

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 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%	1 812 979	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%	5 273 900	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	18 143 997	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 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)/Deparm 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
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	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
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/(used) 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 to 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%	9 594	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 Leruta	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 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	75 393 870	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	39,0%	29,0%
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%	959 681	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	4 683 221	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	45,9%	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	7 983 500	1 849 175	23,2%	2 290 272	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)		2 756 694		(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 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	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 Aget	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
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	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	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	3 459 456	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	(64 663)	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:	4 449 510	(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 to 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%	8 559 873	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%	1 636 230	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 Tobogo 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	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	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	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	0,3%	10 067	0,3%	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	0,8%	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	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	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	2 228 222	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 Agent	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	0,6%	6 171	2,2%	7 821	2,8%	2 190	0,9%	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%	30,6%
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	0,1%	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
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R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
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	-	-	-	-	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 to 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	-	-	-
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	83,0%	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	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	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	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	465 968	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	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	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	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)/Departm	-	-	-	-	-	-	-	-	-	-
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

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
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	1521,1%	(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	1	1	80,1%	-	-	1	80,1%	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	1	1	80,1%	-	-	1	80,1%	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	1	1	80,1%	(30 819)	(2 082 392,2%)	(30 818)	(2 082 312,2%)	(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	1	1	80,1%	72 022	4 866 381,4%	72 024	4 866 461,5%	(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:	276 093	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 to 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	86,5%	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 Mpareleni 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 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 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)/Departm Agent	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	0,2%	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	0,2%	3 970	25,4%	4 003	25,6%	195	2,8%	1 940,1%
Waste Management	16 370	10	0,1%	-	-	10	0,1%	507	81,9%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/24 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
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/(used) 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	360	100,0%	283	78,6%	643	178,6%	2	0,5%	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 to 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

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	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	1 209 418	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

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
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	-	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	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	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)/Departm	-	-	-	-	-	-	-	-	-	-
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
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R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	664 127	236 356	35,6%	226 407	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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 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	3 942 644	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%	(6%)
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 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	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	-	-	-	-	-	-	-	-	-	-
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%	2 283,6%
Waste Management	41 428	-	-	6 005	14,5%	6 005	14,5%	13 823	14,5%	(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	13,0%	(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 to 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	86,1%	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 Monkwe	011 951 2092

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MERAFAONG 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	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	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	2 248 908	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%	64 568	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	-	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	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	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	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
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R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
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	-	(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)	3 939,1%	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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	4 920 136
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	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	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	2 727 261	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)	(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	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	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	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%	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)	38,8%	(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/(used) 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%	390 657	120,3%	390 753	120,3%	363 522	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 to 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	86,2%	60 348	3,6%	(852)	(1,4%)	-	-
Commercial	69 479	23,7%	16 540	5,6%	8 746	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

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	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	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 Agen	-	-	-	-	-	-	-	-	-	-
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										
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

R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
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%	376 458	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 to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Kolo	011 411 5021
Financial Manager	Mr Samuel Ramaele	011 411 5254

Source Local Government Database

1. All figures in this report are unaudited.

**AGGREGATED INFORMATION FOR GAUTENG
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	195 921 310	55 001 615	28,1%	53 343 929	27,2%	108 345 544	55,3%	28 175 458	49,0%	89,3%
Exchange Revenue										
Service charges - Electricity	70 019 681	18 095 291	25,8%	15 264 691	21,8%	33 359 982	47,6%	10 944 317	43,8%	39,5%
Service charges - Water	24 450 662	6 258 191	25,6%	7 120 414	29,1%	13 378 605	54,7%	4 897 755	43,1%	45,4%
Service charges - Waste Water Management	12 799 951	3 300 260	25,8%	3 995 053	31,2%	7 295 313	57,0%	2 882 640	52,4%	38,6%
Service charges - Waste Management	6 876 421	1 964 648	28,6%	1 952 205	28,4%	3 916 853	56,9%	1 232 626	45,8%	58,4%
Sale of Goods and Rendering of Services	2 952 712	621 590	21,1%	86 170	2,9%	707 760	24,0%	582 271	36,3%	(85,2%)
Agency services	527 602	118 890	22,5%	126 173	23,9%	245 063	46,4%	120 819	52,2%	4,4%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2 737 577	1 675 666	61,2%	1 165 041	42,6%	2 840 707	103,8%	(8 216 388)	114,3%	(114,2%)
Interest earned from Current and Non Current Assets	407 050	103 268	25,4%	155 253	38,1%	258 522	63,5%	127 837	56,3%	21,4%
Dividends	-	15	-	10	-	25	-	-	-	(100,0%)
Rent on Land	188	88	47,1%	94	50,2%	182	97,3%	67	59,5%	40,2%
Rental from Fixed Assets	920 636	120 564	13,1%	133 023	14,4%	253 587	27,5%	158 625	34,2%	(16,1%)
Licence and permits	21 258	1 029	4,8%	919	4,3%	1 948	9,2%	534	9,4%	72,1%
Operational Revenue	1 717 860	331 725	19,3%	675 110	39,3%	1 006 834	58,6%	519 326	37,4%	30,0%
Non-Exchange Revenue										
Property rates	37 538 074	9 830 790	26,2%	10 790 765	28,7%	20 621 556	54,9%	7 053 181	46,3%	53,0%
Surcharges and Taxes	343 674	88 125	25,6%	88 619	25,8%	176 745	51,4%	81 252	55,3%	9,1%
Fines, penalties and forfeits	2 463 764	295 586	12,0%	185 181	7,5%	480 767	19,5%	110 316	9,6%	67,9%
Licences or permits	381 870	98 247	25,7%	109 220	28,6%	207 467	54,3%	90 345	50,1%	20,9%
Transfer and subsidies - Operational	23 296 082	10 004 681	42,9%	8 546 569	36,7%	18 551 250	79,6%	6 824 357	83,8%	25,2%
Interest	644 323	183 097	28,4%	685 571	106,4%	868 668	134,8%	154 824	117,8%	342,8%
Fuel Levy	7 306 881	1 806 272	24,7%	2 115 466	29,0%	3 921 738	53,7%	610 326	21,1%	246,6%
Operational Revenue	507 892	98 313	19,4%	137 321	27,0%	235 634	46,4%	-	-	(100,0%)
Gains on disposal of Assets	5 964	3 025	50,8%	747	12,5%	3 771	63,3%	812	(51,4%)	(8,0%)
Other Gains	-	2 253	-	10 312	-	12 566	-	(384)	-	(2 783,8%)
Discontinued Operations	-	0	-	-	-	0	-	-	-	-
Operating Expenditure	193 443 119	45 501 856	23,5%	58 957 126	30,5%	104 458 981	54,0%	36 963 562	46,4%	59,5%
Employee related costs	47 923 127	11 228 560	23,4%	12 779 170	26,7%	24 007 730	50,1%	9 585 724	46,3%	33,3%
Remuneration of councillors	722 166	164 501	22,8%	196 781	27,2%	361 282	50,0%	160 460	47,1%	22,6%
Bulk purchases - electricity	54 983 974	12 242 325	22,3%	20 722 533	37,7%	32 964 858	60,0%	8 518 214	48,1%	143,3%
Inventory consumed	19 734 336	8 075 007	40,9%	3 508 496	17,8%	11 583 502	58,7%	3 422 901	41,4%	2,5%
Debt impairment	19 798 351	3 490 510	17,6%	6 939 213	35,0%	10 429 723	52,7%	793 628	30,3%	774,4%
Depreciation and amortisation	12 014 441	1 309 585	10,9%	1 345 847	11,2%	2 655 433	22,1%	2 205 304	42,0%	(39,0%)
Interest	5 441 731	1 288 168	23,7%	1 849 982	34,0%	3 138 150	57,7%	1 659 245	46,5%	11,5%
Contracted services	18 634 303	2 838 674	15,2%	5 720 108	30,7%	8 558 782	45,9%	3 263 927	32,8%	75,3%
Transfers and subsidies	911 542	1 234 735	135,5%	1 634 287	179,3%	2 869 022	314,7%	1 640 475	389,8%	(4,4%)
Irrecoverable debts written off	382 501	218 595	57,1%	(54 047)	(14,1%)	164 548	43,0%	2 300 934	55,6%	(102,3%)
Operational costs	10 834 387	2 655 586	24,5%	3 573 928	33,0%	6 229 514	57,5%	2 444 066	50,3%	46,2%
Losses on disposal of Assets	390	18 752	4 803,0%	2 582	661,5%	21 334	5 464,5%	935	945,1%	176,2%
Other Losses	2 061 869	736 859	35,7%	738 246	35,8%	1 475 104	71,5%	967 748	58,3%	(23,7%)
Surplus/(Deficit)	2 478 191	9 499 760		(5 613 197)		3 886 563		(8 788 104)		
Transfers and subsidies - capital (monetary allocations)	8 916 002	833 115	9,3%	1 627 014	18,2%	2 460 129	27,6%	(4 400 409)	20,3%	(137,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	11 394 193	10 332 875		(3 986 183)		6 346 692		(13 188 513)		
Income Tax	82 920	-	-	302	4%	302	4%	-	-	(100,0%)
Surplus/(Deficit) after income tax	11 311 273	10 332 875		(3 986 485)		6 346 390		(13 188 513)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	11 311 273	10 332 875		(3 986 485)		6 346 390		(13 188 513)		
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	11 311 273	10 632 304		(3 694 859)		6 937 445		(12 843 878)		

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	21 129 381	1 408 955	6,7%	2 536 381	12,0%	3 945 337	18,7%	2 309 515	23,9%	9,8%
National Government	8 074 671	627 523	7,8%	1 465 044	18,1%	2 092 567	25,9%	1 040 778	23,2%	40,8%
Provincial Government	165 925	14 376	8,7%	50 306	30,3%	64 682	39,0%	15 353	8,7%	227,7%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Aget	392 372	55 898	14,2%	121 845	31,1%	177 743	45,3%	138 202	28,0%	(11,8%)
Transfers recognised - capital	8 632 968	697 797	8,1%	1 637 195	19,0%	2 334 992	27,0%	1 194 333	23,4%	37,1%
Borrowing	2 574 780	383 290	14,9%	444 944	17,3%	828 234	32,2%	447 615	26,1%	(6%)
Internally generated funds	9 921 633	327 868	3,3%	454 243	4,6%	782 111	7,9%	667 566	23,2%	(32,0%)
Capital Expenditure Functional	14 423 413	1 397 347	9,7%	2 537 361	17,6%	3 934 708	27,3%	2 267 001	23,6%	11,9%
Municipal governance and administration	1 216 044	18 735	1,5%	82 902	6,8%	101 638	8,4%	414 283	26,9%	(80,0%)
Executive and Council	90 731	167	2%	15 800	17,4%	15 968	17,6%	(51)	1,2%	(30 861,5%)
Finance and administration	1 124 213	18 568	1,7%	67 102	6,0%	85 670	7,6%	414 334	28,1%	(83,8%)
Internal audit	1 100	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 530 413	288 597	8,2%	506 283	14,3%	794 880	22,5%	459 013	22,3%	10,3%
Community and Social Services	401 716	21 478	5,3%	45 164	11,2%	66 642	16,6%	17 484	20,8%	158,3%
Sport And Recreation	100 533	9 045	9,0%	36 758	36,6%	45 803	45,6%	24 574	14,6%	49,6%
Public Safety	90 544	24 930	27,5%	12 145	13,4%	37 075	40,9%	26 659	15,6%	(54,4%)
Housing	2 784 447	231 218	8,3%	400 097	14,4%	631 315	22,7%	374 858	24,7%	6,7%
Health	153 173	1 926	1,3%	12 120	7,9%	14 046	9,2%	15 438	8,2%	(21,5%)
Economic and Environmental Services	3 462 899	251 973	7,3%	455 766	13,2%	707 738	20,4%	332 812	14,3%	36,9%
Planning and Development	718 524	67 934	9,5%	66 799	9,3%	134 733	18,8%	156 458	21,6%	(57,3%)
Road Transport	2 715 375	183 588	6,8%	388 458	14,3%	572 046	21,1%	169 092	11,8%	129,7%
Environmental Protection	29 000	450	1,6%	509	1,8%	959	3,3%	7 262	14,7%	(93,0%)
Trading Services	6 091 041	821 885	13,5%	1 446 139	23,7%	2 268 024	37,2%	990 850	28,9%	45,9%
Energy sources	2 910 575	467 225	16,1%	698 157	24,0%	1 165 382	40,0%	532 824	33,2%	31,0%
Water Management	2 004 505	137 817	6,9%	447 800	22,3%	585 617	29,2%	186 691	18,1%	139,9%
Waste Water Management	942 414	200 782	21,3%	256 440	27,2%	457 222	48,5%	201 031	40,0%	27,6%
Waste Management	233 548	16 062	6,9%	43 742	18,7%	59 804	25,6%	70 304	25,3%	(37,8%)
Other	123 016	16 157	13,1%	46 271	37,6%	62 427	50,7%	70 043	40,0%	(33,9%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	168 576 373	49 798 634	29,5%	42 399 733	25,2%	92 198 367	54,7%	37 928 003	63,3%	11,8%	
Property rates	32 318 678	5 384 073	16,7%	9 773 518	30,2%	15 157 591	46,9%	6 283 995	43,6%	56,5%	
Service charges	88 175 397	17 390 787	19,7%	16 823 546	19,1%	34 214 333	38,8%	19 541 143	47,1%	(13,9%)	
Other revenue	16 901 447	19 185 364	113,5%	8 287 909	49,0%	27 473 273	162,5%	6 536 154	(111,5%)	26,8%	
Transfers and Subsidies - Operational	20 905 794	6 153 079	29,4%	5 369 392	25,7%	11 522 471	55,1%	4 292 246	47,1%	25,1%	
Transfers and Subsidies - Capital	8 780 598	1 533 900	17,5%	2 007 895	22,9%	3 541 795	40,3%	1 092 171	41,0%	83,8%	
Interest	1 494 460	151 417	10,1%	137 463	9,2%	288 879	19,3%	182 293	23,9%	(24,6%)	
Dividends	-	15	-	10	-	25	-	-	-	(100,0%)	
Payments	(74 561 041)	(43 389 747)	58,2%	(34 674 945)	46,5%	(78 064 692)	104,7%	(29 789 779)	57,8%	16,4%	
Suppliers and employees	(70 687 116)	(43 270 475)	61,2%	(33 554 818)	47,5%	(76 825 293)	108,7%	(28 795 055)	58,4%	16,5%	
Finance charges	(3 735 091)	(119 272)	3,2%	(1 120 127)	30,0%	(1 239 399)	33,2%	(973 831)	35,0%	15,0%	
Transfers and grants	(138 835)	-	-	-	-	-	-	(20 892)	13,7%	(100,0%)	
Net Cash from/(used) Operating Activities	94 015 331	6 408 887	6,8%	7 724 788	8,2%	14 133 675	15,0%	8 138 225	90,5%	(5,1%)	
Cash Flow from Investing Activities											
Receipts	(933 938)	194 496	(20,8%)	(50 173)	5,4%	144 323	(15,5%)	573 446	,3%	(108,7%)	
Proceeds on disposal of PPE	32 925	650	2,0%	435	1,3%	1 085	3,3%	50	-	775,6%	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(65 170)	5 720	(8,8%)	(0)	-	5 719	(8,8%)	9 520	4%	(100,0%)	
Decrease (increase) in non-current investments	(901 693)	188 127	(20,9%)	(50 608)	5,6%	137 519	(15,3%)	563 876	,7%	(109,0%)	
Payments	(13 259 782)	(369 246)	2,8%	(684 407)	5,2%	(1 053 653)	7,9%	(981 742)	10,3%	(30,3%)	
Capital assets	(13 259 782)	(369 246)	2,8%	(684 407)	5,2%	(1 053 653)	7,9%	(981 742)	10,3%	(30,3%)	
Net Cash from/(used) Investing Activities	(14 193 721)	(174 750)	1,2%	(734 580)	5,2%	(909 330)	6,4%	(408 296)	8,4%	79,9%	
Cash Flow from/(used) Financing Activities											
Receipts	2 687 212	3 837	,1%	(105)	-	3 733	,1%	(3 097)	(,1%)	(96,6%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	2 616 080	(185)	-	(193)	-	(378)	-	71	-	(372,2%)	
Increase (decrease) in consumer deposits	71 132	4 022	5,7%	88	1%	4 110	5,8%	(3 167)	-	(102,8%)	
Payments	(4 185 856)	(189 166)	4,5%	(1 560 857)	37,3%	(1 750 024)	41,8%	(711 308)	18,6%	119,4%	
Repayment of borrowing	(4 185 856)	(189 166)	4,5%	(1 560 857)	37,3%	(1 750 024)	41,8%	(711 308)	18,6%	119,4%	
Net Cash from/(used) Financing Activities	(1 498 645)	(185 329)	12,4%	(1 560 962)	104,2%	(1 746 291)	116,5%	(714 405)	132,2%	118,5%	
Net Increase/(Decrease) in cash held	78 322 966	6 048 808	7,7%	5 429 246	6,9%	11 478 054	14,7%	7 015 524	(4 798,4%)	(22,6%)	
Cash/cash equivalents at the year begin:	7 991 582	(1 430 234)	(17,9%)	14 501 981	181,5%	(1 430 234)	181,5%	15 244 740	17,9%	(4,9%)	
Cash/cash equivalents at the year end:	86 314 548	11 572 026	13,4%	15 688 764	18,2%	15 688 764	18,2%	23 041 124	214,3%	(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	2 203 064	6,0%	1 231 430	3,3%	1 200 073	3,3%	32 283 479	87,4%	36 918 045	31,2%	2 012 987	5,5%	4 920 136	13,3%
Trade and Other Receivables from Exchange Transactions - Electricity	2 885 926	16,6%	1 050 085	6,1%	664 600	3,8%	12 756 130	73,5%	17 356 741	14,7%	67 926	4%	638 067	3,7%
Receivables from Non-exchange Transactions - Property Rates	2 171 093	9,3%	963 900	4,1%	827 846	3,5%	19 393 044	83,0%	23 355 883	19,8%	45 550	2%	8 309 971	35,6%
Receivables from Exchange Transactions - Waste Water Management	872 837	6,2%	481 333	3,4%	463 675	3,3%	12 302 171	87,1%	14 120 016	11,9%	703 183	5,0%	1 154 787	8,2%
Receivables from Exchange Transactions - Waste Management	503 796	5,2%	259 226	2,7%	271 512	2,8%	8 731 483	89,4%	9 766 017	8,3%	274 616	2,8%	1 420 549	14,5%
Receivables from Exchange Transactions - Property Rental Debtors	(923)	(,1%)	14 523	1,1%	14 759	1,1%	1 319 924	97,9%	1 348 283	1,1%	(13)	-	3 207	,2%
Interest on Arrear Debtor Accounts	588 135	6,8%	315 526	3,7%	296 966	3,5%	7 403 765	86,0%	8 604 392	7,3%	5 424	,1%	4 998 176	51,1%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(902 362)	(13,4%)	120 867	1,8%	97 504	1,4%	7 438 802	110,1%	6 754 812	5,7%	8 927	,1%	1 293 761	19,2%
Total By Income Source	8 321 568	7,0%	4 436 890	3,8%	3 836 935	3,2%	101 628 798	86,0%	118 224 190	100,0%	3 118 599	2,6%	22 138 654	18,7%
Debtors Age Analysis By Customer Group														
Organs of State	168 642	5,9%	128 713	4,5%	61 547	2,1%	2 514 082	87,5%	2 872 984	2,4%	(852)	-	11 415	,4%
Commercial	2 998 258	13,3%	1 162 635	5,2%	824 149	3,7%	17 506 730	77,8%	22 491 772	19,0%	19 345	,1%	12 557 795	55,8%
Households	5 128 003	5,6%	3 124 514	3,4%	2 972 702	3,2%	80 953 005	87,8%	92 178 224	78,0%	3 100 105	3,4%	9 559 783	10,4%
Other	26 665	3,9%	21 028	3,1%	(21 463)	(3,2%)	654 980	96,1%	681 210	,6%	-	-	9 661	1,4%
Total By Customer Group	8 321 568	7,0%	4 436 890	3,8%	3 836 935	3,2%	101 628 798	86,0%	118 224 190	100,0%	3 118 599	2,6%	22 138 654	18,7%

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	6 238 205	33,1%	1 498 321	8,0%	1 025 411	5,4%	10 058 926	53,4%	18 820 862	72,5%
Bulk Water	873 017	32,0%	320 161	11,7%	25 431	,9%	1 507 282	55,3%	2 725 890	10,5%
PAYE deductions	13 204	100,0%	-	-	-	-	-	-	13 204	,1%
VAT (output less input)	295	100,0%	-	-	-	-	-	-	295	-
Pensions / Retirement	13 129	100,0%	-	-	-	-	-	-	13 129	,1%
Loan repayments	4 031	100,0%	-	-	-	-	-	-	4 031	-
Trade Creditors	1 607 372	43,0%	470 020	12,6%	222 492	5,9%	1 440 610	38,5%	3 740 494	14,4%
Auditor-General	11 229	74,5%	3 836	25,4%	-	-	12	,1%	15 077	,1%
Other	217 900	34,7%	38 449	6,1%	12 858	2,0%	359 334	57,2%	628 541	2,4%
Total	8 978 383	34,6%	2 330 787	9,0%	1 286 192	5,0%	13 366 163	51,5%	25 961 525	100,0%

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.