 888 233		1 439 486		5 327 718		802 776		

Part 2: Capital Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	11 034 869	1 175 807	10,7%	2 344 512	21,2%	3 520 319	31,9%	1 359 348	28,8%	72,5%
National Government	2 660 223	345 243	13,0%	738 377	27,8%	1 083 620	40,7%	391 083	30,6%	88,8%
Provincial Government	30 135	1 416	4,7%	1 560	5,2%	2 975	9,9%	1 902	61,8%	(18,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency	85 801	16 450	19,2%	22 491	26,2%	38 941	45,4%	17 497	30,4%	28,5%
Transfers recognised - capital	2 776 159	363 108	13,1%	762 428	27,5%	1 125 536	40,5%	410 482	30,7%	85,7%
Borrowing	6 500 000	583 454	9,0%	1 156 513	17,8%	1 739 966	26,8%	327 213	23,0%	253,4%
Internally generated funds	1 758 710	229 245	13,0%	425 571	24,2%	654 816	37,2%	621 654	31,0%	(31,5%)
Capital Expenditure Functional	11 034 869	1 175 807	10,7%	2 344 512	21,2%	3 520 319	31,9%	1 360 943	28,8%	72,3%
Municipal governance and administration	1 570 015	178 141	11,3%	397 650	25,3%	575 790	36,7%	177 914	23,4%	123,5%
Executive and Council	1 676	114	6,8%	593	35,4%	707	42,2%	1 938	13,8%	(69,4%)
Finance and administration	1 564 181	178 027	11,4%	396 969	25,4%	574 996	36,8%	175 976	23,5%	125,6%
Internal audit	4 159	-	-	87	2,1%	87	2,1%	-	-	(100,0%)
Community and Public Safety	1 501 963	168 622	11,2%	409 026	27,2%	577 648	38,5%	226 297	33,3%	80,7%
Community and Social Services	98 550	7 286	7,4%	14 665	14,9%	21 951	22,3%	21 405	50,5%	(31,5%)
Sport And Recreation	307 321	24 241	7,9%	25 042	8,1%	49 282	16,0%	19 870	26,1%	26,0%
Public Safety	307 134	21 480	7,0%	107 590	35,0%	129 070	42,0%	28 043	21,9%	283,7%
Housing	761 558	114 216	15,0%	254 966	33,5%	369 182	48,5%	152 285	35,7%	67,4%
Health	27 400	1 400	5,1%	6 764	24,7%	8 163	29,8%	4 694	19,4%	44,1%
Economic and Environmental Services	2 286 395	218 491	9,6%	480 822	21,0%	699 313	30,6%	266 979	23,5%	80,1%
Planning and Development	205 026	14 606	7,1%	28 282	13,8%	42 888	20,9%	29 986	31,1%	(5,7%)
Road Transport	1 854 510	182 195	9,8%	406 604	21,9%	588 800	31,7%	215 501	22,0%	88,7%
Environmental Protection	226 859	21 690	9,6%	45 936	20,2%	67 626	29,8%	21 491	30,5%	113,7%
Trading Services	5 619 194	604 109	10,8%	1 051 318	18,7%	1 655 427	29,5%	687 849	31,6%	52,8%
Energy sources	1 181 388	158 151	13,4%	313 670	26,6%	471 821	39,9%	234 350	38,0%	33,8%
Water Management	1 060 718	102 090	9,6%	224 598	21,2%	326 688	30,8%	174 471	34,0%	28,7%
Waste Water Management	2 980 384	270 086	9,1%	421 542	14,1%	691 628	23,2%	188 854	24,2%	123,2%
Waste Management	396 705	73 782	18,6%	91 508	23,1%	165 291	41,7%	90 173	32,4%	1,5%
Other	57 301	6 443	11,2%	5 696	9,9%	12 139	21,2%	1 904	11,8%	199,1%

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	54 854 891	15 260 090	27,8%	10 341 122	18,9%	25 601 212	46,7%	12 111 754	52,3%	(14,6%)
Property rates	11 774 525	3 186 895	27,1%	(1 706 783)	(14,5%)	1 480 112	12,6%	2 649 307	51,5%	(164,4%)
Service charges	27 337 481	6 791 493	24,8%	6 860 108	25,1%	13 651 601	49,9%	5 833 645	50,7%	17,6%
Other revenue	4 926 167	1 956 692	39,7%	1 910 568	38,8%	3 867 260	78,5%	1 592 977	70,6%	19,9%
Transfers and Subsidies - Operational	6 842 756	2 686 782	39,3%	2 999 897	43,8%	5 686 678	83,1%	2 019 398	58,8%	48,6%
Transfers and Subsidies - Capital	2 776 159	365 214	13,2%	15 004	,5%	380 218	13,7%	14 784	42,7%	1,5%
Interest	1 197 802	273 015	22,8%	262 328	21,9%	535 343	44,7%	1 642	,1%	15 872,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(48 540 916)	(13 775 846)	28,4%	(13 123 009)	27,0%	(26 898 855)	55,4%	11 274 207	(54,1%)	(216,4%)
Suppliers and employees	(47 803 586)	(13 775 846)	28,8%	(13 123 009)	27,5%	(26 898 855)	56,3%	11 274 207	(54,1%)	(216,4%)
Finance charges	(737 329)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	6 313 975	1 484 244	23,5%	(2 781 887)	(44,1%)	(1 297 642)	(20,6%)	23 385 960	980,6%	(111,9%)
Cash Flow from Investing Activities										
Receipts	1 514 101	(6 195 093)	(409,2%)	6 744 674	445,5%	549 581	36,3%	(2 283 455)	(368,9%)	(395,4%)
Proceeds on disposal of PPE	59 393	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(163 610)	162 895	(99,6%)	697	(,4%)	163 592	(100,0%)	0	(,3%)	141 364,1%
Decrease (increase) in non-current investments	1 618 317	(6 357 988)	(392,9%)	6 743 976	416,7%	385 989	23,9%	(2 283 456)	(263,7%)	(395,3%)
Payments	(11 034 869)	(1 876 974)	17,0%	(2 160 940)	19,6%	(4 037 914)	36,6%	(1 301 460)	33,2%	66,0%
Capital assets	(11 034 869)	(1 876 974)	17,0%	(2 160 940)	19,6%	(4 037 914)	36,6%	(1 301 460)	33,2%	66,0%
Net Cash from/(used) Investing Activities	(9 520 769)	(8 072 067)	84,8%	4 583 733	(48,1%)	(3 488 333)	36,6%	(3 584 916)	48,2%	(227,9%)
Cash Flow from Financing Activities										
Receipts	5 960 337	(360)	-	14	-	(346)	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	6 500 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(539 663)	(360)	,1%	14	-	(346)	,1%	-	-	(100,0%)
Payments	(1 760 158)	-	-	-	-	-	-	(13 333)	,9%	(100,0%)
Repayment of borrowing	(1 760 158)	-	-	-	-	-	-	(13 333)	,9%	(100,0%)
Net Cash from/(used) Financing Activities	4 200 180	(360)	-	14	-	(346)	-	(13 333)	(2,5%)	(100,1%)
Net Increase/(Decrease) in cash held	993 386	(6 588 182)	(663,2%)	1 801 861	181,4%	(4 786 322)	(481,8%)	19 787 711	(2 852,0%)	(90,9%)
Cash/cash equivalents at the year begin:	10 497 750	-	-	6 006 757	57,2%	-	-	37 709 535	126,1%	(84,1%)
Cash/cash equivalents at the year end:	11 491 136	6 006 757	52,3%	7 808 617	68,0%	7 808 617	68,0%	57 497 246	801,4%	(86,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	637 182	22,4%	87 364	3,1%	82 111	2,9%	2 039 414	71,7%	2 846 071	28,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	876 265	51,3%	75 916	4,4%	66 858	3,9%	688 815	40,3%	1 707 853	17,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	837 797	34,4%	107 406	4,4%	88 429	3,6%	1 398 737	57,5%	2 432 369	24,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	258 482	22,7%	43 235	3,8%	37 436	3,3%	797 637	70,2%	1 136 791	11,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	115 144	15,9%	23 674	3,3%	19 554	2,7%	566 572	78,2%	724 944	7,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	82 677	8,5%	11 080	1,1%	(6 544)	(,7%)	884 596	91,0%	971 809	9,7%	-	-	-	-
Interest on Arrear Debtor Accounts	82 968	10,0%	37 551	4,5%	35 443	4,3%	674 967	81,2%	830 929	8,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(56 395)	8,6%	(59 528)	9,0%	(35 317)	5,4%	(506 986)	77,0%	(658 227)	(6,6%)	-	-	-	-
Total By Income Source	2 834 120	28,4%	326 697	3,3%	287 970	2,9%	6 543 752	65,5%	9 992 539	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	119 514	(1 309,7%)	24 921	(273,1%)	22 450	(246,0%)	(176 010)	1 928,8%	(9 126)	(,1%)	-	-	-	-
Commercial	1 235 059	57,6%	75 982	3,5%	67 408	3,1%	764 096	35,7%	2 142 546	21,4%	-	-	-	-
Households	1 321 047	18,9%	217 911	3,1%	173 297	2,5%	5 293 415	75,6%	7 005 671	70,1%	-	-	-	-
Other	158 500	18,6%	7 882	,9%	24 814	2,9%	662 251	77,6%	853 447	8,5%	-	-	-	-
Total By Customer Group	2 834 120	28,4%	326 697	3,3%	287 970	2,9%	6 543 752	65,5%	9 992 539	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(920)	100,0%	-	-	-	-	-	-	(920)	2,7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(33 026)	100,0%	-	-	-	-	-	-	(33 026)	97,3%
Total	(33 946)	100,0%	-	-	-	-	-	-	(33 946)	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MATZIKAMA (WC011)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24						2022/23			Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	478 159	121 469	25,4%	112 463	23,5%	233 933	48,9%	98 135	48,8%	14,6%
Exchange Revenue										
Service charges - Electricity	180 682	33 524	18,6%	34 800	19,3%	68 324	37,8%	34 266	43,0%	1,6%
Service charges - Water	39 254	6 931	17,7%	8 820	22,5%	15 751	40,1%	7 972	45,6%	10,6%
Service charges - Waste Water Management	27 971	7 645	27,3%	7 574	27,1%	15 218	54,4%	5 618	53,3%	34,8%
Service charges - Waste Management	29 729	8 243	27,7%	8 147	27,4%	16 390	55,1%	5 855	52,8%	39,1%
Sale of Goods and Rendering of Services	5 074	1 927	38,0%	812	16,0%	2 739	54,0%	719	47,1%	12,8%
Agency services	4 974	1 209	24,3%	1 584	31,8%	2 793	56,2%	1 270	50,6%	24,7%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 239	2 899	31,4%	3 161	34,2%	6 060	65,6%	1 176	39,2%	168,8%
Interest earned from Current and Non Current Assets	1 580	534	33,8%	418	26,5%	952	60,2%	528	121,0%	(20,8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 232	455	14,1%	457	14,1%	911	28,2%	459	43,7%	(,5%)
Licence and permits	66	14	21,8%	8	12,0%	22	33,8%	7	18,2%	12,8%
Operational Revenue	9 106	417	4,6%	368	4,0%	785	8,6%	652	22,0%	(43,7%)
Non-Exchange Revenue										
Property rates	51 652	17 997	34,8%	11 069	21,4%	29 066	56,3%	10 696	57,1%	3,5%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	11 703	499	4,3%	523	4,5%	1 022	8,7%	399	5,4%	31,1%
Licences or permits	1 092	255	23,4%	217	19,9%	472	43,2%	221	44,1%	(1,7%)
Transfer and subsidies - Operational	98 089	36 783	37,5%	30 878	31,5%	67 661	69,0%	27 559	68,2%	12,0%
Interest	1 053	903	85,7%	780	74,1%	1 683	159,8%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 263	1 116	49,3%	1 127	49,8%	2 243	99,1%	560	54,5%	101,1%
Gains on disposal of Assets	1 400	119	8,5%	1 723	123,1%	1 841	131,5%	179	2,3%	864,6%
Other Gains	-	0	-	-	-	0	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	468 088	99 802	21,3%	95 634	20,4%	195 436	41,8%	107 035	47,0%	(10,7%)
Employee related costs	181 697	39 486	21,7%	48 577	26,7%	88 064	48,5%	49 100	50,0%	(1,1%)
Remuneration of councillors	7 976	2 226	27,9%	2 034	25,5%	4 260	53,4%	1 905	48,1%	6,8%
Bulk purchases - electricity	141 303	41 127	29,1%	26 738	18,9%	67 865	48,0%	27 007	51,3%	(1,0%)
Inventory consumed	18 121	2 327	12,8%	3 763	20,8%	6 091	33,6%	4 649	38,0%	(19,0%)
Debt impairment	29 449	-	-	-	-	-	-	4 417	25,0%	(100,0%)
Depreciation and amortisation	23 440	-	-	-	-	-	-	5 344	25,0%	(100,0%)
Interest	15 291	4 168	27,3%	3 409	22,3%	7 576	49,5%	4 419	62,3%	(22,9%)
Contracted services	12 534	1 878	15,0%	2 145	17,1%	4 023	32,1%	1 374	29,2%	56,1%
Transfers and subsidies	2 165	375	17,3%	761	35,1%	1 136	52,5%	40	39,9%	1 784,7%
Irrecoverable debts written off	1 100	-	-	-	-	-	-	1 198	25,0%	(100,0%)
Operational costs	35 012	8 215	23,5%	8 205	23,4%	16 421	46,9%	7 582	50,3%	8,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	10 071	21 667		16 829		38 497		(8 900)		
Transfers and subsidies - capital (monetary allocations)	37 301	6 579	17,6%	8 441	22,6%	15 020	40,3%	6 895	50,1%	22,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	47 372	28 246		25 271		53 517		(2 005)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	47 372	28 246		25 271		53 517		(2 005)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	47 372	28 246		25 271		53 517		(2 005)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	47 372	28 246		25 271		53 517		(2 005)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	51 648	9 405	18,2%	9 581	18,5%	18 986	36,8%	7 026	37,7%	36,4%
National Government	37 301	6 579	17,6%	7 371	19,8%	13 950	37,4%	6 448	48,4%	14,3%
Provincial Government	-	-	-	1 070	-	1 070	-	448	-	139,1%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Deparmt Agency	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 301	6 579	17,6%	8 441	22,6%	15 020	40,3%	6 895	49,7%	22,4%
Borrowing	6 748	-	-	-	-	-	-	-	-	-
Internally generated funds	7 599	2 826	37,2%	1 139	15,0%	3 965	52,2%	131	3,8%	769,2%
Capital Expenditure Functional	51 648	9 405	18,2%	9 581	18,5%	18 986	36,8%	7 026	37,7%	36,4%
Municipal governance and administration	-	-	-	-	-	-	-	23	5,0%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	23	5,0%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 740	2 783	23,7%	4 169	35,5%	6 952	59,2%	534	17,7%	681,2%
Community and Social Services	-	-	-	-	-	-	-	73	72,6%	(100,0%)
Sport And Recreation	11 740	2 783	23,7%	4 169	35,5%	6 952	59,2%	434	17,2%	861,2%
Public Safety	-	-	-	-	-	-	-	27	9,2%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 045	3 414	26,2%	619	4,7%	4 033	30,9%	4 798	58,7%	(87,1%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	13 045	3 414	26,2%	619	4,7%	4 033	30,9%	4 798	59,0%	(87,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	26 863	3 208	11,9%	4 793	17,8%	8 001	29,8%	1 671	27,7%	186,8%
Energy sources	7 808	1 615	20,7%	417	5,3%	2 033	26,0%	448	7,9%	(6,8%)
Water Management	12 853	1 104	8,6%	4 172	32,5%	5 276	41,1%	1 224	34,3%	240,9%
Waste Water Management	1 610	488	30,3%	204	12,6%	692	43,0%	-	-	(100,0%)
Waste Management	4 591	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	460 672	107 234	23,3%	116 666	25,3%	223 900	48,6%	89 400	53,9%	30,5%
Property rates	44 843	14 663	32,7%	13 561	30,2%	28 224	62,9%	11 378	57,6%	19,2%
Service charges	255 354	54 340	21,3%	61 809	24,2%	116 149	45,5%	53 997	47,2%	14,5%
Other revenue	26 148	(18 818)	(72,0%)	12 944	49,5%	(5 874)	(22,5%)	(7 605)	13,2%	(270,2%)
Transfers and Subsidies - Operational	95 446	37 393	39,2%	20 627	21,6%	58 019	60,8%	21 939	63,1%	(6,0%)
Transfers and Subsidies - Capital	37 301	19 657	52,7%	7 725	20,7%	27 382	73,4%	9 691	96,0%	(20,3%)
Interest	1 580	-	-	-	-	-	-	-	45,6%	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(381 624)	(79 099)	20,7%	(185 180)	48,5%	(264 279)	69,3%	(166 562)	58,1%	11,2%
Suppliers and employees	(375 316)	(79 099)	21,1%	(176 248)	47,0%	(255 347)	68,0%	(166 562)	60,1%	5,8%
Finance charges	(6 308)	-	-	(8 932)	141,6%	(8 932)	141,6%	-	(2,7%)	(100,0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	79 048	28 135	35,6%	(68 514)	(86,7%)	(40 379)	(51,1%)	(77 162)	21,5%	(11,2%)
Cash Flow from Investing Activities										
Receipts	9 657	-	-	-	-	-	-	535	15,0%	(100,0%)
Proceeds on disposal of PPE	9 575	-	-	-	-	-	-	535	19,3%	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	82	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(51 648)	(19 209)	37,2%	(10 781)	20,9%	(29 990)	58,1%	(6 417)	58,2%	68,0%
Capital assets	(51 648)	(19 209)	37,2%	(10 781)	20,9%	(29 990)	58,1%	(6 417)	58,2%	68,0%
Net Cash from/(used) Investing Activities	(41 991)	(19 209)	45,7%	(10 781)	25,7%	(29 990)	71,4%	(5 882)	77,4%	83,3%
Cash Flow from Financing Activities										
Receipts	-	1	-	-	-	1	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1	-	-	-	1	-	-	-	-
Payments	-	-	-	(323)	-	(323)	-	-	-	(100,0%)
Repayment of borrowing	-	-	-	(323)	-	(323)	-	-	-	(100,0%)
Net Cash from/(used) Financing Activities	-	1	-	(323)	-	(322)	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	37 057	8 928	24,1%	(79 619)	(214,9%)	(70 691)	(190,8%)	(83 044)	(42,2%)	(4,1%)
Cash/cash equivalents at the year begin:	(3 377)	-	-	27 437	(812,4%)	-	-	91 991	13,2%	(70,2%)
Cash/cash equivalents at the year end:	33 679	27 437	81,5%	(52 182)	(154,9%)	(52 182)	(154,9%)	8 947	4,9%	(683,2%)

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	3 637	10,9%	2 082	6,2%	1 438	4,3%	26 290	78,6%	33 447	18,8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 476	42,7%	2 551	14,6%	1 012	5,8%	6 453	36,9%	17 493	9,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 558	12,5%	1 617	5,7%	940	3,3%	22 360	78,5%	28 476	16,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 012	8,1%	2 174	5,9%	1 770	4,8%	30 179	81,3%	37 135	20,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 169	8,5%	2 151	5,8%	1 677	4,5%	30 070	81,1%	37 068	20,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	113	13,4%	51	6,0%	45	5,3%	639	75,3%	848	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	1 408	7,3%	1 366	7,1%	1 272	6,6%	15 202	79,0%	19 248	10,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 303)	(60,6%)	65	1,7%	20	,5%	6 015	158,4%	3 798	2,1%	-	-	-	-
Total By Income Source	20 072	11,3%	12 058	6,8%	8 176	4,6%	137 208	77,3%	177 513	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 416	30,4%	312	6,7%	147	3,2%	2 777	59,7%	4 651	2,6%	-	-	-	-
Commercial	5 372	47,8%	2 077	18,5%	467	4,2%	3 326	29,6%	11 242	6,3%	-	-	-	-
Households	10 664	8,3%	7 686	6,0%	5 766	4,5%	104 512	81,3%	128 629	72,5%	-	-	-	-
Other	2 620	7,9%	1 983	6,0%	1 795	5,4%	26 592	80,6%	32 990	18,6%	-	-	-	-
Total By Customer Group	20 072	11,3%	12 058	6,8%	8 176	4,6%	137 208	77,3%	177 513	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	10 754	24,8%	-	-	-	-	32 615	75,2%	43 369	95,4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	1 201	100,0%	-	-	-	-	-	-	1 201	2,6%
Trade Creditors	265	29,7%	263	29,4%	10	1,1%	356	39,8%	893	2,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	1	100,0%	-	-	-	-	1	-
Total	12 220	26,9%	264	,6%	10	-	32 971	72,5%	45 464	100,0%

Contact Details

Municipal Manager	Mr Mr Lionel Phillips (Acting)	027 201 3301
Financial Manager	Mr Mr Erico 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 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
Operating Revenue and Expenditure										
Operating Revenue	371 050	114 178	30,8%	92 399	24,9%	206 577	55,7%	85 376	50,8%	8,2%
Exchange Revenue										
Service charges - Electricity	110 746	34 698	31,3%	26 132	23,6%	60 830	54,9%	26 212	45,4%	(,3%)
Service charges - Water	30 458	7 630	25,0%	6 976	22,9%	14 606	48,0%	7 456	48,7%	(6,4%)
Service charges - Waste Water Management	14 660	3 839	26,2%	3 567	24,3%	7 407	50,5%	3 191	45,2%	11,8%
Service charges - Waste Management	15 272	3 406	22,3%	3 200	21,0%	6 606	43,3%	3 529	50,9%	(9,3%)
Sale of Goods and Rendering of Services	4 240	875	20,6%	1 871	44,1%	2 746	64,8%	1 606	48,8%	16,6%
Agency services	3 841	1 127	29,3%	870	22,6%	1 997	52,0%	895	49,0%	(2,8%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 876	1 780	16,4%	1 479	13,6%	3 260	30,0%	2 117	84,2%	(30,1%)
Interest earned from Current and Non Current Assets	1 269	868	68,4%	601	47,4%	1 469	115,7%	345	118,2%	74,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	941	155	16,5%	267	28,4%	423	44,9%	146	82,9%	82,7%
Licence and permits	-	-	-	1	-	1	-	-	-	(100,0%)
Operational Revenue	704	1 566	222,4%	2 438	346,3%	4 003	568,7%	426	21,5%	472,7%
Non-Exchange Revenue										
Property rates	73 339	25 485	34,7%	16 192	22,1%	41 677	56,8%	15 033	59,0%	7,7%
Surcharges and Taxes	1	-	-	-	-	-	-	33	-	(100,0%)
Fines, penalties and forfeits	11 555	308	2,7%	744	6,4%	1 052	9,1%	239	2,3%	211,4%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	88 897	30 536	34,3%	26 147	29,4%	56 682	63,8%	24 148	64,4%	8,3%
Interest	-	951	-	1 040	-	1 991	-	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	840	954	113,6%	873	103,9%	1 827	217,5%	-	-	(100,0%)
Gains on disposal of Assets	2 500	-	-	-	-	-	-	-	-	-
Other Gains	910	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	394 800	86 451	21,9%	89 746	22,7%	176 197	44,6%	85 061	45,9%	5,5%
Employee related costs	144 683	30 760	21,3%	37 878	26,2%	68 638	47,4%	37 860	56,0%	-
Remuneration of councillors	6 139	1 439	23,4%	1 760	28,7%	3 199	52,1%	1 578	55,4%	11,5%
Bulk purchases - electricity	95 123	27 751	29,2%	14 185	14,9%	41 936	44,1%	12 639	39,3%	12,2%
Inventory consumed	12 291	2 264	18,4%	2 825	23,0%	5 089	41,4%	2 542	52,8%	11,1%
Debt impairment	30 239	7 560	25,0%	7 560	25,0%	15 120	50,0%	9 712	50,0%	(22,2%)
Depreciation and amortisation	29 617	7 402	25,0%	7 403	25,0%	14 805	50,0%	7 037	50,0%	5,2%
Interest	15 789	3 110	19,7%	2 633	16,7%	5 743	36,4%	3 350	55,7%	(21,4%)
Contracted services	33 651	2 147	6,4%	6 065	18,0%	8 212	24,4%	4 073	31,3%	48,9%
Transfers and subsidies	30	-	-	3	8,3%	3	8,3%	6	,8%	(58,3%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	26 328	4 018	15,3%	9 436	35,8%	13 454	51,1%	6 264	40,0%	50,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	910	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(23 750)	27 727		2 653		30 380		314		
Transfers and subsidies - capital (monetary allocations)	71 732	2 998	4,2%	9 989	13,9%	12 987	18,1%	4 138	8,4%	141,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	47 981	30 725		12 642		43 366		4 453		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	47 981	30 725		12 642		43 366		4 453		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	47 981	30 725		12 642		43 366		4 453		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	47 981	30 725		12 642		43 366		4 453		

Part 2: Capital Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	86 995	2 920	3,4%	11 877	13,7%	14 797	17,0%	4 217	7,2%	181,6%
National Government	65 349	2 892	4,4%	10 195	15,6%	13 088	20,0%	4 138	10,1%	146,4%
Provincial Government	5 731	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Aget	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	71 080	2 892	4,1%	10 195	14,3%	13 088	18,4%	4 138	8,4%	146,4%
Borrowing	300	-	-	-	-	-	-	-	1,4%	-
Internally generated funds	15 615	28	,2%	1 682	10,8%	1 709	10,9%	79	2,6%	2 034,6%
Capital Expenditure Functional	86 995	2 920	3,4%	11 877	13,7%	14 797	17,0%	4 217	7,2%	181,6%
Municipal governance and administration	1 165	-	-	51	4,4%	51	4,4%	9	1,1%	485,6%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 165	-	-	51	4,4%	51	4,4%	9	1,1%	485,6%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 307	367	4,4%	134	1,6%	501	6,0%	558	4,6%	(76,0%)
Community and Social Services	2 576	367	14,2%	118	4,6%	484	18,8%	558	26,1%	(78,9%)
Sport And Recreation	-	-	-	16	-	16	-	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	5 731	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 838	1 228	21,0%	2 125	36,4%	3 353	57,4%	701	42,3%	203,3%
Planning and Development	4 938	1 227	24,8%	2 108	42,7%	3 334	67,5%	701	58,1%	200,8%
Road Transport	900	1	,1%	17	1,9%	19	2,1%	-	1,4%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	71 685	1 325	1,8%	9 567	13,3%	10 892	15,2%	2 950	5,7%	224,3%
Energy sources	39 991	26	,1%	5 299	13,3%	5 326	13,3%	2 411	119,8%	-
Water Management	14 077	-	-	3	-	3	-	469	2,9%	(99,5%)
Waste Water Management	12 618	1 299	10,3%	619	4,9%	1 918	15,2%	70	1,2%	783,2%
Waste Management	5 000	-	-	3 646	72,9%	3 646	72,9%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	405 909	144 794	35,7%	114 450	28,2%	259 243	63,9%	107 623	53,7%	6,3%
Property rates	70 054	16 181	23,1%	15 241	21,8%	31 422	44,9%	18 334	46,2%	(16,9%)
Service charges	154 776	50 220	32,4%	47 631	30,8%	97 852	63,2%	43 985	54,0%	8,3%
Other revenue	20 252	15 935	78,7%	13 523	66,8%	29 458	145,5%	10 548	65,8%	28,2%
Transfers and Subsidies - Operational	87 119	62 457	71,7%	34 991	40,2%	97 448	111,9%	34 757	89,6%	,7%
Transfers and Subsidies - Capital	73 708	-	-	3 063	4,2%	3 063	4,2%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(316 287)	(44 777)	14,2%	(43 368)	13,7%	(88 145)	27,9%	(45 288)	30,0%	(4,2%)
Suppliers and employees	(315 796)	(44 777)	14,2%	(43 368)	13,7%	(88 145)	27,9%	(45 288)	30,1%	(4,2%)
Finance charges	(461)	-	-	-	-	-	-	-	-	-
Transfers and grants	(30)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	89 622	100 017	111,6%	71 082	79,3%	171 098	190,9%	62 335	118,3%	14,0%
Cash Flow from Investing Activities										
Receipts	2 935	(564)	(19,2%)	120	4,1%	(444)	(15,1%)	-	-	(100,0%)
Proceeds on disposal of PPE	2 500	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	435	(564)	(129,6%)	120	27,6%	(444)	(102,0%)	-	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(85 995)	(4 067)	4,7%	(13 659)	15,9%	(17 726)	20,6%	(5 298)	21,6%	157,8%
Capital assets	(85 995)	(4 067)	4,7%	(13 659)	15,9%	(17 726)	20,6%	(5 298)	21,6%	157,8%
Net Cash from/(used) Investing Activities	(83 059)	(4 632)	5,6%	(13 538)	16,3%	(18 170)	21,9%	(5 298)	21,6%	155,5%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	6 562	95 385	1 453,5%	57 544	876,9%	152 929	2 330,4%	57 038	271,3%	,9%
Cash/cash equivalents at the year begin:	18 429	28 854	156,6%	124 163	673,7%	28 854	156,6%	75 670	278,4%	64,1%
Cash/cash equivalents at the year end:	24 991	124 163	496,8%	181 706	727,1%	181 706	727,1%	132 707	271,9%	36,9%

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	3 020	11,4%	1 432	5,4%	1 003	3,8%	20 988	79,4%	26 444	20,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 783	31,2%	1 660	8,9%	633	3,4%	10 489	56,5%	18 565	14,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 043	11,8%	2 280	5,3%	1 762	4,1%	33 538	78,7%	42 623	33,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 327	8,9%	885	5,9%	717	4,8%	12 003	80,4%	14 932	11,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 164	12,0%	691	7,2%	509	5,3%	7 302	75,5%	9 666	7,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	65	100,0%	65	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	835	4,9%	861	5,1%	903	5,3%	14 384	84,7%	16 983	13,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 192)	124,6%	97	(3,8%)	21	(,8%)	513	(20,0%)	(2 561)	(2,0%)	-	-	-	-
Total By Income Source	13 982	11,0%	7 906	6,2%	5 548	4,4%	99 282	78,3%	126 718	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	219	16,4%	173	13,0%	95	7,1%	849	63,5%	1 336	1,1%	-	-	-	-
Commercial	4 848	19,8%	1 813	7,4%	955	3,9%	16 834	68,8%	24 450	19,3%	-	-	-	-
Households	8 916	8,8%	5 919	5,9%	4 498	4,5%	81 599	80,8%	100 932	79,7%	-	-	-	-
Other	(1)	100,0%	-	-	-	-	-	-	(1)	-	-	-	-	-
Total By Customer Group	13 982	11,0%	7 906	6,2%	5 548	4,4%	99 282	78,3%	126 718	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	-	-	6 003	100,0%	-	-	-	-	6 003	82,4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14	100,0%	-	-	-	-	-	-	14	,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	151	11,9%	-	-	1 117	88,1%	1 267	17,4%
Total	14	,2%	6 154	84,5%	-	-	1 117	15,3%	7 284	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BERGRIVIER (WC013)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24						2022/23			Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	527 674	140 542	26,6%	133 358	25,3%	273 900	51,9%	112 655	50,3%	18,4%
Exchange Revenue										
Service charges - Electricity	168 206	41 325	24,6%	33 428	19,9%	74 753	44,4%	31 354	43,6%	6,6%
Service charges - Water	40 832	8 998	22,0%	10 239	25,1%	19 237	47,1%	9 977	50,3%	2,6%
Service charges - Waste Water Management	19 207	4 243	22,1%	4 246	22,1%	8 489	44,2%	4 392	49,9%	(3,3%)
Service charges - Waste Management	39 604	9 802	24,8%	10 051	25,4%	19 853	50,1%	8 209	50,4%	22,4%
Sale of Goods and Rendering of Services	8 951	2 509	28,0%	2 784	31,1%	5 292	59,1%	2 654	62,7%	4,9%
Agency services	4 925	607	12,3%	1 804	36,6%	2 411	49,0%	1 219	39,9%	48,0%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	1 374	-	1 495	-	2 869	-	-	-	(100,0%)
Interest earned from Current and Non Current Assets	11 533	4 662	40,4%	4 411	38,2%	9 073	78,7%	2 943	66,6%	49,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 669	191	11,4%	883	52,9%	1 074	64,3%	995	68,8%	(11,3%)
Licence and permits	82	1	9%	0	4%	1	1,3%	20	33,4%	(98,5%)
Operational Revenue	1 957	443	22,6%	225	11,5%	668	34,1%	3 285	128,8%	(93,2%)
Non-Exchange Revenue										
Property rates	104 434	32 960	31,6%	24 517	23,5%	57 478	55,0%	21 681	54,4%	13,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	24 344	38	2%	9 746	40,0%	9 784	40,2%	1 204	13,2%	709,2%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	92 430	30 661	33,2%	26 302	28,5%	56 963	61,6%	23 016	65,6%	14,3%
Interest	6 200	918	14,8%	749	12,1%	1 666	26,9%	1 705	61,8%	(56,1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	1 810	-	1 868	-	3 678	-	-	-	(100,0%)
Gains on disposal of Assets	500	-	-	612	122,3%	612	122,3%	-	-	(100,0%)
Other Gains	2 800	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	540 375	116 045	21,5%	131 871	24,4%	247 917	45,9%	119 404	45,6%	10,4%
Employee related costs	182 396	36 804	20,2%	46 208	25,3%	83 012	45,5%	42 939	47,5%	7,6%
Remuneration of councillors	7 273	1 980	27,2%	1 720	23,6%	3 700	50,9%	1 715	49,1%	3%
Bulk purchases - electricity	129 216	33 981	26,3%	32 826	25,4%	66 806	51,7%	27 384	43,3%	19,9%
Inventory consumed	23 235	3 658	15,7%	5 478	23,6%	9 136	39,3%	5 153	47,7%	6,3%
Debt impairment	34 208	8 552	25,0%	8 552	25,0%	17 104	50,0%	7 623	50,0%	12,2%
Depreciation and amortisation	32 656	8 164	25,0%	8 164	25,0%	16 328	50,0%	7 167	50,0%	13,9%
Interest	26 527	4 240	16,0%	9 580	36,1%	13 820	52,1%	8 528	43,7%	12,3%
Contracted services	46 526	5 633	12,1%	7 796	16,8%	13 429	28,9%	7 808	34,7%	(1,1%)
Transfers and subsidies	9 701	3 169	32,7%	2 046	21,1%	5 215	53,8%	1 939	62,0%	5,5%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	45 832	9 866	21,5%	9 719	21,2%	19 585	42,7%	9 148	48,0%	6,2%
Losses on disposal of Assets	-	-	-	(217)	-	(217)	-	-	-	(100,0%)
Other Losses	2 805	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(12 701)	24 496		1 487		25 983		(6 749)		
Transfers and subsidies - capital (monetary allocations)	49 871	4 820	9,7%	2 672	5,4%	7 492	15,0%	6 671	31,7%	(60,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	37 169	29 316		4 159		33 475		(78)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	37 169	29 316		4 159		33 475		(78)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	37 169	29 316		4 159		33 475		(78)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	37 169	29 316		4 159		33 475		(78)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	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	102 441	11 009	10,7%	31 961	31,2%	42 970	41,9%	14 536	27,5%	119,9%
National Government	22 362	4 050	18,1%	2 610	11,7%	6 659	29,8%	6 603	47,5%	(60,5%)
Provincial Government	27 269	1 407	5,2%	11 472	42,1%	12 880	47,2%	62	8%	18 457,8%
District Municipality	-	817	-	515	-	1 332	-	-	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)/Deparmt Agenc	240	-	-	46	19,1%	46	19,1%	6	34,0%	612,8%
Transfers recognised - capital	49 871	6 274	12,6%	14 643	29,4%	20 917	41,9%	6 671	32,4%	119,5%
Borrowing	30 910	3 858	12,5%	11 796	38,2%	15 654	50,6%	4 922	19,5%	139,7%
Internally generated funds	21 660	877	4,1%	5 522	25,5%	6 399	29,5%	2 943	38,1%	87,6%
Capital Expenditure Functional	102 441	11 009	10,7%	31 961	31,2%	42 970	41,9%	14 536	27,5%	119,9%
Municipal governance and administration	8 450	393	4,7%	3 437	40,7%	3 830	45,3%	1 692	45,2%	103,1%
Executive and Council	20	9	46,6%	7	34,2%	16	80,8%	31	22,2%	(78,0%)
Finance and administration	8 430	384	4,6%	3 430	40,7%	3 814	45,2%	1 661	45,9%	106,5%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	12 730	1 503	11,8%	2 871	22,6%	4 374	34,4%	460	25,2%	523,9%
Community and Social Services	2 420	1	-	1 472	60,8%	1 473	60,9%	152	11,3%	868,6%
Sport And Recreation	5 714	396	6,9%	720	12,6%	1 117	19,5%	234	39,6%	207,6%
Public Safety	1 536	463	30,2%	96	6,3%	559	36,4%	60	5,8%	60,4%
Housing	3 060	643	21,0%	583	19,0%	1 225	40,0%	14	1,4%	4 039,4%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	36 218	3 141	8,7%	16 318	45,1%	19 459	53,7%	6 898	35,0%	136,6%
Planning and Development	31 463	2 957	9,4%	14 380	45,7%	17 337	55,1%	47	5%	30 324,7%
Road Transport	4 755	184	3,9%	1 938	40,8%	2 122	44,6%	6 850	70,7%	(71,7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	45 043	5 972	13,3%	9 335	20,7%	15 307	34,0%	5 486	21,4%	70,1%
Energy sources	6 736	430	6,4%	2 621	38,9%	3 051	45,3%	646	23,1%	305,9%
Water Management	22 757	3 531	15,5%	3 807	16,7%	7 338	32,2%	3 340	20,4%	14,0%
Waste Water Management	13 935	2 011	14,4%	2 461	17,7%	4 472	32,1%	1 365	31,4%	80,3%
Waste Management	1 615	-	-	445	27,6%	445	27,6%	136	10,8%	227,8%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	538 558	144 902	26,9%	133 327	24,8%	278 230	51,7%	136 776	62,5%	(2,5%)
Property rates	102 622	27 649	26,9%	23 943	23,3%	51 592	50,3%	21 911	54,3%	9,3%
Service charges	260 214	68 269	26,2%	63 778	24,5%	132 047	50,7%	77 281	66,8%	(17,5%)
Other revenue	21 921	9 893	45,1%	14 079	64,2%	23 972	109,4%	14 549	117,5%	(3,2%)
Transfers and Subsidies - Operational	92 430	28 746	31,1%	22 473	24,3%	51 219	55,4%	18 058	57,4%	24,4%
Transfers and Subsidies - Capital	49 871	5 683	11,4%	4 644	9,3%	10 327	20,7%	4 977	34,5%	(6,7%)
Interest	11 500	4 662	40,5%	4 411	38,4%	9 073	78,9%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(453 518)	(124 070)	27,4%	(111 712)	24,6%	(235 782)	52,0%	(102 153)	55,5%	9,4%
Suppliers and employees	(432 563)	(124 070)	28,7%	(111 712)	25,8%	(235 782)	54,5%	(102 153)	57,6%	9,4%
Finance charges	(11 259)	-	-	-	-	-	-	-	-	-
Transfers and grants	(9 696)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	85 040	20 833	24,5%	21 615	25,4%	42 448	49,9%	34 623	134,8%	(37,6%)
Cash Flow from Investing Activities										
Receipts	(1 316)	(540)	41,1%	1 480	(112,9%)	940	(71,4%)	259	10,5%	471,9%
Proceeds on disposal of PPE	500	-	-	703	140,7%	703	140,7%	-	-	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(1 758)	(543)	30,9%	777	(44,2%)	234	(13,3%)	259	10,3%	200,1%
Decrease (increase) in non-current investments	(58)	3	(4,7%)	-	-	3	(4,7%)	-	-	-
Payments	(102 441)	(12 320)	12,0%	(36 885)	36,0%	(49 205)	48,0%	(16 149)	30,6%	128,4%
Capital assets	(102 441)	(12 320)	12,0%	(36 885)	36,0%	(49 205)	48,0%	(16 149)	30,6%	128,4%
Net Cash from/(used) Investing Activities	(103 757)	(12 861)	12,4%	(35 405)	34,1%	(48 265)	46,5%	(15 890)	31,4%	122,8%
Cash Flow from Financing Activities										
Receipts	30 910	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	30 910	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(14 360)	-	-	(1 477)	10,3%	(1 477)	10,3%	(978)	9,7%	50,9%
Repayment of borrowing	(14 360)	-	-	(1 477)	10,3%	(1 477)	10,3%	(978)	9,7%	50,9%
Net Cash from/(used) Financing Activities	16 550	-	-	(1 477)	(8,9%)	(1 477)	(8,9%)	(978)	(3,3%)	50,9%
Net Increase/(Decrease) in cash held	(2 167)	7 972	(368,0%)	(15 266)	704,6%	(7 294)	336,7%	17 754	(282,0%)	(186,0%)
Cash/cash equivalents at the year begin:	137 334	174 894	127,3%	182 744	133,1%	174 894	127,3%	153 794	91,3%	18,8%
Cash/cash equivalents at the year end:	135 167	182 744	135,2%	167 478	123,9%	167 478	123,9%	171 552	116,3%	(2,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	32	,2%	2 006	12,4%	899	5,6%	13 192	81,8%	16 129	14,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	33	,4%	1 092	13,1%	777	9,3%	6 438	77,2%	8 341	7,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	90	,2%	2 776	7,2%	2 683	7,0%	32 761	85,5%	38 310	33,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	99	,7%	933	6,5%	584	4,1%	12 742	88,7%	14 358	12,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	135	,6%	1 918	8,0%	1 395	5,8%	20 557	85,6%	24 005	21,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4	-	839	5,5%	915	6,0%	13 412	88,4%	15 171	13,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 178)	279,8%	80	(3,6%)	99	(4,5%)	3 790	(171,6%)	(2 208)	(1,9%)	-	-	-	-
Total By Income Source	(5 784)	(5,1%)	9 643	8,5%	7 352	6,4%	102 893	90,2%	114 105	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(503)	(7,3%)	590	8,5%	449	6,5%	6 400	92,3%	6 936	6,1%	-	-	-	-
Commercial	(1 024)	(6,1%)	1 255	7,4%	732	4,3%	15 881	94,3%	16 844	14,8%	-	-	-	-
Households	(3 354)	(4,1%)	6 218	7,6%	3 567	4,3%	75 869	92,2%	82 301	72,1%	-	-	-	-
Other	(903)	(11,3%)	1 580	19,7%	2 604	32,5%	4 742	59,1%	8 024	7,0%	-	-	-	-
Total By Customer Group	(5 784)	(5,1%)	9 643	8,5%	7 352	6,4%	102 893	90,2%	114 105	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	10	100,0%	-	-	-	-	-	-	10	100,0%
Total	10	100,0%	-	-	-	-	-	-	10	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SALDANHA BAY (WC014)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure Total Expenditure as % of main appropriation		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 548 310	374 690	24,2%	387 936	25,1%	762 626	49,3%	348 894	50,8%	11,2%
Exchange Revenue										
Service charges - Electricity	523 046	108 804	20,8%	119 260	22,8%	228 064	43,6%	101 592	43,1%	17,4%
Service charges - Water	172 644	26 408	15,3%	43 488	25,2%	69 896	40,5%	45 946	47,2%	(5,3%)
Service charges - Waste Water Management	95 641	23 080	24,1%	22 087	23,1%	45 167	47,2%	23 693	51,5%	(6,8%)
Service charges - Waste Management	83 535	21 301	25,5%	21 534	25,8%	42 835	51,3%	20 060	51,5%	7,3%
Sale of Goods and Rendering of Services	26 928	2 249	8,4%	2 361	8,8%	4 610	17,1%	2 652	36,5%	(11,0%)
Agency services	9 380	2 188	23,3%	2 506	26,7%	4 694	50,0%	2 318	41,6%	8,1%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 429	3 259	31,3%	3 551	34,0%	6 810	65,3%	2 970	63,7%	19,6%
Interest earned from Current and Non Current Assets	48 637	17 399	35,8%	18 467	38,0%	35 866	73,7%	13 547	73,2%	36,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	14 703	3 407	23,2%	3 928	26,7%	7 336	49,9%	3 832	63,5%	2,5%
Licence and permits	1 470	315	21,4%	304	20,7%	619	42,1%	268	32,5%	13,4%
Operational Revenue	13 138	1 893	14,4%	2 469	18,8%	4 362	33,2%	3 357	48,2%	(26,4%)
Non-Exchange Revenue										
Property rates	325 915	88 955	27,3%	79 026	24,2%	167 981	51,5%	77 012	52,3%	2,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	24 089	5 975	24,8%	6 668	27,7%	12 643	52,5%	6 262	56,7%	6,5%
Licences or permits	5	1	12,3%	0	8,2%	1	20,4%	2	-	(78,6%)
Transfer and subsidies - Operational	159 565	58 885	36,9%	52 471	32,9%	111 356	69,8%	43 316	70,7%	21,1%
Interest	3 704	1 331	35,9%	1 480	40,0%	2 812	75,9%	1 176	77,7%	25,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	35 482	9 240	26,0%	8 334	23,5%	17 573	49,5%	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	891	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 609 772	340 476	21,2%	349 665	21,7%	690 141	42,9%	325 681	45,8%	7,4%
Employee related costs	527 294	125 392	23,8%	124 572	23,6%	249 964	47,4%	114 648	47,6%	8,7%
Remuneration of councillors	15 331	3 961	25,8%	3 314	21,6%	7 275	47,5%	3 209	44,7%	3,3%
Bulk purchases - electricity	430 700	103 929	24,1%	85 898	19,9%	189 826	44,1%	70 075	43,5%	22,6%
Inventory consumed	127 679	22 417	17,6%	18 322	14,3%	40 739	31,9%	29 393	55,3%	(37,7%)
Debt impairment	8 080	(8 045)	(99,6%)	8	1%	(8 037)	(99,5%)	4 211	25,6%	(99,8%)
Depreciation and amortisation	186 267	41 206	22,1%	41 367	22,2%	82 573	44,3%	39 399	44,5%	5,0%
Interest	19 420	4 844	24,9%	11 098	57,2%	15 942	82,1%	5 016	50,6%	121,3%
Contracted services	171 707	18 764	10,9%	32 294	18,8%	51 058	29,7%	28 332	35,8%	14,0%
Transfers and subsidies	1 023	146	14,3%	83	8,1%	229	22,4%	224	9,9%	(63,1%)
Irrecoverable debts written off	33 054	3 733	11,3%	6 399	19,4%	10 132	30,7%	9 632	47,8%	(33,6%)
Operational costs	79 829	23 942	30,0%	21 302	26,7%	45 244	56,7%	17 528	55,2%	21,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	62	-	(100,0%)
Other Losses	9 389	188	2,0%	5 009	53,3%	5 197	55,3%	3 951	73,1%	26,8%
Surplus/(Deficit)	(61 462)	34 214		38 271		72 485		23 213		
Transfers and subsidies - capital (monetary allocations)	60 253	6 527	10,8%	9 563	15,9%	16 090	26,7%	8 216	33,3%	16,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(1 210)	40 741		47 834		88 575		31 429		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(1 210)	40 741		47 834		88 575		31 429		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(1 210)	40 741		47 834		88 575		31 429		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(1 210)	40 741		47 834		88 575		31 429		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure Total Expenditure as % of main appropriation		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	312 265	23 907	7,7%	46 735	15,0%	70 641	22,6%	49 131	18,6%	(4,9%)
National Government	46 490	5 759	12,4%	8 334	17,9%	14 092	30,3%	2 797	29,1%	198,0%
Provincial Government	13 763	4	-	49	,4%	52	,4%	5 042	33,6%	(99,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	60 253	5 763	9,6%	8 382	13,9%	14 145	23,5%	7 838	31,5%	6,9%
Borrowing	51 774	1 511	2,9%	571	1,1%	2 082	4,0%	4 159	6,7%	(86,3%)
Internally generated funds	200 239	16 633	8,3%	37 781	18,9%	54 414	27,2%	37 134	22,6%	1,7%
Capital Expenditure Functional	312 265	23 907	7,7%	46 735	15,0%	70 641	22,6%	49 131	18,6%	(4,9%)
Municipal governance and administration	55 679	7 471	13,4%	11 327	20,3%	18 798	33,8%	9 580	23,0%	18,2%
Executive and Council	50	-	-	-	-	-	-	-	-	-
Finance and administration	55 579	7 471	13,4%	11 327	20,4%	18 798	33,8%	9 580	23,0%	18,2%
Internal audit	50	-	-	-	-	-	-	-	-	-
Community and Public Safety	24 308	1 021	4,2%	4 930	20,3%	5 951	24,5%	7 505	46,9%	(34,3%)
Community and Social Services	4 265	179	4,2%	613	14,4%	793	18,6%	671	15,9%	(8,6%)
Sport And Recreation	17 728	767	4,3%	2 809	15,8%	3 576	20,2%	3 266	57,4%	(14,0%)
Public Safety	1 750	-	-	1 402	80,1%	1 402	80,1%	3 332	62,4%	(57,9%)
Housing	565	75	13,2%	105	18,7%	180	31,9%	235	25,0%	(55,1%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	52 989	7 650	14,4%	11 240	21,2%	18 890	35,6%	19 141	23,2%	(41,3%)
Planning and Development	313	403	128,8%	1 370	438,4%	1 773	567,2%	3 604	66,7%	(62,0%)
Road Transport	52 473	7 247	13,8%	9 870	18,8%	17 117	32,6%	15 538	20,3%	(36,5%)
Environmental Protection	204	-	-	-	-	-	-	-	-	-
Trading Services	179 109	7 765	4,3%	19 237	10,7%	27 002	15,1%	12 904	11,2%	49,1%
Energy sources	52 983	817	1,5%	7 352	13,9%	8 169	15,4%	4 397	24,0%	67,2%
Water Management	36 135	122	,3%	1 399	3,9%	1 521	4,2%	3 750	11,9%	(62,7%)
Waste Water Management	83 941	6 119	7,3%	10 481	12,5%	16 599	19,8%	4 085	6,9%	156,5%
Waste Management	6 050	707	11,7%	6	,1%	713	11,8%	672	7,8%	(99,1%)
Other	180	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 559 441	428 467	27,5%	467 370	30,0%	895 837	57,4%	386 953	59,5%	20,8%
Property rates	319 896	77 988	24,4%	86 144	26,9%	164 132	51,3%	76 128	52,9%	13,2%
Service charges	902 151	232 498	25,8%	241 186	26,7%	473 684	52,5%	216 534	56,2%	11,4%
Other revenue	53 660	29 743	55,4%	49 082	91,5%	78 826	146,9%	26 703	141,2%	83,8%
Transfers and Subsidies - Operational	174 844	61 113	35,0%	58 705	33,6%	119 818	68,5%	44 522	67,1%	31,9%
Transfers and Subsidies - Capital	60 253	12 025	20,0%	16 621	27,6%	28 646	47,5%	11 618	48,9%	43,1%
Interest	48 637	15 100	31,0%	15 631	32,1%	30 731	63,2%	11 448	63,2%	36,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 367 944)	(507 463)	37,1%	(368 162)	26,9%	(875 625)	64,0%	(344 663)	68,1%	6,8%
Suppliers and employees	(1 355 699)	(507 463)	37,4%	(368 162)	27,2%	(875 625)	64,6%	(337 807)	68,3%	9,0%
Finance charges	(12 245)	-	-	-	-	-	-	(6 856)	52,1%	(100,0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	191 497	(78 997)	(41,3%)	99 208	51,8%	20 211	10,6%	42 289	,2%	134,6%
Cash Flow from Investing Activities										
Receipts	-	145	-	31	-	176	-	259	-	(88,0%)
Proceeds on disposal of PPE	-	145	-	31	-	176	-	259	-	(88,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(312 265)	(29 125)	9,3%	(55 320)	17,7%	(84 446)	27,0%	(50 945)	20,3%	8,6%
Capital assets	(312 265)	(29 125)	9,3%	(55 320)	17,7%	(84 446)	27,0%	(50 945)	20,3%	8,6%
Net Cash from/(used) Investing Activities	(312 265)	(28 980)	9,3%	(55 289)	17,7%	(84 270)	27,0%	(50 686)	20,0%	9,1%
Cash Flow from Financing Activities										
Receipts	54 874	544	1,0%	544	1,0%	1 088	2,0%	852	1,4%	(36,1%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	51 374	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3 500	544	15,5%	544	15,6%	1 088	31,1%	852	68,7%	(36,1%)
Payments	(11 222)	-	-	(5 507)	49,1%	(5 507)	49,1%	(5 844)	52,3%	(5,8%)
Repayment of borrowing	(11 222)	-	-	(5 507)	49,1%	(5 507)	49,1%	(5 844)	52,3%	(5,8%)
Net Cash from/(used) Financing Activities	43 652	544	1,2%	(4 963)	(11,4%)	(4 419)	(10,1%)	(4 992)	(3,8%)	(6%)
Net Increase/(Decrease) in cash held	(77 117)	(107 433)	139,3%	38 956	(50,5%)	(68 477)	88,8%	(13 388)	85,9%	(391,0%)
Cash/cash equivalents at the year begin:	588 478	781 645	132,8%	674 212	114,6%	781 645	132,8%	705 439	127,4%	(4,4%)
Cash/cash equivalents at the year end:	511 361	674 212	131,8%	713 168	139,5%	713 168	139,5%	692 051	134,7%	3,1%

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	16 748	23,1%	2 410	3,3%	1 584	2,2%	51 867	71,4%	72 609	22,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	30 279	81,6%	1 169	3,1%	649	1,7%	5 015	13,5%	37 113	11,5%	(16)	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 269	30,8%	2 564	3,7%	1 825	2,6%	43 435	62,9%	69 093	21,4%	0	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 081	21,6%	1 395	3,7%	964	2,6%	26 927	72,1%	37 367	11,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 627	17,4%	1 518	3,5%	1 033	2,4%	33 633	76,8%	43 811	13,6%	(0)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	,2%	1	,2%	1	,2%	580	99,3%	584	,2%	(104)	(17,8%)	-	-
Interest on Arrear Debtor Accounts	1 750	2,9%	1 674	2,8%	1 615	2,7%	54 650	91,6%	59 689	18,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	211	7,3%	49	1,7%	32	1,1%	2 577	89,8%	2 870	,9%	(16)	(6%)	-	-
Total By Income Source	85 966	26,6%	10 781	3,3%	7 702	2,4%	218 686	67,7%	323 135	100,0%	(136)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 192	41,1%	649	4,3%	560	3,7%	7 666	50,9%	15 067	4,7%	-	-	-	-
Commercial	36 837	48,4%	1 955	2,6%	1 410	1,9%	35 837	47,1%	76 040	23,5%	(18)	-	-	-
Households	42 937	18,5%	8 177	3,5%	5 732	2,5%	175 182	75,5%	232 028	71,8%	(118)	(,1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	85 966	26,6%	10 781	3,3%	7 702	2,4%	218 686	67,7%	323 135	100,0%	(136)	-	-	-

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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 857	93,3%	134	6,7%	-	-	-	-	1 991	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 857	93,3%	134	6,7%	-	-	-	-	1 991	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWARTLAND (WC015)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 085 098	278 119	25,6%	269 026	24,8%	547 145	50,4%	241 521	49,7%	11,4%
Exchange Revenue										
Service charges - Electricity	421 007	112 875	26,8%	104 929	24,9%	217 804	51,7%	87 777	46,9%	19,5%
Service charges - Water	91 857	18 066	19,7%	23 966	26,1%	42 032	45,8%	21 992	51,3%	9,0%
Service charges - Waste Water Management	51 053	13 232	25,9%	14 758	28,9%	27 990	54,8%	12 934	51,7%	14,1%
Service charges - Waste Management	32 997	8 387	25,4%	8 497	25,7%	16 884	51,2%	7 398	51,7%	14,8%
Sale of Goods and Rendering of Services	13 113	3 069	23,4%	4 314	32,9%	7 383	56,3%	4 037	56,9%	6,9%
Agency services	6 403	1 670	26,1%	1 413	22,1%	3 083	48,1%	1 509	53,7%	(6,4%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 640	757	28,7%	914	34,6%	1 671	63,3%	695	44,3%	31,5%
Interest earned from Current and Non Current Assets	55 954	2 519	4,5%	2 998	5,4%	5 517	9,9%	2 293	11,7%	30,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 967	522	26,5%	415	21,1%	937	47,6%	369	53,7%	12,7%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 933	1 342	34,1%	5 251	133,5%	6 593	167,6%	737	51,6%	612,5%
Non-Exchange Revenue										
Property rates	167 830	45 187	26,9%	39 437	23,5%	84 624	50,4%	32 669	52,1%	20,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	32 076	135	4%	112	4%	248	8%	101	5%	11,5%
Licences or permits	5 158	1 235	23,9%	1 281	24,8%	2 516	48,8%	1 316	52,8%	(2,7%)
Transfer and subsidies - Operational	168 036	65 816	39,2%	55 750	33,2%	121 566	72,3%	61 969	68,5%	(10,0%)
Interest	1 060	373	35,2%	401	37,8%	774	73,0%	288	76,9%	39,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	15 402	2 874	18,7%	2 759	17,9%	5 634	36,6%	2 740	35,2%	7%
Gains on disposal of Assets	14 613	61	4%	1 829	12,5%	1 890	12,9%	2 698	56,9%	(32,2%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 071 330	184 988	17,3%	250 539	23,4%	435 527	40,7%	246 273	40,9%	1,7%
Employee related costs	316 394	66 723	21,1%	84 111	26,6%	150 834	47,7%	77 414	47,6%	8,7%
Remuneration of councillors	12 081	3 343	27,7%	2 888	23,9%	6 231	51,6%	2 808	49,8%	2,8%
Bulk purchases - electricity	356 097	82 436	23,1%	73 234	20,6%	155 670	43,7%	62 256	41,5%	17,6%
Inventory consumed	61 034	5 138	8,4%	6 956	11,4%	12 095	19,8%	6 267	24,8%	11,0%
Debt impairment	4 424	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	112 614	-	-	47 023	41,8%	47 023	41,8%	45 764	42,9%	2,8%
Interest	14 486	-	-	4 750	32,8%	4 750	32,8%	5 218	42,2%	(9,0%)
Contracted services	70 092	10 600	15,1%	20 235	28,9%	30 834	44,0%	29 828	47,4%	(32,2%)
Transfers and subsidies	5 060	1 655	32,7%	819	16,2%	2 474	48,9%	1 212	70,1%	(32,4%)
Irrecoverable debts written off	32 910	-	-	-	-	-	-	-	-	-
Operational costs	57 831	15 093	26,1%	10 522	18,2%	25 615	44,3%	13 069	38,4%	(19,5%)
Losses on disposal of Assets	16 413	-	-	-	-	-	-	2 438	22,1%	(100,0%)
Other Losses	11 894	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	13 768	93 131		18 487		111 618		(4 752)		
Transfers and subsidies - capital (monetary allocations)	107 387	3 192	3,0%	24 849	23,1%	28 041	26,1%	16 015	22,5%	55,2%
Transfers and subsidies - capital (in-kind)	-	-	-	70	-	70	-	-	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	121 155	96 323		43 406		139 729		11 263		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	121 155	96 323		43 406		139 729		11 263		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	121 155	96 323		43 406		139 729		11 263		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	121 155	96 323		43 406		139 729		11 263		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	209 052	8 176	3,9%	47 474	22,7%	55 649	26,6%	36 222	21,8%	31,1%
National Government	48 366	3 188	6,6%	13 639	28,2%	16 827	34,8%	15 760	41,2%	(13,5%)
Provincial Government	57 796	4	-	7 817	13,5%	7 821	13,5%	256	1,2%	2 958,4%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Deparmt Agenc	1 225	-	-	2 167	176,9%	2 167	176,9%	1 335	10,7%	62,3%
Transfers recognised - capital	107 387	3 192	3,0%	23 623	22,0%	26 815	25,0%	17 351	24,8%	36,1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	101 665	4 983	4,9%	23 851	23,5%	28 834	28,4%	18 871	19,8%	26,4%
Capital Expenditure Functional	209 052	8 176	3,9%	47 474	22,7%	55 649	26,6%	36 222	21,8%	31,1%
Municipal governance and administration	8 444	51	6%	3 230	38,3%	3 281	38,9%	537	5,5%	501,3%
Executive and Council	704	-	-	11	1,6%	11	1,6%	6	1,3%	96,2%
Finance and administration	7 740	51	7%	3 219	41,6%	3 270	42,3%	532	5,7%	505,6%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	32 539	1 359	4,2%	6 209	19,1%	7 568	23,3%	2 351	33,8%	164,0%
Community and Social Services	1 250	6	5%	486	38,9%	493	39,4%	266	64,6%	82,7%
Sport And Recreation	27 390	1 350	4,9%	5 111	18,7%	6 461	23,6%	1 059	38,2%	382,7%
Public Safety	3 899	3	1%	611	15,7%	614	15,7%	1 026	27,1%	(40,4%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	81 843	1 531	1,9%	25 458	31,1%	26 989	33,0%	6 777	12,3%	275,7%
Planning and Development	14 612	28	2%	3 475	23,8%	3 503	24,0%	253	2,9%	1 276,2%
Road Transport	67 231	1 503	2,2%	21 983	32,7%	23 486	34,9%	6 524	13,6%	236,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	86 227	5 234	6,1%	12 577	14,6%	17 811	20,7%	26 557	29,3%	(52,6%)
Energy sources	53 741	1 977	3,7%	5 768	10,7%	7 746	14,4%	9 587	25,6%	(39,8%)
Water Management	14 564	152	1,0%	2 056	14,1%	2 208	15,2%	15 494	58,3%	(86,7%)
Waste Water Management	13 915	2 726	19,6%	3 960	28,5%	6 686	48,0%	801	3,8%	394,3%
Waste Management	4 007	379	9,5%	793	19,8%	1 173	29,3%	674	14,1%	17,7%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 123 302	339 215	30,2%	346 418	30,8%	685 633	61,0%	366 696	68,3%	(5,5%)
Property rates	164 473	57 776	35,1%	53 710	32,7%	111 486	67,8%	120 767	133,9%	(55,5%)
Service charges	590 304	153 182	25,9%	161 516	27,4%	314 698	53,3%	140 191	50,7%	15,2%
Other revenue	37 148	28 078	75,6%	31 186	84,0%	59 264	159,5%	27 821	162,2%	12,1%
Transfers and Subsidies - Operational	168 036	75 254	44,8%	54 188	32,2%	129 443	77,0%	46 615	58,1%	16,2%
Transfers and Subsidies - Capital	107 387	24 925	23,2%	45 817	42,7%	70 742	65,9%	31 301	85,3%	46,4%
Interest	55 954	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(898 367)	(188 229)	21,0%	(271 545)	30,2%	(459 774)	51,2%	(244 498)	51,2%	11,1%
Suppliers and employees	(883 983)	(188 229)	21,3%	(266 795)	30,2%	(455 024)	51,5%	(239 280)	51,4%	11,5%
Finance charges	(9 324)	-	-	(4 750)	50,9%	(4 750)	50,9%	(5 218)	51,3%	(9,0%)
Transfers and grants	(5 060)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	224 935	150 986	67,1%	74 872	33,3%	225 859	100,4%	122 198	162,4%	(38,7%)
Cash Flow from Investing Activities										
Receipts	14 612	61	4%	1 830	12,5%	1 891	12,9%	2 706	56,9%	(32,4%)
Proceeds on disposal of PPE	14 613	61	4%	1 829	12,5%	1 890	12,9%	2 706	57,0%	(32,4%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(0)	-	-	1	(179,2%)	1	(179,2%)	-	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(209 052)	(7 615)	3,6%	(44 641)	21,4%	(52 256)	25,0%	(32 311)	19,3%	38,2%
Capital assets	(209 052)	(7 615)	3,6%	(44 641)	21,4%	(52 256)	25,0%	(32 311)	19,3%	38,2%
Net Cash from/(used) Investing Activities	(194 440)	(7 554)	3,9%	(42 811)	22,0%	(50 365)	25,9%	(29 605)	15,9%	44,6%
Cash Flow from Financing Activities										
Receipts	500	343	68,6%	540	108,0%	883	176,6%	(179)	91,3%	(401,1%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	500	343	68,6%	540	108,0%	883	176,6%	(179)	91,3%	(401,1%)
Payments	(8 761)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(8 761)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(8 261)	343	(4,2%)	540	(6,5%)	883	(10,7%)	(179)	4,0%	(401,1%)
Net Increase/(Decrease) in cash held	22 234	143 775	646,7%	32 601	146,6%	176 376	793,3%	92 413	(776,3%)	(64,7%)
Cash/cash equivalents at the year begin:	662 215	722 017	109,0%	865 792	130,7%	722 017	109,0%	800 057	103,6%	8,2%
Cash/cash equivalents at the year end:	684 449	865 792	126,5%	898 393	131,3%	898 393	131,3%	892 470	145,6%	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	11 495	42,1%	2 856	10,5%	1 424	5,2%	11 499	42,2%	27 274	23,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	30 320	84,6%	3 279	9,1%	237	7%	2 000	5,6%	35 836	31,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 991	46,6%	2 440	8,7%	857	3,1%	11 607	41,6%	27 894	24,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 964	32,3%	1 416	11,5%	480	3,9%	6 405	52,2%	12 265	10,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 362	32,2%	1 094	10,5%	408	3,9%	5 570	53,4%	10 436	9,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	36	31,8%	24	21,0%	7	6,0%	46	41,1%	113	1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 166)	(83,9%)	323	23,2%	193	13,9%	2 039	146,8%	1 389	1,2%	-	-	-	-
Total By Income Source	61 002	52,9%	11 432	9,9%	3 607	3,1%	39 167	34,0%	115 208	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 358	48,6%	185	3,8%	79	1,6%	2 227	45,9%	4 848	4,2%	-	-	-	-
Commercial	26 360	86,7%	2 195	7,2%	177	,6%	1 687	5,5%	30 419	26,4%	-	-	-	-
Households	32 284	40,4%	9 052	11,3%	3 352	4,2%	35 253	44,1%	79 941	69,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	61 002	52,9%	11 432	9,9%	3 607	3,1%	39 167	34,0%	115 208	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 165	96,7%	48	1,5%	-	-	58	1,8%	3 272	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 165	96,7%	48	1,5%	-	-	58	1,8%	3 272	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WEST COAST (DC1)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
Operating Revenue and Expenditure										
Operating Revenue	503 013	84 570	16,8%	87 067	17,3%	171 637	34,1%	173 909	62,8%	(49,9%)
Exchange Revenue										
Service charges - Electricity	1 238	470	38,0%	355	28,7%	825	66,7%	279	44,8%	27,2%
Service charges - Water	144 676	32 011	22,1%	40 879	28,3%	72 869	50,4%	35 737	48,5%	14,4%
Service charges - Waste Water Management	119	29	24,2%	29	24,1%	57	48,3%	27	47,6%	6,1%
Service charges - Waste Management	84	21	24,5%	21	24,4%	41	48,8%	19	46,5%	7,3%
Sale of Goods and Rendering of Services	29 227	1 309	4,5%	1 965	6,7%	3 274	11,2%	9 730	50,8%	(79,8%)
Agency services	182 595	-	-	-	-	-	-	88 190	77,1%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	178	69	38,7%	75	42,0%	144	80,7%	54	70,9%	37,3%
Interest earned from Current and Non Current Assets	14 942	5 057	33,8%	6 866	46,0%	11 923	79,8%	3 035	31,7%	126,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 749	609	16,2%	680	18,1%	1 289	34,4%	992	54,7%	(31,4%)
Licence and permits	258	102	39,4%	107	41,6%	209	81,0%	85	74,8%	25,8%
Operational Revenue	796	240	30,1%	164	20,6%	404	50,7%	97	32,1%	68,2%
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	10 000	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	32 431	8 519	26,3%	9 053	27,9%	17 572	54,2%	19 603	85,0%	(53,8%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	82 720	36 136	43,7%	26 874	32,5%	63 010	76,2%	16 059	64,0%	67,3%
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	506 374	96 821	19,1%	140 764	27,8%	237 584	46,9%	187 172	60,6%	(24,8%)
Employee related costs	242 905	53 726	22,1%	65 505	27,0%	119 231	49,1%	60 882	47,9%	7,6%
Remuneration of councillors	7 595	2 009	26,4%	1 713	22,6%	3 722	49,0%	1 612	47,3%	6,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	76 841	12 598	16,4%	38 404	50,0%	51 002	66,4%	59 823	97,3%	(35,8%)
Debt impairment	1 970	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	11 238	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	65	8,1%	(100,0%)
Contracted services	46 084	12 025	26,1%	22 600	49,0%	34 625	75,1%	28 666	93,6%	(21,2%)
Transfers and subsidies	853	214	25,1%	188	22,1%	402	47,2%	258	36,7%	(26,9%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	117 161	16 249	13,9%	12 354	10,5%	28 602	24,4%	35 867	59,0%	(65,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	1 727	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 361)	(12 251)		(53 697)		(65 948)		(13 263)		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	87	40,9%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(3 361)	(12 251)		(53 697)		(65 948)		(13 176)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(3 361)	(12 251)		(53 697)		(65 948)		(13 176)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(3 361)	(12 251)		(53 697)		(65 948)		(13 176)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(3 361)	(12 251)		(53 697)		(65 948)		(13 176)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	38 500	66	,2%	3 512	9,1%	3 579	9,3%	3 184	34,0%	10,3%
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	87	40,9%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	87	40,9%	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	38 500	66	,2%	3 512	9,1%	3 579	9,3%	3 097	33,9%	13,4%
Capital Expenditure Functional	38 500	66	,2%	3 512	9,1%	3 579	9,3%	3 184	34,0%	10,3%
Municipal governance and administration	3 019	32	1,0%	815	27,0%	847	28,1%	317	10,8%	157,2%
Executive and Council	120	-	-	-	-	-	-	95	20,2%	(100,0%)
Finance and administration	2 899	32	1,1%	815	28,1%	847	29,2%	222	9,2%	267,7%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 767	-	-	305	11,0%	305	11,0%	2 087	52,5%	(85,4%)
Community and Social Services	850	-	-	36	4,2%	36	4,2%	90	31,9%	(60,1%)
Sport And Recreation	1 000	-	-	116	11,6%	116	11,6%	886	83,0%	(86,9%)
Public Safety	800	-	-	149	18,6%	149	18,6%	1 108	57,1%	(86,6%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	117	-	-	4	3,5%	4	3,5%	3	2,1%	44,5%
Economic and Environmental Services	28 715	-	-	-	-	-	-	52	20,0%	(100,0%)
Planning and Development	28 715	-	-	-	-	-	-	52	20,0%	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	4 000	35	,9%	2 392	59,8%	2 426	60,7%	727	30,8%	228,9%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	4 000	35	,9%	331	8,3%	366	9,1%	727	21,9%	(54,5%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	2 061	-	2 061	-	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	502 835	51 858	10,3%	29 804	5,9%	81 661	16,2%	101 214	30,4%	(70,6%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	146 118	5 406	3,7%	7 941	5,4%	13 347	9,1%	8 481	10,7%	(6,4%)
Other revenue	309 345	39 112	12,6%	14 188	4,6%	53 300	17,2%	87 428	40,7%	(83,8%)
Transfers and Subsidies - Operational	32 431	2 283	7,0%	809	2,5%	3 092	9,5%	2 440	12,5%	(66,9%)
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	14 942	5 057	33,8%	6 866	46,0%	11 923	79,8%	2 865	31,9%	139,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(482 067)	(25 814)	5,4%	(52 319)	10,9%	(78 132)	16,2%	(68 122)	21,0%	(23,2%)
Suppliers and employees	(480 924)	(25 814)	5,4%	(52 319)	10,9%	(78 132)	16,2%	(68 122)	21,1%	(23,2%)
Finance charges	(290)	-	-	-	-	-	-	-	-	-
Transfers and grants	(853)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	20 768	26 044	125,4%	(22 515)	(108,4%)	3 529	17,0%	33 092	244,9%	(168,0%)
Cash Flow from Investing Activities										
Receipts	(845)	(16 618)	1 966,9%	16 618	(1 966,9%)	-	-	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(845)	(16 618)	1 966,9%	16 618	(1 966,9%)	-	-	-	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(38 500)	(71)	,2%	(3 553)	9,2%	(3 624)	9,4%	(3 689)	39,3%	(3,7%)
Capital assets	(38 500)	(71)	,2%	(3 553)	9,2%	(3 624)	9,4%	(3 689)	39,3%	(3,7%)
Net Cash from/(used) Investing Activities	(39 345)	(16 689)	42,4%	13 065	(33,2%)	(3 624)	9,2%	(3 689)	39,6%	(454,1%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	(1 500)	100,0%	(100,0%)
Repayment of borrowing	-	-	-	-	-	-	-	(1 500)	100,0%	(100,0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	(1 500)	100,0%	(100,0%)
Net Increase/(Decrease) in cash held	(18 577)	9 356	(50,4%)	(9 451)	50,9%	(95)	,5%	27 902	1 036,1%	(133,9%)
Cash/cash equivalents at the year begin:	354 291	-	-	353 685	99,8%	-	-	341 680	-	3,5%
Cash/cash equivalents at the year end:	335 714	353 685	105,4%	344 234	102,5%	344 234	102,5%	369 582	113,6%	(6,9%)

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	18 348	99,2%	59	,3%	40	,2%	44	,2%	18 491	85,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	160	53,2%	40	13,4%	24	8,1%	76	25,3%	301	1,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	14	85,3%	0	2,5%	0	2,5%	2	9,8%	17	,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9	81,0%	0	3,1%	0	3,1%	1	12,9%	11	,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	464	44,8%	184	17,8%	169	16,3%	218	21,0%	1 035	4,8%	-	-	-	-
Interest on Arrear Debtor Accounts	6	4,6%	6	4,7%	9	6,5%	113	84,2%	134	,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	689	40,8%	56	3,3%	77	4,6%	866	51,3%	1 689	7,8%	-	-	-	-
Total By Income Source	19 691	90,8%	347	1,6%	320	1,5%	1 320	6,1%	21 678	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	15 883	95,9%	60	,4%	82	,5%	545	3,3%	16 570	76,4%	-	-	-	-
Commercial	387	97,2%	2	,5%	9	2,4%	-	-	399	1,8%	-	-	-	-
Households	3 042	74,7%	245	6,0%	187	4,6%	597	14,7%	4 071	18,8%	-	-	-	-
Other	378	59,3%	41	6,4%	41	6,5%	178	27,8%	638	2,9%	-	-	-	-
Total By Customer Group	19 691	90,8%	347	1,6%	320	1,5%	1 320	6,1%	21 678	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	591	22,5%	1 626	61,8%	414	15,7%	2 630	100,0%
Total	-	-	591	22,5%	1 626	61,8%	414	15,7%	2 630	100,0%

Contact Details

Municipal Manager	Mr D Joubert	022 433 8410
Financial Manager	Dr Johan Tesselaar	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 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	857 781	273 490	31,9%	177 365	20,7%	450 855	52,6%	172 384	55,3%	2,9%
Exchange Revenue										
Service charges - Electricity	399 102	98 911	24,8%	62 593	15,7%	161 505	40,5%	63 160	47,2%	(,9%)
Service charges - Water	53 000	11 497	21,7%	10 688	20,2%	22 185	41,9%	11 939	44,6%	(10,5%)
Service charges - Waste Water Management	33 059	20 035	60,6%	7 473	22,6%	27 508	83,2%	16 492	88,4%	(54,7%)
Service charges - Waste Management	31 315	8 638	27,6%	8 630	27,6%	17 268	55,1%	7 606	50,3%	13,5%
Sale of Goods and Rendering of Services	5 272	752	14,3%	1 549	29,4%	2 301	43,6%	1 771	67,4%	(12,5%)
Agency services	4 461	1 277	28,6%	1 325	29,7%	2 602	58,3%	1 230	60,0%	7,7%
Interest	10	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	23 503	7 360	31,3%	7 613	32,4%	14 974	63,7%	5 633	137,3%	35,1%
Interest earned from Current and Non Current Assets	12 444	6 496	52,2%	4 670	37,5%	11 166	89,7%	4 592	113,9%	1,7%
Dividends	26	-	-	-	-	-	-	-	-	-
Rent on Land	4 648	1 043	22,4%	1 282	27,6%	2 325	50,0%	1 112	65,6%	15,3%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 679	118	7,1%	216	12,9%	335	19,9%	566	26,5%	(61,8%)
Non-Exchange Revenue										
Property rates	105 353	54 431	51,7%	15 069	14,3%	69 499	66,0%	15 759	69,8%	(4,4%)
Surcharges and Taxes	7 290	672	9,2%	1 215	16,7%	1 887	25,9%	1 871	60,1%	(35,0%)
Fines, penalties and forfeits	11 194	1 779	15,9%	4 156	37,1%	5 936	53,0%	2 411	45,0%	72,4%
Licences or permits	2 327	317	13,6%	247	10,6%	564	24,2%	237	25,6%	4,3%
Transfer and subsidies - Operational	158 793	58 495	36,8%	48 653	30,6%	107 147	67,5%	36 211	55,2%	34,4%
Interest	3 566	828	23,2%	1 188	33,3%	2 015	56,5%	972	83,2%	22,2%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	739	841	113,8%	796	107,7%	1 637	221,5%	822	-	(3,1%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	912 737	155 353	17,0%	168 237	18,4%	323 590	35,5%	158 725	39,5%	6,0%
Employee related costs	257 116	59 322	23,1%	58 806	22,9%	118 128	45,9%	53 820	45,2%	9,3%
Remuneration of councillors	11 983	3 068	25,6%	2 781	23,2%	5 849	48,8%	2 646	45,2%	5,1%
Bulk purchases - electricity	360 544	66 472	18,4%	50 184	13,9%	116 656	32,4%	53 825	39,1%	(6,8%)
Inventory consumed	18 512	4 699	25,4%	6 616	35,7%	11 314	61,1%	3 510	42,1%	88,5%
Debt impairment	64 475	-	-	21 427	33,2%	21 427	33,2%	22 206	62,9%	(3,5%)
Depreciation and amortisation	54 369	1	-	2	-	3	-	-	-	(100,0%)
Interest	9 535	-	-	-	-	-	-	51	6%	(100,0%)
Contracted services	64 652	8 678	13,4%	16 081	24,9%	24 758	38,3%	9 832	28,8%	63,6%
Transfers and subsidies	8 918	624	7,0%	544	6,1%	1 168	13,1%	365	6,9%	48,7%
Irrecoverable debts written off	-	11	-	52	-	63	-	48	-	6,8%
Operational costs	56 396	12 478	22,1%	11 746	20,8%	24 224	43,0%	12 421	48,6%	(5,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	6 237	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(54 955)	118 137		9 128		127 265		13 659		
Transfers and subsidies - capital (monetary allocations)	46 921	-	-	0	-	0	-	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(8 035)	118 137		9 129		127 265		13 659		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(8 035)	118 137		9 129		127 265		13 659		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(8 035)	118 137		9 129		127 265		13 659		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(8 035)	118 137		9 129		127 265		13 659		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	73 264	10 014	13,7%	18 673	25,5%	28 688	39,2%	18 440	41,0%	1,3%
National Government	25 175	735	2,9%	8 150	32,4%	8 885	35,3%	7 954	41,7%	2,5%
Provincial Government	21 566	4 906	22,7%	4 191	19,4%	9 097	42,2%	4 931	128,5%	(15,0%)
District Municipality	600	-	-	587	97,8%	587	97,8%	433	138,3%	35,4%
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	150	-	150	-	12	2,6%	1 193,5%
Transfers recognised - capital	47 342	5 641	11,9%	13 077	27,6%	18 718	39,5%	13 330	53,3%	(1,9%)
Borrowing	9 000	612	6,8%	1 451	16,1%	2 063	22,9%	-	-	(100,0%)
Internally generated funds	16 923	3 761	22,2%	4 145	24,5%	7 906	46,7%	5 110	26,1%	(18,9%)
Capital Expenditure Functional	73 264	10 014	13,7%	18 704	25,5%	28 719	39,2%	18 440	41,0%	1,4%
Municipal governance and administration	2 180	76	3,5%	1 554	71,3%	1 630	74,7%	178	13,5%	774,5%
Executive and Council	-	58	-	-	-	58	-	84	40,8%	(100,0%)
Finance and administration	2 180	17	,8%	1 554	71,3%	1 571	72,1%	94	8,4%	1 557,7%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 064	735	14,5%	1 282	25,3%	2 017	39,8%	36	,5%	3 486,1%
Community and Social Services	2 000	-	-	-	-	-	-	14	1,7%	(100,0%)
Sport And Recreation	858	735	85,7%	1 156	134,7%	1 891	220,5%	22	,4%	5 132,2%
Public Safety	1 707	-	-	126	7,4%	126	7,4%	-	-	(100,0%)
Housing	500	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	26 023	5 196	20,0%	5 189	19,9%	10 385	39,9%	12 427	95,5%	(58,2%)
Planning and Development	400	2	,5%	37	9,2%	39	9,7%	-	-	(100,0%)
Road Transport	25 623	5 194	20,3%	5 152	20,1%	10 346	40,4%	12 427	95,5%	(58,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	39 997	4 007	10,0%	10 680	26,7%	14 687	36,7%	5 800	24,8%	84,1%
Energy sources	6 491	1 687	26,0%	598	9,2%	2 285	35,2%	2 226	55,6%	(73,1%)
Water Management	19 358	1 708	8,8%	2 833	14,6%	4 541	23,5%	343	32,9%	726,1%
Waste Water Management	100	-	-	600	600,1%	600	600,1%	3 220	21,2%	(81,4%)
Waste Management	14 048	612	4,4%	6 649	47,3%	7 261	51,7%	12	,1%	57 328,9%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	976 265	246 967	25,3%	220 517	22,6%	467 483	47,9%	221 929	60,1%	(,6%)
Property rates	91 170	1 664	1,8%	447	,5%	2 111	2,3%	439	1,8%	1,7%
Service charges	650 755	164 273	25,2%	151 654	23,3%	315 928	48,5%	195 315	78,0%	(22,4%)
Other revenue	16 342	2 979	18,2%	3 786	23,2%	6 765	41,4%	3 943	47,9%	(4,0%)
Transfers and Subsidies - Operational	156 768	63 035	40,2%	51 181	32,6%	114 216	72,9%	4 382	39,5%	1 068,1%
Transfers and Subsidies - Capital	55 289	15 016	27,2%	13 448	24,3%	28 464	51,5%	17 849	66,9%	(24,7%)
Interest	5 941	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(983 456)	(144 148)	14,7%	(99 824)	10,2%	(243 972)	24,8%	(88 675)	30,5%	12,6%
Suppliers and employees	(983 456)	(144 148)	14,7%	(99 824)	10,2%	(243 972)	24,8%	(88 675)	30,5%	12,6%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(7 191)	102 818	(1 429,9%)	120 693	(1 678,4%)	223 511	(3 108,3%)	133 254	408,8%	(9,4%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(68 014)	(11 742)	17,3%	(21 639)	31,8%	(33 381)	49,1%	(21 238)	48,1%	1,9%
Capital assets	(68 014)	(11 742)	17,3%	(21 639)	31,8%	(33 381)	49,1%	(21 238)	48,1%	1,9%
Net Cash from/(used) Investing Activities	(68 014)	(11 742)	17,3%	(21 639)	31,8%	(33 381)	49,1%	(21 238)	48,1%	1,9%
Cash Flow from Financing Activities										
Receipts	-	107	-	77	-	184	-	68	1,8%	13,9%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	107	-	77	-	184	-	68	-	13,9%
Payments	(2 740)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(2 740)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(2 740)	107	(3,9%)	77	(2,8%)	184	(6,7%)	68	2,0%	13,9%
Net Increase/(Decrease) in cash held	(77 945)	91 183	(117,0%)	99 131	(127,2%)	190 314	(244,2%)	112 085	(983,2%)	(11,6%)
Cash/cash equivalents at the year begin:	227 290	-	-	317 985	139,9%	-	-	96 828	-	228,4%
Cash/cash equivalents at the year end:	149 345	317 985	212,9%	417 116	279,3%	417 116	279,3%	208 912	158,9%	99,7%

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	11 110	9,0%	2 267	1,8%	1 863	1,5%	108 021	87,6%	123 261	28,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	19 404	63,9%	819	2,7%	544	1,8%	9 614	31,6%	30 381	7,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 964	13,4%	1 312	2,9%	669	1,5%	36 621	82,2%	44 566	10,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 194	11,7%	1 392	2,0%	1 304	1,9%	59 346	84,5%	70 235	16,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	9 524	12,1%	1 909	2,4%	1 676	2,1%	65 555	83,3%	78 663	18,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	144	8,1%	14	,8%	14	,8%	1 607	90,4%	1 778	,4%	-	-	-	-
Interest on Arrear Debtor Accounts	1 529	1,7%	202	,2%	217	,2%	90 177	97,9%	92 125	21,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(7 206)	141,5%	45	(,9%)	31	(,6%)	2 037	(40,0%)	(5 093)	(1,2%)	-	-	-	-
Total By Income Source	48 663	11,2%	7 960	1,8%	6 317	1,4%	372 978	85,6%	435 917	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 339	14,4%	436	4,7%	216	2,3%	7 300	78,6%	9 291	2,1%	-	-	-	-
Commercial	14 844	33,9%	693	1,6%	525	1,2%	27 740	63,3%	43 802	10,0%	-	-	-	-
Households	32 046	8,6%	6 628	1,8%	5 395	1,5%	327 371	88,1%	371 440	85,2%	-	-	-	-
Other	434	3,8%	202	1,8%	181	1,6%	10 567	92,8%	11 384	2,6%	-	-	-	-
Total By Customer Group	48 663	11,2%	7 960	1,8%	6 317	1,4%	372 978	85,6%	435 917	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 725	16,4%	2 935	10,2%	3 469	12,1%	17 614	61,3%	28 744	99,7%
Auditor-General	88	100,0%	-	-	-	-	-	-	88	,3%
Other	-	-	-	-	-	-	-	-	-	-
Total	4 813	16,7%	2 935	10,2%	3 469	12,0%	17 614	61,1%	28 831	100,0%

Contact Details

Municipal Manager	Mr David Nasson	023 316 1877
Financial Manager	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 2023

Part1: Operating Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2 992 382	785 699	26,3%	684 854	22,9%	1 470 553	49,1%	675 861	49,7%	1,3%
Exchange Revenue										
Service charges - Electricity	1 510 137	388 111	25,7%	362 730	24,0%	750 841	49,7%	316 893	47,5%	14,5%
Service charges - Water	215 254	43 595	20,3%	54 721	25,4%	98 317	45,7%	45 818	43,8%	19,4%
Service charges - Waste Water Management	151 600	37 967	25,0%	39 843	26,3%	77 809	51,3%	36 880	53,4%	8,0%
Service charges - Waste Management	165 183	43 015	26,0%	43 350	26,2%	86 365	52,3%	39 289	52,9%	10,3%
Sale of Goods and Rendering of Services	15 085	4 125	27,3%	3 979	26,4%	8 105	53,7%	6 272	72,8%	(36,6%)
Agency services	19 282	10 316	53,5%	11 080	57,5%	21 397	111,0%	5 692	48,5%	94,7%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 753	4 383	44,9%	4 638	47,6%	9 021	92,5%	3 092	62,2%	50,0%
Interest earned from Current and Non Current Assets	35 000	12 155	34,7%	17 613	50,3%	29 768	85,1%	7 304	203,0%	141,1%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	9	2	21,8%	2	23,3%	4	45,2%	2	45,6%	9,4%
Rental from Fixed Assets	5 587	1 870	33,5%	1 971	35,3%	3 842	68,8%	1 956	71,3%	,8%
Licence and permits	3 445	825	23,9%	858	24,9%	1 683	48,9%	0	-	219 949,2%
Operational Revenue	6 215	2 271	36,5%	6 383	102,7%	8 654	139,2%	4 659	91,4%	37,0%
Non-Exchange Revenue										
Property rates	455 372	143 364	31,5%	105 452	23,2%	248 816	54,6%	98 517	55,6%	7,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	120 113	1 193	1,0%	30 251	25,2%	31 444	26,2%	35 906	34,1%	(15,7%)
Licences or permits	2	2	83,2%	(27)	(1 259,1%)	(25)	(1 175,9%)	872	66 807,9%	(103,0%)
Transfer and subsidies - Operational	278 722	91 428	32,8%	1 236	,4%	92 664	33,2%	72 134	58,7%	(98,3%)
Interest	1 622	751	46,3%	772	47,6%	1 524	93,9%	575	79,0%	34,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	324	-	-	-	324	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 064 960	597 500	19,5%	834 026	27,2%	1 431 527	46,7%	808 064	46,7%	3,2%
Employee related costs	834 245	171 332	20,5%	239 424	28,7%	410 757	49,2%	223 136	48,8%	7,3%
Remuneration of councillors	37 159	9 612	25,9%	8 342	22,4%	17 954	48,3%	7 827	44,7%	6,6%
Bulk purchases - electricity	1 104 485	333 654	30,2%	227 868	20,6%	561 522	50,8%	225 520	51,0%	1,0%
Inventory consumed	105 239	8 914	8,5%	28 622	27,2%	37 536	35,7%	18 469	32,7%	55,0%
Debt impairment	159 517	14 400	9,0%	39 437	24,7%	53 838	33,8%	44 664	39,9%	(11,7%)
Depreciation and amortisation	264 180	-	-	132 090	50,0%	132 090	50,0%	130 692	53,1%	1,1%
Interest	167 161	-	-	84 503	50,6%	84 503	50,6%	89 338	50,6%	(5,4%)
Contracted services	231 514	27 434	11,8%	40 591	17,5%	68 026	29,4%	44 957	28,2%	(9,7%)
Transfers and subsidies	18 245	319	1,8%	1 508	8,3%	1 827	10,0%	305	1,3%	394,4%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	143 216	31 834	22,2%	31 640	22,1%	63 475	44,3%	23 156	39,2%	36,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(72 579)	188 198		(149 172)		39 026		(132 203)		
Transfers and subsidies - capital (monetary allocations)	444 641	11 799	2,7%	123 326	27,7%	135 125	30,4%	19 473	52,3%	533,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	372 062	199 997		(25 847)		174 150		(112 730)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	372 062	199 997		(25 847)		174 150		(112 730)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	372 062	199 997		(25 847)		174 150		(112 730)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	372 062	199 997		(25 847)		174 150		(112 730)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	457 423	14 550	3,2%	139 453	30,5%	154 002	33,7%	31 717	46,7%	339,7%
National Government	347 762	9 944	2,9%	108 391	31,2%	116 335	34,0%	16 754	58,3%	546,9%
Provincial Government	35 533	-	-	8 771	24,7%	8 771	24,7%	4 564	40,7%	92,2%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Deparmt Agency	8 500	363	4,3%	5 848	68,8%	6 211	73,1%	166	55,8%	3 417,6%
Transfers recognised - capital	391 795	10 307	2,6%	123 010	31,4%	133 317	34,0%	21 485	54,9%	472,5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	65 629	4 242	6,5%	16 443	25,1%	20 685	31,5%	10 232	34,1%	60,7%
Capital Expenditure Functional	457 423	14 550	3,2%	139 453	30,5%	154 002	33,7%	31 717	46,7%	339,7%
Municipal governance and administration	20 908	1 831	8,8%	5 771	27,6%	7 602	36,4%	3 046	28,8%	89,5%
Executive and Council	-	26	-	4	-	30	-	-	52,3%	(100,0%)
Finance and administration	20 908	1 805	8,6%	5 767	27,6%	7 572	36,2%	3 046	28,5%	89,4%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	49 630	49	,1%	9 580	19,3%	9 629	19,4%	7 853	32,1%	22,0%
Community and Social Services	2 850	24	,9%	336	11,8%	361	12,7%	226	30,2%	48,9%
Sport And Recreation	8 100	24	,3%	1 384	17,1%	1 408	17,4%	3 427	43,0%	(59,6%)
Public Safety	5 135	-	-	2 440	47,5%	2 440	47,5%	200	4,3%	1 122,1%
Housing	33 545	-	-	5 420	16,2%	5 420	16,2%	4 001	33,9%	35,5%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 619	781	2,3%	17 734	51,2%	18 515	53,5%	4 291	66,8%	313,3%
Planning and Development	-	-	-	-	-	-	-	60	85,7%	(100,0%)
Road Transport	34 619	781	2,3%	17 734	51,2%	18 515	53,5%	4 231	66,8%	319,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	352 266	11 889	3,4%	106 367	30,2%	118 257	33,6%	16 528	52,4%	543,6%
Energy sources	41 401	3 956	9,6%	20 584	49,7%	24 540	59,3%	8 212	72,7%	150,7%
Water Management	27 205	1 350	5,0%	6 757	24,8%	8 106	29,8%	4 171	90,2%	62,0%
Waste Water Management	275 810	5 716	2,1%	79 026	28,7%	84 742	30,7%	3 630	26,5%	2 076,8%
Waste Management	7 850	868	11,1%	-	-	868	11,1%	515	6,7%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	3 238 628	1 368 338	42,3%	1 204 160	37,2%	2 572 498	79,4%	1 760 255	125,6%	(31,6%)
Property rates	438 779	101 434	23,1%	105 945	24,1%	207 379	47,3%	106 668	53,1%	(,7%)
Service charges	1 970 240	470 068	23,9%	475 029	24,1%	945 097	48,0%	454 614	46,0%	4,5%
Other revenue	71 246	643 506	903,2%	368 548	517,3%	1 012 054	1 420,5%	1 160 820	2 806,7%	(68,3%)
Transfers and Subsidies - Operational	278 722	92 523	33,2%	14 092	5,1%	106 615	38,3%	3 162	5,7%	345,6%
Transfers and Subsidies - Capital	444 641	47 302	10,6%	224 665	50,5%	271 967	61,2%	27 686	77,7%	711,5%
Interest	35 000	13 504	38,6%	15 882	45,4%	29 386	84,0%	7 304	203,0%	117,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(2 641 263)	(840 915)	31,8%	(753 718)	28,5%	(1 594 633)	60,4%	(565 418)	52,0%	33,3%
Suppliers and employees	(2 455 858)	(840 915)	34,2%	(753 718)	30,7%	(1 594 633)	64,9%	(565 418)	56,7%	33,3%
Finance charges	(167 161)	-	-	-	-	-	-	-	-	-
Transfers and grants	(18 245)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	597 365	527 423	88,3%	450 442	75,4%	977 865	163,7%	1 194 837	930,7%	(62,3%)
Cash Flow from Investing Activities										
Receipts	(19)	331	(1 743,0%)	(4)	23,6%	327	(1 719,4%)	296	-	(101,5%)
Proceeds on disposal of PPE	-	324	-	-	-	324	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(19)	7	(39,4%)	(4)	23,6%	3	(15,8%)	296	1,4%	(101,5%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(457 423)	(14 550)	3,2%	(139 453)	30,5%	(154 002)	33,7%	(31 717)	46,7%	339,7%
Capital assets	(457 423)	(14 550)	3,2%	(139 453)	30,5%	(154 002)	33,7%	(31 717)	46,7%	339,7%
Net Cash from/(used) Investing Activities	(457 442)	(14 219)	3,1%	(139 457)	30,5%	(153 676)	33,6%	(31 421)	52,6%	343,8%
Cash Flow from Financing Activities										
Receipts	-	2 194	-	1 709	-	3 903	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	2 194	-	1 709	-	3 903	-	-	-	(100,0%)
Payments	(84 460)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(84 460)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(84 460)	2 194	(2,6%)	1 709	(2,0%)	3 903	(4,6%)	-	-	(100,0%)
Net Increase/(Decrease) in cash held	55 463	515 399	929,3%	312 694	563,8%	828 092	1 493,1%	1 163 417	6 362,3%	(73,1%)
Cash/cash equivalents at the year begin:	240 577	445 270	185,1%	960 669	399,3%	445 270	185,1%	1 348 324	93,1%	(28,8%)
Cash/cash equivalents at the year end:	296 039	960 669	324,5%	1 273 363	430,1%	1 273 363	430,1%	2 511 741	900,0%	(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	24 841	23,7%	6 928	6,6%	4 803	4,6%	68 317	65,1%	104 889	19,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	83 849	58,1%	9 466	6,6%	3 260	2,3%	47 747	33,1%	144 322	26,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	29 043	46,6%	4 193	6,7%	2 191	3,5%	26 910	43,2%	62 336	11,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 559	23,1%	3 052	5,6%	2 115	3,9%	36 605	67,4%	54 331	10,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14 524	17,8%	4 460	5,5%	3 340	4,1%	59 213	72,6%	81 538	15,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	813	9,6%	323	3,8%	256	3,0%	7 039	83,5%	8 430	1,6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	36 695	45,9%	3 603	4,5%	2 001	2,5%	37 577	47,0%	79 877	14,9%	-	-	-	-
Total By Income Source	202 325	37,8%	32 025	6,0%	17 966	3,4%	283 408	52,9%	535 724	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 056	50,5%	1 124	5,7%	604	3,0%	8 110	40,8%	19 895	3,7%	-	-	-	-
Commercial	85 259	62,3%	8 627	6,3%	2 177	1,6%	40 798	29,8%	136 861	25,5%	-	-	-	-
Households	71 936	22,9%	19 176	6,1%	13 665	4,4%	209 214	66,6%	313 992	58,6%	-	-	-	-
Other	35 073	54,0%	3 097	4,8%	1 520	2,3%	25 285	38,9%	64 975	12,1%	-	-	-	-
Total By Customer Group	202 325	37,8%	32 025	6,0%	17 966	3,4%	283 408	52,9%	535 724	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	75 610	100,0%	-	-	-	-	-	-	75 610	100,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	75 610	100,0%	-	-	-	-	-	-	75 610	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: STELLENBOSCH (WC024)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2 284 927	669 257	29,3%	511 638	22,4%	1 180 894	51,7%	487 432	52,7%	5,0%
Exchange Revenue										
Service charges - Electricity	913 669	246 769	27,0%	205 116	22,4%	451 885	49,5%	172 483	47,4%	18,9%
Service charges - Water	185 622	33 411	18,0%	43 883	23,6%	77 293	41,6%	46 537	50,1%	(5,7%)
Service charges - Waste Water Management	108 647	31 232	28,7%	27 357	25,2%	58 589	53,9%	25 538	49,9%	7,1%
Service charges - Waste Management	107 654	30 696	28,5%	21 814	20,3%	52 511	48,8%	20 818	52,9%	4,8%
Sale of Goods and Rendering of Services	22 190	5 738	25,9%	4 797	21,6%	10 535	47,5%	4 872	32,1%	(1,5%)
Agency services	3 358	912	27,2%	661	19,7%	1 572	46,8%	727	34,4%	(9,1%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	15 413	5 014	32,5%	5 315	34,5%	10 329	67,0%	4 000	80,0%	32,9%
Interest earned from Current and Non Current Assets	41 193	14 282	34,7%	14 462	35,1%	28 744	69,8%	10 525	92,9%	37,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	10 604	2 307	21,8%	1 996	18,8%	4 303	40,6%	2 303	29,4%	(13,3%)
Licence and permits	7 872	2 091	26,6%	1 656	21,0%	3 747	47,6%	2 108	67,2%	(21,4%)
Operational Revenue	19 346	12 854	66,4%	14 151	73,1%	27 004	139,6%	5 451	79,7%	159,6%
Non-Exchange Revenue										
Property rates	473 589	176 482	37,3%	102 058	21,5%	278 539	58,8%	93 931	59,9%	8,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	131 570	22 812	17,3%	9 625	7,3%	32 437	24,7%	40 699	46,9%	(76,4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	240 911	83 724	34,8%	57 596	23,9%	141 320	58,7%	56 472	64,0%	2,0%
Interest	3 293	933	28,3%	1 149	34,9%	2 082	63,2%	970	70,7%	18,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	3	-	3	-	(2)	-	(273,8%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 258 349	346 456	15,3%	449 343	19,9%	795 800	35,2%	416 463	35,8%	7,9%
Employee related costs	617 694	0	-	141 273	22,9%	141 273	22,9%	146 910	43,7%	(3,8%)
Remuneration of councillors	22 097	-	-	3 538	16,0%	3 538	16,0%	5 760	53,8%	(38,6%)
Bulk purchases - electricity	636 393	209 518	32,9%	133 305	20,9%	342 823	53,9%	114 979	46,8%	15,9%
Inventory consumed	100 449	11 671	11,6%	21 530	21,4%	33 201	33,1%	22 275	36,3%	(3,3%)
Debt impairment	16 684	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	220 283	60 875	27,6%	21 781	9,9%	82 656	37,5%	-	-	(100,0%)
Interest	59 688	-	-	25 147	42,1%	25 147	42,1%	24 058	35,5%	4,5%
Contracted services	288 868	27 180	9,4%	65 617	22,7%	92 797	32,1%	47 864	24,7%	37,1%
Transfers and subsidies	20 636	9 609	46,6%	1 327	6,4%	10 936	53,0%	9 808	91,0%	(86,5%)
Irrecoverable debts written off	94 958	24	-	7	-	31	-	6 648	6,8%	(99,9%)
Operational costs	180 599	27 579	15,3%	35 819	19,8%	63 398	35,1%	38 163	43,6%	(6,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	(2)	-	(100,0%)
Surplus/(Deficit)	26 578	322 800		62 294		385 095		70 969		
Transfers and subsidies - capital (monetary allocations)	103 856	10 911	10,5%	25 708	24,8%	36 620	35,3%	24 947	25,6%	3,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	130 434	333 712		88 003		421 714		95 916		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	130 434	333 712		88 003		421 714		95 916		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	130 434	333 712		88 003		421 714		95 916		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	130 434	333 712		88 003		421 714		95 916		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	504 800	26 847	5,3%	99 398	19,7%	126 245	25,0%	107 338	31,4%	(7,4%)
National Government	79 190	9 550	12,1%	25 286	31,9%	34 836	44,0%	24 616	35,3%	2,7%
Provincial Government	24 666	1 361	5,5%	3 455	14,0%	4 816	19,5%	3 969	13,6%	(13,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	24 118	237	1,0%	3 328	13,8%	3 565	14,8%	1 378	11,1%	141,5%
Transfers recognised - capital	127 974	11 148	8,7%	32 069	25,1%	43 217	33,8%	29 963	28,2%	7,0%
Borrowing	200 000	7 399	3,7%	43 271	21,6%	50 671	25,3%	44 683	37,2%	(3,2%)
Internally generated funds	176 826	8 299	4,7%	24 057	13,6%	32 357	18,3%	32 691	28,6%	(26,4%)
Capital Expenditure Functional	504 800	26 847	5,3%	99 398	19,7%	126 245	25,0%	107 338	31,4%	(7,4%)
Municipal governance and administration	34 691	1 402	4,0%	6 106	17,6%	7 509	21,6%	14 729	42,3%	(58,5%)
Executive and Council	40	4	10,6%	33	82,6%	37	93,2%	38	95,5%	(13,5%)
Finance and administration	34 651	1 398	4,0%	6 073	17,5%	7 472	21,6%	14 691	42,2%	(58,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	28 606	276	1,0%	4 258	14,9%	4 534	15,9%	2 934	10,4%	45,1%
Community and Social Services	7 285	116	1,6%	2 077	28,5%	2 193	30,1%	79	9%	2 521,1%
Sport And Recreation	6 461	35	5%	1 380	21,4%	1 414	21,9%	238	3,6%	479,3%
Public Safety	6 966	-	-	290	4,2%	290	4,2%	677	19,1%	(57,2%)
Housing	7 894	125	1,6%	511	6,5%	637	8,1%	1 939	16,9%	(73,6%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	95 480	4 265	4,5%	13 897	14,6%	18 162	19,0%	25 467	33,2%	(45,4%)
Planning and Development	19 800	1 846	9,3%	3 403	17,2%	5 249	26,5%	5 876	33,4%	(42,1%)
Road Transport	73 080	2 413	3,3%	9 942	13,6%	12 356	16,9%	19 459	36,2%	(48,9%)
Environmental Protection	2 600	6	2%	552	21,2%	558	21,5%	132	6,1%	318,1%
Trading Services	346 023	20 903	6,0%	75 136	21,7%	96 040	27,8%	64 207	31,9%	17,0%
Energy sources	113 188	6 955	6,1%	28 600	25,3%	35 554	31,4%	10 781	16,6%	165,3%
Water Management	117 150	9 208	7,9%	19 524	16,7%	28 731	24,5%	30 359	70,6%	(35,7%)
Waste Water Management	53 140	1 104	2,1%	4 691	8,8%	5 795	10,9%	22 896	53,1%	(79,5%)
Waste Management	62 545	3 637	5,8%	22 322	35,7%	25 959	41,5%	170	3%	12 996,8%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	2 492 800	787 466	31,6%	616 717	24,7%	1 404 184	56,3%	550 861	52,9%	12,0%
Property rates	481 350	472 811	98,2%	326 036	67,7%	798 847	166,0%	291 033	191,4%	12,0%
Service charges	1 479 263	293 489	19,8%	276 150	18,7%	569 638	38,5%	249 738	37,1%	10,6%
Other revenue	146 227	21 165	14,5%	14 531	9,9%	35 696	24,4%	10 090	5,5%	44,0%
Transfers and Subsidies - Operational	240 911	2	-	0	-	2	-	0	-	74,4%
Transfers and Subsidies - Capital	103 856	-	-	-	-	-	-	-	-	-
Interest	41 193	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(2 064 281)	(369 606)	17,9%	(148 984)	7,2%	(518 591)	25,1%	174 965	(6,1%)	(185,2%)
Suppliers and employees	(2 000 844)	(369 606)	18,5%	(148 984)	7,4%	(518 591)	25,9%	174 965	(6,4%)	(185,2%)
Finance charges	(42 802)	-	-	-	-	-	-	-	-	-
Transfers and grants	(20 636)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	428 518	417 860	97,5%	467 733	109,2%	885 593	206,7%	725 825	418,2%	(35,6%)
Cash Flow from Investing Activities										
Receipts	(2 122)	(4 599)	216,7%	4 599	(216,7%)	-	-	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(2 122)	(4 599)	216,7%	4 599	(216,7%)	-	-	-	-	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(576 970)	(61 937)	10,7%	(111 284)	19,3%	(173 221)	30,0%	(95 969)	31,2%	16,0%
Capital assets	(576 970)	(61 937)	10,7%	(111 284)	19,3%	(173 221)	30,0%	(95 969)	31,2%	16,0%
Net Cash from/(used) Investing Activities	(579 092)	(66 536)	11,5%	(106 685)	18,4%	(173 221)	29,9%	(95 969)	31,7%	11,2%
Cash Flow from Financing Activities										
Receipts	200 000	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	200 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(55 632)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(55 632)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	144 368	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(6 206)	351 325	(5 661,0%)	361 048	(5 817,6%)	712 372	(11 478,6%)	629 856	3 447,7%	(42,7%)
Cash/cash equivalents at the year begin:	432 641	-	-	931 626	215,3%	-	-	1 142 076	-	(18,4%)
Cash/cash equivalents at the year end:	426 435	931 626	218,5%	1 292 674	303,1%	1 292 674	303,1%	1 771 933	691,5%	(27,0%)

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	17 981	11,3%	2 834	1,8%	2 848	1,8%	135 289	85,1%	158 951	34,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	46 103	41,4%	2 832	2,5%	4 613	4,1%	57 869	51,9%	111 416	24,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	20 606	33,0%	1 034	1,7%	880	1,4%	40 006	64,0%	62 525	13,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 244	18,1%	697	1,5%	660	1,5%	35 860	78,9%	45 461	9,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 717	10,5%	994	1,8%	966	1,8%	46 961	85,9%	54 637	11,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	520	3,5%	211	1,4%	223	1,5%	13 851	93,6%	14 805	3,2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	339	2,3%	52	,4%	31	2%	14 110	97,1%	14 533	3,1%	-	-	-	-
Total By Income Source	99 509	21,5%	8 652	1,9%	10 222	2,2%	343 945	74,4%	462 328	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 876	60,6%	137	2,1%	107	1,7%	2 280	35,6%	6 400	1,4%	-	-	-	-
Commercial	20 078	23,1%	2 342	2,7%	4 073	4,7%	60 333	69,5%	86 826	18,8%	-	-	-	-
Households	57 189	17,8%	5 619	1,7%	5 564	1,7%	253 128	78,7%	321 499	69,5%	-	-	-	-
Other	18 366	38,6%	553	1,2%	478	1,0%	28 205	59,3%	47 602	10,3%	-	-	-	-
Total By Customer Group	99 509	21,5%	8 652	1,9%	10 222	2,2%	343 945	74,4%	462 328	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	8 122	100,0%	-	-	-	-	-	-	8 122	38,2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 146	100,0%	-	-	-	-	-	-	13 146	61,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	21 268	100,0%	-	-	-	-	-	-	21 268	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BREEDE VALLEY (WC025)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 473 841	337 456	22,9%	301 059	20,4%	638 515	43,3%	154 235	33,0%	95,2%
Exchange Revenue										
Service charges - Electricity	544 474	111 113	20,4%	124 528	22,9%	235 641	43,3%	74 696	33,8%	66,7%
Service charges - Water	110 094	17 180	15,6%	26 627	24,2%	43 807	39,8%	16 776	32,2%	58,7%
Service charges - Waste Water Management	90 530	24 732	27,3%	22 218	24,5%	46 950	51,9%	12 824	50,6%	73,2%
Service charges - Waste Management	48 900	14 064	28,8%	12 035	24,6%	26 100	53,4%	7 359	43,6%	63,6%
Sale of Goods and Rendering of Services	6 939	1 052	15,2%	1 296	18,7%	2 349	33,8%	871	52,8%	48,8%
Agency services	9 908	2 518	25,4%	2 262	22,8%	4 780	48,2%	2 082	48,0%	8,7%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 376	3 189	23,8%	3 271	24,5%	6 460	48,3%	2 011	56,6%	62,6%
Interest earned from Current and Non Current Assets	12 823	3 988	31,1%	4 340	33,8%	8 328	64,9%	2 154	46,5%	101,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	1 645	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 981	2 481	35,5%	1 945	27,9%	4 426	63,4%	1 321	48,4%	47,2%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 994	2 115	42,4%	1 733	34,7%	3 848	77,1%	1 058	28,0%	63,8%
Non-Exchange Revenue										
Property rates	187 406	78 420	41,8%	39 220	20,9%	117 640	62,8%	24 569	54,7%	59,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	242 038	116	-	101	-	217	,1%	1 389	1,1%	(92,7%)
Licences or permits	4 259	668	15,7%	710	16,7%	1 379	32,4%	461	22,2%	54,0%
Transfer and subsidies - Operational	186 796	73 145	39,2%	57 990	31,0%	131 136	70,2%	6 260	37,5%	826,4%
Interest	1 196	756	63,2%	870	72,7%	1 626	135,9%	404	60,4%	115,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	1 917	-	1 912	-	3 829	-	-	-	(100,0%)
Gains on disposal of Assets	1 483	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 483 960	240 579	16,2%	283 333	19,1%	523 912	35,3%	138 532	25,8%	104,5%
Employee related costs	413 148	86 362	20,9%	90 776	22,0%	177 138	42,9%	58 173	40,3%	56,0%
Remuneration of councillors	20 720	5 678	27,4%	4 930	23,8%	10 607	51,2%	2 968	38,5%	66,1%
Bulk purchases - electricity	432 321	109 616	25,4%	95 162	22,0%	204 778	47,4%	52 879	35,4%	80,0%
Inventory consumed	45 712	8 199	17,9%	12 112	26,5%	20 310	44,4%	3 533	18,4%	242,8%
Debt impairment	209 734	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	100 265	2	-	-	-	2	-	-	-	-
Interest	37 980	8 109	21,4%	7 695	20,3%	15 804	41,6%	3 241	21,9%	137,4%
Contracted services	118 676	13 031	11,0%	38 306	32,3%	51 338	43,3%	4 600	9,4%	732,8%
Transfers and subsidies	6 138	1 293	21,1%	350	5,7%	1 643	26,8%	112	10,4%	213,6%
Irrecoverable debts written off	18	-	-	-	-	-	-	-	-	-
Operational costs	95 257	8 288	8,7%	34 002	35,7%	42 291	44,4%	13 026	35,6%	161,0%
Losses on disposal of Assets	3 928	-	-	-	-	-	-	-	-	-
Other Losses	63	-	-	-	-	-	-	-	15,1%	-
Surplus/(Deficit)	(10 119)	96 877		17 725		114 603		15 703		
Transfers and subsidies - capital (monetary allocations)	66 797	3	-	3	-	6	-	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	56 678	96 880		17 729		114 609		15 703		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	56 678	96 880		17 729		114 609		15 703		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	56 678	96 880		17 729		114 609		15 703		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	56 678	96 880		17 729		114 609		15 703		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	190 531	46 088	24,2%	51 687	27,1%	97 775	51,3%	27 259	15,5%	89,6%
National Government	64 847	6 046	9,3%	13 269	20,5%	19 314	29,8%	1 394	9,5%	851,6%
Provincial Government	1 950	-	-	9	,4%	9	,4%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm A	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	66 797	6 046	9,1%	13 277	19,9%	19 323	28,9%	1 394	9,3%	852,2%
Borrowing	28 069	24 877	88,6%	12 525	44,6%	37 401	133,2%	20 136	23,4%	(37,8%)
Internally generated funds	95 665	15 166	15,9%	25 885	27,1%	41 051	42,9%	5 729	8,4%	351,9%
Capital Expenditure Functional	190 531	46 088	24,2%	51 687	27,1%	97 775	51,3%	27 259	15,5%	89,6%
Municipal governance and administration	17 219	200	1,2%	428	2,5%	628	3,6%	3	,2%	17 031,7%
Executive and Council	160	3	1,9%	170	106,2%	173	108,1%	-	-	(100,0%)
Finance and administration	17 059	197	1,2%	258	1,5%	455	2,7%	3	,2%	10 233,5%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	19 253	1 422	7,4%	271	1,4%	1 693	8,8%	50	,6%	438,6%
Community and Social Services	957	1 367	142,8%	204	21,3%	1 571	164,1%	-	-	(100,0%)
Sport And Recreation	11 296	55	,5%	60	,5%	115	1,0%	50	1,3%	19,6%
Public Safety	6 000	-	-	7	,1%	7	,1%	-	-	(100,0%)
Housing	1 000	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	49 630	9 876	19,9%	16 631	33,5%	26 507	53,4%	7 010	14,2%	137,2%
Planning and Development	5	-	-	-	-	-	-	-	-	-
Road Transport	49 625	9 876	19,9%	16 631	33,5%	26 507	53,4%	7 010	14,7%	137,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	104 429	34 590	33,1%	34 357	32,9%	68 947	66,0%	20 196	18,7%	70,1%
Energy sources	41 418	6	-	9 615	23,2%	9 620	23,2%	8 386	17,6%	14,6%
Water Management	13 225	11 191	84,6%	5 242	39,6%	16 433	124,3%	5 279	15,2%	(7%)
Waste Water Management	48 796	22 872	46,9%	19 501	40,0%	42 372	86,9%	6 531	26,0%	198,6%
Waste Management	1 000	522	52,2%	-	-	522	52,2%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 253 589	395 120	31,5%	314 536	25,1%	709 656	56,6%	184 537	40,5%	70,4%
Property rates	168 665	14 114	8,4%	13 581	8,1%	27 695	16,4%	24 735	38,7%	(45,1%)
Service charges	760 946	272 373	35,8%	215 904	28,4%	488 277	64,2%	132 306	42,3%	63,2%
Other revenue	48 867	10 767	22,0%	7 758	15,9%	18 524	37,9%	5 488	27,2%	41,4%
Transfers and Subsidies - Operational	186 796	75 093	40,2%	57 671	30,9%	132 764	71,1%	5 258	40,7%	996,8%
Transfers and Subsidies - Capital	66 797	21 003	31,4%	14 350	21,5%	35 353	52,9%	12 300	39,9%	16,7%
Interest	21 518	1 771	8,2%	5 272	24,5%	7 043	32,7%	4 450	21,5%	18,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 186 339)	(184 790)	15,6%	(175 347)	14,8%	(360 137)	30,4%	(60 251)	9,1%	191,0%
Suppliers and employees	(1 139 641)	(176 680)	15,5%	(175 347)	15,4%	(352 027)	30,9%	(60 251)	9,0%	191,0%
Finance charges	(40 560)	(8 109)	20,0%	-	-	(8 109)	20,0%	-	14,2%	-
Transfers and grants	(6 138)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	67 250	210 330	312,8%	139 189	207,0%	349 519	519,7%	124 285	272,5%	12,0%
Cash Flow from Investing Activities										
Receipts	8 729	422	4,8%	(0)	-	422	4,8%	(2)	-	(99,7%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	8 729	422	4,8%	(0)	-	422	4,8%	(2)	-	(99,7%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(194 718)	(58 050)	29,8%	(59 318)	30,5%	(117 369)	60,3%	(8 822)	5,2%	572,4%
Capital assets	(194 718)	(58 050)	29,8%	(59 318)	30,5%	(117 369)	60,3%	(8 822)	5,2%	572,4%
Net Cash from/(used) Investing Activities	(185 989)	(57 628)	31,0%	(59 318)	31,9%	(116 946)	62,9%	(8 823)	5,3%	572,3%
Cash Flow from Financing Activities										
Receipts	28 169	(15)	(,1%)	(76)	(,3%)	(91)	(,3%)	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	28 069	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	100	(15)	(14,9%)	(76)	(76,1%)	(91)	(91,0%)	-	-	(100,0%)
Payments	(20 693)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(20 693)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	7 476	(15)	(,2%)	(76)	(1,0%)	(91)	(1,2%)	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(111 263)	152 687	(137,2%)	79 794	(71,7%)	232 482	(208,9%)	115 462	(790,1%)	(30,9%)
Cash/cash equivalents at the year begin:	-	-	-	311 686	-	-	-	256 474	-	21,5%
Cash/cash equivalents at the year end:	(111 263)	152 687	(137,2%)	391 480	(351,9%)	391 480	(351,9%)	371 936	361,3%	5,3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	17 309	33,0%	2 509	4,8%	11	-	32 664	62,2%	52 493	18,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	32 080	85,6%	843	2,3%	18	-	4 532	12,1%	37 474	13,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 000	28,4%	946	2,2%	3	-	29 360	69,4%	42 309	14,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 256	24,7%	1 540	3,1%	14	-	35 743	72,1%	49 553	17,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	7 348	24,4%	947	3,1%	8	-	21 859	72,5%	30 163	10,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 504	14,0%	256	2,4%	6	,1%	8 976	83,6%	10 743	3,8%	-	-	-	-
Interest on Arrear Debtor Accounts	1 622	4,0%	93	,2%	9	-	39 030	95,8%	40 755	14,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 796)	(27,0%)	643	3,0%	13	,1%	26 643	123,9%	21 503	7,5%	-	-	-	-
Total By Income Source	78 324	27,5%	7 778	2,7%	83	-	198 807	69,8%	284 993	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 915	27,1%	663	9,4%	-	-	4 476	63,5%	7 054	2,5%	-	-	-	-
Commercial	17 487	79,7%	265	1,2%	19	,1%	4 161	19,0%	21 932	7,7%	-	-	-	-
Households	52 138	22,6%	6 152	2,7%	60	-	171 884	74,7%	230 233	80,8%	-	-	-	-
Other	6 784	26,3%	698	2,7%	5	-	18 286	71,0%	25 773	9,0%	-	-	-	-
Total By Customer Group	78 324	27,5%	7 778	2,7%	83	-	198 807	69,8%	284 993	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	75	100,0%	-	-	-	-	75	13,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	10	2,0%	482	98,0%	492	86,8%
Total	-	-	75	13,2%	10	1,8%	482	85,0%	567	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LANGEBERG (WC026)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 064 867	318 034	29,9%	201 393	18,9%	519 427	48,8%	220 718	54,9%	(8,8%)
Exchange Revenue										
Service charges - Electricity	651 025	120 792	18,6%	127 031	19,5%	247 823	38,1%	133 931	44,9%	(5,2%)
Service charges - Water	61 477	11 982	19,5%	13 729	22,3%	25 711	41,8%	14 405	41,8%	(4,7%)
Service charges - Waste Water Management	35 796	8 176	22,8%	8 026	22,4%	16 202	45,3%	7 620	46,5%	5,3%
Service charges - Waste Management	33 378	7 826	23,4%	7 785	23,3%	15 611	46,8%	7 080	62,4%	10,0%
Sale of Goods and Rendering of Services	4 121	691	16,8%	1 359	33,0%	2 050	49,7%	1 237	53,9%	9,8%
Agency services	6 516	1 406	21,6%	1 968	30,2%	3 375	51,8%	2 029	55,5%	(3,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 882	878	30,5%	996	34,6%	1 874	65,0%	882	65,8%	12,9%
Interest earned from Current and Non Current Assets	22 461	8 816	39,3%	8 108	36,1%	16 925	75,4%	6 857	81,6%	18,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 821	921	32,7%	1 012	35,9%	1 933	68,5%	1 062	75,9%	(4,7%)
Licence and permits	860	203	23,6%	133	15,4%	336	39,1%	153	42,8%	(13,2%)
Operational Revenue	2 204	3 291	149,4%	633	28,7%	3 925	178,1%	401	41,5%	58,1%
Non-Exchange Revenue										
Property rates	93 030	100 825	108,4%	(153)	(,2%)	100 673	108,2%	(186)	105,2%	(17,6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 797	266	5,6%	327	6,8%	594	12,4%	237	12,1%	38,0%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	142 696	51 542	36,1%	29 893	20,9%	81 435	57,1%	44 593	66,6%	(33,0%)
Interest	803	416	51,8%	546	68,0%	962	119,8%	417	99,6%	31,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 070 958	217 834	20,3%	237 192	22,1%	455 027	42,5%	187 831	41,0%	26,3%
Employee related costs	270 374	61 300	22,7%	65 886	24,4%	127 186	47,0%	56 612	42,1%	16,4%
Remuneration of councillors	12 565	3 343	26,6%	2 839	22,6%	6 182	49,2%	2 711	45,3%	4,8%
Bulk purchases - electricity	495 378	121 007	24,4%	108 137	21,8%	229 144	46,3%	92 961	45,0%	16,3%
Inventory consumed	51 580	10 391	20,1%	12 297	23,8%	22 687	44,0%	14 599	70,9%	(15,8%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	44 909	686	1,5%	22 088	49,2%	22 774	50,7%	-	-	(100,0%)
Interest	11 674	830	7,1%	807	6,9%	1 637	14,0%	864	14,3%	(6,7%)
Contracted services	73 188	6 063	8,3%	10 499	14,3%	16 562	22,6%	11 066	33,9%	(5,1%)
Transfers and subsidies	4 062	374	9,2%	1 781	43,8%	2 155	53,1%	666	29,6%	167,3%
Irrecoverable debts written off	33 433	653	2,0%	425	1,3%	1 078	3,2%	-	-	(100,0%)
Operational costs	73 795	13 188	17,9%	12 433	16,8%	25 621	34,7%	8 351	38,7%	48,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(6 091)	100 199		(35 799)		64 400		32 888		
Transfers and subsidies - capital (monetary allocations)	35 265	9 440	26,8%	11 932	33,8%	21 372	60,6%	5 306	44,6%	124,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	29 174	109 639		(23 867)		85 772		38 194		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	29 174	109 639		(23 867)		85 772		38 194		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	29 174	109 639		(23 867)		85 772		38 194		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	29 174	109 639		(23 867)		85 772		38 194		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	119 474	17 867	15,0%	50 180	42,0%	68 048	57,0%	14 916	19,8%	236,4%
National Government	30 665	10 506	34,3%	11 418	37,2%	21 924	71,5%	5 174	46,0%	120,7%
Provincial Government	-	683	-	-	-	683	-	676	22,2%	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	30 665	11 190	36,5%	11 418	37,2%	22 607	73,7%	5 850	43,5%	95,2%
Borrowing	-	(821)	-	-	-	(821)	-	-	-	-
Internally generated funds	88 809	7 499	8,4%	38 763	43,6%	46 261	52,1%	9 065	25,0%	327,6%
Capital Expenditure Functional	119 474	18 623	15,6%	51 113	42,8%	69 736	58,4%	15 002	22,8%	240,7%
Municipal governance and administration	13 675	4 121	30,1%	1 267	9,3%	5 387	39,4%	546	56,1%	132,0%
Executive and Council	500	51	10,2%	1	,3%	52	10,5%	11	6,5%	(86,6%)
Finance and administration	13 175	4 070	30,9%	1 265	9,6%	5 335	40,5%	371	56,0%	240,8%
Internal audit	-	-	-	-	-	-	-	164	-	(100,0%)
Community and Public Safety	22 857	1 057	4,6%	9 115	39,9%	10 172	44,5%	1 341	16,5%	579,5%
Community and Social Services	1 485	-	-	-	-	-	-	1 033	80,1%	(100,0%)
Sport And Recreation	5 920	108	1,8%	-	-	108	1,8%	14	1,0%	(100,0%)
Public Safety	15 452	949	6,1%	9 115	59,0%	10 063	65,1%	295	13,2%	2 990,1%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 583	1 670	8,1%	26 958	131,0%	28 629	139,1%	1 466	14,3%	1 739,4%
Planning and Development	3 120	-	-	-	-	-	-	512	40,2%	(100,0%)
Road Transport	17 463	1 670	9,6%	26 958	154,4%	28 629	163,9%	954	13,0%	2 727,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	62 360	11 776	18,9%	13 773	22,1%	25 549	41,0%	11 649	25,3%	18,2%
Energy sources	16 244	812	5,0%	1 714	10,6%	2 526	15,6%	1 550	11,1%	10,6%
Water Management	11 287	5	-	937	8,3%	942	8,4%	9 728	-	(90,4%)
Waste Water Management	29 529	9 104	30,8%	7 924	26,8%	17 028	57,7%	351	11,0%	2 157,3%
Waste Management	5 300	1 854	35,0%	3 198	60,3%	5 052	95,3%	21	2,6%	15 443,5%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 159 383	276 281	23,8%	244 826	21,1%	521 107	44,9%	242 140	41,3%	1,1%
Property rates	92 300	33 292	36,1%	21 256	23,0%	54 547	59,1%	21 505	61,8%	(1,2%)
Service charges	901 704	101 036	11,2%	111 468	12,4%	212 504	23,6%	110 056	17,4%	1,3%
Other revenue	21 611	3 159	14,6%	4 341	20,1%	7 500	34,7%	29 438	165,2%	(85,3%)
Transfers and Subsidies - Operational	96 494	111 008	115,0%	95 924	99,4%	206 932	214,5%	72 095	116,3%	33,1%
Transfers and Subsidies - Capital	35 265	24 272	68,8%	7 533	21,4%	31 805	90,2%	5 000	69,4%	50,7%
Interest	12 009	3 515	29,3%	4 304	35,8%	7 819	65,1%	4 046	134,4%	6,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(989 718)	(216 645)	21,9%	(238 975)	24,1%	(455 620)	46,0%	(220 299)	52,5%	8,5%
Suppliers and employees	(974 020)	(216 645)	22,2%	(238 975)	24,5%	(455 620)	46,8%	(220 292)	52,7%	8,5%
Finance charges	(11 674)	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 024)	-	-	-	-	-	-	(7)	2%	(100,0%)
Net Cash from/(used) Operating Activities	169 665	59 636	35,1%	5 851	3,4%	65 488	38,6%	21 841	(359,2%)	(73,2%)
Cash Flow from Investing Activities										
Receipts	1 184	(16)	(1,4%)	(12)	(1,0%)	(28)	(2,3%)	20	(,1%)	(158,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	1 184	(16)	(1,4%)	(12)	(1,0%)	(28)	(2,3%)	20	(,1%)	(158,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(119 474)	(20 626)	17,3%	(40 257)	33,7%	(60 883)	51,0%	(13 909)	19,5%	189,4%
Capital assets	(119 474)	(20 626)	17,3%	(40 257)	33,7%	(60 883)	51,0%	(13 909)	19,5%	189,4%
Net Cash from/(used) Investing Activities	(118 290)	(20 643)	17,5%	(40 269)	34,0%	(60 911)	51,5%	(13 889)	17,1%	189,9%
Cash Flow from Financing Activities										
Receipts	47 800	(484)	(1,0%)	(255)	(,5%)	(740)	(1,5%)	(295)	(1,0%)	(13,4%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	47 800	(47)	(,1%)	(17)	-	(64)	(,1%)	(0)	-	169 910,0%
Increase (decrease) in consumer deposits	-	(438)	-	(238)	-	(676)	-	(295)	-	(19,2%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	47 800	(484)	(1,0%)	(255)	(,5%)	(740)	(1,5%)	(295)	(1,0%)	(13,4%)
Net Increase/(Decrease) in cash held	99 175	38 509	38,8%	(34 673)	(35,0%)	3 837	3,9%	7 657	159,4%	(552,8%)
Cash/cash equivalents at the year begin:	358 569	365 039	101,8%	403 548	112,5%	365 039	101,8%	237 403	126,6%	70,0%
Cash/cash equivalents at the year end:	457 744	403 548	88,2%	368 876	80,6%	368 876	80,6%	245 060	115,7%	50,5%

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	5 742	27,9%	1 574	7,6%	1 051	5,1%	12 234	59,4%	20 600	13,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	36 588	78,9%	2 834	6,1%	1 249	2,7%	5 686	12,3%	46 357	29,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 719	12,3%	1 204	3,1%	2 608	6,8%	29 758	77,7%	38 289	24,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 587	13,0%	1 147	5,8%	918	4,6%	15 210	76,6%	19 862	12,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 485	15,5%	1 032	6,4%	820	5,1%	11 722	73,0%	16 059	10,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	145	13,1%	62	5,6%	202	18,3%	697	63,0%	1 107	,7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	493	3,3%	318	2,1%	362	2,4%	13 961	92,3%	15 134	9,6%	-	-	-	-
Total By Income Source	52 758	33,5%	8 171	5,2%	7 210	4,6%	89 268	56,7%	157 407	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	769	39,8%	143	7,4%	112	5,8%	911	47,1%	1 935	1,2%	-	-	-	-
Commercial	36 924	62,0%	2 848	4,8%	2 802	4,7%	16 997	28,5%	59 570	37,8%	-	-	-	-
Households	14 425	15,5%	5 072	5,4%	4 207	4,5%	69 444	74,6%	93 148	59,2%	-	-	-	-
Other	639	23,2%	109	4,0%	89	3,2%	1 917	69,6%	2 754	1,7%	-	-	-	-
Total By Customer Group	52 758	33,5%	8 171	5,2%	7 210	4,6%	89 268	56,7%	157 407	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 121	100,0%	-	-	-	-	-	-	7 121	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	7 121	100,0%	-	-	-	-	-	-	7 121	100,0%

Contact Details

Municipal Manager	Mr Mr Daniel Lubbe	023 615 8007
Financial Manager	Mr Mr Mava 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 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	475 184	115 452	24,3%	123 102	25,9%	238 553	50,2%	115 114	57,5%	6,9%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	12 164	2 670	22,0%	2 636	21,7%	5 306	43,6%	1 636	34,6%	61,2%
Agency services	127 073	-	-	26 769	21,1%	26 769	21,1%	25 185	47,2%	6,3%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	63 000	3 658	5,8%	6 445	10,2%	10 102	16,0%	4 317	14,0%	49,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	240	64	26,8%	68	28,5%	133	55,4%	5	4,8%	1 227,0%
Licence and permits	653	211	32,3%	152	23,2%	362	55,5%	147	49,8%	3,5%
Operational Revenue	1 845	143	7,7%	336	18,2%	478	25,9%	437	23,4%	(23,3%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	270 210	108 707	40,2%	86 695	32,1%	195 402	72,3%	83 387	70,5%	4,0%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	475 184	83 794	17,6%	121 185	25,5%	204 979	43,1%	98 288	40,2%	23,3%
Employee related costs	258 507	53 320	20,6%	66 324	25,7%	119 644	46,3%	60 130	47,0%	10,3%
Remuneration of councillors	12 521	4 021	32,1%	3 550	28,4%	7 571	60,5%	3 365	48,7%	5,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	26 660	4 062	15,2%	8 010	30,0%	12 072	45,3%	3 937	28,8%	103,4%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	9 561	-	-	-	-	-	-	4 542	47,5%	(100,0%)
Interest	1 200	-	-	-	-	-	-	-	-	-
Contracted services	69 702	3 651	5,2%	13 263	19,0%	16 914	24,3%	7 936	19,5%	67,1%
Transfers and subsidies	17 984	3 899	21,7%	2 339	13,0%	6 238	34,7%	2 330	27,9%	4,1%
Irrecoverable debts written off	500	-	-	-	-	-	-	-	-	-
Operational costs	78 539	14 841	18,9%	27 699	35,3%	42 540	54,2%	16 048	40,0%	72,6%
Losses on disposal of Assets	11	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	31 658		1 917		33 574		16 826		
Transfers and subsidies - capital (monetary allocations)	2 340	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (n-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 340	31 658		1 917		33 574		16 826		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	2 340	31 658		1 917		33 574		16 826		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 340	31 658		1 917		33 574		16 826		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 340	31 658		1 917		33 574		16 826		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	107 669	6 244	5,8%	12 574	11,7%	18 818	17,5%	2 881	2,4%	336,4%
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	2 340	11	,5%	2	,1%	14	,6%	54	2,5%	(95,5%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 340	11	,5%	2	,1%	14	,6%	54	2,5%	(95,5%)
Borrowing	-	-	-	-	-	-	-	554	1,1%	(100,0%)
Internally generated funds	105 329	6 233	5,9%	12 572	11,9%	18 804	17,9%	2 274	3,9%	452,9%
Capital Expenditure Functional	107 669	6 244	5,8%	12 574	11,7%	18 818	17,5%	2 881	2,4%	336,4%
Municipal governance and administration	11 005	1 562	14,2%	-	-	1 562	14,2%	1 100	7,4%	(100,0%)
Executive and Council	20	-	-	-	-	-	-	-	-	-
Finance and administration	10 775	1 562	14,5%	-	-	1 562	14,5%	1 100	7,4%	(100,0%)
Internal audit	210	-	-	-	-	-	-	-	-	-
Community and Public Safety	35 397	4 671	13,2%	12 454	35,2%	17 125	48,4%	1 010	2,8%	1 133,0%
Community and Social Services	6 205	-	-	307	4,9%	307	4,9%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	29 098	4 671	16,1%	12 147	41,7%	16 818	57,8%	1 010	4,1%	1 102,6%
Housing	-	-	-	-	-	-	-	-	-	-
Health	95	-	-	-	-	-	-	-	-	-
Health	95	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	61 267	11	-	120	,2%	131	,2%	771	1,2%	(84,4%)
Planning and Development	59 427	-	-	118	,2%	118	,2%	718	1,2%	(83,6%)
Road Transport	1 840	11	,6%	2	,1%	14	,7%	54	2,5%	(95,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	508 939	144 079	28,3%	116 067	22,8%	260 145	51,1%	28 245	31,5%	310,9%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	193 740	19 518	10,1%	10 602	5,5%	30 120	15,5%	16 351	19,6%	(35,2%)
Transfers and Subsidies - Operational	270 158	109 276	40,4%	90 982	33,7%	200 258	74,1%	2 308	39,3%	3 842,5%
Transfers and Subsidies - Capital	2 340	500	21,4%	-	-	500	21,4%	-	-	-
Interest	42 700	14 785	34,6%	14 483	33,9%	29 267	68,5%	9 586	35,4%	51,1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(530 588)	(209 431)	39,5%	(95 440)	18,0%	(304 871)	57,5%	125 314	(21,2%)	(176,2%)
Suppliers and employees	(512 604)	(209 431)	40,9%	(95 440)	18,6%	(304 871)	59,5%	125 314	(22,2%)	(176,2%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(17 984)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(21 649)	(65 352)	301,9%	20 627	(95,3%)	(44 725)	206,6%	153 559	1 806,5%	(86,6%)
Cash Flow from Investing Activities										
Receipts	18 000	(21 000)	(116,7%)	(59 000)	(327,8%)	(80 000)	(444,4%)	-	-	(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	18 000	(21 000)	(116,7%)	(59 000)	(327,8%)	(80 000)	(444,4%)	-	-	(100,0%)
Payments	(107 669)	(7 180)	6,7%	(13 881)	12,9%	(21 061)	19,6%	-	-	(100,0%)
Capital assets	(107 669)	(7 180)	6,7%	(13 881)	12,9%	(21 061)	19,6%	-	-	(100,0%)
Net Cash from/(used) Investing Activities	(89 669)	(28 180)	31,4%	(72 881)	81,3%	(101 061)	112,7%	-	-	(100,0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(111 318)	(93 533)	84,0%	(52 254)	46,9%	(145 786)	131,0%	153 559	(5 005,9%)	(134,0%)
Cash/cash equivalents at the year begin:	782 689	643 542	82,2%	550 009	70,3%	643 542	82,2%	892 172	-	(38,4%)
Cash/cash equivalents at the year end:	671 371	550 009	81,9%	497 755	74,1%	497 755	74,1%	1 045 731	134,0%	(52,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	343	13,1%	8	,3%	-	-	2 276	86,6%	2 627	100,0%	-	-	-	-
Total By Income Source	343	13,1%	8	,3%	-	-	2 276	86,6%	2 627	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	343	13,1%	8	,3%	-	-	2 276	86,6%	2 627	100,0%	-	-	-	-
Total By Customer Group	343	13,1%	8	,3%	-	-	2 276	86,6%	2 627	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: THEEWATERSKLOOF (WC031)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	740 342	221 890	30,0%	165 758	22,4%	387 648	52,4%	137 563	51,3%	20,5%
Exchange Revenue										
Service charges - Electricity	135 052	36 041	26,7%	29 129	21,6%	65 170	48,3%	23 978	44,7%	21,5%
Service charges - Water	84 971	23 217	27,3%	21 253	25,0%	44 470	52,3%	20 260	44,6%	4,9%
Service charges - Waste Water Management	41 863	11 242	26,9%	10 426	24,9%	21 669	51,8%	10 313	53,3%	1,1%
Service charges - Waste Management	41 255	11 141	27,0%	10 676	25,9%	21 817	52,9%	10 228	51,5%	4,4%
Sale of Goods and Rendering of Services	24 084	659	2,7%	694	2,9%	1 353	5,6%	739	39,2%	(6,0%)
Agency services	9 378	1 483	15,8%	1 619	17,3%	3 102	33,1%	3 595	40,9%	(55,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	24 110	6 065	25,2%	6 281	26,1%	12 347	51,2%	5 368	43,4%	17,0%
Interest earned from Current and Non Current Assets	10 962	1 671	15,2%	1 594	14,5%	3 265	29,8%	3 515	56,3%	(54,7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	1	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 307	109	4,7%	108	4,7%	217	9,4%	440	40,2%	(75,5%)
Licence and permits	23	2 101	9 033,4%	2 315	9 953,7%	4 416	18 987,1%	-	-	(100,0%)
Operational Revenue	3 737	603	16,1%	786	21,0%	1 389	37,2%	869	11,9%	(9,6%)
Non-Exchange Revenue										
Property rates	158 016	66 177	41,9%	28 184	17,8%	94 361	59,7%	20 613	58,5%	36,7%
Surcharges and Taxes	-	-	-	482	-	482	-	-	-	(100,0%)
Fines, penalties and forfeits	38 116	908	2,4%	1 099	2,9%	2 007	5,3%	1 006	12,1%	9,2%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	161 315	56 987	35,3%	48 298	29,9%	105 285	65,3%	36 421	63,5%	32,6%
Interest	-	1 418	-	1 360	-	2 778	-	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 452	2 068	59,9%	1 243	36,0%	3 311	95,9%	-	-	(100,0%)
Gains on disposal of Assets	0	-	-	210	2 103 480,0%	210	2 103 480,0%	218	-	(3,3%)
Other Gains	1 700	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	762 763	195 748	25,7%	218 897	28,7%	414 645	54,4%	208 163	61,3%	5,2%
Employee related costs	291 266	67 877	23,3%	71 697	24,6%	139 574	47,9%	61 509	46,1%	16,6%
Remuneration of councillors	13 988	2 917	20,9%	3 836	27,4%	6 753	48,3%	3 089	46,2%	24,2%
Bulk purchases - electricity	84 005	24 231	28,8%	50 578	60,2%	74 809	89,1%	16 375	43,5%	208,9%
Inventory consumed	33 040	6 794	20,6%	11 157	33,8%	17 952	54,3%	11 983	63,9%	(6,9%)
Debt impairment	103 164	25 791	25,0%	25 791	25,0%	51 582	50,0%	15 776	50,0%	63,5%
Depreciation and amortisation	25 910	8 626	33,3%	8 620	33,3%	17 246	66,6%	6 823	43,3%	26,3%
Interest	28 630	(576)	(2,0%)	11 094	38,7%	10 517	36,7%	4 544	27,1%	144,1%
Contracted services	92 951	41 454	44,6%	15 958	17,2%	57 412	61,8%	20 570	53,5%	(22,4%)
Transfers and subsidies	10 106	349	3,5%	116	1,1%	465	4,6%	5 396	124,4%	(97,8%)
Irrecoverable debts written off	0	63	1 268 740,0%	-	-	63	1 268 740,0%	31 754	-	(100,0%)
Operational costs	78 004	18 222	23,4%	20 050	25,7%	38 272	49,1%	24 330	58,5%	(17,6%)
Losses on disposal of Assets	0	-	-	-	-	-	-	-	-	-
Other Losses	1 700	-	-	-	-	-	-	6 013	87,0%	(100,0%)
Surplus/(Deficit)	(22 421)	26 142		(53 139)		(26 997)		(70 599)		
Transfers and subsidies - capital (monetary allocations)	80 760	1 349	1,7%	6 718	8,3%	8 066	10,0%	10 005	35,1%	(32,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	58 339	27 491		(46 421)		(18 931)		(60 594)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	58 339	27 491		(46 421)		(18 931)		(60 594)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	58 339	27 491		(46 421)		(18 931)		(60 594)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	58 339	27 491		(46 421)		(18 931)		(60 594)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	147 352	8 046	5,5%	13 766	9,3%	21 812	14,8%	32 677	14,7%	(57,9%)
National Government	39 660	1 216	3,1%	705	1,8%	1 922	4,8%	7 631	29,7%	(90,8%)
Provincial Government	41 100	3 469	8,4%	2 654	6,5%	6 123	14,9%	2 002	26,8%	32,6%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm	-	-	-	-	-	-	-	15	7,7%	(100,0%)
Transfers recognised - capital	80 760	4 685	5,8%	3 360	4,2%	8 045	10,0%	9 648	27,2%	(65,2%)
Borrowing	56 096	2 551	4,5%	8 179	14,6%	10 730	19,1%	21 213	16,8%	(61,4%)
Internally generated funds	10 497	810	7,7%	2 227	21,2%	3 037	28,9%	1 817	(32,2%)	22,6%
Capital Expenditure Functional	147 352	8 046	5,5%	13 766	9,3%	21 812	14,8%	33 341	(26,6%)	(58,7%)
Municipal governance and administration	2 559	84	3,3%	1 295	50,6%	1 379	53,9%	1 249	(107,5%)	3,6%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	2 559	84	3,3%	1 295	50,6%	1 379	53,9%	1 249	(107,8%)	3,6%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	51 162	3 337	6,5%	2 658	5,2%	5 994	11,7%	2 094	29,7%	26,9%
Community and Social Services	3 029	-	-	-	-	-	-	2	1,1%	(100,0%)
Sport And Recreation	7 083	-	-	-	-	-	-	-	-	-
Public Safety	740	-	-	-	-	-	-	90	39,6%	(100,0%)
Housing	40 310	3 337	8,3%	2 658	6,6%	5 994	14,9%	2 002	34,2%	32,7%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 582	179	1,7%	79	,7%	258	2,4%	120	(105,9%)	(34,1%)
Planning and Development	1 812	135	7,4%	79	4,4%	214	11,8%	4	15,5%	2 126,9%
Road Transport	8 770	44	5,1%	-	-	44	5,1%	116	(132,9%)	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	83 049	4 446	5,4%	9 735	11,7%	14 181	17,1%	29 878	(26,4%)	(67,4%)
Energy sources	19 742	1 179	6,0%	2 729	13,8%	3 908	19,8%	8 271	(22,6%)	(67,0%)
Water Management	40 021	3 267	8,2%	4 117	10,3%	7 384	18,5%	9 830	(9,3%)	(58,1%)
Waste Water Management	18 575	-	-	2 614	14,1%	2 614	14,1%	10 976	(21,9%)	(76,2%)
Waste Management	4 712	-	-	275	5,8%	275	5,8%	802	(144,2%)	(65,7%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	644 371	215 089	33,4%	166 946	25,9%	382 035	59,3%	138 945	49,4%	20,2%
Property rates	151 374	47 237	31,2%	30 142	19,9%	77 379	51,1%	26 536	55,6%	13,6%
Service charges	197 231	70 690	35,8%	72 330	36,7%	143 019	72,5%	58 654	40,9%	23,3%
Other revenue	43 714	21 022	48,1%	8 742	20,0%	29 764	68,1%	9 610	76,4%	(9,0%)
Transfers and Subsidies - Operational	158 934	60 345	38,0%	47 912	30,1%	108 257	68,1%	40 147	63,3%	19,3%
Transfers and Subsidies - Capital	82 156	15 796	19,2%	7 820	9,5%	23 616	28,7%	3 998	42,2%	95,6%
Interest	10 962	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(625 822)	(160 429)	25,6%	(85 035)	13,6%	(245 463)	39,2%	(77 832)	(103,5%)	9,3%
Suppliers and employees	(587 336)	(158 354)	27,0%	(76 451)	13,0%	(234 805)	40,0%	(77 832)	(109,9%)	(1,8%)
Finance charges	(28 630)	(2 075)	7,2%	(8 584)	30,0%	(10 658)	37,2%	-	-	(100,0%)
Transfers and grants	(9 856)	-	-	-	-	-	-	-	(4%)	-
Net Cash from/(used) Operating Activities	18 549	54 661	294,7%	81 912	441,6%	136 572	736,3%	61 114	970,8%	34,0%
Cash Flow from Investing Activities										
Receipts	3 535	(83)	(2,3%)	3	,1%	(80)	(2,3%)	(40 000)	(4 211,2%)	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	2 543	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	992	(83)	(8,3%)	3	,3%	(80)	(8,1%)	(40 000)	(4 215,9%)	(100,0%)
Payments	(147 352)	(23 748)	16,1%	(13 222)	9,0%	(36 970)	25,1%	(32 155)	29,5%	(58,9%)
Capital assets	(147 352)	(23 748)	16,1%	(13 222)	9,0%	(36 970)	25,1%	(32 155)	29,5%	(58,9%)
Net Cash from/(used) Investing Activities	(143 817)	(23 831)	16,6%	(13 219)	9,2%	(37 050)	25,8%	(72 155)	55,0%	(81,7%)
Cash Flow from Financing Activities										
Receipts	56 096	(6)	-	(15)	-	(21)	-	36 635	40,8%	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	56 096	-	-	-	-	-	-	36 561	40,6%	(100,0%)
Increase (decrease) in consumer deposits	-	(6)	-	(15)	-	(21)	-	73	-	(121,0%)
Payments	(19 000)	(2 906)	15,3%	(7 897)	41,6%	(10 803)	56,9%	-	-	(100,0%)
Repayment of borrowing	(19 000)	(2 906)	15,3%	(7 897)	41,6%	(10 803)	56,9%	-	-	(100,0%)
Net Cash from/(used) Financing Activities	37 096	(2 912)	(7,8%)	(7 913)	(21,3%)	(10 824)	(29,2%)	36 635	51,6%	(121,6%)
Net Increase/(Decrease) in cash held	(88 172)	27 918	(31,7%)	60 780	(68,9%)	88 698	(100,6%)	25 593	11 256,5%	137,5%
Cash/cash equivalents at the year begin:	109 310	85 861	78,5%	113 835	104,1%	85 861	78,5%	1 006 876	68,7%	(88,7%)
Cash/cash equivalents at the year end:	21 138	113 835	538,5%	174 614	826,1%	174 614	826,1%	1 032 469	409,5%	(83,1%)

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	10 459	14,8%	5 848	8,3%	2 851	4,0%	51 473	72,9%	70 631	20,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 049	52,3%	1 898	12,3%	572	3,7%	4 875	31,7%	15 395	4,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 562	17,9%	4 233	7,9%	2 436	4,5%	37 326	69,7%	53 558	15,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 537	5,7%	2 063	3,3%	1 720	2,8%	54 877	88,2%	62 197	17,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 195	6,0%	2 468	3,5%	2 017	2,9%	61 703	87,7%	70 383	20,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	103	11,9%	46	5,3%	40	4,7%	672	78,1%	860	,2%	-	-	-	-
Interest on Arrear Debtor Accounts	2 703	3,5%	2 556	3,3%	2 416	3,1%	70 537	90,2%	78 211	22,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 888)	222,6%	235	(7,6%)	248	(8,0%)	3 311	(107,0%)	(3 094)	(9,9%)	-	-	-	-
Total By Income Source	31 720	9,1%	19 346	5,6%	12 302	3,5%	284 774	81,8%	348 143	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 507	20,2%	1 169	15,7%	563	7,6%	4 218	56,6%	7 457	2,1%	-	-	-	-
Commercial	13 081	32,6%	4 844	12,1%	1 284	3,2%	20 884	52,1%	40 092	11,5%	-	-	-	-
Households	13 911	5,2%	11 219	4,2%	8 998	3,4%	231 431	87,1%	265 559	76,3%	-	-	-	-
Other	3 221	9,2%	2 115	6,0%	1 458	4,2%	28 241	80,8%	35 035	10,1%	-	-	-	-
Total By Customer Group	31 720	9,1%	19 346	5,6%	12 302	3,5%	284 774	81,8%	348 143	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	221	99,5%	-	-	-	-	1	,5%	222	6,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 979	94,2%	148	4,7%	5	,1%	30	,9%	3 161	90,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	107	100,0%	-	-	107	3,1%
Total	3 200	91,7%	148	4,2%	111	3,2%	31	,9%	3 489	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERSTRAND (WC032)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure Total Expenditure as % of main appropriation		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 676 577	442 282	26,4%	461 490	27,5%	903 772	53,9%	397 999	52,4%	16,0%
Exchange Revenue										
Service charges - Electricity	577 969	150 668	26,1%	146 479	25,3%	297 147	51,4%	124 221	47,6%	17,9%
Service charges - Water	147 269	38 922	26,4%	43 019	29,2%	81 941	55,6%	39 922	53,5%	7,8%
Service charges - Waste Water Management	104 715	26 932	25,7%	27 299	26,1%	54 232	51,8%	25 076	53,0%	8,9%
Service charges - Waste Management	85 430	25 178	29,5%	24 160	28,3%	49 337	57,8%	20 976	53,1%	15,2%
Sale of Goods and Rendering of Services	131 673	16 991	12,9%	49 932	37,9%	66 923	50,8%	38 520	53,1%	29,6%
Agency services	8 319	1 984	23,9%	1 648	19,8%	3 632	43,7%	1 876	49,3%	(12,2%)
Interest	0	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 400	2 114	33,0%	2 458	38,4%	4 572	71,4%	1 419	81,9%	73,2%
Interest earned from Current and Non Current Assets	41 800	11 091	26,5%	10 685	25,6%	21 776	52,1%	7 722	52,3%	38,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	1 127	590	52,3%	508	45,1%	1 098	97,4%	569	61,9%	(10,8%)
Rental from Fixed Assets	5 646	1 352	24,0%	1 350	23,9%	2 702	47,9%	1 396	62,9%	(3,3%)
Licence and permits	964	183	19,0%	250	25,9%	432	44,9%	286	58,9%	(12,7%)
Operational Revenue	8 242	1 865	22,6%	2 659	32,3%	4 524	54,9%	3 614	86,3%	(26,4%)
Non-Exchange Revenue										
Property rates	340 506	87 190	25,6%	83 649	24,6%	170 838	50,2%	72 831	51,6%	14,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	20 421	5 003	24,5%	5 066	24,8%	10 069	49,3%	5 488	54,2%	(7,7%)
Licences or permits	1 943	516	26,6%	480	24,7%	997	51,3%	418	52,9%	15,0%
Transfer and subsidies - Operational	184 953	70 731	38,2%	59 659	32,3%	130 389	70,5%	52 072	66,6%	14,6%
Interest	1 300	494	38,0%	551	42,4%	1 045	80,4%	368	74,2%	49,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	7 900	479	6,1%	1 640	20,8%	2 119	26,8%	1 226	16,0%	33,8%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 742 212	350 108	20,1%	463 678	26,6%	813 786	46,7%	410 502	45,6%	13,0%
Employee related costs	537 911	119 152	22,2%	151 387	28,1%	270 539	50,3%	137 029	48,3%	10,5%
Remuneration of councillors	12 514	3 655	29,2%	3 183	25,4%	6 838	54,6%	3 109	49,0%	2,4%
Bulk purchases - electricity	429 805	100 183	23,3%	94 032	21,9%	194 215	45,2%	74 286	42,5%	26,6%
Inventory consumed	62 499	5 867	9,4%	15 854	25,4%	21 721	34,8%	17 066	51,9%	(7,1%)
Debt impairment	19 414	4 854	25,0%	4 854	25,0%	9 707	50,0%	3 391	50,0%	43,1%
Depreciation and amortisation	149 154	37 289	25,0%	37 290	25,0%	74 579	50,0%	36 649	50,0%	1,8%
Interest	49 658	1 382	2,8%	21 740	43,8%	23 122	46,6%	20 360	45,9%	6,8%
Contracted services	300 624	36 049	12,0%	77 253	25,7%	113 302	37,7%	61 455	37,1%	25,7%
Transfers and subsidies	16 380	4 625	28,2%	4 261	26,0%	8 886	54,3%	2 480	51,9%	71,8%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	164 252	37 051	22,6%	53 825	32,8%	90 876	55,3%	54 676	51,6%	(1,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(65 635)	92 175		(2 188)		89 986		(12 503)		
Transfers and subsidies - capital (monetary allocations)	54 293	1 355	2,5%	18 921	34,8%	20 276	37,3%	21 018	32,7%	(10,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(11 342)	93 530		16 732		110 263		8 515		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(11 342)	93 530		16 732		110 263		8 515		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(11 342)	93 530		16 732		110 263		8 515		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(11 342)	93 530		16 732		110 263		8 515		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure Total Expenditure as % of main appropriation		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	209 409	15 307	7,3%	40 748	19,5%	56 055	26,8%	32 524	25,1%	25,3%
National Government	54 293	1 355	2,5%	18 921	34,8%	20 276	37,3%	15 722	31,1%	20,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	41 890	-	-	3 814	9,1%	3 814	9,1%	6 897	39,4%	(44,7%)
Transfers recognised - capital	96 183	1 355	1,4%	22 735	23,6%	24 091	25,0%	22 619	34,6%	,5%
Borrowing	95 214	11 406	12,0%	14 158	14,9%	25 565	26,8%	6 087	12,5%	132,6%
Internally generated funds	18 013	2 545	14,1%	3 854	21,4%	6 399	35,5%	3 818	20,1%	1,0%
Capital Expenditure Functional	209 409	15 307	7,3%	40 748	19,5%	56 055	26,8%	32 524	25,1%	25,3%
Municipal governance and administration	9 075	1 935	21,3%	1 991	21,9%	3 926	43,3%	210	36,2%	848,7%
Executive and Council	5 005	5	,1%	-	-	5	,1%	-	-	-
Finance and administration	4 070	1 930	47,4%	1 991	48,9%	3 921	96,3%	210	36,3%	848,7%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	49 161	600	1,2%	4 920	10,0%	5 520	11,2%	3 132	34,0%	57,1%
Community and Social Services	1 330	-	-	616	46,3%	616	46,3%	98	1,3%	528,8%
Sport And Recreation	5 041	-	-	454	9,0%	454	9,0%	433	61,2%	4,9%
Public Safety	900	600	66,7%	35	3,9%	635	70,6%	120	25,1%	(70,7%)
Housing	41 890	-	-	3 814	9,1%	3 814	9,1%	2 482	38,8%	53,7%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 748	320	5,6%	1 244	21,6%	1 564	27,2%	5 829	46,9%	(78,7%)
Planning and Development	1 108	10	,9%	258	23,3%	268	24,2%	311	23,2%	(17,0%)
Road Transport	4 640	310	6,7%	985	21,2%	1 296	27,9%	5 518	49,7%	(82,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	145 425	12 451	8,6%	32 593	22,4%	45 044	31,0%	23 352	20,3%	39,6%
Energy sources	59 526	5 466	9,2%	8 973	15,1%	14 439	24,3%	9 207	20,2%	(2,5%)
Water Management	25 963	2 084	8,0%	10 649	41,0%	12 732	49,0%	5 128	107,7%	107,7%
Waste Water Management	59 445	4 902	8,2%	12 971	21,8%	17 874	30,1%	7 885	21,5%	64,5%
Waste Management	490	-	-	-	-	-	-	1 133	35,0%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 737 226	104 441	6,0%	1 363 604	78,5%	1 468 045	84,5%	4 092	,7%	33 223,6%
Property rates	336 188	25 413	7,6%	127 575	37,9%	152 988	45,5%	-	-	(100,0%)
Service charges	1 039 957	64 953	6,2%	332 757	32,0%	397 710	38,2%	-	-	(100,0%)
Other revenue	121 835	3 419	2,8%	881 474	723,5%	884 894	726,3%	-	-	(100,0%)
Transfers and Subsidies - Operational	184 953	-	-	6 029	3,3%	6 029	3,3%	-	-	(100,0%)
Transfers and Subsidies - Capital	54 293	-	-	12 500	23,0%	12 500	23,0%	-	-	(100,0%)
Interest	-	10 656	-	3 268	-	13 924	-	4 092	-	(20,1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 600 171)	(410 114)	25,6%	(466 715)	29,2%	(876 828)	54,8%	(401 989)	53,8%	16,1%
Suppliers and employees	(1 550 513)	(410 114)	26,5%	(466 715)	30,1%	(876 828)	56,6%	(401 989)	55,6%	16,1%
Finance charges	(49 658)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	137 055	(305 672)	(223,0%)	896 889	654,4%	591 217	431,4%	(397 897)	(452,5%)	(325,4%)
Cash Flow from Investing Activities										
Receipts	(9 635)	5 307	(55,1%)	(69 164)	717,8%	(63 857)	662,7%	(817)	(1,8%)	8 365,9%
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	(9 635)	5 307	(55,1%)	(69 164)	717,8%	(63 857)	662,7%	(817)	(1,8%)	8 365,9%
Payments	(209 409)	(22 677)	10,8%	(41 652)	19,9%	(64 330)	30,7%	(35 234)	26,9%	18,2%
Capital assets	(209 409)	(22 677)	10,8%	(41 652)	19,9%	(64 330)	30,7%	(35 234)	26,9%	18,2%
Net Cash from/(used) Investing Activities	(219 044)	(17 371)	7,9%	(110 816)	50,6%	(128 186)	58,5%	(36 051)	35,2%	207,4%
Cash Flow from Financing Activities										
Receipts	37 202	(38)	(,1%)	(57)	(,2%)	(94)	(,3%)	(42)	(,2%)	36,1%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	50 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(12 798)	(38)	,3%	(57)	,4%	(94)	,7%	(42)	,5%	36,1%
Payments	(58 375)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(58 375)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(21 173)	(38)	,2%	(57)	,3%	(94)	,4%	(42)	,4%	36,1%
Net Increase/(Decrease) in cash held	(103 162)	(323 081)	313,2%	786 017	(761,9%)	462 936	(448,7%)	(433 990)	3 194,9%	(281,1%)
Cash/cash equivalents at the year begin:	525 264	-	-	(323 081)	(61,5%)	-	-	(402 590)	-	(19,7%)
Cash/cash equivalents at the year end:	422 102	(323 081)	(76,5%)	1 109 471	262,8%	1 109 471	262,8%	(836 579)	3 194,9%	(232,6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	23 730	58,9%	1 644	4,1%	1 473	3,7%	13 428	33,3%	40 275	21,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	29 966	60,4%	2 868	5,8%	2 169	4,4%	14 629	29,5%	49 632	26,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	27 888	68,4%	1 071	2,6%	809	2,0%	10 986	27,0%	40 754	21,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	12 529	51,7%	1 071	4,4%	866	3,6%	9 762	40,3%	24 228	12,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	11 347	56,5%	1 087	5,4%	939	4,7%	6 716	33,4%	20 088	10,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	468	48,9%	31	3,2%	21	2,2%	436	45,6%	956	,5%	-	-	-	-
Interest on Arrear Debtor Accounts	371	2,1%	146	,8%	163	,9%	16 922	96,1%	17 601	9,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(13 553)	385,4%	2 140	(60,9%)	270	(7,7%)	7 626	(216,9%)	(3 517)	(1,9%)	-	-	-	-
Total By Income Source	92 745	48,8%	10 057	5,3%	6 711	3,5%	80 505	42,4%	190 018	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	921	20,1%	223	4,9%	230	5,0%	3 202	70,0%	4 576	2,4%	-	-	-	-
Commercial	9 599	76,6%	157	1,3%	77	,6%	2 699	21,5%	12 532	6,6%	-	-	-	-
Households	83 582	48,0%	9 671	5,6%	6 399	3,7%	74 397	42,7%	174 050	91,6%	-	-	-	-
Other	(1 357)	119,0%	6	(,6%)	4	(,4%)	206	(18,1%)	(1 140)	(,6%)	-	-	-	-
Total By Customer Group	92 745	48,8%	10 057	5,3%	6 711	3,5%	80 505	42,4%	190 018	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	5 903	100,0%	-	-	-	-	-	-	5 903	100,0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	5 903	100,0%	-	-	-	-	-	-	5 903	100,0%

Contact Details

Municipal Manager	Mr Dean O'Neill	028 313 8003
Financial Manager	Mrs Santie Reyneke-Naudé	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 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	455 677	139 523	30,6%	104 147	22,9%	243 670	53,5%	89 594	51,3%	16,2%
Exchange Revenue										
Service charges - Electricity	165 479	42 419	25,6%	40 048	24,2%	82 467	49,8%	34 461	44,2%	16,2%
Service charges - Water	41 642	10 468	25,1%	10 829	26,0%	21 297	51,1%	8 877	54,0%	22,0%
Service charges - Waste Water Management	19 780	3 809	19,3%	3 877	19,6%	7 686	38,9%	4 429	49,2%	(12,5%)
Service charges - Waste Management	25 724	6 189	24,1%	5 972	23,2%	12 161	47,3%	6 561	54,7%	(9,0%)
Sale of Goods and Rendering of Services	12 901	3 617	28,0%	2 480	19,2%	6 097	47,3%	2 771	56,3%	(10,5%)
Agency services	4 287	1 038	24,2%	768	17,9%	1 806	42,1%	1 371	45,0%	(44,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 385	406	29,3%	474	34,2%	880	63,5%	0	-	148 889,6%
Interest earned from Current and Non Current Assets	6 194	1 915	30,9%	2 148	34,7%	4 064	65,6%	2 922	137,7%	(26,5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 788	(514)	(18,4%)	483	17,3%	(31)	(1,1%)	343	47,2%	40,7%
Licence and permits	44	-	-	-	-	-	-	0	-	(100,0%)
Operational Revenue	1 617	598	37,0%	673	41,6%	1 271	78,6%	417	58,9%	61,2%
Non-Exchange Revenue										
Property rates	93 065	45 754	49,2%	16 129	17,3%	61 883	66,5%	14 347	69,6%	12,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6 014	810	13,5%	188	3,1%	998	16,6%	133	10,3%	41,4%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	58 906	19 469	33,1%	14 761	25,1%	34 230	58,1%	12 382	55,5%	19,2%
Interest	850	147	17,3%	389	45,8%	536	63,1%	567	152,6%	(31,3%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	3 397	-	3 387	-	6 784	-	-	-	(100,0%)
Gains on disposal of Assets	15 000	-	-	1 540	10,3%	1 540	10,3%	12	,1%	12 733,3%
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	454 206	110 810	24,4%	114 258	25,2%	225 068	49,6%	94 547	49,0%	20,8%
Employee related costs	178 576	40 751	22,8%	49 480	27,7%	90 231	50,5%	45 011	49,2%	9,9%
Remuneration of councillors	5 753	1 458	25,3%	1 887	32,8%	3 344	58,1%	1 362	48,7%	38,5%
Bulk purchases - electricity	125 894	43 284	34,4%	27 541	21,9%	70 825	56,3%	22 037	58,3%	25,0%
Inventory consumed	40 159	5 026	12,5%	9 350	23,3%	14 376	35,8%	6 557	48,2%	42,6%
Debt impairment	6 085	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	11 311	2 826	25,0%	2 828	25,0%	5 654	50,0%	2 707	50,0%	4,5%
Interest	7 035	-	-	3 673	52,2%	3 673	52,2%	835	12,7%	339,6%
Contracted services	33 427	5 060	15,1%	6 379	19,1%	11 439	34,2%	5 762	29,7%	10,7%
Transfers and subsidies	2 292	399	17,4%	216	9,4%	615	26,8%	573	53,7%	(62,3%)
Irrecoverable debts written off	3 750	217	5,8%	-	-	217	5,8%	-	-	-
Operational costs	39 916	11 789	29,5%	12 904	32,3%	24 693	61,9%	9 703	53,5%	33,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	8	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 470	28 713		(10 111)		18 602		(4 953)		
Transfers and subsidies - capital (monetary allocations)	16 623	1 457	8,8%	4 798	28,9%	6 256	37,6%	2 369	7,5%	102,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	18 093	30 171		(5 313)		24 858		(2 584)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	18 093	30 171		(5 313)		24 858		(2 584)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	18 093	30 171		(5 313)		24 858		(2 584)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	18 093	30 171		(5 313)		24 858		(2 584)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	59 933	8 594	14,3%	10 751	17,9%	19 345	32,3%	12 053	(32,2%)	(10,8%)
National Government	15 123	4 140	27,4%	2 806	18,6%	6 946	45,9%	3 310	13,0%	(15,2%)
Provincial Government	1 500	35	2,4%	-	-	35	2,4%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	16 623	4 175	25,1%	2 806	16,9%	6 981	42,0%	3 310	12,7%	(15,2%)
Borrowing	22 634	490	2,2%	4 988	22,0%	5 478	24,2%	3 915	19,9%	27,4%
Internally generated funds	20 675	3 928	19,0%	2 957	14,3%	6 885	33,3%	4 828	(127,6%)	(38,8%)
Capital Expenditure Functional	59 933	8 594	14,3%	10 751	17,9%	19 345	32,3%	12 053	(57,3%)	(10,8%)
Municipal governance and administration	3 761	1 083	28,8%	698	18,6%	1 781	47,3%	429	(1 462,5%)	62,5%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	3 761	1 083	28,8%	698	18,6%	1 781	47,3%	429	(1 462,5%)	62,5%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 258	154	2,9%	1 469	27,9%	1 623	30,9%	219	4,7%	571,2%
Community and Social Services	2 524	35	1,4%	982	38,9%	1 017	40,3%	-	-	(100,0%)
Sport And Recreation	2 324	119	5,1%	88	3,8%	206	8,9%	202	7,0%	(56,6%)
Public Safety	410	-	-	400	97,6%	400	97,6%	17	58,6%	2 252,9%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 247	4 112	20,3%	7 609	37,6%	11 720	57,9%	3 729	24,0%	104,1%
Planning and Development	-	-	-	-	-	-	-	26	2,2%	(100,0%)
Road Transport	19 842	4 112	20,7%	7 609	38,3%	11 720	59,1%	3 703	27,2%	105,5%
Environmental Protection	405	-	-	-	-	-	-	-	-	-
Trading Services	30 668	3 245	10,6%	975	3,2%	4 220	13,8%	7 676	(34,7%)	(87,3%)
Energy sources	7 836	647	8,3%	-	-	647	8,3%	2 375	(46,8%)	(100,0%)
Water Management	12 486	1 321	10,6%	610	4,9%	1 931	15,5%	1 940	(29,0%)	(68,5%)
Waste Water Management	1 610	-	-	-	-	-	-	1 671	(50,2%)	(100,0%)
Waste Management	8 736	1 277	14,6%	365	4,2%	1 642	18,8%	1 689	11,4%	(78,4%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	428 608	107 431	25,1%	128 331	29,9%	235 762	55,0%	112 148	56,5%	14,4%
Property rates	93 147	15 564	16,7%	26 873	28,9%	42 437	45,6%	24 262	56,6%	10,8%
Service charges	272 935	56 165	20,6%	58 990	21,6%	115 155	42,2%	50 482	39,2%	16,9%
Other revenue	22 505	14 655	65,1%	17 863	79,4%	32 517	144,5%	13 572	161,5%	31,6%
Transfers and Subsidies - Operational	18 396	19 442	105,7%	14 189	77,1%	33 631	182,8%	21 657	283,8%	(34,5%)
Transfers and Subsidies - Capital	16 623	1 605	9,7%	10 416	62,7%	12 021	72,3%	2 174	19,5%	379,1%
Interest	5 002	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(412 435)	54 914	(13,3%)	(119 209)	28,9%	(64 295)	15,6%	(105 229)	(46,4%)	13,3%
Suppliers and employees	(412 435)	54 914	(13,3%)	(119 209)	28,9%	(64 295)	15,6%	(105 229)	(46,1%)	13,3%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	16 173	162 345	1 003,8%	9 122	56,4%	171 467	1 060,2%	6 918	834,0%	31,9%
Cash Flow from Investing Activities										
Receipts	14 853	0	-	1 540	10,4%	1 540	10,4%	12	19,3%	12 722,7%
Proceeds on disposal of PPE	15 000	-	-	1 540	10,3%	1 540	10,3%	12	19,3%	12 733,3%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(147)	0	(,1%)	0	-	0	(,1%)	0	,2%	(60,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(59 933)	(19 011)	31,7%	(14 843)	24,8%	(33 854)	56,5%	(13 522)	37,1%	9,8%
Capital assets	(59 933)	(19 011)	31,7%	(14 843)	24,8%	(33 854)	56,5%	(13 522)	37,1%	9,8%
Net Cash from/(used) Investing Activities	(45 079)	(19 011)	42,2%	(13 303)	29,5%	(32 313)	71,7%	(13 510)	41,9%	(1,5%)
Cash Flow from Financing Activities										
Receipts	19 088	-	-	-	-	-	-	(60)	1,2%	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	19 088	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	(60)	-	(100,0%)
Payments	(6 229)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(6 229)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	12 859	-	-	-	-	-	-	(60)	1,7%	(100,0%)
Net Increase/(Decrease) in cash held	(16 047)	143 334	(893,2%)	(4 180)	26,0%	139 154	(867,2%)	(6 652)	6 557,8%	(37,2%)
Cash/cash equivalents at the year begin:	144 676	119 249	82,4%	262 909	181,7%	119 249	82,4%	531 870	123,6%	(50,6%)
Cash/cash equivalents at the year end:	128 629	262 909	204,4%	258 729	201,1%	258 729	201,1%	525 218	419,8%	(50,7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 285	31,3%	1 513	9,0%	1 045	6,2%	9 061	53,6%	16 904	22,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 831	60,4%	1 786	10,0%	570	3,2%	4 740	26,4%	17 927	24,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 606	32,4%	1 128	6,5%	511	3,0%	10 065	58,1%	17 310	23,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 740	21,2%	644	7,9%	454	5,5%	5 353	65,3%	8 192	11,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 792	24,2%	909	7,9%	596	5,2%	7 232	62,7%	11 529	15,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	52	2,9%	253	14,1%	53	3,0%	1 436	80,0%	1 794	2,4%	-	-	-	-
Interest on Arrear Debtor Accounts	336	8,6%	266	6,8%	236	6,0%	3 080	78,6%	3 918	5,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 948)	127,1%	106	(3,4%)	61	(2,0%)	675	(21,7%)	(3 105)	(4,2%)	-	-	-	-
Total By Income Source	22 695	30,5%	6 605	8,9%	3 527	4,7%	41 642	55,9%	74 469	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(179)	(6,7%)	274	10,3%	199	7,4%	2 375	89,0%	2 669	3,6%	-	-	-	-
Commercial	6 108	50,2%	1 143	9,4%	402	3,3%	4 520	37,1%	12 173	16,3%	-	-	-	-
Households	15 674	27,1%	5 184	8,8%	2 922	5,0%	34 618	59,1%	58 599	78,7%	-	-	-	-
Other	892	86,7%	5	,5%	4	,4%	128	12,5%	1 029	1,4%	-	-	-	-
Total By Customer Group	22 695	30,5%	6 605	8,9%	3 527	4,7%	41 642	55,9%	74 469	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	172	5,5%	2	-	-	-	2 977	94,5%	3 150	99,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	23	100,0%	-	-	-	-	-	-	23	,7%
Total	195	6,1%	2	-	-	-	2 977	93,8%	3 173	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWELLENDAAM (WC034)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	421 913	85 151	20,2%	121 648	28,8%	206 798	49,0%	68 690	46,2%	77,1%
Exchange Revenue										
Service charges - Electricity	113 936	29 806	26,2%	27 648	24,3%	57 453	50,4%	21 616	42,9%	27,9%
Service charges - Water	25 388	5 063	19,9%	5 921	23,3%	10 984	43,3%	6 197	51,6%	(4,4%)
Service charges - Waste Water Management	20 521	4 934	24,0%	4 872	23,7%	9 806	47,8%	4 575	44,6%	6,5%
Service charges - Waste Management	14 707	3 671	25,0%	3 635	24,7%	7 306	49,7%	3 188	49,1%	14,0%
Sale of Goods and Rendering of Services	2 736	726	26,5%	888	32,5%	1 614	59,0%	695	44,8%	27,9%
Agency services	3 062	665	21,7%	523	17,1%	1 188	38,8%	679	47,6%	(22,9%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 880	411	21,8%	444	23,6%	855	45,5%	413	29,2%	7,4%
Interest earned from Current and Non Current Assets	6 660	2 467	37,0%	2 884	43,3%	5 351	80,3%	1 400	57,6%	106,9%
Dividends	2	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	867	315	36,4%	146	16,8%	461	53,2%	149	61,5%	(1,9%)
Licence and permits	1 410	319	22,6%	301	21,3%	620	44,0%	311	48,1%	(3,4%)
Operational Revenue	415	273	65,9%	237	57,2%	511	123,1%	214	36,5%	10,9%
Non-Exchange Revenue										
Property rates	57 462	16 768	29,2%	13 193	23,0%	29 960	52,1%	11 462	52,4%	15,1%
Surcharges and Taxes	994	240	24,1%	240	24,1%	480	48,3%	240	-	(,1%)
Fines, penalties and forfeits	47 744	6	-	24 222	50,7%	24 228	50,7%	5	25,1%	523 842,1%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	117 848	20 185	17,1%	34 591	29,4%	54 777	46,5%	16 275	59,0%	112,5%
Interest	324	117	36,1%	82	25,2%	198	61,3%	71	47,7%	14,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	3 487	870	24,9%	855	24,5%	1 725	49,5%	824	45,6%	3,8%
Gains on disposal of Assets	4 399	564	12,8%	1 502	34,2%	2 066	47,0%	511	343,1%	193,8%
Other Gains	(1 928)	(2 248)	116,6%	(537)	27,9%	(2 785)	144,5%	(136)	92,5%	296,4%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	456 060	70 812	15,5%	114 749	25,2%	185 561	40,7%	85 546	40,1%	34,1%
Employee related costs	142 965	27 503	19,2%	32 823	23,0%	60 326	42,2%	30 427	42,5%	7,9%
Remuneration of councillors	6 083	1 363	22,4%	1 643	27,0%	3 006	49,4%	1 511	51,1%	8,7%
Bulk purchases - electricity	95 137	22 512	23,7%	21 381	22,5%	43 893	46,1%	26 861	41,6%	(20,4%)
Inventory consumed	18 928	4 303	22,7%	4 014	21,2%	8 316	43,9%	2 599	42,2%	54,4%
Debt impairment	29 302	-	-	12 050	41,1%	12 050	41,1%	-	22,7%	(100,0%)
Depreciation and amortisation	16 178	4 044	25,0%	4 044	25,0%	8 089	50,0%	3 733	50,0%	8,3%
Interest	6 301	1 528	24,2%	480	7,6%	2 007	31,9%	199	21,5%	141,3%
Contracted services	95 295	3 106	3,3%	22 584	23,7%	25 690	27,0%	11 360	41,2%	98,8%
Transfers and subsidies	1 185	224	18,9%	131	11,1%	355	30,0%	59	12,3%	123,8%
Irrecoverable debts written off	13 613	-	-	6 500	47,7%	6 500	47,7%	2	5,0%	355 091,3%
Operational costs	30 932	6 229	20,1%	9 099	29,4%	15 328	49,6%	8 795	46,9%	3,5%
Losses on disposal of Assets	129	-	-	-	-	-	-	-	-	-
Other Losses	12	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(34 147)	14 339		6 898		21 237		(16 856)		
Transfers and subsidies - capital (monetary allocations)	20 240	4 102	20,3%	9 430	46,6%	13 532	66,9%	12 053	43,8%	(21,8%)
Transfers and subsidies - capital (in-kind)	4 781	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(9 126)	18 440		16 328		34 769		(4 804)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(9 126)	18 440		16 328		34 769		(4 804)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(9 126)	18 440		16 328		34 769		(4 804)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(9 126)	18 440		16 328		34 769		(4 804)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	46 330	4 720	10,2%	10 188	22,0%	14 908	32,2%	20 136	45,9%	(49,4%)
National Government	16 183	4 102	25,3%	8 370	51,7%	12 472	77,1%	5 854	45,0%	43,0%
Provincial Government	8 838	-	-	1 060	12,0%	1 060	12,0%	10 601	52,3%	(90,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	25 021	4 102	16,4%	9 430	37,7%	13 532	54,1%	16 455	49,7%	(42,7%)
Borrowing	3 598	-	-	180	5,0%	180	5,0%	3 329	38,7%	(94,6%)
Internally generated funds	17 712	618	3,5%	578	3,3%	1 197	6,8%	352	24,2%	64,4%
Capital Expenditure Functional	46 330	4 720	10,2%	10 188	22,0%	14 908	32,2%	20 136	45,9%	(49,4%)
Municipal governance and administration	2 918	415	14,2%	283	9,7%	699	23,9%	153	8,6%	84,9%
Executive and Council	8	-	-	7	82,6%	7	82,6%	-	-	(100,0%)
Finance and administration	2 910	415	14,3%	276	9,5%	692	23,8%	153	8,6%	80,6%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 218	27	2,3%	156	12,8%	183	15,0%	282	9,0%	(44,8%)
Community and Social Services	195	-	-	30	15,2%	30	15,2%	25	21,1%	16,8%
Sport And Recreation	332	9	2,6%	107	32,1%	115	34,7%	256	10,1%	(58,4%)
Public Safety	641	19	2,9%	-	-	19	2,9%	-	-	-
Housing	50	-	-	19	38,5%	19	38,5%	-	-	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 418	-	-	52	,7%	52	,7%	11 526	48,4%	(99,5%)
Planning and Development	783	-	-	29	3,8%	29	3,8%	1 426	47 547,4%	(97,9%)
Road Transport	6 635	-	-	23	,3%	23	,3%	10 099	43,3%	(98,8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	34 777	4 277	12,3%	9 698	27,9%	13 974	40,2%	8 176	50,1%	18,6%
Energy sources	2 914	169	5,8%	189	6,5%	358	12,3%	-	-	(100,0%)
Water Management	20 698	4 103	19,8%	8 372	40,4%	12 475	60,3%	5 870	63,6%	42,6%
Waste Water Management	5 963	5	,1%	958	16,1%	963	16,1%	2 305	39,4%	(58,4%)
Waste Management	5 202	-	-	179	3,4%	179	3,4%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	397 191	80 462	20,3%	103 204	26,0%	183 667	46,2%	105 616	56,2%	(2,3%)
Property rates	57 258	13 027	22,8%	11 946	20,9%	24 973	43,6%	26 084	80,5%	(54,2%)
Service charges	172 979	45 089	26,1%	45 966	26,6%	91 054	52,6%	48 137	54,7%	(4,5%)
Other revenue	20 129	1 727	8,6%	2 905	14,4%	4 632	23,0%	1 650	19,3%	76,0%
Transfers and Subsidies - Operational	117 848	20 620	17,5%	42 387	36,0%	63 007	53,5%	16 346	59,4%	159,3%
Transfers and Subsidies - Capital	20 240	-	-	-	-	-	-	13 399	57,2%	(100,0%)
Interest	8 736	-	-	-	-	-	-	-	-	-
Dividends	2	-	-	-	-	-	-	-	-	-
Payments	(379 109)	6 723	(1,8%)	(155 465)	41,0%	(148 742)	39,2%	(52 605)	26,6%	195,5%
Suppliers and employees	(375 020)	6 723	(1,8%)	(155 465)	41,5%	(148 742)	39,7%	(52 605)	27,0%	195,5%
Finance charges	(3 164)	-	-	-	-	-	-	-	-	-
Transfers and grants	(925)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	18 082	87 185	482,2%	(52 260)	(289,0%)	34 925	193,1%	53 011	238,8%	(198,6%)
Cash Flow from Investing Activities										
Receipts	3 874	520	13,4%	1 484	38,3%	2 005	51,7%	(23 484)	(1 299,1%)	(106,3%)
Proceeds on disposal of PPE	4 399	564	12,8%	1 502	34,2%	2 066	47,0%	511	343,1%	193,8%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(525)	(43)	8,3%	79	(15,0%)	35	(6,7%)	(16)	-	(582,0%)
Decrease (increase) in non-current investments	-	-	-	(96)	-	(96)	-	(23 979)	-	(99,6%)
Payments	(46 330)	-	-	(10 333)	22,3%	(10 333)	22,3%	(21 135)	48,1%	(51,1%)
Capital assets	(46 330)	-	-	(10 333)	22,3%	(10 333)	22,3%	(21 135)	48,1%	(51,1%)
Net Cash from/(used) Investing Activities	(42 456)	520	(1,2%)	(8 848)	20,8%	(8 328)	19,6%	(44 619)	84,0%	(80,2%)
Cash Flow from Financing Activities										
Receipts	4 238	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 598	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	640	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	4 238	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(20 136)	87 705	(435,6%)	(61 109)	303,5%	26 597	(132,1%)	8 393	(1 615,0%)	(828,1%)
Cash/cash equivalents at the year begin:	116 145	-	-	209 478	180,4%	-	-	58 486	-	258,2%
Cash/cash equivalents at the year end:	96 008	209 478	218,2%	148 370	154,5%	148 370	154,5%	66 878	122,8%	121,8%

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	1	4%	0	-	-	-	281	99,5%	282	7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 932	81,3%	186	2,2%	60	7%	1 351	15,8%	8 529	20,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 781	49,8%	574	3,7%	380	2,4%	6 882	44,1%	15 617	37,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 590	33,9%	319	4,2%	254	3,3%	4 479	58,6%	7 642	18,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 899	35,1%	237	4,4%	193	3,6%	3 082	57,0%	5 411	12,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	25	15,4%	-	-	98	60,0%	40	24,6%	164	4%	-	-	-	-
Interest on Arrear Debtor Accounts	105	2,7%	29	8%	36	9%	3 718	95,6%	3 889	9,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 323)	(293,5%)	87	19,2%	82	18,3%	1 605	356,0%	451	1,1%	-	-	-	-
Total By Income Source	18 011	42,9%	1 433	3,4%	1 103	2,6%	21 438	51,1%	41 984	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 352	68,2%	36	1,8%	8	4%	586	29,6%	1 983	4,7%	-	-	-	-
Commercial	5 558	90,4%	121	2,0%	102	1,7%	370	6,0%	6 151	14,6%	-	-	-	-
Households	10 352	32,0%	1 198	3,7%	917	2,8%	19 837	61,4%	32 304	76,9%	-	-	-	-
Other	749	48,4%	77	5,0%	76	4,9%	645	41,7%	1 547	3,7%	-	-	-	-
Total By Customer Group	18 011	42,9%	1 433	3,4%	1 103	2,6%	21 438	51,1%	41 984	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	-	-	-	-	-	-	221	100,0%	221	(7,4%)
VAT (output less input)	(435)	100,0%	-	-	-	-	-	-	(435)	14,6%
Pensions / Retirement	-	-	-	-	-	-	330	100,0%	330	(11,1%)
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1	2%	186	51,2%	160	44,0%	17	4,6%	363	(12,2%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	(38)	1,1%	(38)	1,1%	(37)	1,1%	(3 340)	96,7%	(3 454)	116,1%
Total	(472)	15,9%	147	(5,0%)	122	(4,1%)	(2 772)	93,2%	(2 974)	100,0%

Contact Details

Municipal Manager	Ms A Vorster	028 514 8500
Financial Manager	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 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	273 479	64 761	23,7%	69 868	25,5%	134 629	49,2%	72 691	56,5%	(3,9%)
Exchange Revenue										
Service charges - Electricity	200	203	101,5%	203	101,5%	406	203,1%	239	70,8%	(15,2%)
Service charges - Water	-	2	-	13	-	15	-	-	-	(100,0%)
Service charges - Waste Water Management	600	179	29,8%	(104)	(17,4%)	74	12,4%	177	72,7%	(159,0%)
Service charges - Waste Management	15 000	3 784	25,2%	4 099	27,3%	7 882	52,5%	2 639	43,9%	55,3%
Sale of Goods and Rendering of Services	9 223	1 405	15,2%	3 821	41,4%	5 226	56,7%	3 605	54,0%	6,0%
Agency services	12 770	3 150	24,7%	3 212	25,2%	6 362	49,8%	2 794	49,2%	14,9%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	50	53	106,3%	70	139,6%	123	245,9%	51	25,6%	36,5%
Interest earned from Current and Non Current Assets	4 000	1 478	37,0%	2 243	56,1%	3 721	93,0%	1 181	83,6%	90,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	13 825	3 535	25,6%	4 284	31,0%	7 819	56,6%	3 156	51,6%	35,7%
Licence and permits	1 000	148	14,8%	200	20,0%	348	34,8%	189	15,6%	5,5%
Operational Revenue	423	283	66,9%	213	50,4%	496	117,4%	132	8,4%	61,7%
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	214 389	50 541	23,6%	51 616	24,1%	102 157	47,7%	58 527	59,7%	(11,8%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 000	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	276 811	52 389	18,9%	72 195	26,1%	124 584	45,0%	74 721	51,7%	(3,4%)
Employee related costs	138 697	33 426	24,1%	39 836	28,7%	73 261	52,8%	37 371	50,0%	6,6%
Remuneration of councillors	6 340	1 905	30,0%	1 600	25,2%	3 505	55,3%	1 562	50,4%	2,4%
Bulk purchases - electricity	200	100	50,2%	74	37,1%	175	87,3%	39	9,7%	92,2%
Inventory consumed	62 321	7 178	11,5%	14 129	22,7%	21 307	34,2%	17 043	68,0%	(17,1%)
Debt impairment	100	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	3 654	752	20,6%	1 014	27,8%	1 767	48,4%	906	50,0%	11,9%
Interest	2 753	179	6,5%	861	31,3%	1 039	37,8%	655	40,2%	31,5%
Contracted services	30 074	4 228	14,1%	7 039	23,4%	11 267	37,5%	4 938	35,7%	42,6%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	32 672	4 621	14,1%	7 642	23,4%	12 263	37,5%	12 207	49,6%	(37,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 331)	12 373		(2 327)		10 045		(2 030)		
Transfers and subsidies - capital (monetary allocations)	500	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(2 831)	12 373		(2 327)		10 045		(2 030)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(2 831)	12 373		(2 327)		10 045		(2 030)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(2 831)	12 373		(2 327)		10 045		(2 030)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(2 831)	12 373		(2 327)		10 045		(2 030)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	6 355	1 639	25,8%	5 410	85,1%	7 049	110,9%	1 200	12,0%	351,0%
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	1 400	212	15,2%	579	41,4%	791	56,5%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	1 400	212	15,2%	579	41,4%	791	56,5%	-	-	(100,0%)
Borrowing	-	1 075	-	1 601	-	2 676	-	-	-	(100,0%)
Internally generated funds	4 955	352	7,1%	3 230	65,2%	3 582	72,3%	1 200	22,5%	169,3%
Capital Expenditure Functional	6 355	1 639	25,8%	5 410	85,1%	7 049	110,9%	1 200	12,0%	351,0%
Municipal governance and administration	1 359	278	20,5%	527	38,8%	806	59,3%	873	70,0%	(39,6%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 359	278	20,5%	527	38,8%	806	59,3%	873	70,0%	(39,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 960	267	5,4%	3 269	65,9%	3 536	71,3%	265	7,0%	1 135,1%
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	920	40	4,4%	220	24,0%	261	28,3%	64	4,5%	243,2%
Public Safety	4 000	227	5,7%	3 049	76,2%	3 276	81,9%	193	7,4%	1 483,5%
Housing	-	-	-	-	-	-	-	-	-	-
Health	40	-	-	-	-	-	-	8	69,2%	(100,0%)
Economic and Environmental Services	36	19	52,2%	13	34,8%	31	87,1%	62	1,3%	(79,8%)
Planning and Development	30	14	47,7%	13	41,8%	27	89,5%	-	-	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	6	4	75,0%	-	-	4	75,0%	62	1,3%	(100,0%)
Trading Services	-	1 075	-	1 601	-	2 676	-	-	-	(100,0%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	1 075	-	1 601	-	2 676	-	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	271 929	20 788	7,6%	10 285	3,8%	31 073	11,4%	-	-	(100,0%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	15 800	8	,1%	14	,1%	22	,1%	-	-	(100,0%)
Other revenue	37 240	7 680	20,6%	9 971	26,8%	17 651	47,4%	-	-	(100,0%)
Transfers and Subsidies - Operational	214 389	13 100	6,1%	300	,1%	13 400	6,3%	-	-	(100,0%)
Transfers and Subsidies - Capital	500	-	-	-	-	-	-	-	-	-
Interest	4 000	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(269 818)	(14 811)	5,5%	(30 468)	11,3%	(45 279)	16,8%	(30 345)	20,5%	,4%
Suppliers and employees	(267 984)	(14 811)	5,5%	(30 468)	11,4%	(45 279)	16,9%	(30 345)	20,6%	,4%
Finance charges	(1 834)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	2 112	5 977	283,1%	(20 183)	(955,8%)	(14 206)	(672,8%)	(30 345)	(1 431,2%)	(33,5%)
Cash Flow from Investing Activities										
Receipts	(25 624)	122	(,5%)	-	-	122	(,5%)	-	-	-
Proceeds on disposal of PPE	2 000	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(27 624)	122	(,4%)	-	-	122	(,4%)	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(6 585)	(1 885)	28,6%	(6 071)	92,2%	(7 956)	120,8%	(1 388)	13,8%	337,5%
Capital assets	(6 585)	(1 885)	28,6%	(6 071)	92,2%	(7 956)	120,8%	(1 388)	13,8%	337,5%
Net Cash from/(used) Investing Activities	(32 209)	(1 762)	5,5%	(6 071)	18,9%	(7 833)	24,3%	(1 388)	4,2%	337,5%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(5 365)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(5 365)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(5 365)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(35 462)	4 215	(11,9%)	(26 254)	74,0%	(22 039)	62,1%	(31 733)	154,1%	(17,3%)
Cash/cash equivalents at the year begin:	43 585	-	-	36 076	82,8%	-	-	(20 181)	-	(278,8%)
Cash/cash equivalents at the year end:	8 123	4 215	51,9%	9 821	120,9%	9 821	120,9%	(32 141)	(171,9%)	(130,6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	13	23,3%	1	2,1%	0	,7%	42	73,9%	57	,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	88	85,1%	6	5,6%	1	1,2%	8	8,1%	103	1,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	25	100,0%	25	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	3	2,7%	14	12,1%	1	,6%	99	84,5%	118	1,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 095	40,0%	2 291	29,6%	103	1,3%	2 246	29,0%	7 734	96,2%	-	-	-	-
Total By Income Source	3 199	39,8%	2 312	28,8%	105	1,3%	2 421	30,1%	8 037	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 085	51,6%	746	18,5%	0	-	1 208	29,9%	4 039	50,3%	-	-	-	-
Commercial	1	,2%	6	1,1%	62	10,9%	497	87,7%	566	7,0%	-	-	-	-
Households	1 114	56,5%	100	5,1%	43	2,2%	716	36,3%	1 973	24,5%	-	-	-	-
Other	(2)	(,1%)	1 461	100,1%	-	-	-	-	1 459	18,2%	-	-	-	-
Total By Customer Group	3 199	39,8%	2 312	28,8%	105	1,3%	2 421	30,1%	8 037	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)	641	100,0%	-	-	-	-	-	-	641	99,9%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1	100,0%	1	,1%
Total	641	99,9%	-	-	-	-	1	,1%	642	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KANNALAND (WC041)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

R thousands	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	226 346	57 027	25,2%	54 075	23,9%	111 101	49,1%	40 342	46,8%	34,0%
Exchange Revenue										
Service charges - Electricity	76 101	19 869	26,1%	17 162	22,8%	37 031	48,7%	14 854	47,1%	15,5%
Service charges - Water	22 267	4 834	21,7%	5 710	25,6%	10 544	47,4%	5 346	47,9%	6,8%
Service charges - Waste Water Management	9 610	2 336	24,3%	2 305	24,0%	4 640	48,3%	2 175	50,3%	6,0%
Service charges - Waste Management	9 410	2 343	24,9%	2 247	23,9%	4 590	48,8%	2 227	50,9%	,9%
Sale of Goods and Rendering of Services	396	61	15,5%	210	53,2%	272	68,7%	63	53,9%	235,5%
Agency services	1 350	317	23,5%	407	30,2%	725	53,7%	282	37,4%	44,3%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 929	2 065	34,8%	2 538	42,8%	4 603	77,6%	959	67,8%	164,7%
Interest earned from Current and Non Current Assets	960	562	58,5%	260	27,1%	821	85,6%	509	109,0%	(48,9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 098	176	16,0%	160	14,6%	336	30,6%	151	48,8%	6,2%
Licence and permits	159	52	33,0%	43	27,3%	96	60,4%	46	26,7%	(5,1%)
Operational Revenue	66	49	74,3%	333	503,1%	382	577,3%	350	190,1%	(4,9%)
Non-Exchange Revenue										
Property rates	26 915	7 119	26,4%	7 069	26,3%	14 188	52,7%	6 367	51,4%	11,0%
Surcharges and Taxes	-	-	-	583	-	583	-	-	-	(100,0%)
Fines, penalties and forfeits	2 501	83	3,3%	45	1,8%	128	5,1%	14	,5%	228,5%
Licences or permits	30	0	2%	-	-	0	2%	-	,7%	-
Transfer and subsidies - Operational	64 252	16 219	25,2%	13 838	21,5%	30 057	46,8%	6 422	45,0%	115,5%
Interest	2 802	767	27,4%	975	34,8%	1 741	62,1%	411	54,4%	137,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	175	-	190	-	365	-	168	43,9%	12,9%
Gains on disposal of Assets	2 500	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	240 912	37 514	15,6%	90 300	37,5%	127 813	53,1%	45 195	34,3%	99,8%
Employee related costs	79 390	23 097	29,1%	25 493	32,1%	48 590	61,2%	20 629	48,3%	23,6%
Remuneration of councillors	3 276	1 090	33,3%	952	29,1%	2 042	62,3%	1 007	59,1%	(5,4%)
Bulk purchases - electricity	56 045	6 573	11,7%	36 062	64,3%	42 635	76,1%	6 929	22,1%	420,4%
Inventory consumed	8 946	681	7,6%	1 634	18,3%	2 315	25,9%	741	24,7%	120,4%
Debt impairment	16 691	-	-	-	-	-	-	7 956	33,7%	(100,0%)
Depreciation and amortisation	11 762	2 940	25,0%	2 940	25,0%	5 881	50,0%	2 151	24,4%	36,7%
Interest	8 000	1	-	495	6,2%	496	6,2%	729	38,8%	(32,1%)
Contracted services	33 727	613	1,8%	2 597	7,7%	3 210	9,5%	1 366	17,5%	90,0%
Transfers and subsidies	920	10	1,0%	114	12,4%	123	13,4%	-	-	(100,0%)
Irrecoverable debts written off	-	70	-	16 695	-	16 765	-	37	-	45 219,5%
Operational costs	22 156	2 438	11,0%	3 317	15,0%	5 755	26,0%	3 650	30,7%	(9,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(14 566)	19 513		(36 225)		(16 712)		(4 853)		
Transfers and subsidies - capital (monetary allocations)	15 804	2 112	13,4%	5 070	32,1%	7 183	45,4%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 238	21 626		(31 155)		(9 529)		(4 853)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 238	21 626		(31 155)		(9 529)		(4 853)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 238	21 626		(31 155)		(9 529)		(4 853)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 238	21 626		(31 155)		(9 529)		(4 853)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	13 743	530	3,9%	6 765	49,2%	7 295	53,1%	870	6,8%	678,0%
National Government	13 743	530	3,9%	6 765	49,2%	7 295	53,1%	-	-	(100,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	13 743	530	3,9%	6 765	49,2%	7 295	53,1%	-	-	(100,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	870	36,7%	(100,0%)
Capital Expenditure Functional	13 743	530	3,9%	6 765	49,2%	7 295	53,1%	870	6,8%	678,0%
Municipal governance and administration	-	-	-	-	-	-	-	64	39,4%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	17	18,6%	(100,0%)
Finance and administration	-	-	-	-	-	-	-	47	93,4%	(100,0%)
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	13 743	530	3,9%	6 765	49,2%	7 295	53,1%	806	7,7%	739,6%
Energy sources	485	-	1 171	241,6%	1 171	241,6%	40,7%	806	45,4%	-
Water Management	6 449	530	8,2%	378	5,9%	908	14,1%	-	-	(100,0%)
Waste Water Management	6 809	-	5 216	76,6%	5 216	76,6%	-	-	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	232 351	58 650	25,2%	42 001	18,1%	100 651	43,3%	28 185	41,9%	49,0%
Property rates	22 305	4 013	18,0%	4 564	20,5%	8 578	38,5%	965	12,7%	373,0%
Service charges	120 923	22 282	18,4%	18 560	15,3%	40 842	33,8%	18 422	38,2%	,7%
Other revenue	9 067	5 122	56,5%	2 128	23,5%	7 250	80,0%	675	10,7%	215,1%
Transfers and Subsidies - Operational	64 252	19 176	29,8%	13 631	21,2%	32 807	51,1%	8 122	68,6%	67,8%
Transfers and Subsidies - Capital	15 804	8 056	51,0%	3 118	19,7%	11 174	70,7%	-	56,0%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(227 138)	(11 288)	5,0%	(59 029)	26,0%	(70 318)	31,0%	(6 585)	8,5%	796,5%
Suppliers and employees	(227 138)	(11 288)	5,0%	(59 029)	26,0%	(70 318)	31,0%	(6 585)	8,5%	796,5%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	5 213	47 361	908,5%	(17 028)	(326,6%)	30 333	581,8%	21 600	(740,3%)	(178,8%)
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	(13 258)	(577)	4,4%	(5 805)	43,8%	(6 382)	48,1%	-	,1%	(100,0%)
Capital assets	(13 258)	(577)	4,4%	(5 805)	43,8%	(6 382)	48,1%	-	,1%	(100,0%)
Net Cash from/(used) Investing Activities	(13 258)	(577)	4,4%	(5 805)	43,8%	(6 382)	48,1%	-	,1%	(100,0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(8 045)	46 784	(581,5%)	(22 833)	283,8%	23 951	(297,7%)	21 600	(282,3%)	(205,7%)
Cash/cash equivalents at the year begin:	-	-	-	67 514	-	39 477	-	-	-	71,0%
Cash/cash equivalents at the year end:	(8 045)	46 784	(581,5%)	44 681	(555,4%)	44 681	(555,4%)	61 077	224,8%	(26,8%)

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	2 239	8,9%	607	2,4%	603	2,4%	21 652	86,3%	25 103	21,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 283	45,1%	196	6,9%	119	4,2%	1 248	43,9%	2 845	2,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 553	8,8%	700	2,4%	598	2,1%	25 169	86,7%	29 020	24,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	737	5,0%	340	2,3%	336	2,3%	13 309	90,4%	14 721	12,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 434	6,5%	570	2,6%	545	2,5%	19 578	88,5%	22 126	18,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	64	,3%	73	,3%	91	,4%	23 376	99,0%	23 604	19,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 398)	(263,6%)	202	15,7%	184	14,3%	4 301	333,7%	1 289	1,1%	-	-	-	-
Total By Income Source	4 912	4,1%	2 687	2,3%	2 476	2,1%	108 633	91,5%	118 708	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(1 630)	189,5%	121	(14,0%)	51	(5,9%)	599	(69,6%)	(860)	(7,%)	-	-	-	-
Commercial	700	11,5%	248	4,1%	168	2,8%	4 973	81,7%	6 089	5,1%	-	-	-	-
Households	6 015	6,0%	2 155	2,1%	2 100	2,1%	90 619	89,8%	100 889	85,0%	-	-	-	-
Other	(173)	(1,4%)	163	1,3%	157	1,2%	12 443	98,8%	12 590	10,6%	-	-	-	-
Total By Customer Group	4 912	4,1%	2 687	2,3%	2 476	2,1%	108 633	91,5%	118 708	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	5 190	11,4%	1 079	2,4%	9 777	21,6%	29 287	64,6%	45 332	59,0%
Bulk Water	130	100,0%	-	-	-	-	-	-	130	,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	580	11,5%	403	8,0%	371	7,3%	3 700	73,2%	5 054	6,6%
Auditor-General	195	2,3%	85	1,0%	84	1,0%	8 034	95,7%	8 398	10,9%
Other	221	1,2%	361	2,0%	619	3,5%	16 695	93,3%	17 897	23,3%
Total	6 316	8,2%	1 929	2,5%	10 851	14,1%	57 716	75,1%	76 812	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: HESSEQUA (WC042)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure Total Expenditure as % of main appropriation		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	696 827	267 307	38,4%	120 983	17,4%	388 290	55,7%	110 782	53,1%	9,2%
Exchange Revenue										
Service charges - Electricity	217 086	48 015	22,1%	41 300	19,0%	89 315	41,1%	42 609	43,2%	(3,1%)
Service charges - Water	51 060	11 681	22,9%	11 687	22,9%	23 368	45,8%	12 771	53,2%	(8,5%)
Service charges - Waste Water Management	28 892	6 955	24,1%	7 113	24,6%	14 068	48,7%	6 820	59,1%	4,3%
Service charges - Waste Management	32 904	9 578	29,1%	8 263	25,1%	17 842	54,2%	7 528	51,0%	9,8%
Sale of Goods and Rendering of Services	20 157	5 249	26,0%	10 272	51,0%	15 521	77,0%	8 379	80,0%	22,6%
Agency services	3 311	886	26,8%	757	22,9%	1 643	49,6%	691	58,5%	9,5%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 035	652	32,1%	683	33,6%	1 335	65,6%	639	266,1%	6,9%
Interest earned from Current and Non Current Assets	25 299	5 904	23,3%	(1 461)	(5,8%)	4 443	17,6%	5 220	16,2%	(128,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 678	1 081	29,4%	956	26,0%	2 036	55,4%	991	52,3%	(3,6%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	5 316	1 116	21,0%	941	17,7%	2 056	38,7%	492	21,7%	91,3%
Non-Exchange Revenue										
Property rates	127 036	129 728	102,1%	(560)	(,4%)	129 168	101,7%	(626)	100,5%	(10,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	57 896	6 994	12,1%	17 227	29,8%	24 222	41,8%	2 350	8,9%	633,1%
Licences or permits	2 274	510	22,4%	485	21,3%	995	43,8%	534	50,7%	(9,1%)
Transfer and subsidies - Operational	106 787	26 656	25,0%	23 231	21,8%	49 887	46,7%	21 940	42,6%	5,9%
Interest	190	173	91,2%	256	135,0%	430	226,3%	247	112,8%	4,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	11 908	11 450	96,2%	(181)	(1,5%)	11 269	94,6%	-	-	(100,0%)
Gains on disposal of Assets	1 000	678	67,8%	15	1,5%	693	69,3%	198	142,7%	(92,4%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	728 258	145 802	20,0%	161 028	22,1%	306 830	42,1%	156 218	40,1%	3,1%
Employee related costs	232 085	47 893	20,6%	60 206	25,9%	108 099	46,6%	57 461	48,0%	4,8%
Remuneration of councillors	9 345	2 446	26,2%	1 787	19,1%	4 232	45,3%	2 020	44,3%	(11,6%)
Bulk purchases - electricity	180 886	45 474	25,1%	26 647	14,7%	72 121	39,9%	22 736	39,2%	17,2%
Inventory consumed	52 205	7 938	15,2%	13 038	25,0%	20 976	40,2%	11 808	55,9%	10,4%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	43 312	-	-	19 768	45,6%	19 768	45,6%	20 858	53,2%	(5,2%)
Interest	20 821	(38)	(,2%)	8 202	39,4%	8 164	39,2%	6 958	32,9%	17,9%
Contracted services	80 085	8 987	11,2%	18 160	22,7%	27 147	33,9%	8 808	17,9%	106,2%
Transfers and subsidies	1 686	537	31,9%	613	36,4%	1 150	68,2%	472	38,3%	30,0%
Irrecoverable debts written off	61 783	9 894	16,0%	12 189	19,7%	22 083	35,7%	1 291	5,5%	844,2%
Operational costs	46 050	9 579	20,8%	13 510	29,3%	23 089	50,1%	16 521	51,5%	(18,2%)
Losses on disposal of Assets	-	13 092	-	(13 092)	-	-	-	7 286	-	(279,7%)
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(31 430)	121 505		(40 044)		81 460		(45 436)		
Transfers and subsidies - capital (monetary allocations)	34 139	5 219	15,3%	14 568	42,7%	19 787	58,0%	7 561	31,2%	92,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 708	126 724		(25 476)		101 248		(37 875)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	2 708	126 724		(25 476)		101 248		(37 875)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 708	126 724		(25 476)		101 248		(37 875)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 708	126 724		(25 476)		101 248		(37 875)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure Total Expenditure as % of main appropriation		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	110 382	14 838	13,4%	39 629	35,9%	54 466	49,3%	20 191	35,8%	96,3%
National Government	30 539	6 188	20,3%	13 935	45,6%	20 123	65,9%	9 449	40,6%	47,5%
Provincial Government	2 100	3 394	161,6%	250	11,9%	3 644	173,5%	1 180	91,2%	(78,8%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 639	9 582	29,4%	14 186	43,5%	23 768	72,8%	10 629	43,4%	33,5%
Borrowing	57 826	4 137	7,2%	18 200	31,5%	22 337	38,6%	6 705	28,9%	171,5%
Internally generated funds	19 918	1 118	5,6%	7 243	36,4%	8 362	42,0%	2 857	39,8%	153,5%
Capital Expenditure Functional	110 382	14 838	13,4%	39 629	35,9%	54 466	49,3%	20 191	35,8%	96,3%
Municipal governance and administration	10 326	842	8,2%	3 502	33,9%	4 344	42,1%	2 750	21,5%	27,3%
Executive and Council	76	8	10,3%	42	55,8%	50	66,1%	122	39,2%	(65,3%)
Finance and administration	10 230	834	8,2%	3 441	33,6%	4 275	41,8%	2 628	21,0%	30,9%
Internal audit	20	-	-	19	93,3%	19	93,3%	-	-	(100,0%)
Community and Public Safety	7 526	223	3,0%	1 123	14,9%	1 347	17,9%	955	23,1%	17,6%
Community and Social Services	587	40	6,8%	233	39,8%	273	46,6%	138	17,0%	69,0%
Sport And Recreation	1 865	165	8,9%	621	33,3%	787	42,2%	242	16,2%	156,4%
Public Safety	3 075	18	,6%	269	8,7%	287	9,3%	572	36,3%	(53,1%)
Housing	2 000	-	-	(0)	-	(0)	-	2	55,7%	(102,5%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	33 933	8 151	24,0%	20 386	60,1%	28 537	84,1%	10 244	45,9%	99,0%
Planning and Development	55	4	7,1%	-	-	4	7,1%	107	69,7%	(100,0%)
Road Transport	33 708	8 137	24,1%	20 338	60,3%	28 475	84,5%	10 096	101,4%	45,8%
Environmental Protection	170	10	5,7%	48	28,3%	58	34,0%	40	29,1%	19,1%
Trading Services	58 598	5 621	9,6%	14 617	24,9%	20 238	34,5%	6 242	36,5%	134,2%
Energy sources	24 243	1 144	4,7%	6 145	25,3%	7 289	30,1%	2 072	23,0%	196,5%
Water Management	19 050	1 889	9,9%	6 502	34,1%	8 392	44,1%	755	32,6%	760,9%
Waste Water Management	15 156	2 587	17,1%	1 896	12,5%	4 484	29,6%	3 415	54,7%	(44,5%)
Waste Management	150	-	-	74	49,4%	-	49,4%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	671 228	485 199	72,3%	494 764	73,7%	979 963	146,0%	401 129	149,8%	23,3%
Property rates	124 505	35 375	28,4%	28 977	23,3%	64 352	51,7%	26 484	53,6%	9,4%
Service charges	340 323	83 795	24,6%	81 115	23,8%	164 911	48,5%	70 637	48,7%	14,8%
Other revenue	41 675	320 178	768,3%	338 094	811,3%	658 272	1 579,5%	266 570	1 679,2%	26,8%
Transfers and Subsidies - Operational	106 787	33 886	31,7%	29 553	27,7%	63 439	59,4%	21 785	45,7%	35,7%
Transfers and Subsidies - Capital	32 639	11 496	35,2%	15 943	48,8%	27 439	84,1%	14 985	76,6%	6,4%
Interest	25 299	468	1,9%	1 081	4,3%	1 550	6,1%	669	6,8%	61,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(625 093)	(339 442)	54,3%	(423 258)	67,7%	(762 700)	122,0%	(374 481)	137,9%	13,0%
Suppliers and employees	(607 085)	(339 442)	55,9%	(423 258)	69,7%	(762 700)	125,6%	(374 481)	141,9%	13,0%
Finance charges	(16 321)	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 686)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	46 135	145 757	315,9%	71 505	155,0%	217 262	470,9%	26 648	264,9%	168,3%
Cash Flow from Investing Activities										
Receipts	1 000	678	67,8%	15	1,5%	693	69,3%	-	-	(100,0%)
Proceeds on disposal of PPE	1 000	678	67,8%	15	1,5%	693	69,3%	-	-	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(110 382)	(14 838)	13,4%	(39 629)	35,9%	(54 466)	49,3%	(20 191)	35,8%	96,3%
Capital assets	(110 382)	(14 838)	13,4%	(39 629)	35,9%	(54 466)	49,3%	(20 191)	35,8%	96,3%
Net Cash from/(used) Investing Activities	(109 382)	(14 159)	12,9%	(39 614)	36,2%	(53 773)	49,2%	(20 191)	36,1%	96,2%
Cash Flow from Financing Activities										
Receipts	53 200	33	,1%	168	,3%	202	,4%	(251)	(,1%)	(167,2%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	52 063	(38)	(,1%)	-	-	(38)	(,1%)	-	-	-
Increase (decrease) in consumer deposits	1 137	71	6,3%	168	14,8%	240	21,1%	(251)	-	(167,2%)
Payments	(23 858)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(23 858)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	29 342	33	,1%	168	,6%	202	,7%	(251)	(,1%)	(167,2%)
Net Increase/(Decrease) in cash held	(33 906)	131 631	(388,2%)	32 060	(94,6%)	163 691	(482,8%)	6 207	(1 203,8%)	416,5%
Cash/cash equivalents at the year begin:	324 636	403 385	124,3%	546 545	168,4%	403 385	124,3%	476 682	101,6%	14,7%
Cash/cash equivalents at the year end:	290 730	546 545	188,0%	578 605	199,0%	578 605	199,0%	482 889	142,6%	19,8%

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	6 111	39,7%	607	3,9%	491	3,2%	8 169	53,1%	15 378	19,5%	905	5,9%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 010	77,1%	457	2,7%	294	1,7%	3 103	18,4%	16 865	21,4%	119	,7%	-	-
Receivables from Non-exchange Transactions - Property Rates	10 511	59,6%	530	3,0%	296	1,7%	6 297	35,7%	17 635	22,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 557	33,2%	414	3,9%	317	3,0%	6 419	60,0%	10 707	13,6%	622	5,8%	-	-
Receivables from Exchange Transactions - Waste Management	3 947	40,8%	490	5,1%	339	3,5%	4 886	50,6%	9 663	12,3%	663	6,9%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	12	-	-	-
Interest on Arrear Debtor Accounts	551	12,1%	239	5,3%	180	4,0%	3 574	78,7%	4 544	5,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	802	20,6%	398	10,2%	207	5,3%	2 479	63,8%	3 885	4,9%	473	12,2%	-	-
Total By Income Source	38 489	48,9%	3 135	4,0%	2 124	2,7%	34 928	44,4%	78 676	100,0%	2 795	3,6%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 154	63,3%	113	6,2%	73	4,0%	482	26,5%	1 822	2,3%	-	-	-	-
Commercial	9 185	77,9%	498	4,2%	215	1,8%	1 893	16,1%	11 790	15,0%	-	-	-	-
Households	28 150	43,3%	2 524	3,9%	1 836	2,8%	32 553	50,0%	65 063	82,7%	2 795	4,3%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	38 489	48,9%	3 135	4,0%	2 124	2,7%	34 928	44,4%	78 676	100,0%	2 795	3,6%	-	-

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)	14 268	100,0%	-	-	-	-	-	-	14 268	36,5%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 183	100,0%	-	-	-	-	-	-	2 183	5,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	22 633	100,0%	-	-	-	-	-	-	22 633	57,9%
Total	39 084	100,0%	-	-	-	-	-	-	39 084	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MOSSEL BAY (WC043)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 571 780	371 651	23,6%	399 591	25,4%	771 241	49,1%	355 744	52,3%	12,3%
Exchange Revenue										
Service charges - Electricity	616 248	143 240	23,2%	155 532	25,2%	298 773	48,5%	138 444	46,0%	12,3%
Service charges - Water	165 339	22 616	13,7%	51 997	31,4%	74 612	45,1%	38 540	47,1%	34,9%
Service charges - Waste Water Management	90 046	23 174	25,7%	23 205	25,8%	46 379	51,5%	20 754	50,2%	11,8%
Service charges - Waste Management	90 270	22 538	25,0%	22 604	25,0%	45 142	50,0%	20 663	49,9%	9,4%
Sale of Goods and Rendering of Services	30 055	8 229	27,4%	4 595	15,3%	12 824	42,7%	4 489	64,8%	2,4%
Agency services	9 207	2 449	26,6%	2 048	22,2%	4 497	48,8%	1 912	51,9%	7,1%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 114	2 320	32,6%	2 558	36,0%	4 878	68,6%	1 347	40,4%	89,9%
Interest earned from Current and Non Current Assets	50 313	17 241	34,3%	16 441	32,7%	33 683	66,9%	12 856	68,7%	27,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	9 510	2 187	23,0%	2 771	29,1%	4 958	52,1%	2 805	62,8%	(1,2%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	32 629	9 444	28,9%	11 359	34,8%	20 803	63,8%	18 629	230,6%	(39,0%)
Non-Exchange Revenue										
Property rates	223 788	57 984	25,9%	52 955	23,7%	110 940	49,6%	46 146	52,3%	14,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	18 523	3 285	17,7%	3 328	18,0%	6 613	35,7%	3 109	131,7%	7,0%
Licences or permits	1 371	347	25,3%	320	23,3%	667	48,6%	281	46,3%	13,7%
Transfer and subsidies - Operational	225 965	56 318	24,9%	49 264	21,8%	105 582	46,7%	45 557	60,3%	8,1%
Interest	905	279	30,8%	273	30,1%	552	61,0%	211	69,5%	28,9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	339	-	339	-	-	-	(100,0%)
Other Gains	500	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 642 480	280 116	17,1%	362 454	22,1%	642 570	39,1%	341 088	46,4%	6,3%
Employee related costs	458 203	91 154	19,9%	94 647	20,7%	185 801	40,5%	86 525	41,6%	9,4%
Remuneration of councillors	14 798	4 013	27,1%	3 466	23,4%	7 479	50,5%	3 453	43,4%	4%
Bulk purchases - electricity	500 533	124 749	24,9%	108 713	21,7%	233 462	46,6%	93 654	44,5%	16,1%
Inventory consumed	112 607	11 445	10,2%	13 702	12,2%	25 148	22,3%	13 226	27,3%	3,6%
Debt impairment	31 074	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	144 379	-	-	75 100	52,0%	75 100	52,0%	56 208	46,0%	33,6%
Interest	22 028	-	-	-	-	-	-	6 833	43,6%	(100,0%)
Contracted services	250 071	27 452	11,0%	41 981	16,8%	69 433	27,8%	61 134	48,7%	(31,3%)
Transfers and subsidies	11 231	5 731	51,0%	2 097	18,7%	7 828	69,7%	2 627	73,5%	(20,2%)
Irrecoverable debts written off	23 725	510	2,2%	1 178	5,0%	1 689	7,1%	1 880	66,8%	(37,3%)
Operational costs	73 331	15 061	20,5%	21 078	28,7%	36 139	49,3%	15 548	44,2%	35,6%
Losses on disposal of Assets	-	-	-	492	-	492	-	-	-	(100,0%)
Other Losses	500	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(70 699)	91 535		37 136		128 671		14 656		
Transfers and subsidies - capital (monetary allocations)	79 242	17 450	22,0%	14 095	17,8%	31 545	39,8%	9 229	36,2%	52,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 543	108 985		51 232		160 217		23 885		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	8 543	108 985		51 232		160 217		23 885		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 543	108 985		51 232		160 217		23 885		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 543	108 985		51 232		160 217		23 885		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	378 280	49 786	13,2%	67 725	17,9%	117 511	31,1%	38 757	30,9%	74,7%
National Government	34 874	9 132	26,2%	11 797	33,8%	20 929	60,0%	3 980	35,2%	196,4%
Provincial Government	31 913	6 669	20,9%	428	1,3%	7 097	22,2%	4 231	37,0%	(89,9%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	1 006	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	67 793	15 801	23,3%	12 226	18,0%	28 026	41,3%	8 212	36,4%	48,9%
Borrowing	130 998	11 686	8,9%	22 469	17,2%	34 155	26,1%	5 446	18,8%	312,6%
Internally generated funds	179 489	22 299	12,4%	33 030	18,4%	55 329	30,8%	25 099	32,7%	31,6%
Capital Expenditure Functional	381 704	50 134	13,1%	68 316	17,9%	118 450	31,0%	38 757	30,9%	76,3%
Municipal governance and administration	36 042	1 009	2,8%	2 719	7,5%	3 729	10,3%	1 963	72,8%	38,5%
Executive and Council	63	28	45,3%	10	16,7%	39	62,1%	23	33,2%	(53,9%)
Finance and administration	35 980	981	2,7%	2 709	7,5%	3 690	10,3%	1 940	73,0%	39,6%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	54 527	4 647	8,5%	6 664	12,2%	11 311	20,7%	9 357	33,8%	(28,8%)
Community and Social Services	4 058	8	2%	899	22,2%	907	22,4%	514	23,1%	74,9%
Sport And Recreation	13 381	1 094	8,2%	2 403	18,0%	3 497	26,1%	2 800	36,4%	(14,2%)
Public Safety	3 758	1 410	37,5%	676	18,0%	2 086	55,5%	3 473	26,5%	(80,5%)
Housing	33 329	2 135	6,4%	2 686	8,1%	4 821	14,5%	2 570	35,9%	4,5%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 607	11 819	34,2%	10 684	30,9%	22 502	65,0%	6 293	29,7%	69,8%
Planning and Development	4 339	1 203	27,7%	1 830	42,2%	3 032	69,9%	1 150	27,5%	59,2%
Road Transport	29 948	10 558	35,3%	8 710	29,1%	19 268	64,3%	4 807	28,7%	81,2%
Environmental Protection	320	58	18,0%	144	45,0%	202	63,0%	337	54,5%	(57,2%)
Trading Services	256 528	32 659	12,7%	48 250	18,8%	80 908	31,5%	21 144	25,3%	128,2%
Energy sources	66 087	8 830	13,4%	10 067	15,2%	18 897	28,6%	6 830	39,3%	47,4%
Water Management	59 795	3 278	5,5%	7 418	12,4%	10 695	17,9%	7 304	34,0%	1,6%
Waste Water Management	126 246	19 337	15,3%	30 673	24,3%	50 011	39,6%	5 920	13,1%	418,1%
Waste Management	4 400	1 214	27,6%	91	2,1%	1 305	29,7%	1 091	18,5%	(91,6%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 578 643	313 057	19,8%	378 369	23,8%	689 426	43,7%	308 191	40,0%	22,1%
Property rates	218 193	70 152	32,2%	66 413	30,4%	136 565	62,6%	70 640	67,3%	(6,0%)
Service charges	916 513	239 468	26,1%	263 221	28,7%	502 690	54,8%	234 910	48,7%	12,1%
Other revenue	87 513	3 436	3,9%	3 189	3,6%	6 626	7,6%	2 641	5,5%	20,7%
Transfers and Subsidies - Operational	225 965	-	-	43 545	19,3%	43 545	19,3%	-	(2%)	(100,0%)
Transfers and Subsidies - Capital	79 242	-	-	-	-	-	-	-	(4%)	-
Interest	51 218	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	-	(821)	-	(78 141)	-	(78 962)	-	(827)	-	9 350,1%
Suppliers and employees	-	(821)	-	(78 141)	-	(78 962)	-	(827)	-	9 350,1%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 578 643	312 236	19,8%	298 228	18,9%	610 464	38,7%	307 364	39,9%	(3,0%)
Cash Flow from Investing Activities										
Receipts	(25 855)	(4 990)	19,3%	(9)	-	(4 999)	19,3%	(0)	(3,4%)	3 327,7%
Proceeds on disposal of PPE	3 500	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	8 873	(4 990)	(56,2%)	(9)	(,1%)	(4 999)	(56,3%)	(0)	-	3 327,7%
Decrease (increase) in non-current investments	(38 228)	-	-	-	-	-	-	-	8,3%	-
Payments	-	(64 350)	-	(67 476)	-	(131 826)	-	28 172	-	(339,5%)
Capital assets	-	(64 350)	-	(67 476)	-	(131 826)	-	28 172	-	(339,5%)
Net Cash from/(used) Investing Activities	(25 855)	(69 339)	268,2%	(67 486)	261,0%	(136 825)	529,2%	28 172	(14,5%)	(339,5%)
Cash Flow from Financing Activities										
Receipts	133 192	-	-	-	-	-	-	-	(6,5%)	-
Short term loans	131 298	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 894	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	133 192	-	-	-	-	-	-	-	(6,5%)	-
Net Increase/(Decrease) in cash held	1 685 980	242 897	14,4%	230 742	13,7%	473 639	28,1%	335 536	35,5%	(31,2%)
Cash/cash equivalents at the year begin:	278 098	613 723	220,7%	856 620	308,0%	613 723	220,7%	792 673	156,8%	8,1%
Cash/cash equivalents at the year end:	1 964 079	856 620	43,6%	1 087 363	55,4%	1 087 363	55,4%	1 128 209	59,5%	(3,6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14 007	30.1%	3 013	6,5%	2 454	5,3%	27 079	58,2%	46 554	23,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	32 649	53.4%	7 102	11,6%	4 780	7,8%	16 589	27,1%	61 120	30,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 620	51,8%	1 565	5,9%	832	3,2%	10 299	39,1%	26 316	13,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 754	25,2%	1 551	5,8%	1 211	4,5%	17 238	64,4%	26 755	13,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	6 867	30,6%	1 350	6,0%	999	4,5%	13 203	58,9%	22 418	11,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	5	2,2%	3	1,5%	3	1,4%	207	94,9%	219	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 862	10,4%	910	5,1%	733	4,1%	14 336	80,4%	17 841	8,9%	-	-	-	-
Total By Income Source	75 764	37,7%	15 494	7,7%	11 012	5,5%	98 952	49,2%	201 222	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 716	41,0%	265	6,3%	169	4,0%	2 036	48,6%	4 186	2,1%	-	-	-	-
Commercial	23 486	46,0%	6 124	12,0%	4 397	8,6%	17 020	33,4%	51 027	25,4%	-	-	-	-
Households	46 549	34,8%	8 472	6,3%	6 055	4,5%	72 590	54,3%	133 666	66,4%	-	-	-	-
Other	4 012	32,5%	633	5,1%	391	3,2%	7 306	59,2%	12 343	6,1%	-	-	-	-
Total By Customer Group	75 764	37,7%	15 494	7,7%	11 012	5,5%	98 952	49,2%	201 222	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	26	100,0%	-	-	-	-	-	-	26	,2%
Bulk Water	-	-	2 447	100,0%	-	-	-	-	2 447	15,9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 565	74,0%	2 255	17,4%	1 141	8,8%	(34)	(,3%)	12 928	83,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	9 591	62,3%	4 702	30,5%	1 141	7,4%	(34)	(,2%)	15 401	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GEORGE (WC044)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure Total Expenditure as % of main appropriation		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	3 117 845	691 009	22,2%	672 074	21,6%	1 363 082	43,7%	606 615	41,1%	10,8%
Exchange Revenue										
Service charges - Electricity	916 429	224 535	24,5%	191 129	20,9%	415 664	45,4%	161 703	35,8%	18,2%
Service charges - Water	218 058	40 233	18,5%	55 089	25,3%	95 322	43,7%	46 624	49,2%	18,2%
Service charges - Waste Water Management	163 193	39 969	24,5%	37 345	22,9%	77 314	47,4%	39 614	48,7%	(5,7%)
Service charges - Waste Management	156 470	38 521	24,6%	38 306	24,5%	76 827	49,1%	37 033	57,3%	3,4%
Sale of Goods and Rendering of Services	113 636	23 169	20,4%	25 965	22,8%	49 134	43,2%	21 282	39,8%	22,0%
Agency services	19 734	4 251	21,5%	8 780	44,5%	13 030	66,0%	(1 151)	103,8%	(863,1%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	11 724	5 287	45,1%	5 106	43,6%	10 394	88,7%	3 482	60,8%	46,6%
Interest earned from Current and Non Current Assets	42 415	13 995	33,0%	21 751	51,3%	35 745	84,3%	10 766	30,4%	102,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 231	2 367	45,3%	453	8,7%	2 821	53,9%	576	72,4%	(21,3%)
Licence and permits	677	228	33,6%	181	26,7%	409	60,3%	44	18,1%	311,8%
Operational Revenue	44 874	22 355	49,8%	14 034	31,3%	36 389	81,1%	10 090	69,4%	39,1%
Non-Exchange Revenue										
Property rates	441 578	127 720	28,9%	103 906	23,5%	231 626	52,5%	90 446	54,6%	14,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	89 083	3 420	3,8%	3 830	4,3%	7 251	8,1%	3 086	7,2%	24,1%
Licences or permits	4 161	517	12,4%	544	13,1%	1 061	25,5%	579	41,7%	(6,0%)
Transfer and subsidies - Operational	635 102	138 709	21,8%	159 934	25,2%	298 643	47,0%	182 440	52,5%	(12,3%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	17 670	5 744	32,5%	5 720	32,4%	11 464	64,9%	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	237 810	(12)	-	-	-	(12)	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 065 058	574 412	18,7%	715 789	23,4%	1 290 201	42,1%	629 566	39,1%	13,7%
Employee related costs	708 327	150 438	21,2%	188 403	26,6%	338 841	47,8%	172 294	42,8%	9,3%
Remuneration of councillors	30 568	6 220	20,3%	6 523	21,3%	12 744	41,7%	6 248	47,6%	4,4%
Bulk purchases - electricity	707 250	169 551	24,0%	150 829	21,3%	320 380	45,3%	130 054	42,9%	16,0%
Inventory consumed	321 454	24 934	7,8%	32 983	10,3%	57 917	18,0%	31 879	19,6%	3,5%
Debt impairment	95 146	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	187 804	46 950	25,0%	46 950	25,0%	93 900	50,0%	38 633	50,0%	21,5%
Interest	40 388	-	-	16 932	41,9%	16 932	41,9%	16 740	40,9%	1,1%
Contracted services	694 478	87 264	12,6%	202 176	29,1%	289 441	41,7%	188 505	49,9%	7,3%
Transfers and subsidies	40 658	2 288	5,6%	10 053	24,7%	12 342	30,4%	6 008	20,6%	67,3%
Irrecoverable debts written off	8 772	56 765	647,1%	12 287	140,1%	69 052	787,1%	6 175	8,6%	99,0%
Operational costs	182 433	30 724	16,8%	48 652	26,7%	79 376	43,5%	33 030	28,3%	47,3%
Losses on disposal of Assets	750	-	-	-	-	-	-	-	-	-
Other Losses	47 030	(724)	(1,5%)	-	-	(724)	(1,5%)	-	(,4%)	-
Surplus/(Deficit)	52 787	116 596		(43 715)		72 881		(22 951)		
Transfers and subsidies - capital (monetary allocations)	462 094	50 924	11,0%	113 766	24,6%	164 689	35,6%	104 442	38,9%	8,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	514 881	167 520		70 050		237 570		81 491		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	514 881	167 520		70 050		237 570		81 491		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	514 881	167 520		70 050		237 570		81 491		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	514 881	167 520		70 050		237 570		81 491		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure Total Expenditure as % of main appropriation		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	1 023 043	117 830	11,5%	237 436	23,2%	355 266	34,7%	156 009	35,0%	52,2%
National Government	397 578	46 495	11,7%	132 753	33,4%	179 248	45,1%	68 345	42,7%	94,2%
Provincial Government	-	-	-	4 044	-	4 044	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agency)	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	397 578	46 495	11,7%	136 797	34,4%	183 292	46,1%	68 345	42,3%	100,2%
Borrowing	376 685	38 834	10,3%	61 570	16,3%	100 403	26,7%	52 785	27,6%	16,6%
Internally generated funds	248 780	32 502	13,1%	39 069	15,7%	71 571	28,8%	34 879	34,3%	12,0%
Capital Expenditure Functional	1 023 043	117 830	11,5%	237 436	23,2%	355 266	34,7%	156 009	35,0%	52,2%
Municipal governance and administration	10 310	898	8,7%	917	8,9%	1 815	17,6%	3 718	58,8%	(75,3%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	10 250	898	8,8%	882	8,6%	1 780	17,4%	3 718	60,1%	(76,3%)
Internal audit	60	-	-	35	58,1%	35	58,1%	-	-	(100,0%)
Community and Public Safety	78 935	4 051	5,1%	17 702	22,4%	21 754	27,6%	11 411	28,0%	55,1%
Community and Social Services	15 645	69	4%	933	6,0%	1 002	6,4%	1 740	37,7%	(46,4%)
Sport And Recreation	20 027	1 398	7,0%	3 322	16,6%	4 720	23,6%	2 679	24,0%	24,0%
Public Safety	34 680	2 147	6,2%	11 045	31,8%	13 192	38,0%	6 865	32,8%	60,9%
Housing	7 309	428	5,9%	1 822	24,9%	2 250	30,8%	103	3,1%	1 675,5%
Health	1 275	9	7%	580	45,5%	589	46,2%	24	1,8%	2 289,3%
Economic and Environmental Services	120 560	28 175	23,4%	36 907	30,6%	65 082	54,0%	39 614	51,3%	(6,8%)
Planning and Development	20 657	365	1,8%	665	3,2%	1 031	5,0%	438	5,9%	51,8%
Road Transport	99 903	27 810	27,8%	36 242	36,3%	64 052	64,1%	39 176	54,9%	(7,5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	812 417	84 705	10,4%	181 881	22,4%	266 586	32,8%	101 266	31,3%	79,6%
Energy sources	259 846	12 823	4,9%	16 529	6,4%	29 352	11,3%	14 996	15,4%	10,2%
Water Management	380 291	57 298	15,1%	118 287	31,1%	175 585	46,2%	49 939	33,0%	136,9%
Waste Water Management	155 343	14 563	9,4%	32 414	20,9%	46 977	30,2%	32 471	39,4%	(2%)
Waste Management	16 938	21	1%	14 651	86,5%	14 672	86,6%	3 860	66,4%	279,6%
Other	820	-	-	29	3,5%	29	3,5%	-	18,6%	(100,0%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	3 156 952	2 348 507	74,4%	1 976 047	62,6%	4 324 554	137,0%	1 555 321	100,8%	27,1%
Property rates	422 503	2 304 830	545,5%	1 633 475	386,6%	3 938 305	932,1%	1 346 405	803,2%	21,3%
Service charges	1 465 211	(81)	-	215 028	14,7%	214 947	14,7%	48 308	6,0%	345,1%
Other revenue	154 250	17 570	11,4%	46 307	30,0%	63 876	41,4%	33 591	18,5%	37,9%
Transfers and Subsidies - Operational	630 119	26 188	4,2%	78 556	12,5%	104 744	16,6%	35 516	11,8%	121,2%
Transfers and Subsidies - Capital	459 142	-	-	2 681	,6%	2 681	,6%	91 500	25,3%	(97,1%)
Interest	25 727	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(2 520 230)	(1 067 842)	42,4%	(695 361)	27,6%	(1 763 203)	70,0%	(553 583)	49,0%	25,6%
Suppliers and employees	(2 483 403)	(1 067 842)	43,0%	(695 361)	28,0%	(1 763 203)	71,0%	(553 583)	49,7%	25,6%
Finance charges	(36 827)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	636 722	1 280 665	201,1%	1 280 685	201,1%	2 561 350	402,3%	1 001 738	479,4%	27,8%
Cash Flow from Investing Activities										
Receipts	11 560	(59 770)	(517,0%)	62 262	538,6%	2 492	21,6%	23	,1%	274 931,0%
Proceeds on disposal of PPE	-	2 186	-	216	-	2 402	-	-	-	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	11 560	(61 956)	(535,9%)	62 046	536,7%	90	,8%	23	,1%	273 977,5%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(1 023 043)	(84 577)	8,3%	(265 422)	25,9%	(350 000)	34,2%	(173 773)	39,2%	52,7%
Capital assets	(1 023 043)	(84 577)	8,3%	(265 422)	25,9%	(350 000)	34,2%	(173 773)	39,2%	52,7%
Net Cash from/(used) Investing Activities	(1 011 482)	(144 347)	14,3%	(203 161)	20,1%	(347 508)	34,4%	(173 750)	40,3%	16,9%
Cash Flow from Financing Activities										
Receipts	266 204	79	-	-	-	79	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	266 204	0	-	-	-	0	-	-	-	-
Increase (decrease) in consumer deposits	-	79	-	-	-	79	-	-	-	-
Payments	-	-	-	(22 690)	-	(22 690)	-	(25 443)	38,5%	(10,8%)
Repayment of borrowing	-	-	-	(22 690)	-	(22 690)	-	(25 443)	38,5%	(10,8%)
Net Cash from/(used) Financing Activities	266 204	79	-	(22 690)	(8,5%)	(22 611)	(8,5%)	(25 443)	(11,4%)	(10,8%)
Net Increase/(Decrease) in cash held	(108 556)	1 136 397	(1 046,8%)	1 054 834	(971,7%)	2 191 231	(2 018,5%)	802 545	(908,6%)	31,4%
Cash/cash equivalents at the year begin:	592 533	-	-	1 980 273	334,2%	-	-	687 504	-	188,0%
Cash/cash equivalents at the year end:	483 977	1 980 273	409,2%	3 035 107	627,1%	3 035 107	627,1%	2 082 585	205,4%	45,7%

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	37 025	27,1%	6 493	4,8%	6 122	4,5%	86 913	63,6%	136 554	29,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	52 267	73,1%	2 580	3,6%	1 970	2,8%	14 650	20,5%	71 467	15,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	33 330	52,8%	2 276	3,6%	1 482	2,3%	26 024	41,2%	63 111	13,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	22 918	28,9%	3 301	4,2%	2 757	3,5%	50 238	63,4%	79 214	17,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	22 176	29,5%	3 219	4,3%	2 712	3,6%	47 133	62,6%	75 239	16,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	40	16,4%	10	4,3%	7	2,7%	187	76,7%	244	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 822	6,1%	269	,9%	318	1,1%	27 303	91,9%	29 711	6,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(15 531)	(426,9%)	1 142	31,4%	720	19,8%	17 306	475,8%	3 638	,8%	-	-	-	-
Total By Income Source	154 047	33,5%	19 290	4,2%	16 087	3,5%	269 754	58,7%	459 177	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 662	65,4%	594	5,8%	496	4,9%	2 439	23,9%	10 191	2,2%	-	-	-	-
Commercial	46 420	67,3%	1 897	2,8%	948	1,4%	19 661	28,5%	68 926	15,0%	-	-	-	-
Households	101 270	26,7%	16 765	4,4%	14 619	3,9%	247 035	65,1%	379 689	82,7%	-	-	-	-
Other	(305)	(82,2%)	34	9,2%	23	6,2%	619	166,7%	371	,1%	-	-	-	-
Total By Customer Group	154 047	33,5%	19 290	4,2%	16 087	3,5%	269 754	58,7%	459 177	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	56 141	100,0%	-	-	-	-	-	-	56 141	50,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	8 792	100,0%	-	-	-	-	-	-	8 792	8,0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	42 907	94,6%	2 078	4,6%	310	,7%	63	,1%	45 359	41,1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	107 840	97,8%	2 078	1,9%	310	,3%	63	,1%	110 292	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OUDTSHOORN (WC045)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	843 659	367 014	43,5%	143 836	17,0%	510 850	60,6%	129 134	62,9%	11,4%
Exchange Revenue										
Service charges - Electricity	318 619	82 827	26,0%	74 558	23,4%	157 384	49,4%	65 543	47,2%	13,8%
Service charges - Water	81 214	16 643	20,5%	17 132	21,1%	33 776	41,6%	18 812	54,4%	(8,9%)
Service charges - Waste Water Management	48 857	43 887	89,8%	528	1,1%	44 414	90,9%	1 462	67,7%	(63,9%)
Service charges - Waste Management	34 403	39 682	115,3%	805	2,3%	40 487	117,7%	(188)	110,0%	(528,1%)
Sale of Goods and Rendering of Services	25 118	5 364	21,4%	6 907	27,5%	12 271	48,9%	4 295	55,7%	60,8%
Agency services	7 454	2 793	37,5%	519	7,0%	3 312	44,4%	1 547	70,8%	(66,5%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 246	2 213	23,9%	2 400	26,0%	4 613	49,9%	2 112	63,8%	13,7%
Interest earned from Current and Non Current Assets	6 407	3 083	48,1%	3 100	48,4%	6 183	96,5%	2 778	83,7%	11,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 534	588	23,2%	715	28,2%	1 302	51,4%	706	76,5%	1,2%
Licence and permits	445	125	28,0%	111	24,9%	235	52,9%	94	47,9%	17,4%
Operational Revenue	681	235	34,6%	560	82,2%	795	116,8%	112	44,9%	398,4%
Non-Exchange Revenue										
Property rates	127 770	127 907	100,1%	393	,3%	128 300	100,4%	319	99,6%	23,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 700	771	16,4%	1 072	22,8%	1 843	39,2%	706	32,1%	51,8%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	112 342	40 896	36,4%	35 038	31,2%	75 933	67,6%	30 836	65,1%	13,6%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	63 870	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	876 497	171 540	19,6%	186 292	21,3%	357 831	40,8%	170 809	46,1%	9,1%
Employee related costs	321 513	64 363	20,0%	77 422	24,1%	141 786	44,1%	74 384	46,9%	4,1%
Remuneration of councillors	12 485	2 869	23,0%	2 907	23,3%	5 776	46,3%	2 856	49,8%	1,8%
Bulk purchases - electricity	249 000	60 179	24,2%	52 279	21,0%	112 458	45,2%	43 832	43,1%	19,3%
Inventory consumed	79 090	5 881	7,4%	8 021	10,1%	13 902	17,6%	7 172	45,3%	11,8%
Debt impairment	(3 573)	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	50 262	12 565	25,0%	12 565	25,0%	25 131	50,0%	10 963	50,0%	14,6%
Interest	6 966	803	11,5%	4 435	63,8%	5 238	75,3%	3 902	61,0%	13,6%
Contracted services	41 500	10 168	24,5%	7 238	17,4%	17 406	41,9%	6 285	30,7%	15,2%
Transfers and subsidies	2 909	284	9,8%	293	10,1%	578	19,9%	399	29,6%	(26,4%)
Irrecoverable debts written off	20 118	3 698	18,4%	2 248	11,2%	5 946	29,6%	4 822	75,8%	(53,4%)
Operational costs	81 474	10 728	13,2%	18 883	23,2%	29 611	36,3%	16 196	44,8%	16,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	14 764	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(32 838)	195 474		(42 455)		153 019		(41 676)		
Transfers and subsidies - capital (monetary allocations)	35 897	9 025	25,1%	9 137	25,5%	18 162	50,6%	14 807	34,5%	(38,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 058	204 500		(33 319)		171 181		(26 869)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	3 058	204 500		(33 319)		171 181		(26 869)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 058	204 500		(33 319)		171 181		(26 869)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 058	204 500		(33 319)		171 181		(26 869)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	59 490	11 627	19,5%	17 243	29,0%	28 870	48,5%	32 449	48,5%	(46,9%)
National Government	29 553	6 922	23,4%	7 256	24,6%	14 178	48,0%	21 730	49,6%	(66,6%)
Provincial Government	1 662	927	55,8%	689	41,4%	1 615	97,2%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	104	-	(100,0%)
Transfers and subsidies - capital (monetary alloc)(Departm	-	-	-	-	-	-	-	-	64,3%	-
Transfers recognised - capital	31 214	7 848	25,1%	7 945	25,5%	15 793	50,6%	21 834	49,5%	(63,6%)
Borrowing	17 200	2 191	12,7%	4 692	27,3%	6 883	40,0%	8 302	47,6%	(43,5%)
Internally generated funds	11 075	1 587	14,3%	4 607	41,6%	6 194	55,9%	2 312	44,8%	99,2%
Capital Expenditure Functional	59 490	11 627	19,5%	17 243	29,0%	28 870	48,5%	32 449	48,5%	(46,9%)
Municipal governance and administration	2 230	303	13,6%	248	11,1%	551	24,7%	612	67,8%	(59,4%)
Executive and Council	330	2	,7%	14	4,3%	17	5,0%	-	-	(100,0%)
Finance and administration	1 900	301	15,8%	234	12,3%	535	28,1%	612	67,8%	(61,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	17 652	1 532	8,7%	4 801	27,2%	6 332	35,9%	174	4,6%	2 654,4%
Community and Social Services	-	-	-	-	-	-	-	24	43,1%	(100,0%)
Sport And Recreation	12 291	332	2,7%	3 296	26,8%	3 628	29,5%	44	,8%	7 370,5%
Public Safety	5 362	1 200	22,4%	1 504	28,1%	2 704	50,4%	106	8,0%	1 318,0%
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 551	-	-	4 941	34,0%	4 941	34,0%	11 772	93,3%	(58,0%)
Planning and Development	400	-	-	158	39,4%	158	39,4%	-	-	(100,0%)
Road Transport	14 151	-	-	4 784	33,8%	4 784	33,8%	11 772	94,1%	(59,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	25 056	9 792	39,1%	7 253	28,9%	17 045	68,0%	19 891	55,8%	(63,5%)
Energy sources	3 000	393	13,1%	569	19,0%	962	32,1%	1 186	39,0%	(52,0%)
Water Management	18 006	9 349	51,9%	6 303	35,0%	15 652	86,9%	18 259	57,4%	(65,5%)
Waste Water Management	4 050	50	1,2%	381	9,4%	431	10,7%	446	77,6%	(14,5%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	786 607	240 220	30,5%	236 448	30,1%	476 667	60,6%	211 295	59,3%	11,9%
Property rates	121 382	36 839	30,3%	27 124	22,3%	63 963	52,7%	23 917	51,3%	13,4%
Service charges	472 619	117 999	25,0%	138 798	29,4%	256 797	54,3%	112 156	51,2%	23,8%
Other revenue	37 961	18 210	48,0%	22 222	58,5%	40 433	106,5%	20 733	169,5%	7,2%
Transfers and Subsidies - Operational	112 342	48 047	42,8%	35 501	31,6%	83 548	74,4%	52 145	93,7%	(31,9%)
Transfers and Subsidies - Capital	35 897	16 311	45,4%	9 872	27,5%	26 183	72,9%	-	5%	(100,0%)
Interest	6 407	2 814	43,9%	2 931	45,7%	5 745	89,7%	2 345	70,4%	25,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(739 136)	(262 940)	35,6%	(216 486)	29,3%	(479 426)	64,9%	(203 605)	108,3%	6,3%
Suppliers and employees	(729 271)	(261 652)	35,9%	(212 475)	29,1%	(474 127)	65,0%	(200 556)	108,9%	5,9%
Finance charges	(6 956)	-	-	(4 010)	57,7%	(4 010)	57,7%	(3 049)	28,9%	31,6%
Transfers and grants	(2 909)	(1 288)	44,3%	-	-	(1 288)	44,3%	-	259,1%	-
Net Cash from/(used) Operating Activities	47 470	(22 720)	(47,9%)	19 962	42,1%	(2 758)	(5,8%)	7 691	(840,4%)	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	(59 127)	(10 945)	18,5%	(16 072)	27,2%	(27 017)	45,7%	(31 408)	46,5%	(48,8%)
Capital assets	(59 127)	(10 945)	18,5%	(16 072)	27,2%	(27 017)	45,7%	(31 408)	46,5%	(48,8%)
Net Cash from/(used) Investing Activities	(59 127)	(10 945)	18,5%	(16 072)	27,2%	(27 017)	45,7%	(31 408)	46,5%	(48,8%)
Cash Flow from Financing Activities										
Receipts	17 200	(117)	(,7%)	(237)	(1,4%)	(353)	(2,1%)	(332)	(1,1%)	(28,6%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	17 200	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(117)	-	(237)	-	(353)	-	(332)	-	(28,6%)
Payments	(18 500)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(18 500)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 300)	(117)	9,0%	(237)	18,2%	(353)	27,2%	(332)	(10,8%)	(28,6%)
Net Increase/(Decrease) in cash held	(12 956)	(33 782)	260,7%	3 654	(28,2%)	(30 129)	232,5%	(24 049)	657,3%	(115,2%)
Cash/cash equivalents at the year begin:	54 305	129 131	237,8%	95 361	175,6%	129 131	237,8%	(180 222)	143,3%	(152,9%)
Cash/cash equivalents at the year end:	41 349	95 361	230,6%	99 014	239,5%	99 014	239,5%	(224 487)	(472,8%)	(144,1%)

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	8 078	38,4%	2 149	10,2%	1 690	8,0%	9 136	43,4%	21 053	9,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 546	53,4%	1 499	4,6%	1 386	4,2%	12 440	37,8%	32 872	14,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	65 458	67,9%	1 969	2,0%	1 451	1,5%	27 561	28,6%	96 439	41,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	27 489	64,9%	1 172	2,8%	886	2,1%	12 782	30,2%	42 329	18,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	25 123	67,2%	1 075	2,9%	813	2,2%	10 387	27,8%	37 399	15,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	503	9,9%	227	4,4%	312	6,1%	4 068	79,6%	5 110	2,2%	-	-	-	-
Total By Income Source	144 197	61,3%	8 091	3,4%	6 539	2,8%	76 375	32,5%	235 202	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	9 000	106,7%	178	2,1%	135	1,6%	(876)	(10,4%)	8 436	3,6%	-	-	-	-
Commercial	35 047	88,8%	1 261	3,2%	1 508	3,8%	1 671	4,2%	39 487	16,8%	-	-	-	-
Households	99 537	54,8%	6 424	3,5%	4 719	2,6%	70 838	39,0%	181 519	77,2%	-	-	-	-
Other	612	10,6%	228	4,0%	177	3,1%	4 743	82,3%	5 760	2,4%	-	-	-	-
Total By Customer Group	144 197	61,3%	8 091	3,4%	6 539	2,8%	76 375	32,5%	235 202	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	577	54,6%	479	45,3%	1	,1%	-	-	1 057	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	577	54,6%	479	45,3%	1	,1%	-	-	1 057	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BITOU (WC047)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	901 055	239 310	26,6%	225 618	25,0%	464 928	51,6%	201 761	50,3%	11,8%
Exchange Revenue										
Service charges - Electricity	241 830	59 522	24,6%	54 039	22,3%	113 560	47,0%	47 374	47,3%	14,1%
Service charges - Water	86 725	19 626	22,6%	20 989	24,2%	40 615	46,8%	21 715	45,8%	(3,3%)
Service charges - Waste Water Management	77 663	18 468	23,8%	18 295	23,6%	36 762	47,3%	20 156	47,3%	(9,2%)
Service charges - Waste Management	58 016	12 032	20,7%	11 650	20,1%	23 682	40,8%	11 645	45,2%	-
Sale of Goods and Rendering of Services	11 571	2 345	20,3%	1 650	14,3%	3 995	34,5%	1 529	62,9%	7,9%
Agency services	3 014	454	15,1%	699	23,2%	1 154	38,3%	684	55,3%	2,3%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 282	5 049	38,0%	3 446	25,9%	8 495	64,0%	4 033	59,1%	(14,6%)
Interest earned from Current and Non Current Assets	4 950	2 174	43,9%	2 922	59,0%	5 096	103,0%	1 431	52,3%	104,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 030	326	31,6%	309	30,0%	634	61,6%	250	42,1%	23,7%
Licence and permits	589	535	90,8%	262	44,6%	797	135,4%	161	67,5%	62,9%
Operational Revenue	2 207	2 537	115,0%	4 860	220,3%	7 398	335,2%	316	47,6%	1 439,5%
Non-Exchange Revenue										
Property rates	179 779	45 781	25,5%	44 246	24,6%	90 026	50,1%	37 465	48,2%	18,1%
Surcharges and Taxes	1 500	353	23,6%	473	31,5%	826	55,1%	-	-	(100,0%)
Fines, penalties and forfeits	31 699	7 548	23,8%	7 002	22,1%	14 550	45,9%	7 513	34,6%	(6,8%)
Licences or permits	696	-	-	-	-	-	-	172	56,8%	(100,0%)
Transfer and subsidies - Operational	163 277	60 303	36,9%	53 865	33,0%	114 168	69,9%	46 265	64,1%	16,4%
Interest	3 759	984	26,2%	319	8,5%	1 303	34,7%	1 052	159,7%	(69,7%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	15 518	1 274	8,2%	591	3,8%	1 865	12,0%	-	-	(100,0%)
Gains on disposal of Assets	3 950	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	900 274	166 428	18,5%	183 148	20,3%	349 577	38,8%	181 638	42,7%	,8%
Employee related costs	333 063	66 522	20,0%	70 457	21,2%	136 979	41,1%	70 690	46,5%	(,3%)
Remuneration of councillors	7 674	1 658	21,6%	2 135	27,8%	3 793	49,4%	1 686	50,0%	26,7%
Bulk purchases - electricity	206 241	47 350	23,0%	39 544	19,2%	86 893	42,1%	32 713	46,7%	20,9%
Inventory consumed	19 543	1 960	10,0%	3 699	18,9%	5 659	29,0%	4 399	38,0%	(15,9%)
Debt impairment	18 270	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	40 059	10 014	25,0%	10 014	25,0%	20 029	50,0%	9 352	50,0%	7,1%
Interest	13 428	106	,8%	5 533	41,2%	5 639	42,0%	4 432	43,7%	24,8%
Contracted services	95 793	3 275	3,4%	16 719	17,5%	19 993	20,9%	11 788	19,3%	41,8%
Transfers and subsidies	12 230	2 717	22,2%	1 792	14,7%	4 509	36,9%	2 566	72,2%	(30,2%)
Irrecoverable debts written off	64 900	19 602	30,2%	14 339	22,1%	33 941	52,3%	28 392	89,4%	(49,5%)
Operational costs	89 075	13 226	14,8%	18 917	21,2%	32 142	36,1%	15 621	35,7%	21,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	780	72 882		42 470		115 351		20 123		
Transfers and subsidies - capital (monetary allocations)	37 468	-	-	8 933	23,8%	8 933	23,8%	1 647	4,7%	442,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	38 248	72 882		51 403		124 284		21 771		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	38 248	72 882		51 403		124 284		21 771		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	38 248	72 882		51 403		124 284		21 771		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	38 248	72 882		51 403		124 284		21 771		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	109 432	4 075	3,7%	23 788	21,7%	27 863	25,5%	6 457	7,0%	268,4%
National Government	23 581	2 080	8,8%	7 822	33,2%	9 902	42,0%	2 880	9,5%	171,6%
Provincial Government	10 754	200	1,9%	483	4,5%	683	6,4%	19	,3%	2 416,6%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 335	2 281	6,6%	8 305	24,2%	10 586	30,8%	2 899	8,2%	186,5%
Borrowing	45 150	1 278	2,8%	11 518	25,5%	12 797	28,3%	1 401	3,6%	722,0%
Internally generated funds	29 947	516	1,7%	3 965	13,2%	4 481	15,0%	2 157	11,7%	83,8%
Capital Expenditure Functional	109 432	4 075	3,7%	23 788	21,7%	27 863	25,5%	6 457	7,0%	268,4%
Municipal governance and administration	20 857	61	,3%	9 317	44,7%	9 378	45,0%	286	7,4%	3 161,4%
Executive and Council	1 000	-	-	-	-	-	-	-	-	-
Finance and administration	19 857	61	,3%	9 317	46,9%	9 378	47,2%	286	7,4%	3 161,4%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 265	-	-	-	-	-	-	1 212	14,8%	(100,0%)
Community and Social Services	2 880	-	-	-	-	-	-	579	14,7%	(100,0%)
Sport And Recreation	1 000	-	-	-	-	-	-	543	14,3%	(100,0%)
Public Safety	385	-	-	-	-	-	-	90	18,8%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	13 973	849	6,1%	518	3,7%	1 367	9,8%	153	1,4%	238,0%
Planning and Development	304	-	-	-	-	-	-	-	-	-
Road Transport	13 669	849	6,2%	518	3,8%	1 367	10,0%	153	1,4%	238,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	70 337	3 165	4,5%	13 952	19,8%	17 118	24,3%	4 806	7,0%	190,3%
Energy sources	23 741	-	-	2 565	10,8%	2 565	10,8%	2 727	12,9%	(6,0%)
Water Management	27 350	2 710	9,9%	7 933	29,0%	10 644	38,9%	1 186	4,0%	568,7%
Waste Water Management	17 896	455	2,5%	3 455	19,3%	3 909	21,8%	878	7,1%	293,4%
Waste Management	1 350	-	-	-	-	-	-	14	,9%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	814 020	3 877	,5%	3 636	,4%	7 513	,9%	1 844	,3%	97,2%
Property rates	163 156	257	,2%	117	,1%	374	,2%	-	-	(100,0%)
Service charges	422 573	-	-	-	-	-	-	-	-	-
Other revenue	22 595	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	163 277	2 320	1,4%	1 340	,8%	3 660	2,2%	343	2%	291,0%
Transfers and Subsidies - Capital	37 468	-	-	-	-	-	-	1 373	2,6%	(100,0%)
Interest	4 950	1 300	26,3%	2 179	44,0%	3 479	70,3%	128	2,8%	1 600,1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(742 152)	49 178	(6,6%)	(34 113)	4,6%	15 064	(2,0%)	(69 291)	25,7%	(50,8%)
Suppliers and employees	(716 494)	49 178	(6,9%)	(34 113)	4,8%	15 064	(2,1%)	(69 291)	25,7%	(50,8%)
Finance charges	(13 428)	-	-	-	-	-	-	-	-	-
Transfers and grants	(12 230)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	71 868	53 055	73,8%	(30 478)	(42,4%)	22 577	31,4%	(67 447)	(109,1%)	(54,8%)
Cash Flow from Investing Activities										
Receipts	10 962	-	-	-	-	-	-	9 857	100,0%	(100,0%)
Proceeds on disposal of PPE	10 962	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	9 857	100,0%	(100,0%)
Payments	(109 432)	(19 742)	18,0%	(27 267)	24,9%	(47 009)	43,0%	(7 353)	21,0%	270,8%
Capital assets	(109 432)	(19 742)	18,0%	(27 267)	24,9%	(47 009)	43,0%	(7 353)	21,0%	270,8%
Net Cash from/(used) Investing Activities	(98 470)	(19 742)	20,0%	(27 267)	27,7%	(47 009)	47,7%	2 504	12,2%	(1 188,9%)
Cash Flow from Financing Activities										
Receipts	40 150	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	40 150	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(20 767)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(20 767)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	19 383	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(7 220)	33 313	(461,4%)	(57 745)	799,8%	(24 432)	338,4%	(64 943)	(326,2%)	(11,1%)
Cash/cash equivalents at the year begin:	59 740	-	-	128 391	214,9%	-	-	(96 563)	-	(233,0%)
Cash/cash equivalents at the year end:	52 520	128 391	244,5%	70 646	134,5%	70 646	134,5%	(161 506)	(326,2%)	(143,7%)

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	5 919	6,9%	2 697	3,1%	2 439	2,8%	74 631	87,1%	85 685	26,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 280	39,7%	1 657	5,4%	1 094	3,5%	15 870	51,4%	30 901	9,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 228	17,6%	2 998	5,2%	2 029	3,5%	42 820	73,7%	58 075	18,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 995	5,1%	2 633	2,7%	2 083	2,1%	88 358	90,1%	98 068	30,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	3 260	5,6%	1 625	2,8%	1 356	2,3%	52 266	89,3%	58 507	18,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	128	(1,0%)	1 816	(13,9%)	80	(6%)	(15 137)	115,4%	(13 112)	(4,1%)	-	-	-	-
Total By Income Source	36 810	11,6%	13 426	4,2%	9 081	2,9%	258 808	81,4%	318 124	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	482	29,1%	219	13,3%	191	11,5%	763	46,1%	1 655	,5%	-	-	-	-
Commercial	3 347	36,9%	587	6,5%	548	6,0%	4 583	50,6%	9 065	2,8%	-	-	-	-
Households	32 981	10,7%	12 620	4,1%	8 343	2,7%	253 461	82,5%	307 404	96,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	36 810	11,6%	13 426	4,2%	9 081	2,9%	258 808	81,4%	318 124	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	78	,3%	3 030	11,0%	502	1,8%	23 869	86,9%	27 479	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	78	,3%	3 030	11,0%	502	1,8%	23 869	86,9%	27 479	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KNYSNA (WC048)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 164 594	387 272	33,3%	248 693	21,4%	635 965	54,6%	211 009	52,5%	17,9%
Exchange Revenue										
Service charges - Electricity	384 778	96 695	25,1%	80 702	21,0%	177 397	46,1%	73 328	44,9%	10,1%
Service charges - Water	84 389	27 730	32,9%	23 037	27,3%	50 767	60,2%	16 298	56,0%	41,3%
Service charges - Waste Water Management	30 864	14 270	46,2%	5 278	17,1%	19 548	63,3%	4 786	64,7%	10,3%
Service charges - Waste Management	30 029	14 724	49,0%	5 276	17,6%	19 999	66,6%	4 590	69,2%	14,9%
Sale of Goods and Rendering of Services	39 359	8 494	21,6%	10 541	26,8%	19 035	48,4%	1 936	77,8%	444,4%
Agency services	4 033	1 200	29,8%	807	20,0%	2 007	49,8%	1 142	52,3%	(29,3%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	14 751	6 115	41,5%	6 969	47,2%	13 084	88,7%	4 366	75,0%	59,6%
Interest earned from Current and Non Current Assets	1 826	636	34,8%	536	29,3%	1 172	64,2%	516	48,1%	3,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	6 938	2 038	29,4%	1 723	24,8%	3 761	54,2%	3 609	125,2%	(52,3%)
Licence and permits	45	32	71,1%	36	78,9%	68	150,0%	8	38,2%	376,5%
Operational Revenue	6 023	1 167	19,4%	641	10,6%	1 808	30,0%	1 381	101,4%	(53,6%)
Non-Exchange Revenue										
Property rates	304 254	139 162	45,7%	52 561	17,3%	191 723	63,0%	44 840	63,0%	17,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	99 090	16 849	17,0%	15 626	15,8%	32 475	32,8%	6 639	17,8%	135,4%
Licences or permits	1 743	376	21,6%	334	19,2%	710	40,7%	312	40,6%	7,1%
Transfer and subsidies - Operational	150 239	55 542	37,0%	41 555	27,7%	97 097	64,6%	45 411	64,7%	(8,5%)
Interest	5 733	2 242	39,1%	3 033	52,9%	5 274	92,0%	1 848	70,0%	64,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	500	-	-	39	7,8%	39	7,8%	-	152,7%	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 155 798	232 887	20,1%	261 800	22,7%	494 687	42,8%	249 341	44,9%	5,0%
Employee related costs	305 558	70 626	23,1%	82 515	27,0%	153 140	50,1%	81 395	48,5%	1,4%
Remuneration of councillors	10 082	2 361	23,4%	2 482	24,6%	4 843	48,0%	2 454	50,1%	1,1%
Bulk purchases - electricity	293 304	69 450	23,7%	59 964	20,4%	129 414	44,1%	50 090	42,6%	19,7%
Inventory consumed	54 053	12 683	23,5%	11 821	21,9%	24 504	45,3%	12 739	63,4%	(7,2%)
Debt impairment	149 730	14 612	9,8%	14 838	9,9%	29 450	19,7%	14 838	19,9%	-
Depreciation and amortisation	49 119	12 393	25,2%	12 280	25,0%	24 672	50,2%	14 309	60,6%	(14,2%)
Interest	31 848	1 395	4,4%	18 658	58,6%	20 053	63,0%	11 199	43,8%	86,6%
Contracted services	185 406	34 305	18,5%	38 114	20,6%	72 419	39,1%	45 620	52,6%	(16,5%)
Transfers and subsidies	1 457	32	2,2%	428	29,4%	460	31,6%	54	10,6%	692,5%
Irrecoverable debts written off	1 784	-	-	-	-	-	-	-	-	-
Operational costs	73 456	15 031	20,5%	20 700	28,2%	35 731	48,6%	16 643	54,1%	24,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	8 796	154 385		(13 107)		141 278		(38 332)		
Transfers and subsidies - capital (monetary allocations)	78 184	9 238	11,8%	5 014	6,4%	14 252	18,2%	5 557	24,7%	(9,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	86 980	163 623		(8 093)		155 530		(32 776)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	86 980	163 623		(8 093)		155 530		(32 776)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	86 980	163 623		(8 093)		155 530		(32 776)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	86 980	163 623		(8 093)		155 530		(32 776)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	110 739	106 359	96,0%	10 059	9,1%	116 419	105,1%	16 262	140,1%	(38,1%)
National Government	78 184	44 978	57,5%	6 791	8,7%	51 769	66,2%	5 557	101,2%	22,2%
Provincial Government	-	2 087	-	-	-	2 087	-	-	-	-
District Municipality	-	120	-	-	-	120	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agency	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	78 184	47 185	60,4%	6 791	8,7%	53 976	69,0%	5 557	121,1%	22,2%
Borrowing	25 005	52 064	208,2%	1 326	5,3%	53 390	213,5%	11 492	164,3%	(88,5%)
Internally generated funds	7 550	7 110	94,2%	1 942	25,7%	9 053	119,9%	(786)	79,2%	(347,0%)
Capital Expenditure Functional	110 739	106 359	96,0%	10 059	9,1%	116 419	105,1%	16 262	129,5%	(38,1%)
Municipal governance and administration	700	3 889	555,6%	174	24,9%	4 064	580,5%	522	66,4%	(66,7%)
Executive and Council	-	12	-	-	-	12	-	-	-	-
Finance and administration	700	3 877	553,9%	174	24,9%	4 052	578,8%	522	66,9%	(66,7%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 480	5 553	53,0%	499	4,8%	6 051	57,7%	138	82,0%	260,4%
Community and Social Services	800	1 753	219,1%	-	-	1 753	219,1%	954	163,5%	(100,0%)
Sport And Recreation	7 180	274	3,8%	499	6,9%	773	10,8%	32	20,8%	1 442,6%
Public Safety	2 500	2 021	80,8%	-	-	2 021	80,8%	193	41,4%	(100,0%)
Housing	-	1 505	-	-	-	1 505	-	(1 042)	407,5%	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	25 291	45 441	179,7%	3 144	12,4%	48 585	192,1%	7 474	204,2%	(57,9%)
Planning and Development	150	319	212,4%	3	1,8%	321	214,1%	73	190,6%	(96,3%)
Road Transport	25 136	45 115	179,5%	3 141	12,5%	48 256	192,0%	7 396	207,5%	(57,5%)
Environmental Protection	5	8	150,6%	-	-	8	150,6%	5	1,0%	(100,0%)
Trading Services	74 267	51 477	69,3%	6 242	8,4%	57 719	77,7%	8 128	115,7%	(23,2%)
Energy sources	47 247	20 357	43,1%	2 169	4,6%	22 526	47,7%	6 995	141,4%	(69,0%)
Water Management	12 107	14 318	118,3%	1 710	14,1%	16 028	132,4%	938	164,7%	82,2%
Waste Water Management	13 514	11 834	87,6%	2 363	17,5%	14 198	105,1%	194	35,8%	1 117,8%
Waste Management	1 400	4 968	354,8%	-	-	4 968	354,8%	-	209,5%	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	1 072 064	261 199	24,4%	228 191	21,3%	489 389	45,6%	168 288	40,8%	35,6%
Property rates	290 007	6 205	2,1%	25 893	8,9%	32 098	11,1%	53 388	57,6%	(51,5%)
Service charges	495 555	83 207	16,8%	82 161	16,6%	165 368	33,4%	76 080	33,6%	8,0%
Other revenue	38 721	7 799	20,1%	8 915	23,0%	16 714	43,2%	5 618	40,0%	58,7%
Transfers and Subsidies - Operational	167 773	140 143	83,5%	84 825	50,6%	224 969	134,1%	33 052	49,2%	156,6%
Transfers and Subsidies - Capital	78 184	23 844	30,5%	26 397	33,8%	50 241	64,3%	-	-	(100,0%)
Interest	1 826	-	-	-	-	-	-	150	24,1%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(954 606)	(154 860)	16,2%	(163 733)	17,2%	(318 593)	33,4%	(93 630)	25,3%	74,9%
Suppliers and employees	(921 300)	(156 255)	17,0%	(182 379)	19,8%	(338 634)	36,8%	(104 823)	27,8%	74,0%
Finance charges	(31 848)	1 395	(4,4%)	18 647	(58,5%)	20 041	(62,9%)	11 194	(43,8%)	66,6%
Transfers and grants	(1 457)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	117 459	106 338	90,5%	64 458	54,9%	170 796	145,4%	74 659	191,5%	(13,7%)
Cash Flow from Investing Activities										
Receipts	687	(20)	(2,9%)	38	5,5%	18	2,6%	(16)	(9,5%)	(330,8%)
Proceeds on disposal of PPE	500	-	-	39	7,8%	39	7,8%	-	152,7%	(100,0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	187	(20)	(10,6%)	(1)	(,6%)	(21)	(11,1%)	(16)	4%	(93,4%)
Payments	(110 739)	(19 612)	17,7%	(9 335)	8,4%	(28 946)	26,1%	(11 402)	25,9%	(18,1%)
Capital assets	(110 739)	(19 612)	17,7%	(9 335)	8,4%	(28 946)	26,1%	(11 402)	25,9%	(18,1%)
Net Cash from/(used) Investing Activities	(110 052)	(19 631)	17,8%	(9 297)	8,4%	(28 928)	26,3%	(11 418)	24,7%	(18,6%)
Cash Flow from Financing Activities										
Receipts	20 505	-	-	-	-	-	-	-	-	-
Short term loans	20 505	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(39 361)	(2 328)	5,9%	(12 772)	32,4%	(15 100)	38,4%	(12 875)	42,6%	(,8%)
Repayment of borrowing	(39 361)	(2 328)	5,9%	(12 772)	32,4%	(15 100)	38,4%	(12 875)	42,6%	(,8%)
Net Cash from/(used) Financing Activities	(18 856)	(2 328)	12,3%	(12 772)	67,7%	(15 100)	80,1%	(12 875)	(56,4%)	(,8%)
Net Increase/(Decrease) in cash held	(11 449)	84 379	(737,0%)	42 389	(370,3%)	126 768	(1 107,3%)	50 365	(1 803,4%)	(15,8%)
Cash/cash equivalents at the year begin:	40 524	20 358	50,2%	104 737	258,5%	20 358	50,2%	116 922	170,5%	(10,4%)
Cash/cash equivalents at the year end:	29 076	104 737	360,2%	147 126	506,0%	147 126	506,0%	167 287	904,0%	(12,1%)

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	9 847	11,8%	4 003	4,8%	3 213	3,8%	66 713	79,6%	83 776	18,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	17 470	20,8%	7 182	8,5%	4 078	4,9%	55 346	65,8%	84 076	18,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	20 979	15,2%	8 718	6,3%	5 028	3,6%	103 389	74,9%	138 115	30,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 662	3,5%	1 615	2,1%	1 358	1,8%	69 531	92,5%	75 166	16,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 552	3,9%	1 473	2,3%	1 180	1,8%	59 647	92,0%	64 852	14,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	395	4,2%	159	1,7%	76	,8%	8 794	93,3%	9 425	2,1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	138	(12,0%)	93	(8,1%)	120	(10,4%)	(1 502)	130,5%	(1 151)	(,3%)	-	-	-	-
Total By Income Source	54 045	11,9%	23 243	5,1%	15 053	3,3%	361 919	79,7%	454 260	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 986	19,2%	1 775	11,4%	1 296	8,3%	9 534	61,1%	15 591	3,4%	-	-	-	-
Commercial	17 741	12,8%	7 377	5,3%	5 407	3,9%	108 598	78,1%	139 123	30,6%	-	-	-	-
Households	33 318	11,1%	14 091	4,7%	8 349	2,8%	243 788	81,4%	299 546	65,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	54 045	11,9%	23 243	5,1%	15 053	3,3%	361 919	79,7%	454 260	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	907	100,0%	-	-	-	-	-	-	907	5,5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 719	100,0%	-	-	-	-	-	-	15 719	94,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	16 626	100,0%	-	-	-	-	-	-	16 626	100,0%

Contact Details

Municipal Manager	Mr Raymond Esau	044 302 6590
Financial Manager	Ms Avitha Jagayssor	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 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	517 937	134 177	25,9%	129 885	25,1%	264 061	51,0%	117 368	53,9%	10,7%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	37 688	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	26 779	1 428	5,3%	3 571	13,3%	4 998	18,7%	4 117	35,3%	(13,3%)
Agency services	214 389	4 499	2,1%	4 499	2,1%	8 998	4,2%	48 183	57,2%	(90,7%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 371	1 240	36,8%	1 238	36,7%	2 477	73,5%	988	57,2%	25,2%
Interest earned from Current and Non Current Assets	10 134	1 246	12,3%	2 951	29,1%	4 198	41,4%	2 441	41,5%	20,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	627	113	18,0%	113	18,0%	226	36,1%	123	8,6%	(7,9%)
Rental from Fixed Assets	3 377	359	10,6%	453	13,4%	812	24,0%	251	18,8%	80,1%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	9 386	44 031	469,1%	57 165	609,0%	101 196	1 078,1%	1 649	49,9%	3 365,6%
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	765	-	(765)	-	(0)	-	-	-	(100,0%)
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	183	24	12,9%	12	6,7%	36	19,6%	21	33,3%	(41,0%)
Transfer and subsidies - Operational	212 004	80 473	38,0%	60 648	28,6%	141 121	66,6%	59 595	57,1%	1,8%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	532 204	103 440	19,4%	126 287	23,7%	229 727	43,2%	117 833	44,0%	7,2%
Employee related costs	300 666	70 409	23,4%	82 369	27,4%	152 779	50,8%	82 451	50,9%	(,1%)
Remuneration of councillors	14 216	3 551	25,0%	2 992	21,0%	6 543	46,0%	3 105	51,9%	(3,6%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	51 861	8 433	16,3%	13 073	25,2%	21 506	41,5%	9 317	40,7%	40,3%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	5 106	1 354	26,5%	1 354	26,5%	2 707	53,0%	1 043	41,8%	29,8%
Interest	8 820	240	2,7%	363	4,1%	603	6,8%	-	-	(100,0%)
Contracted services	81 910	5 678	6,9%	8 998	11,0%	14 676	17,9%	7 463	13,8%	20,6%
Transfers and subsidies	2 501	203	8,1%	846	33,8%	1 049	41,9%	1 111	77,8%	(23,8%)
Irrecoverable debts written off	2 100	-	-	-	-	-	-	-	-	-
Operational costs	64 950	13 604	20,9%	16 292	25,1%	29 896	46,0%	13 335	54,2%	22,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	75	(33)	(43,6%)	-	-	(33)	(43,6%)	9	(62,8%)	(100,0%)
Surplus/(Deficit)	(14 267)	30 736		3 597		34 334		(465)		
Transfers and subsidies - capital (monetary allocations)	8 481	6 481	76,4%	-	-	6 481	76,4%	2 000	100,0%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(5 786)	37 217		3 597		40 815		1 535		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(5 786)	37 217		3 597		40 815		1 535		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(5 786)	37 217		3 597		40 815		1 535		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	27	-	-	-	27	-	27	-	(100,0%)
Surplus/(Deficit) for the year	(5 786)	37 244		3 597		40 842		1 562		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	158 300	(11 241)	(7,1%)	31 554	19,9%	20 313	12,8%	2 490	2,2%	1 167,3%
National Government	4 000	(3 009)	(75,2%)	3 494	87,3%	485	12,1%	-	-	(100,0%)
Provincial Government	4 481	1 241	27,7%	2 797	62,4%	4 038	90,1%	89	-	3 044,6%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm A	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	8 481	(1 767)	(20,8%)	6 290	74,2%	4 523	53,3%	89	,8%	6 973,0%
Borrowing	143 981	(6 615)	(4,6%)	17 902	12,4%	11 287	7,8%	182	4%	9 752,5%
Internally generated funds	5 838	(2 859)	(49,0%)	7 361	126,1%	4 503	77,1%	2 219	27,9%	231,7%
Capital Expenditure Functional	158 300	(11 241)	(7,1%)	31 554	19,9%	20 313	12,8%	2 490	2,2%	1 167,3%
Municipal governance and administration	8 869	(352)	(4,0%)	7 366	83,0%	7 014	79,1%	288	2,2%	2 454,7%
Executive and Council	-	(1 668)	-	1 668	-	-	-	3	43,0%	54 773,0%
Finance and administration	8 869	1 317	14,8%	5 697	64,2%	7 014	79,1%	285	2,1%	1 897,2%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 450	(1 266)	(87,3%)	2 792	192,6%	1 527	105,3%	1 931	173,3%	44,6%
Community and Social Services	-	305	-	1 221	-	1 527	-	473	47,3%	158,1%
Sport And Recreation	800	(1 571)	(196,4%)	1 571	196,4%	-	-	1 425	10,3%	-
Public Safety	650	-	-	-	-	-	-	33	63,7%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	4 000	(3 009)	(75,2%)	3 494	87,3%	485	12,1%	89	1,9%	3 828,3%
Planning and Development	4 000	(3 009)	(75,2%)	3 494	87,3%	485	12,1%	89	1,9%	3 828,3%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	143 981	(6 615)	(4,6%)	17 902	12,4%	11 287	7,8%	182	,4%	9 752,5%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	143 981	(6 615)	(4,6%)	17 902	12,4%	11 287	7,8%	182	,4%	9 752,5%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	516 227	94 741	18,4%	81 209	15,7%	175 950	34,1%	40 726	22,1%	99,4%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	37 688	-	-	-	-	-	-	-	-	-
Other revenue	54 770	8 865	16,2%	13 131	24,0%	21 996	40,2%	(20 588)	(229,1%)	(163,8%)
Transfers and Subsidies - Operational	405 154	80 522	19,9%	64 694	16,0%	145 216	35,8%	58 993	79,0%	9,7%
Transfers and Subsidies - Capital	8 481	6 481	76,4%	-	-	6 481	76,4%	2 000	100,0%	(100,0%)
Interest	10 134	(1 127)	(11,1%)	3 384	33,4%	2 257	22,3%	320	11,0%	957,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(521 164)	(88 275)	16,9%	(133 541)	25,6%	(221 816)	42,6%	(30 788)	12,4%	333,7%
Suppliers and employees	(512 343)	(88 275)	17,2%	(133 541)	26,1%	(221 816)	43,3%	(30 788)	12,4%	333,7%
Finance charges	(8 820)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(4 936)	6 466	(131,0%)	(52 332)	1 060,1%	(45 866)	929,1%	9 938	(335,0%)	(626,6%)
Cash Flow from Investing Activities										
Receipts	(2 676)	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(2 676)	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(158 300)	(15 588)	9,8%	(10 101)	6,4%	(25 689)	16,2%	(3 611)	5,5%	179,7%
Capital assets	(158 300)	(15 588)	9,8%	(10 101)	6,4%	(25 689)	16,2%	(3 611)	5,5%	179,7%
Net Cash from/(used) Investing Activities	(160 976)	(15 588)	9,7%	(10 101)	6,3%	(25 689)	16,0%	(3 611)	5,5%	179,7%
Cash Flow from Financing Activities										
Receipts	143 732	13 647	9,5%	(1 639)	(1,1%)	12 008	8,4%	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	143 732	13 912	9,7%	-	-	13 912	9,7%	-	-	-
Increase (decrease) in consumer deposits	-	(265)	-	(1 639)	-	(1 904)	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	143 732	13 647	9,5%	(1 639)	(1,1%)	12 008	8,4%	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(22 180)	4 525	(20,4%)	(64 072)	288,9%	(59 547)	268,5%	6 326	(117,5%)	(1 112,8%)
Cash/cash equivalents at the year begin:	121 273	97 950	80,8%	144 928	119,5%	97 950	80,8%	179 122	55,4%	(19,1%)
Cash/cash equivalents at the year end:	99 093	102 475	103,4%	80 856	81,6%	80 856	81,6%	185 448	79,9%	(56,4%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	412	3,0%	412	3,0%	411	3,0%	12 285	90,9%	13 520	16,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	15 939	22,5%	18 947	26,7%	166	2%	35 854	50,6%	70 905	84,0%	-	-	-	-
Total By Income Source	16 350	19,4%	19 359	22,9%	577	,7%	48 151	57,0%	84 436	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(18)	(,6%)	26	,8%	26	,8%	3 050	98,9%	3 084	3,7%	-	-	-	-
Commercial	16 326	20,2%	19 192	23,7%	476	,6%	44 842	55,5%	80 836	95,7%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	43	8,3%	140	27,2%	75	14,5%	258	50,0%	516	,6%	-	-	-	-
Total By Customer Group	16 350	19,4%	19 359	22,9%	577	,7%	48 151	57,0%	84 436	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	44	4,0%	333	30,2%	-	-	726	65,8%	1 104	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	44	4,0%	333	30,2%	-	-	726	65,8%	1 104	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LAINGSBURG (WC051)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure Total Expenditure as % of main appropriation		Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	106 305	30 874	29,0%	23 626	22,2%	54 499	51,3%	21 885	51,4%	8,0%
Exchange Revenue										
Service charges - Electricity	19 525	4 810	24,6%	4 462	22,9%	9 271	47,5%	3 524	38,4%	26,6%
Service charges - Water	5 408	976	18,0%	1 068	19,7%	2 044	37,8%	817	40,8%	30,7%
Service charges - Waste Water Management	2 209	764	34,6%	731	33,1%	1 495	67,7%	531	50,9%	37,7%
Service charges - Waste Management	2 408	761	31,6%	716	29,7%	1 477	61,3%	556	52,9%	28,8%
Sale of Goods and Rendering of Services	191	64	33,6%	92	48,1%	156	81,6%	26	30,3%	249,9%
Agency services	221	52	23,6%	54	24,3%	106	47,8%	50	48,0%	8,2%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	541	121	22,3%	163	30,1%	284	52,4%	132	46,2%	23,8%
Interest earned from Current and Non Current Assets	454	160	35,3%	233	51,3%	393	86,6%	101	56,8%	131,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	35	93	264,9%	136	389,2%	229	654,1%	8	(1 454,1%)	1 570,4%
Rental from Fixed Assets	1 806	422	23,3%	407	22,5%	828	45,8%	395	50,7%	2,9%
Licence and permits	181	78	43,1%	65	36,1%	144	79,2%	38	9,5%	74,4%
Operational Revenue	112	8	7,2%	16	14,2%	24	21,4%	10	96,0%	52,8%
Non-Exchange Revenue										
Property rates	5 474	4 951	90,4%	25	,5%	4 976	90,9%	(9)	96,2%	(390,8%)
Surcharges and Taxes	3 303	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	28 290	7 133	25,2%	7 125	25,2%	14 259	50,4%	8 950	50,3%	(20,4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	35 784	10 379	29,0%	8 215	23,0%	18 594	52,0%	6 662	62,6%	23,3%
Interest	356	103	28,9%	118	33,1%	221	62,0%	94	70,8%	25,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	6	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	112 863	24 739	21,9%	23 945	21,2%	48 684	43,1%	23 412	43,5%	2,3%
Employee related costs	33 824	7 442	22,0%	9 227	27,3%	16 669	49,3%	8 332	51,0%	10,7%
Remuneration of councillors	3 527	879	24,9%	1 011	28,7%	1 890	53,6%	905	51,2%	11,8%
Bulk purchases - electricity	13 604	4 008	29,5%	2 538	18,7%	6 546	48,1%	2 139	47,1%	18,7%
Inventory consumed	3 607	410	11,4%	433	12,0%	843	23,4%	595	30,0%	(27,1%)
Debt impairment	1 531	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	5 919	1 480	25,0%	1 480	25,0%	2 959	50,0%	1 620	44,9%	(8,6%)
Interest	957	-	-	-	-	-	-	0	-	(100,0%)
Contracted services	7 315	2 094	28,6%	1 234	16,9%	3 328	45,5%	1 531	38,5%	(19,4%)
Transfers and subsidies	210	735	350,2%	231	110,1%	966	460,3%	8	2,9%	2 623,8%
Irrecoverable debts written off	24 442	5 953	24,4%	5 953	24,4%	11 905	48,7%	6 599	48,6%	(8,8%)
Operational costs	17 927	1 739	9,7%	1 838	10,3%	3 577	20,0%	1 684	27,9%	9,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(6 558)	6 135		(319)		5 816		(1 527)		
Transfers and subsidies - capital (monetary allocations)	48 344	5 063	10,5%	6 271	13,0%	11 334	23,4%	6 755	37,1%	(7,2%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	41 786	11 198		5 952		17 150		5 228		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	41 786	11 198		5 952		17 150		5 228		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	41 786	11 198		5 952		17 150		5 228		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	41 786	11 198		5 952		17 150		5 228		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	48 344	26 398	54,6%	6 271	13,0%	32 669	67,6%	6 767	83,0%	(7,3%)
National Government	48 344	25 861	53,5%	6 199	12,8%	32 060	66,3%	6 755	81,1%	(8,2%)
Provincial Government	-	-	-	73	-	73	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	48 344	25 861	53,5%	6 271	13,0%	32 132	66,5%	6 755	83,4%	(7,2%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	537	-	-	-	537	-	12	26,7%	(100,0%)
Capital Expenditure Functional	48 344	26 398	54,6%	6 271	13,0%	32 669	67,6%	6 767	83,0%	(7,3%)
Municipal governance and administration	-	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 600	237	3,1%	47	,6%	284	3,7%	12	177,7%	287,5%
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	7 600	237	3,1%	47	,6%	284	3,7%	12	62,0%	287,5%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	6 611	3 077	46,5%	1 799	27,2%	4 876	73,7%	-	-	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	6 611	3 077	46,5%	1 799	27,2%	4 876	73,7%	-	-	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	34 133	23 084	67,6%	4 426	13,0%	27 510	80,6%	6 755	77,9%	(34,5%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	15 244	241	1,6%	573	3,8%	813	5,3%	-	-	(100,0%)
Waste Water Management	18 889	22 843	120,9%	3 853	20,4%	26 697	141,3%	6 755	73,5%	(43,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	145 337	126 398	87,0%	37 505	25,8%	163 903	112,8%	28 589	54,6%	31,2%
Property rates	5 378	2 413	44,9%	2 839	52,8%	5 252	97,6%	1 150	56,7%	146,8%
Service charges	28 129	3 813	13,6%	1 098	3,9%	4 911	17,5%	6 026	36,4%	(81,8%)
Other revenue	34 132	92 635	271,4%	2 447	7,2%	95 082	278,6%	3 341	45,4%	(26,7%)
Transfers and Subsidies - Operational	28 900	14 571	50,4%	14 297	49,5%	28 868	99,9%	7 102	74,9%	101,3%
Transfers and Subsidies - Capital	48 344	12 427	25,7%	16 600	34,3%	29 027	60,0%	10 899	63,6%	52,3%
Interest	454	539	118,6%	225	49,5%	764	168,1%	71	38,6%	217,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(80 929)	(21 737)	26,9%	(21 958)	27,1%	(43 695)	54,0%	(20 810)	62,4%	5,5%
Suppliers and employees	(79 972)	(21 737)	27,2%	(21 958)	27,5%	(43 695)	54,6%	(20 810)	62,4%	5,5%
Finance charges	(957)	(0)	-	-	-	(0)	-	(0)	-	(100,0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	64 408	104 661	162,5%	15 547	24,1%	120 208	186,6%	7 780	31,0%	99,8%
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	(48 344)	(5 063)	10,5%	(6 271)	13,0%	(11 334)	23,4%	(6 767)	31,2%	(7,3%)
Capital assets	(48 344)	(5 063)	10,5%	(6 271)	13,0%	(11 334)	23,4%	(6 767)	31,2%	(7,3%)
Net Cash from/(used) Investing Activities	(48 344)	(5 063)	10,5%	(6 271)	13,0%	(11 334)	23,4%	(6 767)	31,2%	(7,3%)
Cash Flow from Financing Activities										
Receipts	-	(27)	-	3	-	(24)	-	(17)	-	(119,3%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(27)	-	3	-	(24)	-	(17)	-	(119,3%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(27)	-	3	-	(24)	-	(17)	-	(119,3%)
Net Increase/(Decrease) in cash held	16 064	99 571	619,8%	9 279	57,8%	108 850	677,6%	995	24,5%	832,5%
Cash/cash equivalents at the year begin:	3 090	2 477	80,2%	102 048	3 302,7%	2 477	80,2%	(5 827)	(53,5%)	(1 851,2%)
Cash/cash equivalents at the year end:	19 154	102 048	532,8%	111 327	581,2%	111 327	581,2%	(4 832)	(44,4%)	(2 403,8%)

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	372	17,3%	131	6,1%	97	4,5%	1 546	72,0%	2 146	14,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 409	57,9%	205	8,4%	71	2,9%	746	30,7%	2 432	16,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	998	19,1%	69	1,3%	50	,9%	4 114	78,6%	5 231	35,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	229	12,6%	96	5,3%	71	3,9%	1 420	78,2%	1 817	12,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	273	20,4%	97	7,3%	71	5,3%	896	67,0%	1 337	9,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	124	8,2%	84	5,5%	71	4,7%	1 241	81,6%	1 521	10,4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10	6,4%	10	6,8%	3	2,1%	129	84,7%	152	1,0%	-	-	-	-
Total By Income Source	3 415	23,3%	693	4,7%	435	3,0%	10 093	69,0%	14 636	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	220	21,5%	126	12,3%	23	2,2%	656	64,0%	1 025	7,0%	-	-	-	-
Commercial	1 719	28,5%	186	3,1%	121	2,0%	4 013	66,4%	6 039	41,3%	-	-	-	-
Households	1 476	19,5%	380	5,0%	291	3,8%	5 424	71,6%	7 572	51,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 415	23,3%	693	4,7%	435	3,0%	10 093	69,0%	14 636	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	941	95,4%	-	-	-	-	46	4,6%	987	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	941	95,4%	-	-	-	-	46	4,6%	987	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: PRINCE ALBERT (WC052)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	88 734	28 642	32,3%	22 803	25,7%	51 445	58,0%	22 879	67,4%	(,3%)
Exchange Revenue										
Service charges - Electricity	20 867	5 933	28,4%	2 512	12,0%	8 445	40,5%	4 813	49,4%	(47,8%)
Service charges - Water	6 839	1 397	20,4%	1 541	22,5%	2 939	43,0%	1 604	155,0%	(3,9%)
Service charges - Waste Water Management	6 847	1 702	24,9%	1 662	24,3%	3 364	49,1%	1 473	66,1%	12,8%
Service charges - Waste Management	3 080	810	26,3%	754	24,5%	1 564	50,8%	655	62,9%	15,1%
Sale of Goods and Rendering of Services	368	68	18,4%	117	31,9%	185	50,4%	117	37,0%	,1%
Agency services	260	-	-	-	-	-	-	600	500,0%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 013	395	19,6%	460	22,9%	855	42,5%	1 173	50,6%	(60,8%)
Interest earned from Current and Non Current Assets	4 350	1 056	24,3%	2 001	46,0%	3 058	70,3%	907	120,7%	-
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	252	15	6,0%	15	6,0%	30	12,1%	62	54,8%	(75,3%)
Rental from Fixed Assets	292	107	36,7%	114	39,1%	221	75,9%	63	37,8%	81,1%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	58	68	116,7%	29	49,3%	96	166,0%	71	220,9%	(60,0%)
Non-Exchange Revenue										
Property rates	5 463	2 364	43,3%	1 191	21,8%	3 555	65,1%	1 062	62,3%	12,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 105	117	10,6%	152	13,8%	269	24,4%	177	30,1%	(14,0%)
Licences or permits	140	26	18,5%	25	17,8%	51	36,4%	12	29,3%	112,3%
Transfer and subsidies - Operational	36 568	13 413	36,7%	11 058	30,2%	24 471	66,9%	10 090	65,7%	9,6%
Interest	234	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	1 170	-	1 170	-	2 340	-	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	88 733	23 174	26,1%	20 087	22,6%	43 260	48,8%	31 087	63,5%	(35,4%)
Employee related costs	32 548	7 625	23,4%	7 927	24,4%	15 552	47,8%	6 562	46,9%	20,8%
Remuneration of councillors	3 404	928	27,3%	839	24,6%	1 767	51,9%	862	42,7%	(2,6%)
Bulk purchases - electricity	18 315	5 568	30,4%	2 497	13,6%	8 064	44,0%	3 107	44,3%	(19,6%)
Inventory consumed	628	87	13,8%	84	13,4%	171	27,2%	86	21,7%	(2,1%)
Debt impairment	4 315	1 079	25,0%	1 079	25,0%	2 158	50,0%	-	-	(100,0%)
Depreciation and amortisation	5 748	1 437	25,0%	1 437	25,0%	2 874	50,0%	1 350	49,6%	6,4%
Interest	301	21	7,1%	7	2,4%	28	9,5%	10	6,3%	(31,8%)
Contracted services	8 734	1 071	12,3%	2 298	26,3%	3 369	38,6%	1 809	48,7%	27,0%
Transfers and subsidies	390	140	35,9%	-	-	140	35,9%	-	36,2%	-
Irrecoverable debts written off	1 302	2 207	169,5%	913	70,2%	3 120	239,7%	14 042	362,5%	(93,5%)
Operational costs	13 049	3 011	23,1%	3 006	23,0%	6 018	46,1%	3 258	53,9%	(7,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	0	5 468		2 716		8 184		(8 208)		
Transfers and subsidies - capital (monetary allocations)	18 982	4 471	23,6%	2 054	10,8%	6 524	34,4%	364	26,4%	463,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	18 983	9 939		4 770		14 709		(7 844)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	18 983	9 939		4 770		14 709		(7 844)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	18 983	9 939		4 770		14 709		(7 844)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	18 983	9 939		4 770		14 709		(7 844)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	27 200	4 658	17,1%	3 058	11,2%	7 716	28,4%	2 829	37,2%	8,1%
National Government	15 811	3 563	22,5%	1 706	10,8%	5 269	33,3%	338	26,8%	404,1%
Provincial Government	696	365	52,4%	84	12,1%	449	64,6%	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Deparmt Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	16 507	3 928	23,8%	1 791	10,8%	5 718	34,6%	338	26,8%	429,0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 693	730	6,8%	1 267	11,8%	1 997	18,7%	2 491	67,2%	(49,1%)
Capital Expenditure Functional	27 200	4 658	17,1%	3 058	11,2%	7 716	28,4%	2 829	37,2%	8,1%
Municipal governance and administration	1 166	365	31,3%	84	7,2%	449	38,5%	300	35,8%	(71,9%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 166	365	31,3%	84	7,2%	449	38,5%	300	35,8%	(71,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	2 656	6	,2%	63	2,4%	69	2,6%	258	10,8%	(75,7%)
Community and Social Services	150	6	3,9%	63	41,9%	69	45,8%	-	-	(100,0%)
Sport And Recreation	2 506	-	-	-	-	-	-	15	,7%	(100,0%)
Public Safety	-	-	-	-	-	-	-	243	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 440	3 190	37,8%	875	10,4%	4 065	48,2%	480	99,2%	82,4%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	8 440	3 190	37,8%	875	10,4%	4 065	48,2%	480	99,2%	82,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	14 939	1 097	7,3%	2 035	13,6%	3 132	21,0%	1 791	23,2%	13,6%
Energy sources	1 726	-	-	-	-	-	-	152	19,1%	(100,0%)
Water Management	11 975	398	3,3%	895	7,5%	1 293	10,8%	214	9,8%	317,8%
Waste Water Management	1 138	699	61,4%	1 072	94,2%	1 771	155,6%	1 424	68,2%	(24,7%)
Waste Management	100	-	-	68	68,3%	68	68,3%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	96 781	74 297	76,8%	77 948	80,5%	152 245	157,3%	77 901	121,8%	,1%
Property rates	5 187	1 681	32,4%	1 105	21,3%	2 786	53,7%	182	8,4%	506,5%
Service charges	32 410	9 362	28,9%	8 674	26,8%	18 036	55,7%	1 276	6,6%	579,9%
Other revenue	1 484	41 316	2 783,9%	50 887	3 428,8%	92 203	6 212,8%	75 536	4 408,5%	(32,6%)
Transfers and Subsidies - Operational	34 368	19 407	56,5%	10 265	29,9%	29 672	86,3%	-	-	(100,0%)
Transfers and Subsidies - Capital	18 982	1 490	7,8%	5 000	26,3%	6 490	34,2%	-	-	(100,0%)
Interest	4 350	1 040	23,9%	2 018	46,4%	3 058	70,3%	907	70,4%	122,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(77 790)	(8 786)	11,3%	(22 001)	28,3%	(30 787)	39,6%	(8 590)	23,9%	156,1%
Suppliers and employees	(77 790)	(8 786)	11,3%	(22 001)	28,3%	(30 787)	39,6%	(8 590)	23,9%	156,1%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	18 991	65 510	345,0%	55 947	294,6%	121 458	639,6%	69 311	365,7%	(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	(27 200)	(5 146)	18,9%	(3 450)	12,7%	(8 596)	31,6%	(1 836)	27,4%	87,9%
Capital assets	(27 200)	(5 146)	18,9%	(3 450)	12,7%	(8 596)	31,6%	(1 836)	27,4%	87,9%
Net Cash from/(used) Investing Activities	(27 200)	(5 146)	18,9%	(3 450)	12,7%	(8 596)	31,6%	(1 836)	27,4%	87,9%
Cash Flow from Financing Activities										
Receipts	-	(11)	-	(18)	-	(28)	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(11)	-	(18)	-	(28)	-	-	-	(100,0%)
Payments	(51)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(51)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(51)	(11)	20,8%	(18)	34,9%	(28)	55,7%	-	-	(100,0%)
Net Increase/(Decrease) in cash held	(8 260)	60 354	(730,6%)	52 479	(635,3%)	112 833	(1 366,0%)	67 475	857,5%	(22,2%)
Cash/cash equivalents at the year begin:	45 417	52 395	115,4%	112 749	248,3%	52 395	115,4%	74 797	95,8%	50,7%
Cash/cash equivalents at the year end:	37 157	112 749	303,4%	165 229	444,7%	165 229	444,7%	142 273	240,7%	16,1%

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	548	8,3%	380	5,7%	459	6,9%	5 245	79,1%	6 632	25,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	865	39,6%	332	15,2%	281	12,9%	706	32,3%	2 185	8,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	254	9,4%	124	4,6%	185	6,8%	2 147	79,2%	2 710	10,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	497	9,7%	320	6,2%	306	6,0%	4 010	78,1%	5 134	19,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	251	7,8%	170	5,3%	204	6,3%	2 603	80,6%	3 229	12,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	16	2,5%	14	2,2%	14	2,1%	587	93,1%	630	2,4%	-	-	-	-
Interest on Arrear Debtor Accounts	152	3,8%	148	3,7%	190	4,8%	3 484	87,7%	3 973	15,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(706)	(54,0%)	114	8,7%	10	,7%	1 890	144,6%	1 307	5,1%	-	-	-	-
Total By Income Source	1 878	7,3%	1 601	6,2%	1 650	6,4%	20 672	80,1%	25 800	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	106	7,0%	123	8,1%	65	4,2%	1 234	80,8%	1 528	5,9%	-	-	-	-
Commercial	439	11,2%	271	6,9%	338	8,6%	2 866	73,2%	3 914	15,2%	-	-	-	-
Households	1 333	6,5%	1 206	5,9%	1 247	6,1%	16 572	81,4%	20 358	78,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 878	7,3%	1 601	6,2%	1 650	6,4%	20 672	80,1%	25 800	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	62	100,0%	-	-	-	-	-	-	62	23,4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	117	100,0%	-	-	-	-	-	-	117	43,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	88	100,0%	-	-	-	-	-	-	88	32,9%
Total	267	100,0%	-	-	-	-	-	-	267	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BEAUFORT WEST (WC053)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	419 211	111 447	26,6%	90 340	21,6%	201 787	48,1%	77 115	47,3%	17,2%
Exchange Revenue										
Service charges - Electricity	99 386	26 678	26,8%	18 531	18,6%	45 209	45,5%	20 980	46,6%	(11,7%)
Service charges - Water	15 525	2 657	17,1%	2 446	15,8%	5 103	32,9%	3 943	25,1%	(38,0%)
Service charges - Waste Water Management	23 478	6 804	29,0%	4 471	19,0%	11 275	48,0%	4 383	52,3%	2,0%
Service charges - Waste Management	13 533	3 733	27,6%	2 482	18,3%	6 216	45,9%	2 242	56,8%	10,7%
Sale of Goods and Rendering of Services	795	124	15,6%	197	24,7%	321	40,3%	157	42,2%	25,7%
Agency services	1 320	352	26,7%	214	16,2%	567	42,9%	298	58,6%	(28,2%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	10 639	2 318	21,8%	2 278	21,4%	4 596	43,2%	1 900	57,5%	19,9%
Interest earned from Current and Non Current Assets	750	757	100,9%	535	71,3%	1 292	172,3%	385	172,5%	39,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 838	438	23,8%	428	23,3%	866	47,1%	318	36,8%	34,3%
Licence and permits	298	60	20,0%	46	15,3%	105	35,3%	62	152,6%	(25,8%)
Operational Revenue	1 182	679	57,5%	960	81,2%	1 639	138,7%	226	101,1%	325,0%
Non-Exchange Revenue										
Property rates	50 821	17 629	34,7%	9 845	19,4%	27 473	54,1%	9 517	55,9%	3,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	66 536	3 160	4,7%	4 632	7,0%	7 792	11,7%	1 965	6,7%	135,8%
Licences or permits	192	44	23,0%	31	16,0%	75	39,0%	40	93,6%	(23,7%)
Transfer and subsidies - Operational	96 971	38 231	39,4%	31 672	32,7%	69 902	72,1%	29 892	69,6%	6,0%
Interest	3 284	800	24,3%	758	23,1%	1 557	47,4%	782	85,3%	(3,1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	32 663	6 983	21,4%	10 705	32,8%	17 689	54,2%	-	-	(100,0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	111	-	111	-	27	-	312,2%
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	412 211	92 551	22,5%	87 446	21,2%	179 997	43,7%	76 991	40,3%	13,6%
Employee related costs	133 488	28 734	21,5%	34 348	25,7%	63 081	47,3%	35 740	52,5%	(3,9%)
Remuneration of councillors	6 806	1 584	23,3%	1 586	23,3%	3 169	46,6%	1 572	48,1%	9%
Bulk purchases - electricity	97 370	21 390	22,0%	19 285	19,8%	40 675	41,8%	16 075	42,3%	20,0%
Inventory consumed	21 564	2 328	10,8%	4 737	22,0%	7 065	32,8%	3 793	26,3%	24,9%
Debt impairment	74 412	15 131	20,3%	345	5%	15 476	20,8%	-	-	(100,0%)
Depreciation and amortisation	26 248	6 562	25,0%	6 562	25,0%	13 124	50,0%	-	-	(100,0%)
Interest	2 091	(42)	(2,0%)	1 326	63,4%	1 284	61,4%	2 800	392,8%	(52,6%)
Contracted services	14 966	3 332	22,3%	6 400	42,8%	9 732	65,0%	5 957	52,8%	7,4%
Transfers and subsidies	-	-	-	-	-	-	-	92	41,7%	(100,0%)
Irrecoverable debts written off	-	850	-	1	-	851	-	3	-	(78,1%)
Operational costs	35 267	12 683	36,0%	12 746	36,1%	25 430	72,1%	10 933	88,3%	16,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	111	-	111	-	28	-	289,9%
Surplus/(Deficit)	7 000	18 895		2 895		21 790		124		
Transfers and subsidies - capital (monetary allocations)	15 057	1 693	11,2%	5 340	35,5%	7 033	46,7%	7 205	16,5%	(25,9%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	22 056	20 588		8 235		28 823		7 328		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	22 056	20 588		8 235		28 823		7 328		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22 056	20 588		8 235		28 823		7 328		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	22 056	20 588		8 235		28 823		7 328		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	13 977	2 233	16,0%	4 782	34,2%	7 015	50,2%	6 265	15,3%	(23,7%)
National Government	13 093	459	3,5%	4 656	35,6%	5 115	39,1%	6 265	16,5%	(25,7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	13 093	459	3,5%	4 656	35,6%	5 115	39,1%	6 265	16,5%	(25,7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	884	1 773	200,5%	126	14,3%	1 900	214,8%	-	-	(100,0%)
Capital Expenditure Functional	13 977	2 233	16,0%	4 782	34,2%	7 015	50,2%	6 265	15,3%	(23,7%)
Municipal governance and administration	-	2 847	-	170	-	3 017	-	5 883	714,8%	(97,1%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	2 847	-	170	-	3 017	-	5 883	714,8%	(97,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 653	(612)	(16,7%)	(18)	(,5%)	(630)	(17,2%)	-	-	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 653	(612)	(16,7%)	(18)	(,5%)	(630)	(17,2%)	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 096	(3)	(,1%)	44	1,4%	42	1,3%	(29)	(,4%)	(251,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	3 096	(3)	(,1%)	44	1,4%	42	1,3%	(29)	(,4%)	(251,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	7 228	-	-	4 586	63,4%	4 586	63,4%	411	5,0%	1 016,1%
Energy sources	-	-	-	-	-	-	-	(99)	(,9%)	(100,0%)
Water Management	-	-	-	-	-	-	-	510	8,2%	(100,0%)
Waste Water Management	3 054	-	-	-	-	-	-	-	-	-
Waste Management	4 174	-	-	4 586	109,9%	4 586	109,9%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	357 169	101 301	28,4%	211 209	59,1%	312 510	87,5%	76 869	50,2%	174,8%
Property rates	47 613	11 689	24,5%	20 283	42,6%	31 972	67,1%	7 123	47,4%	184,7%
Service charges	176 258	37 147	21,1%	117 469	66,6%	154 615	87,7%	30 017	52,2%	291,3%
Other revenue	20 520	4 914	23,9%	25 539	124,5%	30 453	148,4%	2 570	21,4%	893,9%
Transfers and Subsidies - Operational	96 971	40 916	42,2%	43 300	44,7%	84 216	86,8%	28 459	71,2%	52,1%
Transfers and Subsidies - Capital	15 057	6 636	44,1%	4 618	30,7%	11 254	74,7%	8 700	32,7%	(46,9%)
Interest	750	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(324 108)	(152 521)	47,1%	(115 561)	35,7%	(268 082)	82,7%	(63 929)	32,3%	80,8%
Suppliers and employees	(322 018)	(152 441)	47,3%	(115 305)	35,8%	(267 747)	83,1%	(61 915)	31,8%	86,2%
Finance charges	(2 091)	(80)	3,8%	(255)	12,2%	(335)	16,0%	(1 876)	208,4%	(86,4%)
Transfers and grants	-	-	-	-	-	-	-	(138)	25,0%	(100,0%)
Net Cash from/(used) Operating Activities	33 060	(51 220)	(154,9%)	95 648	289,3%	44 428	134,4%	12 941	130,9%	639,1%
Cash Flow from Investing Activities										
Receipts	331	100	30,2%	13	3,8%	113	34,0%	5 094	(710,9%)	(99,8%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	1 413	93	6,6%	-	-	93	6,6%	-	-	-
Decrease (increase) in non-current investments	(1 082)	8	(,7%)	13	(1,2%)	20	(1,9%)	5 094	809,4%	(99,8%)
Payments	(13 977)	-	-	(5 289)	37,8%	(5 289)	37,8%	-	3,0%	(100,0%)
Capital assets	(13 977)	-	-	(5 289)	37,8%	(5 289)	37,8%	-	3,0%	(100,0%)
Net Cash from/(used) Investing Activities	(13 646)	100	(,7%)	(5 276)	38,7%	(5 176)	37,9%	5 094	(5,7%)	(203,6%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(877)	-	-	(358)	40,8%	(358)	40,8%	(326)	43,0%	9,7%
Repayment of borrowing	(877)	-	-	(358)	40,8%	(358)	40,8%	(326)	43,0%	9,7%
Net Cash from/(used) Financing Activities	(877)	-	-	(358)	40,8%	(358)	40,8%	(326)	43,0%	9,7%
Net Increase/(Decrease) in cash held	18 538	(51 120)	(275,8%)	90 014	485,6%	38 894	209,8%	17 708	1 334,8%	408,3%
Cash/cash equivalents at the year begin:	(1 399)	-	-	(51 120)	3 653,4%	-	-	72 652	-	(170,4%)
Cash/cash equivalents at the year end:	17 138	(51 120)	(298,3%)	38 894	226,9%	38 894	226,9%	90 360	109,3%	(57,0%)

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	4 159	12,4%	1 283	3,8%	1 110	3,3%	26 947	80,4%	33 499	15,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 503	48,7%	740	6,6%	508	4,5%	4 539	40,2%	11 290	5,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 141	8,5%	999	2,1%	945	1,9%	42 446	87,5%	48 532	23,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 891	6,1%	955	2,0%	1 013	2,1%	42 534	89,7%	47 393	22,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 698	5,8%	606	2,1%	642	2,2%	26 310	89,9%	29 257	13,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3	5,3%	1	1,7%	1	1,5%	53	91,6%	58	-	-	-	-	-
Interest on Arrear Debtor Accounts	21	1,9%	-	-	-	-	1 089	98,1%	1 110	,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	378	,9%	162	,4%	243	,6%	39 339	98,1%	40 122	19,0%	-	-	-	-
Total By Income Source	18 794	8,9%	4 747	2,2%	4 462	2,1%	183 258	86,7%	211 260	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 760	8,2%	570	2,7%	417	1,9%	18 726	87,2%	21 472	10,2%	-	-	-	-
Commercial	3 584	13,8%	490	1,9%	398	1,5%	21 577	82,8%	26 048	12,3%	-	-	-	-
Households	13 450	8,2%	3 687	2,3%	3 647	2,2%	142 955	87,3%	163 740	77,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	18 794	8,9%	4 747	2,2%	4 462	2,1%	183 258	86,7%	211 260	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	-	-	-	65 628	100,0%	65 628	59,4%
Bulk Water	-	-	71	,7%	-	-	10 306	99,3%	10 377	9,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	631	3,1%	280	1,4%	19 665	95,6%	20 577	18,6%
Auditor-General	-	-	-	-	144	1,0%	13 824	99,0%	13 968	12,6%
Other	-	-	-	-	-	-	1	100,0%	1	-
Total	-	-	703	,6%	424	,4%	109 424	99,0%	110 551	100,0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CENTRAL KAROO (DC5)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

Operating Revenue and Expenditure	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	114 881	17 337	15,1%	27 937	24,3%	45 273	39,4%	28 998	56,9%	(3,7%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	154	44	28,8%	16	10,3%	60	39,1%	48	41,0%	(67,1%)
Agency services	6 666	1 449	21,7%	1 449	21,7%	2 898	43,5%	1 424	40,8%	1,8%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 148	475	41,4%	441	38,4%	916	79,8%	347	62,2%	27,1%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	55	16	29,6%	16	29,6%	32	59,2%	26	101,5%	(37,4%)
Licence and permits	19	9	47,2%	15	77,0%	24	124,1%	6	72,6%	160,4%
Operational Revenue	62 441	15 335	24,6%	14 191	22,7%	29 526	47,3%	14 362	53,7%	(1,2%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	44 398	8	-	11 809	26,6%	11 817	26,6%	12 787	63,5%	(7,6%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	114 451	26 332	23,0%	30 262	26,4%	56 595	49,4%	31 151	51,7%	(2,9%)
Employee related costs	60 704	15 328	25,2%	18 689	30,8%	34 016	56,0%	17 118	58,1%	9,2%
Remuneration of councillors	5 308	1 266	23,8%	1 323	24,9%	2 589	48,8%	815	42,0%	62,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	19 624	3 459	17,6%	4 294	21,9%	7 754	39,5%	2 565	28,6%	67,4%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	734	-	-	-	-	-	-	333	50,0%	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	6 576	1 594	24,2%	2 144	32,6%	3 738	56,8%	3 144	66,0%	(31,8%)
Transfers and subsidies	231	3	1,1%	59	25,4%	61	26,5%	290	177,3%	(79,7%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	21 272	4 683	22,0%	3 753	17,6%	8 436	39,7%	6 886	53,7%	(45,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	0	-	0	-	-	-	(100,0%)
Surplus/(Deficit)	430	(8 996)		(2 326)		(11 322)		(2 152)		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	430	(8 996)		(2 326)		(11 322)		(2 152)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	430	(8 996)		(2 326)		(11 322)		(2 152)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	430	(8 996)		(2 326)		(11 322)		(2 152)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	430	(8 996)		(2 326)		(11 322)		(2 152)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	400	43	10,8%	49	12,3%	92	23,0%	38	9,6%	27,9%
National Government	150	-	-	19	12,5%	19	12,5%	(2)	6,5%	(1 177,5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	150	-	-	19	12,5%	19	12,5%	(2)	6,5%	(1 177,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	250	43	17,2%	30	12,1%	73	29,4%	40	15,6%	(24,3%)
Capital Expenditure Functional	400	43	10,8%	49	12,3%	92	23,0%	38	2,2%	27,9%
Municipal governance and administration	150	-	-	29	19,3%	29	19,3%	18	,8%	61,7%
Executive and Council	100	-	-	7	7,2%	7	7,2%	-	-	(100,0%)
Finance and administration	50	-	-	22	43,6%	22	43,6%	18	,8%	21,7%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	165	43	26,1%	19	11,3%	62	37,4%	20	10,2%	(8,3%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	165	43	26,1%	19	11,3%	62	37,4%	20	10,2%	(8,3%)
Economic and Environmental Services	85	-	-	1	1,6%	1	1,6%	-	-	(100,0%)
Planning and Development	85	-	-	1	1,6%	1	1,6%	-	-	(100,0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	114 865	125 643	109,4%	167 621	145,9%	293 264	255,3%	29 805	59,1%	462,4%
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	69 318	104 601	150,9%	96 434	139,1%	201 035	290,0%	16 007	58,1%	502,4%
Transfers and Subsidies - Operational	44 398	21 042	47,4%	71 187	160,3%	92 229	207,7%	13 798	61,0%	415,9%
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-
Interest	1 148	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(113 341)	(23 212)	20,5%	(18 743)	16,5%	(41 955)	37,0%	(34 336)	58,6%	(45,4%)
Suppliers and employees	(113 110)	(23 212)	20,5%	(18 743)	16,6%	(41 955)	37,1%	(34 336)	60,2%	(45,4%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(231)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 523	102 431	6 724,0%	148 878	9 772,9%	251 309	16 496,9%	(4 531)	69,4%	(3 385,9%)
Cash Flow from Investing Activities										
Receipts	(829)	614	(74,1%)	-	-	614	(74,1%)	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(829)	614	(74,1%)	-	-	614	(74,1%)	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(400)	(50)	12,4%	(60)	15,0%	(109)	27,3%	(46)	3,8%	29,9%
Capital assets	(400)	(50)	12,4%	(60)	15,0%	(109)	27,3%	(46)	3,8%	29,9%
Net Cash from/(used) Investing Activities	(1 229)	565	(46,0%)	(60)	4,9%	505	(41,1%)	(46)	3,4%	29,9%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	295	102 996	34 939,6%	148 818	50 483,9%	251 814	85 423,5%	(4 577)	164,4%	(3 351,5%)
Cash/cash equivalents at the year begin:	7 998	-	-	102 996	1 287,8%	-	-	7 998	-	1 187,8%
Cash/cash equivalents at the year end:	8 292	102 996	1 242,1%	251 814	3 036,7%	251 814	3 036,7%	3 421	25,2%	7 260,6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	31	14,3%	3	1,5%	-	-	181	84,2%	215	100,0%	-	-	-	-
Total By Income Source	31	14,3%	3	1,5%	-	-	181	84,2%	215	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	3	19,4%	3	21,3%	-	-	9	59,3%	15	7,1%	-	-	-	-
Households	28	13,9%	-	-	-	-	172	86,1%	200	92,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	31	14,3%	3	1,5%	-	-	181	84,2%	215	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	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	51	3,7%	35	2,5%	-	-	1 304	93,8%	1 390	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	51	3,7%	35	2,5%	-	-	1 304	93,8%	1 390	100,0%

Contact Details		
Municipal Manager	Mr Mr Mehuli P Nhlengethwa (Acting)	023 449 1000
Financial Manager	Mr Mr Nthokozisi Mabheba (Acting)	023 449 1000

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	535 991 007	156 273 402	29,2%	129 010 453	24,1%	285 283 855	53,2%	104 479 608	51,0%	23,5%
Exchange Revenue										
Service charges - Electricity	169 030 761	41 590 098	24,6%	36 002 489	21,3%	77 592 587	45,9%	30 332 770	44,5%	18,7%
Service charges - Water	59 465 232	12 647 809	21,3%	14 372 045	24,2%	27 019 854	45,4%	13 680 441	48,6%	5,1%
Service charges - Waste Water Management	24 872 178	5 985 094	24,1%	6 770 060	27,0%	12 755 154	51,3%	5 440 100	49,6%	24,4%
Service charges - Waste Management	15 853 931	4 235 759	26,7%	4 099 954	25,9%	8 335 713	52,6%	3 163 039	47,8%	29,6%
Sale of Goods and Rendering of Services	6 106 383	1 124 016	18,4%	808 003	13,2%	1 932 019	31,6%	1 087 211	37,8%	(25,7%)
Agency services	2 178 758	317 627	14,6%	385 660	17,7%	703 286	32,3%	464 750	46,1%	(17,0%)
Interest	25 449	12 698	49,9%	7 479	29,4%	20 177	79,3%	16 341	119,4%	(54,2%)
Interest earned from Receivables	10 724 587	4 295 651	40,1%	4 036 974	37,6%	8 332 625	77,7%	(6 071 539)	52,9%	(166,5%)
Interest earned from Current and Non Current Assets	4 526 463	1 545 720	34,1%	1 489 497	32,9%	3 035 217	67,1%	1 108 570	56,2%	34,4%
Dividends	2 514	240	9,5%	83	3,3%	323	12,9%	21	22,2%	295,4%
Rent on Land	36 871	8 358	22,7%	7 294	19,8%	15 651	42,4%	7 069	47,9%	3,2%
Rental from Fixed Assets	3 347 219	668 868	20,0%	683 963	20,4%	1 352 831	40,4%	660 880	43,0%	3,5%
Licence and permits	369 114	73 632	19,9%	65 628	17,8%	139 260	37,7%	95 813	52,9%	(31,5%)
Operational Revenue	5 350 762	829 812	15,5%	1 225 918	22,9%	2 055 730	38,4%	1 041 044	32,7%	17,8%
Non-Exchange Revenue										
Property rates	92 381 804	35 242 916	38,1%	15 901 589	17,2%	51 144 506	55,4%	18 448 386	52,9%	(13,8%)
Surcharges and Taxes	1 481 262	234 185	15,8%	387 903	26,2%	622 088	42,0%	158 550	43,4%	144,7%
Fines, penalties and forfeits	5 983 958	988 055	16,5%	1 150 111	19,2%	2 138 166	35,7%	1 002 687	30,3%	14,7%
Licences or permits	759 591	167 061	22,0%	173 874	22,9%	340 935	44,9%	161 980	47,0%	7,3%
Transfer and subsidies - Operational	107 619 054	40 457 485	37,6%	33 667 161	31,3%	74 124 645	68,9%	28 539 571	66,2%	18,0%
Interest	2 246 143	779 536	34,7%	1 336 951	59,5%	2 116 488	94,2%	614 325	70,2%	117,6%
Fuel Levy	16 919 028	4 707 279	27,8%	4 578 592	27,1%	9 285 871	54,9%	3 372 907	44,7%	35,7%
Operational Revenue	702 978	163 643	23,3%	196 280	27,9%	359 923	51,2%	6 990	23,7%	2 707,8%
Gains on disposal of Assets	324 675	29 389	9,1%	31 067	9,6%	60 456	18,6%	19 599	8,3%	58,5%
Other Gains	5 656 562	168 470	3,0%	1 631 879	28,8%	1 800 350	31,8%	1 128 102	31,0%	44,7%
Discontinued Operations	25 728	0	-	-	-	0	-	-	(35,6%)	-
Operating Expenditure	535 867 506	119 974 274	22,4%	137 659 877	25,7%	257 634 151	48,1%	106 375 405	44,2%	29,4%
Employee related costs	149 429 644	32 888 958	22,0%	37 556 512	25,1%	70 445 471	47,1%	33 109 711	46,2%	13,4%
Remuneration of councillors	5 061 550	1 138 208	22,5%	1 259 050	24,9%	2 397 258	47,4%	1 152 596	46,9%	9,2%
Bulk purchases - electricity	134 073 217	32 909 664	24,5%	38 031 319	28,4%	70 940 983	52,9%	21 880 962	47,4%	73,8%
Inventory consumed	44 152 244	11 490 966	26,0%	9 487 991	21,5%	20 978 957	47,5%	8 810 463	40,9%	7,7%
Debt impairment	42 882 033	5 808 849	13,5%	9 460 522	22,1%	15 269 372	35,6%	2 230 096	26,5%	324,2%
Depreciation and amortisation	38 404 208	6 373 074	16,6%	6 507 747	16,9%	12 880 821	33,5%	7 362 943	38,1%	(11,6%)
Interest	10 183 936	2 363 285	23,2%	3 284 217	32,2%	5 647 502	55,5%	2 844 414	46,1%	15,5%
Contracted services	61 399 135	10 273 281	16,7%	16 989 829	27,7%	27 263 110	44,4%	13 036 076	39,0%	30,3%
Transfers and subsidies	4 320 884	2 032 212	47,0%	2 563 779	59,3%	4 595 991	106,4%	2 319 969	111,8%	10,5%
Irrecoverable debts written off	3 667 002	5 044 611	137,6%	493 499	13,5%	5 538 109	151,0%	3 911 440	39,8%	(87,4%)
Operational costs	36 477 774	8 209 731	22,5%	10 179 673	27,9%	18 389 404	50,4%	7 971 277	47,0%	27,7%
Losses on disposal of Assets	73 512	31 426	42,7%	(17 112)	(23,3%)	14 314	19,5%	13 746	29,9%	(224,5%)
Other Losses	5 742 360	1 410 008	24,6%	1 862 851	32,4%	3 272 859	57,0%	1 731 712	51,2%	7,6%
Surplus/(Deficit)	123 500	36 299 128		(8 649 424)		27 649 704		(1 895 797)		
Transfers and subsidies - capital (monetary allocations)	48 653 756	5 388 888	11,1%	10 649 904	21,9%	16 038 792	33,0%	3 609 653	30,5%	195,0%
Transfers and subsidies - capital (in-kind)	148 703	(690)	(,5%)	3 312	2,2%	2 621	1,8%	20 042	37,3%	(83,5%)
Surplus/(Deficit) after capital transfers and contributions	48 925 959	41 687 326		2 003 792		43 691 118		1 733 898		
Income Tax	75 004	2 312	3,1%	9 069	12,1%	11 380	15,2%	2 196	(3,4%)	313,0%
Surplus/(Deficit) after income tax	48 850 955	41 685 014		1 994 723		43 679 737		1 731 702		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	(6 957)	1 706	(24,5%)	6 071	(87,3%)	7 777	(111,8%)	1 541	5,0%	293,9%
Surplus/(Deficit) attributable to municipality	48 843 999	41 686 721		2 000 794		43 687 514		1 733 243		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	539 389	435 347	80,7%	344 788	63,9%	780 135	144,6%	486 626	156,8%	(29,1%)
Surplus/(Deficit) for the year	49 383 388	42 122 068		2 345 582		44 467 650		2 219 870		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	82 496 039	10 940 767	13,3%	14 702 193	17,8%	25 642 959	31,1%	12 339 134	30,2%	19,2%
National Government	43 747 208	7 492 240	17,1%	9 092 825	20,8%	16 585 065	37,9%	7 392 716	33,7%	23,0%
Provincial Government	1 741 879	306 030	17,6%	304 645	17,5%	610 675	35,1%	179 845	23,5%	69,4%
District Municipality	25 062	937	3,7%	6 487	25,9%	7 424	29,6%	2 729	4,1%	137,7%
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	783 549	89 188	11,4%	187 551	23,9%	276 739	35,3%	177 986	27,3%	5,4%
Transfers recognised - capital	46 297 699	7 888 395	17,0%	9 591 507	20,7%	17 479 902	37,8%	7 753 276	33,0%	23,7%
Borrowing	13 127 198	1 272 645	9,7%	2 243 647	17,1%	3 516 291	26,8%	1 435 857	23,9%	56,3%
Internally generated funds	23 071 143	1 779 727	7,7%	2 867 039	12,4%	4 646 766	20,1%	3 150 001	27,2%	(9,0%)
Capital Expenditure Functional	76 009 039	41 436 508	54,5%	(15 618 967)	(20,5%)	25 817 541	34,0%	12 366 319	28,8%	(226,3%)
Municipal governance and administration	6 195 919	14 807 588	239,0%	(13 316 591)	(214,9%)	1 490 996	24,1%	984 174	371,0%	(1 453,1%)
Executive and Council	659 370	52 876	8,0%	90 733	13,8%	143 609	21,8%	82 706	28,1%	9,7%
Finance and administration	5 524 998	14 754 490	267,0%	(13 407 590)	(242,7%)	1 346 899	24,4%	901 128	369,2%	(1 587,9%)
Internal audit	11 551	222	1,9%	266	2,3%	488	4,2%	340	17,6%	(21,7%)
Community and Public Safety	10 195 064	4 281 615	42,0%	(1 419 757)	(13,9%)	2 861 859	28,1%	1 339 474	34,9%	(206,0%)
Community and Social Services	1 612 251	2 499 135	155,0%	(2 055 393)	(127,5%)	443 742	27,5%	210 146	44,1%	(1 078,1%)
Sport And Recreation	1 485 281	467 136	31,5%	49 394	3,3%	516 530	34,8%	241 913	49,7%	(79,6%)
Public Safety	903 544	60 909	6,7%	225 029	24,9%	285 938	31,6%	120 992	12,6%	86,0%
Housing	5 967 511	1 180 761	19,8%	405 833	6,8%	1 586 595	26,6%	744 266	32,1%	(45,5%)
Health	226 477	73 674	32,5%	(44 620)	(19,7%)	29 054	12,8%	22 157	33,6%	(301,4%)
Economic and Environmental Services	20 299 373	7 687 043	37,9%	(134 794)	(,7%)	7 552 248	37,2%	3 300 462	(107,4%)	(104,1%)
Planning and Development	4 200 008	1 599 105	38,1%	52 294	1,2%	1 651 399	39,3%	717 838	45,2%	(92,7%)
Road Transport	15 819 196	5 862 694	37,1%	(38 188)	(,2%)	5 824 506	36,8%	2 552 705	(156,3%)	(101,5%)
Environmental Protection	280 169	225 244	80,4%	(148 900)	(53,1%)	76 343	27,2%	29 919	113,4%	(597,7%)
Trading Services	39 026 769	14 603 956	37,4%	(797 666)	(2,0%)	13 806 290	35,4%	6 650 815	43,0%	(112,0%)
Energy sources	9 308 471	5 901 945	63,4%	(2 740 633)	(29,4%)	3 161 311	34,0%	1 601 195	45,5%	(271,2%)
Water Management	17 592 391	5 945 780	33,8%	1 135 493	6,5%	7 081 273	40,3%	3 339 812	43,1%	(66,0%)
Waste Water Management	10 127 182	2 095 242	20,7%	924 760	9,1%	3 020 002	29,8%	1 439 003	38,3%	(35,7%)
Waste Management	1 998 725	660 990	33,1%	(117 286)	(5,9%)	543 704	27,2%	270 806	49,9%	(143,3%)
Other	291 915	56 307	19,3%	49 841	17,1%	106 148	36,4%	91 395	29,1%	(45,5%)

Part 3: Cash Receipts and Payments

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Cash Flow from Operating Activities										
Receipts	512 342 302	138 835 551	27,1%	118 487 245	23,1%	257 322 796	50,2%	102 224 270	49,6%	15,9%
Property rates	84 374 046	22 685 888	26,9%	7 372 295	8,7%	30 058 182	35,6%	17 498 405	46,6%	(57,9%)
Service charges	230 497 441	36 933 501	16,0%	44 157 002	19,2%	81 090 503	35,2%	38 417 858	37,1%	14,9%
Other revenue	43 674 754	32 945 798	75,4%	25 693 849	58,8%	58 639 647	134,3%	19 383 941	359,8%	32,6%
Transfers and Subsidies - Operational	103 088 231	35 063 573	34,0%	29 629 461	28,7%	64 693 034	62,8%	18 522 034	45,5%	60,0%
Transfers and Subsidies - Capital	45 179 629	10 352 577	22,9%	10 748 116	23,8%	21 100 693	46,7%	7 968 924	41,3%	34,9%
Interest	5 527 459	845 852	15,3%	885 569	16,0%	1 731 421	31,3%	432 313	16,8%	104,8%
Dividends	742	8 362	1 127,0%	954	128,5%	9 315	1 255,5%	795	6,8%	20,0%
Payments	(358 712 638)	(91 145 255)	25,4%	(86 712 573)	24,2%	(177 857 828)	49,6%	(51 601 897)	30,0%	68,0%
Suppliers and employees	(350 314 484)	(90 927 380)	26,0%	(85 430 584)	24,4%	(176 357 965)	50,3%	(50 431 926)	30,2%	69,4%
Finance charges	(7 465 883)	(164 954)	2,2%	(1 233 937)	16,5%	(1 398 891)	18,7%	(1 058 797)	19,3%	16,5%
Transfers and grants	(932 272)	(52 921)	5,7%	(48 051)	5,2%	(100 973)	10,8%	(111 174)	22,9%	(56,8%)
Net Cash from/(used) Operating Activities	153 629 663	47 690 296	31,0%	31 774 672	20,7%	79 464 968	51,7%	50 622 373	126,4%	(37,2%)
Cash Flow from Investing Activities										
Receipts	298 850	(5 809 068)	(1 943,8%)	6 621 230	2 215,6%	812 162	271,8%	(2 252 460)	41,7%	(394,0%)
Proceeds on disposal of PPE	428 805	73 829	17,2%	25 260	5,9%	99 088	23,1%	12 609	(1,5%)	100,3%
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(937 227)	300 952	(32,1%)	26 433	(2,8%)	327 385	(34,9%)	(25 729)	11,9%	(202,7%)
Decrease (increase) in non-current investments	807 271	(6 183 849)	(766,0%)	6 569 538	813,8%	385 688	47,8%	(2 239 339)	196,8%	(393,4%)
Payments	(73 533 922)	(7 444 821)	10,1%	(11 562 156)	15,7%	(19 006 978)	25,8%	(8 650 819)	20,8%	33,7%
Capital assets	(73 533 922)	(7 444 821)	10,1%	(11 562 156)	15,7%	(19 006 978)	25,8%	(8 650 819)	20,8%	33,7%
Net Cash from/(used) Investing Activities	(73 235 072)	(13 253 890)	18,1%	(4 940 926)	6,7%	(18 194 816)	24,8%	(10 903 279)	21,9%	(54,7%)
Cash Flow from Financing Activities										
Receipts	12 760 543	44 019	,3%	106 600	,8%	150 618	1,2%	28 509	,2%	273,9%
Short term loans	281 803	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	12 799 636	37 865	,3%	96 397	,8%	134 262	1,0%	34 767	,3%	177,3%
Increase (decrease) in consumer deposits	(320 896)	6 153	(1,9%)	10 203	(3,2%)	16 356	(5,1%)	(6 259)	(5,5%)	(263,0%)
Payments	(8 204 605)	(250 854)	3,1%	(1 776 310)	21,7%	(2 027 164)	24,7%	(1 008 180)	14,5%	76,2%
Repayment of borrowing	(8 204 605)	(250 854)	3,1%	(1 776 310)	21,7%	(2 027 164)	24,7%	(1 008 180)	14,5%	76,2%
Net Cash from/(used) Financing Activities	4 555 938	(206 836)	(4,5%)	(1 669 710)	(36,6%)	(1 876 546)	(41,2%)	(979 671)	(35,9%)	70,4%
Net Increase/(Decrease) in cash held	84 950 529	34 229 570	40,3%	25 164 036	29,6%	59 393 607	69,9%	38 739 423	476,3%	(35,0%)
Cash/cash equivalents at the year begin:	57 560 291	20 994 733	36,4%	84 350 635	146,3%	20 994 733	36,4%	100 482 070	63,5%	(16,1%)
Cash/cash equivalents at the year end:	142 600 820	80 739 106	56,6%	110 978 947	77,8%	110 978 947	77,8%	141 361 448	188,8%	(21,5%)

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	1 368 584	1,3%	3 226 721	3,1%	3 263 834	3,1%	96 798 354	92,5%	104 657 493	30,9%	4 175 056	4,0%	56 333 916	53,8%
Trade and Other Receivables from Exchange Transactions - Electricity	8 079 656	20,2%	2 211 049	5,5%	1 630 628	4,1%	28 046 501	70,2%	39 967 835	11,8%	96 500	2%	7 435 543	18,6%
Receivables from Non-exchange Transactions - Property Rates	7 636 823	11,1%	2 260 138	3,3%	2 255 637	3,3%	56 480 850	82,3%	68 633 448	20,3%	114 452	,2%	26 930 614	39,2%
Receivables from Exchange Transactions - Waste Water Management	2 039 703	6,1%	993 650	3,0%	1 088 086	3,2%	29 416 525	87,7%	33 537 963	9,9%	1 173 834	3,5%	10 593 830	31,6%
Receivables from Exchange Transactions - Waste Management	1 374 446	5,1%	674 275	2,5%	762 219	2,8%	24 306 077	89,6%	27 116 017	8,0%	531 967	2,0%	7 142 837	26,3%
Receivables from Exchange Transactions - Property Rental Debtors	132 689	3,7%	60 602	1,7%	32 523	,9%	3 346 386	93,7%	3 572 200	1,1%	(105)	-	666 252	18,7%
Interest on Arrear Debtor Accounts	1 788 585	3,9%	1 189 039	2,6%	1 461 207	3,2%	40 934 752	90,2%	45 373 583	13,4%	254 163	,6%	8 865 552	19,5%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	517	1,7%	300	1,0%	319	1,0%	29 293	96,3%	30 428	-	-	-	324 787	1 067,4%
Other	(883 940)	(5,8%)	242 639	1,6%	171 630	1,1%	15 823 387	103,1%	15 353 715	4,5%	42 027	,3%	3 133 667	20,4%
Total By Income Source	21 536 062	6,4%	10 858 414	3,2%	10 666 081	3,2%	295 182 127	87,3%	338 242 683	100,0%	6 387 894	1,9%	121 426 968	35,9%
Debtors Age Analysis By Customer Group														
Organs of State	1 611 420	7,3%	731 377	3,3%	782 240	3,5%	18 939 767	85,8%	22 064 804	6,5%	3 181	-	1 193 122	5,4%
Commercial	10 039 031	15,5%	2 707 791	4,2%	2 382 850	3,7%	49 834 088	76,7%	64 963 760	19,2%	76 812	,1%	16 891 542	26,0%
Households	9 465 912	3,9%	7 266 832	3,0%	7 434 771	3,0%	221 594 806	90,2%	245 762 321	72,7%	6 307 901	2,6%	103 232 268	42,0%
Other	419 699	7,7%	152 413	2,8%	66 220	1,2%	4 813 466	88,3%	5 451 798	1,6%	-	-	110 037	2,0%
Total By Customer Group	21 536 062	6,4%	10 858 414	3,2%	10 666 081	3,2%	295 182 127	87,3%	338 242 683	100,0%	6 387 894	1,9%	121 426 968	35,9%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	8 726 402	15,2%	2 725 474	4,8%	2 231 958	3,9%	43 579 737	76,1%	57 263 571	54,9%
Bulk Water	1 480 093	9,8%	596 336	4,0%	298 064	2,0%	12 695 251	84,2%	15 069 744	14,4%
PAYE deductions	382 715	93,3%	1 657	,4%	4 200	1,0%	21 776	5,3%	410 349	,4%
VAT (output less input)	91 394	58,5%	4 077	2,6%	2 380	1,5%	58 328	37,3%	156 179	,1%
Pensions / Retirement	342 214	53,9%	5 018	,8%	8 507	1,3%	279 537	44,0%	635 276	,6%
Loan repayments	7 463	4,5%	(659)	(,4%)	0	-	158 185	95,9%	164 989	,2%
Trade Creditors	4 239 794	16,0%	1 145 102	4,3%	610 369	2,3%	20 545 458	77,4%	26 554 246	25,5%
Auditor-General	45 509	14,9%	47 652	15,6%	28 853	9,4%	183 579	60,1%	305 993	,3%
Other	759 433	20,3%	72 060	1,9%	110 430	2,9%	2 806 113	74,9%	3 748 035	3,6%
Total	16 075 017	15,4%	4 596 719	4,4%	3 294 760	3,2%	80 341 486	77,0%	104 307 983	100,0%

Contact Details

Municipal Manager		
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.