

LIMPOPO: GREATER GIYANI (LIM331)
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	539 825	41 936	7,8%	48 842	9,0%	90 778	16,8%	165 405	64,5%	(70,5%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	9 424	2 187	23,2%	2 186	23,2%	4 373	46,4%	2 045	36,9%	6,9%
Sale of Goods and Rendering of Services	3 107	495	15,9%	443	14,3%	939	30,2%	290	24,7%	52,7%
Agency services	5 897	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 480	4 475	128,6%	4 556	130,9%	9 031	259,5%	4 038	269,2%	12,8%
Interest earned from Current and Non Current Assets	12 250	4 837	39,5%	6 092	49,7%	10 929	89,2%	3 452	64,6%	76,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	695	84	12,0%	51	7,3%	135	19,4%	275	39,6%	(81,5%)
Licence and permits	8 350	(2 816)	(33,7%)	(2 980)	(35,7%)	(5 796)	(69,4%)	1 796	26,6%	(265,9%)
Operational Revenue	8 300	490	5,9%	863	10,4%	1 352	16,3%	33	1,6%	2 479,7%
Non-Exchange Revenue										
Property rates	79 317	21 097	26,6%	20 852	26,3%	41 949	52,9%	18 001	45,2%	15,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	366	12	3,2%	11	2,9%	22	6,1%	9	3,9%	13,4%
Licences or permits	100	17	17,4%	15	14,6%	32	32,0%	11	4,3%	34,2%
Transfer and subsidies - Operational	385 968	2 139	6%	6 384	1,7%	8 523	2,2%	127 179	70,9%	(95,0%)
Interest	22 570	8 919	39,5%	10 370	45,9%	19 289	85,5%	8 270	82,8%	25,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	4	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	548 344	72 710	13,3%	150 081	27,4%	222 790	40,6%	126 637	37,7%	18,5%
Employee related costs	200 327	41 761	20,8%	42 138	21,0%	83 899	41,9%	40 735	42,2%	3,4%
Remuneration of councillors	24 916	7 256	29,1%	6 331	25,4%	13 587	54,5%	6 454	54,6%	(1,9%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	13 150	1 432	10,9%	2 060	15,7%	3 492	26,6%	1 785	21,0%	15,4%
Debt impairment	29 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	95 000	-	-	55 713	58,6%	55 713	58,6%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	106 317	8 944	8,4%	17 777	16,7%	26 721	25,1%	57 860	59,4%	(69,3%)
Transfers and subsidies	1 500	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	78 134	13 302	17,0%	26 061	33,4%	39 363	50,4%	19 803	45,6%	31,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	15	-	-	-	15	-	-	-	-
Surplus/(Deficit)	(8 519)	(30 774)		(101 239)		(132 013)		38 768		
Transfers and subsidies - capital (monetary allocations)	100 933	24 686	24,5%	37 772	37,4%	62 458	61,9%	5 049	14,1%	648,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	92 414	(6 088)		(63 467)		(69 555)		43 817		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	92 414	(6 088)		(63 467)		(69 555)		43 817		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	92 414	(6 088)		(63 467)		(69 555)		43 817		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	92 414	(6 088)		(63 467)		(69 555)		43 817		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	214 991	53 325	24,8%	55 516	25,8%	108 840	50,6%	27 840	31,0%	99,4%
National Government	102 933	37 786	36,7%	34 999	34,0%	72 785	70,7%	8 288	17,6%	322,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	102 933	37 786	36,7%	34 999	34,0%	72 785	70,7%	8 288	17,6%	322,3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	112 058	15 538	13,9%	20 517	18,3%	36 055	32,2%	19 553	41,7%	4,9%
Capital Expenditure Functional	214 991	53 325	24,8%	55 516	25,8%	108 840	50,6%	27 840	31,0%	99,4%
Municipal governance and administration	22 225	-	-	186	,8%	186	,8%	4 207	29,6%	(95,6%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	21 675	-	-	186	,9%	186	,9%	4 207	29,6%	(95,6%)
Internal audit	550	-	-	-	-	-	-	-	-	-
Community and Public Safety	47 323	20 013	42,3%	10 840	22,9%	30 853	65,2%	15 084	23,7%	(28,1%)
Community and Social Services	15 309	11 523	75,3%	2 757	18,0%	14 280	93,3%	4 875	19,1%	(43,5%)
Sport And Recreation	24 714	2 187	8,9%	3 149	12,7%	5 337	21,6%	5 761	23,4%	(45,3%)
Public Safety	1 300	573	44,1%	-	-	573	44,1%	-	-	-
Housing	6 000	5 730	95,5%	4 934	82,2%	10 664	177,7%	4 448	34,2%	10,9%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	85 639	31 883	37,2%	23 104	27,0%	54 987	64,2%	8 526	50,0%	171,0%
Planning and Development	2 000	-	-	733	36,6%	733	36,6%	-	-	(100,0%)
Road Transport	83 639	31 883	38,1%	22 371	26,7%	54 254	64,9%	8 526	52,0%	162,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	59 803	1 429	2,4%	21 387	35,8%	22 815	38,2%	23	6,8%	92 083,2%
Energy sources	52 503	1 429	2,7%	21 387	40,7%	22 815	43,5%	23	7,5%	92 083,2%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	7 300	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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		32 442	5,5%	23 284	4,0%	55 726	9,5%	181 198	65,1%	(87,1%)	
Property rates	587 216	1 734	2,7%	18 427	28,9%	20 161	31,6%	17 007	49,4%	8,3%	
Service charges	6 670	380	4,4%	2 475	28,5%	2 856	32,9%	1 782	65,8%	38,9%	
Other revenue	27 869	7 547	27,1%	541	1,9%	8 089	29,0%	290	17,1%	86,9%	
Transfers and Subsidies - Operational	385 968	3 188	8%	1 841	5%	5 029	1,3%	123 791	70,3%	(98,5%)	
Transfers and Subsidies - Capital	100 933	19 592	19,4%	-	-	19 592	19,4%	38 327	76,0%	(100,0%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(435 757)	(119 347)	27,4%	(141 325)	32,4%	(260 672)	59,8%	(133 850)	60,3%	5,6%	
Suppliers and employees	(434 257)	(119 347)	27,5%	(141 325)	32,5%	(260 672)	60,0%	(133 850)	60,5%	5,6%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	(1 500)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	151 459	(86 905)	(57,4%)	(118 041)	(77,9%)	(204 946)	(135,3%)	47 348	83,3%	(349,3%)	
Cash Flow from Investing Activities											
Receipts											
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(247 239)	(53 755)	21,7%	55 516	(22,5%)	1 761	(7%)	-	-	(100,0%)	
Capital assets	(247 239)	(53 755)	21,7%	55 516	(22,5%)	1 761	(7%)	-	-	(100,0%)	
Net Cash from/(used) Investing Activities	(247 239)	(53 755)	21,7%	55 516	(22,5%)	1 761	(7%)	-	-	(100,0%)	
Cash Flow from Financing Activities											
Receipts											
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments											
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	(95 780)	(140 660)	146,9%	(62 525)	65,3%	(203 185)	212,1%	47 348	(255,9%)	(232,1%)	
Cash/cash equivalents at the year begin:	-	-	-	256 251	-	-	-	45 794	-	459,6%	
Cash/cash equivalents at the year end:	(95 780)	256 251	(267,5%)	193 726	(202,3%)	193 726	(202,3%)	93 142	98,1%	108,0%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	830	7%	856	7%	747	6%	119 054	98,0%	121 487	18,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 787	3,4%	4 838	2,4%	818	4%	186 331	93,7%	198 775	30,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	365	1,2%	341	1,1%	337	1,1%	28 661	96,5%	29 703	4,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	769	2,0%	628	1,6%	611	1,6%	36 484	94,8%	38 491	5,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	7%	4	7%	4	7%	629	98,0%	642	1%	-	-	-	-
Interest on Arrear Debtor Accounts	5 124	2,0%	5 104	2,0%	5 011	1,9%	242 535	94,1%	257 774	39,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20	1,3%	20	1,3%	20	1,3%	1 431	96,0%	1 490	2%	-	-	-	-
Total By Income Source	13 899	2,1%	11 791	1,8%	7 547	1,2%	615 125	94,9%	648 362	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 102	3,2%	3 105	2,4%	(345)	(3%)	121 677	94,7%	128 539	19,8%	-	-	-	-
Commercial	2 529	4,2%	1 517	2,5%	956	1,6%	54 924	91,7%	59 925	9,2%	-	-	-	-
Households	6 611	1,5%	6 523	1,4%	6 296	1,4%	435 163	95,7%	454 593	70,1%	-	-	-	-
Other	658	12,4%	646	12,2%	641	12,1%	3 362	83,4%	5 306	8%	-	-	-	-
Total By Customer Group	13 899	2,1%	11 791	1,8%	7 547	1,2%	615 125	94,9%	648 362	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Vusi Duncan Khoza	015 811 5541
Financial Manager	Mr Fedium Nkuna	015 811 5564

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER LETABA (LIM332)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	467 049	184 390	39,5%	150 286	32,2%	334 675	71,7%	139 289	62,6%	7,9%
Exchange Revenue										
Service charges - Electricity	22 396	6 951	31,0%	5 419	24,2%	12 370	55,2%	4 121	45,4%	31,5%
Service charges - Water	-	0	-	-	-	0	-	0	-	(100,0%)
Service charges - Waste Water Management	-	-	-	-	-	-	-	1	-	(100,0%)
Service charges - Waste Management	6 059	1 388	22,9%	1 428	23,6%	2 816	46,5%	1 375	51,4%	3,9%
Sale of Goods and Rendering of Services	1 508	370	24,5%	556	36,8%	925	61,4%	339	38,0%	64,0%
Agency services	3 368	-	-	-	-	-	-	-	5,9%	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 751	962	25,6%	956	25,5%	1 918	51,1%	1 011	56,0%	(5,4%)
Interest earned from Current and Non Current Assets	1 377	1 616	117,3%	868	63,0%	2 484	180,4%	339	74,7%	156,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	249	57	22,7%	54	21,5%	110	44,3%	45	39,3%	18,5%
Licence and permits	21 523	5 897	27,4%	6 233	29,0%	12 130	56,4%	5 311	49,4%	17,4%
Operational Revenue	321	17	5,2%	0	,1%	17	5,3%	1 277	8,1%	(100,0%)
Non-Exchange Revenue										
Property rates	13 517	5 571	41,2%	4 930	36,5%	10 501	77,7%	1 959	42,5%	151,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	599	17	2,9%	24	4,0%	41	6,9%	17	20,2%	43,0%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	388 962	161 368	41,5%	129 641	33,3%	291 008	74,8%	123 335	69,2%	5,1%
Interest	2 598	178	6,8%	177	6,8%	355	13,6%	160	12,7%	10,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	800	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	423 398	104 580	24,7%	132 186	31,2%	236 766	55,9%	124 599	54,6%	6,1%
Employee related costs	143 320	34 816	24,3%	37 392	26,1%	72 208	50,4%	33 908	46,8%	10,3%
Remuneration of councillors	29 138	8 439	29,0%	8 110	27,8%	16 549	56,8%	6 908	60,0%	17,4%
Bulk purchases - electricity	21 841	5 397	24,7%	7 705	35,3%	13 101	60,0%	5 125	70,4%	50,3%
Inventory consumed	10 897	2 813	25,8%	2 931	26,9%	5 745	52,7%	2 446	60,7%	19,9%
Debt impairment	-	-	-	-	-	-	-	3	-	(100,0%)
Depreciation and amortisation	21 797	-	-	22 466	103,1%	22 466	103,1%	20 680	103,4%	8,6%
Interest	77	-	-	-	-	-	-	-	-	-
Contracted services	97 990	29 493	30,1%	33 405	34,1%	62 898	64,2%	34 647	63,4%	(3,6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	22 210	-	-	-	-	-	-	-	-	-
Operational costs	76 128	23 621	31,0%	20 177	26,5%	43 798	57,5%	20 882	54,8%	(3,4%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	43 651	79 810		18 100		97 910		14 691		
Transfers and subsidies - capital (monetary allocations)	69 075	14 451	20,9%	25 648	37,1%	40 099	58,1%	20 909	72,4%	22,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	112 726	94 261		43 748		138 008		35 600		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	112 726	94 261		43 748		138 008		35 600		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	112 726	94 261		43 748		138 008		35 600		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	112 726	94 261		43 748		138 008		35 600		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	110 032	24 124	21,9%	30 794	28,0%	54 918	49,9%	29 158	50,8%	5,6%
National Government	69 075	12 666	18,3%	22 723	32,9%	35 389	51,2%	18 484	63,4%	22,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	69 075	12 666	18,3%	22 723	32,9%	35 389	51,2%	18 484	63,4%	22,9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	40 958	11 458	28,0%	8 071	19,7%	19 529	47,7%	10 674	40,0%	(24,4%)
Capital Expenditure Functional	110 032	24 124	21,9%	30 794	28,0%	54 918	49,9%	29 158	50,8%	5,6%
Municipal governance and administration	1 604	-	-	-	-	-	-	100	1,8%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 604	-	-	-	-	-	-	100	2,3%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 434	873	8,4%	(5)	-	868	8,3%	2 541	66,5%	(100,2%)
Community and Social Services	530	-	-	-	-	-	-	2 541	77,5%	(100,0%)
Sport And Recreation	9 904	873	8,8%	(5)	(,1%)	868	8,8%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	91 445	22 711	24,8%	29 872	32,7%	52 583	57,5%	25 357	53,0%	17,8%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	91 445	22 711	24,8%	29 872	32,7%	52 583	57,5%	25 357	53,0%	17,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	6 549	540	8,2%	927	14,2%	1 467	22,4%	1 160	44,9%	(20,1%)
Energy sources	5 499	540	9,8%	927	16,9%	1 467	26,7%	1 160	44,9%	(20,1%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 050	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23
--	---------	---------

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	556 311	195 030	35,1%	35 791	6,4%	230 821	41,5%	152 399	68,3%	(76,5%)
Property rates	5 677	1 362	24,0%	531	9,4%	1 893	33,3%	1 335	87,7%	(60,2%)
Service charges	24 131	5 707	23,7%	3 070	12,7%	8 777	36,4%	5 869	79,6%	(47,7%)
Other revenue	67 069	7 553	11,3%	5 846	8,7%	13 399	20,0%	7 691	29,6%	(24,0%)
Transfers and Subsidies - Operational	388 982	156 888	40,3%	0	-	156 888	40,3%	116 983	67,9%	(100,0%)
Transfers and Subsidies - Capital	69 075	23 520	34,1%	25 864	37,4%	49 384	71,5%	20 182	96,4%	28,2%
Interest	1 377	-	-	480	34,8%	480	34,8%	339	74,7%	41,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(383 848)	(77 843)	20,3%	(81 529)	21,2%	(159 372)	41,5%	(77 436)	44,9%	5,3%
Suppliers and employees	(383 770)	(77 843)	20,3%	(81 529)	21,2%	(159 372)	41,5%	(77 436)	44,9%	5,3%
Finance charges	(77)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	172 463	117 186	67,9%	(45 738)	(26,5%)	71 449	41,4%	74 963	121,1%	(161,0%)
Cash Flow from Investing Activities										
Receipts	676	-	-	-	-	-	-	830	330 657,4%	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	830	-	(100,0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	676	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(126 537)	(25 603)	20,2%	(33 214)	26,2%	(58 817)	46,5%	(32 451)	56,1%	2,4%
Capital assets	(126 537)	(25 603)	20,2%	(33 214)	26,2%	(58 817)	46,5%	(32 451)	56,1%	2,4%
Net Cash from/(used) Investing Activities	(125 862)	(25 603)	20,3%	(33 214)	26,4%	(58 817)	46,7%	(31 621)	55,5%	5,0%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	46 601	91 584	196,5%	(78 952)	(169,4%)	12 631	27,1%	43 342	604,9%	(282,2%)
Cash/cash equivalents at the year begin:	1 468	2 344	159,7%	94 798	6 457,9%	2 344	159,7%	69 798	46,9%	38,8%
Cash/cash equivalents at the year end:	48 069	94 798	197,2%	15 850	33,0%	15 850	33,0%	113 140	499,6%	(86,0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	742	1,8%	481	1,2%	438	1,1%	39 265	95,9%	40 925	11,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 128	4,2%	1 379	5,1%	806	3,0%	23 468	87,6%	26 782	7,4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 625	3,2%	1 285	2,5%	1 260	2,5%	47 007	91,9%	51 177	14,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	543	1,3%	528	1,3%	523	1,3%	38 611	96,0%	40 204	11,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	569	,8%	526	,8%	501	,7%	67 089	97,7%	68 685	19,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	536	,4%	527	,4%	524	,4%	117 748	98,7%	119 335	33,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	-	0	-	0	-	15 047	100,0%	15 048	4,2%	-	-	-	-
Total By Income Source	5 143	1,4%	4 725	1,3%	4 051	1,1%	348 236	96,2%	362 156	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	903	5,2%	298	1,7%	243	1,4%	15 775	91,6%	17 220	4,8%	-	-	-	-
Commercial	962	2,4%	1 140	2,8%	988	2,4%	37 326	92,4%	40 416	11,2%	-	-	-	-
Households	3 278	1,1%	3 287	1,1%	2 820	,9%	295 135	96,9%	304 521	84,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	5 143	1,4%	4 725	1,3%	4 051	1,1%	348 236	96,2%	362 156	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	3 103	100,0%	3 103	50,3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	30	100,0%	30	,5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	771	25,4%	148	4,9%	39	1,3%	2 081	68,5%	3 038	49,2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	771	12,5%	148	2,4%	39	,6%	5 213	84,5%	6 171	100,0%

Contact Details

Municipal Manager	Mr Sewape MO	015 309 9246
Financial Manager	Ms Sesene AN	015 309 9246

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER TZANEEN (LIM333)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 613 783	560 421	34,7%	460 213	28,5%	1 020 634	63,2%	237 882	23,2%	93,5%
Exchange Revenue										
Service charges - Electricity	763 000	225 865	29,6%	182 919	24,0%	408 784	53,6%	55 160	(7,8%)	231,6%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	40 894	10 143	24,8%	10 424	25,5%	20 567	50,3%	4 712	25,9%	121,2%
Sale of Goods and Rendering of Services	2 814	54	1,9%	56	2,0%	111	3,9%	41	3,4%	37,2%
Agency services	15 664	(354)	(2,3%)	(361)	(2,3%)	(715)	(4,6%)	(301)	(5,0%)	19,9%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	39 735	12 706	32,0%	16 204	40,8%	28 911	72,8%	502	8,3%	3 126,3%
Interest earned from Current and Non Current Assets	9 500	6 188	65,1%	5 194	54,7%	11 382	119,8%	2 848	134,3%	82,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 100	321	29,1%	446	40,5%	766	69,6%	145	36,9%	206,3%
Licence and permits	817	64	7,9%	117	14,3%	181	22,2%	81	43,9%	43,9%
Operational Revenue	9 011	555	6,2%	2 649	29,4%	3 204	35,6%	1 169	40,9%	126,7%
Non-Exchange Revenue										
Property rates	150 142	36 618	24,4%	38 117	25,4%	74 734	49,8%	9 717	15,4%	292,3%
Surcharges and Taxes	311	49	15,9%	176	56,6%	226	72,5%	40	37,1%	338,4%
Fines, penalties and forfeits	3 508	177	5,0%	50	1,4%	227	6,5%	190	2,4%	(73,7%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	559 238	262 525	46,9%	198 102	35,4%	460 626	82,4%	161 989	68,1%	22,3%
Interest	18 049	5 509	30,5%	6 120	33,9%	11 628	64,4%	1 588	20,3%	285,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 525 703	337 122	22,1%	354 824	23,3%	691 947	45,4%	289 967	42,3%	22,4%
Employee related costs	399 349	100 177	25,1%	92 145	23,1%	192 322	48,2%	88 236	47,2%	4,4%
Remuneration of councillors	29 382	7 065	24,0%	8 734	29,7%	15 789	53,7%	7 079	52,3%	23,4%
Bulk purchases - electricity	508 243	117 796	23,2%	128 876	25,4%	246 672	48,5%	110 733	52,9%	16,4%
Inventory consumed	94 807	20 871	22,0%	25 919	27,3%	46 790	49,4%	22 105	47,0%	17,3%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	115 814	29 053	25,1%	28 972	25,0%	58 026	50,1%	-	-	(100,0%)
Interest	12 645	2 119	16,8%	4 412	34,9%	6 531	51,6%	4 430	48,7%	(4%)
Contracted services	91 720	21 663	23,6%	23 002	25,1%	44 664	48,7%	17 277	46,3%	33,1%
Transfers and subsidies	50 700	12 443	24,5%	10 656	21,0%	23 099	45,6%	8 805	37,8%	21,0%
Irrecoverable debts written off	59 600	-	-	-	-	-	-	-	-	-
Operational costs	163 442	25 946	15,9%	32 108	19,6%	58 055	35,5%	31 303	39,9%	2,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	88 081	223 298		105 389		328 687		(52 086)		
Transfers and subsidies - capital (monetary allocations)	113 275	-	-	800	,7%	800	,7%	39 387	59,8%	(98,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	201 356	223 298		106 189		329 487		(12 699)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	201 356	223 298		106 189		329 487		(12 699)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	201 356	223 298		106 189		329 487		(12 699)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	201 356	223 298		106 189		329 487		(12 699)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	190 705	21 030	11,0%	41 474	21,7%	62 505	32,8%	43 663	21,6%	(5,0%)
National Government	113 275	17 500	15,4%	24 371	21,5%	41 871	37,0%	38 034	26,7%	(35,9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	113 275	17 500	15,4%	24 371	21,5%	41 871	37,0%	38 034	26,7%	(35,9%)
Borrowing	4 000	1 098	27,5%	2 359	59,0%	3 458	86,4%	-	-	(100,0%)
Internally generated funds	73 430	2 432	3,3%	14 744	20,1%	17 176	23,4%	5 629	7,8%	161,9%
Capital Expenditure Functional	190 705	21 030	11,0%	41 474	21,7%	62 505	32,8%	43 663	21,6%	(5,0%)
Municipal governance and administration	21 300	184	,9%	2 507	11,8%	2 691	12,6%	1 542	38,4%	62,6%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	21 300	184	,9%	2 507	11,8%	2 691	12,6%	1 542	38,4%	62,6%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety								2 891		(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	2 891	-	(100,0%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	130 255	19 748	15,2%	33 808	26,0%	53 555	41,1%	38 228	25,0%	(11,6%)
Planning and Development	2 280	-	-	-	-	-	-	195	9,7%	(100,0%)
Road Transport	127 975	19 748	15,4%	33 808	26,4%	53 555	41,8%	38 034	25,1%	(11,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	39 150	1 098	2,8%	5 160	13,2%	6 258	16,0%	1 002	1,7%	415,2%
Energy sources	39 150	1 098	2,8%	5 160	13,2%	6 258	16,0%	1 002	1,7%	415,2%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other										

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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	1 657 016	2 275 034	137,3%	1 965 985	118,6%	4 241 019	255,9%	-	-	-	(100,0%)
Property rates	147 121	401 380	272,8%	327 481	222,6%	728 861	495,4%	-	-	-	(100,0%)
Service charges	739 582	-	-	-	-	-	-	-	-	-	-
Other revenue	97 800	200 194	204,7%	220	2%	200 413	204,9%	-	-	-	(100,0%)
Transfers and Subsidies - Operational	559 238	1 669 760	298,6%	1 609 285	287,8%	3 279 045	586,3%	-	-	-	(100,0%)
Transfers and Subsidies - Capital	113 275	3 700	3,3%	29 000	25,6%	32 700	28,9%	-	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 383 814)	(359 675)	26,0%	(388 618)	28,1%	(748 292)	54,1%	(333 786)	57,5%	16,4%	
Suppliers and employees	(1 358 389)	(359 675)	26,5%	(388 618)	28,6%	(748 292)	55,1%	(333 786)	59,5%	16,4%	
Finance charges	(12 645)	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(12 780)	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	273 202	1 915 359	701,1%	1 577 368	577,4%	3 492 727	1 278,4%	(333 786)	(233,0%)	(572,6%)	
Cash Flow from Investing Activities											
Receipts	3 553	2 827	79,6%	(7)	(2%)	2 820	79,4%	40 266	-	-	(100,0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	3 553	2 827	79,6%	(7)	(2%)	2 820	79,4%	40 266	-	-	(100,0%)
Payments	(190 705)	(29 333)	15,4%	(52 405)	27,5%	(81 738)	42,9%	(49 999)	44,3%	4,8%	
Capital assets	(190 705)	(29 333)	15,4%	(52 405)	27,5%	(81 738)	42,9%	(49 999)	44,3%	4,8%	
Net Cash from/(used) Investing Activities	(187 152)	(26 506)	14,2%	(52 413)	28,0%	(78 919)	42,2%	(9 733)	44,0%	438,5%	
Cash Flow from/(used) Financing Activities											
Receipts	(27 157)	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(27 157)	-	-	-	-	-	-	-	-	-	-
Payments	(16 569)	(2 994)	18,1%	(4 343)	26,2%	(7 337)	44,3%	-	-	-	(100,0%)
Repayment of borrowing	(16 569)	(2 994)	18,1%	(4 343)	26,2%	(7 337)	44,3%	-	-	-	(100,0%)
Net Cash from/(used) Financing Activities	(43 727)	(2 994)	6,8%	(4 343)	9,9%	(7 337)	16,8%	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	42 323	1 885 859	4 455,8%	1 520 612	3 592,9%	3 406 471	8 048,7%	(343 519)	(580,3%)	(542,7%)	
Cash/cash equivalents at the year begin:	142 311	-	-	1 885 859	1 325,2%	-	-	(274 931)	-	(785,9%)	-
Cash/cash equivalents at the year end:	184 635	1 885 859	1 021,4%	3 583 783	1 941,0%	3 583 783	1 941,0%	(618 450)	(213,9%)	(678,5%)	-

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 572	2,2%	4 178	2,5%	3 331	2,0%	153 734	93,3%	164 816	15,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	26 765	7,9%	18 543	5,4%	14 018	4,1%	281 469	82,6%	340 795	31,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 246	2,1%	6 877	2,0%	6 370	1,8%	327 965	94,1%	348 457	32,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	705	1,9%	769	2,1%	647	1,7%	35 005	94,3%	37 127	3,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 222	2,9%	2 738	1,9%	2 590	1,8%	133 711	93,3%	143 260	13,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	105	1,7%	91	1,5%	90	1,5%	5 715	95,2%	6 000	,6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 211	3,5%	1 831	5,2%	343	1,0%	31 580	90,3%	34 965	3,3%	-	-	-	-
Total By Income Source	43 826	4,1%	35 027	3,3%	27 389	2,5%	969 178	90,1%	1 075 420	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 779	4,5%	1 167	3,0%	1 345	3,4%	34 995	89,1%	39 287	3,7%	-	-	-	-
Commercial	19 142	5,9%	13 795	4,3%	8 746	2,7%	280 520	87,1%	322 203	30,0%	-	-	-	-
Households	22 904	3,2%	20 065	2,8%	17 297	2,4%	653 663	91,6%	713 930	66,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	43 826	4,1%	35 027	3,3%	27 389	2,5%	969 178	90,1%	1 075 420	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	16	42,9%	-	-	-	-	21	57,1%	36	,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 270	41,0%	198	3,6%	1	,3%	3 063	55,4%	5 532	95,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	184	78,4%	31	13,1%	17	7,1%	3	1,4%	235	4,0%
Total	2 469	42,6%	229	3,9%	17	,3%	3 087	53,2%	5 803	100,0%

Contact Details

Municipal Manager	Mr Mhangwana Donald	015 307 8087
Financial Manager	Mr Mr Arnold Mathebula	015 307 8072

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BA-PHALABORWA (LIM334)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	676 346	170 352	25,2%	203 710	30,1%	374 061	55,3%	95 098	42,5%	114,2%
Exchange Revenue										
Service charges - Electricity	175 582	27 289	15,5%	28 562	16,3%	55 850	31,8%	31 390	33,6%	(9,0%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	20 772	4 940	23,8%	9 901	47,7%	14 841	71,5%	4 506	45,1%	119,7%
Sale of Goods and Rendering of Services	743	258	34,7%	151	20,3%	409	55,0%	130	40,8%	15,6%
Agency services	6 529	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	17 508	1 773	10,1%	2 422	13,8%	4 195	24,0%	1 964	25,5%	23,3%
Interest earned from Current and Non Current Assets	2 613	1 685	64,5%	773	29,6%	2 458	94,1%	729	64,9%	6,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	220	77	35,1%	153	69,4%	230	104,5%	76	106,2%	101,2%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	7 759	208	2,7%	1 206	15,5%	1 414	18,2%	(9 340)	(112,5%)	(112,9%)
Non-Exchange Revenue										
Property rates	184 556	38 101	20,6%	81 184	44,0%	119 286	64,6%	48 594	66,4%	67,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 363	-	-	-	-	-	-	15	3,4%	(100,0%)
Licences or permits	6 109	-	-	(0)	-	(0)	-	3 457	37,6%	(100,0%)
Transfer and subsidies - Operational	207 443	86 740	41,8%	70 877	34,2%	157 617	76,0%	2 381	39,5%	2 876,8%
Interest	45 149	9 279	20,6%	8 482	18,8%	17 761	39,3%	11 195	50,9%	(24,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	764 525	130 868	17,1%	134 618	17,6%	265 486	34,7%	122 961	40,3%	9,5%
Employee related costs	199 891	40 630	20,3%	41 656	20,8%	82 287	41,2%	41 246	45,0%	1,0%
Remuneration of councillors	20 101	4 058	20,2%	4 565	22,7%	8 623	42,9%	4 598	48,3%	(7%)
Bulk purchases - electricity	139 479	33 749	24,2%	26 053	18,7%	59 802	42,9%	23 436	58,8%	11,2%
Inventory consumed	25 500	7 210	28,3%	4 196	16,5%	11 407	44,7%	5 283	35,7%	(20,6%)
Debt impairment	100 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	79 285	19 774	24,9%	19 566	24,7%	39 340	49,6%	17 788	31,6%	10,0%
Interest	19 481	-	-	-	-	-	-	3	1%	(100,0%)
Contracted services	83 158	10 838	13,0%	18 802	22,6%	29 640	35,6%	17 672	43,6%	6,4%
Transfers and subsidies	1 020	107	10,5%	-	-	107	10,5%	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	96 611	14 500	15,0%	19 779	20,5%	34 280	35,5%	12 936	31,2%	52,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(88 180)	39 484		69 091		108 575		(27 864)		
Transfers and subsidies - capital (monetary allocations)	56 586	6 930	12,2%	16 332	28,9%	23 262	41,1%	13 083	41,2%	24,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(31 594)	46 414		85 423		131 837		(14 780)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(31 594)	46 414		85 423		131 837		(14 780)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(31 594)	46 414		85 423		131 837		(14 780)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(31 594)	46 414		85 423		131 837		(14 780)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	64 766	11 286	17,4%	12 166	18,8%	23 452	36,2%	10 279	30,9%	18,4%
National Government	56 586	6 028	10,7%	11 858	21,0%	17 886	31,6%	10 279	32,7%	15,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	56 586	6 028	10,7%	11 858	21,0%	17 886	31,6%	10 279	32,7%	15,4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 180	5 258	64,3%	309	3,8%	5 566	68,0%	-	-	(100,0%)
Capital Expenditure Functional	64 766	11 286	17,4%	12 166	18,8%	23 452	36,2%	10 279	30,9%	18,4%
Municipal governance and administration	1 500	319	21,2%	309	20,6%	627	41,8%	-	-	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 500	319	21,2%	309	20,6%	627	41,8%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	16 000	1 825	11,4%	3 075	19,2%	4 900	30,6%	1 202	69,3%	155,9%
Community and Social Services	1 000	-	-	-	-	-	-	-	-	-
Sport And Recreation	15 000	1 825	12,2%	3 075	20,5%	4 900	32,7%	1 202	69,3%	155,9%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	26 472	9 142	34,5%	5 854	22,1%	14 996	56,6%	6 563	36,1%	(10,8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	26 472	9 142	34,5%	5 854	22,1%	14 996	56,6%	6 563	36,1%	(10,8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	20 794	-	-	2 929	14,1%	2 929	14,1%	2 514	15,9%	16,5%
Energy sources	20 794	-	-	2 929	14,1%	2 929	14,1%	2 514	32,0%	16,5%
Water Management	-	-	-	-	-	-	-	-	4,6%	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	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		
Cash Flow from Operating Activities											
Receipts	635 539	184 766	29,1%	121 141	19,1%	305 907	48,1%	178 730	57,2%	(32,2%)	
Property rates	127 344	19 630	15,4%	18 570	14,6%	38 200	30,0%	21 301	51,6%	(12,8%)	
Service charges	155 806	58 170	37,3%	35 037	22,5%	93 207	59,8%	66 891	47,2%	(47,6%)	
Other revenue	85 748	5 016	5,8%	(24 015)	(28,0%)	(18 999)	(22,2%)	279	4,6%	(8 709,0%)	
Transfers and Subsidies - Operational	207 443	90 036	43,4%	69 075	33,3%	159 111	76,7%	72 076	75,0%	(4,2%)	
Transfers and Subsidies - Capital	56 586	11 914	21,1%	20 016	35,4%	31 930	56,4%	16 191	71,5%	23,6%	
Interest	2 613	-	-	2 458	94,1%	2 458	94,1%	1 993	119,2%	23,3%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(681 321)	(139 293)	20,4%	(145 222)	21,3%	(284 515)	41,8%	(116 896)	13,4%	24,2%	
Suppliers and employees	(677 821)	(139 293)	20,6%	(145 222)	21,4%	(284 515)	42,0%	(116 896)	13,4%	24,2%	
Finance charges	(2 481)	-	-	-	-	-	-	-	-	-	
Transfers and grants	(1 020)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	(45 782)	45 473	(99,3%)	(24 081)	52,6%	21 392	(46,7%)	61 834	461,3%	(138,9%)	
Cash Flow from Investing Activities											
Receipts	-	(4 302)	-	4 302	-	-	-	-	-	(100,0%)	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	(4 302)	-	4 302	-	-	-	-	-	(100,0%)	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(74 481)	(12 794)	17,2%	(12 109)	16,3%	(24 903)	33,4%	(13 739)	30,6%	(11,9%)	
Capital assets	(74 481)	(12 794)	17,2%	(12 109)	16,3%	(24 903)	33,4%	(13 739)	30,6%	(11,9%)	
Net Cash from/(used) Investing Activities	(74 481)	(17 096)	23,0%	(7 808)	10,5%	(24 903)	33,4%	(13 739)	30,6%	(43,2%)	
Cash Flow from/(used) Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	(20 400)	(3 400)	16,7%	(5 100)	25,0%	(8 500)	41,7%	1 700	-	(400,0%)	
Repayment of borrowing	(20 400)	(3 400)	16,7%	(5 100)	25,0%	(8 500)	41,7%	1 700	-	(400,0%)	
Net Cash from/(used) Financing Activities	(20 400)	(3 400)	16,7%	(5 100)	25,0%	(8 500)	41,7%	1 700	-	(400,0%)	
Net Increase/(Decrease) in cash held	(140 663)	24 978	(17,8%)	(36 989)	26,3%	(12 011)	8,5%	49 796	2 233,5%	(174,3%)	
Cash/cash equivalents at the year begin:	58 521	-	-	60 696	103,7%	-	193 791	-	(68,7%)	-	
Cash/cash equivalents at the year end:	(82 142)	60 696	(73,9%)	23 707	(28,9%)	23 707	(28,9%)	243 587	281,1%	(90,3%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 579	9%	7 049	7%	6 198	6%	1 000 956	97,8%	1 023 782	42,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 490	12,2%	7 045	11,5%	3 618	5,9%	43 321	70,5%	61 474	2,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 074	1,6%	7 128	1,3%	6 163	1,1%	528 788	95,9%	551 153	22,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 134	1,2%	1 787	1,0%	1 685	1,0%	165 715	96,7%	171 321	7,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 858	1,2%	1 616	1,1%	1 519	1,0%	146 787	96,7%	151 780	6,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	9,8%	2	4,1%	2	3,9%	47	82,2%	57	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 433	2,2%	10 333	2,2%	10 283	2,2%	445 769	93,5%	476 819	19,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(835)	(37,2%)	(350)	(15,6%)	(173)	(7,7%)	3 606	160,4%	2 248	1%	-	-	-	-
Total By Income Source	39 739	1,6%	34 610	1,4%	29 296	1,2%	2 334 991	95,7%	2 438 635	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	97	15,7%	(3)	(4%)	(4)	(7%)	530	85,4%	620	-	-	-	-	-
Commercial	10 144	2,7%	7 640	2,1%	5 260	1,4%	347 543	93,8%	370 588	15,2%	-	-	-	-
Households	26 322	1,4%	24 897	1,3%	22 155	1,2%	1 816 079	96,1%	1 869 453	77,5%	-	-	-	-
Other	3 175	1,8%	2 076	1,2%	1 885	1,1%	170 838	96,0%	177 973	7,3%	-	-	-	-
Total By Customer Group	39 739	1,6%	34 610	1,4%	29 296	1,2%	2 334 991	95,7%	2 438 635	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	10 126	100,0%	-	-	-	-	-	-	10 126	78,9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	837	100,6%	(5)	(6%)	-	-	-	-	832	6,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 787	95,1%	91	4,8%	1	1%	-	-	1 879	14,6%
Total	12 750	99,3%	86	7%	1	-	-	-	12 837	100,0%

Contact Details

Municipal Manager	Dr Kgoshi Lucas K Pilusa	015 780 6302
Financial Manager	Mr Amos Thulani Ndzimande	015 780 6303

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MARULENG (LIM335)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	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	348 971	123 869	35,5%	108 632	31,1%	232 501	66,6%	95 689	60,9%	13,5%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	819	-	1 008	-	1 827	-	1 027	-	(1,9%)
Service charges - Waste Water Management	-	124	-	141	-	266	-	121	-	16,9%
Service charges - Waste Management	5 200	1 318	25,4%	1 323	25,4%	2 641	50,8%	1 247	52,2%	6,1%
Sale of Goods and Rendering of Services	3 414	952	27,9%	746	21,9%	1 698	49,7%	1 132	55,1%	(34,1%)
Agency services	14 089	-	-	-	-	-	-	(1 150)	(8,6%)	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 940	4 291	86,9%	4 873	98,6%	9 164	185,5%	3 677	83,6%	32,5%
Interest earned from Current and Non Current Assets	7 000	2 424	34,6%	1 818	26,0%	4 242	60,6%	2 007	80,5%	(9,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	468	-	-	-	-	-	-	-	-	-
Licence and permits	2 700	-	-	-	-	-	-	-	-	-
Operational Revenue	483	92	19,1%	70	14,5%	162	33,6%	113	655,5%	(37,8%)
Non-Exchange Revenue										
Property rates	132 444	43 443	32,8%	42 161	31,8%	85 604	64,6%	30 808	49,8%	36,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	759	-	-	156	20,5%	156	20,5%	186	50,4%	(16,0%)
Licences or permits	3	2	-	3	-	5	-	1	-	282,5%
Transfer and subsidies - Operational	168 133	70 405	41,9%	56 330	33,5%	126 735	75,4%	56 521	74,5%	(,3%)
Interest	9 342	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	2	-	2	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	286 339	51 585	18,0%	52 596	18,4%	104 181	36,4%	55 694	37,4%	(5,6%)
Employee related costs	101 015	22 715	22,5%	16 230	16,1%	38 945	38,6%	24 024	41,1%	(32,4%)
Remuneration of councillors	12 246	4 185	34,2%	2 385	19,5%	6 570	53,7%	3 398	51,7%	(29,8%)
Bulk purchases - electricity	1 000	102	10,2%	185	18,5%	287	28,7%	177	25,9%	4,3%
Inventory consumed	5 200	1 324	25,5%	1 594	30,6%	2 918	56,1%	1 583	66,2%	,7%
Debt impairment	24 500	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	32 257	-	-	-	-	-	-	-	-	-
Interest	850	-	-	-	-	-	-	-	-	-
Contracted services	52 110	13 178	25,3%	14 770	28,3%	27 948	53,6%	11 435	59,1%	29,2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	56 412	10 081	17,9%	17 253	30,6%	27 334	48,5%	15 077	47,8%	14,4%
Losses on disposal of Assets	750	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	179	-	179	-	-	-	(100,0%)
Surplus/(Deficit)	62 632	72 284		56 036		128 320		39 995		
Transfers and subsidies - capital (monetary allocations)	31 372	8 041	25,6%	20 334	64,8%	28 375	90,4%	26 693	90,6%	(23,8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	94 004	80 325		76 370		156 695		66 688		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	94 004	80 325		76 370		156 695		66 688		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	94 004	80 325		76 370		156 695		66 688		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	94 004	80 325		76 370		156 695		66 688		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	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	167 916	46 842	27,9%	39 897	23,8%	86 739	51,7%	64 064	61,9%	(37,7%)
National Government	25 916	7 286	28,1%	19 047	73,5%	26 333	101,6%	28 994	132,2%	(34,3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	25 916	7 286	28,1%	19 047	73,5%	26 333	101,6%	28 994	132,2%	(34,3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	142 000	39 556	27,9%	20 850	14,7%	60 406	42,5%	35 070	47,0%	(40,5%)
Capital Expenditure Functional	167 916	46 842	27,9%	39 897	23,8%	86 739	51,7%	64 064	61,9%	(37,7%)
Municipal governance and administration	11 600	990	8,5%	26	,2%	1 016	8,8%	2 885	30,1%	(99,1%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	11 600	990	8,5%	26	,2%	1 016	8,8%	2 885	35,6%	(99,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 450	-	-	-	-	-	-	3 540	35,3%	(100,0%)
Community and Social Services	7 450	-	-	-	-	-	-	3 540	35,3%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	148 866	45 852	30,8%	39 871	26,8%	85 723	57,6%	57 640	69,3%	(30,8%)
Planning and Development	1 600	-	-	-	-	-	-	26	1,1%	(100,0%)
Road Transport	147 266	45 852	31,1%	39 871	27,1%	85 723	58,2%	57 614	70,7%	(30,8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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	315 546	135 064	42,8%	117 780	37,3%	252 844	80,1%	101 581	65,9%	15,9%	
Property rates	86 089	28 556	33,2%	33 724	39,2%	62 280	72,3%	101	9%	33 158,0%	
Service charges	3 640	-	-	-	-	-	-	-	-	-	
Other revenue	21 162	18 595	87,9%	19 302	91,2%	37 896	179,1%	45 303	418,3%	(57,4%)	
Transfers and Subsidies - Operational	166 283	70 944	42,7%	55 580	33,4%	126 525	76,1%	47 551	69,4%	16,9%	
Transfers and Subsidies - Capital	31 372	16 969	54,1%	9 174	29,2%	26 143	83,3%	8 625	49,2%	6,4%	
Interest	7 000	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(223 011)	(62 952)	28,2%	(58 444)	26,2%	(121 396)	54,4%	(43 161)	35,2%	35,4%	
Suppliers and employees	(223 011)	(62 952)	28,2%	(58 444)	26,2%	(121 396)	54,4%	(43 161)	35,3%	35,4%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	92 535	72 112	77,9%	59 336	64,1%	131 448	142,1%	58 420	161,5%	1,6%	
Cash Flow from Investing Activities											
Receipts	(750)	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	(750)	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(167 916)	(51 853)	30,9%	(48 400)	28,8%	(100 252)	59,7%	(64 159)	64,4%	(24,6%)	
Capital assets	(167 916)	(51 853)	30,9%	(48 400)	28,8%	(100 252)	59,7%	(64 159)	64,4%	(24,6%)	
Net Cash from/(used) Investing Activities	(168 666)	(51 853)	30,7%	(48 400)	28,7%	(100 252)	59,4%	(64 159)	64,1%	(24,6%)	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	(76 131)	20 259	(26,6%)	10 936	(14,4%)	31 195	(41,0%)	(5 739)	(54,5%)	(290,6%)	
Cash/cash equivalents at the year begin:	169 810	150 719	88,8%	170 978	100,7%	150 719	88,8%	195 892	79,3%	(12,7%)	
Cash/cash equivalents at the year end:	93 679	170 978	182,5%	181 914	194,2%	181 914	194,2%	190 153	146,9%	(4,3%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	407	11,4%	285	8,0%	228	6,4%	2 655	74,3%	3 575	1,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	14 070	7,4%	8 855	4,6%	7 887	4,1%	159 795	83,8%	190 607	76,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	53	7,9%	35	5,3%	20	3,1%	560	83,8%	669	3,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	486	14,0%	331	9,5%	94	2,7%	2 574	73,9%	3 485	1,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 624	3,3%	1 581	3,2%	1 516	3,1%	44 553	90,4%	49 274	19,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19	8%	13	6%	10	4%	2 222	98,2%	2 263	9%	-	-	-	-
Total By Income Source	16 659	6,7%	11 100	4,4%	9 755	3,9%	212 359	85,0%	249 874	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 362	4,7%	5 088	3,7%	4 498	3,3%	120 313	86,3%	136 261	54,5%	-	-	-	-
Commercial	1 794	7,3%	1 273	5,2%	1 176	4,8%	20 383	82,8%	24 627	9,9%	-	-	-	-
Households	8 503	9,6%	4 739	5,3%	4 081	4,6%	71 663	80,5%	88 986	35,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	16 659	6,7%	11 100	4,4%	9 755	3,9%	212 359	85,0%	249 874	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15	69,2%	7	30,8%	-	-	-	-	22	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	15	69,2%	7	30,8%	-	-	-	-	22	100,0%

Contact Details

Municipal Manager	Mr Nanki Sedibaneng Hoasene	015 590 1650
Financial Manager	Mr Sebelele Tlou Herman	015 590 1650

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOPANI (DC33)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 690 322	535 663	31,7%	483 287	28,6%	1 018 951	60,3%	461 882	61,0%	4,6%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	287 943	8 627	3,0%	25 373	8,8%	34 000	11,8%	65 497	34,4%	(61,3%)
Service charges - Waste Water Management	37 811	2 962	7,8%	913	2,4%	3 876	10,3%	12 901	52,1%	(92,9%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	3 565	603	16,9%	172	4,8%	775	21,7%	4 147	374,6%	(95,9%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	79 281	682	,9%	4 951	6,2%	5 633	7,1%	5 197	7,4%	(4,7%)
Interest earned from Current and Non Current Assets	4 000	6 211	155,3%	5 815	145,4%	12 026	300,7%	1 715	42,7%	239,1%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	3 494	-	9 506	-	12 999	-	279	58,5%	3 308,5%
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 277 722	513 084	40,2%	436 557	34,2%	949 641	74,3%	372 146	70,3%	17,3%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 689 403	252 973	15,0%	319 343	18,9%	572 315	33,9%	235 008	34,2%	35,9%
Employee related costs	473 007	104 922	22,2%	119 461	25,3%	224 382	47,4%	123 588	51,4%	(3,3%)
Remuneration of councillors	12 468	3 930	31,5%	4 992	40,0%	8 921	71,6%	4 754	87,2%	5,0%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	409 898	57 953	14,1%	87 606	21,4%	145 558	35,5%	26 163	22,1%	234,8%
Debt impairment	63 714	-	-	-	-	-	-	122	2%	(100,0%)
Depreciation and amortisation	450 000	-	-	-	-	-	-	-	-	-
Interest	54 828	50	,1%	14	-	63	,1%	1	50,7%	940,9%
Contracted services	115 544	41 006	35,5%	62 623	54,2%	103 630	89,7%	40 380	58,5%	55,1%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	109 096	45 113	41,4%	44 648	40,9%	89 761	82,3%	40 000	46,7%	11,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	850	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	918	282 690		163 945		446 635		226 874		
Transfers and subsidies - capital (monetary allocations)	550 584	42 893	7,8%	273 420	49,7%	316 313	57,5%	35 451	13,6%	671,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	551 502	325 584		437 365		762 948		262 325		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	551 502	325 584		437 365		762 948		262 325		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	551 502	325 584		437 365		762 948		262 325		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	551 502	325 584		437 365		762 948		262 325		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	450 742	91 793	20,4%	100 325	22,3%	192 118	42,6%	73 203	20,7%	37,1%
National Government	450 742	91 793	20,4%	100 325	22,3%	192 118	42,6%	72 995	21,3%	37,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	450 742	91 793	20,4%	100 325	22,3%	192 118	42,6%	72 995	21,3%	37,4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	208	3,8%	(100,0%)
Capital Expenditure Functional	450 742	91 793	20,4%	100 325	22,3%	192 118	42,6%	73 203	20,7%	37,1%
Municipal governance and administration								45	,8%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	45	,8%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety										
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services										
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	450 742	91 793	20,4%	100 325	22,3%	192 118	42,6%	73 157	21,2%	37,1%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	450 742	91 793	20,4%	100 325	22,3%	192 118	42,6%	73 157	21,2%	37,1%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other										

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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	2 185 532	761 870	34,9%	585 533	26,8%	1 347 403	61,7%	621 948	64,7%	(5,9%)	
Property rates	-	-	-	-	-	-	-	-	-	-	
Service charges	349 726	-	-	-	-	-	-	-	-	-	
Other revenue	4 100	693	16,9%	198	4,8%	891	21,7%	5 118	6,7%	(96,1%)	
Transfers and Subsidies - Operational	1 277 122	508 144	39,8%	426 000	33,4%	934 144	73,1%	388 887	71,9%	9,5%	
Transfers and Subsidies - Capital	550 584	248 655	45,2%	153 520	27,9%	402 175	73,0%	227 259	64,7%	(32,4%)	
Interest	4 000	4 378	109,5%	5 815	145,4%	10 193	254,8%	683	15,5%	751,1%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(1 181 032)	(175 774)	14,9%	(114 020)	9,7%	(289 794)	24,5%	(123 740)	19,7%	(7,9%)	
Suppliers and employees	(1 181 032)	(175 774)	14,9%	(114 020)	9,7%	(289 794)	24,5%	(123 740)	19,7%	(7,9%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	1 004 500	586 096	58,3%	471 513	46,9%	1 057 609	105,3%	498 208	161,7%	(5,4%)	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(447 438)	(147 469)	33,0%	(116 211)	26,0%	(263 680)	58,9%	(73 751)	20,9%	57,6%	
Capital assets	(447 438)	(147 469)	33,0%	(116 211)	26,0%	(263 680)	58,9%	(73 751)	20,9%	57,6%	
Net Cash from/(used) Investing Activities	(447 438)	(147 469)	33,0%	(116 211)	26,0%	(263 680)	58,9%	(73 751)	20,9%	57,6%	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	557 062	438 627	78,7%	355 302	63,8%	793 929	142,5%	424 457	1 957,7%	(16,3%)	
Cash/cash equivalents at the year begin:	169 183	171 211	101,2%	458 149	270,8%	171 211	101,2%	457 731	1 202,2%	,1%	
Cash/cash equivalents at the year end:	726 245	458 149	63,1%	813 122	112,0%	813 122	112,0%	891 139	1 363,8%	(8,8%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 771	20,5%	2 460	18,2%	2 927	21,7%	5 350	39,6%	13 509	100,0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 771	20,5%	2 460	18,2%	2 927	21,7%	5 350	39,6%	13 509	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	547	25,0%	547	25,0%	547	25,0%	547	25,0%	2 188	16,2%	-	-	-	-
Commercial	2 224	19,6%	1 913	16,9%	2 380	21,0%	4 803	42,4%	11 321	83,8%	-	-	-	-
Households	0	20,1%	0	20,1%	0	20,1%	0	39,8%	0	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 771	20,5%	2 460	18,2%	2 927	21,7%	5 350	39,6%	13 509	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	97 901	100,0%	97 901	32,6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 896	1,4%	1 290	,6%	34	-	197 940	97,9%	202 160	67,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	2 896	1,0%	1 290	,4%	34	-	295 841	98,6%	300 061	100,0%

Contact Details

Municipal Manager	Mr Mogano Tsepo Jack	015 811 6300
Financial Manager	Ms Mathevu Sibongile	015 811 6300

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MUSINA (LIM341)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	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	530 868	175 219	33,0%	139 849	26,3%	315 068	59,3%	118 625	58,9%	17,9%
Exchange Revenue										
Service charges - Electricity	160 630	36 096	22,5%	41 181	25,6%	77 277	48,1%	33 111	41,0%	24,4%
Service charges - Water	-	9 585	-	7 861	-	17 446	-	6 987	-	12,5%
Service charges - Waste Water Management	-	784	-	787	-	1 571	-	525	-	50,0%
Service charges - Waste Management	15 497	5 742	37,1%	5 752	37,1%	11 494	74,2%	4 573	59,0%	25,8%
Sale of Goods and Rendering of Services	1 994	316	15,9%	223	11,2%	539	27,0%	355	49,4%	(37,1%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 767	17 584	304,9%	3 289	57,0%	20 873	361,9%	2 323	395,2%	41,6%
Interest earned from Current and Non Current Assets	555	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	588	5	9%	6	1,0%	11	1,8%	5	9%	24,3%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	91 618	79	1%	885	1,0%	964	1,1%	81	9%	987,6%
Non-Exchange Revenue										
Property rates	26 950	8 850	32,8%	6 071	22,5%	14 921	55,4%	5 474	53,5%	10,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 075	619	15,2%	718	17,6%	1 337	32,8%	814	38,6%	(11,8%)
Licences or permits	2 565	45	1,8%	73	2,9%	119	4,6%	76	2,1%	(4,0%)
Transfer and subsidies - Operational	220 628	95 514	43,3%	73 003	33,1%	168 517	76,4%	64 301	72,1%	13,5%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	484 868	128 069	26,4%	120 216	24,8%	248 285	51,2%	125 724	41,8%	(4,4%)
Employee related costs	164 268	38 389	23,4%	39 805	24,2%	78 195	47,6%	38 505	46,2%	3,4%
Remuneration of councillors	11 428	3 150	27,6%	2 736	23,9%	5 887	51,5%	2 564	40,1%	6,7%
Bulk purchases - electricity	144 815	70 717	48,8%	50 647	35,0%	121 364	83,8%	56 876	53,5%	(11,0%)
Inventory consumed	4 678	561	12,0%	826	17,7%	1 387	29,7%	791	36,0%	4,4%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	34 000	-	-	-	-	-	-	-	-	-
Interest	525	-	-	-	-	-	-	-	-	-
Contracted services	39 279	5 033	12,8%	9 227	23,5%	14 260	36,3%	10 381	37,3%	(11,1%)
Transfers and subsidies	4 987	1 990	39,9%	2 908	58,3%	4 898	98,2%	1 131	-	157,0%
Irrecoverable debts written off	45 000	-	-	-	-	-	-	-	-	-
Operational costs	35 888	8 229	22,9%	14 066	39,2%	22 295	62,1%	15 476	56,7%	(9,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	46 000	47 150		19 633		66 783		(7 099)		
Transfers and subsidies - capital (monetary allocations)	34 036	15 975	46,9%	14 654	43,1%	30 629	90,0%	17 870	87,1%	(18,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	80 036	63 125		34 287		97 412		10 771		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	80 036	63 125		34 287		97 412		10 771		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	80 036	63 125		34 287		97 412		10 771		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	80 036	63 125		34 287		97 412		10 771		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	80 036	5 723	7,2%	14 277	17,8%	20 001	25,0%	4 894	28,7%	191,7%
National Government	34 036	4 856	14,3%	10 678	31,4%	15 534	45,6%	3 045	23,5%	250,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 036	4 856	14,3%	10 678	31,4%	15 534	45,6%	3 045	23,5%	250,7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	46 000	868	1,9%	3 599	7,8%	4 466	9,7%	1 850	63,1%	94,5%
Capital Expenditure Functional	80 036	5 723	7,2%	14 277	17,8%	20 001	25,0%	5 149	29,8%	177,3%
Municipal governance and administration	4 300	-	-	-	-	-	-	249	16,6%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 300	-	-	-	-	-	-	249	39,8%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 780	-	-	-	-	-	-	778	65,5%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	967	65,4%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	(194)	-	(100,0%)
Public Safety	1 780	-	-	-	-	-	-	5	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	31 456	5 723	18,2%	5 829	18,5%	11 552	36,7%	2 570	19,1%	126,8%
Planning and Development	8 765	3 363	38,4%	4 533	51,7%	7 896	90,1%	1 701	12,2%	166,5%
Road Transport	22 691	2 360	10,4%	1 296	5,7%	3 656	16,1%	870	217,4%	49,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	42 500	-	-	8 449	19,9%	8 449	19,9%	1 552	207,3%	444,5%
Energy sources	35 000	-	-	5 665	16,2%	5 665	16,2%	1 552	207,3%	265,1%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	2 784	-	2 784	-	-	-	(100,0%)
Waste Management	7 500	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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	531 194	59 634	11,2%	64 326	12,1%	123 960	23,3%	42 892	22,2%	50,0%	
Property rates	25 037	6 503	26,0%	6 262	25,0%	12 765	51,0%	-	-	(100,0%)	
Service charges	160 112	20 528	12,8%	25 159	15,7%	45 687	28,5%	19 625	27,3%	28,2%	
Other revenue	95 813	36 022	37,6%	26 719	27,9%	62 740	65,5%	22 252	295,4%	20,1%	
Transfers and Subsidies - Operational	215 641	(3 420)	(1,6%)	2 287	1,1%	(1 132)	(5%)	1 015	2,2%	125,3%	
Transfers and Subsidies - Capital	34 036	-	-	3 900	11,5%	3 900	11,5%	-	-	(100,0%)	
Interest	555	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(405 577)	(29 105)	7,2%	(80 080)	19,7%	(109 185)	26,9%	(1 840)	,5%	4 252,1%	
Suppliers and employees	(405 052)	(29 105)	7,2%	(80 080)	19,8%	(109 185)	27,0%	(1 840)	,5%	4 252,1%	
Finance charges	(525)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	125 617	30 529	24,3%	(15 754)	(12,5%)	14 775	11,8%	41 052	272,5%	(138,4%)	
Cash Flow from Investing Activities											
Receipts	(10 731)	729	(6,8%)	576	(5,4%)	1 305	(12,2%)	749	(10,2%)	(23,1%)	
Proceeds on disposal of PPE	-	729	-	576	-	1 305	-	749	-	(23,1%)	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	(10 731)	-	-	-	-	-	-	-	-	-	
Payments	(80 036)	(6 483)	8,1%	(16 469)	20,6%	(22 952)	28,7%	(5 986)	34,0%	175,1%	
Capital assets	(80 036)	(6 483)	8,1%	(16 469)	20,6%	(22 952)	28,7%	(5 986)	34,0%	175,1%	
Net Cash from/(used) Investing Activities	(90 767)	(5 754)	6,3%	(15 893)	17,5%	(21 647)	23,8%	(5 237)	24,2%	203,4%	
Cash Flow from/(used) Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	34 850	24 775	71,1%	(31 647)	(90,8%)	(6 872)	(19,7%)	35 814	(500,1%)	(188,4%)	
Cash/cash equivalents at the year begin:	5 715	34 507	603,8%	59 189	1 035,7%	34 507	603,8%	58 885	158,3%	,5%	
Cash/cash equivalents at the year end:	40 565	59 189	145,9%	17 433	43,0%	17 433	43,0%	94 700	(3 059,8%)	(81,6%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 562	11,1%	1 652	7,1%	992	4,3%	17 948	77,5%	23 154	16,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 763	20,9%	1 402	4,3%	1 898	5,9%	22 243	68,9%	32 305	22,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 976	4,6%	988	2,3%	983	2,3%	38 835	90,8%	42 783	29,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	612	9,3%	364	5,6%	310	4,7%	5 260	80,3%	6 546	4,6%	2	-	-	-
Receivables from Exchange Transactions - Waste Management	2 155	11,8%	1 165	6,4%	967	5,3%	13 969	76,5%	18 257	12,7%	5	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	-	0	-	0	-	136	99,9%	136	,1%	-	-	-	-
Interest on Arrear Debtor Accounts	763	3,8%	719	3,6%	705	3,5%	17 800	89,1%	19 987	13,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	,1%	-	-	-	-	315	99,9%	315	,2%	-	-	-	-
Total By Income Source	14 832	10,3%	6 290	4,4%	5 855	4,1%	116 506	81,2%	143 483	100,0%	7	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 199	7,4%	903	3,0%	631	2,1%	26 051	87,5%	29 784	20,8%	0	-	-	-
Commercial	4 964	12,5%	1 530	3,9%	2 100	5,3%	30 979	78,3%	39 573	27,6%	-	-	-	-
Households	7 669	10,3%	3 857	5,2%	3 124	4,2%	59 476	80,2%	74 126	51,7%	7	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	14 832	10,3%	6 290	4,4%	5 855	4,1%	116 506	81,2%	143 483	100,0%	7	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	149	11,4%	-	-	-	-	1 159	88,6%	1 308	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	149	11,4%	-	-	-	-	1 159	88,6%	1 308	100,0%

Contact Details

Municipal Manager	Mr Thovhedzo Nathaniel Tshivanambi	015 534 6181
Financial Manager	Mr Mudzungu Liston Murulana	015 534 6188

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THULAMELA (LIM343)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	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	897 697	321 167	35,8%	283 321	31,6%	604 487	67,3%	253 425	62,6%	11,8%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	25 543	6 316	24,7%	7 638	29,9%	13 955	54,6%	6 366	33,5%	20,0%
Sale of Goods and Rendering of Services	23 437	6 783	28,9%	1 201	5,1%	7 984	34,1%	911	19,1%	31,8%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 168	2 683	29,3%	2 751	30,0%	5 434	59,3%	2 571	23,2%	7,0%
Interest earned from Current and Non Current Assets	60 000	22 280	37,1%	22 493	37,5%	44 773	74,6%	15 429	118,0%	46,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 724	812	21,8%	683	18,3%	1 496	40,2%	512	42,0%	33,3%
Licence and permits	1	-	-	6 092	582 370,6%	6 092	582 370,6%	-	(2,1%)	(100,0%)
Operational Revenue	5 834	808	13,8%	1 892	32,4%	2 700	46,3%	1 403	25,5%	34,8%
Non-Exchange Revenue										
Property rates	97 626	24 745	25,3%	24 803	25,4%	49 548	50,8%	22 927	46,2%	8,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	9 838	3	-	9	,1%	12	,1%	1 499	46,0%	(99,4%)
Licences or permits	12 859	3 826	29,8%	(3 440)	(26,7%)	386	3,0%	3 137	52,2%	(209,7%)
Transfer and subsidies - Operational	634 669	248 469	39,1%	214 558	33,8%	463 027	73,0%	194 580	70,2%	10,3%
Interest	15 000	4 442	29,6%	4 640	30,9%	9 082	60,5%	4 090	55,3%	13,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	919 194	203 391	22,1%	202 145	22,0%	405 536	44,1%	203 673	45,9%	(8%)
Employee related costs	356 567	83 265	23,4%	83 491	23,4%	166 757	46,8%	79 162	47,7%	5,5%
Remuneration of councillors	36 202	9 305	25,7%	8 275	22,9%	17 579	48,6%	7 852	47,4%	5,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	21 801	3 801	17,4%	4 648	21,3%	8 449	38,8%	4 735	41,0%	(1,8%)
Debt impairment	42 500	-	-	-	-	-	-	37 216	36,9%	(100,0%)
Depreciation and amortisation	81 100	20 147	24,8%	17 123	21,1%	37 270	46,0%	17 948	56,2%	(4,6%)
Interest	2 205	0	-	-	-	0	-	-	-	-
Contracted services	218 045	57 310	26,3%	58 843	27,0%	116 153	53,3%	35 073	39,8%	67,8%
Transfers and subsidies	1 850	594	32,1%	587	31,7%	1 181	63,8%	95	24,7%	516,1%
Irrecoverable debts written off	25 000	415	1,7%	4 454	17,8%	4 868	19,5%	3 298	383,5%	35,0%
Operational costs	127 559	28 554	22,4%	24 724	19,4%	53 278	41,8%	18 295	43,9%	35,1%
Losses on disposal of Assets	4 480	-	-	-	-	-	-	-	-	-
Other Losses	1 885	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(21 497)	117 776		81 175		198 951		49 752		
Transfers and subsidies - capital (monetary allocations)	138 777	30 613	22,1%	52 364	37,7%	82 976	59,8%	40 760	58,8%	28,5%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	117 280	148 389		133 539		281 928		90 512		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	117 280	148 389		133 539		281 928		90 512		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	117 280	148 389		133 539		281 928		90 512		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	117 280	148 389		133 539		281 928		90 512		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget 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	343 558	38 267	11,1%	73 704	21,5%	111 971	32,6%	76 819	33,4%	(4,1%)
National Government	138 777	25 351	18,3%	41 376	29,8%	66 726	48,1%	35 538	49,5%	16,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	138 777	25 351	18,3%	41 376	29,8%	66 726	48,1%	35 538	49,5%	16,4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	204 781	12 917	6,3%	32 329	15,8%	45 245	22,1%	41 280	25,7%	(21,7%)
Capital Expenditure Functional	343 558	38 267	11,1%	73 704	21,5%	111 971	32,6%	76 819	33,4%	(4,1%)
Municipal governance and administration	9 000	-	-	562	6,2%	562	6,2%	3 911	30,2%	(85,6%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	9 000	-	-	562	6,2%	562	6,2%	3 911	30,2%	(85,6%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	48 099	3 292	6,8%	4 280	8,9%	7 572	15,7%	5 200	13,7%	(17,7%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 650	961	26,3%	46	1,2%	1 006	27,6%	695	9,4%	(93,4%)
Public Safety	-	-	-	-	-	-	-	426	41,5%	(100,0%)
Housing	44 449	2 331	5,2%	4 234	9,5%	6 566	14,8%	4 079	11,6%	3,8%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	235 938	33 444	14,2%	63 319	26,8%	96 763	41,0%	66 682	38,4%	(5,0%)
Planning and Development	2 815	15	,5%	67	2,4%	82	2,9%	3 171	37,3%	(97,9%)
Road Transport	233 123	33 429	14,3%	63 252	27,1%	96 680	41,5%	63 511	38,5%	(4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	50 521	1 532	3,0%	5 543	11,0%	7 075	14,0%	1 025	6,1%	440,9%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	50 521	1 532	3,0%	5 543	11,0%	7 075	14,0%	1 025	6,1%	440,9%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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	1 015 655	414 475	40,8%	320 887	31,6%	735 362	72,4%	306 782	73,9%	4,6%	
Property rates	44 602	25 098	56,3%	10 647	23,9%	35 745	80,1%	11 985	63,3%	(11,2%)	
Service charges	13 744	2 985	21,7%	3 156	23,0%	6 141	44,7%	2 821	33,4%	11,9%	
Other revenue	126 679	29 196	23,0%	40 815	32,2%	70 010	55,3%	32 190	111,5%	26,8%	
Transfers and Subsidies - Operational	631 853	260 100	41,2%	198 779	31,5%	458 879	72,6%	188 021	70,4%	5,7%	
Transfers and Subsidies - Capital	138 777	74 115	53,4%	44 997	32,4%	119 112	85,8%	56 000	79,7%	(19,6%)	
Interest	60 000	22 982	38,3%	22 493	37,5%	45 475	75,8%	15 774	118,8%	42,6%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(886 038)	(207 745)	23,4%	(192 554)	21,7%	(400 300)	45,2%	(143 922)	45,1%	33,8%	
Suppliers and employees	(884 275)	(207 745)	23,5%	(192 554)	21,8%	(400 300)	45,3%	(143 922)	45,2%	33,8%	
Finance charges	(5)	-	-	-	-	-	-	-	-	-	
Transfers and grants	(1 758)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	129 618	206 729	159,5%	128 333	99,0%	335 062	258,5%	162 860	153,1%	(21,2%)	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(326 380)	(47 909)	14,7%	(82 226)	25,2%	(130 134)	39,9%	(84 196)	43,9%	(2,3%)	
Capital assets	(326 380)	(47 909)	14,7%	(82 226)	25,2%	(130 134)	39,9%	(84 196)	43,9%	(2,3%)	
Net Cash from/(used) Investing Activities	(326 380)	(47 909)	14,7%	(82 226)	25,2%	(130 134)	39,9%	(84 196)	43,9%	(2,3%)	
Cash Flow from Financing Activities											
Receipts	-	1	-	1	-	2	-	2	-	(75,2%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	1	-	1	-	2	-	2	-	(75,2%)	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	1	-	1	-	2	-	2	-	(75,2%)	
Net Increase/(Decrease) in cash held	(196 762)	158 822	(80,7%)	46 107	(23,4%)	204 929	(104,2%)	78 667	(143,4%)	(41,4%)	
Cash/cash equivalents at the year begin:	988 403	1 026 519	103,9%	1 185 341	119,9%	1 026 519	103,9%	1 101 894	110,9%	7,6%	
Cash/cash equivalents at the year end:	791 641	1 185 341	149,7%	1 231 449	155,6%	1 231 449	155,6%	1 180 561	155,9%	4,3%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	2	100,0%	2	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 343	3,0%	6 112	2,2%	5 468	2,0%	258 741	92,9%	278 664	47,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 946	2,3%	2 332	1,8%	2 195	1,7%	123 421	94,3%	130 894	22,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	65	2%	35 669	99,8%	35 735	6,0%	-	-	-	-
Interest on Arrear Debtor Accounts	2 506	2,0%	2 455	1,9%	2 417	1,9%	119 890	94,2%	127 269	21,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	731	3,6%	78	4%	49	2%	19 551	95,8%	20 409	3,4%	-	-	-	-
Total By Income Source	14 526	2,4%	10 977	1,9%	10 195	1,7%	557 275	94,0%	592 973	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 558	2,6%	2 536	2,6%	2 428	2,5%	91 381	92,4%	98 902	16,7%	-	-	-	-
Commercial	4 583	2,9%	3 119	2,0%	2 597	1,6%	149 399	93,6%	159 698	26,9%	-	-	-	-
Households	7 384	2,2%	5 322	1,6%	5 170	1,5%	316 496	94,7%	334 372	56,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	14 526	2,4%	10 977	1,9%	10 195	1,7%	557 275	94,0%	592 973	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr M T Makumule	015 962 7779
Financial Manager	Mr A C Mufamadi	015 962 7515

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHADO (LIM344)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	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	1 395 877	360 094	25,8%	283 738	20,3%	643 832	46,1%	277 341	39,8%	2,3%
Exchange Revenue										
Service charges - Electricity	608 564	104 552	17,2%	75 134	12,3%	179 687	29,5%	84 269	15,3%	(10,8%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	15 004	3 842	25,6%	3 828	25,5%	7 670	51,1%	3 581	49,7%	6,9%
Sale of Goods and Rendering of Services	917	186	20,3%	172	18,8%	359	39,1%	163	39,3%	5,7%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	45 402	9 950	21,9%	10 201	22,5%	20 152	44,4%	9 166	59,4%	11,3%
Interest earned from Current and Non Current Assets	9 536	2 805	29,4%	1 269	13,3%	4 074	42,7%	1 984	67,3%	(36,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	32	-	32	-	65	-	32	-	-
Rental from Fixed Assets	332	76	23,0%	65	19,5%	141	42,4%	58	31,2%	11,8%
Licence and permits	-	62	-	67	-	128	-	83	-	(19,8%)
Operational Revenue	90 878	2 888	3,2%	2 576	2,8%	5 464	6,0%	3 444	8,3%	(25,2%)
Non-Exchange Revenue										
Property rates	122 247	29 720	24,3%	29 547	24,2%	59 267	48,5%	24 679	48,8%	19,7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 056	281	5,6%	(2 841)	(56,2%)	(2 561)	(50,6%)	1 767	54,0%	(260,8%)
Licences or permits	4 115	923	22,4%	751	18,3%	1 674	40,7%	972	45,7%	(22,7%)
Transfer and subsidies - Operational	493 825	204 777	41,5%	162 936	33,0%	367 713	74,5%	147 143	68,8%	10,7%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 368 446	286 700	21,0%	328 451	24,0%	615 151	45,0%	301 478	48,6%	8,9%
Employee related costs	349 488	81 437	23,3%	95 680	27,4%	177 117	50,7%	83 776	43,3%	14,2%
Remuneration of councillors	31 004	8 463	27,3%	7 232	23,3%	15 695	50,6%	7 274	48,8%	(6%)
Bulk purchases - electricity	397 742	70 006	17,6%	95 588	24,0%	165 594	41,6%	63 250	41,0%	51,1%
Inventory consumed	36 688	9 603	26,2%	13 737	37,4%	23 340	63,6%	12 412	66,8%	10,7%
Debt impairment	83 677	17 981	21,5%	15 359	18,4%	33 341	39,8%	-	-	(100,0%)
Depreciation and amortisation	147 420	33 969	23,0%	39 867	27,0%	73 835	50,1%	34 317	52,7%	16,2%
Interest	12 762	0	-	-	-	0	-	0	-	(100,0%)
Contracted services	236 753	47 273	20,0%	48 273	20,4%	95 547	40,4%	59 461	67,7%	(18,8%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	(0)	24	(267 155,6%)	55	(611 600,0%)	79	(878 755,6%)	30 543	75,4%	(99,8%)
Operational costs	72 912	17 944	24,6%	12 661	17,4%	30 604	42,0%	10 445	32,3%	21,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	27 430	73 395		(44 714)		28 681		(24 137)		
Transfers and subsidies - capital (monetary allocations)	115 757	34 460	29,8%	47 422	41,0%	81 882	70,7%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	143 187	107 855		2 708		110 563		(24 137)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	143 187	107 855		2 708		110 563		(24 137)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	143 187	107 855		2 708		110 563		(24 137)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	143 187	107 855		2 708		110 563		(24 137)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	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	503 877	92 491	18,4%	79 520	15,8%	172 011	34,1%	74 351	24,2%	7,0%
National Government	115 757	28 524	24,6%	36 060	31,2%	64 583	55,8%	33 172	42,9%	8,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	115 757	28 524	24,6%	36 060	31,2%	64 583	55,8%	33 172	42,9%	8,7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	388 120	63 968	16,5%	43 460	11,2%	107 428	27,7%	41 178	18,4%	5,5%
Capital Expenditure Functional	503 877	94 248	18,7%	83 151	16,5%	177 398	35,2%	76 313	26,0%	9,0%
Municipal governance and administration	54 052	6 202	11,5%	9 152	16,9%	15 354	28,4%	6 752	56,7%	35,5%
Executive and Council	7 200	2 589	36,0%	1 802	25,0%	4 391	61,0%	1 812	418,9%	(6%)
Finance and administration	46 852	3 614	7,7%	7 350	15,7%	10 964	23,4%	4 940	39,0%	48,8%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 940	1 350	34,3%	12	,3%	1 362	34,6%	5 598	250,2%	(99,8%)
Community and Social Services	1 490	18	1,2%	12	,8%	30	2,0%	-	-	(100,0%)
Sport And Recreation	1 980	1 332	67,3%	-	-	1 332	67,3%	5 598	306,4%	(100,0%)
Public Safety	470	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	360 145	55 125	15,3%	59 447	16,5%	114 571	31,8%	47 035	37,8%	26,4%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	360 145	55 125	15,3%	59 447	16,5%	114 571	31,8%	47 035	37,8%	26,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	85 740	31 571	36,8%	14 540	17,0%	46 111	53,8%	16 928	11,4%	(14,1%)
Energy sources	85 740	28 770	33,6%	12 627	14,7%	41 397	48,3%	16 928	11,3%	(25,4%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	2 801	-	1 913	-	4 714	-	-	19,0%	(100,0%)
Other										

Part 3: Cash Receipts and Payments

	2023/24	2022/23
--	---------	---------

R thousands	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		
Cash Flow from Operating Activities											
Receipts	1 543 867	435 002	28,2%	331 589	21,5%	766 591	49,7%	319 756	49,7%	3,7%	
Property rates	90 449	35 571	39,3%	48 297	53,4%	83 869	92,7%	38 220	95,4%	26,4%	
Service charges	698 761	97 799	14,0%	97 256	13,9%	195 055	27,9%	85 828	33,6%	13,3%	
Other revenue	135 540	10 760	7,9%	10 219	7,5%	20 978	15,5%	12 586	17,0%	(18,8%)	
Transfers and Subsidies - Operational	493 825	203 494	41,2%	161 967	32,8%	365 461	74,0%	148 611	69,7%	9,0%	
Transfers and Subsidies - Capital	115 757	87 378	75,5%	13 850	12,0%	101 228	87,4%	34 510	61,9%	(58,9%)	
Interest	9 536	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(1 032 374)	(364 436)	35,3%	(360 415)	34,9%	(724 851)	70,2%	(233 261)	67,2%	54,5%	
Suppliers and employees	(1 032 273)	(364 436)	35,3%	(360 415)	34,9%	(724 851)	70,2%	(233 261)	67,2%	54,5%	
Finance charges	(100)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	511 494	70 566	13,8%	(28 825)	(5,6%)	41 740	8,2%	86 494	15,3%	(133,3%)	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(503 877)	(134 139)	26,6%	(80 138)	15,9%	(214 277)	42,5%	(81 395)	26,7%	(1,5%)	
Capital assets	(503 877)	(134 139)	26,6%	(80 138)	15,9%	(214 277)	42,5%	(81 395)	26,7%	(1,5%)	
Net Cash from/(used) Investing Activities	(503 877)	(134 139)	26,6%	(80 138)	15,9%	(214 277)	42,5%	(81 395)	26,7%	(1,5%)	
Cash Flow from Financing Activities											
Receipts	-	(17)	-	(124)	-	(141)	-	(205)	-	(39,8%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	(17)	-	(124)	-	(141)	-	(205)	-	(39,8%)	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	(17)	-	(124)	-	(141)	-	(205)	-	(39,8%)	
Net Increase/(Decrease) in cash held	7 617	(63 591)	(834,9%)	(109 087)	(1 432,2%)	(172 677)	(2 267,1%)	4 894	(635,7%)	(2 329,1%)	
Cash/cash equivalents at the year begin:	150 567	147 009	97,6%	83 006	55,1%	147 009	97,6%	146 165	141,1%	(43,2%)	
Cash/cash equivalents at the year end:	158 184	83 006	52,5%	(26 081)	(16,5%)	(26 081)	(16,5%)	151 059	99,7%	(117,3%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts 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	26 435	20,9%	6 750	5,3%	2 827	2,2%	90 178	71,5%	126 191	24,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 045	4,3%	4 424	2,4%	4 072	2,2%	169 420	91,1%	185 961	36,7%	(50)	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 225	3,4%	718	2,0%	610	1,7%	33 555	92,9%	36 108	7,1%	(13)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 504	2,2%	3 437	2,2%	3 369	2,1%	147 275	93,5%	157 585	31,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 305	100,0%	1 305	,3%	(2)	(1%)	-	-
Total By Income Source	39 209	7,7%	15 329	3,0%	10 878	2,1%	441 733	87,1%	507 149	100,0%	(65)	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 302	3,8%	2 896	3,4%	1 622	1,9%	78 419	90,9%	86 239	17,0%	-	-	-	-
Commercial	27 649	15,1%	7 311	4,0%	4 653	2,5%	143 900	78,4%	183 513	36,2%	-	-	-	-
Households	8 258	3,5%	5 122	2,2%	4 603	1,9%	219 415	92,4%	237 398	46,8%	(65)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	39 209	7,7%	15 329	3,0%	10 878	2,1%	441 733	87,1%	507 149	100,0%	(65)	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	157	100,0%	-	-	-	-	-	-	157	4,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 774	100,6%	5	,1%	-	-	(27)	(,7%)	3 752	96,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 931	100,6%	5	,1%	-	-	(27)	(,7%)	3 909	100,0%

Contact Details

Municipal Manager	Mr KM Nemaname	015 519 3210
Financial Manager	Mr N G Raliphada	015 519 3056

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: COLLINS CHABANE (LIM345)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	662 484	199 856	30,2%	161 438	24,4%	361 294	54,5%	149 928	58,8%	7,7%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	6 765	1 376	20,3%	1 419	21,0%	2 795	41,3%	1 277	40,2%	11,1%
Sale of Goods and Rendering of Services	80 962	4 016	5,0%	4 951	6,1%	8 967	11,1%	3 948	16,5%	25,4%
Agency services	4 416	835	18,9%	806	18,3%	1 642	37,2%	588	47,1%	37,2%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	896	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	25 538	5 961	23,3%	2 402	9,4%	8 363	32,7%	4 423	53,7%	(45,7%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	301	64	21,2%	74	24,4%	137	45,6%	73	63,0%	,7%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	38	-	439	-	477	-	47	21,8%	831,8%
Non-Exchange Revenue										
Property rates	36 621	8 844	24,1%	8 891	24,3%	17 735	48,4%	8 126	47,5%	9,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	606	168	27,7%	380	62,7%	548	90,4%	22	19,1%	1 638,0%
Licences or permits	7 596	1 861	24,5%	1 002	13,2%	2 863	37,7%	1 007	28,3%	(5%)
Transfer and subsidies - Operational	490 896	176 692	36,0%	141 075	28,7%	317 767	64,7%	130 417	67,5%	8,2%
Interest	7 888	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	457 671	132 611	29,0%	115 032	25,1%	247 643	54,1%	121 976	57,4%	(5,7%)
Employee related costs	146 733	35 513	24,2%	36 063	24,6%	71 576	48,8%	32 422	40,8%	11,2%
Remuneration of councillors	30 898	8 269	26,8%	7 001	22,7%	15 270	49,4%	7 117	51,2%	(1,6%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	15 333	3 359	21,9%	3 844	25,1%	7 202	47,0%	2 572	68,1%	49,5%
Debt impairment	5 897	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	51 219	-	-	6 500	12,7%	6 500	12,7%	29 490	66,0%	(78,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	137 227	67 661	49,3%	44 434	32,4%	112 095	81,7%	30 553	95,3%	45,4%
Transfers and subsidies	8 250	1 475	17,9%	2 913	35,3%	4 388	53,2%	627	4,1%	364,4%
Irrecoverable debts written off	-	249	-	168	-	418	-	-	-	(100,0%)
Operational costs	62 115	16 085	25,9%	14 110	22,7%	30 195	48,6%	19 206	66,1%	(26,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	204 813	67 245		46 406		113 651		27 952		
Transfers and subsidies - capital (monetary allocations)	110 637	24 698	22,3%	37 770	34,1%	62 467	56,5%	32 955	66,7%	14,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	315 450	91 943		84 176		176 119		60 906		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	315 450	91 943		84 176		176 119		60 906		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	315 450	91 943		84 176		176 119		60 906		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	315 450	91 943		84 176		176 119		60 906		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	325 650	106 153	32,6%	96 105	29,5%	202 259	62,1%	101 356	61,0%	(5,2%)
National Government	107 650	27 229	25,3%	45 997	42,7%	73 225	68,0%	37 074	78,4%	24,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	107 650	27 229	25,3%	45 997	42,7%	73 225	68,0%	37 074	78,4%	24,1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	218 000	78 925	36,2%	50 109	23,0%	129 033	59,2%	64 282	52,4%	(22,0%)
Capital Expenditure Functional	325 650	106 326	32,7%	96 105	29,5%	202 431	62,2%	101 356	61,0%	(5,2%)
Municipal governance and administration	44 100	9 782	22,2%	10 908	24,7%	20 690	46,9%	14 380	48,2%	(24,1%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	44 100	9 782	22,2%	10 908	24,7%	20 690	46,9%	14 380	48,2%	(24,1%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	31 446	7 668	24,4%	12 068	38,4%	19 736	62,8%	1 668	61,8%	623,7%
Community and Social Services	9 000	1 165	12,9%	1 486	16,5%	2 652	29,5%	-	7,8%	(100,0%)
Sport And Recreation	22 146	6 502	29,4%	10 582	47,8%	17 084	77,1%	1 668	121,8%	534,6%
Public Safety	300	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	216 600	82 158	37,9%	68 539	31,6%	150 697	69,6%	73 635	65,8%	(6,9%)
Planning and Development	100	24	24,4%	-	-	24	24,4%	453	9,5%	(100,0%)
Road Transport	216 500	82 134	37,9%	68 539	31,7%	150 673	69,6%	73 182	67,4%	(6,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	33 504	6 718	20,0%	4 590	13,7%	11 307	33,7%	11 673	59,8%	(60,7%)
Energy sources	28 504	6 718	23,6%	4 590	16,1%	11 307	39,7%	11 673	67,7%	(60,7%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	5 000	-	-	-	-	-	-	-	-	34,1%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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	802 044	300 248	37,4%	271 150	33,8%	571 398	71,2%	168 666	62,4%	60,8%	
Property rates	16 129	2 850	17,7%	3 410	21,1%	6 259	38,8%	5 342	72,3%	(36,2%)	
Service charges	2 977	572	19,2%	613	20,6%	1 185	39,8%	458	53,2%	33,8%	
Other revenue	155 868	1 582	1,0%	38 141	24,5%	39 723	25,5%	2 101	26,8%	1 715,2%	
Transfers and Subsidies - Operational	490 896	237 339	48,3%	199 596	40,7%	436 934	89,0%	157 764	79,2%	26,5%	
Transfers and Subsidies - Capital	110 637	57 906	52,3%	29 290	26,5%	87 196	78,8%	3 000	5,1%	876,3%	
Interest	25 538	-	-	101	,4%	101	,4%	-	-	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(400 555)	(87 329)	21,8%	(92 231)	23,0%	(179 560)	44,8%	(72 126)	43,3%	27,9%	
Suppliers and employees	(392 306)	(87 329)	22,3%	(92 231)	23,5%	(179 560)	45,8%	(72 126)	43,3%	27,9%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	(8 250)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	401 489	212 919	53,0%	178 919	44,6%	391 839	97,6%	96 539	88,0%	85,3%	
Cash Flow from Investing Activities											
Receipts	62 837	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	62 837	-	-	-	-	-	-	-	-	-	
Payments	(325 650)	(90 128)	27,7%	(136 739)	42,0%	(226 867)	69,7%	(124 222)	75,0%	10,1%	
Capital assets	(325 650)	(90 128)	27,7%	(136 739)	42,0%	(226 867)	69,7%	(124 222)	75,0%	10,1%	
Net Cash from/(used) Investing Activities	(262 813)	(90 128)	34,3%	(136 739)	52,0%	(226 867)	86,3%	(124 222)	55,0%	10,1%	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	138 676	122 791	88,5%	42 181	30,4%	164 972	119,0%	(27 682)	(11,6%)	(252,4%)	
Cash/cash equivalents at the year begin:	296 869	235 147	79,2%	358 557	120,8%	235 147	79,2%	453 559	99,1%	(20,9%)	
Cash/cash equivalents at the year end:	435 545	358 557	82,3%	400 737	92,0%	400 737	92,0%	425 876	145,7%	(5,9%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 791	1,9%	2 472	1,7%	2 393	1,7%	136 618	94,7%	144 274	52,1%	3	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	489	1,7%	441	1,6%	425	1,5%	27 054	95,2%	28 408	10,3%	8	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 425	4,2%	1 399	4,1%	1 372	4,1%	29 624	87,6%	33 820	12,2%	12	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	73	,1%	37	,1%	33	,1%	70 276	99,8%	70 420	25,4%	-	-	-	-
Total By Income Source	4 778	1,7%	4 348	1,6%	4 222	1,5%	263 572	95,2%	276 921	100,0%	22	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 187	2,3%	2 123	2,3%	2 093	2,2%	87 173	93,2%	93 576	33,8%	1	-	-	-
Commercial	648	2,7%	362	1,5%	320	1,3%	22 782	94,5%	24 112	8,7%	-	-	-	-
Households	1 944	1,2%	1 863	1,2%	1 809	1,1%	153 617	96,5%	159 234	57,5%	21	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 778	1,7%	4 348	1,6%	4 222	1,5%	263 572	95,2%	276 921	100,0%	22	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	278	2,5%	5 927	53,7%	100	,9%	4 741	42,9%	11 045	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	278	2,5%	5 927	53,7%	100	,9%	4 741	42,9%	11 045	100,0%

Contact Details

Municipal Manager	Mr Risenga Richard Shlenga	015 851 0110
Financial Manager	Ms Nyeleti Maluleke	015 851 0110

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: VHEMBE (DC34)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2 439 118	631 316	25,9%	489 229	20,1%	1 120 545	45,9%	286 910	50,3%	70,5%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	903 773	10 833	1,2%	(12 565)	(1,4%)	(1 731)	(,2%)	261 606	78,0%	(104,8%)
Service charges - Waste Water Management	27 431	2	-	2	-	4	-	11	-	(83,2%)
Service charges - Waste Management	148	113	76,5%	73	49,3%	186	125,9%	41	-	77,2%
Sale of Goods and Rendering of Services	850	280	32,9%	235	27,7%	515	60,6%	155	67,4%	51,7%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	24 308	12 307	50,6%	7 378	30,4%	19 685	81,0%	4 484	65,4%	64,5%
Interest earned from Receivables	78 349	25 287	32,3%	24 267	31,0%	49 554	63,2%	18 559	84,7%	30,8%
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	-	-	-	-	-	-	1	-	(100,0%)
Licence and permits	-	0	-	-	-	0	-	-	-	-
Operational Revenue	126	-	-	-	-	-	-	8	23 590,8%	(100,0%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	6 432	19	3%	171	2,7%	190	3,0%	102	41,2%	67,3%
Transfer and subsidies - Operational	1 397 700	582 475	41,7%	469 667	33,6%	1 052 142	75,3%	1 941	38,1%	24 092,9%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 322 408	820 586	35,3%	67 691	2,9%	888 277	38,2%	329 685	33,4%	(79,5%)
Employee related costs	809 596	189 798	23,4%	186 872	23,1%	376 670	46,5%	160 453	43,2%	16,5%
Remuneration of councillors	20 818	4 233	20,3%	3 996	19,2%	8 229	39,5%	3 563	39,1%	12,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	128 802	32 652	25,4%	38 971	30,3%	71 622	55,6%	33 929	33,7%	14,9%
Debt impairment	620 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	219 958	454 421	206,6%	(260 415)	(118,4%)	194 006	88,2%	19 531	21,9%	(1 433,4%)
Interest	100	1	9%	-	-	1	9%	-	-	-
Contracted services	305 286	89 855	29,4%	58 797	19,3%	148 652	48,7%	73 214	30,9%	(19,7%)
Transfers and subsidies	-	-	-	-	-	-	-	400	100,0%	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	217 848	49 627	22,8%	39 471	18,1%	89 097	40,9%	38 596	31,5%	2,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	116 710	(189 270)		421 538		232 268		(42 776)		
Transfers and subsidies - capital (monetary allocations)	700 613	76 829	11,0%	88 537	12,6%	165 366	23,6%	22 545	20,3%	292,7%
Transfers and subsidies - capital (in-kind)	299	509	170,3%	1 438	480,9%	1 947	651,2%	18	9,6%	7 756,7%
Surplus/(Deficit) after capital transfers and contributions	817 622	(111 932)		511 513		399 581		(20 212)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	817 622	(111 932)		511 513		399 581		(20 212)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	817 622	(111 932)		511 513		399 581		(20 212)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	817 622	(111 932)		511 513		399 581		(20 212)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	896 189	126 140	14,1%	199 719	22,3%	325 859	36,4%	117 193	35,3%	70,4%
National Government	607 731	109 325	18,0%	162 175	26,7%	271 501	44,7%	78 110	35,3%	107,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	607 731	109 325	18,0%	162 175	26,7%	271 501	44,7%	78 110	35,3%	107,6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	288 458	16 814	5,8%	37 544	13,0%	54 358	18,8%	39 083	35,5%	(3,9%)
Capital Expenditure Functional	896 189	126 140	14,1%	202 781	22,6%	328 921	36,7%	117 252	35,3%	72,9%
Municipal governance and administration	96 316	3 009	3,1%	6 966	7,2%	9 974	10,4%	2 878	8,3%	142,0%
Executive and Council	117	-	-	-	-	-	-	-	-	-
Finance and administration	96 151	3 009	3,1%	6 966	7,2%	9 974	10,4%	2 878	8,3%	142,0%
Internal audit	48	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 478	96	6,5%	469	31,7%	565	38,2%	-	-	(100,0%)
Community and Social Services	1 478	96	6,5%	469	31,7%	565	38,2%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	558 077	102 670	18,4%	156 301	28,0%	258 970	46,4%	83 074	37,0%	88,1%
Planning and Development	558 018	102 670	18,4%	156 301	28,0%	258 970	46,4%	83 015	37,0%	88,3%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	59	-	-	-	-	-	-	59	-	(100,0%)
Trading Services	239 013	20 365	8,5%	39 045	16,3%	59 410	24,9%	29 916	38,9%	30,5%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	172 308	12 630	7,3%	23 714	13,8%	36 344	21,1%	29 916	38,9%	(20,7%)
Waste Water Management	66 704	7 735	11,6%	15 331	23,0%	23 066	34,6%	-	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	1 304	-	-	-	-	-	-	1 384	79,6%	(100,0%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23
--	---------	---------

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	2 255 000	866 208	38,4%	654 346	29,0%	1 520 555	67,4%	1 156 259	84,0%	(43,4%)	
Property rates	-	-	-	-	-	-	-	-	-	-	
Service charges	117 756	19 597	16,6%	10 845	9,2%	30 442	25,9%	1 197	1,8%	806,3%	
Other revenue	8 606	1 744	20,3%	451	5,2%	2 195	25,5%	(1 947)	(3,3%)	(123,2%)	
Transfers and Subsidies - Operational	1 403 709	793 561	56,5%	626 303	44,6%	1 419 964	101,2%	335 270	72,8%	86,8%	
Transfers and Subsidies - Capital	700 621	39 000	5,6%	9 368	1,3%	48 368	6,9%	817 255	132,8%	(98,9%)	
Interest	24 308	12 307	50,6%	7 378	30,4%	19 685	81,0%	4 484	65,4%	64,5%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(1 212 111)	(171 312)	14,1%	(222 226)	18,3%	(393 538)	32,5%	(242 563)	23,6%	(8,4%)	
Suppliers and employees	(1 212 026)	(171 312)	14,1%	(222 226)	18,3%	(393 538)	32,5%	(242 563)	23,7%	(8,4%)	
Finance charges	(85)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	1 042 889	694 896	66,6%	432 120	41,4%	1 127 016	108,1%	913 696	208,8%	(52,7%)	
Cash Flow from Investing Activities											
Receipts	(305 388)	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(305 388)	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(672 193)	(141 602)	21,1%	(225 575)	33,6%	(367 177)	54,6%	(128 113)	42,0%	76,1%	
Capital assets	(672 193)	(141 602)	21,1%	(225 575)	33,6%	(367 177)	54,6%	(128 113)	42,0%	76,1%	
Net Cash from/(used) Investing Activities	(977 580)	(141 602)	14,5%	(225 575)	23,1%	(367 177)	37,6%	(128 113)	28,5%	76,1%	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	(36 000)	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	(36 000)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	(36 000)	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	29 308	553 294	1 887,8%	206 545	704,7%	759 839	2 592,6%	785 583	(458,9%)	(73,7%)	
Cash/cash equivalents at the year begin:	300 862	124 606	41,4%	683 982	227,3%	124 606	41,4%	525 683	35,7%	30,1%	
Cash/cash equivalents at the year end:	330 170	683 982	207,2%	890 527	269,7%	890 527	269,7%	1 311 266	2 990,5%	(32,1%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	15 619	,9%	16 221	,9%	17 704	1,0%	1 698 560	97,2%	1 748 103	85,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 455	1,7%	2 189	2,6%	655	,8%	80 526	94,9%	84 824	4,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 132	4,5%	9 079	4,4%	9 046	4,4%	176 902	86,6%	204 160	9,9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	-	0	-	0	-	14 968	100,0%	14 968	,7%	-	-	-	-
Total By Income Source	26 205	1,3%	27 489	1,3%	27 404	1,3%	1 970 957	96,0%	2 052 056	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 722	4,5%	2 880	4,6%	2 046	3,4%	52 681	87,3%	60 329	2,9%	-	-	-	-
Commercial	5 277	2,6%	3 640	1,8%	4 952	2,4%	191 846	93,3%	205 715	10,0%	-	-	-	-
Households	18 206	1,0%	20 969	1,2%	20 406	1,1%	1 726 430	96,7%	1 786 012	87,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	26 205	1,3%	27 489	1,3%	27 404	1,3%	1 970 957	96,0%	2 052 056	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	38 361	67,5%	201	4%	18 257	32,1%	56 819	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	38 361	67,5%	201	4%	18 257	32,1%	56 819	100,0%

Contact Details

Municipal Manager	Mr Zwannda Norman Kutama	015 960 2009
Financial Manager	Ms Thangavhulelo Mulatwa	015 960 2046

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BLOUBERG (LIM351)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	352 990	175 064	49,6%	9 844	2,8%	184 908	52,4%	88 039	69,8%	(88,8%)
Exchange Revenue										
Service charges - Electricity	57 971	7 660	13,2%	4 938	8,5%	12 599	21,7%	6 003	29,3%	(17,7%)
Service charges - Water	-	1 002	-	519	-	1 521	-	936	-	(44,6%)
Service charges - Waste Water Management	-	437	-	267	-	703	-	414	-	(35,5%)
Service charges - Waste Management	3 000	517	17,2%	345	11,5%	862	28,7%	462	38,1%	(25,3%)
Sale of Goods and Rendering of Services	496	58	11,8%	66	13,3%	124	25,0%	52	21,9%	27,0%
Agency services	300	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	457	447	97,9%	317	69,3%	764	167,2%	249	86,3%	27,1%
Interest earned from Current and Non Current Assets	3 206	1 041	32,5%	1 711	53,4%	2 753	85,9%	1 096	76,9%	56,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	350	152	43,4%	81	23,2%	233	66,7%	93	24,8%	(12,9%)
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	1 110	257	23,2%	41	3,7%	298	26,9%	265	461,0%	(84,5%)
Operational Revenue	8 442	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue										
Property rates	32 971	63 418	192,3%	1 214	3,7%	64 632	196,0%	1 224	91,7%	(,8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 022	111	5,5%	49	2,4%	160	7,9%	31	4,2%	57,4%
Licences or permits	5 000	484	9,7%	82	1,6%	566	11,3%	466	22,2%	(82,4%)
Transfer and subsidies - Operational	237 377	99 203	41,8%	-	-	99 203	41,8%	75 509	75,4%	(100,0%)
Interest	288	275	95,6%	214	74,3%	489	169,9%	215	31,6%	(,2%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	25	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	389 072	74 014	19,0%	62 859	16,2%	136 872	35,2%	76 176	42,8%	(17,5%)
Employee related costs	135 979	31 809	23,5%	21 474	15,8%	53 373	39,3%	30 512	48,2%	(29,6%)
Remuneration of councillors	20 753	5 394	26,0%	3 075	14,8%	8 469	40,8%	4 315	45,2%	(28,7%)
Bulk purchases - electricity	60 000	8 449	14,1%	14 989	25,0%	23 438	39,1%	7 876	43,5%	90,3%
Inventory consumed	5 855	286	4,5%	141	2,4%	407	7,0%	50	12,4%	183,9%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	37 668	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	59 971	10 876	18,1%	12 042	20,1%	22 918	38,2%	16 655	56,7%	(27,7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 770	-	-	-	-	-	-	-	-	-
Operational costs	63 077	17 129	27,2%	11 139	17,7%	28 268	44,8%	16 770	56,5%	(33,6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(36 082)	101 050		(53 014)		48 036		11 862		
Transfers and subsidies - capital (monetary allocations)	85 575	6 984	8,2%	-	-	6 984	8,2%	51 691	61,1%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	49 493	108 034		(53 014)		55 019		63 553		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	49 493	108 034		(53 014)		55 019		63 553		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	49 493	108 034		(53 014)		55 019		63 553		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	49 493	108 034		(53 014)		55 019		63 553		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	86 892	7 813	9,0%	20 138	23,2%	27 951	32,2%	36 207	52,8%	(44,4%)
National Government	85 575	7 646	8,9%	20 114	23,5%	27 760	32,4%	36 121	53,2%	(44,3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	85 575	7 646	8,9%	20 114	23,5%	27 760	32,4%	36 121	53,2%	(44,3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 317	167	12,7%	24	1,8%	191	14,5%	86	18,0%	(72,0%)
Capital Expenditure Functional	86 892	7 813	9,0%	20 138	23,2%	27 951	32,2%	36 207	52,8%	(44,4%)
Municipal governance and administration	610	93	15,3%	24	3,9%	117	19,2%	86	59,1%	(72,0%)
Executive and Council	300	-	-	-	-	-	-	-	-	-
Finance and administration	310	93	30,0%	24	7,7%	117	37,8%	86	82,7%	(72,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety										
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	80 475	7 275	9,0%	20 114	25,0%	27 390	34,0%	24 123	65,4%	(16,6%)
Planning and Development	80 475	7 275	9,0%	20 114	25,0%	27 390	34,0%	24 123	65,4%	(16,6%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	5 807	445	7,7%			445	7,7%	11 998	34,6%	(100,0%)
Energy sources	5 607	445	7,9%	-	-	445	7,9%	11 998	34,8%	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	200	-	-	-	-	-	-	-	-	-
Other										

Part 3: Cash Receipts and Payments

	2023/24	2022/23
--	---------	---------

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	434 363	138 505	31,9%	(55 182)	(12,7%)	83 323	19,2%	129 759	67,3%	(142,5%)	
Property rates	31 324	661	2,1%	2 014	6,4%	2 676	8,5%	7 792	58,8%	(74,1%)	
Service charges	60 047	6 457	10,8%	3 851	6,4%	10 309	17,2%	5 324	26,9%	(27,7%)	
Other revenue	16 834	6 251	37,1%	(75 863)	(450,7%)	(69 613)	(413,5%)	78 814	73,5%	(196,3%)	
Transfers and Subsidies - Operational	237 377	100 111	42,2%	533	2%	100 644	42,4%	878	86,6%	(39,3%)	
Transfers and Subsidies - Capital	85 575	25 025	29,2%	12 750	14,9%	37 775	44,1%	36 950	74,5%	(65,5%)	
Interest	3 206	-	-	1 533	47,8%	1 533	47,8%	-	-	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(345 635)	(136 982)	39,6%	(28 788)	8,3%	(165 770)	48,0%	(156 792)	92,7%	(81,6%)	
Suppliers and employees	(345 635)	(136 982)	39,6%	(28 788)	8,3%	(165 770)	48,0%	(156 792)	92,7%	(81,6%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	88 728	1 523	1,7%	(83 970)	(94,6%)	(82 447)	(92,9%)	(27 034)	(24,6%)	210,6%	
Cash Flow from Investing Activities											
Receipts	4 865	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	4 865	-	-	-	-	-	-	-	-	-	
Payments	(86 892)	(7 813)	9,0%	(20 138)	23,2%	(27 951)	32,2%	(36 207)	52,8%	(44,4%)	
Capital assets	(86 892)	(7 813)	9,0%	(20 138)	23,2%	(27 951)	32,2%	(36 207)	52,8%	(44,4%)	
Net Cash from/(used) Investing Activities	(82 027)	(7 813)	9,5%	(20 138)	24,6%	(27 951)	34,1%	(36 207)	52,8%	(44,4%)	
Cash Flow from/(used) Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	6 700	(6 290)	(93,9%)	(104 108)	(1 553,8%)	(110 398)	(1 647,6%)	(63 240)	(23 650,1%)	64,6%	
Cash/cash equivalents at the year begin:	90 261	106 030	117,5%	95 553	105,9%	106 030	117,5%	86 545	104,9%	10,4%	
Cash/cash equivalents at the year end:	96 961	95 553	98,5%	93 287	96,2%	93 287	96,2%	23 304	27,2%	300,3%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts 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	296	88,5%	-	-	31	9,4%	7	2,1%	334	66,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	69	40,8%	-	-	15	9,2%	84	50,0%	168	33,5%
Total	364	72,6%	-	-	47	9,3%	91	18,1%	502	100,0%

Contact Details

Municipal Manager	Mr Machaba Mj (Acting)	015 505 7163
Financial Manager	Mr Mabote N.J	015 505 7147

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOLEMOLE (LIM353)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	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	274 777	89 654	32,6%	78 445	28,5%	168 099	61,2%	145 321	60,5%	(46,0%)
Exchange Revenue										
Service charges - Electricity	12 336	2 231	18,1%	2 231	18,1%	4 462	36,2%	2 217	18,9%	,6%
Service charges - Water	-	-	-	-	-	-	-	(8)	-	(100,0%)
Service charges - Waste Water Management	-	(0)	-	(1)	-	(1)	-	(1)	-	4,8%
Service charges - Waste Management	3 545	753	21,2%	752	21,2%	1 506	42,5%	629	48,5%	19,5%
Sale of Goods and Rendering of Services	1 293	8	,6%	6	,4%	13	1,0%	11	13,3%	(51,0%)
Agency services	1 681	627	37,3%	506	30,1%	1 133	67,4%	7 281	1 044,9%	(93,1%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 129	148	13,1%	156	13,8%	304	26,9%	131	30,8%	19,3%
Interest earned from Current and Non Current Assets	9 600	1 527	15,9%	3 634	37,8%	5 160	53,8%	364	39,5%	899,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	57	10	17,8%	10	17,8%	20	35,6%	10	55,1%	-
Rental from Fixed Assets	248	56	22,7%	55	22,3%	112	45,0%	43	36,1%	29,3%
Licence and permits	13 120	1 391	10,6%	2 908	22,2%	4 299	32,8%	2 359	48,3%	23,3%
Operational Revenue	244	110	45,1%	60	24,5%	170	69,7%	412	176,8%	(85,4%)
Non-Exchange Revenue										
Property rates	46 063	7 137	15,5%	7 334	15,9%	14 471	31,4%	8 140	33,3%	(9,9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	621	12	1,9%	513	82,7%	525	84,6%	(192)	(12,6%)	(368,0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	183 701	75 437	41,1%	59 994	32,7%	135 431	73,7%	123 712	71,2%	(51,5%)
Interest	1 140	207	18,2%	286	25,1%	493	43,3%	213	59,1%	34,1%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	260 945	57 940	22,2%	57 984	22,2%	115 924	44,4%	67 525	48,6%	(14,1%)
Employee related costs	107 287	26 582	24,8%	27 248	25,4%	53 830	50,2%	24 888	47,2%	9,5%
Remuneration of councillors	19 640	3 989	20,3%	3 461	17,6%	7 451	37,9%	3 227	47,9%	7,3%
Bulk purchases - electricity	13 783	4 362	31,6%	3 063	22,2%	7 425	53,9%	2 686	46,0%	14,1%
Inventory consumed	8 246	1 587	19,2%	1 574	19,1%	3 161	38,3%	2 004	44,0%	(21,5%)
Debt impairment	3 488	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	22 082	4 732	21,4%	4 502	20,4%	9 234	41,8%	9 317	47,0%	(51,7%)
Interest	133	5	3,5%	5	4,1%	10	7,5%	7	10,9%	(27,0%)
Contracted services	45 769	9 738	21,3%	9 171	20,0%	18 909	41,3%	12 496	55,4%	(26,6%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	500	2	,3%	537	107,3%	538	107,6%	74	12,2%	624,6%
Operational costs	40 017	6 943	17,4%	8 423	21,0%	15 366	38,4%	11 726	48,2%	(28,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	1 102	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	13 832	31 714		20 462		52 175		77 796		
Transfers and subsidies - capital (monetary allocations)	58 548	18 495	31,6%	21 976	37,5%	40 471	69,1%	(11 188)	53,7%	(296,4%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	72 380	50 209		42 438		92 647		66 608		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	72 380	50 209		42 438		92 647		66 608		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	72 380	50 209		42 438		92 647		66 608		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	72 380	50 209		42 438		92 647		66 608		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	72 380	16 972	23,4%	22 097	30,5%	39 069	54,0%	18 069	42,9%	22,3%
National Government	58 548	16 359	27,9%	19 324	33,0%	35 683	60,9%	10 757	43,0%	79,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	58 548	16 359	27,9%	19 324	33,0%	35 683	60,9%	10 757	43,0%	79,6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 832	613	4,4%	2 773	20,0%	3 386	24,5%	7 312	42,6%	(62,1%)
Capital Expenditure Functional	72 380	16 972	23,4%	22 097	30,5%	39 069	54,0%	18 069	42,9%	22,3%
Municipal governance and administration	6 232	252	4,0%	2 101	33,7%	2 353	37,8%	1 758	37,5%	19,5%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 232	252	4,0%	2 101	33,7%	2 353	37,8%	1 758	37,5%	19,5%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	400	-	-	-	-	-	-	2 170	94,3%	(100,0%)
Community and Social Services	400	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	2 170	98,6%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	44 080	15 249	34,6%	13 740	31,2%	28 989	65,8%	12 491	40,5%	10,0%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	44 080	15 249	34,6%	13 740	31,2%	28 989	65,8%	12 491	40,5%	10,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	21 668	1 472	6,8%	6 256	28,9%	7 728	35,7%	1 650	46,2%	279,1%
Energy sources	19 368	1 472	7,6%	5 749	29,7%	7 221	37,3%	1 650	46,2%	248,4%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	2 300	-	-	507	22,0%	507	22,0%	-	-	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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	323 559	112 905	34,9%	161 582	49,9%	274 487	84,8%	137 688	76,4%	17,4%	
Property rates	39 154	2 758	7,0%	438	1,1%	3 196	8,2%	9 802	22,4%	(96,5%)	
Service charges	19 547	268	1,4%	114	,6%	382	2,0%	358	4,2%	(68,2%)	
Other revenue	13 009	6 513	50,1%	137 821	1 059,4%	144 334	1 109,5%	(15 823)	32,0%	(971,0%)	
Transfers and Subsidies - Operational	183 701	76 816	41,8%	549	,3%	77 965	42,1%	121 951	2 187,3%	(99,5%)	
Transfers and Subsidies - Capital	58 548	25 023	42,7%	22 384	38,2%	47 407	81,0%	21 400	85,8%	4,6%	
Interest	9 600	1 527	15,9%	276	2,9%	1 803	18,8%	-	-	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(234 742)	(44 103)	18,8%	(136 763)	58,3%	(180 866)	77,0%	(131 104)	77,0%	4,3%	
Suppliers and employees	(234 742)	(44 103)	18,8%	(136 763)	58,3%	(180 866)	77,0%	(131 104)	77,0%	4,3%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	88 817	68 802	77,5%	24 819	27,9%	93 621	105,4%	6 584	74,6%	277,0%	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(72 380)	(16 972)	23,4%	(22 097)	30,5%	(39 069)	54,0%	(18 069)	42,9%	22,3%	
Capital assets	(72 380)	(16 972)	23,4%	(22 097)	30,5%	(39 069)	54,0%	(18 069)	42,9%	22,3%	
Net Cash from/(used) Investing Activities	(72 380)	(16 972)	23,4%	(22 097)	30,5%	(39 069)	54,0%	(18 069)	42,9%	22,3%	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	16 436	51 830	315,3%	2 722	16,6%	54 552	331,9%	(11 485)	183,1%	(123,7%)	
Cash/cash equivalents at the year begin:	118 872	111 992	94,2%	163 977	137,9%	111 992	94,2%	147 876	117,6%	10,9%	
Cash/cash equivalents at the year end:	135 308	164 026	121,2%	166 699	123,2%	166 699	123,2%	136 391	128,0%	22,2%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	48	,8%	48	,8%	48	,8%	5 669	97,5%	5 813	4,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	1 660	100,0%	1 660	1,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	156	1,1%	155	1,1%	155	1,1%	13 762	96,7%	14 228	10,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	77	2,2%	74	2,1%	73	2,1%	3 330	93,7%	3 555	2,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	244	1,5%	241	1,5%	238	1,4%	15 865	95,6%	16 588	12,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 364	2,4%	2 324	2,4%	2 246	2,3%	89 813	92,8%	96 747	69,8%	-	-	-	-
Total By Income Source	2 890	2,1%	2 842	2,1%	2 760	2,0%	130 099	93,9%	138 591	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 890	2,1%	2 842	2,1%	2 760	2,0%	130 099	93,9%	138 591	100,0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 890	2,1%	2 842	2,1%	2 760	2,0%	130 099	93,9%	138 591	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	35	100,0%	-	-	35	100,0%
Total	-	-	-	-	35	100,0%	-	-	35	100,0%

Contact Details

Municipal Manager	Mr Makgatho Kgabo Emmanuel	015 501 2300
Financial Manager	Ms Zulu Khanyisile Cynthia Wendy	015 501 0243

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: POLOKWANE (LIM354)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	4 945 302	1 327 698	26,8%	1 164 563	23,5%	2 492 261	50,4%	1 066 357	51,2%	9,2%
Exchange Revenue										
Service charges - Electricity	1 820 601	350 335	19,2%	313 297	17,2%	663 632	36,5%	292 027	39,0%	7,3%
Service charges - Water	350 836	70 605	20,1%	62 621	17,8%	133 226	38,0%	60 600	39,3%	3,3%
Service charges - Waste Water Management	147 319	44 589	30,3%	39 830	27,0%	84 419	57,3%	37 277	52,9%	6,8%
Service charges - Waste Management	141 640	37 703	26,6%	36 893	26,0%	74 596	52,7%	32 948	49,6%	12,0%
Sale of Goods and Rendering of Services	14 187	4 747	33,5%	7 153	50,4%	11 900	83,9%	5 004	109,9%	42,9%
Agency services	31 874	6 556	20,6%	6 831	21,4%	13 386	42,0%	1 818	16,4%	275,7%
Interest	-	-	-	0	-	-	-	-	-	(100,0%)
Interest earned from Receivables	89 294	37 747	42,3%	37 938	42,5%	75 685	84,8%	30 460	68,2%	24,6%
Interest earned from Current and Non Current Assets	20 940	12 525	59,8%	9 002	43,0%	21 527	102,8%	8 059	68,7%	11,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	12 512	7 459	59,6%	(2 189)	(17,5%)	5 271	42,1%	6 068	91,4%	(136,1%)
Licence and permits	14 098	18 144	128,7%	(710)	(5,0%)	17 433	123,7%	36 942	578,8%	(101,9%)
Operational Revenue	39 041	3 634	9,3%	2 005	5,1%	5 639	14,4%	819	5,1%	144,8%
Non-Exchange Revenue										
Property rates	622 442	147 966	23,8%	147 664	23,7%	295 630	47,5%	141 204	47,5%	4,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	42 049	13 429	31,9%	8 668	20,6%	22 097	52,5%	5 951	32,4%	45,7%
Licences or permits	441	0	-1%	-	-	0	-1%	-	-	-
Transfer and subsidies - Operational	1 575 705	572 258	36,3%	495 561	31,5%	1 067 819	67,8%	407 181	65,3%	21,7%
Interest	22 323	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	4 550 034	1 463 421	32,2%	1 464 084	32,2%	2 927 505	64,3%	1 102 012	46,8%	32,9%
Employee related costs	1 258 954	271 906	21,6%	266 509	21,2%	538 415	42,8%	258 753	44,3%	3,8%
Remuneration of councillors	43 514	10 075	23,2%	12 541	28,8%	22 616	52,0%	10 374	51,0%	20,9%
Bulk purchases - electricity	1 162 130	322 069	27,7%	219 472	18,9%	541 541	46,6%	185 813	48,8%	18,1%
Inventory consumed	336 483	48 684	14,5%	47 755	14,2%	96 439	28,7%	40 668	28,3%	17,4%
Debt impairment	272 220	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	272 220	526 954	193,6%	527 573	193,8%	1 054 527	387,4%	351 241	160,1%	50,2%
Interest	44 535	(19)	-	-	-	(19)	-	-	2,3%	-
Contracted services	839 992	168 269	20,0%	262 218	31,2%	430 487	51,2%	193 191	35,0%	35,7%
Transfers and subsidies	11 622	5 001	43,0%	3 153	27,1%	8 155	70,2%	1 981	31,2%	59,2%
Irrecoverable debts written off	-	36 606	-	29 077	-	65 683	-	11 486	4,5%	153,2%
Operational costs	308 363	73 875	24,0%	102 786	33,3%	176 661	57,3%	50 505	48,6%	103,5%
Losses on disposal of Assets	-	-	-	(7 000)	-	-	-	-	-	(100,0%)
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	395 269	(135 723)		(299 520)		(435 244)		(35 655)		
Transfers and subsidies - capital (monetary allocations)	705 105	190 957	27,1%	214 573	30,4%	405 530	57,5%	83 887	14,9%	156,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 100 373	55 234		(84 947)		(29 713)		48 232		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	1 100 373	55 234		(84 947)		(29 713)		48 232		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 100 373	55 234		(84 947)		(29 713)		48 232		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 100 373	55 234		(84 947)		(29 713)		48 232		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget 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	797 239	184 109	23,1%	221 314	27,8%	405 423	50,9%	103 858	17,6%	113,1%
National Government	613 134	162 837	26,6%	184 159	30,0%	346 996	56,6%	72 977	14,9%	152,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	613 134	162 837	26,6%	184 159	30,0%	346 996	56,6%	72 977	14,9%	152,4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	184 104	21 272	11,6%	37 155	20,2%	58 427	31,7%	30 881	30,7%	20,3%
Capital Expenditure Functional	797 239	184 109	23,1%	221 314	27,8%	405 423	50,9%	103 858	17,6%	113,1%
Municipal governance and administration	37 200	1 526	4,1%	3 273	8,8%	4 799	12,9%	1 145	3,8%	185,9%
Executive and Council	3 400	-	-	-	-	-	-	-	-	-
Finance and administration	33 800	1 526	4,5%	3 273	9,7%	4 799	14,2%	1 145	3,8%	185,9%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	43 046	548	1,3%	14 359	33,4%	14 908	34,6%	4 800	16,9%	199,1%
Community and Social Services	5 204	-	-	139	2,7%	139	2,7%	-	2,3%	(100,0%)
Sport And Recreation	37 842	548	1,4%	14 221	37,6%	14 769	39,0%	4 800	17,6%	196,2%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	283 908	33 738	11,9%	63 629	22,4%	97 367	34,3%	47 483	18,9%	34,0%
Planning and Development	11 614	6 495	55,9%	9 125	78,6%	15 620	134,5%	616	3,7%	1 380,5%
Road Transport	272 294	27 243	10,0%	54 504	20,0%	81 747	30,0%	46 866	19,6%	16,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	433 085	148 297	34,2%	140 052	32,3%	288 349	66,6%	50 430	17,6%	177,7%
Energy sources	90 921	7 499	8,2%	7 244	8,0%	14 743	16,2%	10 976	18,2%	(34,0%)
Water Management	206 987	70 588	34,1%	102 815	49,7%	173 403	83,8%	36 870	29,1%	178,9%
Waste Water Management	112 021	70 211	62,7%	28 215	25,2%	98 425	87,9%	2 584	2,5%	991,8%
Waste Management	23 156	-	-	1 778	7,7%	1 778	7,7%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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	5 620 973	1 875 200	33,4%	1 382 556	24,6%	3 257 756	58,0%	1 731 517	82,7%	(20,2%)	
Property rates	529 076	124 382	23,5%	152 011	28,7%	276 393	52,2%	129 318	48,0%	17,5%	
Service charges	2 405 037	492 856	20,5%	533 946	22,2%	1 026 802	42,7%	455 387	51,8%	17,3%	
Other revenue	385 111	330 884	85,9%	77 150	20,0%	408 034	106,0%	716 833	118,0%	(89,2%)	
Transfers and Subsidies - Operational	1 575 705	647 235	41,1%	439 352	27,9%	1 086 587	69,0%	283 520	59,8%	55,0%	
Transfers and Subsidies - Capital	705 105	262 917	37,3%	167 097	23,7%	430 014	61,0%	141 937	48,7%	17,7%	
Interest	20 940	16 926	80,8%	13 000	62,1%	29 925	142,9%	4 523	45,0%	187,4%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(4 661 715)	(1 045 377)	22,4%	(1 064 771)	22,8%	(2 110 148)	45,3%	(958 776)	46,5%	11,1%	
Suppliers and employees	(4 608 366)	(1 045 377)	22,7%	(1 061 538)	23,0%	(2 106 915)	45,7%	(958 776)	47,2%	10,7%	
Finance charges	(42 309)	-	-	-	-	-	-	-	-	-	
Transfers and grants	(11 041)	-	-	(3 233)	29,3%	(3 233)	29,3%	-	-	(100,0%)	
Net Cash from/(used) Operating Activities	959 258	829 823	86,5%	317 785	33,1%	1 147 608	119,6%	772 742	196,2%	(58,9%)	
Cash Flow from Investing Activities											
Receipts	(144)	1	(9%)	2	(1,5%)	3	(2,4%)	-	-	(100,0%)	
Proceeds on disposal of PPE	-	1	-	2	-	3	-	-	-	(100,0%)	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(144)	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(870 983)	(209 193)	24,0%	(235 750)	27,1%	(444 943)	51,1%	(113 009)	25,0%	108,6%	
Capital assets	(870 983)	(209 193)	24,0%	(235 750)	27,1%	(444 943)	51,1%	(113 009)	25,0%	108,6%	
Net Cash from/(used) Investing Activities	(871 128)	(209 191)	24,0%	(235 748)	27,1%	(444 940)	51,1%	(113 009)	24,8%	108,6%	
Cash Flow from Financing Activities											
Receipts	-	(730)	-	(640)	-	(1 370)	-	(526)	-	21,6%	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	(730)	-	(640)	-	(1 370)	-	(526)	-	21,6%	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	(730)	-	(640)	-	(1 370)	-	(526)	-	21,6%	
Net Increase/(Decrease) in cash held	88 131	619 902	703,4%	81 397	92,4%	701 299	795,7%	659 206	721,7%	(87,7%)	
Cash/cash equivalents at the year begin:	232 670	184 371	79,2%	804 273	345,7%	184 371	79,2%	1 751 957	131,6%	(54,1%)	
Cash/cash equivalents at the year end:	320 801	804 273	250,7%	885 670	276,1%	885 670	276,1%	2 411 163	503,8%	(63,3%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	49 791	14,1%	9 877	2,8%	7 382	2,1%	286 374	81,0%	353 424	17,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	72 932	26,6%	18 866	6,9%	11 283	4,1%	171 521	62,5%	274 602	13,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	44 312	9,3%	18 280	3,9%	13 731	2,9%	397 782	83,9%	474 105	23,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	14 845	9,8%	7 984	5,3%	6 383	4,2%	122 822	80,8%	152 035	7,6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	14 391	8,3%	7 816	4,5%	6 910	4,0%	143 960	83,2%	173 078	8,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	185	100,0%	185	-	-	-	-	-
Interest on Arrear Debtor Accounts	13 152	3,2%	12 794	3,1%	12 318	3,0%	375 697	90,8%	413 961	20,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 692	2,2%	3 190	1,9%	4 384	2,6%	158 959	93,4%	170 226	8,5%	-	-	-	-
Total By Income Source	213 115	10,6%	78 808	3,9%	62 392	3,1%	1 657 301	82,4%	2 011 616	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	27 203	10,7%	12 778	5,0%	10 532	4,1%	204 236	80,2%	254 749	12,7%	-	-	-	-
Commercial	96 723	23,3%	19 893	4,8%	14 299	3,4%	283 867	68,4%	414 783	20,6%	-	-	-	-
Households	89 189	6,6%	46 137	3,4%	37 560	2,8%	1 169 197	87,1%	1 342 084	66,7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	213 115	10,6%	78 808	3,9%	62 392	3,1%	1 657 301	82,4%	2 011 616	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	81 786	100,0%	-	-	-	-	-	-	81 786	72,5%
Bulk Water	23 932	100,0%	-	-	-	-	-	-	23 932	21,2%
PAYE deductions	2	100,0%	-	-	-	-	-	-	2	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 083	100,0%	-	-	-	-	-	-	7 083	6,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	112 803	100,0%	-	-	-	-	-	-	112 803	100,0%

Contact Details

Municipal Manager	Ms Thuso Nemuqumoni	015 290 2102
Financial Manager	Mr Naazim Essa	015 290 2049

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPELLE-NKUMPI (LIM355)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	713 726	161 252	22,6%	143 080	20,0%	304 332	42,6%	101 173	46,0%	41,4%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	(3 208)	-	(100,0%)
Service charges - Waste Water Management	-	-	-	-	-	-	-	(810)	-	(100,0%)
Service charges - Waste Management	7 500	1 846	24,6%	1 854	24,7%	3 701	49,3%	1 700	48,6%	9,1%
Sale of Goods and Rendering of Services	199 932	118	,1%	89	,1%	207	,1%	148	,2%	(39,5%)
Agency services	47 098	3 725	7,9%	1 109	2,4%	4 833	10,3%	1 329	11,4%	(16,6%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 072	1 180	29,0%	1 209	29,7%	2 389	58,7%	(2 206)	168,4%	(154,8%)
Interest earned from Current and Non Current Assets	27 557	5 404	19,6%	15 078	54,7%	20 482	74,3%	6 402	67,3%	135,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	352	75	21,3%	56	15,8%	130	37,1%	47	37,7%	18,8%
Licence and permits	5	-	-	2	44,1%	2	44,1%	-	-	(100,0%)
Operational Revenue	20 008	439	2,2%	312	1,6%	752	3,8%	411	2,8%	(23,9%)
Non-Exchange Revenue										
Property rates	39 460	10 778	27,3%	10 815	27,4%	21 593	54,7%	9 752	56,5%	10,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	12 703	20	,2%	30	,2%	50	,4%	17	,2%	75,8%
Licences or permits	2	-	-	0	29,0%	0	29,0%	-	-	(100,0%)
Transfer and subsidies - Operational	339 639	133 244	39,2%	108 330	31,9%	241 574	71,1%	83 437	64,9%	29,8%
Interest	15 326	4 234	27,6%	4 195	27,4%	8 429	55,0%	4 155	67,6%	1,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	74	-	-	-	-	-	-	-	-	-
Other Gains	-	188	-	-	-	188	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	478 179	69 989	14,6%	79 875	16,7%	149 864	31,3%	60 703	29,0%	31,6%
Employee related costs	142 196	23 670	16,6%	25 014	17,6%	48 684	34,2%	24 972	36,8%	2%
Remuneration of councillors	23 603	5 790	24,5%	6 373	27,0%	12 163	51,5%	5 715	52,7%	11,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	9 346	401	4,3%	496	5,3%	897	9,6%	436	19,8%	13,6%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	39 698	6 831	17,2%	8 808	22,2%	15 639	39,4%	4 676	31,0%	88,4%
Interest	53	-	-	-	-	-	-	-	-	-
Contracted services	110 885	9 552	8,6%	10 410	9,4%	19 961	18,0%	11 426	20,3%	(8,9%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	87 044	9 017	10,4%	13 238	15,2%	22 255	25,6%	357	2,4%	3 612,3%
Operational costs	65 353	14 728	22,5%	15 536	23,8%	30 264	46,3%	13 121	46,0%	18,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	235 547	91 263		63 205		154 468		40 469		
Transfers and subsidies - capital (monetary allocations)	64 332	16 642	25,9%	5 043	7,8%	21 685	33,7%	3 126	13,9%	61,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	299 879	107 905		68 248		176 153		43 595		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	299 879	107 905		68 248		176 153		43 595		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	299 879	107 905		68 248		176 153		43 595		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	299 879	107 905		68 248		176 153		43 595		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	299 563	14 343	4,8%	4 814	1,6%	19 157	6,4%	8 018	6,5%	(40,0%)
National Government	76 015	14 264	18,8%	3 784	5,0%	18 048	23,7%	2 565	12,0%	47,5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	76 015	14 264	18,8%	3 784	5,0%	18 048	23,7%	2 565	12,0%	47,5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	223 547	79	,0%	1 030	,5%	1 109	,5%	5 453	4,1%	(81,1%)
Capital Expenditure Functional	299 563	14 343	4,8%	4 814	1,6%	19 157	6,4%	8 018	6,5%	(40,0%)
Municipal governance and administration	13 381	79	,6%	-	-	79	,6%	3 246	17,5%	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	13 381	79	,6%	-	-	79	,6%	3 246	17,5%	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	18 217	-	-	1 515	8,3%	1 515	8,3%	-	-	(100,0%)
Community and Social Services	18 217	-	-	1 515	8,3%	1 515	8,3%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	180 831	14 264	7,9%	2 666	1,5%	16 930	9,4%	4 772	5,9%	(44,1%)
Planning and Development	73 511	14 264	19,4%	2 269	3,1%	16 533	22,5%	2 565	11,3%	(11,6%)
Road Transport	106 820	-	-	398	,4%	398	,4%	2 207	2,4%	(82,0%)
Environmental Protection	500	-	-	-	-	-	-	-	-	-
Trading Services	87 134	-	-	632	,7%	632	,7%	-	-	(100,0%)
Energy sources	78 334	-	-	632	,8%	632	,8%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	8 800	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23
--	---------	---------

R thousands	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		
Cash Flow from Operating Activities											
Receipts	654 128	208 464	31,9%	437 679	66,9%	646 143	98,8%	52 876	30,1%	727,8%	
Property rates	13 561	3 085	22,8%	3 848	28,4%	6 933	51,1%	1 723	39,3%	123,3%	
Service charges	3 057	5 956	194,8%	4 810	157,4%	10 767	352,2%	7 961	31,0%	(39,6%)	
Other revenue	206 677	178 298	86,3%	348 550	168,6%	526 848	254,9%	13 790	25,2%	2 427,5%	
Transfers and Subsidies - Operational	324 045	2 311	0,7%	15 883	4,9%	18 194	5,6%	-	-	(100,0%)	
Transfers and Subsidies - Capital	79 232	13 409	16,9%	48 135	60,8%	61 544	77,7%	23 000	57,7%	109,3%	
Interest	27 557	5 404	19,6%	16 453	59,7%	21 858	79,3%	6 402	227,5%	157,0%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(111 731)	(248 783)	222,7%	115 539	(103,4%)	(133 243)	119,3%	99 057	(22,2%)	16,6%	
Suppliers and employees	(111 731)	(248 783)	222,7%	115 539	(103,4%)	(133 243)	119,3%	99 057	(22,2%)	16,6%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	542 398	(40 319)	(7,4%)	553 219	102,0%	512 900	94,6%	151 933	195,4%	264,1%	
Cash Flow from Investing Activities											
Receipts	139 574	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	74	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	139 500	-	-	-	-	-	-	-	-	-	
Payments	(299 563)	(14 343)	4,8%	(4 814)	1,6%	(19 157)	6,4%	(8 018)	6,5%	(40,0%)	
Capital assets	(299 563)	(14 343)	4,8%	(4 814)	1,6%	(19 157)	6,4%	(8 018)	6,5%	(40,0%)	
Net Cash from/(used) Investing Activities	(159 989)	(14 343)	9,0%	(4 814)	3,0%	(19 157)	12,0%	(8 018)	30,2%	(40,0%)	
Cash Flow from/(used) Financing Activities											
Receipts	61	(13)	(21,3%)	2	3,9%	(11)	(17,4%)	-	-	(100,0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	61	(13)	(21,3%)	2	3,9%	(11)	(17,4%)	-	-	(100,0%)	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	61	(13)	(21,3%)	2	3,9%	(11)	(17,4%)	-	-	(100,0%)	
Net Increase/(Decrease) in cash held	382 470	(54 675)	(14,3%)	548 407	143,4%	493 733	129,1%	143 915	250,9%	281,1%	
Cash/cash equivalents at the year begin:	350 641	546 712	155,9%	492 038	140,3%	546 712	155,9%	569 065	168,5%	(13,5%)	
Cash/cash equivalents at the year end:	733 111	(54 675)	(7,5%)	1 040 676	142,0%	1 040 676	142,0%	712 979	196,4%	46,0%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 606	1,6%	7 571	1,4%	7 312	1,3%	527 823	95,7%	551 312	26,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	406	0,9%	401	0,9%	395	0,9%	44 006	97,3%	45 209	2,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 885	1,6%	2 568	1,5%	2 479	1,4%	167 187	95,5%	175 119	8,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 130	1,8%	6 018	1,7%	5 946	1,7%	327 261	94,8%	345 355	16,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	699	1,2%	571	1,0%	530	0,9%	54 834	96,8%	56 634	2,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	256	100,0%	256	-	-	-	-	-
Interest on Arrear Debtor Accounts	11 477	1,5%	12 042	1,6%	11 645	1,5%	725 126	95,4%	760 291	36,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 777	1,4%	1 742	1,3%	1 723	1,3%	124 018	95,9%	129 259	6,3%	-	-	-	-
Total By Income Source	31 979	1,5%	30 913	1,5%	30 030	1,5%	1 970 513	95,5%	2 063 435	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	15 475	1,5%	15 490	1,5%	15 041	1,5%	987 831	95,5%	1 033 837	50,1%	-	-	-	-
Commercial	1 630	2,7%	1 104	1,8%	964	1,6%	57 462	94,0%	61 161	3,0%	-	-	-	-
Households	14 874	1,5%	14 318	1,5%	14 025	1,4%	925 220	95,5%	968 437	46,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	31 979	1,5%	30 913	1,5%	30 030	1,5%	1 970 513	95,5%	2 063 435	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3	1,3%	46	17,3%	82	31,4%	131	50,0%	263	100,0%
Total	3	1,3%	46	17,3%	82	31,4%	131	50,0%	263	100,0%

Contact Details

Municipal Manager	Mr Tb Mthogoane	015 633 4508
Financial Manager	Mrs Rosina Ngoveni	015 633 4520

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: CAPRICORN (DC35)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	967 645	368 371	38,1%	309 856	32,0%	678 228	70,1%	300 077	68,1%	3,3%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	81 028	11 913	14,7%	18 186	22,4%	30 099	37,1%	23 381	42,9%	(22,2%)
Service charges - Waste Water Management	11 648	2 212	19,0%	2 794	24,0%	5 006	43,0%	3 793	42,1%	(26,3%)
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	445	88	19,8%	150	33,7%	238	53,5%	79	17,2%	89,5%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	20 000	7 682	38,4%	11 720	58,6%	19 402	97,0%	14 993	91,8%	(21,8%)
Interest earned from Current and Non Current Assets	40 855	16 748	41,0%	13 297	32,5%	30 045	73,5%	10 732	78,2%	23,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	51	-	(100,0%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	813 669	329 730	40,5%	263 708	32,4%	593 438	72,9%	247 049	69,9%	6,7%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 081 663	199 750	18,5%	179 311	16,6%	379 061	35,0%	182 247	36,1%	(1,6%)
Employee related costs	417 839	80 132	19,2%	78 387	18,8%	158 518	37,9%	82 951	42,8%	(5,5%)
Remuneration of councillors	18 965	3 937	20,8%	4 996	26,3%	8 933	47,1%	3 978	42,7%	25,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	98 810	10 481	10,6%	32 887	33,3%	43 368	43,9%	12 588	19,3%	161,3%
Debt impairment	68 525	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	114 905	19 705	17,1%	19 934	17,3%	39 639	34,5%	20 356	40,4%	(2,1%)
Interest	470	-	-	20	4,2%	20	4,2%	70	14,9%	(71,8%)
Contracted services	126 614	48 610	38,4%	4 752	3,8%	53 362	42,1%	23 781	43,4%	(80,0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	204 456	36 886	18,0%	38 341	18,8%	75 227	36,8%	38 382	43,0%	(1,1%)
Losses on disposal of Assets	12 967	-	-	(4)	-	(4)	-	141	1,2%	(103,2%)
Other Losses	18 112	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(114 018)	168 621		130 545		299 166		117 830		
Transfers and subsidies - capital (monetary allocations)	406 499	184 547	45,4%	141 885	34,9%	326 432	80,3%	89 915	38,2%	57,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	292 481	353 168		272 430		625 599		207 745		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	292 481	353 168		272 430		625 599		207 745		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	292 481	353 168		272 430		625 599		207 745		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	292 481	353 168		272 430		625 599		207 745		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	420 353	182 474	43,4%	183 651	43,7%	366 124	87,1%	111 520	49,5%	64,7%
National Government	350 097	171 601	49,0%	136 950	39,1%	308 551	88,1%	84 220	40,6%	62,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	350 097	171 601	49,0%	136 950	39,1%	308 551	88,1%	84 220	40,6%	62,6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	70 256	10 873	15,5%	46 700	66,5%	57 573	81,9%	27 300	84,0%	71,1%
Capital Expenditure Functional	420 353	182 474	43,4%	183 651	43,7%	366 124	87,1%	111 520	49,5%	64,7%
Municipal governance and administration	12 505	603	4,8%	842	6,7%	1 445	11,6%	525	9,1%	60,3%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	12 505	603	4,8%	842	6,7%	1 445	11,6%	525	9,1%	60,3%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	488	-	-	1 250	256,2%	1 250	256,2%	7 000	833,5%	(82,1%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	488	-	-	1 250	256,2%	1 250	256,2%	7 000	833,5%	(82,1%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	407 360	181 871	44,6%	181 558	44,6%	363 429	89,2%	103 994	48,3%	74,6%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	402 310	179 231	44,6%	178 799	44,4%	358 030	89,0%	102 534	48,8%	74,4%
Waste Water Management	5 050	2 640	52,3%	2 759	54,6%	5 399	106,9%	1 460	20,9%	89,0%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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	1 281 857	459 585	35,9%	568 834	44,4%	1 028 419	80,2%	411 950	75,6%	38,1%	
Property rates	-	-	-	-	-	-	-	-	-	-	
Service charges	20 389	-	-	476	2,3%	476	2,3%	-	-	(100,0%)	
Other revenue	445	3 326	747,4%	85 873	19 297,4%	89 199	20 044,8%	13 328	4 169,6%	544,3%	
Transfers and Subsidies - Operational	813 669	325 732	40,0%	260 926	32,1%	586 658	72,1%	242 390	69,0%	7,6%	
Transfers and Subsidies - Capital	406 499	113 780	28,0%	208 261	51,2%	322 041	79,2%	145 500	81,9%	43,1%	
Interest	40 855	16 748	41,0%	13 297	32,5%	30 045	73,5%	10 732	78,2%	23,9%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(867 427)	(219 696)	25,3%	(231 669)	26,7%	(451 364)	52,0%	(200 985)	48,6%	15,3%	
Suppliers and employees	(866 957)	(219 696)	25,3%	(231 669)	26,7%	(451 364)	52,1%	(200 985)	48,7%	15,3%	
Finance charges	(470)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	414 430	239 890	57,9%	337 165	81,4%	577 055	139,2%	210 965	130,3%	59,8%	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(420 353)	(195 429)	46,5%	(153 718)	36,6%	(349 147)	83,1%	(116 627)	57,7%	31,8%	
Capital assets	(420 353)	(195 429)	46,5%	(153 718)	36,6%	(349 147)	83,1%	(116 627)	57,7%	31,8%	
Net Cash from/(used) Investing Activities	(420 353)	(195 429)	46,5%	(153 718)	36,6%	(349 147)	83,1%	(116 627)	57,7%	31,8%	
Cash Flow from/(used) Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	(874)	-	-	-	-	-	-	(15)	2,1%	(100,0%)	
Repayment of borrowing	(874)	-	-	-	-	-	-	(15)	2,1%	(100,0%)	
Net Cash from/(used) Financing Activities	(874)	-	-	-	-	-	-	(15)	2,1%	(100,0%)	
Net Increase/(Decrease) in cash held	(6 797)	44 460	(65,4,1%)	183 448	(2 698,8%)	227 908	(3 352,9%)	94 323	5 035,9%	94,5%	
Cash/cash equivalents at the year begin:	374 037	493 700	132,0%	538 161	143,9%	493 700	132,0%	617 228	192,0%	(12,8%)	
Cash/cash equivalents at the year end:	367 239	538 161	146,5%	721 609	196,5%	721 609	196,5%	711 551	311,9%	1,4%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	13 016	1,9%	12 837	1,9%	656 360	96,2%	682 213	97,4%	-	-	(2 307 260)	(338,2%)
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 747)	(9,5%)	9 098	49,6%	2 857	15,6%	8 144	44,4%	18 352	2,6%	-	-	(1 870)	(10,2%)
Total By Income Source	(1 747)	(2,2%)	22 113	3,2%	15 693	2,2%	664 504	94,9%	700 564	100,0%	-	-	(2 309 130)	(329,6%)
Debtors Age Analysis By Customer Group														
Organs of State	-	-	223	1,9%	220	1,9%	11 224	96,2%	11 666	1,7%	-	-	(32 757)	(280,8%)
Commercial	-	-	612	1,9%	603	1,9%	30 849	96,2%	32 064	4,6%	-	-	(90 033)	(280,8%)
Households	-	-	12 181	1,9%	12 014	1,9%	614 288	96,2%	638 483	91,1%	-	-	(2 184 470)	(342,1%)
Other	(1 747)	(9,5%)	9 098	49,6%	2 857	15,6%	8 144	44,4%	18 352	2,6%	-	-	(1 870)	(10,2%)
Total By Customer Group	(1 747)	(2,2%)	22 113	3,2%	15 693	2,2%	664 504	94,9%	700 564	100,0%	-	-	(2 309 130)	(329,6%)

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	6	100,0%	-	-	6	37,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	10	100,0%	10	63,0%
Total	-	-	-	-	6	37,0%	10	63,0%	16	100,0%

Contact Details

Municipal Manager	Mr Ramakutwane Selepe	015 294 1076
Financial Manager	Mr Tiro Pilusa	015 294 1069

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THABAZIMBI (LIM361)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	550 934	53 953	9,8%	106 047	19,2%	160 000	29,0%	68 084	41,4%	55,8%
Exchange Revenue										
Service charges - Electricity	128 800	14 476	11,2%	21 561	16,7%	36 037	28,0%	13 938	24,7%	54,7%
Service charges - Water	84 283	3 526	4,2%	10 303	12,2%	13 829	16,4%	14 452	62,8%	(28,7%)
Service charges - Waste Water Management	31 315	4 533	14,5%	7 235	23,1%	11 768	37,6%	7 146	48,1%	1,3%
Service charges - Waste Management	19 259	3 172	16,5%	4 781	24,8%	7 953	41,3%	4 565	52,0%	4,7%
Sale of Goods and Rendering of Services	998	283	28,3%	320	32,0%	602	60,4%	137	64,6%	132,8%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	34 699	10 024	28,9%	12 099	34,9%	22 124	63,8%	4 208	44,4%	187,5%
Interest earned from Current and Non Current Assets	623	48	7,7%	19	3,1%	67	10,8%	71	54,2%	(72,9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	606	90	14,9%	138	22,7%	228	37,6%	138	63,3%	(4%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 825	25	1,4%	0	-	25	1,4%	172	10,8%	(99,9%)
Non-Exchange Revenue										
Property rates	102 476	17 331	16,9%	4 648	4,5%	21 979	21,4%	23 108	46,3%	(79,9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	821	1	,1%	2	,2%	2	,3%	10	82,7%	(84,1%)
Licences or permits	5 016	1	,1%	2	,1%	4	,1%	10	4%	(77,6%)
Transfer and subsidies - Operational	140 212	443	,3%	44 817	32,0%	45 260	32,3%	127	38,3%	35 186,8%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	122	-	122	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	534 839	72 396	13,5%	89 279	16,7%	161 676	30,2%	80 653	37,3%	10,7%
Employee related costs	167 499	21 753	13,0%	36 093	21,5%	57 846	34,5%	38 794	48,5%	(7,0%)
Remuneration of councillors	10 008	1 823	18,2%	(36 096)	(360,7%)	(34 272)	(342,4%)	2 207	45,7%	(1 735,9%)
Bulk purchases - electricity	109 118	11 716	10,7%	30 514	28,0%	42 229	38,7%	19 279	45,7%	58,3%
Inventory consumed	58 158	11 559	19,9%	14 833	25,5%	26 392	45,4%	6 996	28,0%	112,0%
Debt impairment	34 577	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	39 231	9 225	23,5%	26 631	67,9%	35 855	91,4%	-	-	(100,0%)
Interest	16 195	2 711	16,7%	1 483	9,2%	4 194	25,9%	3 979	44,2%	(62,7%)
Contracted services	54 470	12 107	22,2%	14 575	26,8%	26 682	49,0%	7 761	33,5%	87,8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	22 508	-	-	-	-	-	-	-	-	-
Operational costs	23 074	1 502	6,5%	1 247	5,4%	2 749	11,9%	1 637	17,3%	(23,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	16 094	(18 444)		16 768		(1 676)		(12 569)		
Transfers and subsidies - capital (monetary allocations)	110 419	3 464	3,1%	19 940	18,1%	23 404	21,2%	7 029	10,7%	183,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	126 513	(14 980)		36 708		21 729		(5 540)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	126 513	(14 980)		36 708		21 729		(5 540)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	126 513	(14 980)		36 708		21 729		(5 540)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	126 513	(14 980)		36 708		21 729		(5 540)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	108 463	2 456	2,3%	20 527	18,9%	22 983	21,2%	7 166	15,1%	186,5%
National Government	108 463	2 456	2,3%	20 527	18,9%	22 983	21,2%	7 166	15,1%	186,5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	108 463	2 456	2,3%	20 527	18,9%	22 983	21,2%	7 166	15,1%	186,5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	108 463	2 456	2,3%	20 527	18,9%	22 983	21,2%	7 166	15,1%	186,5%
Municipal governance and administration										
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety										
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 038	2 456	7,2%	3 656	10,7%	6 112	18,0%	3 374	52,0%	8,3%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	34 038	2 456	7,2%	3 656	10,7%	6 112	18,0%	3 374	52,0%	8,3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	74 425			16 872	22,7%	16 872	22,7%	3 791	12,3%	345,0%
Energy sources	35 935	-	-	13 766	38,3%	13 766	38,3%	-	-	(100,0%)
Water Management	30 490	-	-	3 106	10,2%	3 106	10,2%	3 791	19,0%	(18,1%)
Waste Water Management	8 000	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other										

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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	587 359	38 125	6.5%	98 934	16.8%	137 059	23.3%	44 469	34.8%	122.5%	
Property rates	81 472	11 013	13.5%	15 356	18.8%	26 369	32.4%	12 749	41.2%	20.4%	
Service charges	214 754	18 527	8.6%	32 149	15.0%	50 676	23.6%	25 629	35.8%	25.4%	
Other revenue	7 699	3 287	42.7%	6 633	86.1%	9 920	128.8%	4 294	72.9%	54.5%	
Transfers and Subsidies - Operational	173 014	5 298	3.1%	44 796	25.9%	50 094	29.0%	1 797	44.2%	2 392.2%	
Transfers and Subsidies - Capital	110 419	-	-	-	-	-	-	-	13.0%	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(438 523)	(600)	1%	(40 472)	9.2%	(41 072)	9.4%	(39 754)	26.6%	1.8%	
Suppliers and employees	(422 327)	(600)	1%	(40 472)	9.6%	(41 072)	9.7%	(39 754)	27.6%	1.8%	
Finance charges	(16 195)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	148 836	37 525	25.2%	58 462	39.3%	95 987	64.5%	4 715	59.7%	1 140.0%	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(108 463)	(2 582)	2.4%	(23 941)	22.1%	(26 523)	24.5%	(7 958)	16.6%	200.8%	
Capital assets	(108 463)	(2 582)	2.4%	(23 941)	22.1%	(26 523)	24.5%	(7 958)	16.6%	200.8%	
Net Cash from/(used) Investing Activities	(108 463)	(2 582)	2.4%	(23 941)	22.1%	(26 523)	24.5%	(7 958)	16.6%	200.8%	
Cash Flow from/(used) Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	40 374	34 943	86.5%	34 521	85.5%	69 464	172.1%	(3 243)	443.2%	(1 164.4%)	
Cash/cash equivalents at the year begin:	10 907	-	-	49 577	454.5%	71 492	517.1%	71 492	517.1%	(30.7%)	
Cash/cash equivalents at the year end:	51 281	49 489	96.5%	84 011	163.8%	84 011	163.8%	68 249	453.6%	23.1%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 421	2.2%	2 466	1.6%	2 299	1.5%	149 661	94.8%	157 847	20.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 744	10.4%	2 743	7.6%	2 566	7.1%	26 988	74.9%	36 041	4.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 337	4.9%	6 153	4.1%	4 619	3.1%	131 134	87.9%	149 243	19.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 511	2.2%	2 063	1.8%	1 871	1.7%	105 430	94.2%	111 875	14.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 671	2.3%	1 278	1.8%	1 224	1.7%	68 804	94.3%	72 978	9.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	141	50.0%	141	50.0%	281	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 122	2.6%	2 741	1.4%	4 930	2.5%	186 783	93.6%	199 576	26.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	16	-	22	1%	131	4%	31 331	99.5%	31 499	4.1%	-	-	-	-
Total By Income Source	23 823	3.1%	17 465	2.3%	17 780	2.3%	700 272	92.2%	759 340	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 054	4.4%	799	3.3%	1 003	4.2%	21 179	86.1%	24 035	3.2%	-	-	-	-
Commercial	11 853	6.7%	8 514	4.8%	7 610	4.3%	150 230	84.3%	178 208	23.5%	-	-	-	-
Households	10 916	2.0%	8 153	1.5%	9 167	1.6%	528 862	94.9%	557 097	73.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	23 823	3.1%	17 465	2.3%	17 780	2.3%	700 272	92.2%	759 340	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 349	2.9%	14 335	2.9%	21 338	4.3%	450 053	90.0%	500 076	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	14 349	2.9%	14 335	2.9%	21 338	4.3%	450 053	90.0%	500 076	100.0%

Contact Details

Municipal Manager	Mr Gladwin Tioubatta	014 772 2295
Financial Manager	Mr Kedsaletse Matlou	014 772 2295

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPHALALE (LIM362)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	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	789 635	261 711	33,1%	214 091	27,1%	475 802	60,3%	165 792	31,7%	29,1%
Exchange Revenue										
Service charges - Electricity	251 923	46 699	18,5%	53 825	21,4%	100 524	39,9%	42 754	26,4%	25,9%
Service charges - Water	68 418	15 761	23,0%	17 036	24,9%	32 797	47,9%	12 040	28,0%	41,5%
Service charges - Waste Water Management	27 221	6 436	23,6%	6 759	24,8%	13 195	48,5%	5 925	38,1%	14,1%
Service charges - Waste Management	21 756	4 866	22,4%	4 971	22,8%	9 836	45,2%	4 322	33,7%	15,0%
Sale of Goods and Rendering of Services	1 722	200	11,6%	146	8,5%	346	20,1%	280	22,2%	(48,0%)
Agency services	9 173	3 439	37,5%	3 102	33,8%	6 541	71,3%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	50 149	11 753	23,4%	12 599	25,1%	24 352	48,6%	10 070	44,8%	25,1%
Interest earned from Current and Non Current Assets	5 000	44 126	882,5%	4 859	97,2%	48 986	979,7%	(7 376)	(293,6%)	(165,9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	347	180	51,9%	197	56,9%	377	108,7%	41	20,7%	379,0%
Licence and permits	-	-	-	-	-	-	-	2 061	52,4%	(100,0%)
Operational Revenue	2 491	355	14,2%	310	12,4%	665	26,7%	997	48,3%	(68,9%)
Non-Exchange Revenue										
Property rates	118 975	29 023	24,4%	30 235	25,4%	59 259	49,8%	25 169	36,7%	20,1%
Surcharges and Taxes	-	-	-	1	-	1	-	-	-	(100,0%)
Fines, penalties and forfeits	766	504	65,9%	151	19,7%	655	85,5%	(73)	62,9%	(306,6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	231 695	94 876	40,9%	76 098	32,8%	170 974	73,8%	66 741	33,1%	14,0%
Interest	-	3 492	-	3 802	-	7 294	-	2 842	-	33,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	787 943	198 356	25,2%	175 301	22,2%	373 657	47,4%	164 150	42,7%	6,8%
Employee related costs	253 724	56 181	22,1%	58 484	23,1%	114 665	45,2%	52 532	44,6%	11,3%
Remuneration of councillors	14 543	3 254	22,4%	3 267	22,5%	6 520	44,8%	3 155	51,7%	3,5%
Bulk purchases - electricity	171 432	53 916	31,5%	36 202	21,1%	90 118	52,6%	37 115	46,3%	(2,5%)
Inventory consumed	49 378	11 397	23,1%	14 047	28,4%	25 444	51,5%	12 685	33,2%	10,7%
Debt impairment	33 628	8 407	25,0%	8 407	25,0%	16 814	50,0%	-	-	(100,0%)
Depreciation and amortisation	90 302	21 072	23,3%	21 072	23,3%	42 145	46,7%	24 272	50,0%	(13,2%)
Interest	18 685	1 627	8,7%	803	4,3%	2 430	13,0%	1 222	21,4%	(34,3%)
Contracted services	73 831	18 793	25,5%	15 347	20,8%	34 140	46,2%	11 091	29,7%	38,4%
Transfers and subsidies	1 078	389	36,1%	82	7,6%	471	43,7%	19	38,0%	332,2%
Irrecoverable debts written off	-	639	-	1 540	-	2 178	-	4 405	50,0%	(65,1%)
Operational costs	81 343	22 682	27,9%	16 050	19,7%	38 731	47,6%	17 654	41,3%	(9,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 692	63 355		38 790		102 145		1 642		
Transfers and subsidies - capital (monetary allocations)	80 367	29 399	36,6%	40 562	50,5%	69 962	87,1%	7 138	5,9%	468,3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	82 058	92 754		79 352		172 107		8 780		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	82 058	92 754		79 352		172 107		8 780		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	82 058	92 754		79 352		172 107		8 780		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	82 058	92 754		79 352		172 107		8 780		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	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	106 397	16 509	15,5%	37 948	35,7%	54 457	51,2%	15 068	9,6%	151,8%
National Government	80 367	15 227	18,9%	30 736	38,2%	45 963	57,2%	9 714	7,8%	216,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	80 367	15 227	18,9%	30 736	38,2%	45 963	57,2%	9 714	7,8%	216,4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	26 030	1 282	4,9%	7 212	27,7%	8 493	32,6%	5 354	17,1%	34,7%
Capital Expenditure Functional	106 397	16 509	15,5%	37 948	35,7%	54 457	51,2%	15 068	9,6%	151,8%
Municipal governance and administration	1 100	36	3,3%	1 909	173,5%	1 945	176,8%	1 383	33,5%	38,0%
Executive and Council	800	36	4,5%	775	96,9%	811	101,4%	-	-	(100,0%)
Finance and administration	300	-	-	1 134	377,9%	1 134	377,9%	1 383	33,5%	(18,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 000	295	2,9%	507	5,1%	802	8,0%	1 164	7,7%	(56,4%)
Community and Social Services	-	295	-	-	-	295	-	-	-	-
Sport And Recreation	10 000	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	507	-	507	-	1 164	38,8%	(56,4%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 200	951	13,2%	943	13,1%	1 894	26,3%	88	,6%	972,1%
Planning and Development	-	951	-	545	-	1 496	-	-	-	(100,0%)
Road Transport	7 200	-	-	398	5,5%	398	5,5%	88	9,6%	352,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	88 097	15 227	17,3%	34 588	39,3%	49 815	56,5%	12 433	10,0%	178,2%
Energy sources	6 768	-	-	7 063	104,4%	7 063	104,4%	1 014	4,1%	596,2%
Water Management	37 969	15 227	40,1%	5 857	15,4%	21 085	55,5%	9 431	10,3%	(37,9%)
Waste Water Management	7 680	-	-	-	-	-	-	1 987	12,4%	(100,0%)
Waste Management	35 680	-	-	21 668	60,7%	21 668	60,7%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2023/24 to Q2 of 2022/23
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	779 501	522 733	67,1%	363 154	46,6%	885 888	113,6%	213 329	40,8%	70,2%	
Property rates	91 180	56 254	61,7%	84 609	92,8%	140 864	154,5%	36 477	65,8%	132,0%	
Service charges	313 519	243 000	77,5%	379 937	121,2%	622 937	198,7%	71 357	39,2%	432,4%	
Other revenue	13 090	(429 696)	(3 282,6%)	(669 784)	(5 116,8%)	(1 099 480)	(8 399,4%)	24 975	268,8%	(2 781,8%)	
Transfers and Subsidies - Operational	228 897	576 138	251,7%	454 302	198,5%	1 030 440	450,2%	79 730	40,2%	469,8%	
Transfers and Subsidies - Capital	82 667	77 036	93,2%	114 090	138,0%	191 126	231,2%	789	15,2%	14 361,0%	
Interest	50 149	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(593 614)	(186 421)	31,4%	(229 683)	38,7%	(416 104)	70,1%	(49 935)	9,7%	360,0%	
Suppliers and employees	(586 614)	(186 421)	31,8%	(229 683)	39,2%	(416 104)	70,9%	(49 935)	10,0%	360,0%	
Finance charges	(7 000)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	185 888	336 312	180,9%	133 471	71,8%	469 784	252,7%	163 394	152,5%	(18,3%)	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(106 897)	(26 263)	24,6%	(48 589)	45,5%	(74 852)	70,0%	(17 639)	10,8%	175,5%	
Capital assets	(106 897)	(26 263)	24,6%	(48 589)	45,5%	(74 852)	70,0%	(17 639)	10,8%	175,5%	
Net Cash from/(used) Investing Activities	(106 897)	(26 263)	24,6%	(48 589)	45,5%	(74 852)	70,0%	(17 639)	10,8%	175,5%	
Cash Flow from Financing Activities											
Receipts	(2 500)	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	(2 500)	-	-	-	-	-	-	-	-	-	
Payments	(22 650)	(1 479)	6,5%	(3 047)	13,5%	(4 525)	20,0%	(1 329)	28,1%	129,2%	
Repayment of borrowing	(22 650)	(1 479)	6,5%	(3 047)	13,5%	(4 525)	20,0%	(1 329)	28,1%	129,2%	
Net Cash from/(used) Financing Activities	(25 150)	(1 479)	5,9%	(3 047)	12,1%	(4 525)	18,0%	(1 329)	-	129,2%	
Net Increase/(Decrease) in cash held	53 841	308 570	573,1%	81 836	152,0%	390 406	725,1%	144 425	(4 241,9%)	(43,3%)	
Cash/cash equivalents at the year begin:	56 148	-	-	400 466	713,2%	-	104 448	-	283,4%	-	
Cash/cash equivalents at the year end:	109 989	400 466	364,1%	482 301	438,5%	482 301	438,5%	248 840	116,9%	93,8%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 579	3,6%	4 792	3,1%	3 934	2,5%	141 218	90,8%	155 523	24,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 509	6,4%	8 443	7,1%	7 892	6,7%	94 347	79,8%	118 192	18,6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 563	4,8%	7 522	4,3%	6 290	3,6%	154 598	87,4%	176 971	27,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 298	3,0%	2 360	3,1%	2 183	2,8%	70 017	91,1%	76 859	12,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 404	2,5%	2 108	2,2%	2 052	2,1%	90 000	93,2%	96 564	15,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	42	,6%	42	,5%	42	,5%	7 478	98,4%	7 603	1,2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	119	3,7%	59	1,8%	61	1,9%	2 964	92,5%	3 203	,5%	-	-	-	-
Total By Income Source	26 516	4,2%	25 325	4,0%	22 452	3,5%	560 622	88,3%	634 915	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 159	4,9%	3 661	4,3%	2 573	3,0%	75 152	87,8%	85 546	13,5%	-	-	-	-
Commercial	1 517	7,7%	1 186	6,0%	1 264	6,4%	15 733	79,9%	19 700	3,1%	-	-	-	-
Households	20 839	3,9%	20 478	3,9%	18 615	3,5%	469 737	88,7%	529 670	83,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	26 516	4,2%	25 325	4,0%	22 452	3,5%	560 622	88,3%	634 915	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	14 156	100,0%	-	-	-	-	14 156	92,0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14	1,2%	7	,6%	205	18,2%	901	80,0%	1 126	7,3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	75	71,9%	1	1,4%	28	26,7%	105	,7%
Total	14	,1%	14 237	92,5%	207	1,3%	928	6,0%	15 386	100,0%

Contact Details

Municipal Manager	Mrs Maria Mapula Cocozuyt	014 762 1508
Financial Manager	Ms Lesego Margaret Matlwa	014 762 1482

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BELA BELA (LIM366)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	555 869	146 776	26,4%	128 784	23,2%	275 560	49,6%	148 752	55,4%	(13,4%)
Exchange Revenue										
Service charges - Electricity	133 116	33 513	25,2%	38 400	28,8%	71 913	54,0%	29 989	38,9%	28,0%
Service charges - Water	41 548	11 200	27,0%	8 672	20,9%	19 871	47,8%	9 250	44,7%	(6,3%)
Service charges - Waste Water Management	21 066	6 953	33,0%	5 053	24,0%	12 005	57,0%	4 834	47,6%	4,5%
Service charges - Waste Management	9 758	3 149	32,3%	2 464	25,2%	5 613	57,5%	2 291	47,4%	7,5%
Sale of Goods and Rendering of Services	1 791	536	29,9%	265	14,8%	801	44,7%	440	67,9%	(38,8%)
Agency services	4 677	1 492	31,9%	1 052	22,5%	2 543	54,4%	1 469	64,8%	(28,4%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	9 170	3 109	33,9%	3 110	33,9%	6 219	67,8%	2 270	53,4%	37,0%
Interest earned from Current and Non Current Assets	1 600	700	43,8%	560	35,0%	1 260	78,8%	328	32,0%	70,8%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 614	283	17,5%	275	17,0%	558	34,6%	385	46,8%	(28,7%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	572	31	5,4%	1 407	246,2%	1 438	251,6%	158	7,5%	789,7%
Non-Exchange Revenue										
Property rates	142 475	26 971	18,9%	18 270	12,8%	45 241	31,8%	28 786	50,7%	(36,5%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	37 993	7	-	913	2,4%	920	2,4%	23 955	271,4%	(96,2%)
Licences or permits	1 974	584	29,6%	459	23,2%	1 042	52,8%	587	26,2%	(21,8%)
Transfer and subsidies - Operational	134 330	54 493	40,6%	45 367	33,8%	99 860	74,3%	40 530	70,9%	11,9%
Interest	14 186	3 756	26,5%	2 519	17,8%	6 275	44,2%	3 477	91,3%	(27,6%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	543 004	101 487	18,7%	117 374	21,6%	218 860	40,3%	128 281	40,1%	(8,5%)
Employee related costs	173 234	36 213	20,9%	36 374	21,0%	72 587	41,9%	72 600	43,6%	(49,9%)
Remuneration of councillors	8 481	1 978	23,3%	2 678	31,6%	4 656	54,9%	3 665	45,5%	(26,9%)
Bulk purchases - electricity	147 782	40 055	27,1%	30 380	20,6%	70 435	47,7%	24 596	52,1%	23,5%
Inventory consumed	39 692	4 807	12,1%	6 987	17,6%	11 794	29,7%	7 602	33,3%	(8,1%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	38 000	-	-	18 143	47,7%	18 143	47,7%	-	-	(100,0%)
Interest	15 000	361	2,4%	483	3,2%	844	5,6%	1 095	23,9%	(55,9%)
Contracted services	49 708	8 880	17,9%	10 589	21,3%	19 469	39,2%	9 991	37,4%	6,0%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	14 000	-	-	-	-	-	-	478	8,0%	(100,0%)
Operational costs	57 106	9 192	16,1%	11 740	20,6%	20 932	36,7%	8 255	39,7%	42,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12 865	45 290		11 410		56 700		20 470		
Transfers and subsidies - capital (monetary allocations)	84 518	20 944	24,8%	24 494	29,0%	45 438	53,8%	15 932	31,4%	53,7%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	97 383	66 234		35 904		102 138		36 402		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	97 383	66 234		35 904		102 138		36 402		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	97 383	66 234		35 904		102 138		36 402		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	97 383	66 234		35 904		102 138		36 402		

Part 2: Capital Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	92 693	16 768	18,1%	20 035	21,6%	36 803	39,7%	13 871	27,0%	44,4%
National Government	84 518	16 661	19,7%	18 302	21,7%	34 963	41,4%	13 705	27,8%	33,5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	84 518	16 661	19,7%	18 302	21,7%	34 963	41,4%	13 705	27,8%	33,5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 175	108	1,3%	1 733	21,2%	1 841	22,5%	166	15,7%	941,9%
Capital Expenditure Functional	92 693	16 768	18,1%	20 035	21,6%	36 803	39,7%	13 871	27,0%	44,4%
Municipal governance and administration	850	28	3,3%	(1 069)	(125,8%)	(1 041)	(122,5%)	166	16,4%	(743,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	850	28	3,3%	(1 069)	(125,8%)	(1 041)	(122,5%)	166	16,4%	(743,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 900	304	6,2%	115	2,4%	419	8,5%	-	-	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	4 800	304	6,3%	337	7,0%	640	13,3%	-	-	(100,0%)
Public Safety	100	-	-	(221)	(221,5%)	(221)	(221,5%)	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 521	3 626	34,5%	2 462	23,4%	6 088	57,9%	4 329	64,5%	(43,1%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	10 521	3 626	34,5%	2 462	23,4%	6 088	57,9%	4 329	64,5%	(43,1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	76 422	12 811	16,8%	18 527	24,2%	31 338	41,0%	9 375	21,1%	97,6%
Energy sources	7 000	79	1,1%	2 802	40,0%	2 881	41,2%	263	17,2%	966,2%
Water Management	25	-	-	3 060	12 238,7%	3 060	12 238,7%	2 293	12,1%	33,5%
Waste Water Management	55 950	9 963	17,8%	9 794	17,5%	19 758	35,3%	6 545	34,5%	49,6%
Waste Management	13 447	2 768	20,6%	2 871	21,4%	5 639	41,9%	275	1,9%	944,0%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	593 268	170 742	28,8%	171 669	28,9%	342 411	57,7%	134 155	54,8%	28,0%	
Property rates	123 953	24 656	19,9%	24 998	20,2%	49 654	40,1%	17 757	35,9%	40,8%	
Service charges	179 118	49 202	27,5%	60 032	33,5%	109 234	61,0%	49 289	49,1%	21,8%	
Other revenue	69 549	8 318	12,0%	8 484	12,2%	16 802	24,2%	1 105	20,4%	667,7%	
Transfers and Subsidies - Operational	134 530	56 072	41,7%	43 892	32,6%	99 963	74,3%	51 003	80,8%	(13,9%)	
Transfers and Subsidies - Capital	84 518	31 794	37,6%	33 703	39,9%	65 497	77,5%	15 000	64,1%	124,7%	
Interest	1 600	700	43,8%	560	35,0%	1 260	78,8%	-	-	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(556 486)	(151 992)	27,3%	(116 722)	21,0%	(268 714)	48,3%	(65 104)	40,3%	79,3%	
Suppliers and employees	(541 486)	(151 992)	28,1%	(116 722)	21,6%	(268 714)	49,6%	(65 104)	41,2%	79,3%	
Finance charges	(15 000)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	36 782	18 750	51,0%	54 947	149,4%	73 697	200,4%	69 051	117,5%	(20,4%)	
Cash Flow from Investing Activities											
Receipts	(84)	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(84)	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(90 738)	(25 795)	28,4%	(25 061)	27,6%	(50 856)	56,0%	(15 185)	31,0%	65,0%	
Capital assets	(90 738)	(25 795)	28,4%	(25 061)	27,6%	(50 856)	56,0%	(15 185)	31,0%	65,0%	
Net Cash from/(used) Investing Activities	(90 822)	(25 795)	28,4%	(25 061)	27,6%	(50 856)	56,0%	(15 185)	31,0%	65,0%	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	(7)	-	(100,0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	(7)	-	(100,0%)	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	(7)	-	(100,0%)	
Net Increase/(Decrease) in cash held	(54 040)	(7 045)	13,0%	29 886	(55,3%)	22 841	(42,3%)	53 859	1 765,7%	(44,5%)	
Cash/cash equivalents at the year begin:	71 023	20 124	28,3%	5 850	8,2%	20 124	28,3%	52 853	44,9%	(88,9%)	
Cash/cash equivalents at the year end:	16 983	5 850	34,4%	35 736	210,4%	35 736	210,4%	106 712	233,1%	(66,5%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 273	6,8%	2 673	4,3%	2 108	3,4%	53 753	85,6%	62 808	17,1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 626	45,7%	580	3,5%	414	2,5%	8 084	48,4%	16 703	4,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 741	5,4%	4 412	3,1%	3 986	2,8%	126 799	88,7%	142 939	38,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 125	6,4%	1 409	4,2%	1 139	3,4%	28 537	85,9%	33 209	9,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	960	7,6%	579	4,6%	437	3,4%	10 728	84,4%	12 704	3,5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2	100,0%	2	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 558	2,8%	2 494	2,8%	2 424	2,7%	83 176	91,8%	90 652	24,6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	720	8,1%	719	8,1%	185	2,1%	7 249	81,7%	8 872	2,4%	-	-	-	-
Total By Income Source	26 003	7,1%	12 865	3,5%	10 693	2,9%	318 329	86,5%	367 890	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 085	6,5%	481	2,9%	450	2,7%	14 756	86,0%	16 772	4,6%	-	-	-	-
Commercial	12 518	8,0%	4 499	2,9%	3 744	2,4%	134 886	86,7%	155 646	42,3%	-	-	-	-
Households	12 400	6,3%	7 886	4,0%	6 500	3,3%	168 687	86,3%	195 472	53,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	26 003	7,1%	12 865	3,5%	10 693	2,9%	318 329	86,5%	367 890	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	11 918	33,8%	-	-	-	-	23 356	66,2%	35 274	65,3%
Bulk Water	1 601	10,1%	-	-	-	-	14 224	89,9%	15 825	29,3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 009	99,6%	0	-	-	-	9	,4%	2 018	3,7%
Auditor-General	-	-	769	83,9%	9	1,0%	139	15,1%	917	1,7%
Other	-	-	-	-	-	-	-	-	-	-
Total	15 528	28,7%	769	1,4%	9	-	37 728	69,8%	54 034	100,0%

Contact Details

Municipal Manager	Ms Jamela Selapoyane	014 736 8000
Financial Manager	Mr Ramadiga Melvin Marutha	014 736 8001

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOGALAKWENA (LIM367)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	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	1 418 183	362 011	25,5%	356 711	25,2%	718 722	50,7%	267 792	51,1%	33,2%
Exchange Revenue										
Service charges - Electricity	400 511	70 801	17,7%	78 492	19,6%	149 293	37,3%	74 031	43,0%	6,0%
Service charges - Water	204 844	(10 475)	(5,1%)	15 786	7,7%	5 312	2,6%	24 454	35,5%	(35,4%)
Service charges - Waste Water Management	29 454	5 522	18,7%	5 556	18,9%	11 079	37,6%	5 146	49,7%	8,0%
Service charges - Waste Management	20 545	6 220	30,3%	13 488	65,6%	19 708	95,9%	4 963	50,9%	171,8%
Sale of Goods and Rendering of Services	4 084	376	9,2%	496	12,1%	872	21,3%	1 417	56,8%	(65,0%)
Agency services	10 421	1 890	18,1%	3 218	30,9%	5 107	49,0%	(870)	14,2%	(469,7%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	35 731	13 273	37,1%	14 014	39,2%	27 287	76,4%	14 747	84,4%	(5,0%)
Interest earned from Current and Non Current Assets	3 348	3 482	104,0%	1 428	42,6%	4 909	146,6%	991	89,4%	44,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 027	391	19,3%	1 009	49,8%	1 401	69,1%	341	35,2%	195,9%
Licence and permits	1 951	-	-	-	-	-	-	-	-	-
Operational Revenue	336	115	34,3%	435	129,6%	551	163,9%	53	143,3%	717,9%
Non-Exchange Revenue										
Property rates	96 349	24 303	25,2%	24 208	25,1%	48 511	50,3%	23 279	51,0%	4,0%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 005	226	5,6%	473	11,8%	699	17,5%	394	11,7%	20,2%
Licences or permits	11	2	19,0%	0	2,5%	2	21,5%	4	-	(93,7%)
Transfer and subsidies - Operational	587 164	240 931	41,0%	194 151	33,1%	435 082	74,1%	114 429	58,6%	69,7%
Interest	13 551	3 971	29,3%	3 956	29,2%	7 927	58,5%	3 774	57,8%	4,8%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	3 848	149	3,9%	-	-	149	3,9%	639	101,8%	(100,0%)
Other Gains	-	833	-	-	-	833	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 383 244	388 654	28,1%	362 449	26,2%	751 104	54,3%	236 790	38,2%	53,1%
Employee related costs	411 319	91 037	22,1%	86 017	20,9%	177 054	43,0%	88 871	45,7%	(3,2%)
Remuneration of councillors	18 009	1 261	7,0%	10 688	59,3%	11 949	66,4%	2 552	25,2%	318,8%
Bulk purchases - electricity	321 949	60 798	18,9%	115 441	35,9%	176 239	54,7%	67 958	49,6%	69,9%
Inventory consumed	60 120	18 638	31,0%	25 723	42,8%	44 362	73,8%	3 145	9,5%	717,9%
Debt impairment	190 574	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	100 410	-	-	-	-	-	-	-	-	-
Interest	2 561	534	20,9%	968	37,8%	1 502	58,7%	-	-	(100,0%)
Contracted services	153 364	62 460	40,7%	86 495	56,4%	148 954	97,1%	57 531	58,8%	50,3%
Transfers and subsidies	517	78	15,1%	7	1,4%	85	16,5%	22	5,7%	(66,7%)
Irrecoverable debts written off	-	115 897	-	9 214	-	125 111	-	68	-	13 405,6%
Operational costs	124 422	37 950	30,5%	27 896	22,4%	65 847	52,9%	16 643	46,7%	67,6%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	34 938	(26 643)		(5 738)		(32 382)		31 002		
Transfers and subsidies - capital (monetary allocations)	311 599	57 781	18,5%	247 966	79,6%	305 748	98,1%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	346 537	31 138		242 228		273 366		31 002		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	346 537	31 138		242 228		273 366		31 002		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	346 537	31 138		242 228		273 366		31 002		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	346 537	31 138		242 228		273 366		31 002		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	311 599	64 375	20,7%	175 257	56,2%	239 632	76,9%	57 074	27,1%	207,1%
National Government	311 599	64 375	20,7%	175 257	56,2%	239 632	76,9%	54 114	26,0%	223,9%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	311 599	64 375	20,7%	175 257	56,2%	239 632	76,9%	54 114	26,0%	223,9%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	2 961	-	(100,0%)
Capital Expenditure Functional	311 599	64 375	20,7%	175 257	56,2%	239 632	76,9%	57 074	27,1%	207,1%
Municipal governance and administration										
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	24 500	-	-	237	1,0%	237	1,0%	3 603	-	(93,4%)
Community and Social Services	16 500	-	-	-	-	-	-	2 737	-	(100,0%)
Sport And Recreation	8 000	-	-	237	3,0%	237	3,0%	866	-	(72,7%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	54 317	12 322	22,7%	28 202	51,9%	40 524	74,6%	6 109	22,8%	361,6%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	54 317	12 322	22,7%	28 202	51,9%	40 524	74,6%	6 109	27,6%	361,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	232 782	52 053	22,4%	146 818	63,1%	198 872	85,4%	47 362	26,2%	210,0%
Energy sources	20 153	-	-	242	1,2%	242	1,2%	1 470	10,8%	(83,5%)
Water Management	150 829	52 053	34,5%	133 348	88,4%	185 402	122,9%	44 747	27,1%	198,0%
Waste Water Management	48 800	-	-	13 228	27,1%	13 228	27,1%	1 145	30,3%	1 054,9%
Waste Management	13 000	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		Q2 of 2022/24 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	1 429 073	524 915	36,7%	607 130	42,5%	1 132 045	79,2%	371 537	57,6%	63,4%
Property rates	62 627	16 372	26,1%	17 723	28,3%	34 094	54,4%	15 489	49,4%	14,4%
Service charges	435 265	80 310	18,5%	96 065	22,5%	178 374	41,0%	73 869	34,3%	32,8%
Other revenue	30 220	73 203	242,2%	68 477	226,6%	141 679	468,8%	161 049	1 895,8%	(57,5%)
Transfers and Subsidies - Operational	585 613	241 600	41,3%	191 238	32,7%	432 838	73,9%	-	-	(100,0%)
Transfers and Subsidies - Capital	311 999	110 277	35,3%	229 873	73,7%	340 150	109,0%	120 504	65,3%	90,8%
Interest	3 348	3 154	94,2%	1 755	52,4%	4 909	146,6%	626	75,9%	180,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 057 618)	(376 190)	35,6%	(837 021)	79,1%	(1 213 211)	114,7%	(319 982)	68,6%	161,6%
Suppliers and employees	(1 055 058)	(376 190)	35,7%	(837 021)	79,3%	(1 213 211)	115,0%	(319 982)	68,7%	161,6%
Finance charges	(2 561)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	371 454	148 725	40,0%	(229 891)	(61,9%)	(81 166)	(21,9%)	51 555	23,6%	(545,9%)
Cash Flow from Investing Activities										
Receipts	3 326	1 493	44,9%	-	-	1 493	44,9%	(3 636)	41,1%	(100,0%)
Proceeds on disposal of PPE	3 848	149	3,9%	-	-	149	3,9%	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(522)	1 345	(257,4%)	-	-	1 345	(257,4%)	(3 636)	29,1%	(100,0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(311 999)	(64 375)	20,7%	(175 257)	56,2%	(239 632)	76,9%	(57 074)	27,1%	207,1%
Capital assets	(311 999)	(64 375)	20,7%	(175 257)	56,2%	(239 632)	76,9%	(57 074)	27,1%	207,1%
Net Cash from/(used) Investing Activities	(308 273)	(62 882)	20,4%	(175 257)	56,9%	(238 139)	77,2%	(60 711)	27,6%	188,7%
Cash Flow from Financing Activities										
Receipts	-	-	-	372	-	372	-	-	-	(100,0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	372	-	372	-	-	-	(100,0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	372	-	372	-	-	-	(100,0%)
Net Increase/(Decrease) in cash held	63 182	85 843	135,9%	(404 775)	(640,7%)	(318 932)	(504,8%)	(9 156)	2,7%	4 321,0%
Cash/cash equivalents at the year begin:	77 871	-	-	126 187	162,0%	-	-	147 019	1 021,4%	(14,2%)
Cash/cash equivalents at the year end:	141 053	126 187	89,5%	(278 588)	(197,5%)	(278 588)	(197,5%)	206 087	352,4%	(235,2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 778	2,3%	13 231	2,6%	8 703	1,7%	469 915	93,3%	503 628	35,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	24 028	18,5%	17 553	13,5%	5 457	4,2%	82 747	63,8%	129 784	9,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 446	3,8%	5 801	2,9%	3 360	1,7%	181 012	91,6%	197 619	13,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 829	2,5%	1 448	1,9%	1 003	1,4%	70 019	94,2%	74 299	5,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 152	2,2%	1 833	1,9%	1 455	1,5%	90 998	94,4%	96 437	6,8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	130	9,8%	380	28,5%	114	8,6%	709	53,2%	1 333	1,1%	-	-	-	-
Interest on Arrear Debtor Accounts	6 014	1,5%	5 945	1,5%	5 890	1,5%	383 763	95,6%	401 612	28,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	220	1,4%	3 359	20,9%	6 428	40,0%	6 075	37,8%	16 082	1,1%	-	-	-	-
Total By Income Source	53 597	3,8%	49 550	3,5%	32 410	2,3%	1 285 238	90,5%	1 420 796	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 231	2,2%	4 470	3,0%	3 070	2,1%	137 984	92,8%	148 755	10,5%	-	-	-	-
Commercial	19 326	17,0%	11 980	10,5%	3 171	2,8%	79 507	69,8%	113 963	8,0%	-	-	-	-
Households	30 772	2,7%	32 164	2,8%	25 653	2,2%	1 061 920	92,3%	1 150 509	81,0%	-	-	-	-
Other	268	3,8%	936	12,4%	516	6,8%	5 828	77,2%	7 549	5,9%	-	-	-	-
Total By Customer Group	53 597	3,8%	49 550	3,5%	32 410	2,3%	1 285 238	90,5%	1 420 796	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	24 414	43,2%	32 138	56,8%	-	-	-	-	56 553	60,5%
Bulk Water	2 773	46,6%	3 174	53,4%	-	-	-	-	5 947	6,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 363	21,0%	16 245	63,6%	1 087	4,3%	2 828	11,1%	25 524	27,3%
Auditor-General	833	15,2%	4 666	84,8%	-	-	-	-	5 499	5,9%
Other	-	-	-	-	-	-	-	-	-	-
Total	33 384	35,7%	56 223	60,1%	1 087	1,2%	2 828	3,0%	93 523	100,0%

Contact Details

Municipal Manager	Mr MM MALULEKA	015 491 9604
Financial Manager	Mr KA NGOMANA	015 491 9606

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MODIMOLLE-MOOKGOPONG (LIM368)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	868 609	232 846	26,8%	264 610	30,5%	497 456	57,3%	206 070	49,4%	28,4%
Exchange Revenue										
Service charges - Electricity	273 518	62 570	22,9%	100 568	36,8%	163 138	59,6%	91 937	48,5%	9,4%
Service charges - Water	120 015	24 324	20,3%	27 830	23,2%	52 154	43,5%	18 004	45,5%	54,6%
Service charges - Waste Water Management	51 984	12 232	23,5%	12 231	23,5%	24 463	47,1%	7 566	47,0%	61,7%
Service charges - Waste Management	30 373	7 307	24,1%	7 329	24,1%	14 636	48,2%	5 092	45,8%	43,9%
Sale of Goods and Rendering of Services	6 571	453	6,9%	517	7,9%	970	14,8%	1 145	29,9%	(54,8%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	68 900	23 207	33,7%	23 649	34,3%	46 856	68,0%	20 187	58,5%	17,2%
Interest earned from Current and Non Current Assets	1 100	12	1,1%	-	-	12	1,1%	119	26,2%	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	691	30	4,4%	68	9,8%	98	14,1%	61	18,7%	10,4%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	938	296	31,6%	4 192	44,1%	4 488	47,8%	1 190	199,0%	252,3%
Non-Exchange Revenue										
Property rates	149 864	35 352	23,6%	35 439	23,6%	70 791	47,2%	16 936	33,4%	109,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 447	4 152	93,4%	2 475	55,7%	6 627	149,0%	379	15,2%	553,2%
Licences or permits	8 198	1 158	14,1%	2	-	1 161	14,2%	1 592	58,6%	(99,8%)
Transfer and subsidies - Operational	152 011	61 751	40,6%	50 311	33,1%	112 062	73,7%	41 863	67,1%	20,2%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	863 962	200 243	23,2%	182 127	21,1%	382 370	44,3%	153 902	39,1%	18,3%
Employee related costs	287 900	62 335	21,7%	59 311	20,6%	121 646	42,3%	61 344	52,8%	(3,3%)
Remuneration of councillors	13 260	2 299	17,3%	3 187	24,0%	5 486	41,4%	481	6,8%	562,5%
Bulk purchases - electricity	241 606	70 934	29,4%	57 764	23,9%	128 699	53,3%	69 441	60,5%	(16,8%)
Inventory consumed	29 644	3 680	12,4%	4 112	13,9%	7 792	26,3%	5 555	28,0%	(26,0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	48 630	11 720	24,1%	11 750	24,2%	23 469	48,3%	97	9%	12 002,9%
Interest	27 373	28 400	103,8%	3 301	12,1%	31 701	115,8%	1 170	52,1%	182,2%
Contracted services	86 468	9 765	11,3%	21 853	25,3%	31 617	36,6%	9 688	28,4%	125,6%
Transfers and subsidies	200	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	93 459	34	-	313	3%	347	4%	308	6%	1,9%
Operational costs	35 383	11 076	31,3%	20 535	58,0%	31 611	89,3%	5 819	23,0%	252,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	4 647	32 603		82 483		115 086		52 168		
Transfers and subsidies - capital (monetary allocations)	205 333	21 700	10,6%	79 329	38,6%	101 029	49,2%	28 696	22,8%	176,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	209 980	54 303		161 813		216 116		80 864		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	209 980	54 303		161 813		216 116		80 864		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	209 980	54 303		161 813		216 116		80 864		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	209 980	54 303		161 813		216 116		80 864		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	219 833	32 041	14,6%	74 878	34,1%	106 920	48,6%	9 094	12,0%	723,3%
National Government	205 333	31 957	15,6%	74 764	36,4%	106 721	52,0%	9 069	11,9%	724,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	205 333	31 957	15,6%	74 764	36,4%	106 721	52,0%	9 069	11,9%	724,4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 500	85	6%	114	8%	198	1,4%	26	21,4%	342,7%
Capital Expenditure Functional	219 833	36 236	16,5%	75 021	34,1%	111 258	50,6%	9 094	12,0%	724,9%
Municipal governance and administration	12 500	85	7%	114	9%	198	1,6%	26	21,4%	342,7%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	12 500	85	7%	114	9%	198	1,6%	26	21,4%	342,7%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 000	587	5,9%	2 041	20,4%	2 628	26,3%	(200)	1,7%	(1 120,0%)
Community and Social Services	10 000	587	5,9%	2 041	20,4%	2 628	26,3%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	(200)	1,7%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	33 685	13 619	40,4%	10 775	32,0%	24 394	72,4%	7 786	43,9%	38,4%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	33 685	13 619	40,4%	10 775	32,0%	24 394	72,4%	7 786	43,9%	38,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	163 649	21 946	13,4%	62 091	37,9%	84 037	51,4%	1 483	3,9%	4 086,9%
Energy sources	4 635	-	-	5 416	116,9%	5 416	116,9%	1 431	5,7%	278,4%
Water Management	97 176	11 964	12,3%	31 527	32,4%	43 490	44,8%	52	2%	60 585,8%
Waste Water Management	54 265	8 616	15,9%	15 922	29,3%	24 539	45,2%	-	5,5%	(100,0%)
Waste Management	7 573	1 366	18,0%	9 226	121,8%	10 592	139,9%	-	-	(100,0%)
Other										

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	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		
Cash Flow from Operating Activities											
Receipts	933 372	419 593	45,0%	441 380	47,3%	860 973	92,2%	201 288	50,0%	119,3%	
Property rates	127 384	261 725	205,5%	263 897	207,2%	525 622	412,6%	31 886	41,1%	727,6%	
Service charges	421 537	17 512	4,2%	53 371	12,7%	70 884	16,8%	14 655	9,1%	264,2%	
Other revenue	26 006	30 901	118,8%	17 422	67,0%	48 323	185,8%	75 490	976,1%	(76,9%)	
Transfers and Subsidies - Operational	152 011	63 473	41,8%	47 918	31,5%	111 391	73,3%	40 139	67,4%	19,4%	
Transfers and Subsidies - Capital	205 333	45 970	22,4%	58 772	28,6%	104 742	51,0%	39 000	36,0%	50,7%	
Interest	1 100	12	1,1%	-	-	12	1,1%	119	26,2%	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(698 769)	(68 482)	9,8%	(71 171)	10,2%	(139 653)	20,0%	(22 192)	18,5%	220,7%	
Suppliers and employees	(690 397)	(68 482)	9,9%	(71 171)	10,3%	(139 653)	20,2%	(22 192)	18,7%	220,7%	
Finance charges	(8 373)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	234 603	351 111	149,7%	370 209	157,8%	721 320	307,5%	179 096	160,9%	106,7%	
Cash Flow from Investing Activities											
Receipts	(5)	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	(5)	-	-	-	-	-	-	-	-	-	
Payments	(221 433)	(42 798)	19,3%	(85 364)	38,6%	(128 162)	57,9%	(12 994)	17,6%	556,9%	
Capital assets	(221 433)	(42 798)	19,3%	(85 364)	38,6%	(128 162)	57,9%	(12 994)	17,6%	556,9%	
Net Cash from/(used) Investing Activities	(221 438)	(42 798)	19,3%	(85 364)	38,6%	(128 162)	57,9%	(12 994)	17,6%	556,9%	
Cash Flow from/(used) Financing Activities											
Receipts	-	(123)	-	(87)	-	(211)	-	(102)	-	(14,6%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	(123)	-	(87)	-	(211)	-	(102)	-	(14,6%)	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	(123)	-	(87)	-	(211)	-	(102)	-	(14,6%)	
Net Increase/(Decrease) in cash held	13 164	308 190	2 341,1%	284 758	2 163,1%	592 948	4 504,2%	166 000	835,0%	71,5%	
Cash/cash equivalents at the year begin:	38 613	70 133	181,6%	342 300	886,5%	70 133	181,6%	106 324	(84,7%)	221,9%	
Cash/cash equivalents at the year end:	51 777	342 300	661,1%	627 058	1 211,1%	627 058	1 211,1%	272 324	358,2%	130,3%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 327	3,1%	8 935	2,7%	9 593	2,9%	305 979	91,4%	334 834	29,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	21 354	100,0%	21 354	1,9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 828	3,9%	6 954	2,7%	6 412	2,5%	230 000	90,8%	253 194	22,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 042	3,8%	3 357	3,2%	3 236	3,1%	95 238	90,0%	105 873	9,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 381	3,3%	1 942	2,7%	1 836	2,6%	65 708	91,4%	71 866	6,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 242	2,5%	8 034	2,5%	7 823	2,4%	302 329	92,6%	326 428	28,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	76	2%	237	7%	61	2%	32 933	98,9%	33 308	2,9%	-	-	-	-
Total By Income Source	34 896	3,0%	29 458	2,6%	28 961	2,5%	1 053 541	91,9%	1 146 856	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 191	3,9%	1 998	3,5%	2 202	3,9%	50 472	88,8%	56 863	5,0%	-	-	-	-
Commercial	7 320	3,4%	5 527	2,6%	5 132	2,4%	198 390	91,7%	216 369	18,9%	-	-	-	-
Households	25 385	2,9%	21 934	2,5%	21 627	2,5%	804 678	92,1%	873 624	76,2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	34 896	3,0%	29 458	2,6%	28 961	2,5%	1 053 541	91,9%	1 146 856	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	5 716	8,6%	222	3%	2 378	3,6%	58 456	87,5%	66 773	5,5%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	70 950	6,2%	746	1%	4 456	4%	1 071 306	93,4%	1 147 458	94,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	76 666	6,3%	969	1%	6 834	6%	1 129 763	93,0%	1 214 231	100,0%

Contact Details

Municipal Manager	Dr Shepherd	014 718 2077
Financial Manager	Mr Mmailou Jones	014 718 2052

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: WATERBERG (DC36)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	159 512	64 859	40,7%	52 095	32,7%	116 954	73,3%	49 743	70,6%	4,7%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	53	25	47,4%	8	15,7%	33	63,0%	7	8,6%	11,9%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	(1)	0	(53,2%)	0	(66,8%)	1	(120,0%)	0	11,6%	8 250,0%
Interest earned from Current and Non Current Assets	2 566	1 018	39,7%	615	24,0%	1 633	63,6%	527	57,7%	16,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 321	502	21,6%	383	16,5%	886	38,1%	508	52,2%	(24,6%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	154 572	63 313	41,0%	51 089	33,1%	114 402	74,0%	48 700	71,0%	4,9%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	186 142	41 314	22,2%	44 716	24,0%	86 030	46,2%	46 412	48,0%	(3,7%)
Employee related costs	127 546	30 098	23,6%	29 672	23,3%	59 770	46,9%	30 070	48,5%	(1,3%)
Remuneration of councillors	9 218	2 173	23,6%	2 696	29,2%	4 869	52,8%	2 220	48,1%	21,4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	-	-	-	-	-	-	-	-	-	-
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	7 393	1 491	20,2%	1 460	19,8%	2 951	39,9%	1 590	28,2%	(8,2%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	8 572	2 495	29,1%	2 413	28,1%	4 907	57,3%	3 336	57,6%	(27,7%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	33 413	5 057	15,1%	8 475	25,4%	13 532	40,5%	9 195	50,4%	(7,8%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(26 630)	23 545		7 379		30 924		3 331		
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(26 630)	23 545		7 379		30 924		3 331		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(26 630)	23 545		7 379		30 924		3 331		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(26 630)	23 545		7 379		30 924		3 331		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(26 630)	23 545		7 379		30 924		3 331		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	150	-	-	-	-	-	-	-	-	-
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	150	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	150	-	-	-	-	-	-	-	-	-
Municipal governance and administration	150	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	150	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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	158 796	65 448	41,2%	51 408	32,4%	116 856	73,6%	49 395	71,0%	4,1%	
Property rates	-	-	-	-	-	-	-	-	-	-	
Service charges	-	-	-	-	-	-	-	-	-	-	
Other revenue	1 974	609	30,8%	432	21,9%	1 041	52,7%	590	55,6%	(26,8%)	
Transfers and Subsidies - Operational	154 572	63 961	41,4%	50 413	32,6%	114 374	74,0%	48 278	71,4%	4,4%	
Transfers and Subsidies - Capital	-	-	-	-	-	-	-	-	-	-	
Interest	2 250	878	39,0%	564	25,1%	1 441	64,1%	527	57,7%	6,9%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(184 032)	(38 237)	20,8%	(44 457)	24,2%	(82 694)	44,9%	(44 677)	49,8%	(5%)	
Suppliers and employees	(184 032)	(38 237)	20,8%	(44 457)	24,2%	(82 694)	44,9%	(44 677)	49,8%	(5%)	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	(25 236)	27 211	(107,8%)	6 951	(27,5%)	34 162	(135,4%)	4 719	(118,6%)	47,3%	
Cash Flow from Investing Activities											
Receipts	367	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	400	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(55)	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	22	-	-	-	-	-	-	-	-	-	
Payments	(150)	-	-	-	-	-	-	-	-	-	
Capital assets	(150)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Investing Activities	217	-	-	-	-	-	-	-	-	-	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	(25 018)	27 211	(108,8%)	6 951	(27,8%)	34 162	(136,5%)	4 719	(118,4%)	47,3%	
Cash/cash equivalents at the year begin:	49 503	12 773	25,8%	39 984	80,8%	12 773	25,8%	46 256	90,4%	(13,6%)	
Cash/cash equivalents at the year end:	24 484	39 984	163,3%	46 935	191,7%	46 935	191,7%	50 975	432,8%	(7,9%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts 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	0	44,8%	0	6,1%	0	6,1%	0	43,0%	1	,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	80	94,5%	-	-	-	-	5	5,5%	85	99,2%	-	-	-	-
Total By Income Source	81	94,1%	0	-	0	-	5	5,8%	86	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	81	94,1%	0	-	0	-	5	5,8%	86	100,0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	81	94,1%	0	-	0	-	5	5,8%	86	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Preciousstone Raputsoa	014 718 3321
Financial Manager	Ms Takalani Muelelwa	014 718 3319

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: EPHRAIM MOGALE (LIM471)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	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	375 827	28 725	7,6%	110 696	29,5%	139 421	37,1%	83 893	55,2%	31,9%
Exchange Revenue										
Service charges - Electricity	86 048	11 031	12,8%	20 372	23,7%	31 403	36,5%	12 633	34,5%	61,3%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	6 100	1 005	16,5%	1 504	24,7%	2 510	41,1%	955	40,9%	57,4%
Sale of Goods and Rendering of Services	684	63	9,2%	70	10,2%	133	19,4%	36	25,2%	92,3%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	15 000	4 569	30,5%	5 268	35,1%	9 837	65,6%	2 021	309,5%	160,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	188	12	6,3%	12	6,6%	24	12,9%	29	34,6%	(57,9%)
Licence and permits	5 828	1	-	3	-	4	,1%	1	-	127,6%
Operational Revenue	460	2	,3%	14	3,0%	15	3,3%	69	61,1%	(80,3%)
Non-Exchange Revenue										
Property rates	50 000	9 519	19,0%	13 976	28,0%	23 495	47,0%	7 086	33,1%	97,2%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	207	17	8,4%	33	16,2%	51	24,6%	16	26,0%	113,7%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	202 450	-	-	65 599	32,4%	65 599	32,4%	59 009	70,3%	11,2%
Interest	8 862	2 483	28,0%	3 845	43,4%	6 329	71,4%	2 037	48,3%	88,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	22	-	-	-	22	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	375 666	55 469	14,8%	81 990	21,8%	137 459	36,6%	38 768	26,8%	111,5%
Employee related costs	113 248	19 328	17,1%	20 656	18,2%	39 983	35,3%	11 392	31,6%	81,3%
Remuneration of councillors	16 874	2 326	13,8%	3 695	21,9%	6 022	35,7%	1 127	28,6%	227,9%
Bulk purchases - electricity	50 000	7 004	14,0%	11 934	23,9%	18 938	37,9%	7 273	35,1%	64,1%
Inventory consumed	2 575	214	8,3%	472	18,3%	686	26,6%	160	18,3%	194,2%
Debt impairment	12 339	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	50 128	10 963	21,9%	16 042	32,0%	27 005	53,9%	-	-	(100,0%)
Interest	2 094	-	-	785	37,5%	785	37,5%	-	-	(100,0%)
Contracted services	67 530	9 226	13,7%	13 565	20,1%	22 791	33,7%	9 814	39,8%	38,2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	60 878	6 408	10,5%	14 842	24,4%	21 250	34,9%	9 001	33,9%	64,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	161	(26 744)		28 706		1 962		45 125		
Transfers and subsidies - capital (monetary allocations)	39 389	-	-	22 128	56,2%	22 128	56,2%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	39 550	(26 744)		50 834		24 090		45 125		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	39 550	(26 744)		50 834		24 090		45 125		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	39 550	(26 744)		50 834		24 090		45 125		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	39 550	(26 744)		50 834		24 090		45 125		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	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	79 359	6 190	7,8%	15 253	19,2%	21 442	27,0%	6 342	32,9%	140,5%
National Government	37 424	4 574	12,2%	14 291	38,2%	18 865	50,4%	4 707	54,9%	203,6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	37 424	4 574	12,2%	14 291	38,2%	18 865	50,4%	4 707	54,9%	203,6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	41 935	1 616	3,9%	962	2,3%	2 577	6,1%	1 634	10,8%	(41,1%)
Capital Expenditure Functional	79 359	6 190	7,8%	17 068	21,5%	23 258	29,3%	6 342	32,9%	169,1%
Municipal governance and administration	15 732	-	-	2 321	14,8%	2 321	14,8%	679	6,2%	242,1%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	15 732	-	-	2 321	14,8%	2 321	14,8%	679	6,2%	242,1%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	892	-	-	29	3,2%	29	3,2%	-	-	(100,0%)
Community and Social Services	840	-	-	29	3,5%	29	3,5%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	52	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	45 724	6 190	13,5%	14 291	31,3%	20 481	44,8%	4 732	50,4%	202,0%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	45 724	6 190	13,5%	14 291	31,3%	20 481	44,8%	4 732	50,4%	202,0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	17 010	-	-	427	2,5%	427	2,5%	555	7,1%	(23,1%)
Energy sources	12 615	-	-	382	3,0%	382	3,0%	555	7,6%	(31,2%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	4 395	-	-	45	1,0%	45	1,0%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	376	94,0%	(100,0%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23
--	---------	---------

	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	391 263	31 164	8,0%	106 411	27,2%	137 575	35,2%	90 454	64,2%	17,6%	
Property rates	37 713	6 354	16,8%	8 087	21,4%	14 441	38,3%	4 839	36,4%	67,1%	
Service charges	89 412	13 672	15,3%	22 663	25,3%	36 336	40,6%	14 088	44,1%	60,9%	
Other revenue	7 299	6 360	87,1%	3 866	53,0%	10 226	140,1%	2 172	106,0%	78,0%	
Transfers and Subsidies - Operational	204 415	4 778	2,3%	67 064	32,8%	71 842	35,1%	59 599	72,5%	12,5%	
Transfers and Subsidies - Capital	37 424	-	-	4 730	12,6%	4 730	12,6%	9 756	86,2%	(51,5%)	
Interest	15 000	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(313 403)	(16 919)	5,4%	(42 719)	13,6%	(59 638)	19,0%	(21 764)	17,0%	96,3%	
Suppliers and employees	(311 304)	(16 919)	5,4%	(42 719)	13,7%	(59 638)	19,2%	(21 764)	17,2%	96,3%	
Finance charges	(2 099)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	77 861	14 245	18,3%	63 691	81,8%	77 936	100,1%	68 691	336,8%	(7,3%)	
Cash Flow from Investing Activities											
Receipts	(2 223)	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	677	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	(2 900)	-	-	-	-	-	-	-	-	-	
Payments	(79 359)	(7 014)	8,8%	(17 237)	21,7%	(24 251)	30,6%	(6 969)	-	147,3%	
Capital assets	(79 359)	(7 014)	8,8%	(17 237)	21,7%	(24 251)	30,6%	(6 969)	-	147,3%	
Net Cash from/(used) Investing Activities	(81 582)	(7 014)	8,6%	(17 237)	21,1%	(24 251)	29,7%	(6 969)	(46,4%)	147,3%	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	(3 722)	7 231	(194,3%)	46 454	(1 248,3%)	53 685	(1 442,6%)	61 721	133,9%	(24,7%)	
Cash/cash equivalents at the year begin:	241 645	-	-	7 839	3,2%	-	-	374 705	150,7%	(97,9%)	
Cash/cash equivalents at the year end:	237 924	7 839	3,3%	54 293	22,8%	54 293	22,8%	436 426	145,6%	(87,6%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	1	11,4%	-	-	12	88,6%	13	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 589	28,5%	896	3,9%	434	1,9%	15 160	65,7%	23 079	10,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 208	3,3%	3 566	2,8%	2 542	2,0%	116 940	91,9%	127 255	58,1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	0	3,5%	-	-	3	96,5%	3	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	463	4,0%	589	5,1%	181	1,6%	10 250	89,3%	11 483	5,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 308	2,3%	1 902	3,4%	1 235	2,2%	51 465	92,1%	55 910	25,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	46	3,7%	7	,6%	11	,9%	1 196	94,8%	1 261	,6%	-	-	-	-
Total By Income Source	12 615	5,8%	6 961	3,2%	4 404	2,0%	195 025	89,1%	219 005	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	553	1,8%	467	1,5%	454	1,4%	29 886	95,3%	31 360	14,3%	-	-	-	-
Commercial	9 558	7,0%	3 934	2,9%	2 998	2,2%	120 812	88,0%	137 301	62,7%	-	-	-	-
Households	2 504	5,0%	2 560	5,1%	951	1,9%	44 328	88,1%	50 344	23,0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	12 615	5,8%	6 961	3,2%	4 404	2,0%	195 025	89,1%	219 005	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Mr Moggobadi Erick Moropa	013 261 8403
Financial Manager	Mr Tumelo Thabo Modisane	013 261 8447

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: ELIAS MOTSOLEDI (LIM472)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	680 764	199 601	29,3%	151 354	22,2%	350 955	51,6%	155 797	55,6%	(2,9%)
Exchange Revenue										
Service charges - Electricity	115 903	24 456	21,1%	25 087	21,6%	49 543	42,7%	24 682	44,4%	1,6%
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	9 798	2 671	27,3%	3 201	32,7%	5 872	59,9%	2 176	47,2%	47,1%
Sale of Goods and Rendering of Services	1 212	946	78,1%	253	20,9%	1 199	98,9%	1 128	150,5%	(77,6%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	5 189	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	2 306	2 382	103,3%	1 162	50,4%	3 544	153,7%	402	24,6%	189,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	913	996	108,1%	280	30,7%	1 276	139,8%	195	41,3%	43,8%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 473	(4 240)	(288,0%)	29	1,9%	(4 212)	(286,0%)	644	123,3%	(95,5%)
Non-Exchange Revenue										
Property rates	63 025	(3 052)	(4,8%)	(3 036)	(4,8%)	(6 088)	(9,7%)	14 690	65,8%	(120,7%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	100 528	1 410	1,4%	1 501	1,5%	2 911	2,9%	855	1,4%	75,6%
Licences or permits	7 176	1 576	22,0%	1 646	22,9%	3 222	44,9%	1 440	49,5%	14,4%
Transfer and subsidies - Operational	363 745	150 610	41,4%	99 858	27,5%	250 468	68,9%	106 051	70,2%	(5,8%)
Interest	9 497	21 817	229,7%	21 403	225,4%	43 220	455,1%	3 536	46,2%	505,4%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	30	-	(30)	-	-	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	654 217	130 965	20,0%	146 529	22,4%	277 494	42,4%	120 517	40,2%	21,6%
Employee related costs	194 460	41 319	21,2%	50 428	25,9%	91 747	47,2%	48 488	47,4%	4,0%
Remuneration of councillors	26 490	7 690	29,0%	6 605	24,9%	14 295	54,0%	6 299	50,2%	4,9%
Bulk purchases - electricity	113 017	24 124	21,3%	25 113	22,2%	49 237	43,6%	22 816	40,9%	10,1%
Inventory consumed	40 774	6 673	16,4%	14 203	34,8%	20 876	51,2%	10 675	69,3%	33,0%
Debt impairment	94 855	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	66 153	15 315	23,2%	15 373	23,2%	30 688	46,4%	-	-	(100,0%)
Interest	931	-	-	696	74,7%	696	74,7%	-	6,3%	(100,0%)
Contracted services	61 720	18 729	30,3%	18 226	29,5%	36 955	59,9%	19 094	61,2%	(4,5%)
Transfers and subsidies	3 176	837	26,3%	1 731	54,5%	2 568	80,8%	280	16,8%	518,5%
Irrecoverable debts written off	-	983	-	1 451	-	2 434	-	-	-	(100,0%)
Operational costs	52 641	15 295	29,1%	12 704	24,1%	27 999	53,2%	12 864	58,5%	(1,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	26 547	68 636		4 825		73 461		35 281		
Transfers and subsidies - capital (monetary allocations)	79 756	7 328	9,2%	25 168	31,6%	32 497	40,7%	20 938	57,0%	20,2%
Transfers and subsidies - capital (in-kind)	-	-	-	20	-	20	-	920	-	(97,9%)
Surplus/(Deficit) after capital transfers and contributions	106 303	75 964		30 013		105 977		57 139		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	106 303	75 964		30 013		105 977		57 139		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	106 303	75 964		30 013		105 977		57 139		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	106 303	75 964		30 013		105 977		57 139		

Part 2: Capital Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget Main appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	84 156	6 825	8,1%	21 622	25,7%	28 447	33,8%	27 088	50,8%	(20,2%)
National Government	79 756	6 373	8,0%	20 791	26,1%	27 164	34,1%	23 967	56,5%	(13,3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	79 756	6 373	8,0%	20 791	26,1%	27 164	34,1%	23 967	56,5%	(13,3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 400	453	10,3%	831	18,9%	1 284	29,2%	3 120	26,1%	(73,4%)
Capital Expenditure Functional	84 156	6 825	8,1%	21 622	25,7%	28 447	33,8%	27 088	50,8%	(20,2%)
Municipal governance and administration	1 000	179	17,9%	680	68,0%	859	85,9%	603	66,1%	12,8%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 000	179	17,9%	680	68,0%	859	85,9%	603	66,1%	12,8%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	100	-	-	97	96,8%	97	96,8%	1 306	55,1%	(92,6%)
Community and Social Services	-	-	-	-	-	-	-	799	82,7%	(100,0%)
Sport And Recreation	100	-	-	97	96,8%	97	96,8%	507	30,2%	(80,9%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	66 256	5 567	8,4%	16 342	24,7%	21 909	33,1%	22 984	57,3%	(28,9%)
Planning and Development	-	-	-	-	-	-	-	538	97,7%	(100,0%)
Road Transport	66 256	5 567	8,4%	16 342	24,7%	21 909	33,1%	22 447	56,7%	(27,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	16 800	1 079	6,4%	4 504	26,8%	5 582	33,2%	2 196	23,0%	105,1%
Energy sources	15 000	1 079	7,2%	4 478	29,9%	5 556	37,0%	1 905	22,8%	135,0%
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 800	-	-	26	1,4%	26	1,4%	291	25,5%	(91,0%)
Other										

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	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		
Cash Flow from Operating Activities											
Receipts	646 022	157 924	24,4%	144 919	22,4%	302 843	46,9%	115 403	43,4%	25,6%	
Property rates	54 392	713	1,3%	11 570	21,3%	12 283	22,6%	-	-	(100,0%)	
Service charges	124 873	737	6%	32 555	26,1%	33 292	26,7%	246	4%	13 150,9%	
Other revenue	21 801	953	4,4%	1 724	7,9%	2 677	12,3%	(536)	5,2%	(421,4%)	
Transfers and Subsidies - Operational	363 745	154 568	42,5%	98 846	27,2%	253 414	69,7%	115 360	76,6%	(14,3%)	
Transfers and Subsidies - Capital	79 756	-	-	-	-	-	-	-	-	-	
Interest	1 455	952	65,4%	224	15,4%	1 176	80,8%	334	15,8%	(33,1%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(589 289)	(151 102)	25,6%	(124 029)	21,0%	(275 131)	46,7%	(85 655)	46,5%	44,8%	
Suppliers and employees	(585 182)	(151 102)	25,8%	(124 029)	21,2%	(275 131)	47,0%	(85 655)	46,4%	44,8%	
Finance charges	(931)	-	-	-	-	-	-	-	-	-	
Transfers and grants	(3 176)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	56 732	6 822	12,0%	20 890	36,8%	27 712	48,8%	29 748	27,1%	(29,8%)	
Cash Flow from Investing Activities											
Receipts	(17 034)	851	(5,0%)	-	-	851	(5,0%)	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(18 499)	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	1 465	851	58,1%	-	-	851	58,1%	-	-	-	
Payments	(72 485)	(7 840)	10,8%	(24 574)	33,9%	(32 415)	44,7%	(26 797)	63,0%	(8,3%)	
Capital assets	(72 485)	(7 840)	10,8%	(24 574)	33,9%	(32 415)	44,7%	(26 797)	63,0%	(8,3%)	
Net Cash from/(used) Investing Activities	(89 519)	(6 989)	7,8%	(24 574)	27,5%	(31 564)	35,3%	(26 797)	56,0%	(8,3%)	
Cash Flow from Financing Activities											
Receipts	237	(329)	(138,9%)	(392)	(165,3%)	(721)	(304,2%)	(338)	(77,3%)	16,0%	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	237	(329)	(138,9%)	(392)	(165,3%)	(721)	(304,2%)	(338)	(77,3%)	16,0%	
Payments	(7 246)	-	-	(3 207)	44,3%	(3 207)	44,3%	-	7,3%	(100,0%)	
Repayment of borrowing	(7 246)	-	-	(3 207)	44,3%	(3 207)	44,3%	-	7,3%	(100,0%)	
Net Cash from/(used) Financing Activities	(7 009)	(329)	4,7%	(3 599)	51,4%	(3 928)	56,1%	(338)	13,2%	965,4%	
Net Increase/(Decrease) in cash held	(39 796)	(496)	1,2%	(7 284)	18,3%	(7 780)	19,6%	2 614	1 011,4%	(378,7%)	
Cash/cash equivalents at the year begin:	41 668	31 937	76,6%	32 606	78,3%	31 937	76,6%	(14 213)	108,5%	(329,4%)	
Cash/cash equivalents at the year end:	1 872	32 606	1 742,0%	25 322	1 352,8%	25 322	1 352,8%	(11 600)	(99,7%)	(318,3%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	7	100,0%	7	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 361	52,2%	1 259	8,9%	282	2,0%	5 202	36,9%	14 105	7,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 500	5,5%	2 521	3,1%	2 170	2,7%	72 069	88,7%	81 259	40,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	8	100,0%	8	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	30	22,6%	2	1,6%	10	7,3%	92	68,5%	135	1,1%	-	-	-	-
Interest on Arrear Debtor Accounts	1 357	1,9%	1 325	1,9%	1 289	1,8%	66 052	94,3%	70 022	35,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 199	3,6%	854	2,5%	761	2,3%	30 753	91,6%	33 567	16,9%	-	-	-	-
Total By Income Source	14 447	7,3%	5 962	3,0%	4 511	2,3%	174 183	87,5%	199 102	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 913	3,6%	1 232	2,3%	1 093	2,0%	49 472	92,1%	53 710	27,0%	-	-	-	-
Commercial	7 214	23,6%	1 521	5,0%	952	3,1%	20 935	68,4%	30 622	15,4%	-	-	-	-
Households	5 320	4,6%	3 209	2,8%	2 467	2,1%	103 775	90,4%	114 771	57,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	14 447	7,3%	5 962	3,0%	4 511	2,3%	174 183	87,5%	199 102	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	205	13,4%	1 319	86,6%	-	-	-	-	1 523	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	205	13,4%	1 319	86,6%	-	-	-	-	1 523	100,0%

Contact Details

Municipal Manager	Mr Meshack Kgware	013 262 3056
Financial Manager	Mr Moleko Sebeleletja	013 262 3056

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHUDUTHAMAGA (LIM473)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	457 809	163 164	35,6%	133 034	29,1%	296 198	64,7%	126 423	68,3%	5,2%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	250	52	20,6%	91	36,4%	142	57,0%	41	50,4%	123,4%
Sale of Goods and Rendering of Services	560	52	9,3%	194	34,6%	246	43,9%	210	180,0%	(7,5%)
Agency services	7 000	1 721	24,6%	1 678	24,0%	3 399	48,6%	1 471	-	14,1%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 590	1 785	27,1%	763	11,6%	2 548	38,7%	1 600	197,1%	(52,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	200	38	18,9%	49	24,4%	87	43,3%	35	46,3%	39,9%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue										
Property rates	62 000	10 569	17,0%	10 569	17,0%	21 137	34,1%	11 236	42,4%	(5,9%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 500	110	7,4%	318	21,2%	428	28,6%	535	563,5%	(40,6%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	371 709	145 095	39,0%	116 181	31,3%	261 276	70,3%	107 811	70,5%	7,8%
Interest	8 000	3 743	46,8%	3 843	48,0%	7 586	94,8%	3 471	227,8%	10,7%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	(652)	-	(652)	-	13	-	(4 988,2%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	371 205	114 962	31,0%	123 518	33,3%	238 480	64,2%	93 367	53,2%	32,3%
Employee related costs	101 092	28 154	27,8%	29 019	28,7%	57 173	56,6%	24 297	42,6%	19,4%
Remuneration of councillors	27 055	5 999	22,2%	7 387	27,3%	13 386	49,5%	5 950	50,5%	24,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	1 459	1 229	84,3%	676	46,3%	1 905	130,6%	814	67,7%	(17,0%)
Debt impairment	5 729	-	-	7 836	136,8%	7 836	136,8%	-	-	(100,0%)
Depreciation and amortisation	31 160	10 112	32,5%	8 035	25,8%	18 147	58,2%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	139 578	44 709	32,0%	48 038	34,4%	92 747	66,4%	47 607	75,4%	9%
Transfers and subsidies	8 462	4 011	47,4%	2 781	32,9%	6 792	80,3%	1 000	18,6%	178,0%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	56 670	20 747	36,6%	19 747	34,8%	40 494	71,5%	13 700	60,0%	44,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	86 604	48 202		9 516		57 718		33 056		
Transfers and subsidies - capital (monetary allocations)	93 912	7 642	8,1%	31 372	33,4%	39 014	41,5%	21 699	40,3%	44,6%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	180 516	55 844		40 888		96 732		54 754		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	180 516	55 844		40 888		96 732		54 754		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	180 516	55 844		40 888		96 732		54 754		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	180 516	55 844		40 888		96 732		54 754		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	236 116	46 470	19,7%	56 051	23,7%	102 521	43,4%	52 580	42,2%	6,6%
National Government	93 912	13 379	14,2%	29 832	31,8%	43 211	46,0%	27 065	47,4%	10,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	93 912	13 379	14,2%	29 832	31,8%	43 211	46,0%	27 065	47,4%	10,2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	142 204	33 091	23,3%	26 219	18,4%	59 310	41,7%	25 515	38,9%	2,8%
Capital Expenditure Functional	236 116	46 470	19,7%	56 051	23,7%	102 521	43,4%	52 580	42,2%	6,6%
Municipal governance and administration	25 100	4 050	16,1%	(5 982)	(23,8%)	(1 931)	(7,7%)	8 141	68,7%	(173,5%)
Executive and Council	900	-	-	-	-	-	-	-	-	-
Finance and administration	24 200	4 050	16,7%	(5 982)	(24,7%)	(1 931)	(8,0%)	8 141	68,7%	(173,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	901	901		-		901		-		
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	901	-	-	-	901	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	183 466	40 424	22,0%	61 433	33,5%	101 857	55,5%	44 439	40,6%	38,2%
Planning and Development	1 000	-	-	-	-	-	-	-	-	-
Road Transport	182 466	40 424	22,2%	61 433	33,7%	101 857	55,8%	44 439	40,9%	38,2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	27 550	1 094	4,0%	600	2,2%	1 694	6,1%	-	-	(100,0%)
Energy sources	26 550	1 094	4,1%	600	2,3%	1 694	6,4%	-	-	(100,0%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	1 000	-	-	-	-	-	-	-	-	-
Other	-	-		-		-		-		

Part 3: Cash Receipts and Payments

	2023/24	2022/23
--	---------	---------

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	581 386	198 149	34,1%	196 984	33,9%	395 133	68,0%	182 481	70,5%	7,9%	
Property rates	42 000	634	1,5%	23 186	55,2%	23 820	56,7%	4 670	16,1%	396,5%	
Service charges	300	15	4,9%	68	22,7%	83	27,6%	63	162,4%	7,7%	
Other revenue	66 875	1 164	1,7%	42 072	62,9%	43 236	64,7%	23 210	96,4%	81,3%	
Transfers and Subsidies - Operational	395 059	148 628	37,6%	115 704	29,3%	264 332	66,9%	110 484	71,6%	4,7%	
Transfers and Subsidies - Capital	70 562	47 708	67,6%	13 858	19,6%	61 566	87,3%	43 180	82,1%	(67,9%)	
Interest	6 590	-	-	2 096	31,8%	2 096	31,8%	874	84,3%	139,7%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(352 463)	(159 444)	45,2%	(202 429)	57,4%	(361 874)	102,7%	(78 771)	53,5%	157,0%	
Suppliers and employees	(348 133)	(159 444)	45,8%	(202 429)	58,1%	(361 874)	103,9%	(78 771)	53,5%	157,0%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	(4 330)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	228 923	38 705	16,9%	(5 446)	(2,4%)	33 259	14,5%	103 710	104,9%	(105,3%)	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(271 533)	(39 994)	14,7%	(11 132)	4,1%	(51 125)	18,8%	(58 506)	31,0%	(81,0%)	
Capital assets	(271 533)	(39 994)	14,7%	(11 132)	4,1%	(51 125)	18,8%	(58 506)	31,0%	(81,0%)	
Net Cash from/(used) Investing Activities	(271 533)	(39 994)	14,7%	(11 132)	4,1%	(51 125)	18,8%	(58 506)	31,0%	(81,0%)	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	(42 611)	(1 289)	3,0%	(16 577)	38,9%	(17 866)	41,9%	45 204	(419,0%)	(136,7%)	
Cash/cash equivalents at the year begin:	101 007	6 712	6,6%	5 423	5,4%	6 712	6,6%	66 216	-	(91,8%)	
Cash/cash equivalents at the year end:	58 396	5 423	9,3%	(11 154)	(19,1%)	(11 154)	(19,1%)	111 420	143,3%	(110,0%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 634	2,2%	1 991	2,6%	(14)	-	71 778	95,2%	75 389	73,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	73	45,4%	21	13,0%	8	5,0%	59	36,7%	160	2,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	(820)	100,0%	-	-	(820)	(8,8%)	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 276	2,7%	1 226	2,6%	1 276	2,7%	43 645	92,0%	47 422	46,2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(19 540)	100,0%	(19 540)	(19,0%)	-	-	-	-
Total By Income Source	2 983	2,9%	3 238	3,2%	450	4%	95 941	93,5%	102 612	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 738	2,9%	2 157	3,6%	(654)	(1,1%)	56 500	94,6%	59 740	58,2%	-	-	-	-
Commercial	1 029	1,8%	958	1,6%	985	1,7%	55 509	94,9%	58 542	57,1%	-	-	-	-
Households	7	1,5%	6	1,5%	7	1,5%	418	95,5%	437	4%	-	-	-	-
Other	209	(1,3%)	116	(7,7%)	112	(7,7%)	(16 545)	102,7%	(16 108)	(15,7%)	-	-	-	-
Total By Customer Group	2 983	2,9%	3 238	3,2%	450	4%	95 941	93,5%	102 612	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	96	100,0%	-	-	(30)	(31,1%)	30	31,1%	96	14,6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	561	100,0%	-	-	-	-	-	-	561	85,4%
Total	657	100,0%	-	-	(30)	(4,5%)	30	4,5%	657	100,0%

Contact Details

Municipal Manager	Mr Ronald Maisane Moganedi	013 265 8625
Financial Manager	Mr Collen Mathabathe	013 265 8625

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: TUBATSE FETAKGOMO (LIM476)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	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	915 422	329 256	36,0%	272 661	29,8%	601 917	65,8%	240 107	53,7%	13,6%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	19 200	7 322	38,1%	6 590	34,3%	13 912	72,5%	5 315	38,7%	24,0%
Sale of Goods and Rendering of Services	101 420	6 457	6,4%	5 674	5,6%	12 131	12,0%	379	8%	1 386,8%
Agency services	7 450	2 245	30,1%	1 424	19,1%	3 669	49,3%	1 245	61,0%	14,4%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	6 179	1 435	23,2%	1 584	25,6%	3 019	48,9%	1 220	29,8%	-
Interest earned from Current and Non Current Assets	9 095	4 675	51,4%	6 128	67,4%	10 803	118,8%	904	36,1%	577,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	307	50	16,2%	126	40,9%	175	57,1%	75	53,9%	68,3%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2 020	72	3,5%	7	4%	79	3,9%	237	62,3%	(96,9%)
Non-Exchange Revenue										
Property rates	153 960	54 143	35,2%	45 714	29,7%	99 857	64,9%	55 789	42,9%	(18,1%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 420	49	1,4%	(29)	(,8%)	20	,6%	2	,1%	(1 510,0%)
Licences or permits	6 752	1 611	23,9%	1 077	16,0%	2 689	39,8%	967	15,2%	11,4%
Transfer and subsidies - Operational	593 619	245 599	41,4%	198 037	33,4%	443 636	74,7%	170 448	70,1%	16,2%
Interest	12 000	5 599	46,7%	6 327	52,7%	11 926	99,4%	3 526	(1,5%)	79,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	838 096	152 397	18,2%	232 999	27,8%	385 396	46,0%	262 677	44,8%	(11,3%)
Employee related costs	248 622	59 463	23,9%	60 829	24,5%	120 282	48,4%	105 355	42,5%	(42,3%)
Remuneration of councillors	39 792	10 210	25,7%	11 596	29,1%	21 806	54,8%	20 033	53,5%	(42,1%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	5 269	279	5,3%	555	10,5%	834	15,8%	561	30,5%	(1,0%)
Debt impairment	40 000	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	96 524	-	-	40 098	41,5%	40 098	41,5%	-	-	(100,0%)
Interest	4 000	-	-	-	-	-	-	4 939	98,8%	(100,0%)
Contracted services	281 695	60 723	21,6%	76 853	27,3%	137 576	48,8%	71 935	53,7%	6,8%
Transfers and subsidies	-	-	-	-	-	-	-	1 903	25,8%	(100,0%)
Irrecoverable debts written off	-	183	-	983	-	1 165	-	82	16,9%	1 100,7%
Operational costs	122 194	21 550	17,6%	42 085	34,4%	63 634	52,1%	57 869	66,6%	(27,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	77 326	176 859		39 663		216 521		(22 570)		
Transfers and subsidies - capital (monetary allocations)	148 414	39 754	26,8%	90 260	60,8%	130 014	87,6%	54 693	52,6%	66,0%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	225 740	216 612		129 923		346 535		32 123		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	225 740	216 612		129 923		346 535		32 123		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	225 740	216 612		129 923		346 535		32 123		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	225 740	216 612		129 923		346 535		32 123		

Part 2: Capital Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	299 863	99 144	33,1%	145 038	48,4%	244 182	81,4%	89 469	27,3%	62,1%
National Government	129 056	39 754	30,8%	74 114	57,4%	113 868	88,2%	55 575	52,6%	33,4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	129 056	39 754	30,8%	74 114	57,4%	113 868	88,2%	55 575	52,6%	33,4%
Borrowing	86 957	444	5%	43 478	50,0%	43 922	50,5%	291	1,8%	14 851,7%
Internally generated funds	83 851	58 946	70,3%	27 446	32,7%	86 392	103,0%	33 603	32,1%	(18,3%)
Capital Expenditure Functional	299 863	99 144	33,1%	145 038	48,4%	244 182	81,4%	89 469	27,3%	62,1%
Municipal governance and administration	17 460	43 669	250,1%	28 414	162,7%	72 083	412,8%	8 399	27,1%	238,3%
Executive and Council	4 435	1 122	25,3%	4 084	92,1%	5 205	117,4%	114	3,3%	3 482,3%
Finance and administration	13 025	42 547	326,7%	24 330	186,8%	66 878	513,4%	8 285	29,8%	193,7%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 174	1 453	20,2%	3 271	45,6%	4 724	65,8%	4 849	24,4%	(32,5%)
Community and Social Services	5 261	1 453	27,6%	3 271	62,2%	4 724	89,8%	4 849	26,2%	(32,5%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	1 913	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	261 403	54 022	20,7%	112 699	43,1%	166 721	63,8%	74 906	29,5%	50,5%
Planning and Development	7 826	8 000	102,2%	-	-	8 000	102,2%	-	-	-
Road Transport	253 577	46 022	18,1%	112 699	44,4%	158 721	62,6%	74 906	29,5%	50,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	13 826	-	-	654	4,7%	654	4,7%	1 315	5,2%	(50,3%)
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	13 826	-	-	654	4,7%	654	4,7%	1 315	5,2%	(50,3%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23
--	---------	---------

	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2023/24 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	1 080 206	348 440	32,3%	283 311	26,2%	631 751	58,5%	265 198	58,3%	6,8%	
Property rates	88 950	24 442	27,5%	34 445	38,7%	58 887	66,2%	17 501	31,4%	96,8%	
Service charges	15 544	1 846	11,9%	2 202	14,2%	4 047	26,0%	2 665	34,0%	(17,4%)	
Other revenue	224 585	11 566	5,1%	9 015	4,0%	20 581	9,2%	6 409	32,3%	40,7%	
Transfers and Subsidies - Operational	593 619	248 015	41,8%	196 859	33,2%	444 874	74,9%	173 452	70,6%	13,5%	
Transfers and Subsidies - Capital	148 414	58 000	39,1%	39 487	26,6%	97 487	65,7%	65 171	54,4%	(38,4%)	
Interest	9 095	4 571	50,3%	1 304	14,3%	5 875	64,6%	-	-	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(702 299)	(121 767)	17,3%	(123 791)	17,6%	(245 558)	35,0%	(64 245)	32,2%	92,7%	
Suppliers and employees	(698 299)	(121 767)	17,4%	(123 791)	17,7%	(245 558)	35,2%	(64 245)	32,4%	92,7%	
Finance charges	(4 000)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	377 907	226 673	60,0%	159 520	42,2%	386 193	102,2%	200 953	140,9%	(20,6%)	
Cash Flow from Investing Activities											
Receipts	-	-	-	(827)	-	(827)	-	-	-	(100,0%)	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	(827)	-	(827)	-	-	-	(100,0%)	
Payments	(299 863)	(106 737)	35,6%	(161 205)	53,8%	(267 942)	89,4%	(99 898)	30,2%	61,4%	
Capital assets	(299 863)	(106 737)	35,6%	(161 205)	53,8%	(267 942)	89,4%	(99 898)	30,2%	61,4%	
Net Cash from/(used) Investing Activities	(299 863)	(106 737)	35,6%	(162 032)	54,0%	(268 769)	89,6%	(99 898)	30,2%	62,2%	
Cash Flow from Financing Activities											
Receipts	100 000	-	-	-	-	-	-	-	-	-	
Short term loans	100 000	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	(10 000)	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	(10 000)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	90 000	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	168 044	119 937	71,4%	(2 512)	(1,5%)	117 424	69,9%	101 055	(715,5%)	(102,5%)	
Cash/cash equivalents at the year begin:	15 216	218 618	1 436,7%	338 000	2 221,3%	218 618	1 436,7%	498 542	155,1%	(32,2%)	
Cash/cash equivalents at the year end:	183 260	338 000	184,4%	335 488	183,1%	335 488	183,1%	599 597	220,3%	(44,0%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts 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	14 305	4,3%	9 873	3,0%	16 366	4,9%	293 586	87,9%	334 131	73,4%	(2 248)	(,7%)	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 239	3,3%	1 688	2,5%	1 861	2,8%	61 486	91,4%	67 274	14,8%	(11)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 026	6,2%	2 830	5,8%	2 756	5,6%	40 409	82,4%	49 020	10,8%	2	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	33	,7%	18	,4%	13	,3%	4 740	98,7%	4 804	1,1%	(17)	(,4%)	-	-
Total By Income Source	19 603	4,3%	14 409	3,2%	20 996	4,6%	400 221	87,9%	455 229	100,0%	(2 274)	(,5%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 067	1,7%	1 679	1,4%	1 689	1,4%	112 967	95,4%	118 402	26,0%	(128)	(,1%)	-	-
Commercial	10 187	6,8%	6 552	4,4%	11 834	7,9%	121 959	81,0%	150 531	33,1%	(758)	(,5%)	-	-
Households	7 349	3,9%	6 178	3,3%	7 473	4,0%	165 295	88,7%	186 297	40,9%	(1 388)	(,7%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	19 603	4,3%	14 409	3,2%	20 996	4,6%	400 221	87,9%	455 229	100,0%	(2 274)	(,5%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	140	100,0%	-	-	-	-	-	-	140	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	140	100,0%	-	-	-	-	-	-	140	100,0%

Contact Details

Municipal Manager	Mrs Magoosa Raphaëlle Mavis	013 231 121
Financial Manager	Mr Dennis Magoosa	013 231 2222

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: SEKHUKHUNE (DC47)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 273 052	486 800	38,2%	178 418	14,0%	665 218	52,3%	327 296	61,6%	(45,5%)
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	93 542	(3 897)	(4,2%)	22 915	24,5%	19 018	20,3%	19 631	43,7%	16,7%
Service charges - Waste Water Management	15 517	3 717	24,0%	3 698	23,8%	7 416	47,8%	3 597	49,5%	2,8%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	2 249	177	7,9%	274	12,2%	451	20,0%	163	29,5%	68,0%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	16 028	8 106	50,6%	8 379	52,3%	16 485	102,9%	6 211	75,5%	34,9%
Interest earned from Current and Non Current Assets	26 992	25 062	92,9%	20 306	75,2%	45 368	168,1%	8 159	86,8%	148,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	37	-	-	0	,7%	0	,7%	1	5,1%	(47,5%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	3	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	53	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 118 177	453 635	40,6%	122 845	11,0%	576 479	51,6%	289 534	62,6%	(57,6%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	453	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 230 747	249 794	20,3%	321 849	26,2%	571 643	46,4%	187 944	29,2%	71,2%
Employee related costs	478 529	100 111	20,9%	109 482	22,9%	209 593	43,8%	55 012	31,8%	90,0%
Remuneration of councillors	19 083	6 172	32,3%	3 538	18,5%	9 710	50,9%	14 658	104,2%	(75,9%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	185 067	62 751	33,9%	104 024	56,2%	166 775	90,1%	14 646	9,5%	610,3%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	99 840	-	-	-	-	-	-	-	-	-
Interest	105	-	-	-	-	-	-	-	-	-
Contracted services	202 768	32 698	16,1%	42 518	21,0%	75 217	37,1%	36 399	23,9%	16,8%
Transfers and subsidies	20 000	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	5 307	-	-	-	-	-	-	-	-	-
Operational costs	220 048	48 060	21,8%	62 288	28,3%	110 348	50,1%	67 229	61,1%	(7,3%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	42 305	237 006		(143 431)		93 575		139 352		
Transfers and subsidies - capital (monetary allocations)	551 608	31 887	5,8%	110 633	20,1%	142 520	25,8%	50 688	19,8%	118,3%
Transfers and subsidies - capital (in-kind)	-	51	-	266	-	317	-	1 404	-	(81,1%)
Surplus/(Deficit) after capital transfers and contributions	593 913	268 945		(32 533)		236 412		191 444		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	593 913	268 945		(32 533)		236 412		191 444		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	593 913	268 945		(32 533)		236 412		191 444		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	593 913	268 945		(32 533)		236 412		191 444		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	593 743	33 708	5,7%	118 772	20,0%	152 480	25,7%	65 212	20,2%	82,1%
National Government	551 608	32 959	6,0%	112 072	20,3%	145 031	26,3%	64 136	20,3%	74,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	551 608	32 959	6,0%	112 072	20,3%	145 031	26,3%	64 136	20,3%	74,7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	42 135	749	1,8%	6 701	15,9%	7 449	17,7%	1 076	18,0%	522,7%
Capital Expenditure Functional	593 743	33 708	5,7%	118 772	20,0%	152 480	25,7%	65 212	20,2%	82,1%
Municipal governance and administration	28 950	489	1,7%	505	1,7%	994	3,4%	-	-	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	28 950	489	1,7%	505	1,7%	994	3,4%	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety										
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	1 500									
Planning and Development	1 500	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	563 293	33 219	5,9%	118 268	21,0%	151 486	26,9%	65 212	20,2%	81,4%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	563 293	33 219	5,9%	118 268	21,0%	151 486	26,9%	65 212	20,2%	81,4%
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other										

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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	1 759 866	661 439	37,6%	211 100	12,0%	872 538	49,6%	79 500	11,0%	165,5%	
Property rates	-	-	-	-	-	-	-	-	-	-	
Service charges	65 249	11 825	18,1%	12 063	18,5%	23 888	36,6%	11 573	39,0%	4,2%	
Other revenue	2 219	29 341	1 322,1%	57 338	2 583,6%	86 680	3 905,7%	(102 073)	(4 306,9%)	(156,2%)	
Transfers and Subsidies - Operational	1 118 177	453 495	40,6%	120 298	10,8%	573 793	51,3%	-	-	(100,0%)	
Transfers and Subsidies - Capital	551 608	143 600	26,0%	1 722	0,3%	145 322	26,3%	170 000	51,6%	(99,0%)	
Interest	22 612	23 177	102,5%	19 678	87,0%	42 855	189,5%	-	-	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(1 026 188)	(432 685)	42,2%	(603 050)	58,8%	(1 035 735)	100,9%	(392 043)	73,3%	53,8%	
Suppliers and employees	(1 026 188)	(432 685)	42,2%	(603 050)	58,8%	(1 035 735)	100,9%	(392 043)	73,3%	53,8%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	733 678	228 753	31,2%	(391 950)	(53,4%)	(163 197)	(22,2%)	(312 543)	(112,6%)	25,4%	
Cash Flow from Investing Activities											
Receipts	453	-	-	-	-	-	-	(450 981)	(169,3%)	(100,0%)	
Proceeds on disposal of PPE	453	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	0	-	-	-	-	-	-	(450 981)	(169,6%)	(100,0%)	
Payments	(593 743)	(33 708)	5,7%	(118 772)	20,0%	(152 480)	25,7%	(65 212)	20,2%	82,1%	
Capital assets	(593 743)	(33 708)	5,7%	(118 772)	20,0%	(152 480)	25,7%	(65 212)	20,2%	82,1%	
Net Cash from/(used) Investing Activities	(593 291)	(33 708)	5,7%	(118 772)	20,0%	(152 480)	25,7%	(516 193)	203,1%	(77,0%)	
Cash Flow from Financing Activities											
Receipts	-	114	-	43	-	158	-	-	-	(100,0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	114	-	43	-	158	-	-	-	(100,0%)	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	114	-	43	-	158	-	-	-	(100,0%)	
Net Increase/(Decrease) in cash held	140 388	195 160	139,0%	(510 680)	(363,8%)	(315 520)	(224,7%)	(828 735)	(373,3%)	(38,4%)	
Cash/cash equivalents at the year begin:	276 962	927 856	-	927 856	336,2%	(137 619)	-	(137 619)	40,8%	(774,2%)	
Cash/cash equivalents at the year end:	416 350	927 856	222,9%	417 177	100,2%	417 177	100,2%	(807 561)	(132,0%)	(151,7%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 197	17,5%	392	5,7%	300	4,4%	4 969	72,5%	6 858	1,5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 726	9,5%	196	0,3%	3 622	6,0%	51 001	84,2%	60 545	13,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19 845	5,0%	9 068	2,3%	8 426	2,1%	356 112	90,5%	393 450	85,4%	-	-	-	-
Total By Income Source	26 767	5,8%	9 657	2,1%	12 348	2,7%	412 082	89,4%	460 853	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 197	17,5%	392	5,7%	300	4,4%	4 969	72,5%	6 858	1,5%	-	-	-	-
Commercial	5 726	9,5%	196	0,3%	3 622	6,0%	51 001	84,2%	60 545	13,1%	-	-	-	-
Households	19 845	5,0%	9 068	2,3%	8 426	2,1%	356 112	90,5%	393 450	85,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	26 767	5,8%	9 657	2,1%	12 348	2,7%	412 082	89,4%	460 853	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	13 142	21,4%	16 115	26,3%	32 092	52,3%	-	-	61 349	92,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 335	99,8%	8	0,1%	4	0,1%	-	-	5 346	8,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	18 476	27,7%	16 123	24,2%	32 096	48,1%	-	-	66 695	100,0%

Contact Details

Municipal Manager	Ms Maureen Ntshudisane	013 262 7312
Financial Manager	Mr Hendrick Legamane Nkadameng/Acting Cf	013 262 7312

Source Local Government Database

1. All figures in this report are unaudited.

**AGGREGATED INFORMATION FOR LIMPOPO
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	26 562 393	7 756 023	29,2%	6 486 833	24,4%	14 242 856	53,6%	5 822 187	51,9%	11,4%
Exchange Revenue										
Service charges - Electricity	5 010 898	1 024 525	20,4%	991 988	19,8%	2 016 512	40,2%	798 261	28,5%	24,3%
Service charges - Water	2 236 229	153 823	6,9%	205 547	9,2%	359 370	16,1%	514 651	52,7%	(60,1%)
Service charges - Waste Water Management	400 766	90 503	22,6%	85 265	21,3%	175 768	43,9%	88 445	50,5%	(3,6%)
Service charges - Waste Management	438 030	113 949	26,0%	128 237	29,3%	242 186	55,3%	95 181	44,0%	34,7%
Sale of Goods and Rendering of Services	461 007	28 901	6,3%	24 586	5,3%	53 487	11,6%	22 249	15,5%	10,5%
Agency services	169 636	22 176	13,1%	19 364	11,4%	41 540	24,5%	12 879	19,5%	50,4%
Interest	24 308	12 307	50,6%	7 379	30,4%	19 685	81,0%	4 484	65,4%	64,5%
Interest earned from Receivables	629 273	198 506	31,5%	201 244	32,0%	399 750	63,5%	151 550	56,2%	32,8%
Interest earned from Current and Non Current Assets	308 746	179 111	58,0%	130 554	42,3%	309 664	100,3%	67 326	72,8%	93,9%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	407	194	47,8%	124	30,4%	318	78,2%	136	25,7%	(8,9%)
Rental from Fixed Assets	27 684	11 156	40,3%	1 606	5,8%	12 762	46,1%	8 649	61,1%	(81,4%)
Licence and permits	69 503	23 001	33,1%	11 772	16,9%	34 772	50,0%	48 901	135,4%	(75,9%)
Operational Revenue	294 537	10 009	3,4%	29 241	9,9%	39 250	13,3%	4 235	10,9%	590,5%
Non-Exchange Revenue										
Property rates	2 523 480	650 447	25,8%	603 607	23,9%	1 254 053	49,7%	536 682	45,8%	12,5%
Surcharges and Taxes	315	49	15,7%	177	56,2%	226	71,9%	40	34,9%	340,1%
Fines, penalties and forfeits	237 303	21 325	9,0%	13 603	5,7%	34 928	14,7%	36 397	27,3%	(62,6%)
Licences or permits	74 346	12 109	16,3%	1 846	2,5%	13 955	18,8%	13 829	33,4%	(86,7%)
Transfer and subsidies - Operational	13 424 979	5 124 806	38,2%	3 951 075	29,4%	9 075 881	67,6%	3 365 063	63,4%	17,4%
Interest	225 771	77 904	34,5%	80 179	35,5%	158 083	70,0%	52 548	44,8%	52,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	5 175	149	2,9%	(529)	(10,2%)	(381)	(7,4%)	653	92,1%	(181,1%)
Other Gains	-	1 073	-	(28)	-	1 045	-	29	-	(197,5%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	25 319 257	6 092 346	24,1%	5 699 426	22,5%	11 791 772	46,6%	5 039 527	41,0%	13,1%
Employee related costs	7 962 987	1 753 595	22,0%	1 785 930	22,4%	3 539 524	44,4%	1 754 884	44,2%	1,8%
Remuneration of councillors	587 888	142 714	24,3%	114 044	19,4%	256 758	43,7%	151 514	49,9%	(24,7%)
Bulk purchases - electricity	3 603 936	901 194	25,0%	853 924	23,7%	1 755 118	48,7%	704 450	49,4%	21,2%
Inventory consumed	1 697 628	324 227	19,1%	454 815	26,8%	779 042	45,9%	232 389	27,8%	96,7%
Debt impairment	1 725 223	26 388	1,5%	31 602	1,8%	57 990	3,4%	37 341	5,5%	(15,4%)
Depreciation and amortisation	2 482 196	1 195 484	48,2%	649 214	26,2%	1 844 697	74,3%	551 293	34,7%	17,8%
Interest	235 608	35 789	15,2%	12 969	5,5%	48 758	20,7%	16 916	22,3%	(23,3%)
Contracted services	3 846 363	919 884	23,9%	1 039 016	27,0%	1 958 900	50,9%	929 748	44,5%	11,8%
Transfers and subsidies	113 361	26 926	23,8%	24 817	21,9%	51 743	45,6%	16 264	28,8%	52,6%
Irrecoverable debts written off	380 438	164 048	43,1%	61 030	16,0%	225 078	59,2%	51 098	14,0%	19,4%
Operational costs	2 644 585	602 083	22,8%	678 891	25,7%	1 280 974	48,4%	592 388	46,5%	14,6%
Losses on disposal of Assets	18 197	-	-	(7 004)	(38,5%)	(7 004)	(38,5%)	1 243	7,2%	(663,6%)
Other Losses	20 847	15	,1%	179	,9%	195	,9%	-	-	(100,0%)
Surplus/(Deficit)	1 243 136	1 663 677		787 408		2 451 084		782 661		
Transfers and subsidies - capital (monetary allocations)	5 047 017	917 101	18,2%	1 690 383	33,5%	2 607 484	51,7%	678 945	24,9%	149,0%
Transfers and subsidies - capital (in-kind)	299	561	187,5%	1 723	576,2%	2 284	763,7%	2 342	380,3%	(26,4%)
Surplus/(Deficit) after capital transfers and contributions	6 290 453	2 581 338		2 479 514		5 060 852		1 463 947		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	6 290 453	2 581 338		2 479 514		5 060 852		1 463 947		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	6 290 453	2 581 338		2 479 514		5 060 852		1 463 947		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	6 290 453	2 581 338		2 479 514		5 060 852		1 463 947		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	7 157 260	1 347 372	18,8%	1 880 893	26,3%	3 228 266	45,1%	1 243 455	29,3%	51,3%
National Government	4 687 882	968 767	20,7%	1 444 625	30,8%	2 413 391	51,5%	839 870	29,4%	72,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agents	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4 687 882	968 767	20,7%	1 444 625	30,8%	2 413 391	51,5%	839 870	29,4%	72,0%
Borrowing	90 957	1 542	1,7%	45 838	50,4%	47 380	52,1%	291	1,8%	15 663,0%
Internally generated funds	2 378 421	377 063	15,9%	390 431	16,4%	767 494	32,3%	403 294	31,3%	(3,2%)
Capital Expenditure Functional	7 157 260	1 353 497	18,9%	1 889 544	26,4%	3 243 041	45,3%	1 245 731	29,5%	51,7%
Municipal governance and administration	438 768	71 576	16,3%	63 747	14,5%	135 323	30,8%	63 106	28,1%	1,0%
Executive and Council	17 152	3 747	21,8%	6 661	38,8%	10 407	60,7%	1 926	45,5%	245,7%
Finance and administration	421 018	67 829	16,1%	57 086	13,6%	124 915	29,7%	61 180	27,6%	(6,7%)
Internal audit	598	-	-	-	-	-	-	-	-	-
Community and Public Safety	287 667	39 206	13,6%	54 160	18,8%	93 366	32,5%	63 193	30,4%	(14,3%)
Community and Social Services	92 679	15 138	16,3%	11 719	12,6%	26 856	29,0%	20 307	28,0%	(42,3%)
Sport And Recreation	138 135	14 533	10,5%	31 738	23,0%	46 271	33,5%	22 873	29,4%	38,8%
Public Safety	6 351	1 474	23,2%	1 536	24,2%	3 010	47,4%	8 595	70,7%	(82,1%)
Housing	50 502	8 061	16,0%	9 168	18,2%	17 229	34,1%	11 418	24,4%	(19,7%)
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 172 298	618 157	19,5%	836 895	26,4%	1 455 052	45,9%	666 927	36,5%	25,5%
Planning and Development	751 504	143 057	19,0%	193 687	25,8%	336 744	44,8%	116 402	33,4%	66,4%
Road Transport	2 420 235	475 100	19,6%	643 208	26,6%	1 118 308	46,2%	550 466	37,5%	16,8%
Environmental Protection	559	-	-	-	-	-	-	59	6,8%	(100,0%)
Trading Services	3 257 223	624 558	19,2%	934 742	28,7%	1 559 300	47,9%	450 744	22,6%	107,4%
Energy sources	590 075	50 221	8,5%	101 658	17,2%	151 879	25,7%	66 114	15,3%	53,8%
Water Management	2 112 130	466 706	22,1%	700 819	33,2%	1 167 524	55,3%	368 004	26,7%	90,4%
Waste Water Management	360 771	99 165	27,5%	86 541	24,5%	187 706	52,0%	13 722	10,9%	545,3%
Waste Management	194 248	8 466	4,4%	43 724	22,5%	52 190	26,9%	2 905	8,4%	1 405,1%
Other	1 304	-	-	-	-	-	-	1 760	8,6%	(100,0%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	29 339 912	11 593 104	39,5%	9 663 683	32,9%	21 256 787	72,5%	7 441 210	58,3%	29,9%	
Property rates	1 929 007	1 065 734	54,7%	1 109 531	57,5%	2 165 265	112,2%	385 295	40,6%	188,0%	
Service charges	6 642 554	1 147 921	17,3%	1 413 914	21,3%	2 561 835	38,6%	916 934	35,3%	54,2%	
Other revenue	1 919 646	580 180	30,2%	237 645	12,4%	817 825	42,6%	1 129 481	143,5%	(79,0%)	
Transfers and Subsidies - Operational	13 459 109	7 158 266	53,2%	5 499 285	40,9%	12 657 551	94,0%	2 908 553	56,4%	89,1%	
Transfers and Subsidies - Capital	5 039 311	1 537 289	30,5%	1 293 842	25,7%	2 831 130	56,2%	2 053 536	64,1%	(37,0%)	
Interest	350 284	113 714	32,5%	109 465	31,3%	223 180	63,7%	47 411	33,4%	130,9%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(20 959 371)	(5 193 589)	24,8%	(5 658 661)	27,0%	(10 852 251)	51,8%	(4 055 304)	41,5%	39,5%	
Suppliers and employees	(20 800 862)	(5 193 589)	25,0%	(5 655 428)	27,2%	(10 849 018)	52,2%	(4 055 304)	41,9%	39,5%	
Finance charges	(114 855)	-	-	-	-	-	-	-	-	-	
Transfers and grants	(43 854)	-	-	(3 233)	7,4%	(3 233)	7,4%	-	-	(100,0%)	
Net Cash from/(used) Operating Activities	8 380 541	6 399 515	76,4%	4 005 022	47,8%	10 404 536	124,2%	3 385 907	106,2%	18,3%	
Cash Flow from Investing Activities											
Receipts	(120 709)	1 600	(1,3%)	4 046	(3,4%)	5 646	(4,7%)	(412 772)	(6 423,9%)	(101,0%)	
Proceeds on disposal of PPE	4 025	879	21,8%	578	14,4%	1 457	36,2%	1 579	42,3%	(63,4%)	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(323 339)	(2 957)	9%	4 302	(1,3%)	1 345	(4%)	(3 636)	1,1%	(218,3%)	
Decrease (increase) in non-current investments	198 605	3 678	1,9%	(834)	(4%)	2 844	1,4%	(410 714)	(129,2%)	(99,8%)	
Payments	(7 068 886)	(1 541 923)	21,8%	(1 875 619)	26,5%	(3 417 542)	48,3%	(1 318 175)	33,5%	42,3%	
Capital assets	(7 068 886)	(1 541 923)	21,8%	(1 875 619)	26,5%	(3 417 542)	48,3%	(1 318 175)	33,5%	42,3%	
Net Cash from/(used) Investing Activities	(7 189 595)	(1 540 323)	21,4%	(1 871 573)	26,0%	(3 411 897)	47,5%	(1 730 947)	39,8%	8,1%	
Cash Flow from Financing Activities											
Receipts	70 641	(1 098)	(1,6%)	(824)	(1,2%)	(1 922)	(2,7%)	(1 176)	(1,6%)	(29,9%)	
Short term loans	100 000	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	(29 359)	(1 098)	3,7%	(824)	2,8%	(1 922)	6,5%	(1 176)	(414,8%)	(29,9%)	
Increase (decrease) in consumer deposits	(113 739)	(7 872)	6,9%	(15 697)	13,8%	(23 569)	20,7%	356	15,7%	(4 512,7%)	
Payments	(113 739)	(7 872)	6,9%	(15 697)	13,8%	(23 569)	20,7%	356	15,7%	(4 512,7%)	
Repayment of borrowing	(113 739)	(7 872)	6,9%	(15 697)	13,8%	(23 569)	20,7%	356	15,7%	(4 512,7%)	
Net Cash from/(used) Financing Activities	(43 098)	(8 970)	20,8%	(16 521)	38,3%	(25 491)	59,1%	(820)	(3,7%)	1 913,8%	
Net Increase/(Decrease) in cash held	1 147 848	4 850 221	422,5%	2 116 927	184,4%	6 967 148	607,0%	1 654 139	1 037,3%	28,0%	
Cash/cash equivalents at the year begin:	4 429 753	3 695 164	83,4%	9 666 896	218,2%	3 695 164	83,4%	7 462 955	99,0%	29,5%	
Cash/cash equivalents at the year end:	5 577 601	9 120 147	163,5%	12 052 687	216,1%	12 052 687	216,1%	9 353 030	191,5%	28,9%	

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	131 104	2,2%	96 184	1,6%	87 081	1,5%	5 639 265	94,7%	5 953 633	31,3%	-	-	(2 307 260)	(38,8%)
Trade and Other Receivables from Exchange Transactions - Electricity	199 778	15,7%	85 860	6,8%	51 891	4,1%	931 748	73,5%	1 268 277	6,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	172 873	4,1%	112 774	2,7%	97 508	2,3%	3 810 147	90,9%	4 193 302	22,0%	(2 296)	(,1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	39 796	3,1%	30 748	2,4%	26 018	2,0%	1 177 056	92,4%	1 273 617	6,7%	2	-	-	-
Receivables from Exchange Transactions - Waste Management	48 048	3,5%	29 334	2,2%	29 039	2,1%	1 248 287	92,1%	1 354 708	7,1%	(11)	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	318	,6%	521	1,0%	468	,9%	51 059	97,5%	52 365	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	88 578	2,3%	85 967	2,2%	85 830	2,2%	3 600 543	93,3%	3 860 919	20,3%	14	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	29 661	2,7%	32 326	3,0%	27 567	2,5%	995 052	91,7%	1 094 607	5,7%	(19)	-	(1 870)	(,2%)
Total By Income Source	709 156	3,7%	473 714	2,5%	405 401	2,1%	17 453 157	91,7%	19 041 429	100,0%	(2 310)	-	(2 309 130)	(12,1%)
Debtors Age Analysis By Customer Group														
Organs of State	91 513	3,3%	70 211	2,6%	55 835	2,0%	2 516 268	92,0%	2 733 827	14,4%	(127)	-	(32 757)	(1,2%)
Commercial	264 600	8,6%	109 715	3,6%	91 307	3,0%	2 805 608	84,8%	3 071 230	16,1%	(758)	-	(90 033)	(2,9%)
Households	350 480	2,7%	280 917	2,2%	252 248	1,9%	12 159 655	93,2%	13 043 300	68,5%	(1 425)	-	(2 184 470)	(16,7%)
Other	2 563	1,3%	12 872	6,7%	6 011	3,1%	171 626	88,9%	193 071	1,0%	-	-	(1 870)	(1,0%)
Total By Customer Group	709 156	3,7%	473 714	2,5%	405 401	2,1%	17 453 157	91,7%	19 041 429	100,0%	(2 310)	-	(2 309 130)	(12,1%)

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	128 402	63,8%	46 294	23,0%	-	-	26 459	13,2%	201 154	8,2%
Bulk Water	41 464	20,2%	19 289	9,4%	32 092	15,7%	112 146	54,7%	204 991	8,3%
PAYE deductions	2	100,0%	-	-	-	-	-	-	2	-
VAT (output less input)	5 716	8,6%	222	,3%	2 378	3,6%	58 456	87,5%	66 773	2,7%
Pensions / Retirement	-	-	-	-	-	-	30	100,0%	30	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	116 922	5,9%	78 590	4,0%	27 473	1,4%	1 752 346	88,7%	1 975 331	80,4%
Auditor-General	833	13,0%	5 434	84,7%	9	,1%	139	2,2%	6 415	,3%
Other	2 604	80,0%	242	7,4%	153	4,7%	257	7,9%	3 256	,1%
Total	295 943	12,0%	150 072	6,1%	62 105	2,5%	1 949 832	79,3%	2 457 952	100,0%

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.