

GAUTENG: CITY OF EKURHULENI (EKU)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25						2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	60 672 980	16 367 842	27.0%	14 044 239	23.1%	30 412 081	50.1%	13 073 427	50.8%	7.4%
Exchange Revenue										
Service charges - Electricity	26 092 265	6 932 913	26.6%	5 186 307	19.9%	12 119 220	46.4%	4 684 851	46.6%	10.7%
Service charges - Water	7 219 870	1 604 604	22.2%	1 687 566	23.4%	3 292 170	45.6%	1 739 993	49.8%	(3.0%)
Service charges - Waste Water Management	5 216 533	1 101 292	21.1%	1 073 017	20.6%	2 174 309	41.7%	1 382 182	66.6%	(22.9%)
Service charges - Waste Management	1 712 004	371 836	21.7%	350 301	20.5%	722 138	42.2%	388 418	44.6%	(9.8%)
Sale of Goods and Rendering of Services	158 953	33 560	21.1%	42 849	27.0%	76 409	48.1%	(211 220)	11.6%	(120.3%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	1 076 101	54 165	5.0%	37 114	3.4%	91 279	8.5%	242 153	43.5%	(84.7%)
Interest earned from Current and Non Current Assets	154 479	31 811	20.6%	22 104	14.3%	53 915	34.9%	38 661	65.8%	(42.8%)
Dividends	-	-	-	-	-	-	-	10	-	(100.0%)
Rent on Land	-	0	-	9	-	9	-	-	-	(100.0%)
Rental from Fixed Assets	157 139	41 352	26.3%	41 550	26.4%	82 902	52.8%	38 822	55.7%	7.0%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	104 014	125 485	120.6%	41 118	39.5%	166 603	160.2%	28 387	168.8%	44.8%
Non-Exchange Revenue										
Property rates	8 921 125	2 325 378	26.1%	2 255 803	25.3%	4 581 180	51.4%	2 112 055	52.6%	6.8%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	819 031	103 260	12.6%	26 265	3.2%	129 525	15.8%	31 907	20.0%	(17.7%)
Licences or permits	325 612	99 420	30.5%	86 054	26.4%	185 475	57.0%	82 271	54.4%	4.6%
Transfer and subsidies - Operational	6 613 189	2 434 416	36.8%	2 096 845	31.7%	4 531 261	68.5%	1 812 379	65.5%	15.7%
Interest	275 881	306 764	111.2%	304 586	110.4%	611 350	221.6%	67 126	100.2%	353.8%
Fuel Levy	1 826 784	608 928	33.3%	608 928	33.3%	1 217 856	66.7%	613 005	66.7%	(.7%)
Operational Revenue	-	192 658	-	183 289	-	375 947	-	-	-	(100.0%)
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	532	-	532	-	12 428	-	(95.7%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	60 071 045	14 831 806	24.7%	14 317 275	23.8%	29 149 081	48.5%	12 383 836	44.9%	15.6%
Employee related costs	12 234 764	2 648 621	21.6%	2 864 452	23.4%	5 513 073	45.1%	2 643 832	45.8%	8.3%
Remuneration of councillors	172 415	38 071	22.1%	38 211	22.2%	76 281	44.2%	45 395	52.1%	(15.8%)
Bulk purchases - electricity	20 265 459	6 674 278	32.9%	4 959 743	24.5%	11 634 021	57.4%	3 742 273	47.9%	32.5%
Inventory consumed	6 818 014	1 822 630	26.7%	1 505 571	22.1%	3 328 200	48.8%	2 136 620	59.9%	(29.5%)
Debt impairment	6 697 965	1 492 750	22.3%	1 426 303	21.3%	2 919 053	43.6%	1 231 367	41.6%	15.8%
Depreciation and amortisation	3 230 028	709 621	22.0%	678 737	21.0%	1 388 358	43.0%	32 634	2.0%	1 979.8%
Interest	1 635 041	(69 124)	(4.2%)	537 221	32.9%	468 097	28.6%	505 168	35.7%	6.3%
Contracted services	6 603 960	996 006	15.3%	1 723 183	26.5%	2 719 189	41.8%	1 559 850	43.3%	10.5%
Transfers and subsidies	781 814	73 928	9.5%	163 959	21.0%	237 886	30.4%	129 493	27.6%	26.6%
Irrecoverable debts written off	1 743	21 038	1 207.1%	10 561	605.9%	31 599	1 813.1%	(90 116)	1 235.5%	(111.7%)
Operational costs	1 729 841	423 981	24.5%	406 946	23.5%	830 928	48.0%	429 292	58.4%	(5.2%)
Losses on disposal of Assets	-	6	-	1 984	-	1 989	-	1 508	-	31.5%
Other Losses	-	1	-	405	-	405	-	16 519	-	(97.5%)
Surplus/(Deficit)	601 935	1 536 037		(273 036)		1 263 000		689 591		
Transfers and subsidies - capital (monetary allocations)	2 495 979	24 652	1.0%	292 975	11.7%	317 628	12.7%	429 425	26.4%	(31.8%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	3 097 914	1 560 689		19 939		1 580 628		1 119 016		
Income Tax	2 332	3 610	154.8%	(1 713)	(73.4%)	1 898	81.4%	302	13.6%	(667.3%)
Surplus/(Deficit) after income tax	3 095 582	1 557 078		21 652		1 578 730		1 118 714		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	3 095 582	1 557 078		21 652		1 578 730		1 118 714		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	3 095 582	1 557 078		21 652		1 578 730		1 118 714		

Part 2: Capital Revenue and Expenditure

		2024/25						2023/24		Q2 of 2023/24 to Q2 of 2024/25	
		Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
			Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands											
Capital Revenue and Expenditure											
Source of Finance		2 910 313	38 078	1.3%	334 597	11.5%	372 675	12.8%	486 154	25.4%	(31.2%)
National Government		2 388 979	9 123	.4%	262 670	11.0%	271 792	11.4%	379 335	25.3%	(30.8%)
Provincial Government		12 000	-	-	269	2.2%	269	2.2%	6 283	53.1%	(95.7%)
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		2 400 979	9 123	.4%	262 939	11.0%	272 062	11.3%	385 619	25.4%	(31.8%)
Borrowing		-	-	-	-	-	-	-	-	-	-
Internally generated funds		509 334	28 955	5.7%	71 658	14.1%	100 614	19.8%	100 535	25.6%	(28.7%)
Capital Expenditure Functional		2 910 313	38 234	1.3%	334 441	11.5%	372 675	12.8%	486 154	25.4%	(31.2%)
Municipal governance and administration		290 500	1 750	.6%	52 956	18.2%	54 706	18.8%	65 854	22.1%	(19.6%)
Executive and Council		37 000	1 750	4.7%	7 872	21.3%	9 622	26.0%	5 376	21.5%	46.4%
Finance and administration		253 500	-	-	45 084	17.8%	45 084	17.8%	60 478	22.2%	(25.5%)
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and Public Safety		593 577	12 662	2.1%	114 355	19.3%	127 017	21.4%	78 551	17.8%	45.6%
Community and Social Services		30 500	-	-	9 603	31.5%	9 603	31.5%	3 775	11.8%	154.4%
Sport And Recreation		39 131	-	-	362	.9%	362	.9%	9 605	35.1%	(96.2%)
Public Safety		30 000	-	-	5 268	17.6%	5 268	17.6%	1 354	13.5%	289.1%
Housing		492 946	12 662	2.6%	99 122	20.1%	111 784	22.7%	63 817	17.5%	55.3%
Health		1 000	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		709 522	403	.1%	18 448	2.6%	18 851	2.7%	52 436	10.0%	(64.8%)
Planning and Development		35 254	-	-	7 088	20.1%	7 088	20.1%	4 640	16.8%	52.7%
Road Transport		666 468	403	.1%	11 360	1.7%	11 763	1.8%	47 286	9.5%	(76.0%)
Environmental Protection		7 800	-	-	-	-	-	-	509	24.0%	(100.0%)
Trading Services		1 316 715	23 419	1.8%	148 682	11.3%	172 102	13.1%	289 313	36.2%	(48.6%)
Energy sources		552 215	7 938	1.4%	17 208	3.1%	25 146	4.6%	108 791	52.9%	(84.2%)
Water Management		590 000	(3 398)	(.6%)	105 947	18.0%	102 548	17.4%	127 275	22.0%	(16.8%)
Waste Water Management		95 000	18 880	19.9%	25 527	26.9%	44 407	46.7%	42 237	33.9%	(39.6%)
Waste Management		79 500	-	-	-	-	-	-	11 010	23.4%	(100.0%)
Other		-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

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

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	61 011 169	16 205 023	26.6%	10 686 105	17.5%	26 891 128	44.1%	13 606 725	54.9%	(21.5%)
Property rates	8 031 016	1 929 390	24.0%	2 065 075	25.7%	3 994 465	49.7%	1 900 483	49.8%	8.7%
Service charges	34 936 303	8 066 904	23.1%	7 881 839	22.6%	15 948 743	45.7%	6 539 170	45.2%	20.5%
Other revenue	8 123 386	2 579 235	31.8%	(21 205)	(.3%)	2 558 029	31.5%	2 385 911	122.1%	(100.9%)
Transfers and Subsidies - Operational	6 032 659	2 523 026	41.8%	2 043 954	33.9%	4 566 980	75.7%	1 850 903	72.2%	10.4%
Transfers and Subsidies - Capital	2 962 263	699 741	23.6%	433 277	14.6%	1 133 018	38.2%	891 585	51.4%	(51.4%)
Interest	925 541	406 727	43.9%	(1 716 834)	(185.5%)	(1 310 107)	(141.6%)	38 661	89.9%	(4 540.7%)
Dividends	-	-	-	-	-	-	-	10	-	(100.0%)
Payments	(56 859 217)	(12 574 670)	22.1%	(16 175 870)	28.4%	(28 750 540)	50.6%	(13 391 859)	59.9%	20.8%
Suppliers and employees	(54 861 408)	(12 574 670)	22.9%	(16 175 870)	29.5%	(28 750 540)	52.4%	(13 391 859)	62.0%	20.8%
Finance charges	(1 215 995)	-	-	-	-	-	-	-	-	-
Transfers and grants	(781 814)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	4 151 952	3 630 353	87.4%	(5 489 764)	(132.2%)	(1 859 412)	(44.8%)	214 865	(7.0%)	(2 655.0%)
Cash Flow from Investing Activities										
Receipts	(89 525)	(12)	-	(547)	.6%	(558)	.6%	(13)	(1.0%)	4 261.9%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(1 144)	(12)	1.0%	(14)	1.2%	(26)	2.3%	(13)	2.5%	13.8%
Decrease (increase) in non-current investments	(88 381)	-	-	(532)	.6%	(532)	.6%	-	(1.0%)	(100.0%)
Payments	(2 910 313)	(38 078)	1.3%	(334 597)	11.5%	(372 675)	12.8%	(486 154)	25.4%	(31.2%)
Capital assets	(2 910 313)	(38 078)	1.3%	(334 597)	11.5%	(372 675)	12.8%	(486 154)	25.4%	(31.2%)
Net Cash from/(used) Investing Activities	(2 999 838)	(38 090)	1.3%	(335 144)	11.2%	(373 234)	12.4%	(486 166)	32.9%	(31.1%)
Cash Flow from Financing Activities										
Receipts	70 077	30 226	43.1%	44 683	63.8%	74 909	106.9%	-	-	(100.0%)
Short term loans	(10 520)	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	(785)	-	(785)	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	80 598	30 226	37.5%	45 468	56.4%	75 694	93.9%	-	-	(100.0%)
Payments	(933 974)	(52 213)	5.6%	(409 214)	43.8%	(461 427)	49.4%	(355 148)	25.6%	15.2%
Repayment of borrowing	(933 974)	(52 213)	5.6%	(409 214)	43.8%	(461 427)	49.4%	(355 148)	25.6%	15.2%
Net Cash from/(used) Financing Activities	(863 896)	(21 988)	2.5%	(364 530)	42.2%	(386 518)	44.7%	(355 148)	25.6%	2.6%
Net Increase/(Decrease) in cash held	288 218	3 570 276	1 238.7%	(6 189 439)	(2 147.5%)	(2 619 163)	(908.7%)	(626 449)	4 428.9%	888.0%
Cash/cash equivalents at the year begin:	1 906 188	948 303	49.7%	4 449 319	233.4%	948 303	49.7%	1 217 858	(.1%)	265.3%
Cash/cash equivalents at the year end:	2 194 406	4 449 319	202.8%	(1 740 120)	(79.3%)	(1 740 120)	(79.3%)	806 439	47.7%	(315.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	629 687	6.1%	363 194	3.5%	353 936	3.5%	8 905 870	86.9%	10 252 687	34.2%	702 321	6.9%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 502 026	40.2%	316 563	8.5%	144 171	3.9%	1 770 182	47.4%	3 732 941	12.4%	28 694	.8%	-	-
Receivables from Non-exchange Transactions - Property Rates	658 116	11.0%	271 881	4.5%	194 600	3.3%	4 852 959	81.2%	5 977 557	19.9%	64 471	1.1%	-	-
Receivables from Exchange Transactions - Waste Water Management	219 587	7.2%	116 246	3.8%	104 487	3.4%	2 589 688	85.5%	3 030 008	10.1%	303 534	10.0%	-	-
Receivables from Exchange Transactions - Waste Management	130 232	5.7%	70 727	3.1%	59 494	2.6%	2 042 183	88.7%	2 302 636	7.7%	(123 773)	(5.4%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	2 986	.9%	4 679	1.4%	4 513	1.3%	322 490	96.4%	334 667	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	115 238	3.3%	117 235	3.3%	112 224	3.2%	3 195 225	90.3%	3 539 922	11.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	40 805	5.0%	22 944	2.8%	9 085	1.1%	741 033	91.1%	813 867	2.7%	-	-	-	-
Total By Income Source	3 298 676	11.0%	1 283 468	4.3%	982 510	3.3%	24 419 630	81.4%	29 984 285	100.0%	975 247	3.3%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	96 934	26.7%	81 370	22.4%	39 776	11.0%	144 687	39.9%	362 767	1.2%	-	-	-	-
Commercial	1 836 704	28.7%	385 649	6.0%	223 780	3.5%	3 947 249	61.7%	6 393 382	21.3%	-	-	-	-
Households	1 341 074	5.9%	799 548	3.5%	704 453	3.1%	19 827 488	87.5%	22 672 564	75.6%	975 247	4.3%	-	-
Other	23 964	4.3%	16 901	3.0%	14 501	2.6%	500 206	90.0%	555 572	1.9%	-	-	-	-
Total By Customer Group	3 298 676	11.0%	1 283 468	4.3%	982 510	3.3%	24 419 630	81.4%	29 984 285	100.0%	975 247	3.3%	-	-

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	1 343 721	100.0%	-	-	-	-	-	-	1 343 721	74.0%
Bulk Water	461 078	100.0%	-	-	-	-	-	-	461 078	25.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	10 387	100.0%	-	-	-	-	-	-	10 387	.6%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	1 815 185	100.0%	-	-	-	-	-	-	1 815 185	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF JOHANNESBURG (JHB)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

R thousands	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
Operating Revenue and Expenditure										
Operating Revenue	76 368 851	23 180 340	30.4%	21 432 835	28.1%	44 613 174	58.4%	20 933 049	55.2%	2.4%
Exchange Revenue										
Service charges - Electricity	21 467 342	6 111 016	28.5%	5 694 412	26.5%	11 805 428	55.0%	4 449 182	41.7%	28.0%
Service charges - Water	10 632 200	2 566 102	24.1%	2 727 953	25.7%	5 294 055	49.8%	2 692 093	53.1%	1.3%
Service charges - Waste Water Management	7 246 316	1 829 996	25.3%	1 864 631	25.7%	3 694 627	51.0%	1 764 980	50.8%	5.6%
Service charges - Waste Management	3 094 069	788 588	25.5%	792 847	25.6%	1 581 434	51.1%	730 304	56.4%	8.6%
Sale of Goods and Rendering of Services	1 163 316	164 829	14.2%	299 345	25.7%	464 175	39.9%	204 740	45.2%	46.2%
Agency services	389 321	95 480	24.5%	50 571	13.0%	146 051	37.5%	95 966	47.6%	(47.3%)
Interest -	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	491 423	822 686	167.4%	615 813	125.3%	1 438 500	292.7%	535 716	370.5%	15.0%
Interest earned from Current and Non Current Assets	194 484	55 692	28.6%	29 104	15.0%	84 797	43.6%	80 395	60.7%	(63.8%)
Dividends -	-	-	-	-	-	-	-	-	-	-
Rent on Land -	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	431 636	79 336	18.4%	77 004	17.8%	156 340	36.2%	78 333	28.1%	(1.7%)
Licence and permits -	848	-	-	633	-	1 481	-	586	-	7.9%
Operational Revenue	929 604	263 358	28.3%	(17 814)	(1.9%)	245 543	26.4%	586 053	75.5%	(103.0%)
Non-Exchange Revenue										
Property rates	16 988 687	4 372 941	25.7%	4 512 829	26.6%	8 885 769	52.3%	4 493 646	51.6%	4%
Surcharges and Taxes	317 445	93 059	29.3%	84 344	26.6%	177 402	55.9%	75 032	49.4%	12.4%
Fines, penalties and forfeits	168 996	52 996	31.4%	19 508	11.5%	72 504	42.9%	58 666	17.3%	(66.7%)
Licences or permits -	3 606	717	19.9%	1 196	33.2%	1 912	53.0%	(2 115)	11.7%	(156.5%)
Transfer and subsidies - Operational	8 593 891	4 796 715	55.8%	4 272 447	49.7%	9 069 162	105.5%	4 069 950	104.7%	5.0%
Interest -	121 825	53 841	44.2%	64 012	52.5%	117 854	96.7%	61 239	107.6%	4.5%
Fuel Levy	4 127 608	1 031 902	25.0%	343 967	8.3%	1 375 869	33.3%	959 681	41.9%	(64.2%)
Operational Revenue -	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	7 082	175	2.5%	83	1.2%	258	3.6%	716	63.3%	(88.4%)
Other Gains -	-	64	-	(52)	-	12	-	(2 116)	-	(97.5%)
Discontinued Operations -	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	75 668 756	23 396 118	30.9%	21 461 864	28.4%	44 857 982	59.3%	18 177 355	57.9%	18.1%
Employee related costs	19 994 316	4 961 657	24.8%	6 058 280	30.3%	11 019 936	55.1%	5 350 585	52.8%	13.2%
Remuneration of councillors	191 409	44 194	23.1%	45 789	23.9%	89 983	47.0%	45 390	47.8%	9%
Bulk purchases - electricity	15 377 574	6 568 560	42.7%	3 871 955	25.2%	10 440 515	67.9%	3 440 409	54.6%	12.5%
Inventory consumed	6 378 911	1 666 357	26.1%	1 727 864	27.1%	3 394 221	53.2%	(1 829 823)	55.7%	(194.4%)
Debt impairment	8 679 482	2 020 509	23.3%	894 808	10.3%	2 915 317	33.6%	2 290 072	51.8%	(60.9%)
Depreciation and amortisation	5 179 147	1 179 850	22.8%	674 140	13.0%	1 853 990	35.8%	1 066 407	44.5%	(36.8%)
Interest -	2 511 836	1 325 345	52.8%	1 206 653	48.0%	2 531 998	100.8%	1 235 240	103.7%	(2.3%)
Contracted services	7 507 848	1 390 236	18.5%	1 719 843	22.9%	3 110 078	41.4%	2 273 556	45.6%	(24.4%)
Transfers and subsidies	135 387	1 319 131	974.3%	1 948 757	1 439.4%	3 267 889	2 413.7%	1 431 381	1 860.0%	36.1%
Irrecoverable debts written off	-	53 887	-	540 170	-	594 057	-	(3 301)	-	(16 465.6%)
Operational costs	6 761 401	1 961 043	29.0%	2 041 304	30.2%	4 002 348	59.2%	2 174 404	55.5%	(6.1%)
Losses on disposal of Assets	7 205	126 144	1 750.8%	(13 248)	(183.9%)	112 896	1 566.9%	1 074	6 559.1%	(1 333.1%)
Other Losses -	2 944 240	779 205	26.5%	745 549	25.3%	1 524 754	51.8%	701 958	73.1%	6.2%
Surplus/(Deficit)	700 096	(215 779)		(29 030)		(244 808)		2 755 694		
Transfers and subsidies - capital (monetary allocations)	3 694 726	382 703	10.4%	282 366	7.6%	665 070	18.0%	397 662	28.6%	(29.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 394 822	166 925		253 337		420 262		3 153 357		
Income Tax -	41 160	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	4 353 662	166 925		253 337		420 262		3 153 357		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 353 662	166 925		253 337		420 262		3 153 357		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	258 770	-	319 147	-	577 916	-	291 625	-	9.4%
Surplus/(Deficit) for the year	4 353 662	425 695		572 483		998 178		3 444 982		

Part 2: Capital Revenue and Expenditure

		2024/25						2023/24		Q2 of 2023/24 to Q2 of 2024/25	
		Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands											
Capital Revenue and Expenditure											
Source of Finance		7 414 826	806 420	10.9%	1 299 510	17.5%	2 105 930	28.4%	1 249 695	28.4%	4.0%
National Government		3 219 284	416 745	12.9%	502 204	15.6%	918 949	28.5%	394 421	21.5%	27.3%
Provincial Government		12 045	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc		463 397	84 857	18.3%	138 348	29.9%	223 205	48.2%	119 850	49.9%	15.4%
Transfers recognised - capital		3 694 726	501 601	13.6%	640 553	17.3%	1 142 154	30.9%	514 271	24.5%	24.6%
Borrowing		2 500 000	240 006	9.6%	364 101	14.6%	604 107	24.2%	436 735	32.6%	(16.6%)
Internally generated funds		1 220 100	64 813	5.3%	294 857	24.2%	359 669	29.5%	298 689	29.4%	(1.3%)
Capital Expenditure Functional		7 414 826	806 420	10.9%	1 299 510	17.5%	2 105 930	28.4%	1 249 695	28.4%	4.0%
Municipal governance and administration		1 111 247	38 626	3.5%	172 962	15.6%	211 588	19.0%	(13 250)	(1.4%)	(1 405.4%)
Executive and Council		28 678	842	2.9%	527	1.8%	1 369	4.8%	695	2.7%	(24.2%)
Finance and administration		1 081 769	37 784	3.5%	172 215	15.9%	209 999	19.4%	(13 945)	(1.6%)	(1 335.0%)
Internal audit		800	-	-	220	27.5%	220	27.5%	-	-	(100.0%)
Community and Public Safety		1 841 782	208 323	11.3%	263 377	14.3%	471 700	25.6%	314 302	21.6%	(16.2%)
Community and Social Services		197 239	(10 483)	(5.3%)	82 576	41.9%	72 093	36.6%	26 628	13.6%	210.1%
Sport And Recreation		18 490	657	3.6%	4 308	23.3%	4 965	26.8%	2 311	25.5%	86.4%
Public Safety		46 344	-	-	(4 613)	(10.0%)	(4 613)	(10.0%)	6 523	52.1%	(170.7%)
Housing		1 521 780	218 149	14.3%	159 362	10.5%	377 511	24.8%	276 844	23.4%	(42.4%)
Health		57 928	-	-	21 745	37.5%	21 745	37.5%	1 995	1.5%	990.0%
Economic and Environmental Services		1 611 305	109 338	6.8%	295 940	18.4%	405 278	25.2%	247 406	19.8%	19.6%
Planning and Development		181 077	18 952	10.5%	91 543	50.6%	110 495	61.0%	45 303	17.8%	102.1%
Road Transport		1 402 928	90 344	6.4%	203 232	14.5%	293 576	20.9%	202 103	20.4%	6%
Environmental Protection		27 300	42	2%	1 165	4.3%	1 207	4.4%	-	-	(100.0%)
Trading Services		2 777 605	447 037	16.1%	553 610	19.9%	1 000 647	36.0%	655 043	49.0%	(15.5%)
Energy sources		1 304 798	210 373	16.1%	289 307	22.2%	499 680	38.3%	386 156	51.1%	(25.1%)
Water Management		859 726	128 314	14.9%	155 954	18.1%	284 268	33.1%	147 098	31.1%	6.0%
Waste Water Management		358 086	88 594	24.7%	81 564	22.9%	170 548	47.6%	95 063	86.3%	(13.8%)
Waste Management		254 994	19 756	7.7%	26 395	10.4%	46 151	18.1%	26 727	43.1%	(1.2%)
Other		72 887	3 096	4.2%	13 620	18.7%	16 717	22.9%	46 194	50.7%	(70.5%)

Part 3: Cash Receipts and Payments

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

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	73 592 912	27 026 780	36.7%	18 661 723	25.4%	45 688 503	62.1%	22 244 228	61.8%	(16.1%)
Property rates	18 165 892	3 871 401	21.3%	3 717 105	20.5%	7 588 506	41.8%	3 651 937	47.8%	1.8%
Service charges	35 596 433	10 553 315	29.6%	9 916 532	27.9%	20 469 847	57.5%	9 067 147	49.9%	9.4%
Other revenue	7 347 486	7 149 038	97.3%	3 901 931	53.1%	11 050 969	150.4%	6 082 114	140.1%	(35.8%)
Transfers and Subsidies - Operational	8 593 891	4 952 130	57.6%	251 204	2.9%	5 203 334	60.5%	2 459 014	67.3%	(89.8%)
Transfers and Subsidies - Capital	3 694 726	438 850	11.9%	818 849	22.2%	1 257 699	34.0%	902 568	53.5%	(9.3%)
Interest	194 484	62 045	31.9%	56 102	28.8%	118 148	60.7%	81 448	43.8%	(31.1%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(58 911 319)	(26 080 094)	44.3%	(19 548 003)	33.2%	(45 628 097)	77.5%	(19 037 091)	73.3%	2.7%
Suppliers and employees	(56 252 619)	(25 947 610)	46.1%	(19 101 910)	34.0%	(45 049 520)	80.1%	(17 916 965)	74.6%	6.6%
Finance charges	(2 511 836)	(132 484)	5.3%	(446 093)	17.8%	(578 577)	23.0%	(1 120 127)	57.1%	(60.2%)
Transfers and grants	(146 864)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	14 681 593	946 686	6.4%	(886 280)	(6.0%)	60 406	.4%	3 207 136	14.7%	(127.6%)
Cash Flow from Investing Activities										
Receipts	793 292	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	7 082	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	786 210	-	-	-	-	-	-	-	-	-
Payments	(7 414 826)	-	-	-	-	-	-	-	-	-
Capital assets	(7 414 826)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	(6 621 534)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	2 500 000	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 500 000	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(1 521 205)	(102 969)	6.8%	(992 750)	65.3%	(1 095 719)	72.0%	(1 197 703)	46.4%	(17.1%)
Repayment of borrowing	(1 521 205)	(102 969)	6.8%	(992 750)	65.3%	(1 095 719)	72.0%	(1 197 703)	46.4%	(17.1%)
Net Cash from(used) Financing Activities	978 795	(102 969)	(10.5%)	(992 750)	(101.4%)	(1 095 719)	(111.9%)	(1 197 703)	432.7%	(17.1%)
Net Increase/(Decrease) in cash held	9 038 854	843 718	9.3%	(1 879 031)	(20.8%)	(1 035 313)	(11.5%)	2 009 433	14.0%	(193.5%)
Cash/cash equivalents at the year begin:	878 069	(520 833)	(59.3%)	(1 441 006)	(164.1%)	(520 833)	(59.3%)	(3 378 330)	(52.0%)	(57.3%)
Cash/cash equivalents at the year end:	9 916 923	(496 342)	(5.0%)	(2 318 228)	(23.4%)	(2 318 228)	(23.4%)	606 132	5.9%	(482.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	957 573	4.4%	534 285	2.5%	531 876	2.5%	19 662 816	90.7%	21 686 549	35.6%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 135 332	11.8%	336 087	3.5%	393 372	4.1%	7 795 833	80.7%	9 660 624	15.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	862 986	6.2%	526 449	3.8%	490 160	3.5%	12 074 610	86.5%	13 954 205	22.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	564 422	5.7%	266 970	2.6%	252 548	2.5%	8 853 175	89.2%	9 927 116	16.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	198 616	3.3%	163 365	2.7%	186 833	3.1%	5 398 187	90.8%	5 947 001	9.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(1 450)	(.1%)	15 404	1.2%	15 341	1.2%	1 246 196	97.7%	1 275 491	2.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(271 381)	18.3%	(183 626)	12.4%	(119 571)	8.0%	(910 991)	61.3%	(1 485 568)	(2.4%)	-	-	-	-
Total By Income Source	3 446 097	5.7%	1 648 934	2.7%	1 750 560	2.9%	54 119 826	88.8%	60 965 417	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	66 250	3.1%	46 933	2.2%	45 440	2.2%	1 949 136	92.5%	2 107 759	3.5%	-	-	-	-
Commercial	838 056	8.7%	308 235	3.2%	298 739	3.1%	8 204 289	85.0%	9 649 319	15.8%	-	-	-	-
Households	2 541 792	5.2%	1 293 766	2.6%	1 406 381	2.9%	43 966 401	89.3%	49 208 339	80.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 446 097	5.7%	1 648 934	2.7%	1 750 560	2.9%	54 119 826	88.8%	60 965 417	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 894 123	41.6%	270 006	3.9%	52 138	.7%	3 746 816	53.8%	6 963 083	90.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	181 389	24.9%	38 624	5.3%	29 018	4.0%	480 542	65.9%	729 573	9.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	3 075 512	40.0%	308 630	4.0%	81 156	1.1%	4 227 359	55.0%	7 692 656	100.0%

Contact Details

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

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF TSHWANE (TSH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25								2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter			
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	48 474 259	11 854 682	24.5%	14 335 445	29.6%	26 190 127	54.0%	14 545 306	62.9%	(1.4%)	
Exchange Revenue											
Service charges - Electricity	18 432 906	5 236 483	28.4%	4 197 606	22.8%	9 434 089	51.2%	4 681 745	58.5%	(10.3%)	
Service charges - Water	5 928 632	1 610 263	27.2%	1 617 219	27.3%	3 227 482	54.4%	2 051 152	66.7%	(21.2%)	
Service charges - Waste Water Management	1 921 556	444 019	23.1%	446 001	23.2%	890 020	46.3%	612 762	66.7%	(27.2%)	
Service charges - Waste Management	2 005 971	478 190	23.8%	479 592	23.9%	957 783	47.7%	674 274	73.7%	(28.9%)	
Sale of Goods and Rendering of Services	534 246	106 908	20.0%	142 539	26.7%	249 446	46.7%	69 952	21.5%	103.8%	
Agency services	-	-	-	-	-	-	-	-	-	-	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	874 793	586 427	67.0%	(35 732)	(4.1%)	550 695	63.0%	188 293	125.8%	(119.0%)	
Interest earned from Current and Non Current Assets	61 328	37 207	60.7%	78 440	127.9%	115 647	188.6%	6 573	18.4%	1 093.3%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	206 891	27 130	13.1%	29 800	14.4%	56 930	27.5%	5 399	2.7%	451.9%	
Licence and permits	43 619	6 777	15.5%	9 052	20.8%	15 829	36.3%	-	-	(100.0%)	
Operational Revenue	618 814	122 632	19.8%	129 469	20.9%	252 101	40.7%	54 201	22.9%	138.9%	
Non-Exchange Revenue											
Property rates	10 108 592	2 590 352	25.6%	2 551 932	25.2%	5 142 283	50.9%	3 401 955	64.5%	(25.0%)	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	292 024	21 912	7.5%	67 278	23.0%	89 190	30.5%	69 427	23.8%	(3.1%)	
Licences or permits	-	455	-	475	-	930	-	29 002	66.5%	(98.4%)	
Transfer and subsidies - Operational	5 240 675	40 870	.8%	3 460 189	66.0%	3 501 059	66.8%	1 612 122	64.1%	114.6%	
Interest	568 992	48	-	616 580	108.4%	616 628	108.4%	545 668	152.5%	13.0%	
Fuel Levy	1 635 021	545 007	33.3%	545 007	33.3%	1 090 014	66.7%	542 780	66.7%	.4%	
Operational Revenue	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	48 318 745	739 385 404	1 530.2%	(717 081 615)	(1 484.1%)	22 303 789	46.2%	23 827 175	62.8%	(3 109.5%)	
Employee related costs	13 392 749	732 491 029	5 469.3%	(726 634 467)	(5 425.6%)	5 856 562	43.7%	3 725 145	51.8%	(19 606.2%)	
Remuneration of councillors	161 438	33 241	20.6%	33 118	20.5%	66 359	41.1%	44 243	50.4%	(25.1%)	
Bulk purchases - electricity	15 538 834	3 946 466	25.4%	3 413 999	22.0%	7 360 465	47.4%	12 335 656	85.8%	(72.3%)	
Inventory consumed	4 564 056	790 590	17.3%	1 251 016	27.4%	2 041 606	44.7%	2 372 011	61.3%	(47.3%)	
Debt impairment	3 190 729	796 882	25.0%	796 882	25.0%	1 593 764	49.9%	3 040 963	98.9%	(73.8%)	
Depreciation and amortisation	3 138 343	22	-	1 137 147	36.2%	1 137 169	36.2%	10 067	.3%	11 195.6%	
Interest	1 830 919	161 014	8.8%	889 534	48.6%	1 050 548	57.4%	(6)	(6)	(14 070 557.0%)	
Contracted services	4 522 596	589 567	13.0%	1 415 581	31.3%	2 005 147	44.3%	1 502 959	53.1%	(5.8%)	
Transfers and subsidies	9 893	55 224	558.2%	17 962	181.6%	73 186	739.8%	58 373	711.5%	(69.2%)	
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-	
Operational costs	1 969 139	521 370	26.5%	597 613	30.3%	1 118 983	56.8%	737 763	69.0%	(19.0%)	
Losses on disposal of Assets	50	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	155 514	(727 530 723)		731 417 060		3 886 337		(9 281 869)			
Transfers and subsidies - capital (monetary allocations)	2 076 250	233 918	11.3%	474 768	22.9%	708 686	34.1%	465 695	23.2%	1.9%	
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	2 231 764	(727 296 804)		731 891 828		4 595 024		(8 816 174)			
Income Tax	544	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	2 231 219	(727 296 804)		731 891 828		4 595 024		(8 816 174)			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	2 231 219	(727 296 804)		731 891 828		4 595 024		(8 816 174)			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	2 231 219	(727 296 804)		731 891 828		4 595 024		(8 816 174)			

Part 2: Capital Revenue and Expenditure

	2024/25						2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands	Main appropriation									
Capital Revenue and Expenditure										
Source of Finance	2 277 553	318 105	14.0%	(19 817)	(.9%)	298 289	13.1%	464 468	24.5%	(104.3%)
National Government	1 948 915	236 109	12.1%	38 977	2.0%	275 086	14.1%	458 296	28.0%	(91.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agen	168 483	30 485	18.1%	(29 717)	(17.6%)	768	.5%	-	11.9%	(100.0%)
Transfers recognised - capital	2 117 398	266 594	12.6%	9 260	.4%	275 854	13.0%	458 296	27.6%	(98.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	160 155	51 511	32.2%	(29 076)	(18.2%)	22 435	14.0%	6 171	2.8%	(571.2%)
Capital Expenditure Functional	2 277 553	248 906	10.9%	(47 489)	(2.1%)	201 418	8.8%	464 468	24.5%	(110.2%)
Municipal governance and administration	158 533	61 420	38.7%	(20 129)	(12.7%)	41 291	26.0%	16 671	7.7%	(220.7%)
Executive and Council	-	7 247	-	(7 247)	-	-	-	9 601	36.6%	(175.5%)
Finance and administration	158 533	54 173	34.2%	(12 882)	(8.1%)	41 291	26.0%	7 070	3.7%	(282.2%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	317 045	15 334	4.8%	1 240	.4%	16 574	5.2%	62 322	28.2%	(98.0%)
Community and Social Services	8 852	-	-	(319)	(3.6%)	(319)	(3.6%)	6 205	50.5%	(105.1%)
Sport And Recreation	10 000	-	-	-	-	-	-	1 224	143.7%	(100.0%)
Public Safety	5 000	-	-	-	-	-	-	-	-	-
Housing	265 694	15 334	5.8%	1 184	.4%	16 518	6.2%	50 381	25.9%	(97.7%)
Health	27 500	-	-	376	1.4%	376	1.4%	4 511	60.1%	(91.7%)
Economic and Environmental Services	557 397	33 755	6.1%	70 190	12.6%	103 945	18.6%	109 298	33.1%	(35.8%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	557 397	33 755	6.1%	70 190	12.6%	103 945	18.6%	109 298	33.1%	(35.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	1 299 577	138 397	11.2%	(98 789)	(8.0%)	39 608	3.2%	276 177	23.5%	(135.8%)
Energy sources	573 768	67 083	11.7%	(52 146)	(9.1%)	14 938	2.6%	111 938	18.1%	(146.6%)
Water Management	281 116	19 128	6.8%	(19 128)	(6.8%)	-	-	100 345	39.7%	(119.1%)
Waste Water Management	377 694	52 186	13.8%	(34 515)	(9.1%)	17 671	4.7%	63 893	20.1%	(154.0%)
Waste Management	7 000	-	-	7 000	100.0%	7 000	100.0%	-	-	(100.0%)
Other	5 000	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

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

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	53 494 920	13 886 907	26.0%	28 398 752	53.1%	42 285 659	79.0%	3 404 583	37.8%	734.1%
Property rates	11 624 880	2 083 262	17.9%	39 970 996	343.8%	42 054 258	361.8%	3 889 213	42.5%	927.7%
Service charges	32 532 654	8 680 333	26.7%	(8 676 003)	(26.7%)	4 330	-	-	.1%	(100.0%)
Other revenue	1 940 823	-	-	57 071	2.9%	57 071	2.9%	(484 745)	333.1%	(111.8%)
Transfers and Subsidies - Operational	5 348 268	2 506 580	46.9%	(2 336 579)	(43.7%)	170 001	3.2%	-	-	(100.0%)
Transfers and Subsidies - Capital	1 977 766	571 450	28.9%	(571 450)	(28.9%)	-	-	114	-	(500 476.2%)
Interest	70 528	45 282	64.2%	(45 282)	(64.2%)	-	-	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(47 176 447)	-	-	(1 337 273)	2.8%	(1 337 273)	2.8%	-	(9.7%)	(100.0%)
Suppliers and employees	(46 428 024)	-	-	(1 337 273)	2.9%	(1 337 273)	2.9%	-	(9.7%)	(100.0%)
Finance charges	(737 049)	-	-	-	-	-	-	-	-	-
Transfers and grants	(11 377)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	6 318 473	13 886 907	219.8%	27 061 479	428.3%	40 948 386	648.1%	3 404 583	14.4%	694.9%
Cash Flow from Investing Activities										
Receipts	-	594	-	(3 271)	-	(2 677)	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	594	-	(3 271)	-	(2 677)	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Investing Activities	-	594	-	(3 271)	-	(2 677)	-	-	-	(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	6 318 473	13 887 901	219.8%	27 058 208	428.2%	40 945 709	648.0%	3 404 583	14.8%	694.8%
Cash/cash equivalents at the year begin:	-	1 744 266	-	8 151 884	-	1 744 266	-	15 002 618	-	(45.7%)
Cash/cash equivalents at the year end:	6 318 473	15 536 615	245.9%	36 252 344	573.8%	36 252 344	573.8%	11 982 536	16.2%	202.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	653 051	9.4%	217 508	3.1%	172 687	2.5%	5 892 010	85.0%	6 935 257	23.5%	5 896 927	85.0%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	498 408	16.7%	119 344	4.0%	95 015	3.2%	2 266 018	76.1%	2 978 785	10.1%	1 421 514	47.7%	-	-
Receivables from Non-exchange Transactions - Property Rates	830 176	19.2%	106 951	2.5%	95 322	2.2%	3 293 926	76.1%	4 326 374	14.7%	2 351 899	54.4%	-	-
Receivables from Exchange Transactions - Waste Water Management	157 155	11.5%	41 879	3.1%	33 907	2.5%	1 134 242	83.0%	1 367 182	4.6%	1 162 088	85.0%	-	-
Receivables from Exchange Transactions - Waste Water Management	169 524	9.9%	41 105	2.4%	33 725	2.0%	1 463 986	85.7%	1 708 341	5.8%	1 409 017	82.5%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 330	8.7%	1 226	8.0%	834	5.5%	11 864	77.8%	15 255	.1%	12 662	83.0%	-	-
Interest on Arrear Debtor Accounts	508 921	7.3%	232 382	3.3%	205 532	3.0%	5 994 746	86.4%	6 941 582	23.5%	4 844 718	69.8%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(656 360)	(12.5%)	15 167	.3%	120 678	2.3%	5 769 900	109.9%	5 249 385	17.8%	(16 964 936)	(323.2%)	-	-
Total By Income Source	2 162 205	7.3%	775 563	2.6%	757 700	2.6%	25 826 693	87.5%	29 522 161	100.0%	133 889	.5%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	124 698	16.6%	(773)	(.1%)	16 009	2.1%	611 663	81.4%	751 597	2.5%	-	-	-	-
Commercial	393 902	3.9%	217 765	2.2%	302 260	3.0%	9 108 934	90.9%	10 022 861	34.0%	24 458	.2%	-	-
Households	1 643 605	8.8%	568 571	3.0%	439 431	2.3%	16 106 095	85.9%	18 747 703	63.5%	109 431	.6%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 162 205	7.3%	775 563	2.6%	757 700	2.6%	25 826 693	87.5%	29 522 161	100.0%	133 889	.5%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 440 156	21.6%	1 216 196	18.3%	1 060 116	15.9%	2 944 655	44.2%	6 661 123	87.1%
Bulk Water	157 545	100.0%	-	-	-	-	-	-	157 545	2.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	527 002	65.7%	179 066	22.3%	14 100	1.8%	81 465	10.2%	801 633	10.5%
Auditor-General	7 580	99.8%	-	-	-	-	12	.2%	7 592	.1%
Other	20 561	100.0%	-	-	-	-	-	-	20 561	.3%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	2 152 844	28.1%	1 395 262	18.2%	1 074 217	14.0%	3 026 132	39.6%	7 648 454	100.0%

Contact Details

Municipal Manager	Mr Johann Mettler	012 358 4901
Chief Financial Officer	Mr Gareth Mnisi	012 358 8100

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: EMFULENI (GT421)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25						2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	8 510 650	2 432 668	28.6%	2 081 767	24.5%	4 514 435	53.0%	1 810 400	50.8%	15.0%
Exchange Revenue										
Service charges - Electricity	3 610 723	1 069 025	29.6%	781 879	21.7%	1 850 904	51.3%	715 541	47.5%	9.3%
Service charges - Water	1 457 193	276 536	19.0%	301 194	20.7%	577 731	39.6%	264 585	48.8%	13.8%
Service charges - Waste Water Management	363 241	85 699	23.6%	86 658	23.9%	172 357	47.4%	81 690	49.4%	6.1%
Service charges - Waste Management	229 624	50 545	22.0%	51 044	22.2%	101 589	44.2%	50 334	42.6%	1.4%
Sale of Goods and Rendering of Services	37 681	12 116	32.2%	14 355	38.1%	26 471	70.3%	10 872	38.9%	32.0%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	110 121	38 006	34.5%	40 437	36.7%	78 443	71.2%	38 837	54.8%	4.1%
Interest earned from Current and Non Current Assets	6 176	1 306	21.1%	1 464	23.7%	2 770	44.9%	1 282	5 789.1%	14.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	17 615	4 348	24.7%	4 776	27.1%	9 124	51.8%	4 118	47.3%	16.0%
Licence and permits	429	109	25.5%	52	12.2%	162	37.7%	115	105.7%	(54.3%)
Operational Revenue	11 826	3 913	33.1%	3 655	30.9%	7 568	64.0%	(353)	65.6%	(1 134.2%)
Non-Exchange Revenue										
Property rates	1 271 216	326 650	25.7%	320 106	25.2%	646 755	50.9%	307 978	49.9%	3.9%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	137 834	69 808	50.6%	70 012	50.8%	139 820	101.4%	18	23.4%	393 757.4%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	1 243 508	488 133	39.3%	398 993	32.1%	887 127	71.3%	329 003	68.9%	21.3%
Interest	13 464	6 474	48.1%	7 140	53.0%	13 614	101.1%	6 380	65.6%	11.9%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	8 343 900	1 806 724	21.7%	2 646 649	31.7%	4 453 373	53.4%	1 866 593	51.1%	41.8%
Employee related costs	1 549 011	325 381	21.0%	319 871	20.7%	645 252	41.7%	321 148	41.5%	(4%)
Remuneration of councillors	70 145	15 795	22.5%	18 445	26.3%	34 239	48.8%	19 016	48.2%	(3.0%)
Bulk purchases - electricity	2 616 461	396 745	15.2%	1 044 573	39.9%	1 441 318	55.1%	529 449	52.0%	97.3%
Inventory consumed	1 371 112	346 123	25.2%	288 326	21.0%	634 449	46.3%	414 686	72.0%	(30.5%)
Debt impairment	1 084 419	513 509	47.4%	513 509	47.4%	1 027 017	94.7%	287 023	40.4%	78.9%
Depreciation and amortisation	600 908	84 025	14.0%	93 844	15.6%	177 868	29.6%	92 105	35.9%	1.9%
Interest	-	36 134	-	118 960	-	155 094	-	43 653	-	172.5%
Contracted services	859 157	50 508	5.9%	196 643	22.9%	247 152	28.8%	120 517	42.1%	63.2%
Transfers and subsidies	2 200	177	8.1%	18	8.9%	195	8.9%	35	2.4%	(50.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	190 486	38 328	20.1%	52 462	27.5%	90 790	47.7%	38 960	34.5%	34.7%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	166 750	625 944		(564 883)		61 061		(56 192)		
Transfers and subsidies - capital (monetary allocations)	142 104	-	-	38 147	26.8%	38 147	26.8%	1 050	5%	3 533.3%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	308 854	625 944		(526 736)		99 208		(55 142)		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	308 854	625 944		(526 736)		99 208		(55 142)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	308 854	625 944		(526 736)		99 208		(55 142)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	308 854	625 944		(526 736)		99 208		(55 142)		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	308 854	17 767	5.8%	69 958	22.7%	87 725	28.4%	31 781	7.0%	120.1%
National Government	142 104	13 439	9.5%	60 053	42.3%	73 491	51.7%	8 385	4.6%	616.2%
Provincial Government	-	(6 822)	-	-	-	(6 822)	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	142 104	6 617	4.7%	60 053	42.3%	66 670	46.9%	8 385	4.5%	616.2%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	166 750	11 150	6.7%	9 905	5.9%	21 056	12.6%	23 395	8.6%	(57.7%)
Capital Expenditure Functional	308 854	17 767	5.8%	69 958	22.7%	87 725	28.4%	31 781	7.0%	120.1%
Municipal governance and administration	10 250	3	-	1 672	16.3%	1 675	16.3%	101	2.9%	1 563.4%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	10 250	3	-	1 672	16.3%	1 675	16.3%	101	2.9%	1 563.4%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	(6 822)	-	-	-	(6 822)	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	(6 822)	-	-	-	(6 822)	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	128 024	13 439	10.5%	48 472	37.9%	61 911	48.4%	8 385	4.6%	478.0%
Planning and Development	123 024	13 439	10.9%	48 472	39.4%	61 911	50.3%	8 385	5.1%	478.0%
Road Transport	5 000	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	170 579	11 147	6.5%	19 814	11.6%	30 961	18.2%	23 295	9.3%	(14.9%)
Energy sources	154 500	11 147	7.2%	8 233	5.3%	19 380	12.5%	23 295	11.3%	(64.7%)
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	16 079	-	-	11 581	72.0%	11 581	72.0%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

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

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	7 794 151	1 996 324	25.6%	2 063 307	26.5%	4 059 631	52.1%	1 121 248	-	84.0%
Property rates	1 145 110	223 147	19.5%	218 239	19.1%	441 386	38.5%	136 597	-	59.8%
Service charges	5 482 066	956 917	17.5%	983 166	17.9%	1 940 083	35.4%	575 810	-	70.7%
Other revenue	(180 566)	289 518	(160.3%)	369 828	(204.8%)	659 346	(365.2%)	47 002	-	686.8%
Transfers and Subsidies - Operational	1 199 262	499 525	41.7%	384 235	32.0%	883 760	73.7%	341 722	-	12.4%
Transfers and Subsidies - Capital	142 104	15 178	10.7%	83 908	59.0%	99 086	69.7%	19 747	-	324.9%
Interest	6 176	12 038	194.9%	23 931	387.5%	35 969	582.4%	371	-	6 350.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(6 653 613)	(1 501 221)	22.6%	(2 455 119)	36.9%	(3 956 340)	59.5%	(1 018 812)	-	141.0%
Suppliers and employees	(6 653 613)	(1 501 221)	22.6%	(2 455 119)	36.9%	(3 956 340)	59.5%	(1 018 812)	-	141.0%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	1 140 538	495 103	43.4%	(391 812)	(34.4%)	103 291	9.1%	102 437	-	(482.5%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(308 854)	(17 767)	5.8%	(69 958)	22.7%	(87 725)	28.4%	(30 819)	-	127.0%
Capital assets	(308 854)	(17 767)	5.8%	(69 958)	22.7%	(87 725)	28.4%	(30 819)	-	127.0%
Net Cash from/(used) Investing Activities	(308 854)	(17 767)	5.8%	(69 958)	22.7%	(87 725)	28.4%	(30 819)	-	127.0%
Cash Flow from Financing Activities										
Receipts	-	1 437	-	1 071	-	2 508	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1 437	-	1 071	-	2 508	-	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	1 437	-	1 071	-	2 508	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	831 684	478 773	57.6%	(460 699)	(55.4%)	18 074	2.2%	71 617	-	(743.3%)
Cash/cash equivalents at the year begin:	394 383	3 720	.9%	482 493	122.3%	3 720	.9%	85 164	36.7%	466.5%
Cash/cash equivalents at the year end:	1 226 067	482 493	39.4%	21 794	1.8%	21 794	1.8%	156 781	56.8%	(86.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	139 464	3.7%	113 836	3.0%	97 600	2.6%	3 391 199	90.6%	3 742 099	35.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	265 387	9.9%	188 586	7.0%	122 060	4.6%	2 100 179	78.5%	2 676 213	25.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	95 788	6.6%	60 780	4.2%	46 291	3.2%	1 244 622	86.0%	1 447 481	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	33 489	3.3%	26 708	2.6%	23 305	2.3%	946 880	91.9%	1 030 381	9.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	17 862	2.7%	13 979	2.2%	12 754	2.0%	605 367	93.1%	649 961	6.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	16 396	3.3%	16 191	3.3%	15 231	3.1%	445 567	90.3%	493 386	4.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	26 281	4.0%	26 330	4.0%	20 642	3.2%	582 012	88.8%	655 265	6.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	594 666	5.6%	446 410	4.2%	337 883	3.2%	9 315 826	87.1%	10 694 786	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	20 636	5.2%	18 951	4.8%	15 359	3.9%	339 315	86.1%	394 261	3.7%	-	-	-	-
Commercial	336 351	11.1%	231 418	7.6%	147 715	4.9%	2 323 597	76.5%	3 039 081	28.4%	-	-	-	-
Households	237 679	3.3%	196 041	2.7%	174 809	2.4%	6 652 914	91.6%	7 261 443	67.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	594 666	5.6%	446 410	4.2%	337 883	3.2%	9 315 826	87.1%	10 694 786	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	11 398	.1%	281 091	3.3%	(60 056)	(.7%)	8 311 671	97.3%	8 544 103	85.7%
Bulk Water	(205 858)	(15.1%)	131 507	9.6%	(18 718)	(1.4%)	1 457 708	106.8%	1 364 640	13.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 994	8.0%	894	1.4%	2 412	3.8%	54 494	86.8%	62 794	6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(189 467)	(1.9%)	413 492	4.1%	(76 363)	(.8%)	9 823 874	98.5%	9 971 536	100.0%

Contact Details

Municipal Manager	Mr April Ntuli	087 562 1980
Chief Financial Officer	Mr Mphahleleni Maseanoka	087 562 0497

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MIDVAAL (GT422)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 787 272	473 588	26.5%	440 055	24.6%	913 644	51.1%	381 633	48.6%	15.3%
Exchange Revenue										
Service charges - Electricity	616 262	166 566	27.0%	143 763	23.3%	310 329	50.4%	112 812	41.8%	27.4%
Service charges - Water	294 205	70 108	23.8%	71 843	24.4%	141 951	48.2%	68 910	48.7%	4.3%
Service charges - Waste Water Management	71 008	17 645	24.9%	17 322	24.4%	34 968	49.2%	16 822	57.5%	3.0%
Service charges - Waste Management	66 300	16 126	24.3%	16 060	24.2%	32 185	48.5%	15 287	52.0%	5.1%
Sale of Goods and Rendering of Services	8 141	1 694	20.8%	1 880	23.1%	3 573	43.9%	1 844	64.3%	2.0%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	25 252	6 085	24.1%	6 045	23.9%	12 130	48.0%	6 019	63.0%	.4%
Interest earned from Current and Non Current Assets	44 209	12 538	28.4%	11 333	25.6%	23 871	54.0%	11 021	98.0%	2.8%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	1 161	273	23.5%	283	24.4%	556	47.9%	263	41.8%	7.5%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 751	440	9.3%	343	7.2%	783	16.5%	243	21.0%	41.5%
Non-Exchange Revenue										
Property rates	349 605	87 221	24.9%	87 714	25.1%	174 935	50.0%	79 283	49.9%	10.6%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	83 414	12 329	14.8%	7 490	9.0%	19 819	23.8%	13 374	23.2%	(44.0%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	206 570	77 953	37.7%	71 361	34.5%	149 315	72.3%	51 680	71.9%	38.1%
Interest	16 396	4 611	28.1%	4 618	28.2%	9 230	56.3%	4 075	74.8%	13.3%
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 873 020	452 694	24.2%	392 502	21.0%	845 196	45.1%	367 236	38.8%	6.9%
Employee related costs	423 686	97 767	23.1%	105 058	24.8%	202 825	47.9%	90 640	41.6%	15.9%
Remuneration of councillors	15 270	3 631	23.8%	4 431	29.0%	8 062	52.8%	4 352	56.7%	1.8%
Bulk purchases - electricity	556 242	189 665	34.1%	104 919	18.9%	294 584	53.0%	106 265	44.5%	(1.3%)
Inventory consumed	166 072	41 953	25.3%	32 785	19.7%	74 738	45.0%	47 645	50.1%	(31.2%)
Debt impairment	146 245	10 189	7.0%	5 739	3.9%	15 928	10.9%	11 049	14.4%	(48.1%)
Depreciation and amortisation	118 783	33 434	28.1%	24 431	20.6%	57 865	48.7%	26 730	37.5%	(8.6%)
Interest	23 767	1 076	4.5%	11 885	50.0%	12 962	54.5%	6 872	31.1%	73.0%
Contracted services	250 144	24 675	9.9%	55 547	22.2%	80 222	32.1%	44 631	35.7%	24.5%
Transfers and subsidies	2 500	404	16.2%	598	23.9%	1 002	40.1%	109	32.3%	447.6%
Irrecoverable debts written off	6 814	2 406	35.3%	2 814	41.3%	5 220	76.6%	1 240	36.4%	127.0%
Operational costs	113 497	33 466	29.5%	22 275	19.6%	55 741	49.1%	27 703	47.7%	(19.6%)
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	50 001	14 027	28.1%	22 021	44.0%	36 048	72.1%	-	-	(100.0%)
Surplus/(Deficit)	(85 748)	20 895		47 553		68 448		14 397		
Transfers and subsidies - capital (monetary allocations)	125 232	25 128	20.1%	47 918	38.3%	73 046	58.3%	26 156	33.2%	83.2%
Transfers and subsidies - capital (in-kind)	1 300	-	-	1 300	100.0%	1 300	100.0%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	40 784	46 023		96 771		142 794		40 553		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	40 784	46 023		96 771		142 794		40 553		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	40 784	46 023		96 771		142 794		40 553		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	40 784	46 023		96 771		142 794		40 553		

Part 2: Capital Revenue and Expenditure

		2024/25						2023/24		Q2 of 2023/24 to Q2 of 2024/25	
		Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands											
Capital Revenue and Expenditure											
Source of Finance		265 318	25 159	9.5%	70 773	26.7%	95 933	36.2%	54 197	31.6%	30.6%
National Government		105 048	22 956	21.9%	41 276	39.3%	64 231	61.1%	30 863	53.1%	33.7%
Provincial Government		9 000	-	-	854	9.5%	854	9.5%	2 032	26.1%	(58.0%)
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc		6 000	-	-	2 046	34.1%	2 046	34.1%	1 995	74.9%	2.6%
Transfers recognised - capital		120 048	22 956	19.1%	44 176	36.8%	67 132	55.9%	34 890	51.7%	26.6%
Borrowing		87 600	556	.6%	15 282	17.4%	15 838	18.1%	8 209	17.3%	86.2%
Internally generated funds		57 670	1 648	2.9%	11 315	19.6%	12 963	22.5%	11 098	21.6%	2.0%
Capital Expenditure Functional		266 618	25 159	9.4%	72 073	27.0%	97 233	36.5%	54 197	31.6%	33.0%
Municipal governance and administration		12 607	510	4.0%	5 624	44.6%	6 134	48.7%	6 911	42.7%	(18.6%)
Executive and Council		-	-	-	-	-	-	-	-	-	-
Finance and administration		12 607	510	4.0%	5 624	44.6%	6 134	48.7%	6 911	44.1%	(18.6%)
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and Public Safety		39 069	3 556	9.1%	12 278	31.4%	15 835	40.5%	10 020	35.1%	22.5%
Community and Social Services		11 800	556	4.7%	854	7.2%	1 410	11.9%	1 823	25.8%	(53.2%)
Sport And Recreation		23 069	2 972	12.9%	10 306	44.7%	13 278	57.6%	5 972	45.6%	72.6%
Public Safety		4 200	29	.7%	1 118	26.6%	1 147	27.3%	2 225	20.2%	(49.8%)
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services		53 587	2 200	4.1%	26 122	48.7%	28 322	52.9%	4 757	21.0%	449.1%
Planning and Development		10 000	1 060	10.6%	2 818	28.2%	3 878	38.8%	4 757	88.4%	(40.8%)
Road Transport		43 587	1 140	2.6%	23 304	53.5%	24 444	56.1%	-	1.7%	(100.0%)
Environmental Protection		-	-	-	-	-	-	-	-	-	-
Trading Services		161 355	18 893	11.7%	28 049	17.4%	46 942	29.1%	32 509	31.4%	(13.7%)
Energy sources		46 488	2 833	6.1%	13 636	29.3%	16 469	35.4%	13 949	37.0%	(2.2%)
Water Management		58 617	16 060	27.3%	14 078	23.9%	30 139	51.2%	14 590	37.3%	(3.5%)
Waste Water Management		24 350	-	-	325	1.3%	325	1.3%	3 970	25.6%	(91.8%)
Waste Management		31 700	-	-	10	-	10	-	-	.1%	(100.0%)
Other		-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

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

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	1 654 959	1 609 453	97.3%	1 234 460	74.6%	2 843 913	171.8%	458 022	100.2%	169.5%
Property rates	314 644	71 708	22.8%	71 114	22.6%	142 822	45.4%	69 768	44.2%	1.9%
Service charges	943 285	264 898	28.1%	241 559	25.6%	506 457	53.7%	186 622	40.2%	29.4%
Other revenue	19 718	1 154 918	5 857.1%	772 700	3 918.7%	1 927 618	9 775.9%	92 691	2 824.4%	733.6%
Transfers and Subsidies - Operational	206 570	73 892	35.8%	58 079	28.1%	131 971	63.9%	53 513	34.9%	8.5%
Transfers and Subsidies - Capital	126 532	32 577	25.7%	85 225	67.4%	117 802	93.1%	44 740	83.2%	90.5%
Interest	44 209	11 461	25.9%	5 782	13.1%	17 243	39.0%	10 688	93.8%	(45.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 574 319)	(521 210)	33.1%	(440 433)	28.0%	(961 643)	61.1%	(331 674)	72.2%	32.8%
Suppliers and employees	(1 550 552)	(521 210)	33.6%	(440 433)	28.4%	(961 643)	62.0%	(331 674)	73.4%	32.8%
Finance charges	(23 767)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	80 640	1 088 243	1 349.5%	794 027	984.7%	1 882 270	2 334.2%	126 348	337.6%	528.4%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(256 068)	(25 159)	9.8%	(72 073)	28.1%	(97 233)	38.0%	(53 707)	32.7%	34.2%
Capital assets	(256 068)	(25 159)	9.8%	(72 073)	28.1%	(97 233)	38.0%	(53 707)	32.7%	34.2%
Net Cash from/(used) Investing Activities	(256 068)	(25 159)	9.8%	(72 073)	28.1%	(97 233)	38.0%	(53 707)	32.7%	34.2%
Cash Flow from Financing Activities										
Receipts	87 850	(2 287)	(2.6%)	(2 352)	(2.7%)	(4 640)	(5.3%)	(193)	(.3%)	1 119.3%
Short term loans	84 772	(1 802)	(2.1%)	(1 809)	(2.1%)	(3 611)	(4.3%)	-	-	(100.0%)
Borrowing long term/refinancing	3 078	(485)	(15.8%)	(544)	(17.7%)	(1 029)	(33.4%)	(193)	(.3%)	181.9%
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(42 386)	(361)	.9%	(11 322)	26.7%	(11 683)	27.6%	(8 005)	19.7%	41.4%
Repayment of borrowing	(42 386)	(361)	.9%	(11 322)	26.7%	(11 683)	27.6%	(8 005)	19.7%	41.4%
Net Cash from/(used) Financing Activities	45 464	(2 649)	(5.8%)	(13 674)	(30.1%)	(16 323)	(35.9%)	(8 198)	(11.8%)	66.8%
Net Increase/(Decrease) in cash held	(129 964)	1 060 435	(815.9%)	708 280	(545.0%)	1 768 715	(1 360.9%)	64 443	8 010.9%	999.1%
Cash/cash equivalents at the year begin:	560 033	486 331	86.8%	1 547 077	276.2%	486 331	86.8%	955 958	329.3%	61.8%
Cash/cash equivalents at the year end:	430 069	1 547 077	359.7%	2 255 357	524.4%	2 255 357	524.4%	1 020 402	650.0%	121.0%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	20 156	11.6%	7 876	4.5%	6 908	4.0%	139 106	79.9%	174 047	24.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	23 036	44.9%	9 088	17.7%	1 492	2.9%	17 740	34.5%	51 356	7.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	21 883	9.7%	11 018	4.9%	7 581	3.4%	184 754	82.0%	225 237	32.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 594	9.0%	1 894	3.7%	1 721	3.4%	43 016	84.0%	51 225	7.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 147	8.0%	1 876	3.6%	1 649	3.2%	44 162	85.2%	51 834	7.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 931	3.7%	3 845	3.6%	3 724	3.5%	94 041	89.1%	105 541	15.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 907	4.3%	1 350	3.1%	822	1.9%	39 951	90.7%	44 029	6.3%	-	-	-	-
Total By Income Source	79 655	11.3%	36 948	5.3%	23 896	3.4%	562 770	80.0%	703 269	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 771	10.7%	830	5.0%	549	3.3%	13 409	81.0%	16 559	2.4%	-	-	-	-
Commercial	26 914	33.5%	7 232	9.0%	2 633	3.3%	43 553	54.2%	80 333	11.4%	-	-	-	-
Households	50 969	8.4%	28 886	4.8%	20 714	3.4%	505 808	83.4%	606 377	86.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	79 655	11.3%	36 948	5.3%	23 896	3.4%	562 770	80.0%	703 269	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	38 840	100.0%	-	-	-	-	-	-	38 840	64.5%
Bulk Water	18 063	100.0%	-	-	-	-	-	-	18 063	30.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 325	100.0%	-	-	-	-	-	-	3 325	5.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	60 228	100.0%	-	-	-	-	-	-	60 228	100.0%

Contact Details

Municipal Manager	Mr Anton Groenewald	016 360 7412
Chief Financial Officer	Mr Zakhele Ntando Mhlongo	016 360 7611

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: LESEDI (GT423)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	1 300 991	372 971	28.7%	364 342	28.0%	737 314	56.7%	294 680	54.0%	23.6%
Exchange Revenue										
Service charges - Electricity	541 635	132 695	24.5%	130 383	24.1%	263 079	48.6%	99 067	50.8%	31.6%
Service charges - Water	182 341	43 794	24.0%	45 284	24.8%	89 078	48.9%	42 310	46.1%	7.0%
Service charges - Waste Water Management	40 090	11 151	27.8%	11 114	27.7%	22 265	55.5%	9 401	48.1%	18.2%
Service charges - Waste Management	49 782	12 005	24.1%	12 094	24.3%	24 099	48.4%	11 355	48.2%	6.5%
Sale of Goods and Rendering of Services	2 912	888	30.5%	833	28.6%	1 721	59.1%	849	34.5%	(1.8%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	50 619	14 073	27.8%	12 409	24.5%	26 483	52.3%	10 802	48.9%	14.9%
Interest earned from Current and Non Current Assets	3 494	-	-	4 203	120.3%	4 203	120.3%	2 406	160.4%	74.7%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	7 072	1 153	16.3%	2 318	32.8%	3 471	49.1%	983	30.5%	135.8%
Licence and permits	12	29	242.1%	11	93.4%	41	335.5%	2	48.9%	474.2%
Operational Revenue	2 273	1 777	78.2%	3 653	160.7%	5 430	238.9%	864	303.4%	323.0%
Non-Exchange Revenue										
Property rates	177 969	59 166	33.2%	58 567	32.9%	117 733	66.2%	41 811	50.1%	40.1%
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	5 003	45	.9%	2 608	52.1%	2 654	53.0%	17	3.6%	15 707.7%
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	233 817	96 194	41.1%	80 863	34.6%	177 057	75.7%	73 842	73.7%	9.5%
Interest	3 975	-	-	-	-	-	-	971	49.3%	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 387 109	341 123	24.6%	346 596	25.0%	687 719	49.6%	284 619	38.8%	21.8%
Employee related costs	273 489	61 120	22.3%	66 633	24.4%	127 753	46.7%	59 016	46.8%	12.9%
Remuneration of councillors	13 509	3 188	23.6%	3 735	27.6%	6 923	51.2%	3 802	53.4%	(1.8%)
Bulk purchases - electricity	420 197	106 054	25.2%	93 529	22.3%	199 583	47.5%	82 094	38.6%	13.9%
Inventory consumed	141 092	27 114	19.2%	44 334	31.4%	71 448	50.6%	34 774	43.2%	27.5%
Debt impairment	-	-	-	2 439	-	2 439	-	6	-	41 507.3%
Depreciation and amortisation	47 397	-	-	23 902	50.4%	23 902	50.4%	-	-	(100.0%)
Interest	13 497	2 055	15.2%	9 095	67.4%	11 151	82.6%	6 021	310.6%	51.1%
Contracted services	124 779	15 829	12.7%	33 224	26.6%	49 053	39.3%	29 611	37.7%	12.2%
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	277 198	107 103	38.6%	39 995	14.4%	147 098	53.1%	41 351	22.8%	(3.3%)
Operational costs	75 951	18 659	24.6%	29 712	39.1%	48 370	63.7%	27 944	72.1%	6.3%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(86 118)	31 848		17 746		49 594		10 061		
Transfers and subsidies - capital (monetary allocations)	108 304	28 703	26.5%	23 824	22.0%	52 527	48.5%	29 906	33.2%	(20.3%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	22 186	60 551		41 570		102 121		39 967		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	22 186	60 551		41 570		102 121		39 967		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22 186	60 551		41 570		102 121		39 967		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	22 186	60 551		41 570		102 121		39 967		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter			Second Quarter		Year to Date		Second Quarter	
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	99 234	25 278	25.5%	21 476	21.6%	46 754	47.1%	28 237	32.3%	(23.9%)
National Government	86 284	22 169	25.7%	17 038	19.7%	39 208	45.4%	24 288	29.2%	(29.8%)
Provincial Government	8 450	3 109	36.8%	3 889	46.0%	6 999	82.8%	1 744	43.6%	123.0%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	94 734	25 278	26.7%	20 928	22.1%	46 206	48.8%	26 033	29.8%	(19.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 500	-	-	548	12.2%	548	12.2%	2 204	-	(75.1%)
Capital Expenditure Functional	108 734	25 857	23.8%	21 704	20.0%	47 561	43.7%	29 204	32.6%	(25.7%)
Municipal governance and administration	6 200	578	9.3%	228	3.7%	806	13.0%	968	-	(76.4%)
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 200	578	9.3%	228	3.7%	806	13.0%	968	-	(76.4%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	18 750	3 109	16.6%	4 297	22.9%	7 406	39.5%	3 788	61.1%	13.4%
Community and Social Services	4 550	3 109	68.3%	2 794	61.4%	5 903	129.7%	1 744	43.6%	60.2%
Sport And Recreation	10 000	-	-	407	4.1%	407	4.1%	-	-	(100.0%)
Public Safety	4 200	-	-	1 096	26.1%	1 096	26.1%	2 043	-	(46.4%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	31 211	14 343	46.0%	7 470	23.9%	21 813	69.9%	3 453	12.8%	116.3%
Planning and Development	4 500	435	9.6%	-	-	433	9.6%	-	-	-
Road Transport	26 711	13 911	52.1%	7 470	28.0%	21 380	80.0%	3 453	12.8%	116.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	52 573	7 826	14.9%	9 709	18.5%	17 535	33.4%	20 996	37.2%	(53.8%)
Energy sources	33 219	7 826	23.6%	6 605	19.9%	14 431	43.4%	14 291	38.0%	(53.8%)
Water Management	-	-	-	-	-	-	-	6 705	35.6%	(100.0%)
Waste Water Management	19 354	-	-	3 104	16.0%	3 104	16.0%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

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

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	1 349 789	365 762	27.1%	331 458	24.6%	697 220	51.7%	287 991	(623.0%)	15.1%
Property rates	215 914	39 383	18.2%	45 823	21.2%	85 207	39.5%	39 067	(43.1%)	17.3%
Service charges	810 692	155 578	19.2%	168 346	20.8%	323 924	40.0%	129 897	(148.3%)	29.6%
Other revenue	16 679	12 897	77.3%	13 079	78.4%	25 976	155.7%	18 507	(478.8%)	(29.3%)
Transfers and Subsidies - Operational	200 450	102 858	51.3%	74 745	37.3%	177 604	88.6%	77 726	120.6%	(3.8%)
Transfers and Subsidies - Capital	104 304	55 046	52.8%	27 689	26.5%	82 735	79.3%	22 694	74.8%	22.0%
Interest	1 751	-	-	1 775	101.4%	1 775	101.4%	99	6.6%	1 689.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 338 372)	(206 010)	15.4%	(140 270)	10.5%	(346 280)	25.9%	(133 390)	28.9%	5.2%
Suppliers and employees	(1 396 459)	(206 010)	14.8%	(140 270)	10.0%	(346 280)	24.8%	(133 390)	28.9%	5.2%
Finance charges	58 087	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	11 417	159 752	1 399.2%	191 188	1 674.6%	350 940	3 073.8%	154 601	(18.5%)	23.7%
Cash Flow from Investing Activities										
Receipts	27	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	27	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(99 234)	(48 104)	48.5%	(24 756)	24.9%	(72 859)	73.4%	(33 405)	-	(25.9%)
Capital assets	(99 234)	(48 104)	48.5%	(24 756)	24.9%	(72 859)	73.4%	(33 405)	-	(25.9%)
Net Cash from/(used) Investing Activities	(99 207)	(48 104)	48.5%	(24 756)	25.0%	(72 859)	73.4%	(33 405)	-	(25.9%)
Cash Flow from Financing Activities										
Receipts	-	393	-	598	-	991	-	238	-	151.2%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	393	-	598	-	991	-	238	-	151.2%
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	393	-	598	-	991	-	238	-	151.2%
Net Increase/(Decrease) in cash held	(87 790)	112 042	(127.6%)	167 031	(190.3%)	279 073	(317.9%)	121 434	(13.7%)	37.5%
Cash/cash equivalents at the year begin:	-	62 271	-	174 511	-	62 271	-	111 662	-	56.3%
Cash/cash equivalents at the year end:	(87 790)	174 511	(198.8%)	341 542	(389.0%)	341 542	(389.0%)	233 095	(19.6%)	46.5%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	16 334	3.0%	12 305	2.2%	10 884	2.0%	510 775	92.8%	550 299	32.7%	(23 354)	(4.2%)	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	31 934	6.7%	14 458	3.0%	13 081	2.7%	420 113	87.6%	479 586	28.5%	(15 849)	(3.3%)	-	-
Receivables from Non-exchange Transactions - Property Rates	16 105	9.8%	7 655	4.7%	6 539	4.0%	133 865	81.5%	164 163	9.8%	(2 975)	(1.8%)	-	-
Receivables from Exchange Transactions - Waste Water Management	3 875	3.2%	2 690	2.2%	2 464	2.0%	111 922	92.5%	120 951	7.2%	(5 815)	(4.8%)	-	-
Receivables from Exchange Transactions - Waste Management	4 231	2.6%	3 272	2.0%	3 198	2.0%	153 259	93.5%	163 960	9.7%	(5 880)	(3.6%)	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 769	3.3%	4 639	3.2%	4 550	3.1%	130 774	90.4%	144 733	8.6%	4	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	33	.1%	38	.1%	29	-	59 520	99.8%	59 619	3.5%	(9 920)	(16.6%)	-	-
Total By Income Source	77 281	4.6%	45 057	2.7%	40 744	2.4%	1 520 229	90.3%	1 683 311	100.0%	(63 789)	(3.8%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	6 899	4.7%	5 454	3.7%	5 887	4.0%	128 434	87.6%	146 674	8.7%	(508)	(.3%)	-	-
Commercial	26 520	12.4%	6 629	3.1%	4 647	2.2%	175 677	82.3%	213 473	12.7%	(1 586)	(.7%)	-	-
Households	43 862	3.3%	32 974	2.5%	30 211	2.3%	1 216 118	91.9%	1 323 165	78.6%	(61 694)	(4.7%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	77 281	4.6%	45 057	2.7%	40 744	2.4%	1 520 229	90.3%	1 683 311	100.0%	(63 789)	(3.8%)	-	-

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	-	-	8 216	4.1%	19 077	9.5%	173 286	86.4%	200 579	61.2%
Bulk Water	-	-	-	-	-	-	6 770	100.0%	6 770	2.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 109	8.4%	12 745	10.6%	12 232	10.2%	85 241	70.8%	120 326	36.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	10 109	3.1%	20 961	6.4%	31 308	9.6%	265 297	81.0%	327 675	100.0%

Contact Details

Municipal Manager	Mr Situiso Dlamini (Acting)	016 492 0025
Chief Financial Officer	Ms Gugu Mncube (Acting)	016 492 0031

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: SEDIBENG (DC42)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25						2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	415 672	149 605	36.0%	230 036	55.3%	379 641	91.3%	129 454	67.2%	77.7%
Exchange Revenue										
Service charges - Electricity	-	-	-	-	-	-	-	-	-	-
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	233	47	20.4%	46	19.7%	93	40.1%	48	42.0%	(4.5%)
Agency services	74 446	15 068	20.2%	21 551	28.9%	36 619	49.2%	20 711	45.8%	4.1%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	3 915	1 422	36.3%	1 218	31.1%	2 640	67.4%	1 153	108.6%	5.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	604	58	9.6%	260	43.0%	318	52.6%	253	64.5%	2.8%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	4 977	197	4.0%	99 665	2 002.5%	99 862	2 006.4%	1 984	45.9%	4 923.4%
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	1 500	22	1.5%	150	10.0%	172	11.5%	40	8.0%	275.0%
Transfer and subsidies - Operational	329 936	132 791	40.2%	107 146	32.5%	239 937	72.7%	105 233	72.5%	1.8%
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	60	-	-	-	-	-	-	30	76.2%	(100.0%)
Other Gains	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	437 388	99 199	22.7%	109 820	25.1%	209 019	47.8%	103 742	48.4%	5.9%
Employee related costs	320 292	76 687	23.9%	81 218	25.4%	157 905	49.3%	75 053	49.6%	8.2%
Remuneration of councillors	14 794	3 546	24.0%	4 379	29.6%	7 926	53.6%	3 698	48.3%	18.4%
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	3 793	959	25.3%	1 091	28.8%	2 050	54.0%	1 015	53.8%	7.5%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	8 504	-	-	2 410	28.3%	2 410	28.3%	4 250	47.1%	(43.3%)
Interest	-	-	-	-	-	-	-	-	-	-
Contracted services	41 530	3 664	8.8%	9 036	21.8%	12 699	30.6%	8 641	33.2%	4.6%
Transfers and subsidies	13 136	2 970	22.6%	3 120	23.7%	6 089	46.4%	3 013	40.8%	3.6%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	35 278	11 373	32.2%	8 567	24.3%	19 940	56.5%	8 071	59.2%	6.1%
Losses on disposal of Assets	60	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(21 716)	50 406		120 216		170 622		25 712		
Transfers and subsidies - capital (monetary allocations)	5 000	-	-	1 615	32.3%	1 615	32.3%	41	11.3%	3 810.4%
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(16 716)	50 406		121 831		172 237		25 754		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	(16 716)	50 406		121 831		172 237		25 754		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(16 716)	50 406		121 831		172 237		25 754		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(16 716)	50 406		121 831		172 237		25 754		

Part 2: Capital Revenue and Expenditure

	2024/25						2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	6 700	269	4.0%	2 347	35.0%	2 616	39.0%	92	19.0%	2 447.0%
National Government	5 000	-	-	1 615	32.3%	1 615	32.3%	41	11.3%	3 810.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	5 000	-	-	1 615	32.3%	1 615	32.3%	41	11.3%	3 810.4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 700	269	15.8%	732	43.1%	1 001	58.9%	51	20.5%	1 339.9%
Capital Expenditure Functional	6 820	269	3.9%	2 347	34.4%	2 616	38.4%	92	18.0%	2 447.0%
Municipal governance and administration	6 820	269	3.9%	2 054	30.1%	2 323	34.1%	51	19.3%	3 938.0%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	6 820	269	3.9%	2 054	30.1%	2 323	34.1%	51	19.3%	3 938.0%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	294	-	294	-	41	11.3%	610.8%
Planning and Development	-	-	-	294	-	294	-	41	11.3%	610.8%
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

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

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	775 282	254 582	32.8%	223 210	28.8%	477 791	61.6%	226 407	69.7%	(1.4%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	436 430	110 879	25.4%	116 695	26.7%	227 574	52.1%	119 143	64.1%	(2.1%)
Transfers and Subsidies - Operational	329 936	140 581	42.6%	103 797	31.5%	244 378	74.1%	106 111	75.2%	(2.2%)
Transfers and Subsidies - Capital	5 000	1 700	34.0%	1 500	30.0%	3 200	64.0%	-	-	(100.0%)
Interest	3 915	1 422	36.3%	1 218	31.1%	2 640	67.4%	1 153	108.6%	5.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(776 515)	(219 516)	28.3%	(217 122)	28.0%	(436 638)	56.2%	(211 046)	62.4%	2.9%
Suppliers and employees	(776 515)	(219 516)	28.3%	(217 122)	28.0%	(436 638)	56.2%	(211 046)	62.4%	2.9%
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	(1 233)	35 066	(2 842.8%)	6 088	(493.5%)	41 153	(3 336.3%)	15 362	(461.6%)	(60.4%)
Cash Flow from Investing Activities										
Receipts	60	-	-	-	-	-	-	30	76.2%	(100.0%)
Proceeds on disposal of PPE	60	-	-	-	-	-	-	30	76.2%	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(6 700)	(269)	4.0%	(2 347)	35.0%	(2 616)	39.0%	(92)	19.0%	2 447.0%
Capital assets	(6 700)	(269)	4.0%	(2 347)	35.0%	(2 616)	39.0%	(92)	19.0%	2 447.0%
Net Cash from(used) Investing Activities	(6 640)	(269)	4.0%	(2 347)	35.4%	(2 616)	39.4%	(62)	17.9%	3 706.6%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(7 873)	34 797	(441.9%)	3 740	(47.5%)	38 537	(489.5%)	15 300	(372.1%)	(75.6%)
Cash/cash equivalents at the year begin:	27 431	30 841	112.4%	64 027	233.4%	30 841	112.4%	59 868	147.7%	6.9%
Cash/cash equivalents at the year end:	19 558	64 027	327.4%	67 768	346.5%	67 768	346.5%	75 168	779.8%	(9.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	120	4.3%	-	-	-	-	2 662	95.7%	2 783	100.0%	-	-	12 553	451.1%
Total By Income Source	120	4.3%	-	-	-	-	2 662	95.7%	2 783	100.0%	-	-	12 553	451.1%
Debtors Age Analysis By Customer Group														
Organs of State	120	4.3%	-	-	-	-	2 662	95.7%	2 783	100.0%	-	-	12 553	451.1%
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	120	4.3%	-	-	-	-	2 662	95.7%	2 783	100.0%	-	-	12 553	451.1%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	332	100.0%	-	-	-	-	-	-	332	.6%
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	22 541	38.7%	-	-	-	-	35 763	61.3%	58 304	99.4%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	22 873	39.0%	-	-	-	-	35 763	61.0%	58 636	100.0%

Contact Details

Municipal Manager	Mr Fairbridge Motsumi Mathe	016 450 3201
Chief Financial Officer	Ms Mathapelo Masisi	016 450 3074

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MOGALE CITY (GT481)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	4 212 754	671 535	15.9%	1 490 399	35.4%	2 161 934	51.3%	1 028 380	52.9%	44.9%
Exchange Revenue										
Service charges - Electricity	1 560 275	306 302	19.6%	664 207	42.6%	970 508	62.2%	332 873	45.7%	99.5%
Service charges - Water	504 359	93 292	18.5%	170 723	33.8%	264 015	52.3%	125 928	52.4%	35.6%
Service charges - Waste Water Management	335 178	48 602	14.5%	102 863	30.7%	151 465	45.2%	76 812	56.3%	33.9%
Service charges - Waste Management	142 620	24 623	17.3%	47 823	33.5%	72 445	50.8%	33 876	53.3%	41.2%
Sale of Goods and Rendering of Services	16 969	5 195	30.6%	11 732	69.1%	16 927	99.8%	6 258	32.5%	87.5%
Agency services	40 564	8 337	20.6%	11 192	27.6%	19 529	48.1%	10 657	52.1%	5.0%
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	107 049	27 658	25.8%	49 047	45.8%	76 706	71.7%	41 049	91.7%	19.5%
Interest earned from Current and Non Current Assets	16 808	3 684	21.9%	8 391	49.9%	12 075	71.8%	4 089	194.1%	105.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	383	-	-	-	-	-	-	94	97.3%	(100.0%)
Rental from Fixed Assets	4 366	873	20.0%	1 770	40.5%	2 643	60.5%	1 615	30.2%	9.6%
Licence and permits	-	-	-	-	-	-	-	-	-	-
Operational Revenue	42 616	20 141	47.3%	44 461	104.3%	64 603	151.6%	2 512	16.2%	1 670.3%
Non-Exchange Revenue										
Property rates	681 187	115 862	17.0%	72 820	10.7%	188 682	27.7%	163 426	50.2%	(55.4%)
Surcharges and Taxes	41 400	9	-	18	-	27	1%	9 609	90.0%	(99.8%)
Fines, penalties and forfeits	36 190	1 861	5.1%	9 528	26.3%	11 389	31.5%	8 556	13.6%	11.4%
Licences or permits	1 013	6	.6%	6	.5%	12	1.2%	19	26.4%	(70.7%)
Transfer and subsidies - Operational	681 777	5 435	.8%	276 659	40.6%	282 094	41.4%	211 008	73.5%	31.1%
Interest	-	9 583	-	19 150	-	28 733	-	-	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	-	72	-	10	-	81	-	-	-	(100.0%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	4 103 137	647 949	15.8%	1 258 635	30.7%	1 906 584	46.5%	793 042	41.8%	58.7%
Employee related costs	1 052 628	142 168	13.5%	350 170	33.3%	492 339	46.8%	245 621	47.1%	42.6%
Remuneration of councillors	45 063	23 132	51.3%	11 916	26.4%	35 049	77.8%	11 492	48.1%	3.7%
Bulk purchases - electricity	1 247 227	245 067	19.6%	408 857	32.8%	653 924	52.4%	220 141	48.7%	85.7%
Inventory consumed	523 651	95 848	18.3%	183 518	35.0%	279 366	53.3%	130 104	50.5%	41.1%
Debt impairment	347 498	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	273 275	46 553	17.0%	95 490	34.9%	142 044	52.0%	71 395	48.2%	33.7%
Interest	23 660	2 437	10.3%	7 593	32.1%	10 030	42.4%	7 068	55.2%	7.4%
Contracted services	360 704	50 119	13.9%	132 473	36.7%	182 591	50.6%	77 693	31.9%	70.5%
Transfers and subsidies	6 937	226	3.3%	1 395	20.1%	1 621	23.4%	194	3.3%	619.7%
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	222 495	42 235	19.0%	67 306	30.3%	109 541	49.2%	29 335	36.6%	129.4%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	163	-	(84)	-	78	-	-	-	(100.0%)
Surplus/(Deficit)	109 617	23 586		231 764		255 350		235 338		
Transfers and subsidies - capital (monetary allocations)	314 253	64 568	20.5%	103 889	33.1%	168 458	53.6%	117 541	42.1%	(11.6%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	423 870	88 155		335 653		423 807		352 879		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	423 870	88 155		335 653		423 807		352 879		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	423 870	88 155		335 653		423 807		352 879		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	423 870	88 155		335 653		423 807		352 879		

Part 2: Capital Revenue and Expenditure

	2024/25						2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure		Total Expenditure as % of main appropriation
R thousands										
Capital Revenue and Expenditure										
Source of Finance	412 503	61 697	15.0%	99 746	24.2%	161 443	39.1%	128 005	2.5%	(22.1%)
National Government	309 455	61 468	19.9%	87 742	28.4%	149 210	48.2%	94 481	52.1%	(7.1%)
Provincial Government	4 798	-	-	780	16.3%	780	16.3%	23 060	23.5%	(96.6%)
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Deparmt Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	314 253	61 468	19.6%	88 523	28.2%	149 990	47.7%	117 541	42.1%	(24.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	98 251	230	.2%	11 223	11.4%	11 453	11.7%	10 464	.3%	7.3%
Capital Expenditure Functional	412 503	61 697	15.0%	99 746	24.2%	161 443	39.1%	128 005	40.3%	(22.1%)
Municipal governance and administration	33 250	1 828	5.5%	5 385	16.2%	7 213	21.7%	5 319	20.3%	1.2%
Executive and Council	186	-	-	20	10.5%	20	10.5%	-	-	(100.0%)
Finance and administration	30 914	1 828	5.9%	5 366	17.4%	7 193	23.3%	5 319	20.4%	.9%
Internal audit	2 151	-	-	-	-	-	-	-	-	-
Community and Public Safety	67 707	13 562	20.0%	15 358	22.7%	28 921	42.7%	33 345	56.5%	(53.9%)
Community and Social Services	4 704	-	-	932	19.8%	932	19.8%	1 032	32.4%	(9.7%)
Sport And Recreation	12 733	-	-	3 848	30.2%	3 848	30.2%	17 645	81.5%	(78.2%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	50 270	13 562	27.0%	10 578	21.0%	24 140	48.0%	9 054	33.8%	16.8%
Health	-	-	-	-	-	-	-	5 613	82.4%	(100.0%)
Economic and Environmental Services	74 308	22 694	30.5%	17 749	23.9%	40 443	54.4%	5 166	65.9%	243.6%
Planning and Development	72 269	22 694	31.4%	17 665	24.4%	40 360	55.8%	3 660	76.0%	382.7%
Road Transport	1 039	-	-	84	8.1%	84	8.1%	1 506	17.8%	(94.4%)
Environmental Protection	1 000	-	-	-	-	-	-	-	-	-
Trading Services	237 238	23 613	10.0%	61 253	25.8%	84 866	35.8%	84 099	35.5%	(27.2%)
Energy sources	50 383	24	-	2 061	4.1%	2 085	4.1%	20 692	35.8%	(90.0%)
Water Management	94 640	14 270	15.1%	23 070	24.4%	37 340	39.5%	40 622	37.0%	(43.2%)
Waste Water Management	73 075	5 431	7.4%	33 909	46.4%	39 340	53.8%	16 780	55.6%	102.1%
Waste Management	19 140	3 888	20.3%	2 212	11.6%	6 100	31.9%	6 005	14.5%	(63.2%)
Other	-	-	-	-	-	-	-	77	76.9%	(100.0%)

Part 3: Cash Receipts and Payments

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

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	4 307 023	631 033	14.7%	1 710 361	39.7%	2 341 394	54.4%	9 346	(2.3%)	18 200.0%
Property rates	606 256	243 359	40.1%	420 677	69.4%	664 037	109.5%	-	-	(100.0%)
Service charges	2 262 765	203 696	9.0%	775 167	34.3%	978 863	43.3%	-	-	(100.0%)
Other revenue	425 164	173 701	40.9%	9 130	2.1%	182 831	43.0%	9 346	(2.3%)	(2.3%)
Transfers and Subsidies - Operational	681 777	7 188	1.1%	345 789	50.7%	352 977	51.8%	-	-	(100.0%)
Transfers and Subsidies - Capital	314 253	3 070	1.0%	152 652	48.6%	155 722	49.6%	-	-	(100.0%)
Interest	16 808	18	.1%	6 945	41.3%	6 964	41.4%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(4 027 888)	(247 812)	6.2%	(1 613 368)	40.1%	(1 861 180)	46.2%	-	-	(100.0%)
Suppliers and employees	(3 995 499)	(246 407)	6.2%	(1 611 332)	40.3%	(1 857 738)	46.5%	-	-	(100.0%)
Finance charges	(23 660)	(1 406)	5.9%	(2 036)	8.6%	(3 442)	14.5%	-	-	(100.0%)
Transfers and grants	(8 728)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	279 136	383 221	137.3%	96 993	34.7%	480 213	172.0%	9 346	(2.3%)	937.8%
Cash Flow from Investing Activities										
Receipts	-	(63)	-	5	-	(58)	-	71 791	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(63)	-	5	-	(58)	-	71 791	-	(100.0%)
Payments	(412 503)	(95 372)	23.1%	(145 038)	35.2%	(240 410)	58.3%	-	-	(100.0%)
Capital assets	(412 503)	(95 372)	23.1%	(145 038)	35.2%	(240 410)	58.3%	-	-	(100.0%)
Net Cash from(used) Investing Activities	(412 503)	(95 435)	23.1%	(145 033)	35.2%	(240 469)	58.3%	71 791	-	(302.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	(7 951)	-	(15 905)	-	(23 856)	-	-	-	(100.0%)
Repayment of borrowing	-	(7 951)	-	(15 905)	-	(23 856)	-	-	-	(100.0%)
Net Cash from(used) Financing Activities	-	(7 951)	-	(15 905)	-	(23 856)	-	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(133 367)	279 834	(209.8%)	(63 945)	47.9%	215 889	(161.9%)	81 137	(7.7%)	(178.8%)
Cash/cash equivalents at the year begin:	144 508	-	-	229 208	158.6%	-	-	(353 507)	(311.9%)	(164.8%)
Cash/cash equivalents at the year end:	11 141	162 790	1 461.2%	165 262	1 483.4%	165 262	1 483.4%	(280 429)	(18.0%)	(158.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	35 778	6.9%	35 289	6.8%	29 695	5.7%	416 729	80.5%	517 491	13.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	110 516	25.0%	65 780	14.9%	34 229	7.7%	231 770	52.4%	442 295	11.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	56 160	7.8%	30 220	4.2%	19 882	2.8%	611 706	85.2%	717 967	19.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	23 915	3.9%	16 347	2.7%	14 790	2.4%	554 133	91.0%	609 185	16.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 924	2.4%	8 212	1.8%	6 834	1.5%	426 766	94.3%	452 736	12.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	272	2.2%	215	1.7%	341	2.7%	11 651	93.4%	12 479	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	19 425	3.8%	18 633	3.7%	17 659	3.5%	450 358	89.0%	506 075	13.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	28 325	5.7%	(13 012)	(2.6%)	(15 165)	(3.0%)	497 907	100.0%	498 055	13.3%	-	-	-	-
Total By Income Source	285 315	7.6%	161 685	4.3%	108 265	2.9%	3 201 019	85.2%	3 756 284	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 667	11.1%	9 355	9.8%	6 724	7.0%	68 984	72.1%	95 730	2.5%	-	-	-	-
Commercial	122 585	16.0%	64 714	8.5%	40 368	5.3%	537 716	70.3%	765 383	20.4%	-	-	-	-
Households	140 810	5.2%	91 531	3.4%	80 841	3.0%	2 404 157	88.5%	2 717 339	72.3%	-	-	-	-
Other	11 253	6.3%	(3 915)	(2.2%)	(19 668)	(11.1%)	190 161	106.9%	177 831	4.7%	-	-	-	-
Total By Customer Group	285 315	7.6%	161 685	4.3%	108 265	2.9%	3 201 019	85.2%	3 756 284	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	72 789	99.8%	180	2%	-	-	(2)	-	72 967	30.1%
Bulk Water	1 603	100.0%	-	-	-	-	-	-	1 603	.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	92 777	55.3%	22 231	13.3%	926	.6%	51 809	30.9%	167 742	69.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	167 170	69.0%	22 411	9.2%	926	.4%	51 806	21.4%	242 313	100.0%

Contact Details

Municipal Manager	Mr Msezana Makhosana	011 951 2037
Chief Financial Officer	Ms Binang Monkwe	011 951 2092

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MERAFAONG CITY (GT484)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	2 639 888	529 545	20.1%	512 722	19.4%	1 042 267	39.5%	377 325	44.3%	35.9%
Exchange Revenue										
Service charges - Electricity	425 282	50 311	11.8%	52 192	12.3%	102 503	24.1%	51 757	37.6%	8%
Service charges - Water	479 320	119 582	24.9%	131 266	27.4%	250 848	52.3%	89 861	40.9%	46.1%
Service charges - Waste Water Management	83 542	26 468	31.7%	24 074	28.8%	50 541	60.5%	12 886	37.2%	86.8%
Service charges - Waste Management	97 635	23 257	23.8%	23 446	24.0%	46 703	47.8%	14 338	41.2%	63.5%
Sale of Goods and Rendering of Services	4 846	1 294	26.7%	326	6.7%	1 620	33.4%	858	45.6%	(62.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	239 231	(247)	(1.1%)	(362)	(2.2%)	(608)	(3.3%)	74 954	53.1%	(100.5%)
Interest earned from Current and Non Current Assets	15 000	2 487	16.6%	12 170	81.1%	14 657	97.7%	3 165	76.0%	284.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	0	6 369	28 949 304.5%	5 274	23 971 154.5%	11 643	52 920 459.1%	-	-	(100.0%)
Rental from Fixed Assets	1 614	581	36.0%	737	45.6%	1 318	81.6%	240	39.2%	206.9%
Licence and permits	13 568	0	-	1	-	1	-	1	-	3%
Operational Revenue	10 615	3	-	4	-	7	.1%	70	1.3%	(93.7%)
Non-Exchange Revenue										
Property rates	737 199	182 791	24.8%	173 337	23.5%	356 128	48.3%	105 143	45.0%	64.9%
Surcharges and Taxes	16 247	-	-	-	-	-	-	3 979	39.1%	(100.0%)
Fines, penalties and forfeits	2 176	107	4.9%	(960)	(44.1%)	(853)	(39.2%)	477	15.1%	(301.3%)
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	337 435	116 541	34.5%	91 219	27.0%	207 760	61.6%	19 484	42.4%	368.2%
Interest	290 647	-	-	-	-	-	-	112	-	(100.0%)
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Gains	(114 469)	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 598 895	435 525	16.8%	371 149	14.3%	806 673	31.0%	264 454	30.4%	40.3%
Employee related costs	539 316	120 028	22.3%	78 434	14.5%	198 462	36.8%	64 588	40.9%	21.4%
Remuneration of councillors	28 517	5 947	20.9%	5 314	18.6%	11 260	39.5%	5 324	41.1%	(2.9%)
Bulk purchases - electricity	431 007	120 638	28.0%	112 043	26.0%	232 681	54.0%	66 192	50.4%	69.3%
Inventory consumed	221 957	27 470	12.4%	84 581	38.1%	112 052	50.5%	43 180	40.4%	95.9%
Debt impairment	805 859	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	171 600	-	-	47	-	47	-	17	-	185.5%
Interest	153 118	15 879	10.4%	56 101	36.6%	71 980	47.0%	27 264	52.5%	105.8%
Contracted services	157 224	131 623	83.7%	(16 247)	(10.3%)	115 376	73.4%	25 194	53.4%	(164.5%)
Transfers and subsidies	1 102	150	13.6%	40	3.6%	189	17.2%	-	2.9%	(100.0%)
Irrecoverable debts written off	-	1 540	-	35 650	-	37 190	-	-	-	(100.0%)
Operational costs	89 195	12 250	13.7%	15 186	17.0%	27 436	30.8%	12 927	25.0%	17.5%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	19 768	59.3%	(100.0%)
Surplus/(Deficit)	40 993	94 020		141 574		235 594		112 871		
Transfers and subsidies - capital (monetary allocations)	166 295	-	-	-	-	-	-	22 202	20.5%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	(7)	-	-	-	(7)	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	207 288	94 014		141 574		235 587		135 073		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	207 288	94 014		141 574		235 587		135 073		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	207 288	94 014		141 574		235 587		135 073		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	207 288	94 014		141 574		235 587		135 073		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	187 505	(226 657)	(120.9%)	33 168	17.7%	(193 490)	(103.2%)	27 935	24.8%	18.7%
National Government	166 295	(191 433)	(115.1%)	32 997	19.8%	(158 436)	(95.3%)	26 441	24.1%	24.8%
Provincial Government	-	(4 333)	-	-	-	(4 333)	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	166 295	(195 766)	(117.7%)	32 997	19.8%	(162 769)	(97.9%)	26 441	24.1%	24.8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 210	(30 891)	(145.6%)	171	.8%	(30 721)	(144.8%)	1 495	160.4%	(88.6%)
Capital Expenditure Functional	187 505	(226 628)	(120.9%)	33 168	17.7%	(193 460)	(103.2%)	27 935	18.8%	18.7%
Municipal governance and administration	16 340	(15 933)	(97.5%)	171	1.0%	(15 762)	(96.5%)	128	2.2%	32.9%
Executive and Council	2 340	-	-	-	-	-	-	128	2.2%	(100.0%)
Finance and administration	14 000	(15 933)	(113.8%)	171	1.2%	(15 762)	(112.6%)	-	-	(100.0%)
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 660	(21 379)	(183.4%)	-	-	(21 379)	(183.4%)	3 955	154.4%	(100.0%)
Community and Social Services	4 000	(21 379)	(534.5%)	-	-	(21 379)	(534.5%)	3 955	154.4%	(100.0%)
Sport And Recreation	6 500	-	-	-	-	-	-	-	-	-
Public Safety	1 160	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	48 185	(64 145)	(133.1%)	6 275	13.0%	(57 871)	(120.1%)	13 330	38.4%	(52.9%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	48 185	(64 145)	(133.1%)	6 275	13.0%	(57 871)	(120.1%)	13 330	38.4%	(52.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	111 320	(125 171)	(112.4%)	26 722	24.0%	(98 449)	(88.4%)	10 521	8.0%	154.0%
Energy sources	17 768	(55 043)	(309.8%)	5 516	31.0%	(49 527)	(278.7%)	4 348	14.3%	26.9%
Water Management	43 342	(64 033)	(147.7%)	10 295	23.8%	(53 738)	(124.0%)	6 099	8.2%	68.8%
Waste Water Management	50 210	(6 096)	(12.1%)	10 911	21.7%	4 815	9.6%	75	.3%	14 435.2%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

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

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	2 212 373	(264 667)	(12.0%)	574 245	26.0%	309 577	14.0%	(18 306)	1.3%	(3 236.9%)
Property rates	526 258	48 636	9.2%	116 478	22.1%	165 114	31.4%	-	-	(100.0%)
Service charges	599 883	6 989	1.2%	124 272	20.7%	131 261	21.9%	(18 306)	3.2%	(778.9%)
Other revenue	32 765	(392 204)	(1 197.0%)	128 495	392.2%	(263 709)	(804.9%)	-	-	(100.0%)
Transfers and Subsidies - Operational	337 435	308	.1%	154 264	45.7%	154 572	45.8%	-	-	(100.0%)
Transfers and Subsidies - Capital	166 295	-	-	34 093	20.5%	34 093	20.5%	-	-	(100.0%)
Interest	549 738	71 604	13.0%	16 643	3.0%	88 247	16.1%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 528 529)	1 140 032	(74.6%)	(349 118)	22.8%	790 914	(51.7%)	(178 998)	34.3%	95.0%
Suppliers and employees	(1 374 308)	1 139 230	(82.9%)	(349 118)	25.4%	790 112	(57.5%)	(178 998)	34.3%	95.0%
Finance charges	(153 118)	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 102)	802	(72.7%)	-	-	-	(72.7%)	-	-	-
Net Cash from(used) Operating Activities	683 844	875 365	128.0%	225 127	32.9%	1 100 491	160.9%	(197 304)	(344.6%)	(214.1%)
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	(213 180)	-	-	(46 371)	21.8%	(46 371)	21.8%	-	-	(100.0%)
Capital assets	(213 180)	-	-	(46 371)	21.8%	(46 371)	21.8%	-	-	(100.0%)
Net Cash from(used) Investing Activities	(213 180)	-	-	(46 371)	21.8%	(46 371)	21.8%	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	470 665	875 365	186.0%	178 756	38.0%	1 054 120	224.0%	(197 304)	(344.6%)	(190.6%)
Cash/cash equivalents at the year begin:	209 992	-	-	838 405	399.3%	-	-	(96 425)	-	(969.5%)
Cash/cash equivalents at the year end:	680 657	838 405	123.2%	1 017 161	149.4%	1 017 161	149.4%	(293 720)	(212.8%)	(446.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	45 213	3.3%	33 686	2.4%	32 464	2.3%	1 279 323	92.0%	1 390 687	22.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	719	.5%	665	.5%	(199)	(.1%)	136 007	99.1%	137 191	2.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	28 171	5.1%	28 057	5.0%	27 969	5.0%	473 571	84.9%	557 767	9.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 744	7.2%	3 718	7.2%	3 490	6.7%	40 922	78.9%	51 873	.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	8 114	2.2%	7 327	2.0%	6 209	1.7%	342 943	94.1%	364 593	6.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	240	7.0%	236	6.9%	253	7.4%	2 699	78.7%	3 428	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	26 769	2.0%	27 066	2.0%	26 464	1.9%	1 284 237	94.1%	1 364 537	22.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(21 965)	(1.0%)	(6 629)	(.3%)	(5 531)	(.3%)	2 231 127	101.6%	2 197 002	36.2%	-	-	-	-
Total By Income Source	91 004	1.5%	94 125	1.6%	91 119	1.5%	5 790 830	95.4%	6 067 078	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	544	2.1%	461	1.8%	390	1.5%	24 094	94.5%	25 489	.4%	-	-	-	-
Commercial	56 606	1.6%	57 083	1.6%	52 022	1.5%	3 405 659	95.4%	3 571 371	58.9%	-	-	-	-
Households	33 469	1.4%	35 213	1.5%	37 543	1.6%	2 287 039	95.6%	2 393 264	39.4%	-	-	-	-
Other	385	.5%	1 368	1.8%	1 164	1.5%	74 038	96.2%	76 955	1.3%	-	-	-	-
Total By Customer Group	91 004	1.5%	94 125	1.6%	91 119	1.5%	5 790 830	95.4%	6 067 078	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	32 545	3.1%	39 385	3.7%	38 237	3.6%	948 703	89.6%	1 058 871	47.2%
Bulk Water	(18 722)	(3.3%)	28 953	5.1%	17 368	3.0%	545 251	95.2%	572 851	25.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(43 536)	(7.0%)	30 068	4.8%	12 743	2.0%	624 931	100.1%	624 205	27.8%
Auditor-General	-	-	(3 508)	(6 495 959.3%)	3 508	6 495 959.3%	0	100.0%	0	-
Other	(16 254)	127.7%	5 228	(41.1%)	(2 980)	23.4%	1 273	(10.0%)	(12 733)	(.6%)
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	(45 967)	(2.0%)	100 126	4.5%	68 876	3.1%	2 120 158	94.5%	2 243 193	100.0%

Contact Details

Municipal Manager	Mr Dumisani Donald Mabuza (Municipal Man	018 788 9639
Chief Financial Officer	Ms Palesa Mikaleko Makhubela (CFO)	018 788 9551

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: RAND WEST CITY (GT485)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Operating Revenue and Expenditure											
Operating Revenue	2 926 392	853 745	29.2%	716 386	24.5%	1 570 131	53.7%	673 915	52.6%	6.3%	
Exchange Revenue											
Service charges - Electricity	793 971	187 535	23.6%	140 576	17.7%	328 112	41.3%	136 719	35.4%	2.8%	
Service charges - Water	289 311	11 112	3.8%	10 207	3.5%	21 319	7.4%	45 582	63.8%	(77.6%)	
Service charges - Waste Water Management	161 745	38 467	23.8%	41 931	25.9%	80 399	49.7%	27 517	52.7%	52.4%	
Service charges - Waste Management	145 149	36 793	25.3%	35 767	24.6%	72 561	50.0%	34 019	51.2%	5.1%	
Sale of Goods and Rendering of Services	4 019	1 677	41.7%	1 873	46.6%	3 550	88.3%	1 627	72.3%	15.2%	
Agency services	27 500	6 212	22.6%	7 713	28.0%	13 925	50.6%	(1 161)	29.2%	(764.2%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables	97 488	32 962	33.8%	34 105	35.0%	67 066	68.8%	27 218	60.3%	25.3%	
Interest earned from Current and Non Current Assets	16 500	5 539	33.6%	5 717	34.6%	11 256	68.2%	5 064	114.7%	12.9%	
Dividends	-	-	-	-	-	-	-	-	-	-	
Rent on Land	-	-	-	-	-	-	-	-	-	-	
Rental from Fixed Assets	5 194	1 142	22.0%	1 127	21.7%	2 269	43.7%	2 459	119.2%	(54.2%)	
Licence and permits	341	11	3.3%	90	26.5%	101	29.7%	74	251.9%	22.7%	
Operational Revenue	16 010	719	4.5%	(33)	(2.0%)	686	4.3%	1 096	4.4%	(103.0%)	
Non-Exchange Revenue											
Property rates	416 656	155 177	37.2%	99 188	23.8%	254 366	61.0%	85 468	53.7%	16.1%	
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	22 546	3 958	17.6%	2 767	12.3%	6 726	29.8%	2 740	28.7%	1.0%	
Licences or permits	8	12	147.8%	18	227.3%	30	375.0%	3	-	616.8%	
Transfer and subsidies - Operational	514 578	205 460	39.9%	164 878	32.0%	370 338	72.0%	168 171	71.7%	(2.0%)	
Interest	-	-	-	-	-	-	-	-	-	-	
Fuel Levy	-	-	-	-	-	-	-	-	-	-	
Operational Revenue	415 378	166 968	40.2%	170 460	41.0%	337 427	81.2%	137 321	60.5%	24.1%	
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Gains	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	2 926 017	898 285	30.7%	745 762	25.5%	1 644 047	56.2%	788 932	54.5%	(5.5%)	
Employee related costs	605 411	203 818	33.7%	116 789	19.3%	320 607	53.0%	150 939	50.7%	(22.6%)	
Remuneration of councillors	31 998	8 914	27.9%	8 721	27.3%	17 635	55.1%	10 378	62.0%	(16.0%)	
Bulk purchases - electricity	1 015 489	384 092	37.8%	218 817	21.5%	602 909	59.4%	200 054	50.1%	9.4%	
Inventory consumed	324 304	105 336	32.5%	99 386	30.6%	204 722	63.1%	158 157	50.9%	(37.2%)	
Debt impairment	182 963	30 333	16.6%	3	-	30 337	16.6%	78 732	57.9%	(100.0%)	
Depreciation and amortisation	177 186	42 242	23.8%	47 020	26.5%	89 262	50.4%	42 242	48.0%	11.3%	
Interest	55 223	16 215	29.4%	27 827	50.4%	44 042	79.8%	18 488	98.7%	50.5%	
Contracted services	237 269	32 219	13.6%	60 118	25.3%	92 337	38.9%	51 095	55.1%	17.7%	
Transfers and subsidies	3 831	162	4.2%	414	10.8%	576	15.0%	180	22.7%	130.0%	
Irrecoverable debts written off	20 329	10 105	49.7%	92 225	453.7%	102 331	503.4%	(3 221)	-	(2 963.3%)	
Operational costs	272 013	64 847	23.8%	74 442	27.4%	139 289	51.2%	81 887	82.9%	(9.1%)	
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	
Other Losses	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	375	(44 540)		(29 376)		(73 916)		(115 017)			
Transfers and subsidies - capital (monetary allocations)	242 443	51 433	21.2%	66 912	27.6%	118 345	48.8%	106 781	61.5%	(37.3%)	
Transfers and subsidies - capital (in-kind)	28 198	-	-	101 848	361.2%	101 848	361.2%	-	-	(100.0%)	
Surplus/(Deficit) after capital transfers and contributions	271 016	6 893		139 385		146 278		(8 236)			
Income Tax	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax	271 016	6 893		139 385		146 278		(8 236)			
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	271 016	6 893		139 385		146 278		(8 236)			
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-	
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	271 016	6 893		139 385		146 278		(8 236)			

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2024/25 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	241 427	48 798	20.2%	145 726	60.4%	194 524	80.6%	65 788	58.6%	121.5%
National Government	210 820	48 007	22.8%	57 095	27.1%	105 101	49.9%	48 491	50.5%	17.7%
Provincial Government	24 520	-	-	88 564	361.2%	88 564	361.2%	17 186	-	415.3%
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	235 340	48 007	20.4%	145 659	61.9%	193 665	82.3%	65 677	60.2%	121.8%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 087	791	13.0%	68	1.1%	859	14.1%	111	1.6%	(39.1%)
Capital Expenditure Functional	241 427	48 798	20.2%	151 454	62.7%	200 252	82.9%	65 788	57.8%	130.2%
Municipal governance and administration	5 391	957	17.8%	5 824	108.0%	6 781	125.8%	120	2.0%	4 739.8%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	5 391	957	17.8%	5 824	108.0%	6 781	125.8%	120	2.0%	4 739.8%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 668	-	-	268	3.0%	268	3.0%	-	-	(100.0%)
Community and Social Services	173	-	-	-	-	-	-	-	-	-
Sport And Recreation	8 696	-	-	268	3.1%	268	3.1%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	60 870	15 669	25.7%	14 892	24.5%	30 561	50.2%	11 481	80.9%	29.7%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	60 870	15 669	25.7%	14 892	24.5%	30 561	50.2%	11 481	80.9%	29.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	166 298	32 172	19.3%	130 471	78.5%	162 643	97.8%	54 187	55.7%	140.8%
Energy sources	44 412	18 261	41.1%	9 249	20.8%	27 510	61.9%	14 698	51.6%	(37.1%)
Water Management	7 584	-	-	2 771	36.5%	2 771	36.5%	5 067	209.3%	(45.3%)
Waste Water Management	110 823	12 825	11.6%	117 759	106.3%	130 584	117.8%	34 422	56.4%	242.1%
Waste Management	3 478	1 086	31.2%	692	19.9%	1 778	51.1%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

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

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	2 855 322	784 734	27.5%	769 661	27.0%	1 554 394	54.4%	717 274	52.1%	7.3%
Property rates	350 984	74 026	21.1%	109 856	31.3%	183 883	52.4%	86 453	45.7%	27.1%
Service charges	1 557 676	345 273	22.2%	374 456	24.0%	719 729	46.2%	343 205	44.2%	9.1%
Other revenue	161 267	54 153	33.6%	21 554	13.4%	75 707	46.9%	16 838	153.6%	28.0%
Transfers and Subsidies - Operational	514 753	228 325	44.4%	159 912	31.1%	388 237	75.4%	174 514	78.4%	(8.4%)
Transfers and Subsidies - Capital	270 641	82 954	30.7%	103 883	38.4%	186 837	69.0%	91 430	38.3%	13.6%
Interest	-	2	-	-	-	2	-	4 834	112.2%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(2 485 358)	(267 468)	10.8%	(233 108)	9.4%	(500 576)	20.1%	(406 508)	48.5%	(42.7%)
Suppliers and employees	(2 485 358)	(267 468)	10.8%	(233 108)	9.4%	(500 576)	20.1%	(406 508)	48.5%	(42.7%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	369 963	517 265	139.8%	536 553	145.0%	1 053 818	284.8%	310 765	69.0%	72.7%
Cash Flow from Investing Activities										
Receipts	-	(202)	-	(122)	-	(324)	-	174	3.0%	(170.4%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	405	3.8%	(100.0%)
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(202)	-	(122)	-	(324)	-	(231)	-	(47.0%)
Payments	(241 427)	(77 680)	32.2%	(173 839)	72.0%	(251 519)	104.2%	(79 589)	72.6%	118.4%
Capital assets	(241 427)	(77 680)	32.2%	(173 839)	72.0%	(251 519)	104.2%	(79 589)	72.6%	118.4%
Net Cash from/(used) Investing Activities	(241 427)	(77 882)	32.3%	(173 961)	72.1%	(251 843)	104.3%	(79 416)	81.3%	119.1%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	128 536	439 383	341.8%	362 592	282.1%	801 975	623.9%	231 350	57.6%	56.7%
Cash/cash equivalents at the year begin:	94 830	177 495	187.2%	616 879	650.5%	177 495	187.2%	160 132	296.2%	285.2%
Cash/cash equivalents at the year end:	223 366	616 879	276.2%	979 470	438.5%	979 470	438.5%	391 674	121.4%	150.1%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	27 693	5.6%	16 738	3.4%	14 073	2.9%	434 749	88.1%	493 253	23.9%	366	.1%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	57 483	24.6%	15 574	6.7%	14 251	6.1%	146 487	62.7%	233 796	11.3%	137	.1%	-	-
Receivables from Non-exchange Transactions - Property Rates	35 694	10.7%	20 186	6.0%	13 202	3.9%	265 437	79.3%	334 519	16.2%	4	-	-	-
Receivables from Exchange Transactions - Waste Water Management	9 338	3.8%	11 707	4.8%	6 534	2.7%	217 688	88.8%	245 267	11.9%	49	-	-	-
Receivables from Exchange Transactions - Waste Management	8 618	3.8%	6 107	2.7%	5 836	2.6%	207 349	91.0%	227 910	11.1%	89	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	47 992	100.0%	47 992	2.3%	-	-	-	-
Interest on Arrear Debtor Accounts	11 589	3.0%	11 286	2.9%	10 809	2.8%	356 172	91.4%	389 856	18.9%	(767)	(.2%)	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13 315	15.0%	373	.4%	281	.3%	74 597	84.2%	88 565	4.3%	(49 554)	(56.0%)	-	-
Total By Income Source	163 729	7.9%	81 972	4.0%	64 985	3.2%	1 750 471	84.9%	2 061 158	100.0%	(49 675)	(2.4%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 864	12.0%	2 501	5.1%	1 349	2.8%	39 002	80.1%	48 716	2.4%	(48)	(.1%)	-	-
Commercial	95 944	21.7%	35 753	8.1%	23 500	5.3%	287 598	65.0%	442 794	21.5%	13 739	3.1%	-	-
Households	61 921	3.9%	43 718	2.8%	40 136	2.6%	1 423 872	90.7%	1 569 648	76.2%	(63 366)	(4.0%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	163 729	7.9%	81 972	4.0%	64 985	3.2%	1 750 471	84.9%	2 061 158	100.0%	(49 675)	(2.4%)	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	82 269	6.6%	18 317	1.5%	72 079	5.8%	1 073 840	86.1%	1 246 506	55.3%
Bulk Water	-	-	-	-	-	-	314 527	100.0%	314 527	14.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	52 433	7.6%	69 627	10.2%	23 175	3.4%	540 267	78.8%	685 502	30.4%
Auditor-General	-	-	7 820	100.0%	-	-	-	-	7 820	.3%
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	134 702	6.0%	95 764	4.2%	95 254	4.2%	1 928 634	85.6%	2 254 355	100.0%

Contact Details

Municipal Manager	Mr Thabo Ndlovu	010 496 5551
Chief Financial Officer	Mr Xolani Malindi	010 496 5552

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: WEST RAND (DC48)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2024

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	391 029	131 446	33.6%	80 767	20.7%	212 214	54.3%	96 359	66.0%	(16.2%)
Exchange Revenue										
Service charges - Electricity	840	136	16.2%	97	11.5%	233	27.7%	144	38.7%	(32.4%)
Service charges - Water	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services	11 038	580	5.3%	833	7.5%	1 413	12.8%	343	6.3%	143.0%
Agency services	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets	6 759	1 517	22.4%	751	11.1%	2 268	33.6%	1 443	83.4%	(47.9%)
Dividends	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	3 252	565	17.4%	546	16.8%	1 111	34.2%	536	35.0%	1.7%
Licence and permits	734	9	1.2%	-	-	9	1.2%	142	31.9%	(100.0%)
Operational Revenue	23 042	32	.1%	31	.1%	63	.3%	55	1.4%	(43.0%)
Non-Exchange Revenue										
Property rates	-	-	-	-	-	-	-	-	-	-
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-
Licences or permits	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational	331 755	128 607	38.8%	78 510	23.7%	207 117	62.4%	93 697	72.1%	(16.2%)
Interest	-	-	-	-	-	-	-	-	-	-
Fuel Levy	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	1 426	-	-	-	-	-	-	-	-	-
Other Gains	12 183	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	389 737	90 240	23.2%	76 219	19.6%	166 459	42.7%	100 143	45.3%	(23.9%)
Employee related costs	238 454	54 405	22.8%	57 733	24.2%	112 138	47.0%	52 603	48.1%	9.8%
Remuneration of councillors	14 809	3 188	21.5%	3 683	24.9%	6 871	46.4%	3 691	51.3%	(2%)
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-
Inventory consumed	410	140	34.1%	75	18.4%	215	52.5%	125	55.3%	(39.7%)
Debt impairment	(1 869)	-	-	-	-	-	-	-	-	-
Depreciation and amortisation	6 594	0	-	550	8.3%	550	8.3%	-	-	(100.0%)
Interest	11 747	187	1.6%	169	1.4%	356	3.0%	214	8.5%	(21.2%)
Contracted services	73 056	18 134	24.8%	6 227	8.5%	24 362	33.3%	26 360	38.3%	(76.4%)
Transfers and subsidies	12 807	6 978	54.5%	-	-	6 978	54.5%	11 508	92.3%	(100.0%)
Irrecoverable debts written off	-	-	-	-	-	-	-	-	-	-
Operational costs	33 730	7 208	21.4%	7 783	23.1%	14 990	44.4%	5 641	39.2%	38.0%
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 292	41 206		4 548		45 754		(3 784)		
Transfers and subsidies - capital (monetary allocations)	3 600	54	1.5%	-	-	54	1.5%	30 555	43.6%	(100.0%)
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 892	41 260		4 548		45 808		26 771		
Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	4 892	41 260		4 548		45 808		26 771		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 892	41 260		4 548		45 808		26 771		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 892	41 260		4 548		45 808		26 771		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget Main appropriation	First Quarter		Second Quarter		Year to Date		Second Quarter		
		Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Capital Revenue and Expenditure										
Source of Finance	4 700	114	2.4%	32	.7%	146	3.1%	29	24.0%	8.5%
National Government	78	47	60.2%	-	-	47	60.2%	-	-	-
Provincial Government	3 600	-	-	-	-	-	-	-	22.4%	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary alloc)(Departm Agenc	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	3 678	47	1.3%	-	-	47	1.3%	-	23.0%	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 022	67	6.6%	32	3.1%	99	9.7%	29	-	8.5%
Capital Expenditure Functional	4 700	114	2.4%	32	.7%	146	3.1%	41	21.2%	(22.4%)
Municipal governance and administration	1 100	114	10.4%	32	2.9%	146	13.3%	29	-	8.5%
Executive and Council	-	-	-	-	-	-	-	-	-	-
Finance and administration	1 100	114	10.4%	32	2.9%	146	13.3%	29	-	8.5%
Internal audit	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 600	-	-	-	-	-	-	-	22.4%	-
Community and Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	3 600	-	-	-	-	-	-	-	22.4%	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	12	6.6%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	12	6.6%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Energy sources	-	-	-	-	-	-	-	-	-	-
Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

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

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	349 022	349 026	100.0%	135 329	38.8%	484 356	138.8%	342 216	188.3%	(60.5%)
Property rates	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	25 416	1 201	4.7%	1 640	6.5%	2 840	11.2%	1 102	6.4%	48.7%
Transfers and Subsidies - Operational	323 607	318 182	98.3%	81 940	25.3%	400 122	123.6%	305 889	237.9%	(73.2%)
Transfers and Subsidies - Capital	-	29 121	-	51 071	-	80 192	-	35 016	107.1%	45.8%
Interest	-	523	-	679	-	1 202	-	208	5.3%	225.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(366 245)	(76 534)	20.9%	(80 874)	22.1%	(157 408)	43.0%	34 434	(29.0%)	(334.9%)
Suppliers and employees	(350 654)	(76 532)	21.8%	(80 873)	23.1%	(157 405)	44.9%	34 434	(29.0%)	(334.9%)
Finance charges	(2 584)	(2)	.1%	(0)	-	(3)	.1%	-	-	(100.0%)
Transfers and grants	(12 807)	-	-	-	-	-	-	-	-	-
Net Cash from(used) Operating Activities	(17 222)	272 492	(1 582.2%)	54 456	(316.2%)	326 948	(1 898.4%)	376 649	986.6%	(85.5%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(4 700)	(1 643)	34.9%	(33)	.7%	(1 676)	35.7%	(641)	26.6%	(94.9%)
Capital assets	(4 700)	(1 643)	34.9%	(33)	.7%	(1 676)	35.7%	(641)	26.6%	(94.9%)
Net Cash from(used) Investing Activities	(4 700)	(1 643)	34.9%	(33)	.7%	(1 676)	35.7%	(641)	26.6%	(94.9%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(21 922)	270 849	(1 235.5%)	54 423	(248.3%)	325 272	(1 483.7%)	376 008	1 033.1%	(85.5%)
Cash/cash equivalents at the year begin:	18 526	9 602	51.8%	280 464	1 513.9%	9 602	51.8%	378 458	698.9%	(25.9%)
Cash/cash equivalents at the year end:	(3 397)	280 464	(8 256.9%)	334 886	(9 858.6%)	334 886	(9 858.6%)	754 467	1 021.3%	(55.6%)

Part 4: Debtor Age Analysis

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

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	697	2.6%	1 993	7.5%	436	1.6%	23 339	88.2%	26 465	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	697	2.6%	1 993	7.5%	436	1.6%	23 339	88.2%	26 465	100.0%

Contact Details

Municipal Manager	Mr Elias Koloji	011 411 5021
Chief Financial Officer	Mr Samuel Ramaele	011 411 5254

Source Local Government Database

1. All figures in this report are unaudited.

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

Part1: Operating Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	
R thousands										
Operating Revenue and Expenditure										
Operating Revenue	207 700 738	57 017 967	27.5%	55 728 993	26.8%	112 746 960	54.3%	53 343 929	55.3%	4.5%
Exchange Revenue										
Service charges - Electricity	73 541 500	20 192 982	27.5%	16 991 423	23.1%	37 184 405	50.6%	15 264 691	47.6%	11.3%
Service charges - Water	26 987 629	6 395 394	23.7%	6 763 255	25.1%	13 158 649	48.8%	7 120 414	54.7%	(5.0%)
Service charges - Waste Water Management	15 439 208	3 603 339	23.3%	3 667 611	23.8%	7 270 950	47.1%	3 995 053	57.0%	(8.2%)
Service charges - Waste Management	7 543 154	1 801 962	23.9%	1 808 975	24.0%	3 610 937	47.9%	1 952 205	56.9%	(7.3%)
Sale of Goods and Rendering of Services	1 942 354	328 788	16.9%	516 612	26.6%	845 399	43.5%	86 170	24.0%	49.5%
Agency services	531 831	125 096	23.5%	91 028	17.1%	216 124	40.6%	126 173	46.4%	(27.9%)
Interest	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	3 072 077	1 581 817	51.5%	758 877	24.7%	2 340 693	76.2%	1 165 041	103.8%	(34.9%)
Interest earned from Current and Non Current Assets	523 152	153 204	29.3%	174 895	33.4%	328 099	62.7%	155 253	63.5%	12.7%
Dividends	-	-	-	-	-	-	-	10	-	(100.0%)
Rent on Land	383	6 369	1 663.8%	5 283	1 380.0%	11 652	3 043.8%	94	97.3%	5 511.8%
Rental from Fixed Assets	836 544	156 812	18.7%	160 170	19.1%	316 981	37.9%	133 023	27.5%	20.4%
Licence and permits	58 703	7 784	13.3%	9 839	16.8%	17 624	30.0%	919	9.2%	970.4%
Operational Revenue	1 768 543	538 697	30.5%	304 552	17.2%	843 249	47.7%	675 110	58.6%	(54.9%)
Non-Exchange Revenue										
Property rates	39 652 234	10 215 536	25.8%	10 132 295	25.6%	20 347 831	51.3%	10 790 765	54.9%	(6.1%)
Surcharges and Taxes	375 092	93 068	24.8%	84 362	22.5%	177 429	47.3%	88 619	51.4%	(4.8%)
Fines, penalties and forfeits	1 567 214	266 277	17.0%	204 498	13.0%	470 775	30.0%	185 181	19.5%	10.4%
Licences or permits	331 738	100 633	30.3%	87 899	26.5%	188 532	56.8%	109 220	54.3%	(19.5%)
Transfer and subsidies - Operational	24 327 130	8 523 116	35.0%	11 099 110	45.6%	19 622 227	80.7%	8 546 569	79.6%	29.9%
Interest	1 291 179	381 322	29.5%	1 016 087	78.7%	1 397 408	108.2%	685 571	134.8%	48.2%
Fuel Levy	7 589 413	2 185 837	28.8%	1 497 902	19.7%	3 683 739	48.5%	2 115 466	53.7%	(29.2%)
Operational Revenue	415 378	359 626	86.6%	353 749	85.2%	713 374	171.7%	137 321	46.4%	157.6%
Gains on disposal of Assets	8 568	175	2.0%	83	1.0%	258	3.0%	747	63.3%	(88.9%)
Other Gains	(102 286)	135	(1.1%)	490	(5.9%)	625	(6.6%)	10 312	-	(95.2%)
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	206 117 748	782 385 066	379.6%	(675 355 143)	(327.7%)	107 029 923	51.9%	58 957 126	54.0%	(1 245.5%)
Employee related costs	50 624 116	741 182 680	1 464.1%	(716 535 830)	(1 415.4%)	24 646 850	48.7%	12 779 170	50.1%	(7 507.1%)
Remuneration of councillors	759 367	182 846	24.1%	177 741	23.4%	360 587	47.5%	196 781	50.0%	(9.7%)
Bulk purchases - electricity	57 468 491	18 631 564	32.4%	14 228 436	24.8%	32 860 000	57.2%	20 722 533	60.0%	(31.3%)
Inventory consumed	20 513 371	4 924 521	24.0%	5 218 547	25.4%	10 143 067	49.4%	3 508 496	58.7%	48.7%
Debt impairment	21 133 290	4 864 172	23.0%	3 639 683	17.2%	8 503 855	40.2%	6 939 213	52.7%	(47.5%)
Depreciation and amortisation	12 951 763	2 095 748	16.2%	2 777 717	21.4%	4 873 465	37.6%	1 345 847	22.1%	106.4%
Interest	6 258 809	1 491 219	23.8%	2 865 039	45.8%	4 356 258	69.6%	1 849 982	57.7%	54.9%
Contracted services	20 638 268	3 302 580	16.0%	5 335 627	25.9%	8 638 207	41.9%	5 720 108	45.9%	(6.7%)
Transfers and subsidies	969 607	1 459 351	150.5%	2 136 262	220.3%	3 595 613	370.8%	1 634 287	314.7%	30.7%
Irrecoverable debts written off	306 084	196 080	64.1%	721 415	235.7%	917 495	299.8%	(54 047)	43.0%	(1 434.8%)
Operational costs	11 493 026	3 134 761	27.3%	3 323 596	28.9%	6 458 357	56.2%	3 573 928	57.5%	(7.0%)
Losses on disposal of Assets	7 315	126 150	1 724.6%	(11 264)	(154.0%)	114 885	1 570.6%	2 582	5 464.5%	(536.2%)
Other Losses	2 994 241	793 395	26.5%	767 890	25.6%	1 561 286	52.1%	738 246	71.5%	4.0%
Surplus/(Deficit)	1 582 990	(725 367 099)		731 084 136		5 717 037		(5 613 197)		
Transfers and subsidies - capital (monetary allocations)	9 374 185	811 160	8.7%	1 332 414	14.2%	2 143 575	22.9%	1 627 014	27.6%	(18.1%)
Transfers and subsidies - capital (in-kind)	29 498	(7)	-	103 148	349.7%	103 142	349.7%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	10 986 673	(724 555 946)		732 519 699		7 963 753		(3 986 183)		
Income Tax	44 036	3 610	8.2%	(1 713)	(3.9%)	1 898	4.3%	302	4%	(667.3%)
Surplus/(Deficit) after income tax	10 942 638	(724 559 556)		732 521 412		7 961 855		(3 986 485)		
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	10 942 638	(724 559 556)		732 521 412		7 961 855		(3 986 485)		
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	258 770	-	319 147	-	577 916	-	291 625	-	9.4%
Surplus/(Deficit) for the year	10 942 638	(724 300 786)		732 840 558		8 539 772		(3 694 859)		

Part 2: Capital Revenue and Expenditure

	2024/25							2023/24		Q2 of 2023/24 to Q2 of 2024/25	
	Budget		First Quarter		Second Quarter		Year to Date		Second Quarter		
	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation		
R thousands											
Capital Revenue and Expenditure											
Source of Finance	14 128 933	1 115 029	7.9%	2 057 516	14.6%	3 172 545	22.5%	2 536 381	18.7%	(18.9%)	
National Government	8 582 261	638 628	7.4%	1 101 667	12.8%	1 740 295	20.3%	1 465 044	25.9%	(24.8%)	
Provincial Government	74 413	(8 046)	(10.8%)	94 357	126.8%	86 311	116.0%	50 306	39.7%	87.6%	
District Municipality	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary alloc)(Deparmt Agen	637 880	115 342	18.1%	110 678	17.4%	226 019	35.4%	121 845	45.3%	(9.2%)	
Transfers recognised - capital	9 294 554	745 924	8.0%	1 306 701	14.1%	2 052 625	22.1%	1 637 195	27.1%	(20.2%)	
Borrowing	2 587 600	240 562	9.3%	379 382	14.7%	619 944	24.0%	444 944	32.2%	(14.7%)	
Internally generated funds	2 246 778	128 543	5.7%	371 433	16.5%	499 976	22.3%	454 243	7.9%	(18.2%)	
Capital Expenditure Functional	14 139 853	1 046 594	7.4%	2 036 944	14.4%	3 083 539	21.8%	2 537 361	27.3%	(19.7%)	
Municipal governance and administration	1 652 239	90 123	5.5%	226 779	13.7%	316 902	19.2%	82 902	8.4%	173.5%	
Executive and Council	68 204	9 839	14.4%	1 171	1.7%	11 010	16.1%	15 800	17.6%	(92.6%)	
Finance and administration	1 581 084	80 283	5.1%	225 388	14.3%	305 671	19.3%	67 102	7.6%	235.9%	
Internal audit	2 951	-	-	220	7.5%	220	7.5%	-	-	(100.0%)	
Community and Public Safety	2 902 058	228 346	7.9%	411 173	14.2%	639 519	22.0%	506 283	22.5%	(18.8%)	
Community and Social Services	261 818	(28 197)	(10.8%)	96 440	36.8%	68 243	26.1%	45 164	16.6%	113.5%	
Sport And Recreation	128 618	3 629	2.8%	19 499	15.2%	23 128	18.0%	36 758	45.6%	(47.0%)	
Public Safety	94 504	(6 793)	(7.2%)	2 868	3.0%	(3 925)	(4.2%)	12 145	40.9%	(76.4%)	
Housing	2 330 690	259 707	11.1%	270 245	11.6%	529 952	22.7%	400 097	22.7%	(32.5%)	
Health	86 428	-	-	22 120	25.6%	22 120	25.6%	12 120	9.2%	82.5%	
Economic and Environmental Services	3 274 409	147 697	4.5%	505 851	15.4%	653 547	20.0%	455 766	20.4%	(11.0%)	
Planning and Development	426 124	56 578	13.3%	167 800	39.4%	224 458	52.7%	66 799	16.8%	151.3%	
Road Transport	2 812 185	91 077	3.2%	336 805	12.0%	427 882	15.2%	388 458	21.1%	(13.3%)	
Environmental Protection	36 100	42	1%	1 165	3.2%	1 207	3.3%	509	3.3%	128.8%	
Trading Services	6 233 260	577 333	9.3%	879 521	14.1%	1 456 854	23.4%	1 446 139	37.2%	(39.2%)	
Energy sources	2 777 552	270 442	9.7%	299 671	10.8%	570 112	20.5%	698 157	40.0%	(57.1%)	
Water Management	1 935 225	110 341	5.7%	292 988	15.1%	403 329	20.8%	447 800	29.2%	(34.6%)	
Waste Water Management	1 108 592	171 820	15.5%	238 974	21.6%	410 794	37.1%	256 440	48.5%	(6.8%)	
Waste Management	411 891	24 731	6.0%	47 889	11.6%	72 619	17.6%	43 742	25.6%	9.5%	
Other	77 887	3 096	4.0%	13 620	17.5%	16 717	21.5%	46 271	50.7%	(70.6%)	

Part 3: Cash Receipts and Payments

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

	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2023/24 to Q2 of 2024/25
R thousands										
Cash Flow from Operating Activities										
Receipts	209 396 922	62 844 957	30.0%	64 788 610	30.9%	127 633 567	61.0%	42 399 733	54.7%	52.8%
Property rates	40 980 955	8 584 313	20.9%	46 735 363	114.0%	55 319 677	135.0%	9 773 518	46.9%	378.2%
Service charges	114 721 757	29 233 903	25.5%	11 789 334	10.3%	41 023 237	35.8%	16 823 546	38.8%	(29.9%)
Other revenue	18 348 568	11 133 337	60.7%	5 370 916	29.3%	16 504 253	89.9%	8 287 909	162.5%	(35.2%)
Transfers and Subsidies - Operational	23 768 608	11 352 595	47.8%	1 321 339	5.6%	12 673 934	53.3%	5 369 392	55.1%	(75.4%)
Transfers and Subsidies - Capital	9 763 884	1 929 687	19.8%	1 220 698	12.5%	3 150 385	32.3%	2 007 895	40.3%	(39.2%)
Interest	1 813 150	611 122	33.7%	(1 649 041)	(90.9%)	(1 037 919)	(57.2%)	137 463	19.3%	(1 299.6%)
Dividends	-	-	-	-	-	-	-	10	-	(100.0%)
Payments	(181 697 822)	(40 554 504)	22.3%	(42 590 556)	23.4%	(83 145 060)	45.8%	(34 674 945)	104.7%	22.8%
Suppliers and employees	(176 125 210)	(40 421 413)	23.0%	(42 142 427)	23.9%	(82 563 841)	46.9%	(33 554 818)	108.7%	25.6%
Finance charges	(4 609 920)	(133 892)	2.9%	(448 129)	9.7%	(582 021)	12.6%	(1 120 127)	33.2%	(60.0%)
Transfers and grants	(862 692)	802	(1.%)	-	-	802	(1.%)	-	-	-
Net Cash from(used) Operating Activities	27 699 100	22 290 453	80.5%	22 198 054	80.1%	44 488 507	160.6%	7 724 788	15.0%	187.4%
Cash Flow from Investing Activities										
Receipts	703 854	318	-	(3 935)	(.6%)	(3 617)	(.5%)	71 983	1 962.4%	(105.5%)
Proceeds on disposal of PPE	7 169	-	-	-	-	-	-	435	3.3%	(100.0%)
Decrease (increase) in non-current debtors (not used)	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	(1 144)	583	(50.9%)	(3 285)	287.2%	(2 703)	236.2%	(13)	2.5%	26 118.4%
Decrease (increase) in non-current investments	697 829	(265)	-	(650)	(.1%)	(914)	(.1%)	71 560	244.4%	(100.9%)
Payments	(11 867 805)	(304 072)	2.6%	(869 013)	7.3%	(1 173 085)	9.9%	(684 407)	7.9%	27.0%
Capital assets	(11 867 805)	(304 072)	2.6%	(869 013)	7.3%	(1 173 085)	9.9%	(684 407)	7.9%	27.0%
Net Cash from(used) Investing Activities	(11 163 951)	(303 754)	2.7%	(872 948)	7.8%	(1 176 702)	10.5%	(612 424)	8.6%	42.5%
Cash Flow from Financing Activities										
Receipts	2 657 927	29 768	1.1%	44 001	1.7%	73 769	2.8%	45	-	97 339.0%
Short term loans	74 251	(1 802)	(2.4%)	(1 809)	(2.4%)	(3 611)	(4.9%)	-	-	(100.0%)
Borrowing long term/refinancing	2 503 078	(485)	-	(1 329)	(.1%)	(1 814)	(.1%)	(193)	-	588.6%
Increase (decrease) in consumer deposits	80 598	32 056	39.8%	47 138	58.5%	79 193	98.3%	238	-	19 697.5%
Payments	(2 497 564)	(163 494)	6.5%	(1 429 191)	57.2%	(1 592 685)	63.8%	(1 560 857)	41.8%	(8.4%)
Repayment of borrowing	(2 497 564)	(163 494)	6.5%	(1 429 191)	57.2%	(1 592 685)	63.8%	(1 560 857)	41.8%	(8.4%)
Net Cash from(used) Financing Activities	160 363	(133 726)	(83.4%)	(1 385 190)	(863.8%)	(1 518 916)	(947.2%)	(1 560 812)	111.5%	(11.3%)
Net Increase/(Decrease) in cash held	16 695 512	21 852 973	130.9%	19 939 916	119.4%	41 792 889	250.3%	5 551 552	14.2%	259.2%
Cash/cash equivalents at the year begin:	4 233 961	2 941 995	69.5%	363.6%	69.5%	2 941 995	(17.9%)	14 143 455	-	8.8%
Cash/cash equivalents at the year end:	20 929 473	23 656 238	113.0%	37 377 237	178.6%	37 377 237	178.6%	15 452 545	17.7%	141.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 524 950	5.5%	1 334 718	2.9%	1 250 123	2.7%	40 632 577	88.8%	45 742 368	31.5%	6 576 260	14.4%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 624 839	17.8%	1 066 146	5.2%	817 471	4.0%	14 884 330	73.0%	20 392 787	14.0%	1 434 496	7.0%	-	-
Receivables from Non-exchange Transactions - Property Rates	2 605 078	9.4%	1 063 197	3.8%	901 546	3.3%	23 135 449	83.5%	27 705 270	19.0%	2 413 400	8.7%	-	-
Receivables from Exchange Transactions - Waste Water Management	1 020 119	6.2%	478 159	2.9%	443 245	2.7%	14 491 666	88.2%	16 433 188	11.3%	1 459 856	8.9%	-	-
Receivables from Exchange Transactions - Waste Management	552 268	4.7%	315 970	2.7%	316 532	2.7%	10 684 203	90.0%	11 868 973	8.2%	1 279 453	10.8%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	3 377	.2%	21 760	1.3%	21 282	1.3%	1 642 893	97.3%	1 689 312	1.2%	12 662	.7%	-	-
Interest on Arrear Debtor Accounts	707 038	5.2%	431 277	3.2%	396 195	2.9%	11 951 121	88.6%	13 485 630	9.3%	4 843 955	35.9%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(838 920)	(10.3%)	(137 064)	(1.7%)	11 269	.1%	9 087 719	111.9%	8 123 003	5.6%	(17 024 410)	(209.6%)	12 553	2%
Total By Income Source	10 198 748	7.0%	4 574 164	3.1%	4 157 662	2.9%	126 509 958	87.0%	145 440 532	100.0%	995 673	.7%	12 553	-
Debtors Age Analysis By Customer Group														
Organs of State	334 384	8.5%	165 080	4.2%	131 482	3.3%	3 321 389	84.0%	3 952 336	2.7%	(556)	-	12 553	.3%
Commercial	3 733 581	10.9%	1 314 480	3.8%	1 095 664	3.2%	28 034 272	82.0%	34 177 996	23.5%	36 611	.1%	-	-
Households	6 095 180	5.7%	3 080 249	2.9%	2 934 520	2.8%	94 389 892	88.6%	106 499 842	73.2%	959 618	.9%	-	-
Other	35 602	4.4%	14 354	1.8%	(4 003)	(.5%)	764 405	94.3%	810 358	.6%	-	-	-	-
Total By Customer Group	10 198 748	7.0%	4 574 164	3.1%	4 157 662	2.9%	126 509 958	87.0%	145 440 532	100.0%	995 673	.7%	12 553	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	3 021 718	15.8%	1 563 386	8.2%	1 129 453	5.9%	13 452 153	70.2%	19 166 710	59.3%
Bulk Water	413 708	14.3%	160 461	5.5%	(1 350)	-	2 324 257	80.2%	2 897 076	9.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	332	100.0%	-	-	-	-	-	-	332	-
Pensions / Retirement deductions	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 541 925	37.5%	586 630	6.2%	118 160	1.2%	5 208 361	55.1%	9 455 076	29.2%
Auditor-General	17 967	69.6%	4 312	16.7%	3 508	13.6%	12	-	25 799	.1%
Other	208 236	26.2%	43 852	5.5%	26 039	3.3%	517 578	65.0%	795 704	2.5%
Medical Aid deductions	-	-	-	-	-	-	-	-	-	-
Total	7 203 886	22.3%	2 358 640	7.3%	1 275 809	3.9%	21 502 361	66.5%	32 340 696	100.0%

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