

MPUMALANGA: ALBERT LUTHULI (MP301)
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	724 446	15 730	2,2%	191 476	26,4%	207 206	28,6%	161 289	47,8%	18,7%
Exchange Revenue										
Service charges - Electricity	52 356	4 137	7,9%	10 545	20,1%	14 683	28,0%	(311 954)	(616,1%)	(103,4%)
Service charges - Water	55 151	1 481	2,7%	3 600	6,5%	5 081	9,2%	320 434	613,9%	(98,9%)
Service charges - Waste Water Management	15 038	948	6,3%	2 525	16,8%	3 473	23,1%	1 256	10,9%	101,1%
Service charges - Waste Management	12 854	851	6,6%	2 335	18,2%	3 186	24,8%	1 056	8,7%	121,2%
Sale of Goods and Rendering of Services	-	276	-	1 913	-	2 189	-	355	100,6%	439,2%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	35 122	-	-	18	-	18	-	6 488	20,1%	(99,7%)
Interest earned from Current and Non Current Assets	2 513	369	14,7%	1 332	53,0%	1 702	67,7%	1 407	92,5%	(5,3%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 137	231	20,3%	705	62,0%	936	82,3%	40	48,7%	1 644,5%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	1 688	436	25,8%	78	4,6%	514	30,5%	112	-	(30,3%)
Non-Exchange Revenue										
Property rates	124 726	6 982	5,6%	19 643	15,7%	26 625	21,3%	13 560	13,0%	44,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	751	16	2,2%	44	5,9%	61	8,1%	78	267,1%	(43,3%)
Licences or permits	-	1	-	11	-	12	-	1	-	783,8%
Transfer and subsidies - Operational	423 109	-	-	138 195	32,7%	138 195	32,7%	128 457	71,3%	7,6%
Interest	-	-	-	10 531	-	10 531	-	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	1	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	722 340	56 585	7,8%	156 670	21,7%	213 255	29,5%	161 259	43,4%	(2,8%)
Employee related costs	260 000	19 701	7,6%	57 224	22,0%	76 925	29,6%	53 698	60,5%	6,6%
Remuneration of councillors	26 325	2 606	9,9%	9 190	34,9%	11 706	44,8%	6 956	46,8%	32,1%
Bulk purchases - electricity	120 273	14 813	12,3%	27 189	22,6%	42 002	34,9%	21 738	45,4%	25,1%
Inventory consumed	46 431	965	2,1%	8 313	17,9%	9 278	20,0%	1 621	13,0%	413,0%
Debt impairment	18 902	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	53 453	-	-	-	-	-	-	757	2,0%	(100,0%)
Interest	1 890	-	-	(7)	(4%)	(7)	(4%)	-	-	(100,0%)
Contracted services	122 598	13 659	11,1%	34 306	28,0%	47 965	39,1%	54 531	45,0%	(37,1%)
Transfers and subsidies	-	-	-	1 356	-	1 356	-	612	-	121,7%
Irrecoverable debts written off	-	(0)	-	(12)	-	(12)	-	-	-	(100,0%)
Operational costs	72 469	4 841	6,7%	19 110	26,4%	23 951	33,1%	21 347	60,4%	(10,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	1	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 106	(40 855)		34 806		(6 049)		30		
Transfers and subsidies - capital (monetary allocations)	521 418	25 732	4,9%	(45 313)	(8,7%)	(19 581)	(3,8%)	74 727	44,8%	(160,6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	523 524	(15 123)		(10 508)		(25 630)		74 758		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	523 524	(15 123)		(10 508)		(25 630)		74 758		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	523 524	(15 123)		(10 508)		(25 630)		74 758		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	523 524	(15 123)		(10 508)		(25 630)		74 758		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	20 500	30 200	147,3%	90 032	439,2%	120 232	586,5%	92 825	48,1%	(3,0%)
National Government	20 500	30 200	147,3%	87 229	425,5%	117 429	572,8%	84 642	45,1%	3,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	20 500	30 200	147,3%	87 229	425,5%	117 429	572,8%	84 642	45,1%	3,1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	0	-	2 803	-	2 804	-	8 184	-	(65,7%)
Capital Expenditure Functional	20 500	30 200	147,3%	91 016	444,0%	121 216	591,3%	92 825	48,4%	(1,9%)
Municipal governance and administration	-	-	-	1 259	-	1 259	-	5 835	-	(78,4%)
Executive and Council	-	-	-	-	-	-	-	417	-	(100,0%)
Finance and administration	-	-	-	1 259	-	1 259	-	5 417	-	(76,8%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	0	-	1 661	-	1 662	-	2 169	100,2%	(23,4%)
Community and Social Services	-	0	-	1 661	-	1 662	-	2 169	-	(23,4%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 500	29 816	145,4%	85 354	416,4%	115 170	561,8%	9 917	43,6%	760,7%
Planning and Development	-	29 821	-	82 810	-	112 431	-	-	-	(100,0%)
Road Transport	20 500	195	9%	2 544	12,4%	2 739	13,4%	9 917	43,6%	(74,3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	384	-	2 742	-	3 126	-	74 905	45,6%	(96,3%)
Energy sources	-	384	-	2 742	-	3 126	-	4 380	68,7%	(37,4%)
Water Management	-	-	-	-	-	-	-	68 121	45,8%	(100,0%)
Waste Water Management	-	-	-	-	-	-	-	2 403	31,4%	(100,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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	1 162 773	36 070	3,1%	352 512	30,3%	388 582	33,4%	68 343	34,9%	415,8%	
Property rates	93 544	1 043	1,1%	6 342	6,8%	7 385	7,9%	37 109	79,1%	(82,9%)	
Service charges	96 125	3 601	3,7%	14 445	15,0%	18 046	18,8%	741 924	863,4%	(98,1%)	
Other revenue	2 682	1 834	68,4%	30 135	1 123,5%	31 969	1 191,8%	(989 979)	(118 342,5%)	(103,0%)	
Transfers and Subsidies - Operational	423 109	-	-	140 930	33,3%	140 930	33,3%	129 376	72,2%	8,9%	
Transfers and Subsidies - Capital	521 418	29 592	5,7%	160 653	30,8%	190 245	36,5%	149 912	76,5%	7,2%	
Interest	25 894	-	-	7	-	7	-	-	-	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(565 660)	(61 993)	11,0%	(178 448)	31,5%	(240 441)	42,5%	(59 739)	17,0%	198,7%	
Suppliers and employees	(565 660)	(61 993)	11,0%	(178 448)	31,5%	(240 441)	42,5%	(59 739)	17,0%	198,7%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	597 113	(25 923)	(4,3%)	174 064	29,2%	148 141	24,8%	8 604	66,7%	1 923,0%	
Cash Flow from Investing Activities											
Receipts	(4 546)	469	(10,3%)	-	-	469	(10,3%)	(1 010)	897,2%	(100,0%)	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(16)	27	(165,5%)	-	-	27	(165,5%)	(310)	-	(100,0%)	
Decrease (increase) in non-current investments	(4 529)	442	(9,8%)	-	-	442	(9,8%)	(700)	622,0%	(100,0%)	
Payments	(549 574)	(31 559)	5,7%	(95 249)	17,3%	(126 808)	23,1%	(22 260)	16,7%	327,9%	
Capital assets	(549 574)	(31 559)	5,7%	(95 249)	17,3%	(126 808)	23,1%	(22 260)	16,7%	327,9%	
Net Cash from/(used) Investing Activities	(554 120)	(31 090)	5,6%	(95 249)	17,2%	(126 339)	22,8%	(23 270)	17,1%	309,3%	
Cash Flow from/(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	42 993	(57 013)	(132,6%)	78 815	183,3%	21 802	50,7%	(14 666)	460,7%	(637,4%)	
Cash/cash equivalents at the year begin:	26 213	-	(57 291)	(218,6%)	-	186 275	-	186 275	-	(130,8%)	
Cash/cash equivalents at the year end:	69 205	(57 013)	(82,4%)	21 524	31,1%	21 524	31,1%	201 760	568,2%	(89,3%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 260	3,0%	1 440	3,4%	1 125	2,7%	38 544	91,0%	42 370	8,3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 094	6,8%	1 184	7,4%	642	4,0%	13 085	81,8%	16 005	3,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 546	3,4%	5 347	2,8%	4 614	2,4%	175 114	91,4%	191 621	37,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	984	1,5%	985	1,5%	899	1,4%	61 658	95,6%	64 526	12,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	889	1,6%	926	1,6%	786	1,4%	54 428	95,4%	57 029	11,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 561	2,6%	3 582	2,6%	3 443	2,5%	126 603	92,3%	137 189	27,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	1,4%	0	1,4%	0	3,0%	8	94,1%	8	-	-	-	-	-
Total By Income Source	14 335	2,8%	13 465	2,6%	11 509	2,3%	469 439	92,3%	508 748	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 028	9,7%	2 333	7,5%	1 716	5,5%	24 122	77,3%	31 198	6,1%	-	-	-	-
Commercial	2 693	3,9%	2 449	3,6%	2 053	3,0%	61 041	89,5%	68 236	13,4%	-	-	-	-
Households	8 614	2,1%	8 682	2,1%	7 740	1,9%	384 277	93,9%	409 314	80,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	14 335	2,8%	13 465	2,6%	11 509	2,3%	469 439	92,3%	508 748	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14	1,4%	112	11,0%	22	2,2%	871	85,5%	1 019	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	14	1,4%	112	11,0%	22	2,2%	871	85,5%	1 019	100,0%

Contact Details

Municipal Manager	Mr Thabethe ME	017 843 4038
Financial Manager	Ms Sekgobela mm	017 843 4028

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget appropriation	First Quarter Actual Expenditure	1st Q as % of Main appropriation	Second Quarter Actual Expenditure	2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Total Expenditure as % of main appropriation	Second Quarter Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 070 078	292 680	27,4%	262 599	24,5%	555 279	51,9%	334 221	55,9%	(21,4%)
Exchange Revenue										
Service charges - Electricity	300 969	67 157	22,3%	63 905	21,2%	131 062	43,5%	55 501	48,7%	15,1%
Service charges - Water	79 532	23 092	29,0%	18 064	22,7%	41 156	51,7%	17 617	56,2%	2,5%
Service charges - Waste Water Management	61 650	15 376	24,9%	15 224	24,7%	30 600	49,6%	14 350	55,5%	6,1%
Service charges - Waste Management	52 800	13 176	25,0%	13 065	24,7%	26 240	49,7%	12 286	55,7%	6,3%
Sale of Goods and Rendering of Services	6 931	3 105	44,8%	1 393	20,1%	4 498	64,9%	1 118	56,8%	24,6%
Agency services	8 940	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	28 111	8 303	29,5%	8 833	31,4%	17 135	61,0%	6 868	53,5%	28,6%
Interest earned from Current and Non Current Assets	1 500	1 772	118,1%	1 457	97,1%	3 229	215,2%	994	168,1%	46,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	0	23,7%	0	23,7%	1	47,5%	0	50,0%	-
Rental from Fixed Assets	2 741	788	28,7%	560	20,4%	1 348	49,2%	714	52,7%	(21,6%)
Licence and permits	3 829	12	3%	32	8%	45	1,2%	2	2%	1 343,1%
Operational Revenue	5 963	239	4,0%	319	5,4%	558	9,4%	338	22,7%	(5,5%)
Non-Exchange Revenue										
Property rates	242 332	51 309	21,2%	51 057	21,1%	102 366	42,2%	50 679	48,5%	7%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 448	39	7%	46	9%	85	1,6%	43	1,7%	6,9%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	260 523	105 519	40,5%	86 644	32,9%	191 164	73,4%	171 489	74,1%	(50,1%)
Interest	8 807	2 794	31,7%	2 903	33,0%	5 697	64,7%	2 096	69,2%	38,5%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	95	-	95	-	127	-	(25,0%)
Other Gains	-	-	-	2	-	2	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 161 047	161 235	13,9%	240 652	20,7%	401 888	34,6%	163 591	29,2%	47,1%
Employee related costs	301 679	71 982	23,9%	71 011	23,5%	142 993	47,4%	68 820	47,9%	6,3%
Remuneration of councillors	19 494	2 770	14,2%	2 909	14,9%	5 680	29,1%	3 145	35,6%	(7,5%)
Bulk purchases - electricity	336 039	55 420	16,5%	106 199	31,6%	161 619	48,1%	52 401	40,5%	102,7%
Inventory consumed	87 812	9 150	10,4%	12 758	14,5%	21 908	24,9%	6 680	11,2%	91,0%
Debt impairment	113 517	-	-	1	-	1	-	-	-	(100,0%)
Depreciation and amortisation	138 589	-	-	-	-	-	-	-	-	-
Interest	8 484	-	-	-	-	-	-	-	-	-
Contracted services	84 368	8 317	9,9%	29 291	34,7%	37 608	44,6%	14 443	32,2%	102,8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	527	-	-	-	-	-	-	-	-	-
Operational costs	70 538	13 596	19,3%	18 483	26,2%	32 079	45,5%	20 101	46,8%	(8,0%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	0	-	0	-	-	-	(100,0%)
Surplus/(Deficit)	(90 970)	131 445		21 947		153 392		170 631		
Transfers and subsidies - capital (monetary allocations)	146 349	-	-	8 000	5,5%	8 000	5,5%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	55 379	131 445		29 947		161 392		170 631		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	55 379	131 445		29 947		161 392		170 631		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	55 379	131 445		29 947		161 392		170 631		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	55 379	131 445		29 947		161 392		170 631		

Part 2: Capital Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget 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	166 448	42 796	25,7%	28 731	17,3%	71 527	43,0%	92 595	40,2%	(69,0%)
National Government	146 348	34 952	23,9%	26 135	17,9%	61 087	41,7%	88 966	39,7%	(70,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	146 348	34 952	23,9%	26 135	17,9%	61 087	41,7%	88 966	39,7%	(70,6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	20 100	7 844	39,0%	2 595	12,9%	10 439	51,9%	3 629	68,0%	(28,5%)
Capital Expenditure Functional	166 448	42 796	25,7%	28 731	17,3%	71 527	43,0%	92 595	40,2%	(69,0%)
Municipal governance and administration	7 100	7 653	107,8%	1 202	16,9%	8 854	124,7%	972	67,6%	23,6%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	7 100	7 653	107,8%	1 202	16,9%	8 854	124,7%	972	67,6%	23,6%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 000	191	1,5%	522	4,0%	713	5,5%	-	-	(100,0%)
Community and Social Services	13 000	191	1,5%	522	4,0%	713	5,5%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	27 663	8 387	30,3%	6 821	24,7%	15 208	55,0%	4 598	46,4%	48,3%
Planning and Development	27 663	8 387	30,3%	6 821	24,7%	15 208	55,0%	1 360	40,5%	401,5%
Road Transport	-	-	-	-	-	-	-	3 238	39,6%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	118 686	26 565	22,4%	20 186	17,0%	46 751	39,4%	87 025	41,2%	(76,8%)
Energy sources	6 800	63	9%	5 793	85,2%	5 856	86,1%	3 315	86,7%	74,7%
Water Management	68 500	12 076	17,6%	4 205	6,1%	16 281	23,8%	72 810	48,7%	(94,2%)
Waste Water Management	43 386	14 427	33,3%	10 187	23,5%	24 614	56,7%	8 243	18,5%	23,6%
Waste Management	-	-	-	-	-	-	-	2 657	99,6%	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	1 078 594	386 954	35,9%	317 040	29,4%	703 995	65,3%	357 386	56,1%	(11,3%)	
Property rates	181 749	32 900	18,1%	42 833	23,6%	75 733	41,7%	43 840	62,1%	(2,3%)	
Service charges	394 529	78 035	19,8%	94 032	23,8%	172 067	43,6%	74 968	42,4%	25,4%	
Other revenue	75 140	120 649	160,6%	127 894	170,2%	248 543	330,8%	129 878	183,0%	(1,5%)	
Transfers and Subsidies - Operational	260 523	124 365	47,7%	2 000	0,8%	126 365	48,5%	40 000	56,0%	(95,0%)	
Transfers and Subsidies - Capital	146 349	29 800	20,4%	50 282	34,4%	80 082	54,7%	68 700	30,4%	(26,8%)	
Interest	20 305	1 205	5,9%	-	-	1 205	5,9%	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(908 931)	(129 668)	14,3%	(130 172)	14,3%	(259 840)	28,6%	(85 435)	7,4%	52,4%	
Suppliers and employees	(900 447)	(129 668)	14,4%	(130 172)	14,5%	(259 840)	28,9%	(85 435)	7,4%	52,4%	
Finance charges	(8 484)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	169 663	257 286	151,6%	186 869	110,1%	444 155	261,8%	271 951	192,4%	(31,3%)	
Cash Flow from Investing Activities											
Receipts	-	-	-	95	-	95	-	127	-	(25,0%)	
Proceeds on disposal of PPE	-	-	-	95	-	95	-	127	-	(25,0%)	
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(166 448)	(42 674)	25,6%	(28 365)	17,0%	(71 039)	42,7%	(92 595)	40,2%	(69,4%)	
Capital assets	(166 448)	(42 674)	25,6%	(28 365)	17,0%	(71 039)	42,7%	(92 595)	40,2%	(69,4%)	
Net Cash from/(used) Investing Activities	(166 448)	(42 674)	25,6%	(28 270)	17,0%	(70 944)	42,6%	(92 469)	40,1%	(69,4%)	
Cash Flow from Financing Activities											
Receipts	-	338	-	-	-	338	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	338	-	-	-	338	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	338	-	-	-	338	-	-	-	-	
Net Increase/(Decrease) in cash held	3 215	214 951	6 686,3%	158 599	4 933,4%	373 549	11 619,7%	179 482	23 100,5%	(11,6%)	
Cash/cash equivalents at the year begin:	1 200	79 540	6 628,3%	293 656	24 471,3%	79 540	6 628,3%	278 171	(1 181,2%)	5,6%	
Cash/cash equivalents at the year end:	4 415	293 656	6 651,6%	452 254	10 244,1%	452 254	10 244,1%	457 653	15 257,5%	(1,2%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 245	3,2%	4 020	1,8%	3 423	1,5%	213 983	93,6%	228 671	18,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 411	9,4%	6 372	3,9%	4 919	3,0%	137 333	83,7%	164 034	13,2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 377	7,6%	7 633	3,8%	6 283	3,1%	172 275	85,5%	201 568	16,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	5 318	3,5%	3 698	2,4%	3 518	2,3%	139 900	91,8%	152 434	12,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 643	3,2%	3 391	2,3%	3 132	2,1%	136 016	92,4%	147 182	11,9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 065	1,4%	3 913	1,4%	3 944	1,4%	269 380	95,8%	281 302	22,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 102	1,7%	1 423	2,2%	851	1,3%	61 587	94,8%	64 962	5,2%	-	-	-	-
Total By Income Source	53 161	4,3%	30 450	2,5%	26 070	2,1%	1 130 473	91,2%	1 240 154	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 400	9,0%	3 230	6,6%	2 443	5,0%	38 795	79,4%	48 868	3,9%	-	-	-	-
Commercial	20 198	10,8%	7 083	3,8%	5 270	2,8%	153 715	82,5%	186 266	15,0%	-	-	-	-
Households	28 547	2,8%	20 131	2,0%	18 354	1,8%	937 888	93,3%	1 004 920	81,0%	-	-	-	-
Other	16	15,9%	5	5,4%	4	4,0%	74	74,8%	99	-	-	-	-	-
Total By Customer Group	53 161	4,3%	30 450	2,5%	26 070	2,1%	1 130 473	91,2%	1 240 154	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 367 004	86,2%	559	-	39 912	2,5%	178 064	11,2%	1 585 539	99,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	675	63,8%	184	17,4%	127	12,0%	71	6,7%	1 057	,1%
Total	1 367 679	86,2%	743	-	40 038	2,5%	178 135	11,2%	1 586 596	100,0%

Contact Details

Municipal Manager	Mr Maqhawe Kunene	017 801 3504
Financial Manager	Mr Phumuzi Jeremia Nhlabathi	017 801 0532

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	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	762 712	61 414	8,1%	209 095	27,4%	270 509	35,5%	180 130	56,0%	16,1%
Exchange Revenue										
Service charges - Electricity	208 759	27 337	13,1%	45 534	21,8%	72 871	34,9%	37 856	37,9%	20,3%
Service charges - Water	28 774	4 167	14,5%	5 960	20,7%	10 127	35,2%	6 490	59,1%	(8,2%)
Service charges - Waste Water Management	12 802	2 185	17,1%	3 290	25,7%	5 475	42,8%	3 069	56,1%	7,2%
Service charges - Waste Management	15 096	2 343	15,5%	3 749	24,8%	6 091	40,3%	3 590	54,7%	4,4%
Sale of Goods and Rendering of Services	2 129	301	14,1%	467	21,9%	768	36,1%	381	41,0%	22,6%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	11 524	-	(100,0%)
Interest earned from Receivables	37 884	7 669	20,2%	11 305	29,8%	18 974	50,1%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	1 044	746	71,4%	739	70,8%	1 485	142,2%	236	314,4%	213,2%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 422	184	12,9%	215	15,1%	399	28,0%	284	72,2%	(24,4%)
Licence and permits	58	-	-	-	-	-	-	-	-	-
Operational Revenue	1 103	1	1%	5	5%	6	6%	879	673,6%	(99,4%)
Non-Exchange Revenue										
Property rates	93 860	13 845	14,8%	19 716	21,0%	33 561	35,8%	20 043	50,9%	(1,6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 792	139	2,4%	259	4,5%	398	6,9%	188	3,4%	37,9%
Licences or permits	86	4	5,2%	48	55,6%	52	60,8%	49	76,9%	(3,0%)
Transfer and subsidies - Operational	342 483	-	-	114 598	33,5%	114 598	33,5%	95 542	68,1%	19,9%
Interest	11 417	2 492	21,8%	3 211	28,1%	5 703	50,0%	-	-	(100,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	774 729	189 486	24,5%	208 007	26,8%	397 493	51,3%	221 571	53,5%	(6,1%)
Employee related costs	257 738	63 719	24,7%	71 548	27,8%	135 267	52,5%	102 432	49,9%	(30,2%)
Remuneration of councillors	17 125	5 259	30,7%	7 657	44,7%	12 916	75,4%	6 272	43,9%	22,1%
Bulk purchases - electricity	200 732	38 247	19,1%	26 243	13,1%	64 490	32,1%	11 846	37,9%	121,5%
Inventory consumed	21 759	1 009	4,6%	8 405	38,6%	9 415	43,3%	5 845	176,7%	43,8%
Debt impairment	96 000	24 000	25,0%	8 000	8,3%	32 000	33,3%	-	-	(100,0%)
Depreciation and amortisation	63 040	19 348	30,7%	20 038	31,8%	39 386	62,5%	36 002	68,6%	(44,3%)
Interest	12 503	8 946	71,6%	7 145	57,1%	16 091	128,7%	6 544	95,4%	9,2%
Contracted services	44 591	16 542	37,1%	33 494	75,1%	50 036	112,2%	22 835	103,7%	46,7%
Transfers and subsidies	-	1 312	-	2 499	-	3 811	-	2 347	285,3%	6,5%
Irrecoverable debts written off	556	-	-	-	-	-	-	351	66,3%	(100,0%)
Operational costs	60 686	11 105	18,3%	22 977	37,9%	34 082	56,2%	27 098	100,2%	(15,2%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(12 018)	(128 073)		1 089		(126 984)		(41 441)		
Transfers and subsidies - capital (monetary allocations)	93 781	-	-	38 908	41,5%	38 908	41,5%	61 229	40,4%	(36,5%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	81 763	(128 073)		39 997		(88 076)		19 788		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	81 763	(128 073)		39 997		(88 076)		19 788		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	81 763	(128 073)		39 997		(88 076)		19 788		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	81 763	(128 073)		39 997		(88 076)		19 788		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	82 002	27 961	34,1%	20 667	25,2%	48 628	59,3%	25 924	28,5%	(20,3%)
National Government	81 548	27 961	34,3%	20 667	25,3%	48 628	59,6%	25 924	28,4%	(20,3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	81 548	27 961	34,3%	20 667	25,3%	48 628	59,6%	25 924	28,4%	(20,3%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	453	-	-	-	-	-	-	-	104,2%	-
Capital Expenditure Functional	82 002	27 961	34,1%	20 667	25,2%	48 628	59,3%	25 924	28,5%	(20,3%)
Municipal governance and administration	453	-	-	-	-	-	-	-	104,2%	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	453	-	-	-	-	-	-	-	104,2%	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	30 809	5 441	17,7%	2 426	7,9%	7 867	25,5%	2 785	22,8%	(12,9%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	30 809	5 441	17,7%	2 426	7,9%	7 867	25,5%	2 785	22,8%	(12,9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	50 740	22 521	44,4%	18 241	35,9%	40 761	80,3%	23 139	29,0%	(21,2%)
Energy sources	4 173	-	-	3 932	94,2%	3 932	94,2%	1 176	16,5%	234,5%
Water Management	-	-	-	-	-	-	-	-	36,7%	-
Waste Water Management	42 219	22 521	53,3%	11 062	26,2%	33 583	79,5%	17 153	25,3%	(35,5%)
Waste Management	4 348	-	-	3 246	74,7%	3 246	74,7%	4 810	112,4%	(32,5%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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	889 452	70 823	8,0%	95 034	10,7%	165 858	18,6%	107 911	28,5%	(11,9%)	
Property rates	79 571	8 923	11,2%	17 898	22,5%	26 821	33,7%	14 305	47,1%	25,1%	
Service charges	289 170	14 386	5,0%	29 408	10,2%	43 794	15,1%	22 401	19,2%	31,3%	
Other revenue	83 404	1 596	1,9%	3 281	3,9%	4 877	5,8%	1 189	7,6%	176,0%	
Transfers and Subsidies - Operational	342 483	22 600	6,6%	28 989	8,5%	51 589	15,1%	26 016	17,3%	11,4%	
Transfers and Subsidies - Capital	93 781	23 253	24,8%	15 364	16,4%	38 617	41,2%	44 000	65,1%	(65,1%)	
Interest	1 044	66	6,3%	95	9,1%	161	15,4%	1	2,1%	13 982,3%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(795 070)	(79 947)	10,1%	(183 751)	23,1%	(263 698)	33,2%	(87 443)	34,3%	110,1%	
Suppliers and employees	(782 567)	(79 947)	10,2%	(183 751)	23,5%	(263 698)	33,7%	(87 443)	35,2%	110,1%	
Finance charges	(12 503)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	94 382	(9 123)	(9,7%)	(88 717)	(94,0%)	(97 840)	(103,7%)	20 468	7,5%	(533,4%)	
Cash Flow from Investing Activities											
Receipts	31	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	16	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	16	-	-	-	-	-	-	-	-	-	
Payments	(90 442)	(34 097)	37,7%	(24 572)	27,2%	(58 669)	64,9%	(30 511)	37,0%	(19,5%)	
Capital assets	(90 442)	(34 097)	37,7%	(24 572)	27,2%	(58 669)	64,9%	(30 511)	37,0%	(19,5%)	
Net Cash from/(used) Investing Activities	(90 410)	(34 097)	37,7%	(24 572)	27,2%	(58 669)	64,9%	(30 511)	37,0%	(19,5%)	
Cash Flow from Financing Activities											
Receipts	(129)	(15)	11,9%	(37)	28,6%	(52)	40,5%	(84)	68,9%	(55,8%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	(129)	(15)	11,9%	(37)	28,6%	(52)	40,5%	(84)	68,9%	(55,8%)	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	(129)	(15)	11,9%	(37)	28,6%	(52)	40,5%	(84)	68,9%	(55,8%)	
Net Increase/(Decrease) in cash held	3 842	(43 236)	(1 125,3%)	(113 326)	(2 949,4%)	(156 562)	(4 074,7%)	(10 127)	(153,2%)	1 019,1%	
Cash/cash equivalents at the year begin:	26 631	(43 236)	-	(43 236)	(162,4%)	(156 562)	(26 570)	(26 570)	52,1%	62,7%	
Cash/cash equivalents at the year end:	30 473	(43 236)	(141,9%)	(156 562)	(513,8%)	(156 562)	(513,8%)	(36 696)	(105,3%)	326,6%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 958	1,5%	1 921	1,5%	1 692	1,3%	126 756	95,8%	132 327	15,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 551	4,1%	6 378	3,0%	4 114	2,0%	190 720	90,9%	209 762	24,5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 077	4,2%	3 800	2,6%	3 281	2,3%	132 605	91,0%	145 764	17,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 169	2,2%	840	1,6%	760	1,4%	51 080	94,9%	53 849	6,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 374	1,5%	1 231	1,3%	1 189	1,3%	90 154	96,0%	93 948	11,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	6	100,0%	6	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 041	2,3%	5 105	2,4%	5 069	2,4%	199 990	92,9%	215 205	25,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	106	1,5%	99	1,4%	173	2,5%	6 562	94,6%	6 940	8,8%	-	-	-	-
Total By Income Source	24 275	2,8%	19 375	2,3%	16 278	1,9%	797 872	93,0%	857 800	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 816	3,4%	2 936	2,6%	2 785	2,5%	102 354	91,5%	111 891	13,0%	-	-	-	-
Commercial	6 959	7,6%	4 423	4,9%	1 897	2,1%	77 705	85,4%	90 983	10,6%	-	-	-	-
Households	13 500	2,1%	12 016	1,8%	11 596	1,8%	617 814	94,3%	654 926	76,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	24 275	2,8%	19 375	2,3%	16 278	1,9%	797 872	93,0%	857 800	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	14 804	27,2%	-	-	-	-	39 681	72,8%	54 485	7,8%
Bulk Water	-	-	-	-	-	-	2 977	100,0%	2 977	4,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 929	1,5%	726	1,1%	8 102	1,3%	626 417	97,1%	645 174	91,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	24 733	3,5%	726	1,1%	8 102	1,2%	669 074	95,2%	702 636	100,0%

Contact Details

Municipal Manager	Mr Mandla Dlamini	017 285 0308
Financial Manager	Mr Cedric Munzhelele	017 285 0355

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	525 612	134 046	25,5%	111 351	21,2%	245 397	46,7%	98 352	55,1%	13,2%
Exchange Revenue										
Service charges - Electricity	81 359	14 936	18,4%	13 340	16,4%	28 275	34,8%	15 325	36,7%	(13,0%)
Service charges - Water	62 851	8 721	13,9%	7 173	11,4%	15 894	25,3%	8 154	53,7%	(12,0%)
Service charges - Waste Water Management	19 321	5 261	27,2%	3 518	18,2%	8 779	45,4%	4 059	61,4%	(13,3%)
Service charges - Waste Management	11 336	3 056	27,0%	2 053	18,1%	5 109	45,1%	2 679	71,3%	(23,4%)
Sale of Goods and Rendering of Services	1 801	116	6,4%	86	4,8%	202	11,2%	103	14,9%	(16,6%)
Agency services	23 125	947	4,1%	1 388	6,0%	2 335	10,1%	8 826	52,1%	(84,3%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	65 365	14 790	22,6%	12 146	18,6%	26 935	41,2%	13 913	92,0%	(12,7%)
Interest earned from Current and Non Current Assets	5 243	-	-	4 139	78,9%	4 139	78,9%	-	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 933	551	28,5%	299	15,5%	850	44,0%	1 279	173,3%	(76,6%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	9 669	37	4%	466	4,8%	503	5,2%	751	17,0%	(37,9%)
Non-Exchange Revenue										
Property rates	68 967	35 409	51,3%	8 068	11,7%	43 477	63,0%	11 581	46,5%	(30,3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	493	118	23,9%	157	31,9%	275	55,8%	70	183,8%	126,2%
Licences or permits	7 110	-	-	(51)	(,7%)	(51)	(,7%)	(2 167)	499,4%	(97,7%)
Transfer and subsidies - Operational	165 540	50 106	30,3%	58 570	35,4%	108 676	65,6%	33 779	59,5%	73,4%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 500	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	578 148	106 471	18,4%	67 840	11,7%	174 311	30,1%	96 550	44,9%	(29,7%)
Employee related costs	128 839	29 068	22,6%	17 730	13,8%	46 798	36,3%	25 904	54,8%	(31,6%)
Remuneration of councillors	10 097	3 054	30,2%	1 703	16,9%	4 757	47,1%	2 359	50,3%	(27,8%)
Bulk purchases - electricity	136 239	26 773	19,7%	14 405	10,6%	41 178	30,2%	15 418	36,0%	(6,6%)
Inventory consumed	34 194	9 005	26,3%	8 089	23,7%	17 095	50,0%	7 386	46,4%	9,5%
Debt impairment	81 650	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	75 802	-	-	-	-	-	-	-	-	-
Interest	8 000	0	-	-	-	0	-	1	-	(100,0%)
Contracted services	56 316	8 948	15,9%	7 479	13,3%	16 427	29,2%	10 087	62,4%	(25,9%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	766	-	1 118	-	1 884	-	14 660	28,2%	(92,4%)
Operational costs	47 010	28 857	61,4%	17 315	36,8%	46 172	98,2%	20 736	113,7%	(16,5%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(52 535)	27 575		43 511		71 086		1 802		
Transfers and subsidies - capital (monetary allocations)	44 357	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(8 178)	27 575		43 511		71 086		1 802		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(8 178)	27 575		43 511		71 086		1 802		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(8 178)	27 575		43 511		71 086		1 802		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(8 178)	27 575		43 511		71 086		1 802		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	52 357	9 557	18,3%	16 674	31,8%	26 231	50,1%	13 392	27,4%	24,5%
National Government	44 357	7 818	17,6%	16 158	36,4%	23 976	54,1%	12 717	27,2%	27,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 357	7 818	17,6%	16 158	36,4%	23 976	54,1%	12 717	27,2%	27,1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 000	1 739	21,7%	516	6,4%	2 255	28,2%	675	32,1%	(23,6%)
Capital Expenditure Functional	52 357	9 557	18,3%	16 674	31,8%	26 231	50,1%	13 392	27,4%	24,5%
Municipal governance and administration										
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 000									
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	5 000	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 257	1 739	11,4%	5 173	33,9%	6 912	45,3%	675	45,0%	665,9%
Planning and Development	3 000	1 739	58,0%	516	17,2%	2 255	75,2%	-	-	(100,0%)
Road Transport	12 257	-	-	4 657	38,0%	4 657	38,0%	675	45,0%	589,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	32 100	7 818	24,4%	11 502	35,8%	19 319	60,2%	12 717	28,8%	(9,6%)
Energy sources	1 000	-	-	27	2,7%	27	2,7%	-	-	(100,0%)
Water Management	24 700	5 988	24,2%	8 908	36,1%	14 896	60,3%	11 995	30,9%	(25,7%)
Waste Water Management	4 600	1 830	39,8%	836	18,2%	2 666	58,0%	721	14,6%	15,9%
Waste Management	1 800	-	-	1 730	96,1%	1 730	96,1%	-	-	(100,0%)
Other										

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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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	476 669	83 120	17,4%	83 495	17,5%	166 615	35,0%	74 007	47,3%	12,8%	
Property rates	41 380	5 680	13,7%	6 382	15,4%	12 062	29,1%	5 079	34,5%	25,6%	
Service charges	144 139	19 553	13,6%	17 915	12,4%	37 469	26,0%	20 235	40,1%	(11,5%)	
Other revenue	76 010	2 767	3,6%	1 618	2,1%	4 385	5,8%	8 952	490,0%	(81,9%)	
Transfers and Subsidies - Operational	165 540	50 118	30,3%	52 581	31,8%	102 699	62,0%	34 740	55,5%	51,4%	
Transfers and Subsidies - Capital	44 357	5 002	11,3%	4 999	11,3%	10 001	22,5%	5 000	12,4%	-	
Interest	5 243	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(448 050)	(81 284)	18,1%	(46 859)	10,5%	(128 143)	28,6%	(62 790)	46,1%	(25,4%)	
Suppliers and employees	(440 050)	(81 284)	18,5%	(46 859)	10,6%	(128 143)	29,1%	(62 790)	46,1%	(25,4%)	
Finance charges	(8 000)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	28 620	1 837	6,4%	36 636	128,0%	38 472	134,4%	11 216	54,2%	226,6%	
Cash Flow from Investing Activities											
Receipts	1 500	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	1 500	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(52 357)	(10 419)	19,9%	(13 671)	26,1%	(24 090)	46,0%	(14 619)	29,5%	(6,5%)	
Capital assets	(52 357)	(10 419)	19,9%	(13 671)	26,1%	(24 090)	46,0%	(14 619)	29,5%	(6,5%)	
Net Cash from/(used) Investing Activities	(50 857)	(10 419)	20,5%	(13 671)	26,9%	(24 090)	47,4%	(14 619)	29,1%	(6,5%)	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	(22 237)	(8 582)	38,6%	22 965	(103,3%)	14 382	(64,7%)	(3 402)	879,2%	(775,0%)	
Cash/cash equivalents at the year begin:	103 224	47 500	46,0%	24 471	23,7%	47 500	46,0%	120 344	70,4%	(79,7%)	
Cash/cash equivalents at the year end:	80 987	24 471	30,2%	47 436	58,6%	47 436	58,6%	116 942	81,1%	(59,4%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 321	1,6%	4 944	2,4%	2 243	1,1%	199 038	95,0%	209 546	18,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 054	9,2%	1 665	2,5%	1 281	2,0%	56 603	86,3%	65 602	5,9%	4	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 672	1,6%	3 074	1,3%	2 791	1,2%	219 196	95,8%	228 733	20,7%	0	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 926	1,7%	1 782	1,6%	1 649	1,5%	107 900	95,3%	113 257	10,2%	3	-	-	-
Receivables from Exchange Transactions - Waste Management	1 136	1,8%	993	1,6%	895	1,4%	60 818	95,3%	63 842	5,8%	0	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	6 145	1,7%	6 058	1,6%	6 014	1,6%	353 024	95,1%	371 240	33,6%	1	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	299	6%	191	4%	175	3%	53 394	98,8%	54 059	4,9%	-	-	-	-
Total By Income Source	22 553	2,0%	18 708	1,7%	15 047	1,4%	1 049 973	94,9%	1 106 280	100,0%	8	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 826	5,8%	2 169	1,8%	1 710	1,4%	107 918	91,0%	118 623	10,7%	0	-	-	-
Commercial	2 112	1,3%	2 100	1,3%	2 046	1,3%	152 292	96,1%	158 549	14,3%	-	-	-	-
Households	13 614	1,6%	14 439	1,7%	11 291	1,4%	789 763	95,3%	829 107	74,9%	8	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	22 553	2,0%	18 708	1,7%	15 047	1,4%	1 049 973	94,9%	1 106 280	100,0%	8	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	12	1,5%	369	44,6%	2	2%	444	53,7%	828	24,0%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	270	10,3%	10	4%	224	8,6%	2 112	80,7%	2 617	76,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	282	8,2%	379	11,0%	226	6,6%	2 557	74,2%	3 445	100,0%

Contact Details

Municipal Manager	Mr MA Ngcobo	017 734 6101
Financial Manager	Mrs Nonpumelelo Khuzwayo	017 734 6142

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: LEKWA (MP305)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	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	1 133 123	291 032	25,7%	216 924	19,1%	507 956	44,8%	232 315	41,1%	(6,6%)
Exchange Revenue										
Service charges - Electricity	467 837	118 681	25,4%	116 188	24,8%	234 869	50,2%	82 742	30,6%	40,4%
Service charges - Water	84 373	(18 283)	(21,7%)	16 824	19,9%	(1 459)	(1,7%)	15 840	36,4%	6,2%
Service charges - Waste Water Management	42 599	15 391	36,1%	5 705	13,4%	21 096	49,5%	9 900	25,5%	(42,4%)
Service charges - Waste Management	33 115	7 300	22,0%	7 499	22,6%	14 799	44,7%	7 161	47,7%	4,7%
Sale of Goods and Rendering of Services	3 150	338	10,7%	271	8,6%	609	19,3%	237	18,4%	14,5%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	116 639	31 361	26,9%	33 320	28,6%	64 681	55,5%	26 412	85,6%	26,2%
Interest earned from Current and Non Current Assets	638	326	51,1%	50	7,8%	376	58,9%	284	45,0%	(82,6%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 502	545	21,8%	549	22,0%	1 094	43,7%	376	36,7%	46,1%
Licence and permits	-	2	-	1	-	3	-	-	-	(100,0%)
Operational Revenue	370	64	17,3%	51	13,8%	115	31,1%	54	34,0%	(4,8%)
Non-Exchange Revenue										
Property rates	203 391	64 823	31,9%	(21 812)	(10,7%)	43 011	21,1%	38 838	43,8%	(156,2%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	4 550	167	3,7%	113	2,5%	279	6,1%	172	4,4%	(34,4%)
Licences or permits	-	2	-	-	-	2	-	-	-	-
Transfer and subsidies - Operational	173 957	70 316	40,4%	58 164	33,4%	128 480	73,9%	50 299	69,1%	15,6%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 361 480	383 224	28,1%	302 131	22,2%	685 355	50,3%	180 127	37,2%	67,7%
Employee related costs	326 221	88 030	27,0%	72 724	22,3%	160 754	49,3%	25 584	30,2%	184,3%
Remuneration of councillors	13 913	4 102	29,5%	3 835	27,6%	7 937	57,0%	3 209	48,3%	19,5%
Bulk purchases - electricity	531 559	196 201	36,9%	107 383	20,2%	303 584	57,1%	95 596	56,9%	12,3%
Inventory consumed	80 345	5 368	6,7%	7 137	8,9%	12 504	15,6%	4 335	8,6%	64,6%
Debt impairment	69 319	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	82 660	12 130	14,7%	-	-	12 130	14,7%	-	-	-
Interest	73 256	38 138	52,1%	45 658	62,3%	83 797	114,4%	18 838	90,1%	142,4%
Contracted services	123 768	18 000	14,5%	46 451	37,5%	64 451	52,1%	18 401	27,5%	152,4%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	1 100	4	4%	6	6%	11	1,0%	45	5,6%	(85,8%)
Operational costs	59 339	21 251	35,8%	18 937	31,9%	40 188	67,7%	14 120	41,0%	34,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(228 357)	(92 191)		(85 208)		(177 399)		52 188		
Transfers and subsidies - capital (monetary allocations)	40 637	-	-	18 895	46,5%	18 895	46,5%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(187 720)	(92 191)		(66 313)		(158 504)		52 188		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(187 720)	(92 191)		(66 313)		(158 504)		52 188		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(187 720)	(92 191)		(66 313)		(158 504)		52 188		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(187 720)	(92 191)		(66 313)		(158 504)		52 188		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	75 687	17 322	22,9%	12 156	16,1%	29 478	38,9%	18 940	36,2%	(35,8%)
National Government	40 637	4 550	11,2%	8 570	21,1%	13 120	32,3%	16 999	45,9%	(49,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	40 637	4 550	11,2%	8 570	21,1%	13 120	32,3%	16 999	45,9%	(49,6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	35 050	12 773	36,4%	3 585	10,2%	16 358	46,7%	1 941	14,6%	84,7%
Capital Expenditure Functional	75 687	17 322	22,9%	12 156	16,1%	29 478	38,9%	18 940	36,2%	(35,8%)
Municipal governance and administration	17 000	3 843	22,6%	709	4,2%	4 552	26,8%	2 381	42,6%	(70,2%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	17 000	3 843	22,6%	709	4,2%	4 552	26,8%	2 381	46,3%	(70,2%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	234	-	-	-	-	-	-	1 907	-	(100,0%)
Community and Social Services	184	-	-	-	-	-	-	1 907	-	(100,0%)
Sport And Recreation	50	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	400	-	-	-	-	-	-	226	7,1%	(100,0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	400	-	-	-	-	-	-	226	7,1%	(100,0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	58 052	13 480	23,2%	11 447	19,7%	24 926	42,9%	14 427	38,2%	(20,7%)
Energy sources	8 900	81	9%	2 907	32,7%	2 988	33,6%	-	-	(100,0%)
Water Management	28 952	4 468	15,4%	4 507	15,6%	8 976	31,0%	453	2,6%	893,9%
Waste Water Management	2 000	-	-	1 156	57,8%	1 156	57,8%	13 973	102,5%	(91,7%)
Waste Management	18 200	8 930	49,1%	2 876	15,8%	11 806	64,9%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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	965 458	280 909	29,1%	248 657	25,8%	529 566	54,9%	222 820	42,7%	11,6%	
Property rates	197 230	45 113	22,9%	19 098	9,7%	64 211	32,6%	29 202	38,9%	(34,6%)	
Service charges	544 102	127 253	23,4%	112 739	20,7%	239 991	44,1%	92 609	30,0%	21,7%	
Other revenue	9 527	(19 734)	(207,1%)	19 328	202,9%	(407)	(4,3%)	10 635	19,6%	81,7%	
Transfers and Subsidies - Operational	173 958	70 325	40,4%	60 256	34,6%	130 581	75,1%	73 128	102,9%	(17,6%)	
Transfers and Subsidies - Capital	40 640	57 821	142,3%	37 237	91,6%	95 058	233,9%	17 000	63,3%	119,0%	
Interest	-	131	-	-	-	131	-	246	35,1%	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(1 209 506)	(143 446)	11,9%	(125 989)	10,4%	(269 434)	22,3%	(85 636)	18,5%	47,1%	
Suppliers and employees	(1 209 506)	(143 446)	11,9%	(125 989)	10,4%	(269 434)	22,3%	(85 636)	19,3%	47,1%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	(244 048)	137 463	(56,3%)	122 668	(50,3%)	260 131	(106,6%)	137 184	(55,2%)	(10,6%)	
Cash Flow from Investing Activities											
Receipts	1 367	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	28 208	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	(26 841)	-	-	-	-	-	-	-	-	-	
Payments	(75 687)	(18 940)	25,0%	(17 191)	22,7%	(36 130)	47,7%	(19 799)	39,8%	(13,2%)	
Capital assets	(75 687)	(18 940)	25,0%	(17 191)	22,7%	(36 130)	47,7%	(19 799)	39,8%	(13,2%)	
Net Cash from/(used) Investing Activities	(74 319)	(18 940)	25,5%	(17 191)	23,1%	(36 130)	48,6%	(19 799)	90,1%	(13,2%)	
Cash Flow from/(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	(318 367)	118 523	(37,2%)	105 478	(33,1%)	224 001	(70,4%)	117 385	(328,7%)	(10,1%)	
Cash/cash equivalents at the year begin:	15 481	31 044	200,5%	142 937	923,3%	31 044	200,5%	(44 386)	(16 111,4%)	(422,0%)	
Cash/cash equivalents at the year end:	(302 886)	142 937	(47,2%)	248 415	(82,0%)	248 415	(82,0%)	72 999	(110,2%)	240,3%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 003	1,8%	5 819	1,5%	5 227	1,4%	366 465	95,3%	384 514	18,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	41 864	12,9%	21 935	6,7%	14 044	4,3%	247 610	76,1%	325 453	16,0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	10 493	2,5%	8 544	2,1%	7 873	1,9%	386 073	93,5%	412 982	20,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 862	1,9%	3 248	1,6%	2 918	1,5%	192 851	95,1%	202 879	10,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 749	1,8%	2 406	1,6%	2 193	1,4%	147 757	95,3%	155 105	7,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	8 994	100,0%	8 994	4,4%	-	-	-	-
Interest on Arrear Debtor Accounts	11 384	2,1%	11 104	2,1%	10 866	2,0%	505 339	93,8%	538 692	26,5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	7 616	100,0%	7 616	4,4%	-	-	-	-
Total By Income Source	77 355	3,8%	53 056	2,6%	43 119	2,1%	1 862 705	91,5%	2 036 235	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	21 218	10,9%	15 450	7,9%	7 438	3,8%	150 723	77,4%	194 828	9,6%	-	-	-	-
Commercial	29 359	7,8%	13 861	3,7%	13 521	3,6%	319 704	84,9%	376 445	18,5%	-	-	-	-
Households	26 778	1,8%	23 745	1,6%	22 160	1,5%	1 392 278	95,0%	1 464 962	71,9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	77 355	3,8%	53 056	2,6%	43 119	2,1%	1 862 705	91,5%	2 036 235	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	13 780	5,7%	28 076	11,6%	17 438	7,2%	182 542	75,5%	241 836	7,9%
Bulk Water	-	-	-	-	-	-	12	100,0%	12	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22 819	,9%	19 577	,8%	14 601	,6%	2 448 015	97,7%	2 505 013	82,3%
Auditor-General	3 610	54,8%	2 937	44,6%	39	,6%	-	-	6 587	,2%
Other	-	-	-	-	-	-	291 813	100,0%	291 813	9,6%
Total	40 209	1,3%	50 590	1,7%	32 079	1,1%	2 922 382	96,0%	3 045 260	100,0%

Contact Details

Municipal Manager	Mr Malose Lamola	017 712 9613
Financial Manager	Mr Khomotso Duba	017 712 9622

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	354 211	94 743	26,7%	91 541	25,8%	186 284	52,6%	74 053	49,6%	23,6%
Exchange Revenue										
Service charges - Electricity	92 946	18 724	20,1%	20 510	22,1%	39 234	42,2%	17 295	42,8%	18,6%
Service charges - Water	27 610	6 881	24,9%	6 957	25,2%	13 838	50,1%	6 721	51,3%	3,5%
Service charges - Waste Water Management	25 270	6 797	26,9%	6 648	26,3%	13 446	53,2%	6 332	53,3%	5,0%
Service charges - Waste Management	9 477	2 532	26,7%	2 564	27,1%	5 095	53,8%	2 343	51,9%	9,4%
Sale of Goods and Rendering of Services	3 237	281	8,7%	424	13,1%	705	21,8%	343	30,2%	23,5%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	45 302	8 163	18,0%	12 338	27,2%	20 501	45,3%	3 842	36,4%	221,2%
Interest earned from Current and Non Current Assets	358	173	48,2%	146	40,7%	319	89,0%	209	121,8%	(30,4%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	332	112	33,8%	105	31,7%	218	65,5%	72	44,3%	45,6%
Licence and permits	8 277	911	11,0%	707	8,5%	1 618	19,6%	2 185	67,6%	(67,6%)
Operational Revenue	48	0	1%	8	17,2%	8	17,4%	0	51,4%	102 637,5%
Non-Exchange Revenue										
Property rates	37 171	8 177	22,0%	7 759	20,9%	15 936	42,9%	7 492	43,1%	3,6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	159	28	17,7%	31	19,3%	59	37,1%	49	64,8%	(37,4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	104 024	41 963	40,3%	33 344	32,1%	75 307	72,4%	27 170	62,9%	22,7%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	349 012	70 599	20,2%	45 350	13,0%	115 949	33,2%	41 855	30,9%	8,3%
Employee related costs	71 924	-	-	-	-	-	-	107	4%	(100,0%)
Remuneration of councillors	6 448	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	99 473	35 619	35,8%	15 478	15,6%	51 097	51,4%	17 667	57,0%	(12,4%)
Inventory consumed	12 507	915	7,3%	6 975	55,8%	7 890	63,1%	3 215	70,2%	117,0%
Debt impairment	66 948	11 113	16,6%	-	-	11 113	16,6%	-	-	-
Depreciation and amortisation	22 503	-	-	-	-	-	-	-	-	-
Interest	16 990	6 611	38,9%	8 270	48,7%	14 881	87,6%	4 646	87,9%	78,0%
Contracted services	34 118	8 401	24,6%	7 194	21,1%	15 595	45,7%	8 886	51,1%	(19,0%)
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	18 102	7 940	43,9%	7 432	41,1%	15 373	84,9%	7 334	77,7%	1,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 199	24 144		46 191		70 335		32 198		
Transfers and subsidies - capital (monetary allocations)	36 705	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	41 904	24 144		46 191		70 335		32 198		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	41 904	24 144		46 191		70 335		32 198		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	41 904	24 144		46 191		70 335		32 198		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	21	48	229,8%	60	286,0%	109	515,8%	26	48,2%	131,4%
Surplus/(Deficit) for the year	41 925	24 192		46 251		70 443		32 224		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	36 500	6 920	19,0%	8 987	24,6%	15 907	43,6%	14 988	41,2%	(40,0%)
National Government	36 500	6 920	19,0%	8 987	24,6%	15 907	43,6%	14 988	40,8%	(40,0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agen	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 500	6 920	19,0%	8 987	24,6%	15 907	43,6%	14 988	40,8%	(40,0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	36 500	6 920	19,0%	9 532	26,1%	16 452	45,1%	14 988	41,3%	(36,4%)
Municipal governance and administration	-	-	-	545	-	545	-	-	-	(100,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	545	-	545	-	-	-	(100,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	1,9%	-
Community and Social Services	-	-	-	-	-	-	-	-	1,9%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	1 029	-	1 751	-	2 779	-	3 267	104,0%	(46,4%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	1 029	-	1 751	-	2 779	-	3 267	104,0%	(46,4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	36 500	5 891	16,1%	7 237	19,8%	13 128	36,0%	11 721	36,3%	(38,3%)
Energy sources	33 500	3 443	10,3%	6 995	20,9%	10 438	31,2%	10 304	56,5%	(32,1%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	3 000	2 448	81,6%	241	8,0%	2 689	89,6%	1 416	9,6%	(83,0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	314 114	94 006	29,9%	82 371	26,2%	176 377	56,2%	89 585	63,1%		(8,1%)
Property rates	26 020	9 630	37,0%	5 047	19,4%	14 676	56,4%	13 812	53,6%		(63,5%)
Service charges	108 712	20 448	18,8%	27 588	25,4%	48 036	44,2%	25 102	56,8%		9,9%
Other revenue	37 883	3 217	8,5%	2 324	6,1%	5 540	14,6%	4 207	29,3%		(44,8%)
Transfers and Subsidies - Operational	104 436	49 118	47,0%	35 936	34,4%	85 054	81,4%	36 464	85,9%		(1,4%)
Transfers and Subsidies - Capital	36 705	11 593	31,6%	11 477	31,3%	23 070	62,9%	10 000	62,2%		14,8%
Interest	358	-	-	-	-	-	-	-	-		-
Dividends	-	-	-	-	-	-	-	-	-		-
Payments	(280 245)	(65 467)	23,4%	(49 806)	17,8%	(115 273)	41,1%	(50 278)	42,9%		(9%)
Suppliers and employees	(263 245)	(65 467)	24,9%	(49 806)	18,9%	(115 273)	43,8%	(50 278)	44,4%		(9,9%)
Finance charges	(17 000)	-	-	-	-	-	-	-	-		-
Transfers and grants	-	-	-	-	-	-	-	-	-		-
Net Cash from/(used) Operating Activities	33 869	28 538	84,3%	32 565	96,1%	61 104	180,4%	39 308	169,2%		(17,2%)
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-		-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-		-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-		-
Payments	(36 500)	(6 619)	18,1%	(6 707)	18,4%	(13 326)	36,5%	(17 733)	61,9%		(62,2%)
Capital assets	(36 500)	(6 619)	18,1%	(6 707)	18,4%	(13 326)	36,5%	(17 733)	61,9%		(62,2%)
Net Cash from/(used) Investing Activities	(36 500)	(6 619)	18,1%	(6 707)	18,4%	(13 326)	36,5%	(17 733)	61,9%		(62,2%)
Cash Flow from Financing Activities											
Receipts	-	-	-	(5)	-	(5)	-	(35)	-		(86,9%)
Short term loans	-	-	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits	-	-	-	(5)	-	(5)	-	(35)	-		(86,9%)
Payments	-	-	-	-	-	-	-	-	-		-
Repayment of borrowing	-	-	-	-	-	-	-	-	-		-
Net Cash from/(used) Financing Activities	-	-	-	(5)	-	(5)	-	(35)	-		(86,9%)
Net Increase/(Decrease) in cash held	(2 631)	21 919	(833,2%)	25 853	(982,8%)	47 773	(1 816,0%)	21 540	522,0%		20,0%
Cash/cash equivalents at the year begin:	112 074	24 434	21,8%	41 824	37,3%	24 434	21,8%	42 265	106,8%		(1,0%)
Cash/cash equivalents at the year end:	109 443	41 824	38,2%	60 499	55,3%	60 499	55,3%	63 805	362,5%		(5,2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 574	2,2%	1 543	1,3%	1 374	1,2%	113 207	95,4%	118 698	14,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 482	8,2%	1 916	2,1%	2 483	2,7%	79 393	87,0%	91 274	11,3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 366	2,4%	2 047	2,1%	1 990	2,0%	93 287	93,6%	99 690	12,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 524	1,8%	1 605	1,2%	1 558	1,1%	130 857	95,8%	136 544	16,9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	974	1,3%	946	1,2%	928	1,2%	74 779	96,3%	77 626	9,6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	2 270	100,0%	2 270	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	4 025	1,7%	3 984	1,6%	3 933	1,6%	231 230	95,1%	243 172	30,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22	,1%	43	,1%	53	,1%	38 689	99,7%	38 806	4,8%	-	-	-	-
Total By Income Source	19 967	2,5%	12 084	1,5%	12 318	1,5%	763 712	94,5%	808 081	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	421	2,1%	414	2,1%	423	2,1%	18 474	93,6%	19 733	2,4%	-	-	-	-
Commercial	11 324	4,8%	3 643	1,6%	4 108	1,7%	215 997	91,9%	235 063	29,1%	-	-	-	-
Households	8 222	1,5%	8 026	1,5%	7 787	1,4%	529 250	95,7%	553 285	68,5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	19 967	2,5%	12 084	1,5%	12 318	1,5%	763 712	94,5%	808 081	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 601	4,9%	7 251	13,7%	6 396	12,1%	36 701	69,3%	52 948	16,3%
Bulk Water	2 467	11,7%	3 036	14,4%	-	-	15 588	73,9%	21 091	6,5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 914	1,6%	4 475	1,8%	9 236	3,7%	228 851	92,8%	246 476	76,1%
Auditor-General	3 493	100,0%	-	-	-	-	-	-	3 493	1,1%
Other	-	-	-	-	-	-	-	-	-	-
Total	12 475	3,9%	14 762	4,6%	15 631	4,8%	281 140	86,8%	324 009	100,0%

Contact Details

Municipal Manager	Mr Johnny Mokgatsi	017 773 2031
Financial Manager	Mr Clement Letsoalo	017 773 1252

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	3 087 553	639 775	20,7%	655 380	21,2%	1 295 155	41,9%	568 347	42,0%	15,3%
Exchange Revenue										
Service charges - Electricity	882 082	104 572	11,9%	152 717	17,3%	257 289	29,2%	116 962	32,1%	30,6%
Service charges - Water	674 301	91 504	13,6%	125 379	18,6%	216 883	32,2%	141 837	39,6%	(11,6%)
Service charges - Waste Water Management	172 527	36 383	21,1%	39 962	23,2%	76 346	44,3%	37 371	45,5%	6,9%
Service charges - Waste Management	171 626	34 919	20,3%	34 200	19,9%	69 118	40,3%	35 390	43,3%	(3,4%)
Sale of Goods and Rendering of Services	5 123	1 693	33,1%	1 812	35,4%	3 506	68,4%	1 374	63,5%	31,9%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	203 622	63 936	31,4%	50 817	25,0%	114 753	56,4%	46 501	45,5%	9,3%
Interest earned from Current and Non Current Assets	15 610	5 111	32,7%	4 626	29,6%	9 738	62,4%	2 279	39,4%	103,0%
Dividends	24	-	-	-	-	-	-	-	-	-
Rent on Land	3	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 432	992	18,3%	2 575	47,4%	3 567	65,7%	1 726	68,4%	49,2%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	11 643	170	1,5%	201	1,7%	371	3,2%	217	3,7%	(7,5%)
Non-Exchange Revenue										
Property rates	424 452	97 766	23,0%	91 695	21,6%	189 461	44,6%	95 798	48,0%	(4,3%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	39 807	901	2,3%	902	2,3%	1 802	4,5%	380	1,9%	137,3%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	457 114	198 124	43,3%	143 854	31,5%	341 978	74,8%	83 746	60,4%	71,8%
Interest	21 688	3 703	17,1%	6 640	30,6%	10 344	47,7%	4 767	42,8%	39,3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 500	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 019 754	880 096	29,1%	785 039	26,0%	1 665 136	55,1%	677 842	46,1%	15,8%
Employee related costs	680 420	156 158	23,0%	158 792	23,3%	314 951	46,3%	148 859	44,5%	6,7%
Remuneration of councillors	33 822	2 179	6,4%	18 232	53,9%	20 411	60,3%	6 185	40,8%	194,8%
Bulk purchases - electricity	757 735	334 602	44,2%	222 041	29,3%	556 644	73,5%	197 605	60,8%	12,4%
Inventory consumed	504 571	140 347	27,8%	114 376	22,7%	254 723	50,5%	120 303	50,1%	(4,9%)
Debt impairment	220 158	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	205 829	31 646	15,4%	31 982	15,5%	63 628	30,9%	29 992	39,8%	6,6%
Interest	140 087	117 183	83,7%	98 821	70,5%	216 004	154,2%	69 343	76,7%	42,5%
Contracted services	305 025	76 523	25,1%	79 740	26,1%	156 263	51,2%	75 480	42,2%	5,6%
Transfers and subsidies	28 461	4 802	16,9%	13 838	48,6%	18 640	65,5%	(8)	-	(182 993,7%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	143 647	16 655	11,6%	47 217	32,9%	63 872	44,5%	30 084	37,8%	57,0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	1	-	-	-	1	-	-	-	-
Surplus/(Deficit)	67 799	(240 322)		(129 660)		(369 981)		(109 495)		
Transfers and subsidies - capital (monetary allocations)	111 490	18 840	16,9%	52 976	47,5%	71 816	64,4%	23 557	36,7%	124,9%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	179 289	(221 482)		(76 683)		(298 165)		(85 938)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	179 289	(221 482)		(76 683)		(298 165)		(85 938)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	179 289	(221 482)		(76 683)		(298 165)		(85 938)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	179 289	(221 482)		(76 683)		(298 165)		(85 938)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	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	123 427	46 548	37,7%	38 698	31,4%	85 246	69,1%	28 259	27,6%	36,9%
National Government	115 557	39 917	34,5%	34 392	29,8%	74 309	64,3%	20 931	47,6%	64,3%
Provincial Government	-	-	-	795	-	795	-	-	-	(100,0%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	115 557	39 917	34,5%	35 187	30,5%	75 104	65,0%	20 931	39,8%	68,1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 870	6 631	84,3%	3 511	44,6%	10 142	128,9%	7 327	11,6%	(52,1%)
Capital Expenditure Functional	172 677	48 663	28,2%	38 309	22,2%	86 971	50,4%	28 259	27,6%	35,6%
Municipal governance and administration	8 550	2 229	26,1%	759	8,9%	2 987	34,9%	4 561	28,5%	(83,4%)
Executive and Council	1 300	115	8,8%	200	15,4%	315	24,2%	144	5,4%	38,9%
Finance and administration	7 250	2 114	29,2%	558	7,7%	2 673	36,9%	4 417	33,2%	(87,4%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 750	-	-	725	6,7%	725	6,7%	476	3,6%	52,2%
Community and Social Services	3 500	-	-	725	20,7%	725	20,7%	-	-	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	7 250	-	-	-	-	-	-	476	6,4%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	68 727	18 554	27,0%	24 365	35,5%	42 919	62,4%	16 191	33,7%	50,5%
Planning and Development	45 407	13 923	30,7%	24 173	53,2%	38 095	83,9%	16 191	41,3%	49,3%
Road Transport	22 300	4 632	20,8%	125	,6%	4 757	21,3%	-	-	(100,0%)
Environmental Protection	1 020	-	-	67	6,5%	67	6,5%	-	-	(100,0%)
Trading Services	84 650	27 880	32,9%	12 460	14,7%	40 339	47,7%	7 030	25,4%	77,2%
Energy sources	48 650	20 694	42,5%	7 391	15,2%	28 085	57,7%	2 854	31,5%	159,0%
Water Management	30 000	5 736	19,1%	3 383	11,3%	9 119	30,4%	-	-	(100,0%)
Waste Water Management	-	1 450	-	1 686	-	3 136	-	4 177	43,6%	(59,6%)
Waste Management	6 000	-	-	-	-	-	-	-	-	10,0%
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	2 706 673	630 125	23,3%	600 930	22,2%	1 231 055	45,5%	492 710	50,6%	22,0%	
Property rates	340 030	76 715	22,6%	85 161	25,0%	161 876	47,6%	121 163	85,9%	(29,7%)	
Service charges	1 714 900	275 702	16,1%	312 072	18,2%	587 774	34,3%	226 030	39,4%	38,1%	
Other revenue	67 529	10 290	15,2%	16 873	25,0%	27 162	40,2%	8 087	23,2%	108,6%	
Transfers and Subsidies - Operational	457 114	208 653	45,6%	142 234	31,1%	350 887	76,8%	84 725	58,6%	67,9%	
Transfers and Subsidies - Capital	111 490	53 814	48,3%	41 723	37,4%	95 537	85,7%	51 741	96,8%	(19,4%)	
Interest	15 610	4 951	31,7%	2 867	18,4%	7 818	50,1%	964	24,2%	197,5%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(2 595 404)	(337 440)	13,0%	(461 647)	17,8%	(799 086)	30,8%	(271 132)	24,3%	70,3%	
Suppliers and employees	(2 455 318)	(337 440)	13,7%	(461 647)	18,8%	(799 086)	32,5%	(271 132)	25,8%	70,3%	
Finance charges	(140 087)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	111 269	292 686	263,0%	139 283	125,2%	431 969	388,2%	221 579	(255,9%)	(37,1%)	
Cash Flow from Investing Activities											
Receipts	(13 364)	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	275	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	(13 639)	-	-	-	-	-	-	-	-	-	
Payments	(172 677)	(74 006)	42,9%	(43 439)	25,2%	(117 444)	68,0%	(33 684)	31,8%	29,0%	
Capital assets	(172 677)	(74 006)	42,9%	(43 439)	25,2%	(117 444)	68,0%	(33 684)	31,8%	29,0%	
Net Cash from/(used) Investing Activities	(186 040)	(74 006)	39,8%	(43 439)	23,3%	(117 444)	63,1%	(33 684)	26,2%	29,0%	
Cash Flow from Financing Activities											
Receipts	-	(200)	-	(379)	-	(579)	-	(160)	-	137,3%	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	(200)	-	(379)	-	(579)	-	(160)	-	137,3%	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	(200)	-	(379)	-	(579)	-	(160)	-	137,3%	
Net Increase/(Decrease) in cash held	(74 771)	218 480	(292,2%)	95 466	(127,7%)	313 945	(419,9%)	187 735	(116,2%)	(49,1%)	
Cash/cash equivalents at the year begin:	256 446	174 234	67,9%	341 210	133,1%	174 234	67,9%	509 863	113,4%	(33,1%)	
Cash/cash equivalents at the year end:	181 674	341 210	187,8%	436 676	240,4%	436 676	240,4%	723 592	(363,7%)	(39,7%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	48 975	4,5%	26 592	2,4%	23 201	2,1%	988 462	90,9%	1 087 229	28,8%	(137 095)	(12,6%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	42 076	9,6%	15 720	3,6%	12 243	2,8%	367 015	84,0%	437 054	11,6%	(42 521)	(9,7%)	-	-
Receivables from Non-exchange Transactions - Property Rates	31 283	9,3%	11 334	3,4%	9 620	2,9%	285 045	84,5%	337 282	8,9%	(16 733)	(5,0%)	-	-
Receivables from Exchange Transactions - Waste Water Management	14 359	3,5%	10 470	2,5%	9 049	2,2%	377 973	91,8%	411 851	10,9%	(54 843)	(13,3%)	-	-
Receivables from Exchange Transactions - Waste Management	13 704	3,6%	9 107	2,4%	7 947	2,1%	345 056	91,8%	375 814	10,0%	(49 412)	(13,1%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	23 896	3,2%	23 547	3,2%	23 004	3,1%	676 858	90,6%	747 306	19,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10 790	2,8%	7 629	2,0%	2 106	0,6%	359 594	94,6%	380 119	10,1%	(14 726)	(3,9%)	-	-
Total By Income Source	185 082	4,9%	104 400	2,8%	87 169	2,3%	3 400 003	90,0%	3 776 654	100,0%	(315 330)	(8,3%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 598	12,3%	1 487	3,3%	1 093	2,4%	37 164	82,0%	45 342	1,2%	-	-	-	-
Commercial	59 440	13,7%	16 455	3,8%	8 059	1,9%	349 632	80,6%	433 585	11,5%	(428)	(1,1%)	-	-
Households	120 044	3,6%	86 458	2,6%	78 017	2,4%	3 013 208	91,4%	3 297 727	87,3%	(314 903)	(9,5%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	185 082	4,9%	104 400	2,8%	87 169	2,3%	3 400 003	90,0%	3 776 654	100,0%	(315 330)	(8,3%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	64 824	5,0%	119 213	9,3%	39 039	3,0%	1 065 383	82,7%	1 288 459	24,1%
Bulk Water	6 734	8,8%	7 169	9,4%	7 115	9,3%	55 574	72,6%	76 592	1,4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	65 482	1,6%	28 692	,7%	-	-	3 894 222	97,6%	3 988 397	74,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	137 041	2,6%	155 074	2,9%	46 153	,9%	5 015 179	93,7%	5 353 447	100,0%

Contact Details

Municipal Manager	Mr Elliot Maseko	017 620 6279
Financial Manager	Ms Morufa Moloto	017 620 6275

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GERT SIBANDE (DC30)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	391 721	249 974	63,8%	252 555	64,5%	502 529	128,3%	119 283	70,1%	111,7%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	1 000	937	93,7%	209	20,9%	1 145	114,5%	3	22,7%	7 617,2%
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	38	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	21 070	2 741	13,0%	2 014	9,6%	4 755	22,6%	2 898	48,4%	(30,5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	550	-	-	-	-	-	-	-	-	-
Licence and permits	700	38	5,5%	454	64,9%	493	70,4%	258	93,7%	75,9%
Operational Revenue	24 539	3 713	15,1%	6 252	25,5%	9 965	40,6%	5 133	65,7%	21,8%
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	343 825	242 545	70,5%	243 627	70,9%	486 171	141,4%	110 991	71,3%	119,5%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	401 383	194 044	48,3%	207 880	51,8%	401 924	100,1%	93 558	45,9%	122,2%
Employee related costs	231 914	52 071	22,5%	52 742	22,7%	104 813	45,2%	50 036	45,8%	5,4%
Remuneration of councillors	15 943	3 543	22,2%	4 269	26,8%	7 811	49,0%	3 674	50,4%	16,2%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2 825	97	3,4%	619	21,9%	716	25,3%	696	27,8%	(11,1%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	26 821	6 020	22,4%	5 826	21,7%	11 846	44,2%	6 042	47,9%	(3,6%)
Interest	1 480	-	-	-	-	-	-	-	-	-
Contracted services	42 092	13 723	32,6%	10 694	25,4%	24 416	58,0%	12 947	45,8%	(17,4%)
Transfers and subsidies	7 750	104 052	1 342,6%	113 802	1 468,4%	217 854	2 811,0%	3 846	128,5%	2 859,1%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	72 557	14 540	20,0%	19 928	27,5%	34 468	47,5%	16 317	42,4%	22,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 662)	55 930		44 675		100 605		25 725		
Transfers and subsidies - capital (monetary allocations)	2 485	329	13,2%	352	14,2%	681	27,4%	487	39,3%	(27,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(7 177)	56 259		45 027		101 286		26 212		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(7 177)	56 259		45 027		101 286		26 212		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(7 177)	56 259		45 027		101 286		26 212		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(7 177)	56 259		45 027		101 286		26 212		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance										
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital										
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Functional	8 277	10	,1%	5 594	67,6%	5 604	67,7%	2 208	29,9%	153,4%
Municipal governance and administration	8 277	10	,1%	5 594	67,6%	5 604	67,7%	2 208	29,9%	153,4%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	8 277	10	,1%	5 594	67,6%	5 604	67,7%	2 208	29,9%	153,4%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety										
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services										
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services										
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other										

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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	394 206	243 755	61,8%	256 858	65,2%	500 613	127,0%	120 707	77,2%	112,8%	
Property rates	-	-	-	-	-	-	-	-	-	-	
Service charges	1 000	1 077	107,7%	240	24,0%	1 317	131,7%	3	29,8%	7 618,0%	
Other revenue	1 327	69	5,2%	9 049	682,1%	9 118	687,3%	3 913	606,2%	131,2%	
Transfers and Subsidies - Operational	350 325	192 127	54,8%	239 069	68,2%	431 196	123,1%	106 327	71,4%	124,8%	
Transfers and Subsidies - Capital	20 485	49 110	239,7%	7 190	35,1%	56 300	274,8%	10 464	128,3%	(31,3%)	
Interest	21 070	1 372	6,5%	1 311	6,2%	2 682	12,7%	-	-	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(374 729)	(81 202)	21,7%	(18 198)	4,9%	(99 400)	26,5%	(16 249)	7,8%	12,0%	
Suppliers and employees	(374 729)	(81 202)	21,7%	(18 198)	4,9%	(99 400)	26,5%	(16 249)	7,8%	12,0%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	19 477	162 553	834,6%	238 660	1 225,3%	401 213	2 059,9%	104 458	(5 089,1%)	128,5%	
Cash Flow from Investing Activities											
Receipts	(29)	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(29)	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(8 277)	-	-	-	-	-	-	-	-	-	
Capital assets	(8 277)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Investing Activities	(8 306)	-	-	-	-	-	-	-	-	-	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	11 171	162 553	1 455,2%	238 660	2 136,5%	401 213	3 591,6%	104 458	(5 057,9%)	128,5%	
Cash/cash equivalents at the year begin:	255 951	243 887	95,2%	406 240	158,7%	243 687	95,2%	394 773	165,0%	2,9%	
Cash/cash equivalents at the year end:	267 122	406 240	152,1%	644 901	241,4%	644 901	241,4%	499 231	332,1%	29,2%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts 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	33	11,1%	-	-	-	-	261	88,9%	294	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	33	11,1%	-	-	-	-	261	88,9%	294	100,0%

Contact Details

Municipal Manager	Mr Ca Hable	017 801 7008
Financial Manager	Mr Zakhele Robert Buthelezi	017 801 7013

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	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	808 580	182 438	22,6%	126 168	15,6%	308 605	38,2%	149 727	42,4%	(15,7%)
Exchange Revenue										
Service charges - Electricity	347 266	48 327	13,9%	31 577	9,1%	79 903	23,0%	34 361	25,5%	(8,1%)
Service charges - Water	67 794	12 954	19,1%	9 092	13,4%	22 046	32,5%	11 896	34,6%	(23,6%)
Service charges - Waste Water Management	15 635	2 910	18,6%	1 915	12,2%	4 825	30,9%	2 841	29,7%	(32,6%)
Service charges - Waste Management	14 257	3 035	21,3%	2 059	14,4%	5 094	35,7%	2 853	45,5%	(27,8%)
Sale of Goods and Rendering of Services	3 137	744	23,7%	211	6,7%	956	30,5%	245	22,8%	(13,7%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	59 387	16 569	27,9%	11 515	19,4%	28 084	47,3%	14 399	57,9%	(20,0%)
Interest earned from Current and Non Current Assets	-	(217)	-	-	-	(217)	-	652	-	(100,0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2 532	691	27,3%	243	9,6%	935	36,9%	689	61,6%	(64,6%)
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	392	1 590	405,4%	(1 448)	(369,3%)	142	36,1%	72	34,4%	(2 117,5%)
Non-Exchange Revenue										
Property rates	97 467	27 646	28,4%	18 760	19,2%	46 406	47,6%	23 014	56,9%	(18,5%)
Surcharges and Taxes	54 884	11 995	21,9%	8 064	14,7%	20 059	36,5%	11 693	44,8%	(31,0%)
Fines, penalties and forfeits	1 686	309	18,3%	291	17,3%	600	35,6%	479	42,1%	(39,2%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	144 142	52 854	36,7%	43 886	30,4%	96 740	67,1%	46 534	69,1%	(5,7%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	3 032	-	-	-	3 032	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	810 716	197 190	24,3%	121 856	15,0%	319 046	39,4%	181 266	42,4%	(32,8%)
Employee related costs	201 504	46 326	23,0%	31 845	15,8%	78 171	38,8%	43 686	57,9%	(27,1%)
Remuneration of councillors	9 101	1 777	19,5%	1 995	21,9%	3 772	41,5%	797	18,0%	150,5%
Bulk purchases - electricity	185 000	73 935	40,0%	10 202	5,5%	84 137	45,5%	79 514	75,9%	(87,2%)
Inventory consumed	79 205	24 587	31,0%	17 326	21,9%	41 912	52,9%	29 499	62,1%	(41,3%)
Debt impairment	103 571	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	52 046	8 147	15,7%	(109)	(2%)	8 038	15,4%	-	-	(100,0%)
Interest	33 352	15 651	46,9%	26 716	80,1%	42 367	127,0%	-	-	(100,0%)
Contracted services	71 449	17 476	24,5%	23 978	33,6%	41 455	58,0%	18 923	39,3%	26,7%
Transfers and subsidies	7 336	-	-	-	-	-	-	-	1,9%	-
Irrecoverable debts written off	30 000	-	-	-	-	-	-	-	-	-
Operational costs	38 153	9 214	24,2%	9 804	25,7%	19 018	49,8%	8 847	82,2%	10,8%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	78	-	99	-	177	-	-	-	(100,0%)
Surplus/(Deficit)	(2 136)	(14 753)		4 311		(10 441)		(31 539)		
Transfers and subsidies - capital (monetary allocations)	59 174	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	44 700	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	101 738	(14 753)		4 311		(10 441)		(31 539)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	101 738	(14 753)		4 311		(10 441)		(31 539)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	101 738	(14 753)		4 311		(10 441)		(31 539)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	101 738	(14 753)		4 311		(10 441)		(31 539)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	67 531	9 545	14,1%	6 296	9,3%	15 841	23,5%	12 545	27,9%	(49,8%)
National Government	59 078	6 144	10,4%	6 220	10,5%	12 364	20,9%	11 352	25,8%	(45,2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	59 078	6 144	10,4%	6 220	10,5%	12 364	20,9%	11 352	25,8%	(45,2%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 453	3 401	40,2%	76	,9%	3 477	41,1%	1 193	51,0%	(93,6%)
Capital Expenditure Functional	67 531	9 545	14,1%	6 296	9,3%	15 841	23,5%	12 545	27,9%	(49,8%)
Municipal governance and administration	4 907	239	4,9%	76	1,5%	315	6,4%	1 174	121,1%	(93,5%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 907	239	4,9%	76	1,5%	315	6,4%	1 174	128,5%	(93,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	19	3,1%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	19	1,6%	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	12,6%	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 000	218	1,5%	2 841	18,9%	3 059	20,4%	2 748	32,0%	3,4%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	15 000	218	1,5%	2 841	18,9%	3 059	20,4%	2 748	31,4%	3,4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	47 624	9 087	19,1%	3 378	7,1%	12 466	26,2%	8 604	23,2%	(60,7%)
Energy sources	6 000	3 162	52,7%	179	3,0%	3 340	55,7%	1 357	33,9%	(86,8%)
Water Management	35 035	4 247	12,1%	2 567	7,3%	6 813	19,4%	5 970	20,0%	(57,0%)
Waste Water Management	3 090	1 679	54,4%	506	16,4%	2 185	70,7%	1 277	59,4%	(60,4%)
Waste Management	3 500	-	-	127	3,6%	127	3,6%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

R thousands	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		
Cash Flow from Operating Activities											
Receipts	773 969	168 149	21,7%	109 490	14,1%	277 638	35,9%	137 030	40,9%	(20,1%)	
Property rates	68 227	18 993	27,8%	15 732	23,1%	34 725	50,9%	23 593	69,2%	(33,3%)	
Service charges	380 407	75 532	19,9%	44 318	11,7%	119 850	31,5%	52 480	41,3%	(15,6%)	
Other revenue	122 019	16 120	13,2%	26 579	21,8%	42 698	35,0%	16 418	20,1%	61,9%	
Transfers and Subsidies - Operational	144 142	46 211	32,1%	22 862	15,9%	69 073	47,9%	42 484	62,1%	(46,2%)	
Transfers and Subsidies - Capital	59 174	10 700	18,1%	-	-	10 700	18,1%	2 000	16,7%	(100,0%)	
Interest	-	593	-	-	-	593	-	55	-	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(707 266)	(101 620)	14,4%	(85 154)	12,0%	(186 774)	26,4%	(72 995)	29,2%	16,7%	
Suppliers and employees	(673 914)	(101 620)	15,1%	(85 154)	12,6%	(186 774)	27,7%	(72 995)	31,4%	16,7%	
Finance charges	(33 352)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	66 703	66 528	99,7%	24 336	36,5%	90 865	136,2%	64 036	93,4%	(62,0%)	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(59 078)	(10 731)	18,2%	(10 254)	17,4%	(20 986)	35,5%	(14 837)	33,7%	(30,9%)	
Capital assets	(59 078)	(10 731)	18,2%	(10 254)	17,4%	(20 986)	35,5%	(14 837)	33,7%	(30,9%)	
Net Cash from/(used) Investing Activities	(59 078)	(10 731)	18,2%	(10 254)	17,4%	(20 986)	35,5%	(14 837)	33,7%	(30,9%)	
Cash Flow from/(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	7 625	55 797	731,8%	14 082	184,7%	69 879	916,5%	49 199	137,2%	(71,4%)	
Cash/cash equivalents at the year begin:	3 767	5 033	133,6%	60 667	1 610,4%	5 033	133,6%	54 120	166,3%	12,1%	
Cash/cash equivalents at the year end:	11 392	60 667	532,5%	74 749	656,1%	74 749	656,1%	103 319	137,8%	(27,7%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 889	2,4%	3 142	1,5%	2 874	1,4%	192 723	94,6%	203 629	21,1%	2	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 856	46,2%	2 221	6,9%	792	2,5%	14 289	44,4%	32 158	3,3%	19	-	-	-
Receivables from Non-exchange Transactions - Property Rates	13 135	4,0%	10 428	3,2%	7 886	2,4%	296 228	90,4%	327 677	34,0%	0	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 023	5,3%	493	2,6%	355	1,8%	17 398	90,3%	19 270	2,0%	0	-	-	-
Receivables from Exchange Transactions - Waste Management	1 106	4,9%	568	2,5%	466	2,1%	20 262	90,4%	22 402	2,3%	0	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 804	2,3%	5 623	2,2%	5 659	2,3%	233 631	93,2%	250 718	26,0%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2	-	1	-	120	,1%	107 166	99,9%	107 289	11,1%	-	-	-	-
Total By Income Source	40 816	4,2%	22 477	2,3%	18 152	1,9%	881 698	91,5%	963 144	100,0%	22	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	11 498	38,5%	817	2,7%	316	1,1%	17 267	57,8%	29 897	3,1%	14	-	-	-
Commercial	13 942	7,9%	8 478	4,8%	4 776	2,7%	149 465	84,6%	176 662	18,3%	1	-	-	-
Households	15 376	2,0%	13 182	1,7%	13 060	1,7%	714 966	94,5%	756 585	78,6%	6	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	40 816	4,2%	22 477	2,3%	18 152	1,9%	881 698	91,5%	963 144	100,0%	22	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	23 215	3,1%	19 536	2,6%	2 786	,4%	703 367	93,9%	748 904	64,0%
Bulk Water	3 394	2,4%	-	-	3 436	2,4%	135 442	95,2%	142 271	12,2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 640	5,6%	494	,2%	264	,1%	263 100	94,1%	279 499	23,9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	42 249	3,6%	20 030	1,7%	6 486	,6%	1 101 909	94,1%	1 170 674	100,0%

Contact Details

Municipal Manager	Ms Tswaledi MacDonald Mashabela	013 665 6021
Financial Manager	Ms Thokozile Mahlangu	013 665 6000

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	4 709 690	1 124 693	23,9%	578 512	12,3%	1 703 205	36,2%	893 792	46,9%	(35,3%)
Exchange Revenue										
Service charges - Electricity	1 792 979	396 963	22,1%	217 913	12,2%	614 876	34,3%	246 602	42,7%	(11,6%)
Service charges - Water	552 380	103 593	18,8%	75 557	13,7%	179 150	32,4%	108 392	38,5%	(30,3%)
Service charges - Waste Water Management	164 245	37 373	22,8%	28 438	17,3%	65 811	40,1%	33 449	42,7%	(15,0%)
Service charges - Waste Management	226 015	40 374	17,9%	27 230	12,0%	67 603	29,9%	35 081	46,8%	(22,4%)
Sale of Goods and Rendering of Services	19 087	3 923	20,6%	2 949	15,5%	6 872	36,0%	4 877	49,3%	(39,5%)
Agency services	2 961	709	23,9%	507	17,1%	1 216	41,1%	697	3,0%	(27,2%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	307 020	76 268	24,8%	53 168	17,3%	129 437	42,2%	73 396	53,5%	(27,6%)
Interest earned from Current and Non Current Assets	4 145	2 334	56,3%	1 409	34,0%	3 743	90,3%	1 246	120,1%	13,0%
Dividends	200	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	19 000	4 279	22,5%	3 101	16,3%	7 380	38,8%	4 182	45,9%	(25,9%)
Licence and permits	432	52	12,1%	52	12,0%	104	24,1%	88	33,3%	(40,9%)
Operational Revenue	67 415	3 425	5,1%	15 715	23,3%	19 140	28,4%	20 715	71,1%	(24,1%)
Non-Exchange Revenue										
Property rates	874 676	185 810	21,2%	129 433	14,8%	315 243	36,0%	176 787	43,9%	(26,8%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	29 353	7 324	25,0%	6 510	22,2%	13 833	47,1%	8 845	55,9%	(26,4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	584 869	245 110	41,9%	4 393	,8%	249 503	42,7%	163 457	70,7%	(97,3%)
Interest	66 484	17 155	25,8%	12 137	18,3%	29 292	44,1%	15 977	56,1%	(24,0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	(1 572)	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	4 909 490	859 594	17,5%	787 571	16,0%	1 647 164	33,6%	549 743	46,1%	43,3%
Employee related costs	1 063 989	258 550	24,3%	173 737	16,3%	432 267	40,6%	258 701	49,2%	(32,8%)
Remuneration of councillors	34 141	7 723	22,6%	7 084	20,8%	14 808	43,4%	5 671	34,9%	24,9%
Bulk purchases - electricity	1 650 385	273 088	16,5%	340 874	20,7%	613 963	37,2%	212 770	55,2%	60,2%
Inventory consumed	206 690	33 752	16,3%	39 915	19,3%	73 667	35,6%	42 499	40,2%	(6,1%)
Debt impairment	722 059	120 343	16,7%	60 176	8,3%	180 519	25,0%	(242 712)	41,7%	(124,8%)
Depreciation and amortisation	297 385	-	-	-	-	-	-	-	-	-
Interest	99 331	58 121	58,5%	9 982	10,0%	68 103	68,6%	85 360	80,9%	(88,3%)
Contracted services	455 941	67 544	14,8%	128 601	28,2%	196 145	43,0%	128 148	48,6%	4%
Transfers and subsidies	5 900	-	-	-	-	-	-	97	3,3%	(100,0%)
Irrecoverable debts written off	156 949	-	-	-	-	-	-	-	-	-
Operational costs	216 719	40 472	18,7%	27 201	12,6%	67 673	31,2%	59 210	36,0%	(54,1%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(199 800)	265 099		(209 059)		56 040		344 049		
Transfers and subsidies - capital (monetary allocations)	216 069	47 192	21,8%	42 283	19,6%	89 476	41,4%	3 000	1,8%	1 309,4%
Transfers and subsidies - capital (in-kind)	7 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	23 268	312 292		(166 776)		145 516		347 049		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	23 268	312 292		(166 776)		145 516		347 049		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	23 268	312 292		(166 776)		145 516		347 049		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	23 268	312 292		(166 776)		145 516		347 049		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	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	241 269	40 340	16,7%	37 358	15,5%	77 699	32,2%	55 332	33,2%	(32,5%)
National Government	216 069	40 340	18,7%	36 538	16,9%	76 878	35,6%	30 928	23,9%	18,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	7 000	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	223 069	40 340	18,1%	36 538	16,4%	76 878	34,5%	30 928	22,8%	18,1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 200	-	-	820	4,5%	820	4,5%	24 404	254,0%	(96,6%)
Capital Expenditure Functional	241 269	40 340	16,7%	37 358	15,5%	77 699	32,2%	55 332	33,2%	(32,5%)
Municipal governance and administration	6 700	-	-	807	12,0%	807	12,0%	4 759	476,0%	(83,0%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 700	-	-	807	12,0%	807	12,0%	4 759	476,0%	(83,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 664	-	-	2 171	38,3%	2 171	38,3%	3 304	106,9%	(34,3%)
Community and Social Services	2 000	-	-	-	-	-	-	3 302	194,7%	(100,0%)
Sport And Recreation	3 664	-	-	2 171	59,2%	2 171	59,2%	-	1,5%	(100,0%)
Public Safety	-	-	-	-	-	-	-	2	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 500	-	-	13	,1%	13	,1%	2 088	12,7%	(99,4%)
Planning and Development	-	-	-	13	,1%	13	,1%	-	-	(100,0%)
Road Transport	12 000	-	-	-	-	-	-	2 088	23,7%	(100,0%)
Environmental Protection	500	-	-	-	-	-	-	-	-	-
Trading Services	216 404	40 340	18,6%	34 368	15,9%	74 708	34,5%	45 181	31,1%	(23,9%)
Energy sources	69 404	4 630	6,7%	7 434	10,7%	12 064	17,4%	18 647	35,0%	(60,1%)
Water Management	64 000	18 005	28,1%	15 680	24,5%	33 685	52,6%	12 556	71,6%	24,9%
Waste Water Management	82 000	16 864	20,6%	11 161	13,6%	28 025	34,2%	11 575	15,7%	(3,6%)
Waste Management	1 000	840	84,0%	93	9,3%	934	93,4%	2 403	80,1%	(96,1%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	4 102 052	915 354	22,3%	424 509	10,3%	1 339 863	32,7%	789 817	50,7%	(46,3%)	
Property rates	699 741	120 446	17,2%	81 123	11,6%	201 569	28,8%	141 404	48,2%	(42,6%)	
Service charges	2 188 495	405 693	18,5%	271 343	12,4%	677 037	30,9%	358 880	47,2%	(24,4%)	
Other revenue	408 423	22 592	5,5%	35 267	8,6%	57 858	14,2%	57 195	27,8%	(38,3%)	
Transfers and Subsidies - Operational	584 869	256 567	43,9%	12 877	2,2%	269 444	46,1%	166 315	71,7%	(92,3%)	
Transfers and Subsidies - Capital	216 069	110 056	50,9%	23 900	11,1%	133 956	62,0%	66 023	69,0%	(63,8%)	
Interest	4 295	-	-	-	-	-	-	-	-	-	
Dividends	160	-	-	-	-	-	-	-	-	-	
Payments	(3 881 997)	(666 211)	17,2%	(342 572)	8,8%	(1 008 784)	26,0%	(730 708)	32,6%	(53,1%)	
Suppliers and employees	(3 777 016)	(666 211)	17,6%	(342 572)	9,1%	(1 008 784)	26,7%	(729 979)	35,3%	(53,1%)	
Finance charges	(99 331)	-	-	-	-	-	-	(729)	3%	(100,0%)	
Transfers and grants	(5 650)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	220 055	249 142	113,2%	81 937	37,2%	331 080	150,5%	59 109	277,0%	38,6%	
Cash Flow from Investing Activities											
Receipts	1 416	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	1 416	-	-	-	-	-	-	-	-	-	
Payments	(234 269)	(62 833)	26,8%	(43 247)	18,5%	(106 080)	45,3%	(34 520)	24,7%	25,3%	
Capital assets	(234 269)	(62 833)	26,8%	(43 247)	18,5%	(106 080)	45,3%	(34 520)	24,7%	25,3%	
Net Cash from/(used) Investing Activities	(232 852)	(62 833)	27,0%	(43 247)	18,6%	(106 080)	45,6%	(34 520)	24,7%	25,3%	
Cash Flow from/(used) Financing Activities											
Receipts	-	-	-	(0)	-	(0)	-	-	-	(100,0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	(0)	-	(0)	-	-	-	(100,0%)	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	(0)	-	(0)	-	-	-	5,9% (100,0%)	
Net Increase/(Decrease) in cash held	(12 797)	186 309	(1 455,8%)	38 690	(302,3%)	224 999	(1 758,2%)	24 589	5 239,2%	57,3%	
Cash/cash equivalents at the year begin:	28 477	36 223	127,2%	222 478	781,3%	36 223	127,2%	587 051	24,8%	(62,1%)	
Cash/cash equivalents at the year end:	15 679	222 478	1 418,9%	261 168	1 665,7%	261 168	1 665,7%	611 640	1 187,7%	(57,3%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	41 190	2,2%	28 793	1,5%	25 241	1,3%	1 805 009	95,0%	1 900 233	23,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	121 310	7,9%	48 962	3,2%	41 946	2,7%	1 315 984	86,1%	1 528 202	18,7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	53 512	4,9%	28 521	2,6%	25 958	2,4%	973 265	90,0%	1 081 256	13,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 402	2,0%	9 363	1,4%	9 843	1,5%	643 698	95,2%	676 307	8,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	13 753	2,7%	10 370	2,0%	9 667	1,9%	473 386	93,3%	507 177	6,2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	71	3,8%	-	-	1 803	96,2%	1 873	-	-	-	-	-
Interest on Arrear Debtor Accounts	34 354	4,1%	33 819	4,1%	33 149	4,0%	728 391	87,8%	829 714	10,1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	223	-	140	-	169	-	1 665 331	100,0%	1 665 863	20,3%	-	-	-	-
Total By Income Source	277 744	3,4%	160 039	2,0%	145 974	1,8%	7 606 867	92,9%	8 190 624	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	8 362	6,2%	8 474	6,3%	3 771	2,8%	113 888	84,7%	134 495	1,6%	-	-	-	-
Commercial	167 861	2,5%	130 691	1,9%	122 454	1,8%	6 357 615	93,8%	6 778 622	82,8%	-	-	-	-
Households	101 521	7,9%	20 874	1,6%	19 748	1,5%	1 135 363	88,9%	1 277 507	15,6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	277 744	3,4%	160 039	2,0%	145 974	1,8%	7 606 867	92,9%	8 190 624	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	219 067	4,6%	2 276	-	325 218	6,8%	4 237 973	88,6%	4 784 535	63,3%
Bulk Water	-	-	5 242	7,2%	-	-	67 768	92,8%	73 010	1,0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	0	100,0%	-	-	-	-	-	-	0	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	55 828	2,1%	21 449	8,8%	51 673	1,9%	2 575 258	95,2%	2 704 208	35,8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	274 895	3,6%	28 967	4%	376 891	5,0%	6 880 999	91,0%	7 561 753	100,0%

Contact Details

Municipal Manager	Mr Humphry Sizwe Maysela	013 690 6208
Financial Manager	Ms Veronica Nthlovu	013 690 6241

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	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	2 361 424	570 043	24,1%	540 747	22,9%	1 110 790	47,0%	488 939	47,9%	10,6%
Exchange Revenue										
Service charges - Electricity	920 000	209 509	22,8%	193 080	21,0%	402 589	43,8%	166 181	43,8%	16,2%
Service charges - Water	135 184	18 684	13,8%	28 309	20,9%	46 993	34,8%	31 024	43,6%	(8,8%)
Service charges - Waste Water Management	91 013	25 869	28,4%	25 380	27,9%	51 249	56,3%	24 993	56,9%	1,5%
Service charges - Waste Management	112 886	29 403	26,0%	29 635	26,3%	59 038	52,3%	27 852	56,2%	6,4%
Sale of Goods and Rendering of Services	8 289	2 864	34,5%	1 645	19,8%	4 508	54,4%	1 916	37,9%	(14,2%)
Agency services	29 726	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	7 465	2 725	36,5%	2 942	39,4%	5 667	75,9%	1 892	94,9%	55,4%
Interest earned from Current and Non Current Assets	42 910	-	-	5 631	13,1%	5 631	13,1%	5 141	26,9%	9,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	18 811	5 420	28,8%	4 803	25,5%	10 223	54,3%	4 647	52,2%	3,4%
Rental from Fixed Assets	1 503	589	39,2%	505	33,6%	1 095	72,8%	542	74,7%	(6,8%)
Licence and permits	8 401	1 638	19,5%	1 590	18,9%	3 229	38,4%	1 738	35,2%	(8,5%)
Operational Revenue	110 755	2 585	2,3%	3 263	2,9%	5 848	5,3%	6 774	15,2%	(51,8%)
Non-Exchange Revenue										
Property rates	485 662	124 903	25,7%	125 464	25,8%	250 367	51,6%	117 433	51,0%	6,8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	20 064	1 395	7,0%	4 671	23,3%	6 066	30,2%	1 254	8,5%	272,6%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	339 267	137 826	40,6%	111 358	32,8%	249 184	73,4%	95 914	70,7%	16,1%
Interest	6 171	2 375	38,5%	2 472	40,1%	4 847	78,5%	1 637	99,0%	51,0%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	7 703	4 256	55,2%	-	-	4 256	55,2%	-	-	-
Other Gains	15 615	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 435 283	621 729	25,5%	500 317	20,5%	1 122 046	46,1%	490 094	44,6%	2%
Employee related costs	770 918	190 072	24,7%	191 164	24,8%	381 236	49,5%	177 637	46,0%	7,6%
Remuneration of councillors	29 910	7 007	23,4%	8 716	29,1%	15 723	52,6%	7 803	51,4%	11,7%
Bulk purchases - electricity	670 449	189 395	28,2%	160 713	24,0%	350 108	52,2%	137 167	43,9%	17,2%
Inventory consumed	91 177	18 505	20,3%	25 707	28,2%	44 211	48,5%	21 096	55,4%	21,9%
Debt impairment	31 133	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	254 773	100 852	39,6%	13 459	5,3%	114 312	44,9%	65 545	50,0%	(79,5%)
Interest	62 526	23	-	1	-	24	-	6	-	(86,7%)
Contracted services	303 739	54 213	17,8%	68 517	22,6%	122 730	40,4%	66 718	66,0%	2,7%
Transfers and subsidies	6 819	1 135	16,6%	92	1,4%	1 228	18,0%	359	5,9%	(74,3%)
Irrecoverable debts written off	22 345	(35)	(2%)	-	-	(35)	(2%)	-	-	4,4%
Operational costs	186 288	60 561	32,5%	31 948	17,1%	92 509	49,7%	22 763	41,1%	40,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	5 205	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(73 859)	(51 686)		40 430		(11 256)		(10 156)		
Transfers and subsidies - capital (monetary allocations)	205 584	11 721	5,7%	52 439	25,5%	64 160	31,2%	65 276	27,2%	(19,7%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	131 726	(39 965)		92 869		52 904		55 121		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	131 726	(39 965)		92 869		52 904		55 121		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	131 726	(39 965)		92 869		52 904		55 121		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	131 726	(39 965)		92 869		52 904		55 121		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	234 741	22 558	9,6%	71 965	30,7%	94 523	40,3%	162 588	38,6%	(55,7%)
National Government	205 584	11 721	5,7%	53 354	26,0%	65 075	31,7%	68 024	31,9%	(21,6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	205 584	11 721	5,7%	53 354	26,0%	65 075	31,7%	68 024	31,9%	(21,6%)
Borrowing	-	7 482	-	6 092	-	13 574	-	52 989	44,7%	(88,5%)
Internally generated funds	29 156	3 355	11,5%	12 520	42,9%	15 875	54,4%	41 575	42,2%	(69,9%)
Capital Expenditure Functional	234 741	22 558	9,6%	71 965	30,7%	94 523	40,3%	162 588	38,6%	(55,7%)
Municipal governance and administration	-	2 672	-	1 084	-	3 756	-	10 023	29,2%	(89,2%)
Executive and Council	-	-	-	-	-	-	-	177	70,8%	(100,0%)
Finance and administration	-	2 672	-	1 084	-	3 756	-	9 846	29,0%	(89,0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 200	-	-	131	1,3%	131	1,3%	6 361	34,9%	(97,9%)
Community and Social Services	8 000	-	-	131	1,6%	131	1,6%	4 417	24,2%	(97,0%)
Sport And Recreation	2 200	-	-	-	-	-	-	1 932	108,6%	(100,0%)
Public Safety	-	-	-	-	-	-	-	12	1,2%	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	34 231	762	2,2%	15 909	46,5%	16 670	48,7%	25 583	41,7%	(37,8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	34 231	762	2,2%	15 478	45,2%	16 240	47,4%	25 484	42,0%	(39,3%)
Environmental Protection	-	-	-	431	-	431	-	99	14,1%	336,8%
Trading Services	190 309	19 124	10,0%	54 842	28,8%	73 966	38,9%	119 910	39,2%	(54,3%)
Energy sources	57 206	241	4%	26 311	46,0%	26 552	46,4%	28 328	72,8%	(7,1%)
Water Management	118 952	18 441	15,5%	22 658	19,0%	41 099	34,6%	76 710	30,9%	(70,5%)
Waste Water Management	14 152	-	-	5 492	38,8%	5 492	38,8%	14 242	40,6%	(61,4%)
Waste Management	-	442	-	381	-	823	-	630	10,6%	(39,5%)
Other	-	-	-	-	-	-	-	711	50,8%	(100,0%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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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	2 582 571	499 676	19,3%	459 052	17,8%	958 729	37,1%	442 000	39,0%	3,9%	
Property rates	461 379	57 640	12,5%	58 809	12,7%	116 448	25,2%	86 820	37,9%	(32,3%)	
Service charges	1 346 678	175 815	13,1%	161 961	12,0%	337 775	25,1%	156 807	27,3%	3,3%	
Other revenue	192 954	21 458	11,1%	22 330	11,6%	43 788	22,7%	21 835	23,0%	2,3%	
Transfers and Subsidies - Operational	335 267	171 684	51,2%	147 402	44,0%	319 086	95,2%	96 091	71,4%	53,4%	
Transfers and Subsidies - Capital	203 384	73 080	35,9%	62 920	30,9%	136 000	66,9%	75 305	65,5%	(16,4%)	
Interest	42 910	-	-	5 631	13,1%	5 631	13,1%	5 141	19,7%	9,5%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(1 798 117)	(226 757)	12,6%	(248 860)	13,8%	(475 617)	26,5%	(164 781)	14,5%	51,0%	
Suppliers and employees	(1 717 345)	(226 757)	13,2%	(248 860)	14,5%	(475 617)	27,7%	(164 781)	15,4%	51,0%	
Finance charges	(80 772)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	784 454	272 920	34,8%	210 192	26,8%	483 112	61,6%	277 219	144,7%	(24,2%)	
Cash Flow from Investing Activities											
Receipts	10 698	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	7 703	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	2 995	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(228 241)	(33 324)	14,6%	(71 097)	31,2%	(104 422)	45,8%	(174 573)	41,7%	(59,3%)	
Capital assets	(228 241)	(33 324)	14,6%	(71 097)	31,2%	(104 422)	45,8%	(174 573)	41,7%	(59,3%)	
Net Cash from/(used) Investing Activities	(217 543)	(33 324)	15,3%	(71 097)	32,7%	(104 422)	48,0%	(174 573)	42,1%	(59,3%)	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	(,2%)	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	(64 807)	-	-	(30 491)	47,0%	(30 491)	47,0%	(71 559)	50,1%	(57,4%)	
Repayment of borrowing	(64 807)	-	-	(30 491)	47,0%	(30 491)	47,0%	(71 559)	50,1%	(57,4%)	
Net Cash from/(used) Financing Activities	(64 807)	-	-	(30 491)	47,0%	(30 491)	47,0%	(71 559)	(149,7%)	(57,4%)	
Net Increase/(Decrease) in cash held	502 104	239 595	47,7%	108 604	21,6%	348 199	69,3%	31 086	(232,8%)	249,4%	
Cash/cash equivalents at the year begin:	220 000	124 778	56,7%	364 046	165,5%	124 778	56,7%	635 141	76,3%	(42,7%)	
Cash/cash equivalents at the year end:	722 104	364 046	50,4%	472 650	65,5%	472 650	65,5%	666 228	187,0%	(29,1%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	10 156	19,6%	3 093	6,0%	2 223	4,3%	36 240	70,1%	51 712	12,1%	5	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	30 749	39,6%	4 575	5,9%	3 369	4,3%	38 928	50,2%	77 621	18,1%	2	-	-	-
Receivables from Non-exchange Transactions - Property Rates	30 302	23,0%	7 670	5,8%	4 849	3,7%	89 157	67,6%	131 978	30,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 383	20,0%	2 294	6,2%	1 670	4,5%	25 627	69,3%	36 975	8,6%	6	-	-	-
Receivables from Exchange Transactions - Waste Management	8 485	20,8%	2 543	6,2%	1 865	4,6%	27 806	68,3%	40 699	9,5%	23	-	1%	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	34	100,0%	34	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 883	5,2%	1 740	4,8%	1 652	4,6%	30 625	85,3%	35 899	8,4%	0	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 708	10,7%	7 098	13,3%	627	1,2%	40 029	74,9%	53 462	12,5%	3	-	-	-
Total By Income Source	94 666	22,1%	29 013	6,8%	16 255	3,8%	288 447	67,3%	428 381	100,0%	39	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 243	29,1%	1 339	12,0%	924	8,3%	5 654	50,7%	11 159	2,6%	-	-	-	-
Commercial	51 074	25,2%	11 000	5,4%	6 115	3,0%	134 696	66,4%	202 884	47,4%	15	-	-	-
Households	40 350	18,8%	16 675	7,8%	9 217	4,3%	148 097	69,1%	214 338	50,0%	24	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	94 666	22,1%	29 013	6,8%	16 255	3,8%	288 447	67,3%	428 381	100,0%	39	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	71	100,0%	71	,5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 229	48,2%	220	1,7%	498	3,9%	5 967	46,2%	12 913	99,5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	6 229	48,0%	220	1,7%	498	3,8%	6 038	46,5%	12 984	100,0%

Contact Details

Municipal Manager	Mr Mandla Mnguni	013 249 7263
Financial Manager	Mr Mthiba Mqophele	013 249 7106

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMAKHAZENI (MP314)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	357 859	104 752	29,3%	70 109	19,6%	174 862	48,9%	64 696	49,8%	8,4%
Exchange Revenue										
Service charges - Electricity	88 791	18 683	21,0%	4 879	5,5%	23 562	26,5%	11 992	24,5%	(59,3%)
Service charges - Water	20 134	5 373	26,7%	4 127	20,5%	9 500	47,2%	4 635	47,2%	(11,0%)
Service charges - Waste Water Management	14 926	3 644	24,4%	2 497	16,7%	6 141	41,1%	3 551	54,2%	(29,7%)
Service charges - Waste Management	12 030	2 849	23,7%	1 985	16,5%	4 834	40,2%	2 801	48,9%	(28,1%)
Sale of Goods and Rendering of Services	3 234	186	5,8%	153	4,7%	339	10,5%	135	23,5%	13,3%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	13 610	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	1 727	662	38,3%	525	30,4%	1 187	68,8%	407	25,6%	29,0%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	46	12	25,4%	12	25,4%	24	50,8%	11	-	7,0%
Rental from Fixed Assets	15 664	3 943	25,2%	4 233	27,0%	8 175	52,2%	325	227,6%	1 201,3%
Licence and permits	15	-	-	3	23,2%	3	23,2%	-	-	(100,0%)
Operational Revenue	1 603	(420)	(26,2%)	856	53,4%	437	27,2%	214	17,3%	300,6%
Non-Exchange Revenue										
Property rates	77 476	32 060	41,4%	17 723	22,9%	49 783	64,3%	12 909	73,1%	37,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	14 195	78	,5%	37	,3%	114	,8%	198	1,7%	(81,4%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	94 407	37 683	39,9%	33 079	35,0%	70 762	75,0%	27 518	68,3%	20,2%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	1	-	0	-	1	-	-	-	(100,0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	520 875	70 795	13,6%	90 671	17,4%	161 467	31,0%	56 195	32,2%	61,3%
Employee related costs	127 880	22 298	17,4%	42 767	33,4%	65 065	50,9%	20 445	41,4%	109,2%
Remuneration of councillors	8 611	1 233	14,3%	-	-	1 233	14,3%	161	2,9%	(100,0%)
Bulk purchases - electricity	94 147	25 407	27,0%	17 411	18,5%	42 818	45,5%	14 090	52,3%	23,6%
Inventory consumed	31 896	3 646	11,4%	5 501	17,2%	9 147	28,7%	5 333	30,7%	3,2%
Debt impairment	51 095	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	121 937	-	-	-	-	-	-	-	-	-
Interest	10 000	6 274	62,7%	5 364	53,6%	11 638	116,4%	3 370	174,4%	59,2%
Contracted services	44 902	6 887	15,3%	10 061	22,4%	16 948	37,7%	7 467	49,6%	34,8%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	30 407	5 051	16,6%	9 567	31,5%	14 618	48,1%	5 330	29,9%	79,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(163 016)	33 957		(20 562)		13 395		8 501		
Transfers and subsidies - capital (monetary allocations)	49 786	4 145	8,3%	15 476	31,1%	19 620	39,4%	825	10,5%	1 775,8%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(113 230)	38 102		(5 086)		33 016		9 326		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(113 230)	38 102		(5 086)		33 016		9 326		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(113 230)	38 102		(5 086)		33 016		9 326		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(113 230)	38 102		(5 086)		33 016		9 326		

Part 2: Capital Revenue and Expenditure

	2023/24						2022/23		Q2 of 2022/23 to Q2 of 2023/24	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	58 091	3 773	6,5%	13 432	23,1%	17 205	29,6%	9 590	24,1%	40,1%
National Government	49 786	3 711	7,5%	13 361	26,8%	17 072	34,3%	9 133	30,2%	46,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	49 786	3 711	7,5%	13 361	26,8%	17 072	34,3%	9 133	30,2%	46,3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 305	62	,7%	71	,9%	133	1,6%	457	6,4%	(84,4%)
Capital Expenditure Functional	58 091	3 773	6,5%	15 128	26,0%	18 901	32,5%	9 800	24,6%	54,4%
Municipal governance and administration	4 425	62	1,4%	71	1,6%	133	3,0%	322	12,3%	(77,9%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	4 425	62	1,4%	71	1,6%	133	3,0%	322	12,3%	(77,9%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 300	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	1 300	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 780	-	-	2 320	19,7%	2 320	19,7%	2 630	16,7%	(11,8%)
Planning and Development	-	-	-	-	-	-	-	16	,7%	(100,0%)
Road Transport	11 780	-	-	2 320	19,7%	2 320	19,7%	2 614	21,4%	(11,2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	40 586	3 711	9,1%	12 736	31,4%	16 447	40,5%	6 847	29,7%	86,0%
Energy sources	3 735	-	-	86	2,3%	86	2,3%	2 169	41,2%	(96,0%)
Water Management	5 751	-	-	2 626	45,7%	2 626	45,7%	506	7,1%	418,5%
Waste Water Management	31 100	3 711	11,9%	10 025	32,2%	13 735	44,2%	4 172	32,7%	140,3%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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	405 515	95 997	23,7%	70 541	17,4%	166 538	41,1%	82 924	47,8%	(14,9%)	
Property rates	61 981	10 163	16,4%	10 956	17,7%	21 120	34,1%	13 330	38,1%	(17,8%)	
Service charges	125 011	19 465	15,6%	17 725	14,2%	37 190	29,7%	16 851	28,5%	5,2%	
Other revenue	72 603	(1 779)	(2,4%)	6 248	8,6%	4 469	6,2%	16 198	91,4%	(61,4%)	
Transfers and Subsidies - Operational	94 407	40 103	42,5%	30 595	32,4%	70 698	74,9%	27 271	72,0%	12,2%	
Transfers and Subsidies - Capital	49 786	27 987	56,2%	5 000	10,0%	32 987	66,3%	9 272	52,1%	(46,1%)	
Interest	1 727	58	3,3%	17	1,0%	74	4,3%	2	1,0%	614,6%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(373 484)	(32 711)	8,8%	(25 052)	6,7%	(57 764)	15,5%	(29 647)	20,0%	(15,5%)	
Suppliers and employees	(363 484)	(32 711)	9,0%	(25 052)	6,9%	(57 764)	15,9%	(29 647)	20,3%	(15,5%)	
Finance charges	(10 000)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	32 030	63 285	197,6%	45 489	142,0%	108 774	339,6%	53 277	153,0%	(14,6%)	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(66 805)	(7 883)	11,8%	(16 514)	24,7%	(24 397)	36,5%	(14 759)	57,2%	11,9%	
Capital assets	(66 805)	(7 883)	11,8%	(16 514)	24,7%	(24 397)	36,5%	(14 759)	57,2%	11,9%	
Net Cash from/(used) Investing Activities	(66 805)	(7 883)	11,8%	(16 514)	24,7%	(24 397)	36,5%	(14 759)	57,2%	11,9%	
Cash Flow from/(used) Financing Activities											
Receipts	-	(2)	-	(4)	-	(7)	-	(19)	-	(77,8%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	(2)	-	(4)	-	(7)	-	(19)	-	(77,8%)	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	(2)	-	(4)	-	(7)	-	(19)	-	(77,8%)	
Net Increase/(Decrease) in cash held	(34 774)	55 401	(159,3%)	28 970	(83,3%)	84 371	(242,6%)	38 499	1 013,8%	(24,8%)	
Cash/cash equivalents at the year begin:	22 126	7 518	34,0%	62 919	284,4%	7 518	34,0%	60 176	28,1%	4,6%	
Cash/cash equivalents at the year end:	(12 648)	62 919	(497,5%)	91 889	(726,5%)	91 889	(726,5%)	98 675	114,5%	(6,9%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 813	2,9%	1 629	2,6%	1 626	2,6%	56 725	91,8%	61 794	10,6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	4 276	2,2%	3 607	1,9%	3 467	1,8%	181 491	94,1%	192 840	33,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 512	2,7%	5 476	2,7%	5 401	2,6%	189 601	92,0%	205 990	35,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 316	3,8%	1 097	3,2%	1 009	2,9%	31 266	90,1%	34 688	6,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 014	2,8%	945	2,6%	891	2,5%	32 921	92,0%	35 771	6,1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	0	4%	0	4%	0	4%	102	98,7%	104	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 386	3,1%	1 354	3,0%	1 323	2,9%	40 841	91,0%	44 903	7,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	1%	4	1%	4	1%	6 453	99,8%	6 465	1,1%	-	-	-	-
Total By Income Source	15 322	2,6%	14 112	2,4%	13 721	2,4%	539 400	92,6%	582 554	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 505	2,5%	2 804	2,0%	2 523	1,8%	131 824	93,7%	140 656	24,1%	-	-	-	-
Commercial	3 460	3,8%	3 037	3,4%	3 162	3,5%	80 730	89,3%	90 409	15,5%	-	-	-	-
Households	8 357	2,4%	8 270	2,4%	8 016	2,3%	326 846	93,0%	351 489	60,3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	15 322	2,6%	14 112	2,4%	13 721	2,4%	539 400	92,6%	582 554	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	6 716	14,6%	5 760	12,5%	6 451	14,0%	26 992	58,8%	45 918	17,6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 943	3,7%	2 107	1,0%	6 820	3,2%	198 269	92,2%	215 139	82,4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	14 659	5,6%	7 867	3,0%	13 271	5,1%	225 261	86,3%	261 057	100,0%

Contact Details

Municipal Manager	Mr J W Shabangu	013 253 7628
Financial Manager	Mr A M Tshesane	013 253 7711

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THEMBISILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure	894 128	343 719	38,4%	309 810	34,6%	653 528	73,1%	209 358	63,6%	48,0%
Operating Revenue										
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	96 228	25 914	26,9%	25 582	26,6%	51 497	53,5%	10 059	54,0%	154,3%
Service charges - Waste Water Management	2 355	470	20,0%	635	27,0%	1 105	46,9%	546	58,7%	16,2%
Service charges - Waste Management	39 997	9 940	24,9%	9 901	24,8%	19 842	49,6%	9 571	49,5%	3,5%
Sale of Goods and Rendering of Services	980	57	5,8%	64	6,5%	120	12,3%	258	133,9%	(75,4%)
Agency services	12 526	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	88 763	52 956	59,7%	51 924	58,5%	104 881	118,2%	21 426	60,9%	142,3%
Interest earned from Current and Non Current Assets	8 625	4 383	50,8%	1 601	18,6%	5 984	69,4%	1 280	62,5%	25,1%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 056	318	30,1%	389	36,8%	707	66,9%	206	56,4%	89,0%
Licence and permits	4	0	8,8%	1	26,3%	2	35,1%	1	306,8%	109,8%
Operational Revenue	1 400	251	17,9%	192	13,7%	443	31,6%	326	311,9%	(41,1%)
Non-Exchange Revenue										
Property rates	61 555	15 108	24,5%	15 102	24,5%	30 210	49,1%	14 579	49,9%	3,6%
Surcharges and Taxes	-	-	-	7 363	-	(20 214)	-	-	-	(136,4%)
Fines, penalties and forfeits	2 588	39	1,5%	51	2,0%	89	3,5%	67	7%	(24,3%)
Licences or permits	196	111	56,8%	43	21,9%	154	78,7%	31	68,5%	39,6%
Transfer and subsidies - Operational	577 854	234 171	40,5%	196 962	34,1%	431 133	74,6%	171 222	70,9%	15,0%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 004 035	145 783	14,5%	185 555	18,5%	331 338	33,0%	129 272	27,6%	43,5%
Employee related costs	195 660	43 940	22,5%	43 308	22,1%	87 247	44,6%	38 640	44,5%	12,1%
Remuneration of councillors	29 258	6 435	22,0%	8 165	27,9%	14 600	49,9%	6 163	47,5%	32,5%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	176 089	16 645	9,5%	58 047	33,0%	74 692	42,4%	42 753	42,7%	35,8%
Debt impairment	242 880	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	88 821	18 033	20,3%	18 128	20,4%	36 161	40,7%	-	-	(100,0%)
Interest	-	-	-	0	-	0	-	-	-	(100,0%)
Contracted services	154 343	38 971	25,2%	36 539	23,7%	75 511	48,9%	30 004	45,6%	21,8%
Transfers and subsidies	200	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	3 005	565	18,8%	875	29,1%	1 440	47,9%	568	34,9%	54,1%
Operational costs	113 779	21 195	18,6%	20 494	18,0%	41 688	36,6%	11 144	41,5%	83,9%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(109 908)	197 936		124 254		322 190		80 086		
Transfers and subsidies - capital (monetary allocations)	252 969	41 486	16,4%	113 141	44,7%	154 627	61,1%	35 016	32,4%	223,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	143 062	239 421		237 396		476 817		115 102		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	143 062	239 421		237 396		476 817		115 102		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	143 062	239 421		237 396		476 817		115 102		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	143 062	239 421		237 396		476 817		115 102		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Capital Revenue and Expenditure										
Source of Finance	274 269	53 583	19,5%	86 030	31,4%	139 612	50,9%	37 939	35,3%	126,8%
National Government	252 969	53 583	21,2%	81 812	32,3%	135 395	53,5%	31 700	37,1%	158,1%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	252 969	53 583	21,2%	81 812	32,3%	135 395	53,5%	31 700	37,1%	158,1%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 300	-	-	4 218	19,8%	4 218	19,8%	6 239	23,9%	(32,4%)
Capital Expenditure Functional	274 269	53 583	19,5%	86 030	31,4%	139 612	50,9%	37 939	35,3%	126,8%
Municipal governance and administration	1 750	-	-	902	51,6%	902	51,6%	897	56,0%	,6%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 750	-	-	902	51,6%	902	51,6%	897	56,0%	,6%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 500	3 478	36,6%	4 104	43,2%	7 582	79,8%	2 088	20,5%	96,6%
Community and Social Services	5 500	-	-	-	-	-	-	2 088	33,7%	(100,0%)
Sport And Recreation	4 000	3 478	87,0%	4 104	102,6%	7 582	189,6%	-	-	(100,0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	43 021	20 677	48,1%	12 567	29,2%	33 244	77,3%	6 142	31,5%	104,6%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	43 021	20 677	48,1%	12 567	29,2%	33 244	77,3%	6 142	31,5%	104,6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	219 998	29 427	13,4%	68 457	31,1%	97 884	44,5%	28 813	37,3%	137,6%
Energy sources	30 700	8 383	27,3%	7 409	24,1%	15 792	51,4%	3 338	13,1%	122,0%
Water Management	140 041	19 797	14,1%	44 920	32,1%	64 717	46,2%	25 475	50,2%	76,3%
Waste Water Management	43 776	1 247	2,8%	10 439	23,8%	11 686	26,7%	-	-	(100,0%)
Waste Management	5 481	-	-	5 689	103,8%	5 689	103,8%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts		318 234	33,6%	291 315	30,8%	609 549	64,4%	196 256	49,9%	48,4%	
Property rates	12 914	8 514	65,9%	11 199	86,7%	19 713	152,6%	5 789	30,2%	93,4%	
Service charges	57 172	2 479	4,3%	3 041	5,3%	5 520	9,7%	2 486	98,2%	22,3%	
Other revenue	36 347	31 806	87,5%	10 353	28,5%	42 159	116,0%	22 688	43,3%	(54,4%)	
Transfers and Subsidies - Operational	577 854	229 726	39,8%	183 943	31,8%	413 669	71,6%	165 293	69,0%	11,3%	
Transfers and Subsidies - Capital	252 969	45 709	18,1%	82 779	32,7%	128 488	50,8%	-	-	(100,0%)	
Interest	8 625	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(669 329)	(76 526)	11,4%	(130 664)	19,5%	(207 190)	31,0%	(101 571)	22,7%	28,6%	
Suppliers and employees	(669 129)	(76 526)	11,4%	(130 664)	19,5%	(207 190)	31,0%	(101 571)	22,7%	28,6%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	(200)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	276 552	241 708	87,4%	160 651	58,1%	402 359	145,5%	94 685	110,9%	69,7%	
Cash Flow from Investing Activities											
Receipts											
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(274 269)	(59 053)	21,5%	(92 746)	33,8%	(151 799)	55,3%	(40 507)	40,6%	129,0%	
Capital assets	(274 269)	(59 053)	21,5%	(92 746)	33,8%	(151 799)	55,3%	(40 507)	40,6%	129,0%	
Net Cash from/(used) Investing Activities	(274 269)	(59 053)	21,5%	(92 746)	33,8%	(151 799)	55,3%	(40 507)	40,6%	129,0%	
Cash Flow from Financing Activities											
Receipts											
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments											
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities											
Net Increase/(Decrease) in cash held	2 283	182 654	8 001,6%	67 905	2 974,8%	250 560	10 976,4%	54 178	346,8%	25,3%	
Cash/cash equivalents at the year begin:	132 258	185 401	140,2%	368 050	278,3%	185 401	140,2%	284 801	893,4%	29,2%	
Cash/cash equivalents at the year end:	134 540	368 050	273,6%	435 955	324,0%	435 955	324,0%	338 979	455,6%	28,6%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	19 091	2,3%	9 292	1,1%	9 260	1,1%	809 457	95,6%	847 100	40,9%	2 551	3%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	163	100,0%	163	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	8 770	2,9%	3 811	1,3%	3 848	1,3%	281 222	94,5%	297 652	14,4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	330	1,9%	153	0,9%	152	0,9%	16 340	96,3%	16 975	0,8%	47	3%	-	-
Receivables from Exchange Transactions - Waste Management	7 552	2,0%	3 757	1,0%	3 754	1,0%	356 024	95,9%	371 087	17,9%	990	3%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	42 524	7,9%	9 475	1,8%	9 342	1,7%	475 242	88,6%	536 582	25,9%	(122)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	106	100,0%	106	-	30	28,7%	-	-
Total By Income Source	78 267	3,8%	26 488	1,3%	26 356	1,3%	1 938 555	93,7%	2 069 666	100,0%	3 496	2%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	24 458	10,7%	3 528	1,5%	3 516	1,5%	197 326	86,2%	228 828	11,1%	334	1%	-	-
Commercial	4 990	4,6%	1 813	1,7%	1 799	1,6%	100 664	92,1%	109 265	5,3%	262	3%	-	-
Households	48 819	2,8%	21 147	1,2%	21 041	1,2%	1 640 566	94,7%	1 731 573	83,7%	2 880	2%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	78 267	3,8%	26 488	1,3%	26 356	1,3%	1 938 555	93,7%	2 069 666	100,0%	3 496	2%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 620	77,2%	2 252	22,8%	-	-	-	-	9 872	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	7 620	77,2%	2 252	22,8%	-	-	-	-	9 872	100,0%

Contact Details

Municipal Manager	Mr DJJ Mahlangu	013 986 9115
Financial Manager	Mrs G J Mahlangu	013 986 9103

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DR J.S. MOROKA (MP316)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	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	717 377	252 935	35,3%	222 643	31,0%	475 578	66,3%	194 582	65,5%	14,4%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	85 333	9 967	11,7%	19 901	23,3%	29 869	35,0%	22 256	54,1%	(10,6%)
Service charges - Waste Water Management	8 368	2 771	33,1%	2 610	31,2%	5 381	64,3%	2 159	51,4%	20,9%
Service charges - Waste Management	4 705	1 429	30,4%	1 419	30,2%	2 847	60,5%	1 314	59,7%	8,0%
Sale of Goods and Rendering of Services	721	71	9,8%	55	7,7%	126	17,5%	294	625,5%	(81,2%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	56 517	15 571	27,6%	16 266	28,8%	31 838	56,3%	14 154	65,2%	14,9%
Interest earned from Current and Non Current Assets	1 752	3 059	174,6%	441	25,2%	3 500	199,8%	255	34,8%	73,3%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	309	79	25,7%	71	23,0%	150	48,7%	61	73,4%	15,6%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	13 308	535	4,0%	1 545	11,6%	2 080	15,6%	36	31,5%	4 170,9%
Non-Exchange Revenue										
Property rates	40 250	14 993	37,2%	15 269	37,9%	30 262	75,2%	12 108	60,2%	26,1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	241	32	13,2%	23	9,6%	55	22,8%	8	3,4%	184,1%
Licences or permits	7 057	448	6,3%	1 139	16,1%	1 587	22,5%	7	29,3%	16 857,8%
Transfer and subsidies - Operational	498 816	203 980	40,9%	163 903	32,9%	367 883	73,8%	141 930	69,1%	15,5%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	698 776	168 081	24,1%	149 966	21,5%	318 047	45,5%	128 351	35,8%	16,8%
Employee related costs	240 661	73 914	30,7%	38 351	15,9%	112 265	46,6%	54 748	50,2%	(30,0%)
Remuneration of councillors	28 224	9 160	32,5%	2 396	8,5%	11 555	40,9%	6 104	47,8%	(60,8%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	15 800	2 320	14,7%	2 933	18,6%	5 253	33,2%	4 765	31,2%	(38,4%)
Debt impairment	77 500	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	61 320	-	-	-	-	-	-	-	-	-
Interest	3 200	59	1,9%	100	3,1%	159	5,0%	-	-	(100,0%)
Contracted services	165 385	51 373	31,1%	75 461	45,6%	126 834	76,7%	45 450	46,6%	66,0%
Transfers and subsidies	8 450	1 355	16,0%	2 781	32,9%	4 136	48,9%	1 523	23,9%	82,6%
Irrecoverable debts written off	-	40	-	37	-	77	-	24	-	55,8%
Operational costs	98 237	29 859	30,4%	27 907	28,4%	57 766	58,8%	15 737	36,7%	77,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	18 600	84 854		72 677		157 531		66 231		
Transfers and subsidies - capital (monetary allocations)	157 099	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	175 699	84 854		72 677		157 531		66 231		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	175 699	84 854		72 677		157 531		66 231		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	175 699	84 854		72 677		157 531		66 231		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	175 699	84 854		72 677		157 531		66 231		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	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	160 610	13 189	8,2%	52 269	32,5%	65 457	40,8%	45 727	38,1%	14,3%
National Government	149 610	13 189	8,8%	52 269	34,9%	65 457	43,8%	38 086	33,0%	37,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	149 610	13 189	8,8%	52 269	34,9%	65 457	43,8%	38 086	33,0%	37,2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 000	-	-	-	-	-	-	7 640	97,8%	(100,0%)
Capital Expenditure Functional	160 610	13 189	8,2%	52 269	32,5%	65 457	40,8%	45 727	38,1%	14,3%
Municipal governance and administration	10 000	-	-	-	-	-	-	-	-	-
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	10 000	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 000	-	-	-	-	-	-	2 077	22,5%	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	2 077	25,4%	(100,0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	1 000	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	54 000	2 543	4,7%	23 192	42,9%	25 736	47,7%	12 619	17,6%	83,8%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	54 000	2 543	4,7%	23 192	42,9%	25 736	47,7%	12 619	17,6%	83,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	95 610	10 645	11,1%	29 076	30,4%	39 722	41,5%	31 031	108,4%	(6,3%)
Energy sources	6 880	-	-	-	-	-	-	-	-	-
Water Management	35 490	8 608	24,3%	11 848	33,4%	20 455	57,6%	18 504	-	(36,0%)
Waste Water Management	53 240	2 038	3,8%	17 229	32,4%	19 266	36,2%	12 527	43,1%	37,5%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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	775 204	346 801	44,7%	204 804	26,4%	551 605	71,2%	256 239	74,8%	(20,1%)	
Property rates	17 684	5 815	32,9%	16 914	95,6%	22 728	128,5%	17 109	62,1%	(1,1%)	
Service charges	75 655	1 278	1,7%	1 964	2,6%	3 242	4,3%	1 742	10,0%	12,8%	
Other revenue	30 607	132 766	433,8%	21 272	69,5%	154 038	503,3%	85 072	1 592,5%	(75,0%)	
Transfers and Subsidies - Operational	494 159	204 879	41,5%	163 903	33,2%	368 782	74,6%	152 315	72,6%	7,6%	
Transfers and Subsidies - Capital	157 099	1 100	,7%	-	-	1 100	,7%	-	-	-	
Interest	-	963	-	751	-	1 714	-	-	-	(100,0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(605 392)	(52 715)	8,7%	(97 383)	16,1%	(150 099)	24,8%	(40 971)	12,6%	137,7%	
Suppliers and employees	(605 392)	(52 715)	8,7%	(97 383)	16,1%	(150 099)	24,8%	(40 879)	12,6%	138,2%	
Finance charges	-	-	-	-	-	-	-	(93)	7,2%	(100,0%)	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	169 812	294 085	173,2%	107 421	63,3%	401 506	236,4%	215 267	498,7%	(50,1%)	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(160 610)	(17 530)	10,9%	(56 389)	35,1%	(73 919)	46,0%	(47 866)	39,4%	17,8%	
Capital assets	(160 610)	(17 530)	10,9%	(56 389)	35,1%	(73 919)	46,0%	(47 866)	39,4%	17,8%	
Net Cash from/(used) Investing Activities	(160 610)	(17 530)	10,9%	(56 389)	35,1%	(73 919)	46,0%	(47 866)	39,4%	17,8%	
Cash Flow from/(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	9 202	276 555	3 005,4%	51 031	554,6%	327 587	3 559,9%	167 401	(541,3%)	(69,5%)	
Cash/cash equivalents at the year begin:	51 701	7 645	14,8%	284 270	549,8%	7 645	14,8%	225 103	4,8%	26,3%	
Cash/cash equivalents at the year end:	60 903	284 270	466,8%	335 301	550,5%	335 301	550,5%	392 504	561,8%	(14,6%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 652	1,2%	5 060	1,4%	11 378	3,0%	352 704	94,4%	373 793	50,4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	0	100,0%	0	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 426	3,1%	3 026	2,7%	2 557	2,3%	102 619	91,9%	111 629	15,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 035	3,1%	926	2,8%	924	2,7%	30 724	91,4%	33 609	4,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	579	1,8%	540	1,7%	534	1,7%	29 931	94,8%	31 584	4,3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 683	3,0%	5 669	3,0%	5 522	2,9%	174 324	91,2%	191 197	25,8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	308	100,0%	308	-	-	-	-	-
Total By Income Source	15 375	2,1%	15 221	2,1%	20 915	2,8%	690 610	93,1%	742 120	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 129	1,9%	7 264	1,9%	12 810	3,4%	350 209	92,8%	377 412	50,9%	-	-	-	-
Commercial	1 774	2,0%	1 780	2,0%	1 975	2,3%	81 549	93,7%	87 078	11,7%	-	-	-	-
Households	6 472	2,3%	6 177	2,2%	6 129	2,2%	258 852	93,2%	277 630	37,4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	15 375	2,1%	15 221	2,1%	20 915	2,8%	690 610	93,1%	742 120	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 721	(1 075,7%)	(1 901)	1 187,9%	-	-	20	(12,2%)	(160)	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 721	(1 075,7%)	(1 901)	1 187,9%	-	-	20	(12,2%)	(160)	100,0%

Contact Details

Municipal Manager	Ms Monica Mathari Mathebela	013 973 1101
Financial Manager	Ms Bonisiwe Klaas	013 973 1101

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKANGALA (DC31)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	926 129	260 639	28,1%	279 023	30,1%	539 663	58,3%	162 599	52,0%	71,6%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	-	-	-	-	-	-	-	-	-
Agency services	22 500	6 244	27,8%	9 098	40,4%	15 342	68,2%	-	-	(100,0%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	23 465	2 789	11,9%	3 228	13,8%	6 017	25,6%	1 417	16,5%	127,7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	59	13	22,2%	14	23,2%	27	45,4%	13	43,5%	5,9%
Rental from Fixed Assets	-	-	-	-	-	-	-	-	-	-
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	181	67	37,4%	5 013	2 775,5%	5 080	2 812,9%	358	401,5%	1 299,6%
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1 302	1	1%	603	46,3%	603	46,3%	350	53,2%	72,1%
Licences or permits	791	336	42,5%	325	41,1%	662	83,6%	296	73,9%	10,1%
Transfer and subsidies - Operational	507 766	96 995	19,1%	137 382	27,1%	234 377	46,2%	41 520	23,4%	230,9%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	370 065	154 194	41,7%	123 355	33,3%	277 549	75,0%	118 645	72,0%	4,0%
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	6	-	6	-	-	-	(100,0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 044 931	230 113	22,0%	301 056	28,8%	531 169	50,8%	185 238	47,9%	62,5%
Employee related costs	214 886	48 944	22,8%	50 677	23,6%	99 621	46,4%	44 740	46,1%	13,3%
Remuneration of councillors	18 237	3 912	21,4%	4 990	27,4%	8 902	48,8%	4 876	62,3%	2,3%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	5 811	586	10,1%	917	15,8%	1 503	25,9%	740	29,1%	24,0%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	18 013	5 210	28,9%	5 199	28,9%	10 410	57,8%	4 463	48,7%	16,5%
Interest	182	-	-	-	-	-	-	31	28,3%	(100,0%)
Contracted services	80 898	13 258	16,4%	20 833	25,8%	34 090	42,1%	16 199	41,9%	28,6%
Transfers and subsidies	643 253	147 695	23,0%	199 813	31,1%	347 508	54,0%	100 336	50,2%	99,1%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	63 650	10 509	16,5%	18 627	29,3%	29 135	45,8%	13 855	46,2%	34,4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(118 802)	30 527		(22 033)		8 494		(22 639)		
Transfers and subsidies - capital (monetary allocations)	2 341	340	14,5%	-	-	340	14,5%	512	22,0%	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(116 461)	30 867		(22 033)		8 834		(22 127)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(116 461)	30 867		(22 033)		8 834		(22 127)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(116 461)	30 867		(22 033)		8 834		(22 127)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(116 461)	30 867		(22 033)		8 834		(22 127)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	55 195	2 220	4,0%	13 789	25,0%	16 009	29,0%	3 532	11,5%	290,4%
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital										
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	55 195	2 220	4,0%	13 789	25,0%	16 009	29,0%	3 532	11,5%	290,4%
Capital Expenditure Functional	60 195	2 220	3,7%	13 789	22,9%	16 009	26,6%	3 532	11,5%	290,4%
Municipal governance and administration	27 445	625	2,3%	12 112	44,1%	12 737	46,4%	950	5,4%	1 175,0%
Executive and Council	1 900	-	-	-	-	-	-	15	7,7%	(100,0%)
Finance and administration	25 445	625	2,5%	12 044	47,3%	12 669	49,8%	935	5,4%	1 188,5%
Internal audit	100	-	-	68	68,3%	68	68,3%	-	-	(100,0%)
Community and Public Safety	32 450	1 595	4,9%	1 676	5,2%	3 272	10,1%	2 582	16,9%	(35,1%)
Community and Social Services	10 000	-	-	466	4,7%	466	4,7%	1 091	9,1%	(57,3%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	21 750	1 595	7,3%	1 211	5,6%	2 806	12,9%	1 177	24,8%	2,8%
Housing	-	-	-	-	-	-	-	-	-	-
Health	700	-	-	-	-	-	-	313	104,5%	(100,0%)
Economic and Environmental Services	300									
Planning and Development	300	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services										
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other										

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	(835 301)	168 199	(20,1%)	139 387	(16,7%)	307 587	(36,8%)	128 938	71,4%	8,1%	
Property rates	-	-	-	-	-	-	-	-	-	-	
Service charges	-	-	-	-	-	-	-	-	-	-	
Other revenue	-	530	-	243	-	773	-	121	31,1%	100,2%	
Transfers and Subsidies - Operational	(327 960)	167 669	(51,1%)	139 145	(42,4%)	306 814	(93,6%)	128 817	71,5%	8,0%	
Transfers and Subsidies - Capital	(507 341)	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(325 095)	(19 217)	5,9%	(29 585)	9,1%	(48 801)	15,0%	(23 760)	13,5%	24,5%	
Suppliers and employees	(325 095)	(19 217)	5,9%	(29 585)	9,1%	(48 801)	15,0%	(23 760)	13,5%	24,5%	
Finance charges	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	(1 160 396)	148 983	(12,8%)	109 803	(9,5%)	258 785	(22,3%)	105 178	448,2%	4,4%	
Cash Flow from Investing Activities											
Receipts	7 780	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	7 780	-	-	-	-	-	-	-	-	-	
Payments	-	(2 398)	-	(16 297)	-	(18 694)	-	(3 735)	-	336,3%	
Capital assets	-	(2 398)	-	(16 297)	-	(18 694)	-	(3 735)	-	336,3%	
Net Cash from/(used) Investing Activities	7 780	(2 398)	(30,8%)	(16 297)	(209,5%)	(18 694)	(240,3%)	(3 735)	(77,2%)	336,3%	
Cash Flow from/(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	(1 152 616)	146 585	(12,7%)	93 506	(8,1%)	240 091	(20,8%)	101 443	394,1%	(7,8%)	
Cash/cash equivalents at the year begin:	444 862	232 265	52,2%	378 436	85,1%	232 265	52,2%	359 511	46,1%	5,3%	
Cash/cash equivalents at the year end:	(707 754)	378 436	(53,5%)	471 942	(66,7%)	471 942	(66,7%)	460 755	82,5%	2,4%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts 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	-	-	-	-	-	-	1 399	100,0%	1 399	100,0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	1 399	100,0%	1 399	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	1 399	100,0%	1 399	100,0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	1 399	100,0%	1 399	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

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

Contact Details

Municipal Manager	Ms Margaret Skosana	013 249 2003
Financial Manager	Mrs Alice L Stander	013 249 2015

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	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	754 210	206 092	27,3%	166 318	22,1%	372 409	49,4%	173 536	51,2%	(4,2%)
Exchange Revenue										
Service charges - Electricity	212 789	52 062	24,5%	49 978	23,5%	102 040	48,0%	43 789	39,8%	14,1%
Service charges - Water	66 543	16 723	25,1%	16 182	24,3%	32 905	49,4%	14 567	48,4%	11,1%
Service charges - Waste Water Management	23 032	5 244	22,8%	5 269	22,9%	10 513	45,6%	4 973	45,3%	5,9%
Service charges - Waste Management	25 374	6 223	24,5%	6 236	24,6%	12 459	49,1%	5 959	46,0%	4,7%
Sale of Goods and Rendering of Services	4 240	238	5,6%	653	15,4%	891	21,0%	724	144,2%	(9,8%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	12 011	-	-	15 066	125,4%	15 066	125,4%	-	-	(100,0%)
Interest earned from Current and Non Current Assets	5 000	1 119	22,4%	828	16,6%	1 947	38,9%	273	109,2%	203,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	5 000	564	11,3%	482	9,6%	1 046	20,9%	566	39,2%	(14,8%)
Licence and permits	-	-	-	1	-	1	-	-	-	(100,0%)
Operational Revenue	35 760	(812)	(2,3%)	(1 384)	(3,9%)	(2 196)	(6,1%)	1 209	18,8%	(214,4%)
Non-Exchange Revenue										
Property rates	125 000	30 943	24,8%	31 062	24,8%	62 005	49,6%	26 927	46,1%	15,4%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	7 500	253	3,4%	413	5,5%	666	8,9%	448	68,3%	(7,8%)
Licences or permits	500	25	5,0%	91	18,2%	116	23,2%	43	81,2%	109,7%
Transfer and subsidies - Operational	212 710	76 330	35,9%	43 417	20,4%	119 747	56,3%	63 315	71,4%	(31,4%)
Interest	7 989	11 877	148,7%	(2 961)	(37,1%)	8 917	111,6%	9 519	223,4%	(131,1%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	9 762	756	7,7%	763	7,8%	1 519	15,6%	-	-	(100,0%)
Gains on disposal of Assets	1 000	-	-	220	22,0%	220	22,0%	1 223	-	(82,0%)
Other Gains	-	4 548	-	-	-	4 548	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	976 686	234 860	24,0%	231 875	23,7%	466 735	47,8%	203 904	48,1%	13,7%
Employee related costs	245 859	57 431	23,4%	60 953	24,8%	118 384	48,2%	56 630	44,0%	7,6%
Remuneration of councillors	12 500	2 873	23,0%	3 644	29,1%	6 516	52,1%	2 931	43,5%	24,3%
Bulk purchases - electricity	195 855	70 772	36,1%	65 081	33,2%	135 853	69,4%	31 619	53,6%	105,8%
Inventory consumed	11 450	1 784	15,6%	3 319	29,0%	5 102	44,6%	1 857	56,2%	78,7%
Debt impairment	103 500	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	80 000	-	-	-	-	-	-	14 191	40,1%	(100,0%)
Interest	45 000	27 603	61,3%	29 496	65,5%	57 099	126,9%	19 617	116,9%	50,4%
Contracted services	171 230	31 114	18,2%	51 392	30,0%	82 506	48,2%	35 043	48,6%	46,7%
Transfers and subsidies	1 000	1 000	100,0%	-	-	1 000	100,0%	-	-	-
Irrecoverable debts written off	11 500	2 506	21,8%	3 953	34,4%	6 459	56,2%	7 998	-	(50,6%)
Operational costs	98 792	39 778	40,3%	14 038	14,2%	53 815	54,5%	34 020	82,9%	(58,7%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(222 476)	(28 768)		(65 557)		(94 325)		(30 368)		
Transfers and subsidies - capital (monetary allocations)	146 241	5 056	3,5%	41 021	28,1%	46 077	31,5%	15 417	14,7%	166,1%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(76 235)	(23 712)		(24 536)		(48 248)		(14 952)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(76 235)	(23 712)		(24 536)		(48 248)		(14 952)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(76 235)	(23 712)		(24 536)		(48 248)		(14 952)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(76 235)	(23 712)		(24 536)		(48 248)		(14 952)		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	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	164 616	11 324	6,9%	35 678	21,7%	47 001	28,6%	14 545	13,2%	145,3%
National Government	143 436	9 576	6,7%	24 357	17,0%	33 933	23,7%	12 687	11,8%	92,0%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	143 436	9 576	6,7%	24 357	17,0%	33 933	23,7%	12 687	11,8%	92,0%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 180	1 748	8,3%	11 320	53,4%	13 068	61,7%	1 858	25,9%	509,2%
Capital Expenditure Functional	164 616	11 324	6,9%	35 678	21,7%	47 001	28,6%	14 545	13,2%	145,3%
Municipal governance and administration	5 000	-	-	6 561	131,2%	6 561	131,2%	58	23,2%	11 190,8%
Executive and Council	500	-	-	-	-	-	-	-	-	-
Finance and administration	4 500	-	-	6 561	145,8%	6 561	145,8%	58	23,2%	11 190,8%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 000	-	-	274	27,4%	274	27,4%	-	-	(100,0%)
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	500	-	-	274	54,8%	274	54,8%	-	-	(100,0%)
Public Safety	500	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 650	3 205	19,2%	2 376	14,3%	5 581	33,5%	4 293	280,0%	(44,6%)
Planning and Development	1 000	-	-	-	-	-	-	-	-	-
Road Transport	15 650	3 205	20,5%	2 376	15,2%	5 581	35,7%	4 293	280,0%	(44,6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	141 966	8 119	5,7%	26 467	18,6%	34 586	24,4%	10 194	9,6%	159,6%
Energy sources	10 680	4 346	40,7%	5 479	51,3%	9 825	92,0%	2 687	14,2%	103,9%
Water Management	21 534	693	3,2%	1 131	5,3%	1 823	8,5%	3 209	10,3%	(64,8%)
Waste Water Management	98 752	3 080	3,1%	18 702	18,9%	21 762	22,1%	4 298	7,0%	335,2%
Waste Management	11 000	-	-	1 155	10,5%	1 155	10,5%	-	-	(100,0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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	956 173	118 378	12.4%	98 189	10.3%	216 567	22.6%	83 734	25.1%	17.3%	
Property rates	127 112	19 944	15.7%	25 370	20.0%	45 314	35.6%	17 374	24.3%	46.0%	
Service charges	367 380	2 190	.6%	3 491	1.0%	5 681	1.5%	3 297	2.0%	5.9%	
Other revenue	97 730	6 456	6.6%	14 039	14.4%	20 495	21.0%	(131)	57.5%	(10 798.4%)	
Transfers and Subsidies - Operational	212 710	86 667	40.7%	40 817	19.2%	127 484	59.9%	61 922	70.2%	(34.1%)	
Transfers and Subsidies - Capital	146 241	2 000	1.4%	13 645	9.3%	15 645	10.7%	1 000	.9%	1 264.5%	
Interest	5 000	1 121	22.4%	828	16.6%	1 949	39.0%	272	88.7%	204.8%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(783 629)	(99 992)	12.8%	(97 930)	12.5%	(197 922)	25.3%	(108 801)	38.1%	(10.0%)	
Suppliers and employees	(737 629)	(99 992)	13.6%	(97 930)	13.3%	(197 922)	26.8%	(108 801)	39.8%	(10.0%)	
Finance charges	(45 000)	-	-	-	-	-	-	-	-	-	
Transfers and grants	(1 000)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	172 544	18 386	10.7%	260	.2%	18 645	10.8%	(25 067)	(65.2%)	(101.0%)	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(164 616)	(21 940)	13.3%	(41 449)	25.2%	(63 389)	38.5%	(16 391)	21.1%	152.9%	
Capital assets	(164 616)	(21 940)	13.3%	(41 449)	25.2%	(63 389)	38.5%	(16 391)	21.1%	152.9%	
Net Cash from/(used) Investing Activities	(164 616)	(21 940)	13.3%	(41 449)	25.2%	(63 389)	38.5%	(16 391)	21.1%	152.9%	
Cash Flow from/(used) Financing Activities											
Receipts	-	-	-	(8)	-	(8)	-	-	-	(100.0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	(8)	-	(8)	-	-	-	(100.0%)	
Payments	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	(8)	-	(8)	-	-	-	(100.0%)	
Net Increase/(Decrease) in cash held	7 929	(3 555)	(44.8%)	(41 197)	(519.6%)	(44 752)	(564.4%)	(41 458)	356.8%	(.6%)	
Cash/cash equivalents at the year begin:	1 142	20 603	1 804.4%	16 949	1 484.3%	20 603	1 804.4%	(49 304)	(324.8%)	(134.4%)	
Cash/cash equivalents at the year end:	9 071	16 949	186.9%	(18 435)	(203.2%)	(18 435)	(203.2%)	(90 762)	642.7%	(79.7%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	5 452	3.2%	3 534	2.1%	3 319	2.0%	157 724	92.8%	170 029	22.8%	(456)	(.3%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	6 872	7.8%	2 999	3.4%	2 463	2.8%	76 074	86.0%	88 408	11.8%	(1 209)	(1.4%)	-	-
Receivables from Non-exchange Transactions - Property Rates	7 540	3.9%	4 213	2.2%	3 916	2.0%	176 079	91.8%	191 747	25.7%	(42)	(.1%)	-	-
Receivables from Exchange Transactions - Waste Water Management	1 698	2.8%	1 211	2.0%	1 166	1.9%	56 598	93.3%	60 673	8.1%	(57)	(.1%)	-	-
Receivables from Exchange Transactions - Waste Management	2 035	3.1%	1 364	2.1%	1 297	2.0%	60 923	92.8%	65 619	8.8%	(136)	(.2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 150	2.5%	4 085	2.5%	3 998	2.4%	154 087	92.6%	166 319	22.3%	62	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20	.5%	44	1.1%	17	.4%	3 857	97.9%	3 938	.5%	(267)	(6.8%)	-	-
Total By Income Source	27 768	3.7%	17 449	2.3%	16 176	2.2%	685 342	91.8%	746 735	100.0%	(2 106)	(.3%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 684	3.4%	2 774	2.6%	2 549	2.4%	99 159	91.7%	108 165	14.5%	(1 717)	(1.6%)	-	-
Commercial	11 823	4.3%	6 151	2.3%	5 610	2.1%	249 423	91.4%	273 006	36.6%	(33)	(.1%)	-	-
Households	12 262	3.4%	8 524	2.3%	8 017	2.2%	336 760	92.1%	365 564	49.0%	(356)	(.1%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	27 768	3.7%	17 449	2.3%	16 176	2.2%	685 342	91.8%	746 735	100.0%	(2 106)	(.3%)	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	26 176	3.8%	11 324	1.7%	31 619	4.6%	613 682	89.9%	682 800	42.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 278	1.0%	5 770	.6%	3 583	.4%	891 082	98.0%	909 713	57.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	35 454	2.2%	17 094	1.1%	35 202	2.2%	1 504 763	94.5%	1 592 513	100.0%

Contact Details

Municipal Manager	Mr Roy Steven Makwakwa	013 235 7307
Financial Manager	Mr Richard Mzikawande Mnisi	013 235 7349

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	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	1 238 053	432 256	34,9%	366 642	29,6%	798 898	64,5%	329 377	60,0%	11,3%
Exchange Revenue										
Service charges - Electricity	152 012	32 493	21,4%	27 373	18,0%	59 865	39,4%	32 078	44,0%	(14,7%)
Service charges - Water	38 974	7 752	19,9%	8 081	20,7%	15 834	40,6%	8 180	52,7%	(1,2%)
Service charges - Waste Water Management	6 437	1 617	25,1%	1 645	25,5%	3 262	50,7%	1 501	50,9%	9,6%
Service charges - Waste Management	12 061	3 041	25,2%	2 989	24,8%	6 029	50,0%	2 810	35,5%	6,4%
Sale of Goods and Rendering of Services	2 604	1 008	38,7%	804	30,9%	1 811	69,6%	615	31,4%	30,7%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 250	1 067	32,8%	1 093	33,6%	2 160	66,5%	777	65,8%	40,8%
Interest earned from Current and Non Current Assets	25 593	3 949	15,4%	5 496	21,5%	9 445	36,9%	3 578	16,8%	53,6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 121	3 470	111,2%	597	19,1%	4 067	130,3%	2 414	50,0%	(75,3%)
Licence and permits	27	12	46,0%	1 155	4 276,1%	1 167	4 322,1%	7	26,6%	15 313,1%
Operational Revenue	1 006	145	14,4%	251	25,0%	396	39,4%	163	24,0%	54,4%
Non-Exchange Revenue										
Property rates	139 325	32 120	23,1%	32 049	23,0%	64 169	46,1%	32 241	50,3%	(6%)
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	3 482	95	2,7%	89	2,6%	184	5,3%	110	1,8%	(18,9%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	841 895	342 479	40,7%	281 795	33,5%	624 274	74,2%	242 918	68,8%	16,0%
Interest	8 267	3 008	36,4%	3 226	39,0%	6 234	75,4%	1 984	51,2%	62,6%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 291 010	364 585	28,2%	408 022	31,6%	772 607	59,8%	297 455	47,1%	37,2%
Employee related costs	654 472	168 812	25,8%	196 351	30,0%	365 163	55,8%	179 724	55,8%	9,3%
Remuneration of councillors	27 968	8 298	29,7%	6 762	24,2%	15 061	53,9%	6 479	50,1%	4,4%
Bulk purchases - electricity	101 539	13 865	13,7%	25 444	25,1%	39 309	38,7%	23 190	47,2%	9,7%
Inventory consumed	55 783	11 327	20,3%	15 026	26,9%	26 353	47,2%	9 844	24,9%	52,6%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	76 822	30	-	37 700	49,1%	37 729	49,1%	-	-	(100,0%)
Interest	113	4 920	4 358,9%	144	127,7%	5 065	4 486,6%	13	17,5%	987,6%
Contracted services	135 001	81 381	60,3%	50 212	37,2%	131 593	97,5%	31 714	52,7%	58,3%
Transfers and subsidies	37 240	5 334	14,3%	11 645	31,3%	16 978	45,6%	1 888	10,3%	516,6%
Irrecoverable debts written off	4 281	85	2,0%	3	1%	87	2,0%	6	-	(51,8%)
Operational costs	197 790	70 533	35,7%	64 735	32,7%	135 268	68,4%	44 596	47,4%	45,2%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(52 957)	67 671		(41 380)		26 291		31 922		
Transfers and subsidies - capital (monetary allocations)	273 221	63 144	23,1%	87 420	32,0%	150 564	55,1%	209 775	50,3%	(58,3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	220 264	130 815		46 041		176 855		241 697		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	220 264	130 815		46 041		176 855		241 697		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	220 264	130 815		46 041		176 855		241 697		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	220 264	130 815		46 041		176 855		241 697		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	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	390 121	59 086	15,1%	82 030	21,0%	141 116	36,2%	85 524	30,3%	(4,1%)
National Government	246 721	53 130	21,5%	72 533	29,4%	125 663	50,9%	83 847	34,8%	(13,5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	246 721	53 130	21,5%	72 533	29,4%	125 663	50,9%	83 847	34,8%	(13,5%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	143 400	5 956	4,2%	9 496	6,6%	15 452	10,8%	1 677	6,8%	466,2%
Capital Expenditure Functional	390 121	59 086	15,1%	82 030	21,0%	141 116	36,2%	85 524	30,3%	(4,1%)
Municipal governance and administration	22 912	2 601	11,4%	3 656	16,0%	6 258	27,3%	193	48,3%	1 790,3%
Executive and Council	1 197	617	51,5%	192	16,0%	808	67,5%	91	116,7%	111,1%
Finance and administration	21 265	1 985	9,3%	3 465	16,3%	5 449	25,6%	103	42,8%	3 274,7%
Internal audit	450	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 499	2 221	21,2%	3 741	35,6%	5 963	56,8%	1 398	14,5%	167,7%
Community and Social Services	9 300	2 221	23,9%	3 524	37,9%	5 745	61,8%	1 398	15,1%	152,1%
Sport And Recreation	260	-	-	-	-	-	-	-	-	-
Public Safety	780	-	-	218	27,9%	218	27,9%	-	-	(100,0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	159	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	85 404	4 057	4,7%	8 161	9,6%	12 217	14,3%	21 102	43,6%	(61,3%)
Planning and Development	4 060	450	11,1%	631	15,5%	1 081	26,6%	-	-	(100,0%)
Road Transport	79 596	3 225	4,1%	7 337	9,2%	10 562	13,3%	21 102	44,8%	(65,2%)
Environmental Protection	1 748	381	21,8%	193	11,0%	574	32,8%	-	-	(100,0%)
Trading Services	271 306	50 207	18,5%	66 471	24,5%	116 678	43,0%	62 830	26,9%	5,8%
Energy sources	21 600	2 207	10,2%	3 073	14,2%	5 280	24,4%	818	4,8%	275,7%
Water Management	226 733	46 093	20,3%	60 818	26,8%	106 911	47,2%	62 013	29,7%	(1,9%)
Waste Water Management	12 300	1 663	13,5%	2 581	21,0%	4 244	34,5%	-	-	(100,0%)
Waste Management	10 673	243	2,3%	-	-	243	2,3%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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R thousands	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
Cash Flow from Operating Activities											
Receipts	1 508 597	585 890	38,8%	491 224	32,6%	1 077 114	71,4%	1 190 793	136,7%	(58,7%)	
Property rates	128 959	19 899	15,4%	20 506	15,9%	40 404	31,3%	27 588	30,8%	(25,7%)	
Service charges	198 729	33 155	16,7%	39 168	19,7%	72 323	36,4%	36 783	28,7%	6,5%	
Other revenue	53 827	30 121	56,0%	82 350	153,0%	112 471	209,0%	752 967	(1 122,2%)	(89,1%)	
Transfers and Subsidies - Operational	844 895	335 814	39,7%	266 219	31,5%	602 033	71,3%	244 877	32,3%	8,7%	
Transfers and Subsidies - Capital	270 221	162 952	60,3%	77 486	28,7%	240 438	89,0%	125 000	72,9%	(38,0%)	
Interest	11 966	3 949	33,0%	5 496	45,9%	9 445	78,9%	3 578	113,6%	53,6%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(1 210 020)	(149 906)	12,4%	(67 786)	5,6%	(217 692)	18,0%	(33 246)	24,2%	103,9%	
Suppliers and employees	(1 209 907)	(149 086)	12,4%	(67 786)	5,6%	(217 692)	18,0%	(33 246)	24,3%	103,9%	
Finance charges	(113)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	298 577	435 984	146,0%	423 438	141,8%	859 422	287,8%	1 157 547	181,6%	(63,4%)	
Cash Flow from Investing Activities											
Receipts	(26 459)	2 205	(8,3%)	-	-	2 205	(8,3%)	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	(26 459)	2 205	(8,3%)	-	-	2 205	(8,3%)	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(390 121)	(59 086)	15,1%	(82 030)	21,0%	(141 116)	36,2%	(85 524)	30,3%	(4,1%)	
Capital assets	(390 121)	(59 086)	15,1%	(82 030)	21,0%	(141 116)	36,2%	(85 524)	30,3%	(4,1%)	
Net Cash from/(used) Investing Activities	(416 581)	(56 881)	13,7%	(82 030)	19,7%	(138 911)	33,3%	(85 524)	30,3%	(4,1%)	
Cash Flow from/(used) Financing Activities											
Receipts	6 199	77	1,2%	98	1,6%	175	2,8%	(5)	(1,9%)	(1 995,7%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	4 536	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	1 664	77	4,6%	98	5,9%	175	10,5%	(5)	(1,9%)	(1 995,7%)	
Payments	(659)	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	(659)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	5 540	77	1,4%	98	1,8%	175	3,2%	(5)	1,2%	(1 995,7%)	
Net Increase/(Decrease) in cash held	(112 464)	379 180	(337,2%)	341 507	(303,7%)	720 686	(640,8%)	1 072 018	350,6%	(68,1%)	
Cash/cash equivalents at the year begin:	235 761	-	-	496 193	210,5%	-	-	886 315	51,2%	(44,0%)	
Cash/cash equivalents at the year end:	123 297	496 193	402,4%	837 699	679,4%	837 699	679,4%	1 958 333	252,4%	(57,2%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 709	21,2%	519	4,1%	376	2,9%	9 155	71,8%	12 759	6,9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	10 198	43,1%	515	2,2%	569	2,4%	12 391	52,3%	23 672	12,8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 699	10,7%	3 595	3,3%	3 364	3,1%	90 531	82,9%	109 190	59,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	551	20,0%	133	4,8%	63	2,3%	2 005	72,8%	2 752	1,5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	832	23,0%	149	4,1%	114	3,2%	2 525	69,7%	3 620	2,0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 001	7,7%	948	3,7%	919	3,5%	22 050	85,1%	25 918	14,0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	523	7,3%	145	2,0%	234	3,2%	6 299	87,5%	7 200	3,9%	-	-	-	-
Total By Income Source	28 512	15,4%	6 004	3,2%	5 639	3,0%	144 956	78,3%	185 111	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 253	8,9%	1 888	3,9%	1 859	3,9%	39 956	83,3%	47 956	25,9%	-	-	-	-
Commercial	13 743	15,9%	2 256	2,6%	2 318	2,7%	68 271	78,8%	86 588	46,8%	-	-	-	-
Households	10 079	22,3%	1 587	3,5%	1 213	2,7%	32 298	71,5%	45 177	24,4%	-	-	-	-
Other	437	8,1%	272	5,1%	249	4,6%	4 430	82,2%	5 389	2,9%	-	-	-	-
Total By Customer Group	28 512	15,4%	6 004	3,2%	5 639	3,0%	144 956	78,3%	185 111	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	9 152	100,0%	-	-	-	-	-	-	9 152	42,3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	6 555	100,0%	-	-	-	-	-	-	6 555	30,3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 800	80,8%	275	4,6%	14	2%	854	14,4%	5 944	27,4%
Auditor-General	-	-	6	100,0%	-	-	-	-	6	-
Other	-	-	-	-	-	-	-	-	-	-
Total	20 508	94,7%	281	1,3%	14	,1%	854	3,9%	21 657	100,0%

Contact Details

Municipal Manager	Dr Derrick Ndlovu	013 790 0338
Financial Manager	Mr Steven Thobela	013 790 0386

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: BUSHBUCKRIDGE (MP325)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	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	1 461 921	544 897	37,3%	452 145	30,9%	997 042	68,2%	414 920	30,7%	9,0%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	75 733	20 977	27,7%	21 188	28,0%	42 165	55,7%	19 875	33,7%	6,6%
Service charges - Waste Water Management	4 868	1 023	21,0%	1 013	20,8%	2 036	41,8%	965	35,8%	4,9%
Service charges - Waste Management	10 144	2 405	23,7%	2 405	23,7%	4 810	47,4%	2 289	45,5%	5,1%
Sale of Goods and Rendering of Services	4 303	1 054	24,5%	422	9,8%	1 476	34,3%	501	25,6%	(15,7%)
Agency services	11 060	2 141	19,4%	2 170	19,6%	4 311	39,0%	1 301	21,6%	66,8%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	4 799	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	7 500	6 630	88,4%	4 472	59,6%	11 102	148,0%	1 540	14,2%	190,4%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 082	190	17,5%	188	17,4%	378	34,9%	174	25,4%	8,1%
Licence and permits	5 245	601	11,5%	606	11,6%	1 207	23,0%	317	14,5%	91,2%
Operational Revenue	2 953	1 437	48,7%	729	24,7%	2 166	73,4%	475	1,2%	53,5%
Non-Exchange Revenue										
Property rates	250 631	66 086	26,4%	66 081	26,4%	132 166	52,7%	63 336	49,6%	4,3%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2 000	317	15,8%	952	47,6%	1 268	63,4%	335	(32,3%)	184,5%
Licences or permits	90	13	14,8%	14	15,1%	27	29,8%	3	8,0%	332,3%
Transfer and subsidies - Operational	1 060 191	442 025	41,7%	351 905	33,2%	793 930	74,9%	323 808	32,6%	8,7%
Interest	19 160	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	2 163	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 279 621	290 666	22,7%	355 818	27,8%	646 485	50,5%	150 024	30,5%	137,2%
Employee related costs	600 453	154 550	25,7%	187 377	31,2%	341 927	56,9%	64 096	38,8%	192,3%
Remuneration of councillors	29 411	12 985	44,1%	9 129	31,0%	22 114	75,2%	5 199	48,9%	75,6%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	31 323	2 936	9,4%	7 788	24,9%	10 724	34,2%	3 349	33,6%	132,5%
Debt impairment	100 557	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	115 024	41 318	35,9%	33 412	29,0%	74 730	65,0%	23 434	22,6%	42,6%
Interest	770	7	1,0%	53	6,8%	60	7,8%	16	8,9%	231,8%
Contracted services	252 516	50 329	19,9%	71 849	28,5%	122 177	48,4%	31 276	38,1%	129,7%
Transfers and subsidies	2 319	426	18,4%	225	9,7%	651	28,1%	-	-	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	147 249	28 609	19,4%	49 627	33,6%	78 136	53,1%	22 896	37,0%	116,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	(494)	-	(3 540)	-	(4 034)	-	(242)	-	1 362,1%
Surplus/(Deficit)	182 300	254 231		96 327		350 558		264 896		
Transfers and subsidies - capital (monetary allocations)	569 183	13	-	265	-	279	-	3	-	8 732,2%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	99	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	751 483	254 244		96 592		350 836		264 998		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	751 483	254 244		96 592		350 836		264 998		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	751 483	254 244		96 592		350 836		264 998		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	751 483	254 244		96 592		350 836		264 998		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	751 483	127 891	17,0%	102 208	13,6%	230 099	30,6%	25 538	9,0%	300,2%
National Government	571 683	101 263	17,7%	62 613	11,0%	163 875	28,7%	9 578	4,7%	553,7%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	571 683	101 263	17,7%	62 613	11,0%	163 875	28,7%	9 578	4,7%	553,7%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	179 800	26 629	14,8%	39 596	22,0%	66 224	36,8%	15 960	20,6%	148,1%
Capital Expenditure Functional	751 483	127 891	17,0%	102 208	13,6%	230 099	30,6%	25 538	9,0%	300,2%
Municipal governance and administration	19 700	6 812	34,6%	5 452	27,7%	12 263	62,3%	2 315	18,0%	135,5%
Executive and Council	500	-	-	-	-	-	-	26	12,9%	(100,0%)
Finance and administration	19 200	6 812	35,5%	5 452	28,4%	12 263	63,9%	2 289	18,0%	138,2%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	56 000	9 700	17,3%	5 634	10,1%	15 334	27,4%	71	5,5%	7 848,8%
Community and Social Services	15 000	2	-	57	4%	59	4%	-	-	(100,0%)
Sport And Recreation	10 000	1 602	16,0%	-	-	1 602	16,0%	-	-	13,7%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	31 000	8 096	26,1%	5 576	18,0%	13 672	44,1%	71	5%	7 767,9%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	259 100	50 751	19,6%	49 488	19,1%	100 238	38,7%	14 732	22,9%	235,9%
Planning and Development	26 100	1 281	4,9%	-	-	1 281	4,9%	-	-	-
Road Transport	233 000	49 470	21,2%	49 488	21,2%	98 957	42,5%	14 732	31,0%	235,9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	416 683	60 629	14,6%	41 635	10,0%	102 264	24,5%	8 420	3,6%	394,5%
Energy sources	48 500	1 797	3,7%	198	4%	1 995	4,1%	-	-	(100,0%)
Water Management	292 683	53 001	18,1%	32 208	11,0%	85 209	29,1%	4 346	3,9%	641,1%
Waste Water Management	60 000	-	-	3 139	5,2%	3 139	5,2%	4 074	4,6%	(23,0%)
Waste Management	15 500	5 831	37,6%	6 090	39,3%	11 922	76,9%	-	-	(100,0%)
Other										

Part 3: Cash Receipts and Payments

	2023/24	2022/23

	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	1 946 388	168 758	8,7%	612 236	31,5%	780 994	40,1%	-	-	-	(100,0%)
Property rates	77 688	14 548	18,7%	43 288	55,7%	57 816	74,4%	-	-	-	(100,0%)
Service charges	32 641	908	2,8%	660	2,0%	1 568	4,8%	-	-	-	(100,0%)
Other revenue	199 185	10 539	5,3%	18 190	9,1%	28 728	14,4%	-	-	-	(100,0%)
Transfers and Subsidies - Operational	1 060 191	811	1%	440 667	41,6%	441 478	41,6%	-	-	-	(100,0%)
Transfers and Subsidies - Capital	569 183	141 952	24,9%	109 452	19,2%	251 404	44,2%	-	-	-	(100,0%)
Interest	7 500	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 088 075)	(222 254)	20,4%	(431 012)	39,6%	(653 266)	60,0%	(1 229)	6,6%	34 958,9%	
Suppliers and employees	(1 086 486)	(222 254)	20,5%	(431 012)	39,7%	(653 266)	60,1%	(1 229)	6,7%	34 958,9%	
Finance charges	(770)	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(819)	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	858 313	(53 496)	(6,2%)	181 224	21,1%	127 728	14,9%	(1 229)	(7,5%)	(14 840,9%)	
Cash Flow from Investing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-
Payments	(864 205)	(61 949)	7,2%	(227 754)	26,4%	(289 704)	33,5%	-	-	(100,0%)	
Capital assets	(864 205)	(61 949)	7,2%	(227 754)	26,4%	(289 704)	33,5%	-	-	(100,0%)	
Net Cash from/(used) Investing Activities	(864 205)	(61 949)	7,2%	(227 754)	26,4%	(289 704)	33,5%	-	-	(100,0%)	
Cash Flow from Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(5 892)	(115 445)	1 959,4%	(46 530)	789,7%	(161 976)	2 749,1%	(1 229)	(57,2%)	3 684,8%	
Cash/cash equivalents at the year begin:	366 673	(2 068)	(6%)	96 425	26,3%	(2 068)	(6%)	(55 177)	1,3%	(274,8%)	
Cash/cash equivalents at the year end:	360 781	96 458	26,7%	48 035	13,3%	48 035	13,3%	(61 434)	(14,1%)	(178,2%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 972	1,7%	9 946	2,1%	8 233	1,8%	438 191	94,4%	464 343	16,7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 809	1,6%	20 430	1,5%	20 090	1,5%	1 264 703	95,3%	1 327 032	47,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	382	1,1%	396	1,1%	410	1,1%	34 941	96,7%	36 129	1,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	900	1,3%	844	1,3%	863	1,3%	64 474	96,1%	67 082	2,4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	104	4,8%	104	4,8%	-	-	1 940	90,3%	2 148	1,1%	-	-	-	-
Interest on Arrear Debtor Accounts	(11)	-	-	-	16 912	1,9%	854 275	98,1%	871 176	31,3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	14	1%	1 154	7,4%	718	4,6%	13 684	87,9%	15 570	6%	-	-	-	-
Total By Income Source	31 170	1,1%	32 875	1,2%	47 227	1,7%	2 672 209	96,0%	2 783 480	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 682	7%	5 841	6%	11 059	1,2%	906 558	97,5%	930 139	33,4%	-	-	-	-
Commercial	2 238	9%	2 127	9%	3 708	1,5%	239 125	96,7%	247 197	8,9%	-	-	-	-
Households	4 898	6%	5 198	6%	10 625	1,3%	803 915	97,5%	824 636	29,6%	-	-	-	-
Other	17 352	2,2%	19 709	2,5%	21 835	2,8%	722 612	92,5%	781 508	28,1%	-	-	-	-
Total By Customer Group	31 170	1,1%	32 875	1,2%	47 227	1,7%	2 672 209	96,0%	2 783 480	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	3 580	100,0%	3 580	2,1%
PAYE deductions	(10 737)	101,9%	4	-	195	(1,8%)	-	-	(10 538)	(6,2%)
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	(8 162)	(162,9%)	9 698	193,6%	291	5,8%	3 182	63,5%	5 009	3,0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(3 215)	(5,8%)	8 115	14,7%	1 451	2,6%	49 039	88,5%	55 391	32,7%
Auditor-General	(0)	100,0%	-	-	-	-	-	-	(0)	-
Other	(33 996)	(29,3%)	36 549	31,5%	(1 406)	(1,2%)	114 896	99,0%	116 042	68,5%
Total	(56 109)	(33,1%)	54 366	32,1%	530	3%	170 697	100,7%	169 484	100,0%

Contact Details

Municipal Manager	Mrs C Nkuna	013 799 1889
Financial Manager	Mrs Nlimane	013 799 1842

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: CITY OF MBOMBELA (MP326)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	4 154 810	1 218 114	29,3%	1 055 005	25,4%	2 273 118	54,7%	923 134	50,1%	14,3%
Exchange Revenue										
Service charges - Electricity	1 516 162	404 573	26,7%	340 421	22,5%	744 994	49,1%	314 379	43,9%	8,3%
Service charges - Water	138 167	29 221	21,1%	29 827	21,6%	59 048	42,7%	34 246	46,7%	(12,9%)
Service charges - Waste Water Management	25 746	5 548	21,5%	6 551	25,4%	12 099	47,0%	6 683	45,6%	(2,0%)
Service charges - Waste Management	159 571	39 566	24,8%	39 434	24,7%	79 000	49,5%	37 709	46,5%	4,6%
Sale of Goods and Rendering of Services	14 444	4 171	28,9%	2 790	19,3%	6 961	48,2%	1 615	42,4%	72,7%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	35 791	20 076	56,1%	22 096	61,7%	42 172	117,8%	9 093	57,7%	143,0%
Interest earned from Current and Non Current Assets	4 162	3 581	86,0%	1 584	38,1%	5 165	124,1%	981	132,5%	61,5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	40 725	1 447	3,6%	1 338	3,3%	2 785	6,8%	1 352	4,7%	(1,1%)
Licence and permits	1 825	30	1,7%	46	2,5%	77	4,2%	-	-	(100,0%)
Operational Revenue	116 196	9 529	8,2%	8 266	7,1%	17 795	15,3%	11 534	15,3%	(28,3%)
Non-Exchange Revenue										
Property rates	1 029 663	254 785	24,7%	244 743	23,8%	499 528	48,5%	200 753	49,7%	21,9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6 155	783	12,7%	919	14,9%	1 702	27,7%	599	12,1%	53,5%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 062 704	444 805	41,9%	356 989	33,6%	801 794	75,4%	304 190	71,1%	17,4%
Interest	3 492	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	8	-	-	-	-	-	-	-	-	-
Operating Expenditure	3 916 389	829 861	21,2%	1 190 993	30,4%	2 020 854	51,6%	873 786	47,4%	36,3%
Employee related costs	1 201 915	312 998	26,0%	313 939	26,1%	626 937	52,2%	301 732	49,0%	4,0%
Remuneration of councillors	64 813	10 043	15,5%	27 547	42,5%	37 590	58,0%	13 704	47,8%	101,0%
Bulk purchases - electricity	1 312 621	391 657	29,8%	287 190	21,9%	678 847	51,7%	249 888	53,1%	14,9%
Inventory consumed	89 944	11 189	12,4%	24 886	27,7%	36 075	40,1%	17 466	42,0%	42,5%
Debt impairment	144 304	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	543 500	-	-	277 372	51,0%	277 372	51,0%	138 435	57,7%	100,4%
Interest	26 739	0	-	19 028	71,2%	19 028	71,2%	9 706	27,9%	96,0%
Contracted services	413 359	66 062	16,0%	181 689	44,0%	247 751	59,9%	109 593	32,8%	65,8%
Transfers and subsidies	3 437	-	-	206	6,0%	206	6,0%	7 301	791,8%	(97,2%)
Irrecoverable debts written off	-	1 209	-	14 464	-	15 673	-	216	13,5%	6 593,7%
Operational costs	115 756	36 702	31,7%	44 671	38,6%	81 373	70,3%	25 745	31,5%	73,5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	238 422	388 253		(135 988)		252 264		49 348		
Transfers and subsidies - capital (monetary allocations)	455 474	148 892	32,7%	167 927	36,9%	316 819	69,6%	110 201	30,5%	52,4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	693 896	537 145		31 939		569 084		159 548		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	693 896	537 145		31 939		569 084		159 548		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	693 896	537 145		31 939		569 084		159 548		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	693 896	537 145		31 939		569 084		159 548		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	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	645 474	143 059	22,2%	197 709	30,6%	340 768	52,8%	126 479	27,0%	56,3%
National Government	455 474	129 472	28,4%	149 966	32,9%	279 437	61,4%	108 509	30,0%	38,2%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	869	-	869	-	1 962	95,0%	(55,7%)
Transfers recognised - capital	455 474	129 472	28,4%	150 835	33,1%	280 306	61,5%	110 470	30,5%	36,5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	190 000	13 588	7,2%	46 874	24,7%	60 462	31,8%	16 008	16,9%	192,8%
Capital Expenditure Functional	645 474	143 059	22,2%	197 709	30,6%	340 768	52,8%	126 479	27,0%	56,3%
Municipal governance and administration	33 000	1 002	3,0%	12 551	38,0%	13 553	41,1%	950	39,0%	1 221,7%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	33 000	1 002	3,0%	12 551	38,0%	13 553	41,1%	950	39,0%	1 221,7%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	40 195	7 922	19,7%	2 342	5,8%	10 265	25,5%	4 035	7,7%	(41,9%)
Community and Social Services	21 595	6 797	31,5%	2 342	10,8%	9 140	42,3%	636	2,2%	268,4%
Sport And Recreation	15 600	-	-	-	-	-	-	3 399	19,3%	(100,0%)
Public Safety	3 000	1 125	37,5%	-	-	1 125	37,5%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	318 123	95 836	30,1%	64 736	20,3%	160 571	50,5%	39 756	21,7%	62,8%
Planning and Development	500	-	-	-	-	-	-	-	-	-
Road Transport	317 623	95 836	30,2%	64 736	20,4%	160 571	50,6%	39 756	21,7%	62,8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	254 155	38 299	15,1%	118 080	46,5%	156 380	61,5%	81 739	34,9%	44,5%
Energy sources	71 158	19 515	27,4%	65 832	92,5%	85 346	119,9%	42 150	31,9%	56,2%
Water Management	74 456	17 353	23,3%	33 961	45,6%	51 313	68,9%	12 775	30,2%	165,8%
Waste Water Management	94 741	1 432	1,5%	18 288	19,3%	19 720	20,8%	26 814	51,8%	(31,8%)
Waste Management	13 800	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/24 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	4 416 983	1 709 873	38,7%	1 455 262	32,9%	3 165 135	71,7%	1 002 622	51,0%	45,1%	
Property rates	978 180	169 772	17,4%	192 341	19,7%	362 113	37,0%	186 555	48,5%	3,1%	
Service charges	1 747 663	375 826	21,5%	386 567	22,1%	762 393	43,6%	341 424	40,7%	13,2%	
Other revenue	131 689	581 772	441,8%	309 783	235,2%	891 555	677,0%	223 470	350,8%	38,6%	
Transfers and Subsidies - Operational	1 062 704	442 497	41,6%	354 840	33,4%	797 337	75,0%	5 134	1,2%	6 811,6%	
Transfers and Subsidies - Capital	455 474	136 474	30,0%	210 218	46,2%	346 692	76,1%	236 000	68,4%	(10,9%)	
Interest	41 272	3 531	8,6%	1 513	3,7%	5 044	12,2%	10 040	-	(84,9%)	
Dividends	-	-	-	-	-	-	-	-	-	-	
Payments	(3 722 626)	(2 437 583)	65,5%	(1 729 793)	46,5%	(4 167 376)	111,9%	(1 378 478)	84,4%	25,5%	
Suppliers and employees	(3 692 450)	(2 437 583)	66,0%	(1 729 793)	46,8%	(4 167 376)	112,9%	(1 378 478)	85,2%	25,5%	
Finance charges	(26 739)	-	-	-	-	-	-	-	-	-	
Transfers and grants	(3 437)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	694 357	(727 710)	(104,8%)	(274 531)	(39,5%)	(1 002 241)	(144,3%)	(375 856)	(110,3%)	(27,0%)	
Cash Flow from Investing Activities											
Receipts	289	315	109,0%	(164)	(56,9%)	151	52,1%	(79)	-	107,1%	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	289	315	109,0%	(164)	(56,9%)	151	52,1%	(79)	-	107,1%	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	
Payments	(645 474)	(143 059)	22,2%	(197 709)	30,6%	(340 768)	52,8%	(126 479)	27,0%	56,3%	
Capital assets	(645 474)	(143 059)	22,2%	(197 709)	30,6%	(340 768)	52,8%	(126 479)	27,0%	56,3%	
Net Cash from/(used) Investing Activities	(645 185)	(142 744)	22,1%	(197 873)	30,7%	(340 617)	52,8%	(126 558)	27,1%	56,3%	
Cash Flow from Financing Activities											
Receipts	(5 241)	592	(11,3%)	527	(10,0%)	1 119	(21,3%)	-	-	(100,0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	(5 241)	592	(11,3%)	527	(10,0%)	1 119	(21,3%)	-	-	(100,0%)	
Payments	(15 031)	-	-	-	-	-	-	9 928	-	(100,0%)	
Repayment of borrowing	(15 031)	-	-	-	-	-	-	9 928	-	(100,0%)	
Net Cash from/(used) Financing Activities	(20 272)	592	(2,9%)	527	(2,6%)	1 119	(5,5%)	9 928	22,7%	(94,7%)	
Net Increase/(Decrease) in cash held	28 900	(869 862)	(3 009,9%)	(471 878)	(1 632,8%)	(1 341 740)	(4 642,7%)	(492 487)	(842,6%)	(4,2%)	
Cash/cash equivalents at the year begin:	144 511	205 762	142,4%	(664 552)	(459,6%)	205 762	142,4%	(324 426)	-	104,8%	
Cash/cash equivalents at the year end:	173 410	(664 552)	(383,2%)	(1 136 429)	(655,3%)	(1 136 429)	(655,3%)	(816 913)	(716,0%)	39,1%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 617	8,8%	5	-	7 522	5,7%	113 242	85,5%	132 387	12,2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	95 951	40,2%	215	,1%	22 544	9,4%	119 887	50,2%	238 596	22,1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	58 653	14,3%	119	-	23 420	5,7%	326 973	79,9%	409 164	37,8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 580	10,2%	1	-	1 237	4,9%	21 586	85,0%	25 405	2,3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12 061	9,6%	23	-	6 539	5,2%	107 514	85,2%	126 138	11,7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	163	5,1%	-	-	110	3,4%	2 943	91,5%	3 216	,3%	-	-	-	-
Interest on Arrear Debtor Accounts	7 267	6,3%	1	-	7 160	6,2%	101 418	87,5%	115 846	10,7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 632	5,3%	104	,3%	2 221	7,1%	27 114	87,3%	31 071	2,9%	-	-	-	-
Total By Income Source	189 924	17,6%	467	-	70 754	6,5%	820 677	75,9%	1 081 822	100,0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	23 895	11,3%	70	-	12 134	5,7%	176 040	83,0%	212 138	19,6%	-	-	-	-
Commercial	46 220	27,3%	129	,1%	14 209	6,4%	109 054	64,3%	169 613	15,7%	-	-	-	-
Households	118 955	17,3%	267	-	43 876	6,4%	525 363	76,3%	688 461	63,6%	-	-	-	-
Other	854	7,4%	1	-	535	4,6%	10 220	88,0%	11 610	1,1%	-	-	-	-
Total By Customer Group	189 924	17,6%	467	-	70 754	6,5%	820 677	75,9%	1 081 822	100,0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	102 213	25,7%	107 538	27,1%	90 632	22,8%	96 788	24,4%	397 171	36,6%
Bulk Water	-	-	17	-	1	-	235 364	100,0%	235 382	21,7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	35 897	8,3%	8 236	1,9%	21 933	5,1%	366 697	84,7%	432 764	39,9%
Auditor-General	-	-	-	-	3 395	24,0%	10 734	76,0%	14 129	1,3%
Other	392	6,8%	1 815	31,6%	1 228	21,4%	2 312	40,2%	5 748	,5%
Total	138 502	12,8%	117 607	10,8%	117 189	10,8%	711 895	65,6%	1 085 194	100,0%

Contact Details

Municipal Manager	Mr Wiseman Khumalo	013 759 9060
Financial Manager	Ms Zanele Malaza	013 759 2013

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EHLANZENI (DC32)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2023

Part1: Operating Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	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	312 987	126 549	40,4%	109 645	35,0%	236 194	75,5%	96 914	69,9%	13,1%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	-	0	-	47	-	47	-	43	-	8,3%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	544	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	9 490	1 959	20,6%	755	8,0%	2 715	28,6%	1 149	28,4%	(34,3%)
Dividends	161	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 403	-	-	-	-	-	-	-	-	1,1%
Licence and permits	1 255	-	-	-	-	-	-	-	-	7,1%
Operational Revenue	707	79	11,2%	155	21,9%	234	33,1%	207	69,2%	(25,2%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	299 426	123 941	41,4%	108 687	36,3%	232 628	77,7%	95 514	71,7%	13,8%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	570	-	-	-	570	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	299 519	75 902	25,3%	81 130	27,1%	157 032	52,4%	77 165	49,2%	5,1%
Employee related costs	170 143	40 018	23,5%	40 050	23,5%	80 068	47,1%	37 839	44,4%	5,8%
Remuneration of councillors	21 458	5 692	26,5%	5 010	23,3%	10 703	49,9%	5 599	56,2%	(10,5%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	650	756	116,3%	871	134,1%	1 627	250,4%	993	76,4%	(12,2%)
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	12 698	-	-	-	-	-	-	6 075	50,3%	(100,0%)
Interest	10 560	-	-	5 436	51,5%	5 436	51,5%	5 983	62,8%	(9,1%)
Contracted services	39 540	15 793	39,9%	9 306	23,5%	25 100	63,5%	6 213	42,8%	49,8%
Transfers and subsidies	-	187	-	4 664	-	4 851	-	-	-	(100,0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	44 470	13 456	30,3%	15 792	35,5%	29 248	65,8%	14 447	68,4%	9,3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	16	-	(100,0%)
Surplus/(Deficit)	13 468	50 647		28 515		79 162		19 749		
Transfers and subsidies - capital (monetary allocations)	2 525	345	13,7%	736	29,2%	1 082	42,8%	-	-	(100,0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	15 993	50 993		29 251		80 244		19 749		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	15 993	50 993		29 251		80 244		19 749		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	15 993	50 993		29 251		80 244		19 749		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	15 993	50 993		29 251		80 244		19 749		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	34 614	6 066	17,5%	31 028	89,6%	37 094	107,2%	8 925	42,8%	247,7%
National Government	2 399	345	14,4%	934	38,9%	1 280	53,3%	810	47,3%	15,3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 399	345	14,4%	934	38,9%	1 280	53,3%	810	47,3%	15,3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	32 215	5 720	17,8%	30 094	93,4%	35 814	111,2%	8 115	42,3%	270,9%
Capital Expenditure Functional	34 614	6 066	17,5%	31 028	89,6%	37 094	107,2%	8 925	42,8%	247,7%
Municipal governance and administration	14 215	2 858	20,1%	2 510	17,7%	5 367	37,8%	4 083	59,7%	(38,5%)
Executive and Council	-	1 501	-	-	-	1 501	-	-	-	-
Finance and administration	14 215	1 357	9,5%	2 510	17,7%	3 867	27,2%	4 083	59,7%	(38,5%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety										
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	15 899	1 295	8,1%	5 477	34,5%	6 772	42,6%	1 620	17,4%	238,0%
Planning and Development	4 500	-	-	2 799	62,2%	2 799	62,2%	698	30,4%	300,7%
Road Transport	11 399	1 295	11,4%	2 679	23,5%	3 974	34,9%	922	14,9%	190,5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	4 500	1 913	42,5%	23 042	512,0%	24 955	554,5%	3 221	88,1%	615,4%
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	2 000	1 657	82,8%	20 691	1 034,6%	22 348	1 117,4%	2 884	112,7%	617,3%
Waste Water Management	2 500	256	10,2%	2 351	94,0%	2 607	104,3%	337	22,4%	598,3%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other										

Part 3: Cash Receipts and Payments

	2023/24	2022/23

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	326 607	147 443	45,1%	160 959	49,3%	308 402	94,4%	437 644	324,2%	(63,2%)	
Property rates	-	-	-	-	-	-	-	-	-	-	
Service charges	-	-	-	-	-	-	-	-	-	-	
Other revenue	14 460	9 621	66,5%	33 406	231,0%	43 027	297,6%	417 801	328,6%	(92,0%)	
Transfers and Subsidies - Operational	299 426	125 725	42,0%	105 109	35,1%	230 834	77,1%	1 106	78,7%	9 403,5%	
Transfers and Subsidies - Capital	2 525	10 138	401,5%	21 689	859,0%	31 826	1 260,4%	17 588	1 226,2%	23,3%	
Interest	10 035	1 959	19,5%	755	7,5%	2 715	27,1%	1 149	28,4%	(34,3%)	
Dividends	161	-	-	-	-	-	-	-	-	-	
Payments	(286 935)	(113 957)	39,7%	(141 175)	49,2%	(255 132)	88,9%	(128 936)	79,7%	9,5%	
Suppliers and employees	(276 900)	(113 957)	41,2%	(141 175)	51,0%	(255 132)	92,1%	(128 936)	82,4%	9,5%	
Finance charges	(10 035)	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	39 671	33 487	84,4%	19 784	49,9%	53 270	134,3%	308 708	2 204,3%	(93,6%)	
Cash Flow from Investing Activities											
Receipts	20 680	525	2,5%	(820)	(4,0%)	(295)	(1,4%)	(0)	(4,2%)	758 862,0%	
Proceeds on disposal of PPE	-	570	-	-	-	570	-	-	-	-	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	20 295	(391)	(1,9%)	(820)	(4,0%)	(1 211)	(6,0%)	(0)	(4,1%)	758 862,0%	
Decrease (increase) in non-current investments	385	346	90,0%	-	-	346	90,0%	-	-	-	
Payments	(34 614)	(6 066)	17,5%	(31 028)	89,6%	(37 094)	107,2%	(8 925)	42,8%	247,7%	
Capital assets	(34 614)	(6 066)	17,5%	(31 028)	89,6%	(37 094)	107,2%	(8 925)	42,8%	247,7%	
Net Cash from/(used) Investing Activities	(13 934)	(5 541)	39,8%	(31 848)	228,6%	(37 389)	268,3%	(8 925)	79,7%	256,9%	
Cash Flow from/(used) Financing Activities											
Receipts	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	
Payments	(10 836)	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	(10 836)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	(10 836)	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	14 902	27 946	187,5%	(12 064)	(81,0%)	15 882	106,6%	299 783	6 801,8%	(104,0%)	
Cash/cash equivalents at the year begin:	83 899	51 645	61,6%	79 591	94,9%	51 645	61,6%	564 510	130,1%	(85,9%)	
Cash/cash equivalents at the year end:	98 801	79 591	80,6%	67 527	68,3%	67 527	68,3%	864 293	1 209,3%	(92,2%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Bad Debts 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	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	480	8,8%	2 906	53,2%	18	,3%	2 055	37,6%	5 460	100,0%
Total	480	8,8%	2 906	53,2%	18	,3%	2 055	37,6%	5 460	100,0%

Contact Details

Municipal Manager	Dr Nontobeko Mahalela	013 759 8531
Financial Manager	Mr Oupa Mokoena	013 759 8513

Source Local Government Database

1. All figures in this report are unaudited.

**AGGREGATED INFORMATION FOR MPUMALANGA
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	26 746 624	7 146 520	26,7%	6 267 687	23,4%	13 414 207	50,2%	5 869 565	48,8%	6,8%
Exchange Revenue										
Service charges - Electricity	7 116 307	1 518 153	21,3%	1 287 960	18,1%	2 806 113	39,4%	863 109	34,6%	49,2%
Service charges - Water	2 289 062	368 721	16,1%	421 801	18,4%	790 523	34,5%	782 222	55,6%	(46,1%)
Service charges - Waste Water Management	706 832	169 747	24,0%	153 034	21,7%	322 781	45,7%	158 002	44,8%	(3,1%)
Service charges - Waste Management	923 346	202 438	21,9%	188 757	20,4%	391 196	42,4%	192 743	47,5%	(2,1%)
Sale of Goods and Rendering of Services	83 448	20 427	24,5%	16 159	19,4%	36 585	43,8%	15 135	45,0%	6,8%
Agency services	110 838	10 041	9,1%	13 164	11,9%	23 205	20,9%	10 824	10,4%	21,6%
Interest	-	-	-	-	-	-	-	11 524	-	(100,0%)
Interest earned from Receivables	1 121 201	319 454	28,5%	302 847	27,0%	622 301	55,5%	239 162	52,0%	26,6%
Interest earned from Current and Non Current Assets	182 345	41 487	22,8%	40 472	22,2%	81 959	44,9%	26 228	28,6%	54,3%
Dividends	385	-	-	-	-	-	-	-	-	-
Rent on Land	18 921	5 445	28,8%	4 829	25,5%	10 274	54,3%	4 671	52,2%	3,4%
Rental from Fixed Assets	107 444	18 974	17,7%	16 155	15,0%	35 128	32,7%	15 003	25,8%	7,7%
Licence and permits	30 068	3 298	11,0%	4 650	15,5%	7 948	26,4%	4 596	20,3%	1,2%
Operational Revenue	406 698	23 071	5,7%	40 535	10,0%	63 605	15,6%	49 566	19,6%	(18,2%)
Non-Exchange Revenue										
Property rates	4 376 604	1 062 765	24,3%	871 812	19,9%	1 934 577	44,2%	918 076	47,5%	(5,0%)
Surcharges and Taxes	54 884	11 995	21,9%	15 427	28,1%	27 422	50,0%	(8 521)	44,8%	(281,1%)
Fines, penalties and forfeits	145 567	12 030	8,3%	16 111	11,1%	28 141	19,3%	13 673	13,5%	17,8%
Licences or permits	15 831	942	6,0%	1 620	10,2%	2 562	16,2%	(1 736)	111,6%	(193,3%)
Transfer and subsidies - Operational	8 494 623	3 146 771	37,0%	2 709 753	31,9%	5 856 524	68,9%	2 419 313	63,2%	12,0%
Interest	153 474	43 405	28,3%	38 159	24,9%	81 564	53,1%	35 980	30,4%	6,1%
Fuel Levy	370 065	154 194	41,7%	123 355	33,3%	277 549	75,0%	118 645	72,0%	4,0%
Operational Revenue	9 762	756	7,7%	763	7,8%	1 519	15,6%	-	-	(100,0%)
Gains on disposal of Assets	14 866	4 826	32,5%	321	2,2%	5 147	34,6%	1 350	5,9%	(76,2%)
Other Gains	14 043	7 580	54,0%	2	-	7 583	54,0%	-	-	(100,0%)
Discontinued Operations	8	-	-	-	-	-	-	-	-	-
Operating Expenditure	27 555 225	6 130 900	22,2%	6 418 400	23,3%	12 549 300	45,5%	4 967 848	42,9%	29,2%
Employee related costs	7 947 074	1 898 581	23,9%	1 872 289	23,6%	3 770 870	47,4%	1 752 057	46,7%	6,5%
Remuneration of councillors	456 800	100 650	22,0%	133 234	29,2%	233 884	51,2%	97 287	44,8%	36,9%
Bulk purchases - electricity	6 392 046	1 739 795	27,2%	1 425 855	22,3%	3 165 650	49,5%	1 160 508	52,6%	22,9%
Inventory consumed	1 586 263	294 888	18,6%	368 908	23,3%	663 796	41,8%	330 273	41,3%	11,7%
Debt impairment	2 243 094	155 456	6,9%	68 177	3,0%	223 633	10,0%	(242 712)	14,1%	(128,1%)
Depreciation and amortisation	2 391 037	242 734	10,2%	443 007	18,5%	685 741	28,7%	324 936	28,1%	36,3%
Interest	554 462	283 537	51,1%	256 208	46,2%	539 745	97,3%	223 474	65,2%	14,6%
Contracted services	3 101 177	658 513	21,2%	977 088	31,5%	1 635 601	52,7%	744 357	44,8%	31,3%
Transfers and subsidies	752 164	267 297	35,2%	350 922	46,7%	618 219	82,2%	118 301	45,1%	196,6%
Irrecoverable debts written off	230 264	5 141	2,2%	20 445	8,9%	25 586	11,1%	23 866	9,1%	(14,3%)
Operational costs	1 895 637	484 724	25,6%	505 708	26,7%	990 432	52,2%	435 727	46,7%	16,1%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	5 206	(415)	(8,0%)	(3 441)	(66,1%)	(3 855)	(74,1%)	(226)	(18,3%)	1 421,3%
Surplus/(Deficit)	(808 601)	1 015 620		(150 713)		864 907		901 717		
Transfers and subsidies - capital (monetary allocations)	3 386 887	367 237	10,8%	594 527	17,6%	961 764	28,4%	600 026	22,8%	(9%)
Transfers and subsidies - capital (in-kind)	51 700	-	-	-	-	-	-	99	-	(100,0%)
Surplus/(Deficit) after capital transfers and contributions	2 629 986	1 382 856		443 814		1 826 671		1 501 842		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	2 629 986	1 382 856		443 814		1 826 671		1 501 842		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 629 986	1 382 856		443 814		1 826 671		1 501 842		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	21	48	229,8%	60	286,0%	109	515,8%	26	48,2%	131,4%
Surplus/(Deficit) for the year	2 630 007	1 382 905		443 875		1 826 780		1 501 868		

Part 2: Capital Revenue and Expenditure

	2023/24							2022/23		Q2 of 2022/23 to Q2 of 2023/24
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	3 634 933	673 938	18,5%	945 736	26,0%	1 619 674	44,6%	875 186	29,5%	8,1%
National Government	2 838 256	574 791	20,3%	756 096	26,6%	1 330 887	46,9%	669 821	29,3%	12,9%
Provincial Government	-	-	-	795	-	795	-	-	-	(100,0%)
District Municipality	7 000	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)/Departm Agents	-	-	-	869	-	869	-	1 962	21,0%	(55,7%)
Transfers recognised - capital	2 845 256	574 791	20,2%	757 760	26,6%	1 332 551	46,8%	671 782	29,2%	12,8%
Borrowing	-	7 482	-	6 092	-	13 574	-	52 989	44,7%	(88,5%)
Internally generated funds	789 677	91 666	11,6%	181 884	23,0%	273 550	34,6%	150 415	27,6%	20,9%
Capital Expenditure Functional	3 697 460	676 063	18,3%	954 165	25,8%	1 630 228	44,1%	877 604	29,5%	8,7%
Municipal governance and administration	191 434	30 606	16,0%	55 849	29,2%	86 454	45,2%	41 679	32,8%	34,0%
Executive and Council	5 397	2 232	41,4%	392	7,3%	2 624	48,6%	870	46,0%	(55,0%)
Finance and administration	185 487	28 374	15,3%	55 389	29,9%	83 763	45,2%	40 809	32,5%	35,7%
Internal audit	550	-	-	68	12,4%	68	12,4%	-	-	(100,0%)
Community and Public Safety	196 793	25 109	12,8%	22 983	11,7%	48 092	24,4%	26 486	15,9%	(13,2%)
Community and Social Services	88 080	9 212	10,5%	9 429	10,7%	18 641	21,2%	19 084	19,3%	(50,6%)
Sport And Recreation	36 274	5 081	14,0%	6 549	18,1%	11 630	32,1%	5 350	18,3%	22,4%
Public Safety	40 580	2 721	6,7%	1 428	3,5%	4 149	10,2%	1 668	9,9%	(14,4%)
Housing	31 000	8 096	26,1%	5 576	18,0%	13 672	44,1%	71	5%	7 767,9%
Health	859	-	-	-	-	-	-	313	86,6%	(100,0%)
Economic and Environmental Services	1 029 363	244 309	23,7%	312 968	30,4%	557 277	54,1%	170 974	28,5%	83,1%
Planning and Development	112 529	55 401	49,2%	117 762	104,6%	173 163	153,9%	18 266	22,2%	544,7%
Road Transport	913 566	188 526	20,6%	194 517	21,3%	383 043	41,9%	152 610	29,4%	27,5%
Environmental Protection	3 268	381	11,7%	690	21,1%	1 071	32,8%	99	6,0%	600,3%
Trading Services	2 279 870	376 040	16,5%	562 365	24,7%	938 405	41,2%	637 753	30,8%	(11,8%)
Energy sources	428 887	68 945	16,1%	145 787	34,0%	214 733	50,1%	121 523	37,9%	20,0%
Water Management	1 168 826	216 162	18,5%	270 110	23,1%	486 272	41,6%	378 326	32,2%	(28,6%)
Waste Water Management	590 855	74 646	12,6%	125 079	21,2%	199 725	33,8%	127 404	23,6%	(1,8%)
Waste Management	91 302	16 287	17,8%	21 389	23,4%	37 676	41,3%	10 499	14,9%	103,7%
Other	-	-	-	-	-	-	-	711	50,8%	(100,0%)

Part 3: Cash Receipts and Payments

	2023/24	2022/23
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	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter		Q2 of 2022/23 to Q2 of 2023/24
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Cash Flow from Operating Activities											
Receipts	25 892 578	7 068 514	27.3%	6 553 867	25.3%	13 622 381	52.6%	6 281 467	53.7%	4.3%	
Property rates	3 593 388	625 738	17.4%	656 975	18.3%	1 284 714	35.8%	784 074	47.4%	(16.0%)	
Service charges	9 812 508	1 632 397	16.6%	1 538 676	15.7%	3 171 074	32.3%	2 174 023	45.0%	(29.2%)	
Other revenue	1 713 345	982 690	57.4%	790 558	46.1%	1 773 248	103.5%	790 516	162.0%	-	
Transfers and Subsidies - Operational	7 660 153	2 825 658	36.9%	2 610 374	34.1%	5 436 032	71.0%	1 622 401	45.5%	60.9%	
Transfers and Subsidies - Capital	2 890 009	982 133	34.0%	936 013	32.4%	1 918 146	66.4%	889 006	47.8%	5.3%	
Interest	222 853	19 896	8.9%	19 271	8.6%	39 169	17.6%	21 448	23.5%	(10.2%)	
Dividends	321	-	-	-	-	-	-	-	-	-	
Payments	(22 629 559)	(5 179 895)	22.9%	(4 621 836)	20.4%	(9 801 731)	43.3%	(3 533 825)	34.4%	30.8%	
Suppliers and employees	(22 126 268)	(5 179 895)	23.4%	(4 621 836)	20.9%	(9 801 731)	44.3%	(3 533 004)	35.6%	30.8%	
Finance charges	(492 186)	-	-	-	-	-	-	(822)	-	(100.0%)	
Transfers and grants	(11 105)	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	3 263 019	1 888 619	57.9%	1 932 031	59.2%	3 820 650	117.1%	2 747 642	133.6%	(29.7%)	
Cash Flow from Investing Activities											
Receipts	(637)	3 514	(552.0%)	(889)	139.7%	2 625	(412.3%)	(963)	(5.5%)	(7.6%)	
Proceeds on disposal of PPE	9 203	570	6.2%	95	1.0%	665	7.2%	127	2.4%	(25.0%)	
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current receivables	25 573	2 156	8.4%	(984)	(3.8%)	1 172	4.6%	(389)	(13.7%)	152.9%	
Decrease (increase) in non-current investments	(35 412)	788	(2.2%)	-	-	788	(2.2%)	(700)	(8.4%)	(100.0%)	
Payments	(4 274 262)	(704 167)	16.5%	(1 115 708)	26.1%	(1 819 875)	42.6%	(799 317)	27.8%	39.6%	
Capital assets	(4 274 262)	(704 167)	16.5%	(1 115 708)	26.1%	(1 819 875)	42.6%	(799 317)	27.8%	39.6%	
Net Cash from/(used) Investing Activities	(4 274 899)	(700 653)	16.4%	(1 116 597)	26.1%	(1 817 250)	42.5%	(800 280)	27.9%	39.5%	
Cash Flow from/(used) Financing Activities											
Receipts	829	789	95.3%	191	23.1%	981	118.3%	(303)	(.6%)	(163.1%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	4 536	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	(3 707)	789	(21.3%)	191	(5.2%)	981	(26.5%)	(303)	(3.4%)	(163.1%)	
Payments	(91 333)	-	(30 491)	33.4%	(30 491)	33.4%	(61 631)	37.7%	(50.5%)		
Repayment of borrowing	(91 333)	-	(30 491)	33.4%	(30 491)	33.4%	(61 631)	37.7%	(50.5%)		
Net Cash from/(used) Financing Activities	(90 505)	789	(.9%)	(30 299)	33.5%	(29 510)	32.6%	(61 934)	(88.4%)	(51.1%)	
Net Increase/(Decrease) in cash held	(1 102 385)	1 188 755	(107.8%)	785 135	(71.2%)	1 973 890	(179.1%)	1 885 428	1 471.4%	(58.4%)	
Cash/cash equivalents at the year begin:	2 532 395	1 475 244	58.3%	2 915 282	115.1%	1 475 244	58.3%	4 688 555	46.9%	(37.8%)	
Cash/cash equivalents at the year end:	1 430 010	2 915 593	203.9%	3 697 192	258.5%	3 697 192	258.5%	6 624 901	238.6%	(44.2%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	181 877	2.8%	111 292	1.7%	110 338	1.7%	6 017 627	93.7%	6 421 134	22.8%	(134 992)	(2.1%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	406 741	11.7%	118 264	3.4%	114 874	3.3%	2 850 966	81.7%	3 490 845	12.4%	(43 705)	(1.3%)	-	-
Receivables from Non-exchange Transactions - Property Rates	290 173	5.0%	129 068	2.2%	137 740	2.4%	5 253 973	90.4%	5 810 955	20.7%	(16 775)	(.3%)	-	-
Receivables from Exchange Transactions - Waste Water Management	59 845	2.9%	38 696	1.9%	37 180	1.8%	1 942 403	93.5%	2 078 123	7.4%	(54 844)	(2.6%)	-	-
Receivables from Exchange Transactions - Waste Management	73 788	3.3%	40 104	1.8%	43 060	1.9%	2 084 775	93.0%	2 241 727	8.0%	(48 536)	(2.2%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	267	1.4%	175	.9%	111	.6%	18 092	97.0%	18 644	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	163 157	2.9%	120 006	2.1%	141 909	2.5%	5 177 306	92.4%	5 602 378	19.9%	(59)	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	20 444	.8%	18 075	.7%	7 467	.3%	2 399 196	98.1%	2 445 183	8.7%	(14 960)	(.6%)	-	-
Total By Income Source	1 196 293	4.3%	575 679	2.0%	592 679	2.1%	25 744 337	91.6%	28 108 988	100.0%	(313 871)	(1.1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	142 014	5.1%	62 817	2.3%	69 068	2.5%	2 517 430	90.2%	2 791 330	9.9%	(1 368)	-	-	-
Commercial	449 210	4.6%	217 475	2.2%	203 100	2.1%	8 902 068	91.1%	9 771 853	34.8%	(161)	-	-	-
Households	586 409	4.0%	275 399	1.9%	297 869	2.0%	13 587 503	92.1%	14 747 199	52.5%	(312 341)	(2.1%)	-	-
Other	19 659	2.3%	19 988	2.5%	22 623	2.8%	737 337	92.3%	798 606	2.8%	-	-	-	-
Total By Customer Group	1 196 293	4.3%	575 679	2.0%	592 679	2.1%	25 744 337	91.6%	28 108 988	100.0%	(313 871)	(1.1%)	-	-

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	473 397	5.7%	300 973	3.6%	519 578	6.3%	7 003 179	84.4%	8 297 126	36.2%
Bulk Water	12 595	2.3%	15 464	2.8%	10 551	1.9%	516 305	93.0%	554 915	2.4%
PAYE deductions	(1 584)	114.4%	4	(.3%)	195	(14.1%)	-	-	(1 385)	-
VAT (output less input)	12	1.5%	369	44.6%	2	.2%	444	53.7%	828	-
Pensions / Retirement	(1 606)	(13.9%)	9 698	83.9%	291	2.5%	3 182	27.5%	11 565	.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 611 207	11.8%	101 170	.7%	158 334	1.2%	11 729 100	86.2%	13 599 810	59.4%
Auditor-General	7 103	29.3%	2 943	12.2%	3 435	14.2%	10 734	44.3%	24 216	.1%
Other	(32 449)	(7.7%)	41 455	9.9%	(33)	-	411 147	97.9%	420 119	1.8%
Total	2 068 675	9.0%	472 076	2.1%	692 352	3.0%	19 674 090	85.9%	22 907 193	100.0%

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.